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TITLE 100 – DEPARTMENT OF STATE

CHAPTER 50 – PUBLIC RECORDS ADMINISTRATION

SUBCHAPTER 30 – QUASI STATE AGENCY RECORDS RETENTION SCHEDULES

PART 1 – QUASI FISCAL RECORDS (QU1)

1.1 Purpose, Authority, Severability, and Destruction

1.1.1 Purpose

To establish the official retention, maintenance, and disposal requirements for a public record based upon any administrative, legal, fiscal, and/or historical value related to that record created or received by an agency, department, division, board, commission, office, or quasi-public corporation under any branch of State or local government which performs functions relating to government, or acts on behalf of a governmental agency, pursuant to law or relating to the transaction of public business.

1.1.2 Authority

This Regulation is promulgated pursuant to the authority granted in R.I. Gen. Laws Title 38 (“Public Records”), including expressly but without limitation R.I. Gen. Laws §§ 38-3-1 et seq.

1.1.3 Severability

If any provision of these Regulations or the application thereof to any Person or circumstances is held invalid by a court of competent jurisdiction, the validity of the remainder of the regulations shall not be affected thereby.

1.1.4 Destruction Review Procedure

Government employees should also consult with their administration to determine if any records eligible for destruction may be involved in current, pending, or anticipated litigation, any government investigation or regulatory proceeding, or request under the Access to Public Records Act. (Part 10-2 of this Chapter (Legal Records) and R.I. Gen. Laws Chapter 38-2)

QU1 Quasi Fiscal Records

For all record series: If records are related to litigation, retain seven (7) years after final disposition or litigation or ten (10) years after case opens, whichever is later. In those cases, if the retention cited in the schedule exceeds this period, defer to the schedule.

QU1.1 System Access and Authorization Records

Quasi-state agencies must submit documentation to financial authorities to request access and use of state services and systems in place for recording sales to and payments by the state. The records in this series document that process. The records in this series may include, but are not limited to, forms submitted by departments requesting access and use privileges for specific applications of the state's automated financial information system by designated agency staff, forms seeking designation of specific department personnel as agents authorized to approve and sign for purchases on behalf of the agency, office supply purchase order forms, and imprest cash application forms (attached to petty cash vouchers). Also included are forms for access to state's time and attendance reporting system. In addition, the series includes taxpayer identification forms submitted by vendors as well as state agencies.

Retention: Retain three (3) years after updated, superseded, or of no further administrative value.

QU1.2 Agency Billing Records and Reports

Quasi-state agencies are required to document all expenditures resulting from the conduct of their business per R.I. Gen. Laws § 35-6-19. This series contains expenditure reports that agencies periodically send to their financial authorities. Reports pertain to agency expenditures by item, expenditure object, description, and funding sources. The types of reports may include, but are not limited to, those related to charges for phone use, fax use, external billings, technology and computer service billings, postage billings, and state motor pool expenditures. Also included are monthly reports of continuing expenditures to cover funding of window and supplementary pensions for health and for Employee Retirement Systems. In addition, the series includes various financial authority generated accounts payable reports. The items in these reports may include, but are not limited to, aggregate information documenting state appropriations, expenditures, and charges to the state for various purchased products, services, and other expenditures. (R.I. Gen. Laws § 35-6-19)

Retention: Retain ten (10) years from date of payment.

Note: Window and supplementary pensions refer to pensions offered to state employees by the state during a limited period in 1986 and 1989 respectively.

QU1.3 Payment Documentation - Vouchers and Invoices

Quasi-state agencies must create and maintain documentation related to bills and payments for state purchases of products and services per R.I. Gen. Laws § 35-6-19. The records associated with this may include, but are not limited to, purchase order and encumbrance documents, invoices and invoice vouchers, direct payment documentation for standing orders and regular purchases, backup documentation for vouchers, office supply vouchers, and petty cash vouchers. (R.I. Gen. Laws § 35-6-19)

Retention: Retain ten (10) years from date of payment.

QU1.4 State Purchase Card Records

Authorized staff of quasi-state agencies can use state purchase cards (credit cards) to purchase goods and services directly related to state business per R.I. Gen. Laws § 35-6-19. Cards may also be used to make purchases from specific vendors (off-line purchases). The records in this series document authorization and use of cards as well as purchases made using cards. Documentation may include, but is not limited to, purchase card applications/agreements forms, card user identification forms, monthly credit card purchase statements, advertisement purchase request forms, off-line purchase forms, voucher back-up documents, and purchase card authorization forms. (R.I. Gen. Laws § 35-6-19)

Retention: Retain ten (10) years from date of payment.

QU1.5 Revenue Records

Quasi-state agencies are required to document accounts receivable transactions. The records in this series may include, but are not limited to, cash receipt vouchers (including cell phone reimbursement records), cash account pre-edit listings, daily cash reports and other documentation of receipt of monies for various items. These items may include, but are not limited to, fees, parking tickets, rentals, and registrations.

Retention: Retain ten (10) years.

See Also: For records pertaining to accounts receivable write-offs, see QU1.7 (Agency Accounting Reports).

QU1.6 Financial Statements

Financial authorities for quasi-state agencies issue financial statements and related work papers. Records in this series document the creation of these statements. Items in this series may include, but are not limited to, Comprehensive Annual Financial Report (CAFR) of revenues, expenditures, balances, reconciliation statements, net assets, cash balances, as well as annual state business and economic indicators, and the CAFR work papers. The series also includes monthly statements of state revenues from various sources (including, but not limited to, grants and contribution, taxes, fees and receipts for state leasing, testing, licensing, renting, permitting services, and collection of fines) as well as the Consolidated Statewide Cost Allocation Plan.

Retention: Retain ten (10) years.

QU1.7 Agency Accounting Reports

Quasi-state agencies file various accounting reports with designated financial authorities per R.I. Gen. Laws § 35-6-19. The records in this series document that process. The records may include, but are not limited to, report of individual program expenditures, accrual and reconciliation documentation, Authorized Red Balance Requests reporting projected cash and/or budget deficits and surpluses, federal grant report forms providing information about grant title, grant source, grant schedule, expenditures, and reconciliation data. The series also includes reports of uncollectible accounts receivable, Imprest Cash Fund Reports, and Imprest Cash Fund transactions. (R.I. Gen. Laws § 35-6-19)

Retention: Retain ten (10) years.

QU1.8 Interagency Fund Transfer Records

The records in this series are related to transfer and adjustments of money from one state/agency fund to another – including quasi-state agencies. They may include, but are not limited to, interagency billing forms (A12T), Internal Transfer forms, and fund adjustment or transfers forms.

Retention: Retain ten (10) years.

QU1.9 Travel Expenditure Records

Employees of quasi-state agencies must sometimes travel on state business. This series documents that. The records may include, but are not limited to, travel request records (in-state and out of state), employee in-state travel reimbursement and accounting reports relating to

expenses incurred during use of vehicle on in-state business as well as documentation on out-of-state travel expenses reports.

Retention: Retain ten (10) years.

QU1.10 Payroll Records

Quasi-state agencies maintain payroll records for their staff. The records in this series relate to the state's calculation, payment, and adjustment of employee wages and salaries. They also include records related to payment of retiree pensions. The records in this series may include, but are not limited to, payroll vouchers with attachments (which may also include emergency supplemental payroll requests and payroll adjustment forms), payroll exception reports and payroll attendance reports, payroll registers, payroll check registers, and payroll deductions registers, pay distribution analysis documents, (summary reports), garnishment data, and payroll accrual documents.

Retention: Retain ten (10) years.

QU1.11 Payroll - Tax Deposit and Check Change Records

The records in this series document the Rhode Island state government's federal tax obligations as an employer. This would include quasi-state agencies. The records in this series may include, but are not limited to, forms/documents related to federal tax deposits, documents related to check changes (which may affect the federal portion of payroll record-based taxation), 945 federal tax forms (Annual Return of Withheld Federal Income Tax), federal tax deposit vouchers, payroll check changes (including Employee Retirement System adjustment check changes, wage and tax statement corrections forms), payroll year-to-date reconciliations, and Employer's Quarterly Federal Tax Return forms.

Retention: Retain ten (10) years.

QU1.12 Fixed Asset Control and Tracking Records

Quasi-state agencies engage in acquisition, inter-agency transfer, and disposal of state fixed assets. The records in this series document those transactions. Financial authorities are expected to maintain control and tracking reporting systems for fixed assets to ensure currency, integrity, and reliability of information about the nature and value of them. State fixed assets include tangible and intangible property with a certain state-determined use life and cost or value. Types of assets may include, but are not limited to, land (and land use rights), buildings (and renovations and leasehold improvements), vehicles, equipment, machinery, computer hardware, software, network infrastructure, office furniture, and

state infrastructure (roads, bridges, sidewalks, sewage and drainage systems). Agencies must maintain auditable information concerning the state's fixed assets, in addition to detailed information concerning location and space for inventory control purposes. Fixed assets acquired by various means are reported to financial authorities via capital acquisition reports. Data collected and maintained concerns the fixed asset and may include, but is not limited to, make, model, serial number, condition, physical location, purchase price, manner of acquisition, disposal of asset, asset depreciation, retirement of fixed assets, and transfers of assets from one agency to another. Agencies that fall under the Department of Administration receive biennial listings of assets by primary appropriation account number, location, and floor code, and category of all assets reflected in the System from the Office of Accounts and Control. For quasi-state agencies, their own financial authorities must assume responsibility for similar reports on a periodic basis. Department directors are responsible for ensuring that the lists are complete.

QU1.12A Asset Acquisition Data

Retention: Retain three (3) years after acquisition or one (1) year after retirement of asset, whichever is later.

QU1.12B Inter-Agency Asset Transfer Data

Retention: Retain three (3) years or after acquisition or one (1) year after retirement of asset, whichever is later.

QU1.12C Asset Retirement Data

Retention: Retain three (3) years after acquisition or one (1) year after retirement of asset, whichever is later.

QU1.12D Periodic Reports of Assets Held

Retention: Permanent.

QU1.12E Certification Forms

Retention: Retain three (3) years.

QU1.13 Designation of Purchasing Authority

R.I. Gen. Laws § 37-2-1 mandates that there shall be a purchasing agent within the Department of Administration who is appointed by the

chief purchasing officer with the approval of the Governor. For state agencies that fall under the Department of Administration, this agent facilitates purchasing of goods and services essential to the agencies in the conduct of their business. Quasi-state agencies do not fall under Administration, however, so the directors of those agencies must appoint purchasing agents from within. The records in this series document these designations. They include delegations of authority to make certain purchases and acquisitions of supplies, services and construction for the agency involved. (R.I. Gen. Laws § 37-2-1)

Retention: Retain twenty (20) years or until superseded, whichever is later.

QU1.14 Agency Purchasing Authority Lists

For each agency under the jurisdiction of the Department of Administration, the director submits a list of agency officials designated to have authority to act on behalf of the agency to the Chief Purchasing Officer for approval on an annual basis. These approved lists are placed on file at the Department of Administration Offices of Purchases, Accounts and Control and Budget. In the case of quasi-state agencies, directors or designees must approve the lists themselves. The records in the series include these lists and any associated approval forms.

Retention: Retain twenty (20) years or until superseded, whichever is later.

QU1.15 Reports – Sole Source, Emergency, and Small Purchases

For each agency under the jurisdiction of the Department of Administration, R.I. Gen. Laws § 37-2-37 requires that the purchasing agent summarize contracts made under R.I. Gen. Laws §§ 37-2-21 and 37-2-22 on an annual basis. This includes reporting on procurement actions that used sole source, emergency, and small purchase contracts methods. In the case of quasi-state agencies, this responsibility falls to their financial authorities. Each summary includes names of contractors and the amount and type of each contract. (R.I. Gen. Laws §§ 37-2-22, 37-2-22, and 37-2-27)

Retention: Retain ten (10) years.

See Also: For other reports, see GRS1.5 (Annual Reports) and GRS1.6 (Special Plans, Publications, Studies and Reports).

QU1.16 Purchase Order Contract Files

For each agency under the jurisdiction of the Department of Administration, the purchasing agent participates in the process of the purchase of goods and services. Quasi-state agencies handle the process through their own financial authorities and the records in this series document those procedures. These records span initial agency purchase requisition orders for goods and services, purchase orders, and final closings of contracts. Documentation may include, but is not limited to, the following: agency purchase requisition orders, plans and specifications for service or product; bid preparation records, notices of interest to vendors, requests for proposals, documentation of posting of bid invitations in required locations, Invitation to Bid documents, list of recommended vendors, bid preparation instruction sheets, product and service specifications, bid list of parties who downloaded bids from websites, pre-bid conference documentation, vendor attendance sign-in sheets, correspondence between financial authorities and vendors, vendor bids and proposals, bidder protest records, vendor surety bond documentation, selection justification documentation, change request records and documentation related to breach of contract disputes. Files involving architectural and/or engineering services may also contain recommendations from the Architectural and Engineering Consultant Services' Selection Committee along with the financial authority's letter of approval.

QU1.16A Cancelled Bids

Retention: Retain three (3) years from the opening date.

QU1.16B Unsuccessful Bids

Retention: Retain five (5) years from the Purchase Order issue date.

QU1.16C Purchase Order Contract Files

Retention: Retain ten (10) years from the end of the contract.

QU1.17 Architectural, Engineering, and Consultation Services Files

Quasi-state agencies require technical evaluations as an aspect of some purchase actions. The records in this series include these evaluations along with all associated correspondence and supporting documentation.

Retention: Retain ten (10) years after contract fulfillment or termination, or one year after audit, whichever is later.

QU1.18 Notices of Non-Performance Records

When vendors contracted by quasi-state agencies fail to meet product or performance standards, the agencies may file complaints with their financial authorities. The records associated with that may include, but are not limited to, documentation of vendor deviations from contract performance or product requirements, justifications for complaint, investigative reports, decisions, notices of non-performance, contract amendments, change orders, and related correspondence.

Retention: Retain for ten (10) years after termination of contract or legal action, whichever is later.

QU1.19 Financial System Access and Authorization Records

Quasi-state agencies must submit documentation to financial authorities to enable agency personnel to access and use information services and systems in place for recording and extracting financial transaction information (accounting information, purchases, and payments). Agencies maintain copies of this documentation and the records in this series constitute that. The records include various forms submitted to financial authorities to facilitate this access. These forms may include, but are not limited to, those submitted to request access and use privileges for specific applications of automated financial systems for designated agency staff, forms seeking designation of specific personnel as agents authorized to approve and sign for purchases made on the department's behalf, office supply purchase order forms, and copies of taxpayer identification forms.

Retention: Retain ten (10) years or three (3) years after authority updated, superseded, or expired, whichever is later.

QU1.20 Inter-Agency RIFANS Accounts Access

Quasi-state agencies sometimes apply to financial authorities to have access to the RIFANS accounts of other agencies, with the cooperation of the latter agencies. The records in this series may include, but are not limited to, the documentation to authorize this such as forms and any associated correspondence.

Retention: Retain ten (10) years or three (3) years after updated, superseded, or obsolete, whichever is later.

QU1.21 Use of Restricted or Special Revenue Funds

Quasi-state agencies sometimes have sources of funds other than those appropriated to them by the regular sessions of the General Assembly. These funds may come from sources such as bequests, bonds,

donations, gifts, and grants per R.I. Gen. Laws § 35-4-6. Agencies must apply for authorization to draw on these funds or incur obligations against them. This can occur by appropriation, re-appropriation or by approval from the Governor, the Speaker of the House, and the President of the Senate per R.I. Gen. Laws § 35-4-22.2. Written authorization from the appropriate financial authority is needed before an agency can act on these requests. The records in this series document these requests and the approval of them. They may include, but are not limited to, applications, approvals, and any associated documentation. (R.I. Gen. Laws §§ 35-4-6 and 35-4-22.2)

Retention: Retain ten (10) years.

QU1.22 Credit Card Payment Record

Quasi-state agencies must receive proper authorization from their financial authorities to accept credit card payments for delivery of their products and services per R.I. Gen. Laws § 35-21-1. The records in this series document that process. They may include, but are not limited to, credit card bills and invoices documenting payment. (R.I. Gen. Laws § 35-21-1)

Retention: Retain ten (10) years or three (3) years after expiration of authority, whichever is later.

QU1.23 Federal Reimbursement Records

Quasi-state agencies sometimes front funds for expenditures under federal programs prior to receiving those funds from the federal government per R.I. Gen. Laws § 35-6-42. If the state does disburse its own funds for ongoing program purposes in accordance with federal law, regulation, or federal-state agreement, the state may be entitled to interest from the time when state funds are used to redeem checks or warrants, or to render payments, until federal funds are deposited into the state's account. The federal government may be required by law, regulation, or agreement to pay interest to the state. The records in this series document agency expenditures and delivery of programs and/or services. They may include, but are not limited to, vendor invoices, federal reimbursement forms, supporting documentation and related forms and correspondence. (R.I. Gen. Laws § 35-6-42)

Retention: Retain ten (10) years after final reimbursement received.

QU1.24 Disallowed Claims

R.I. Gen. Laws § 35-6-12 includes provisions for the state controller to deny claims for agencies that fall under the jurisdiction of the Department of Administration and to keep records of those denials. For

quasi-state agencies, such denials would come from their own financial authorities. The records in this series document these denials and may include, but are not limited to, the reason for the denial, the nature or purport of the claim, the name of the person presenting it, and the date. (R.I. Gen. Laws § 35-6-12)

Retention: Retain ten (10) years.

QU1.25 Payer's Request for Tax Identification Number and Certification

When quasi-state agencies pay for services, they furnish the pertinent financial authorities with taxpayer identification forms as required by the Internal Revenue Service. The records in this series may include, but are not limited to, taxpayer identification forms and any accompanying documentation.

Retention: Retain ten (10) years or until of no further administrative value, whichever is later.

QU1.26 Rotary Fund Management Records

State agencies sometimes purchase products and services from each other under a vendor-customer relationship. For agencies under the Department of Administration, these purchases are handled through the State Controller per R.I. Gen. Laws § 35-5-5. For quasi-state agencies, their own financial authorities carry out the purchases. Services documented by these transactions may include, but are not limited to, information technology, human resources, state fleet, property, legal, telecommunications, and warehousing. Funds are provided in advance from the available General Fund and departments are usually billed once a month on a cost basis and the billings are prepared on internal transfer voucher forms which are forwarded to the appropriate financial authorities for payment. The records in this series may include, but are not limited to, monthly accounts of disbursing officers, cash receipts, disbursements registers, sales and accounts receivable registers, expenses and accounts payable registers, perpetual inventory records, general ledgers, and records of fixed assets. (R.I. Gen. Laws § 35-5-5)

Retention: Retain ten (10) years.

QU1.27 Vendor Files

Quasi-state agencies disburse funds to individual vendors for goods and services. The records in this series document that. They may include, but are not limited to, delivery orders, logs, advertising orders, and invoices documenting purchases from specific vendors.

Retention: Retain ten years or three (3) years after updated, superseded or obsolete, whichever is later.

QU1.28 Claims in Motor Vehicle Cases

When individuals sustain personal injury or damage to property as a result of the negligent operation of a motor vehicle owned by a quasi-state agency or any other motorized equipment operated by a government office or state employee, those individuals may file claims for the injury or damage with the director of the department that employs the officer or employee. If the director, after proper investigation of the facts, determines that the claim is valid, s/he may, with the approval of the Attorney General/legal counsel and the Director of Administration, allow the claim, in whole or in part, but in no case in excess of one hundred dollars (\$100), and the financial authority, upon receiving notice of the allowance, shall draw his or her order upon the General Treasurer for the payment of such a sum as shall be allowed to the persons entitled thereto per R.I. Gen. Laws § 35-6-40. Records in this series may include, but are not limited to, correspondence and forms related to establishment and settlement of claims. (R.I. Gen. Laws § 35-6-40)

Retention: Retain ten years or three (3) years after settlement of claim, whichever is later.

See Also: For records related to other types of liability claims brought against the state, see AG.1.1 (Civil Actions Brought By and Against the State). (R.I. Gen. Laws §§ 9-1-25 and 9-31-1)

QU1.29 Capital Assets Acquisition Reports

Quasi-state agencies must report fixed asset acquisitions to the financial authority, whether they receive them through donations, forfeitures, foreclosures, purchases, leases or lease/purchase, custodial trusts, or renovations. Documentation submitted as part of these reports may include, but is not limited to, detailed information concerning the fixed asset (including its make, model, serial number, and physical location), similar information on the item given to a vendor that is supplying a new item to replace the old item as part of the purchase price paid for the new item, and the accompanying insurance forms.

Retention: Retain ten years or three (3) years after disposal of asset, whichever is later.

QU1.30 Surplus Property Disposal Reports

Quasi-state agencies submit documentation to their financial authorities to report assets retirement. Assets may be retired as a result of

catastrophe, natural disaster, loss, misplacement, theft, sale, or declaration of asset as surplus or scrap. The information in the documentation may include, but is not limited to, original cost, description, and label number.

Retention: Retain ten (10) years after retirement of asset.

QU1.31 Reports of Fixed Asset Transfers

Quasi-state agencies must file reports with their financial authorities when they transfer fixed assets they no longer need to other agencies. Similar reports must also be filed when the physical location of an asset changes, when the line item number changes, or if the building number housing the asset changes. The records in this series document this process. They may include, but are not limited to, information about the releasing and receiving agencies, descriptions of the item(s) involved, locations of assets, and account funding code information.

Retention: Retain ten (10) years after transfer of asset.

QU1.32 Capital Project Expenditures

Quasi-state agencies set up special fund accounts for construction projects and capital improvements. Revolving funds are employed to finance government's industrial, commercial, and service activities, the expenses of which are met by operating income, or to finance supply inventories for government institutions. For quasi-state agencies, these expenditures are handled by their financial authorities. The records in this series document each check issued for payroll draw, final pay, or special pay for the projects involved. The records may include, but are not limited to, copies of issued checks and any related documentation. The information on each check may include, but is not limited to, name of recipient, date issued, social security number of the recipient, amount, and check disposition.

Retention: Retain ten (10) years.

QU1.33 Vehicle Acquisition Expenditure Records

Quasi-state agencies purchase and maintain vehicles used in the course of conducting their business. This is handled by their financial authorities. The records in this series document the make and model of each vehicle, the account from which bills are paid, maintenance and repair costs, and acquisition costs. The records may include, but are not limited to, financial instruments and associated documentation.

Retention: Retain ten (10) years.

QU1.34 Bond Fund Establishment Records

Quasi-state agencies sometimes fund projects through bonded indebtedness. These debts may be in the form of serial bonds, capital appreciation bonds, and certificates of participation. The records in this series document not only the establishment of bond funds, but also the terms of repayment of obligations and the nature of bond-funded expenditures. The records of establishment of bond funds may include, but are not limited to, preliminary studies, legal opinions, proposals, prospectuses, related correspondence, and authorizations and certificates for issuance, cancellation, and exchange. The records of repayment of obligations and the nature of bond-funded expenditures may include, but are not limited to, contracts to make payments on borrowed money, leases, and installment purchase agreements (which include shares or other interests in the agreements).

Retention: Permanent.

Note: General Treasurer also holds permanent record copy of state issued bonds for state agencies that fall under their jurisdiction. For quasi-state agencies, these records are maintained by their own financial authorities.

QU1.35 Bonds, Notes, and Coupons Paid

Throughout the life of bond funds established for the use of quasi-state agencies, coupons and notes are redeemed. The records in this series may include, but are not limited to, copies of those coupons and notes.

Retention: Permanent.

Note: General Treasurer also holds permanent record copy of state issued bonds for state agencies that fall under their jurisdiction. For quasi-state agencies, these records must be maintained permanently by their own financial authorities.

QU1.36 Unsold, Repurchased, or Transferred Certificates

For bond funds established for the use of quasi-state agencies, some bonds, coupons, and other certificates of indebtedness are repurchased per R.I. Gen. Laws § 35-8-2. Others remain unsold and the ownership of some others is transferred. The records in this series include copies of these financial instruments and any associated documentation. (R.I. Gen. Laws § 35-8-2)

Retention: Retain ten (10) years or six (6) years after discharge of bond, whichever is later.

QU1.37 Certificates of Destruction of Bonds, Coupons, and Certificates of Indebtedness

Per R.I. Gen. Laws § 35-8-2 fiscal agents of quasi-state agencies must submit notarized destruction certificates for paid bonds, coupons, and certificates of indebtedness. These certificates are provided by the financial authorities and they list in numerical order each bond issue, bond and/or coupon number, date of issue, denominations of each bond and of each coupon and certificate of indebtedness destroyed, and time of destruction. Along with these certificates, agents must submit certifications of the balance of funds remaining in each account for the indebtedness matured and not presented for payment. The records in this series may include, but are not limited to, destruction certificates, certificates of the balance of funds remaining, and any associated documentation. (R.I. Gen. Laws § 35-8-2)

Retention: Permanent.

QU1.38 Imprest Cash Fund Applications

Quasi-state agencies have a process available to them to establish imprest funds (specific amounts of money set aside for prompt cash outlay when needed). Per R.I. Gen. Laws § 37-2-55, in order to establish such funds, agencies must submit documentation demonstrating need to the appropriate financial authority. For quasi-state agencies, this falls to their own financial authorities. If the financial authority determines that a need does exist and that adequate accounting controls are provided, then the request is passed along to any others that must weigh in on the process. The records documenting this process may include, but are not limited to, applications, authorization documents, documents related to qualifying tests for custodians and disbursing officers who are to be designated for delegation of authority to manage the funds. The funds lapse at the end of the appropriation period. (R.I. Gen. Laws § 37-2-55)

Retention: Retain ten (10) years.

QU1.39 Restricted Account Indirect Cost Recovery Assessment Records

Some quasi-state agencies are eligible to recover up to ten percent of cash receipts from certain restricted accounts that were initially recorded as general revenues in the general fund per R.I. Gen. Laws § 35-4-27. The records in this series document that process. They may include, but are not limited to, data justifying the exemptions and forms from their financial authorities documenting indirect costs. (R.I. Gen. Laws § 35-4-27)

Retention: Retain ten (10) years.

QU1.40 **Custodial Funds**

Quasi-state agencies sometimes receive funds and hold them in trust on behalf of patients, wards, residents, and inmates per R.I. Gen. Laws § 35-4-24. These funds are deposited into special accounts within the agency's revenue funds. For quasi-state agencies, these funds will be administered by their own financial authorities unless a special arrangement is worked out with the general revenue fund. The records associated with these funds may include, but are not limited to, account earnings estimates, account earning statements, financial authority documentation of deposits, and vouchers sent to financial authorities for withdrawal of funds. (R.I. Gen. Laws § 35-4-24)

Retention: Retain ten (10) years or five (5) years after close of individual fund, whichever is later.

QU1.41 **Bank Depository Accounts Records**

State agencies sometimes apply for temporary deposit accounts with banks not already approved by their financial authority. For agencies under the Department of Administration, these authorities are the General Treasurer and State Comptroller but for quasi-state agencies, the financial authority is within. The records in this series document that process. They may include, but are not limited to, applications, approval documents, periodic account status reports, bank depository authorization letters from financial authorities, and any related bank documentation.

Retention: Retain ten (10) years.

QU1.42 **Charts of Accounts**

The financial authorities of quasi-state agencies authorize accounts and sub-accounts for payments and receipts of funds. The records in this series may include, but are not limited to, charts of these accounts and any associated documentation.

Retention: Retain ten (10) years or three (3) years after superseded by a new chart of accounts.

QU1.43 **Accrual Documents**

Quasi-state agencies maintain records of revenues earned but not yet received and expenses incurred, but not yet paid. The records documenting this are accrual documents. Upon receipt or payment, the entries are reversed to indicate that earned revenues have been received and that expenses have been paid. The records in this series

may include, but are not limited to, accrual documents and reversing entries.

Retention: Retain ten (10) years.

QU1.44 Specific Appropriation Account Records

On occasion, quasi-state agencies receive funds under appropriation for specific construction or repair of public buildings per R.I. Gen. Laws § 35-6-16. The records in this series document the management of these funds. They may include, but are not limited to, periodic balances (as needed) and annual balances. (R.I. Gen. Laws § 35-6-16)

Retention: Retain ten (10) years.

QU1.45 Journal Entry Records

Quasi-state agencies create journal entries that list a wide range of daily transactions including expenditures, receipts, and distributions of funds to be reported for a specific time period. Financial information relates to disbursements and receipts as well as distributions by account number. The information contained in these entries may include, but is not limited to, names of agencies, account numbers, journal entry numbers, employee identities, system-assigned agency numbers, adjustments, allocations, cancellations, cash receipts, check changes, and transfers and redistributions among different funds. Agencies other than the creating agency may be mentioned in the event of interagency transfers of funds. The series includes information used to create documentation for data entry into the appropriate financial authority's automated financial system.

Retention: Retain ten (10) years.

QU1.46 Ledgers

Quasi-state agencies create aggregate records of completed financial transactions (debits and credits). These records are organized by government account code number issued by financial authorities. In the case of transactions with other agencies, the agency involved is noted in the records. The records in the series may include, but are not limited to, aggregate records of completed financial transactions and any associated documentation.

Retention: Retain ten (10) years.

QU1.47 Transaction Register Statements

Quasi-state agencies periodically print out or download financial transaction data extracted from their financial authorities' financial systems. The data extracted may include transactions registered, recorded, and retrievable by various keys. The information in transactions involved may include, but is not limited to, document ID, check number, purchase order number, object of expenditure, and vendor number.

Retention: Retain ten (10) years or until of no further administrative value, whichever is later.

QU1.48 Holds Reports

Quasi-state agencies create and maintain hold reports on transactions that are put on hold for various reasons. The information in these reports may include, but is not limited to, supplier name, invoice number and date, purchase order number, amount committed and amount on hold.

Retention: Retain ten (10) years or three (3) years after updated or superseded, whichever is later.

QU1.49 Authorized Red Balance Requests

Quasi-state agencies create reports of projected cash and/or budget deficits and surpluses. The records in this series may include, but are not limited to, these reports and any associated documentation.

Retention: Retain ten (10) years.

QU1.50 Federal Grant Reports

Quasi-state agencies create and maintain forms providing information to their financial authorities about grants. The information provided in these forms may include, but is not limited to, grant title, grant source, grant period, and expenditure report.

Retention: Retain ten (10) years.

See Also: For other grant related records, see GRS1.18 (Grant Program Files).

QU1.51 Imprest Cash Fund Reports

Quasi-state agencies provide annual reports to their financial authorities regarding financial status, depository location, and status of fund disbursing officer for imprest cash funds. The records in this series may include, but are not limited to, these reports and any associated documentation.

Retention: Retain ten (10) years.

QU1.52 Billing Reports

Quasi-state agencies periodically send reports of various accounts payable for particular periods of time to the appropriate financial authorities. These reports contain aggregate information documenting agency expenditures and charges for particular purchased products and services. The data in these reports may include, but is not limited to, bills for phone use, bills for photocopier use, bills for faxing, technology and computer services billings, postage bills, and motor pool expenditures.

Retention: Retain ten (10) years.

QU1.53 Erroneous Vendor Payment Reports

Quasi-state agencies create and maintain records of erroneous payment transactions and report them to the appropriate financial authorities per R.I. Gen. Laws § 35-6-41. Errors involved may include, but are not limited to, overpayment, underpayment, and incorrect accounting. The records in this series may include, but are not limited to, vouchers showing overpayment or underpayment and any associated documentation. (R.I. Gen. Laws § 35-6-41)

Retention: Retain ten (10) years or three (3) years after updated or superseded, whichever is later.

QU1.54 Cancelled, Spoiled, Voided or Stolen Checks

Quasi-state agencies issue checks for various reasons. Some of these end up being cancelled, spoiled, voided or stolen. The records in this series may include, but are not limited to, these checks and any associated documentation.

Retention: Retain ten (10) years.

QU1.55 Uncollectible Accounts Receivable Reports

Quasi-state agencies periodically create reports of uncollectible monies and provide them to the appropriate financial authorities. Possible explanations include, but are not limited to, the following – death of payer, error in claim, settlement, bankruptcy, no assets available. The information in these reports includes, but is not limited to, account number, payee name, amount due, reason for default, summary aging of account, and an explanation

QU1.55A Annual Reports for Entire Department

Retention: Permanent.

QU1.55B Annual Reports for Divisions and Sections

Retention: Retain ten (10) years or until incorporated into annual report, whichever is later.

QU1.55C Daily, Weekly, Monthly, Quarterly and Periodic (Any Period Less Than Annual) Reports

Retention: Retain ten (10) years.

QU1.56 Records of Unpaid Checks

Quasi-state agencies have checks signed by the General Treasurer of the state which may be payable on account of any appropriation made by the General Assembly. Per R.I. Gen. Laws § 35-6-18, any checks that remain unpaid for more than a year after being signed may be transferred from the appropriation to the agency's financial authority. The records in this series may include, but are not limited to, these checks and any associated documentation. (R.I. Gen. Laws § 35-6-18)

Retention: Retain ten (10) years.

QU1.57 Accounts Payable Reports

Quasi-state agencies create and maintain records with information on agency expenditures. This information may include, but is not limited to, debit amount, natural account, Line Item Sequence/Source (LISS) item, expenditure object, project description, reference numbers, and funding sources.

Retention: Retain ten (10) years.

QU1.58 Annual Agency Financial Statements

The Department of Administration requires that state departments, agencies, and public authorities or corporations file annual statements of financial condition and operations per R.I. Gen. Laws § 35-6-37. These entities must submit, as required by the state financial authority, a copy of audited financial statements for the most recent completed fiscal year to the state financial Authority. Statements may include, but are not limited to, statements of trial balance, free balance, and purchase order balances. Quasi-state agencies are included in this, but their statements are in the custody of their own financial authorities. The records may include, but are not limited to, annual financial statements and any associated documentation. (R.I. Gen. Laws § 35-6-37)

Retention: Retain ten (10) years.

QU1.59 Quarterly Fiscal Reports

Per R.I. Gen. Laws § 35-3-17.1 state departments, agencies, and public authorities and corporations must submit to the fiscal advisors of the house and senate, statements of financial conditions and operations within a certain period after close of each of the first three (3) fiscal quarters of each year. This includes quasi-state agencies. Statements may include, but are not limited to, account numbers, allotments, expenditures to-date, estimated expenditures to complete the fiscal year, and surplus or deficiency projections. (R.I. Gen. Laws § 35-3-17.1)

Retention: Retain ten (10) years.

See Also: GRS5.9 (Monthly, Quarterly, and Periodic Reports).

QU1.60 Monthly Revenue Reports

On-line monthly agency revenue reports are available to agencies for printing from the state's automated financial system. In the case of quasi-state agencies, these reports may only be available from their own financial authorities. The records in this series may include, but are not limited to, these reports and any related documentation the agency generates.

Retention: Retain ten (10) years.

See Also: GRS5.9 (Monthly, Quarterly, and Periodic Reports).

QU1.61 Rotary Funds Monthly Accounts of Disbursing Officers

Disbursing officers for quasi-state agencies submit monthly statements of expenditures to appropriate financial authorities per R.I. Gen. Laws § 35-5-5. Upon approval of the financial authorities, the disbursing officers draw orders for the amounts necessary to reimburse each fund. The records in this series may include, but are not limited to, these monthly statements, duly authenticated vouchers covering expenditures from rotary funds, and the orders for reimbursement of the funds. (R.I. Gen. Laws § 35-5-5)

Retention: Retain ten (10) years.

QU1.62 Financial Integrity and Accountability Reports

Quasi-state agencies (along with public corporations, boards, and commissions) are required to prepare annual reports on the adequacy of the entity's systems of internal accounting and administrative control by

December 31 of each year per R.I. Gen. Laws § 35-14-6 (R.I. Gen. Laws § 35-20-6 accounts for public corporations). The records in this series may include, but are not limited to, these reports and any associated documentation. Among the items included in them are executive self-assessment SWOT (Strengths, Weaknesses, Opportunities, Threats) reports. In addition, information in the reports may include, but is not limited to, surveys as well as reports addressed to the Governor identifying major issues and risks that may affect future performance of agencies' missions and descriptions of any measures being taken at the time to address them. (R.I. Gen. Laws § 35-14-6)

Retention: Permanent.

QU1.63 Statements of Disallowed Claims or Accounts

When financial authorities of quasi-state agencies disallow a claim or account, they must record and transmit reasons for the disallowance per R.I. Gen. Laws § 35-6-12. The records in this series document these disallowances. The information contained in them may include, but is not limited to, records of denials, dates, amounts, the names of the individuals presenting the claims, and the nature or purport of the claims or accounts. (R.I. Gen. Laws § 35-6-12)

Retention: Retain ten (10) years.

QU1.64 Tax Deposit and Check Change Records

Quasi-state agencies maintain documentation pertaining to state government's federal tax obligations as an employer. The records in this series reflect this. They document federal tax deposits as well as check changes and payroll changes which may affect the federal portion of payroll record-based taxation. The items in the series may include, but are not limited to, annual returns of withheld Federal income tax, federal tax deposit vouchers, payroll check changes (including employee retirement system adjustment check changes), wage and tax statement corrections forms, payroll year-to-date reconciliations, and Employer's Quarterly Federal Tax Return forms.

Retention: Retain ten (10) years.

QU1.65 Payment Records

Quasi-state agencies maintain documentation of payment of employee wages and salaries (including employee pensions). The records in this series consist of this documentation. They may include, but are not limited to, payroll vouchers (with attachments), emergency supplemental payroll requests, payroll adjustment forms, payroll registers, payroll check registers, payroll deduction registers, pay distribution analysis

documents (summary reports), and hard copies of pay deposit slips submitted by employees to arrange for direct electronic deposit of wages into their bank accounts.

Retention: Retain ten (10) years.

QU1.66 Payroll Attendance Reports

Quasi-state agencies maintain employee timesheets reporting number of hours worked per pay period, and various exceptions and forms of leave taken. The records in this series may include, but are not limited to, time sheets, vacation request forms, personal leave request forms, compensatory time request forms, and sick time request forms.

Retention: Retain ten (10) years.

QU1.67 Jury Duty Reports

Quasi-state agencies must complete and submit appropriate forms to financial authorities to document employee absences from work due to jury duty. The records in this series may include, but are not limited to, forms documenting jury duty and any associated records.

Retention: Retain ten (10) years.

QU1.68 Requests for Special Employment

When employees of quasi-state agencies request approval for undertaking supplementary services outside of their regular work schedule, they must submit appropriate forms. The records in this series may include, but are not limited to, these forms and any associated documentation.

Retention: Retain ten (10) years.

QU1.69 Cancelled Payroll Checks and Personal Reimbursement Forms

Quasi-state agencies maintain documentation of the cancellation of payroll checks and for employee payroll reimbursements. The records in this series may include, but are not limited to, records of the cancellations and any associated items.

Retention: Retain ten (10) years.

QU1.70 Garnishment Documents

When the wages of employees of quasi-state agencies are garnished for any reason, the employing agency must keep documentation of it. The

records in this series may include, but are not limited to, forms authorizing garnishing and any associated documentation.

Retention: Retain ten (10) years.

QU1.71 Electronic Funds Transfer Authorization

Quasi-state agencies create and maintain documentation when employees authorize regular direct electronic transfer/deposit of wages and payments into their personal bank accounts. The records in this series may include, but are not limited to, forms authorizing these transfers and any associated documentation.

Retention: Retain ten (10) years or three (3) years after updated, superseded or obsolete, whichever is later.

QU1.72 Personnel Positions Approval Records

Financial authorities must approve requests for personnel positions proposed by quasi-state agencies. The records in this series document this process. They may include, but are not limited to, requests for approval, approval letters, and other related correspondence.

Retention: Retain ten (10) years.

QU1.73 Annual Allotment and Advice Records

Financial authorities transmit annual budget allotments to quasi-state agencies. The records in this series may include, but are not limited to, forms authorizing the allotments and any associated documentation.

Retention: Permanent.

Note: Budget Office retains permanent file for agencies that fall under the Department of Administration. For quasi-state agencies, their financial authority is internal, so it is necessary for these agencies to retain these records permanently.

QU1.74 Quarterly and Monthly Allotment and Advice Records

Quasi-state agencies receive copies of budget allocations to be expended under specific appropriation bills passed by the General Assembly and signed by the Governor. These allotments may be monthly or quarterly and the initial determination is made by the Budget Office within forty-five days of the signing of the annual appropriations bill by the Governor per R.I. Gen. Laws § 35-3-17. A copy of the initial determination is forwarded to the chairperson of the House Finance

Committee and the chairperson of the Senate Finance Committee. Copies of subsequent determinations are forwarded when made. The records in this series may include, but are not limited to, agencies' copies of budget allocations to them and any associated documentation. (R.I. Gen. Laws § 35-3-17)

Retention: Retain ten (10) years.

QU1.75 Budget Instruction/Target Records

Financial authorities send instruction documents to quasi-state agencies concerning the preparation of yearly budgets by agencies at the beginning to the submission process. This series documents that process. The records may include, but are not limited to, background materials, copies of pertinent legislation, and related correspondence.

Retention: Retain ten (10) years or until of no further administrative value, whichever is later.

QU1.76 Agency Budget Request Records

Quasi-state agencies prepare budget request submissions on an annual basis per R.I. Gen. Laws § 35-3-7. The records in this series document this process. Original departmental budget requests are among the items in this series and they may include, but are not limited to, forms, project narratives/justifications, cost information, vehicle replacement plans, documentation of operating and capital budgets, documentation of asset protection, documentation of general maintenance, rotary fund requests, budget analyst recommendations, department responses, and related documentation. Agencies requesting or planning the expenditure of funds on capital projects over a five-year planning period are required to submit a five-year Capital Improvement Plan (CIP) to the financial authority. These plans include submission of capital budgets, which cover the first budget year as well as the following four years of the CIP. CIPs include detail about new construction, remodeling, reconstruction (major rehabilitation), renovation (minor rehabilitation), asset protection and maintenance. Agencies with previously approved capital projects in the current CIP, must also submit a capital budget outlining the status of these on-going projects. The records in this series may include, but are not limited to, transmittal letters from agency directors, project summary forms, project narratives/justifications, and documentation also related to project cost/financing for each proposed project. Information in this documentation must include the name of each project, ranking of each project, and estimated costs. Justifications may include, but are not limited to, such strategic criteria as public safety, code violations, environmental impact, geographic significance, agency mission alignment, and customer service. (R.I. Gen. Laws § 35-3-7)

QU1.76A Capital Improvement Plans

Retention: Permanent.

QU1.76B Budget Plans

Retention: Permanent.

QU1.76C Budget Preparation Documents

Retention: Retain ten 10 years.

Note: The Budget Office retains official permanent copy of Budget Request records and Capital Improvement Plans for state agencies that fall under the Department of Administration. Quasi-state agencies must keep their own records permanently because the Budget Office does not have copies of their records.

See Also: GRS1 (Executive, High-Level, and Policy-Making Records). For records related to actual construction, renovations, building projects, capital improvements and repairs, see GRS4.2 (Construction and Improvement Records).

QU1.77 Fiscal Impact Notes

Both branches of the Rhode Island General Assembly reach out to quasi-state agencies to request fiscal impact analyses of appropriation bills that concern them. The agencies then provide responses and the records in this series document this. The records may include, but are not limited to, requests for analyses, comments from agencies on the legislation in question, reference material supporting the comments, copies of the legislation, fiscal impact notes, and related correspondence.

Retention: Retain ten (10) years.

QU1.78 Overbudget Expenditures

Heads of quasi-state agencies must report obligations, encumbrances, or expenditures that exceed appropriated amounts per R.I. Gen. Laws § 35-3-24(c). These reports must include a written determination of the amount, the cause of the “overobligation” or “overexpenditure”, the person(s) responsible, and corrective actions taken to prevent

recurrence. The reports must contain plans for corrective actions which may include, but are not limited to, implementation of waiting lists, pro-rata reductions in payments, and changes in eligibility criteria as methods to address the resulting shortfall. The reports must be filed with the appropriate financial authority within thirty days of the discovery of the shortfall. Copies must also be provided to the chairs of the House and Senate Finance Committees. The records in this series may include, but are not limited to, these reports and any associated documentation. (R.I. Gen. Laws § 35-3-24(c))

Retention: Retain ten (10) years.

QU1.79 Procurement Actions – Annual Report

On an annual basis, quasi-state agencies submit reports to financial authorities on procurement actions for sole source, emergency purchases, and small purchase contracts made during the preceding fiscal year. The records in this series may include, but are not limited to, these reports and any associated documentation. Information in the reports may include, but is not limited to, the name of the contractor and the amount and type of each contract.

Retention: Retain ten (10) years.

QU1.80 Purchase Requisition Records

Quasi-state agencies submit requests to financial authorities that contracts be entered into to obtain goods and/or services for specified needs per R.I. Gen. Laws § 37-2-15. The records in this series may include, but are not limited to, these requests and any associated documentation. Information in these requests may include, but is not limited to, technical descriptions of requested items, delivery requirements, transportation mode requests, criteria for evaluation of proposals, and/or suggested sources of supply. (R.I. Gen. Laws § 37-2-15)

Retention: Retain ten (10) years.

QU1.81 Purchase Orders, Contracts, Agreements Files

Financial authorities of quasi-state agencies issue documents to formalize the agencies' purchase transactions with vendors. The records in this series document these transactions. The records may include, but are not limited to purchase orders, contracts, agreements files, purchase order change records, account summary documents and account detail forms. There are different types of purchase orders. Purchases orders may include, but are not limited to, blanket orders, master price agreements, utility purchase orders, and Purchase Order Supplements.

Purchase Order Supplements may include, but are not limited to, state's General Terms and Conditions, state's request for quotations or proposals (including specifications), contractor's offers (which are responsive to solicitations), appropriate, additional contract provisions, and change orders. All agreements and changes to scope of work, price, or other terms must be incorporated into purchase orders via "change order" documents describing contract amendments.

Retention: Retain ten (10) years.

QU1.82 Emergency Procurement Records

Quasi-state agencies request authorization from their purchasing authorities for emergency procurements. The records in this series document these requests and authorizations. Each request contains justifications for the emergency request and the financial authority may make or authorize others to make emergency procurements when threats exist to public health, welfare, or safety under emergency conditions as defined in regulations. These emergency procurements are made with such competition as is practicable under the circumstances per R.I. Gen. Laws § 37-2-21(b). All forms must be signed by the agency director or the designated emergency response official. The records in the series also may include, but are not limited to, written determinations of the basis for the emergency, agencies' copies of documentation submitted to the financial authority, and records of response action in writing vouchers for payment. (R.I. Gen. Laws § 37-2-21(b))

Retention: Retain ten (10) years.

QU1.83 Letters of Authorization – Immediate Delivery

Letters of Authorization (LA) signed by financial authorities authorize quasi-state agencies to enter into commitments with vendors so that immediate commencement of delivery of services and supplies can proceed prior to negotiation of "definitive contracts." LA represents preliminary authorization subject to the subsequent issuance of a Purchase Order that will supersede the temporary authorization after a certain period of time or after delivery of a certain percentage of delivery of the contract. The records in this series may include, but are not limited to, these Letters of Authorization and any associated documentation.

Retention: Retain ten (10) years or three (3) years after conclusion of definitive contract, whichever is later.

QU1.84 Supplemental Service Utilization Plan

On an annual basis, quasi-state agencies must submit a Supplemental Service Utilization Plan to the appropriate financial authority. These submissions must be timed to coincide with the development of the state budget. Each plan specifies number of services, estimated cost of each contract/relationship, anticipated effective period of each relationship, whether the activities are ongoing or new endeavors, whether the agency is proposing to continue each relationship into the next fiscal year, and (if an ongoing relationship) the initial date of the relationship. Amendments to these plans shall be submitted and approved by the appropriate financial authority prior to the commitment of funds. The records in this series may include, but are not limited to, plans and amendments to plans.

Retention: Retain ten (10) years.

QU1.85 Accounting Manuals and Instructions

Quasi-state agencies use government accounting standards (Governmental Accounting Standards Board – GASB) as well as internal accounting control system record keeping and procedures and authorization adequate to provide effective accounting control over assets, liabilities, revenues, and expenditures. This encompasses the standard framework of guidelines for financial accounting and preparation of financial statements in government per R.I. Gen. Laws § 35-14-4(3). The records in this series include, but are not limited to, the standards, conventions, and rules accountants follow in recording and summarizing transactions (and in the preparation of financial statements). (R.I. Gen. Laws § 35-14-4(3))

Retention: Retain ten (10) years or three (3) years after updated or superseded, whichever is later.

QU1.86 Audit Reports and Documentation

The Bureau of Audits makes recommendations and sends follow-up reviews to quasi-state agencies relating to agency financial management. Agencies prepare responses to these recommendations after audits occur. The records in this series may include, but are not limited to, copies of audits, responses, auditors' follow-ups, and results of the reviews that are submitted to the General Assembly.

Retention: Retain ten (10) years.

Note: Bureau of Audits retains permanent copy of reports.

QU1.87 Quasi-Public Agency Audits

All quasi-state agencies including corporations, authorities, commissions, and boards created by the authority of the General Assembly, Executive Order, or state law (excluding cities and their subdivisions, towns and their subdivisions, regional school districts and school committees, water districts, fire districts, and any other municipal corporations and their agencies), subject to post audit, must obtain the approval of the Department of Administration Director and the Auditor General prior to the employment of private auditors per R.I. Gen. Laws § 35-7-13. Audit work papers of the private auditors must be made available upon request, at the completion of the audit, to the Auditor General and/or the Department of Administration Director for their review. The audit report must be furnished to the auditor general and the director of administration. The records in this series may include, but are not limited to, audit reports, audit work papers, and any documentation involving the approval of private auditors. (R.I. Gen. Laws § 35-7-13)

Retention: Retain ten (10) years.

QU1.88 Insurance Records – Documentation

Quasi-state agencies maintain insurance on agency property and equipment. Policies cover numerous items including, but not limited to, medical liability, automobile liability, fire, and extended coverage, and tort liability. The records in this series may include, but are not limited to, the policies, related office correspondence, memoranda, lists of office contents, lists of equipment, and their value.

Retention: Retain ten (10) years or six (6) years after expiration of policies, whichever is later.

QU1.89 Insurance Records – Motor Vehicle Insurance

Quasi-state agencies maintain insurance on all motor vehicles owned by them and operated by their employees. The insurance policies cover personal injury, accident, and property damage. The records in this series may include, but are not limited to, copies of insurance documents and any related items.

Retention: Retain ten (10) years or six (6) years after expiration of policies, whichever is later.

QU1.90 Insurance Records – Reports

Quasi-state agencies must send reports to their financial authorities detailing damage to or losses of property per R.I. Gen. Laws § 37-11-2. The records in this series may include, but are not limited to, these reports. (R.I. Gen. Laws § 37-11-2)

Retention: Retain ten (10) years or five (5) years after payments made, whichever is later.