

Schedule 190

NEBRASKA EDUCATIONAL FINANCE AUTHORITY

May 6, 2008

Nebraska Records Management Division
3242 Salt Creek Circle
Lincoln, NE 68504
(402) 471-2559

**REQUEST FOR APPROVAL
OF RECORDS RETENTION
AND DISPOSITION SCHEDULE**

SCHEDULE	190
AGENCY, BOARD OR COMMISSION	Nebraska Educational Finance Authority
DIVISION, BUREAU OR OTHER UNIT	

**TO: STATE RECORDS ADMINISTRATOR
STATE OF NEBRASKA**

PART I -- AGENCY STATEMENT

In accordance with Section 84-1212.01, R.R.S. 1943, approval of the attached records retention and disposition schedule by the State Records Administrator is hereby requested. Retention periods and dispositions have been recommended by this agency after a careful evaluation of all factors listed in Section 84-1212.01, R.R.S. 1943.

SIGNATURE 	
TITLE Executive Director	DATE April 21, 2008

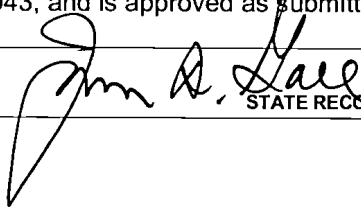
PART II - ARCHIVAL APPROVAL

The attached schedule has been analyzed, all archival and historical material has been properly identified, no disposition except by transfer to the State Archives has been recommended for such material, and this schedule is approved as submitted.

SIGNATURE 	DATE May 5, 2008
STATE ARCHIVES	

PART III -- APPROVAL BY STATE RECORDS ADMINISTRATOR

The attached schedule has been reviewed in accordance with Section 84-1212.01, R.R.S. 1943, and is approved as submitted.

SIGNATURE 	DATE May 6, 2008
STATE RECORDS ADMINISTRATOR	

RMA 01005D

INSTRUCTIONS FOR USING THIS SCHEDULE

Records retention and disposition schedules are designed to serve as your records management guideline for storing and disposing of agency records, **regardless of the media on which they reside**, including paper, microfilm, diskettes, optical disks, CDs, DVDs, servers, computer hard drives, etc. This schedule was written specifically for records unique to your office and the Local Agencies General Records Schedule #24 contains those records common to most local government agencies. This retention schedule, which is approved by the State Records Administrator, provides your only ongoing authority to dispose of records. Listed below are some basic procedures to follow when applying this schedule.

DISPOSING OF RECORDS

1. Check your schedules to see what the retention period is. Note: Your agency's unique schedule will take precedence over General Records Schedule #24 for any items which have differences in retention requirements.
2. Dispose of records that have met their retention periods. Unless there is pending or on going, legal action, records request, or audit.
3. For records requiring a review of, or transfer to the **NE State Historical Society (State Archives)**, your agency is required to contact the State Archives to negotiate the transfer. Additionally, **once the records are accessioned into their collection, they become the property of the State Archives**. The State Archives may remove selected records in accordance with standard archival practices to ensure efficient access, organization and enduring historical value (Nebr. Rev. Stat. §82-107). Please contact their office by calling (402) 471-4783.
4. Complete a Records Disposition Report for the records you dispose. The Records Disposition Report form is located on the Secretary of State Records Management website. https://appengine.egov.com/apps/ne/sos_records_disposition_report. This report establishes that the destruction was performed in your normal course of business.

NON-SCHEDULED RECORDS

Contact a Records Management Specialist in Records Management to see whether the records will fit under an item already on the schedule. If they do not, they must be retained until they are added to the next revision of your schedule.

SCHEDULE UPDATE

It is the responsibility of each agency to periodically update their schedule. A Records Management Specialist in Records Management can assist you with the schedule update, which may involve adding new records series and making revisions to existing items. Keeping your schedule current will ensure you have the ongoing authority to discard records when their useful life has ended.

QUESTIONS

If you have any questions about these procedures, please contact your agency Records Officer or the Records Management Specialist in Records Management. They will help you with any questions the schedule may present, including: transferring records to the State Records Center or microfilming records, scanning records, etc.

**Records Management Division
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402-471-2559**

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SCHEDULE 190 – NEBRASKA EDUCATIONAL FINANCE AUTHORITY RECORDS

190-1 ADMINISTRATIVE RECORDS

190-1-1 BIENNIAL NEBRASKA EDUCATIONAL FINANCE AUTHORITY (NEFA) REPORT

The Nebraska State Historical Society and the Nebraska Library Commission maintain sets of the Biennial Report. In most cases a complete historical record is available.

ORIGINAL RECORD: Scan to hard drive for security; retain permanently.

OTHER COPIES: Dispose of all other copies after no longer of administrative value, subject to review by the State Archivist and the State Documents Librarian before disposal.²

190-1-2 BONDS (FOR AUTHORITY OFFICIALS)

Scan to hard drive for security and dispose of 10 years after release, replacement, or expiration of bond.²

190-1-3 BONDS FINANCING DOCUMENT TRANSCRIPTS (ISSUANCES FOR BORROWERS)

Bond financing documents or other documentation used to complete a college/university financing.

Scan to hard drive for security and dispose of 8 years after bonds have been repaid.²

190-1-4 COMMUNICATIONS/CORRESPONDENCE

All correspondence/communications regardless of physical form or characteristics, including written and electronic correspondence/communications, but not including voicemail or EDI or similar data transmissions which are not conversational in nature.

190-1-4-1 COMMUNICATIONS, NON-RECORD

Communications not related to local government transactions or activities.

Dispose of at will.

190-1-4-2 COMMUNICATIONS, SHORT-TERM (EPHEMERAL)

Communications that may be of a professional interest, but not pertaining directly to the function of the agency, ie. The equivalent of a casual phone call.

Dispose of at the sender's/recipient's discretion.

190-1-4-3 COMMUNICATIONS, MEDIUM-TERM

Communications containing information related to the operations of the agency, but does not have long-term significance or policy implications.

Dispose of after 2 years.

190-1-4-4 COMMUNICATIONS, LONG-TERM

Communications containing information related to the mission of the agency, i.e., documents of major transactions, establishes or implements policy, establishes legal rights or responsibilities, or has other long-term ramifications to the operation of the agency. Communications to be transferred to the State Archives must be on paper or microfilm.

Transfer to the State Archives after 8 years; retain permanently.

190-1-4-5 COMMUNICATIONS, PROJECT RELATED

Communications related to a specific agency project. A project is an activity that has an identifiable beginning and end. Communications to be transferred to the State Archives must be on paper or microfilm.

Dispose of 8 years after the end of the project, subject to review by State Archivist before disposal.

190-1-4-6 FAX (FACSIMILE) TRANSMISSIONS

Faxes sent or received by the NEFA.

Retain with and dispose of with appropriate record series to which they pertain.

190-1-4-7 COMMUNICATIONS, INFORMATION DENIAL

File maintained according to Section 84-712.04, R.R.S. 1943. Includes all communication and documentation relating to the denial of requests for records.

Dispose of after 10 years.

190-1-5 CONTRACTS

Contracts signed by NEFA, such as office lease, phone/cable service contracts, service agreements, etc.

Scan to hard drive for security and dispose of 6 years after fulfillment of contract, provided audit has been completed.^{1,2}

190-1-6 MINUTES OF MEETINGS

Official minutes of the NEFA Board.

ORIGINAL RECORD: Scan to hard drive for security, send one paper copy to State Archives and retain permanently.²

OTHER COPIES: Dispose of after no longer of reference value.

190-1-7 ORGANIZATION CHARTS

ORIGINAL RECORD: Scan to hard drive for security, send one paper copy to State Archives and retain permanently.²

OTHER COPIES: Dispose of after superseded.

190-1-8 POLICY AND PROCEDURES MANUAL, AUTHORITY

Includes any policy and procedure approved by the NEFA Board.

ORIGINAL RECORD: Scan to hard drive for security, send one paper copy to State Archives and retain permanently.²

OTHER COPIES: Dispose of after superseded.

190-1-9 PUBLICATION FILES

Records for publication may include background material, copy (drafts), original art work, photo negatives, prints, flats, and final publications in any format including, but not limited to, video, audio, electronic, and Internet based publications. Copies of state publications in any format are required by Nebr. Rev. Stat. §51-411 to 51-418, to be deposited with the Nebraska Library Commission Publications Clearinghouse. State publications are maintained, indexed and made available for lending through the Publications Clearinghouse.

ORIGINAL ART WORK: Dispose of after no longer of reference value.

FINAL PUBLICATIONS: Dispose of after superseded, obsolete or after no longer of reference value, whichever is sooner.

ALL OTHER DOCUMENTS: Dispose of after no longer of reference value.

190-1-10 REPORTS (CONSULTANTS AND COMMITTEES)

Dispose of after 2 years.

190-1-11 TRUSTEE STATEMENTS

Copies of statements or other documents received from Bond Trustees and used to calculate arbitrage rebate and to track outstanding bonds for our office.

Scan to hard drive and dispose of 8 years after bond has been repaid.²

190-2 FINANCIAL RECORDS

190-2-1 1099 INFORMATION

Sent to people who earned over \$600 for contracted services provided to the Authority. Lists vendor FTIN and payment total.

Dispose of after 6 years.

190-2-2 AUDIT REPORTS

Independent Audit Reports are maintained in original paper copy and a digital scan.

AUTHORITY COPY OF AUDIT REPORT FROM OUTSIDE CONTRACTOR: Scan to hard drive for security and retain permanently.²

OTHER COPIES: Dispose of at the discretion of the Authority head.

190-2-3 BILLING DETAIL

Copies of fees charged for issuances of indebtedness and quarterly service fees

Dispose of after 6 years, provided audit has been completed.¹

190-2-4 BUDGET FILES (FOR ANNUAL OPERATIONS)

Dispose of 2 years after end of calendar year, provided audit has been completed.¹

190-2-5 BUDGET STATUS REPORT

Monthly report, which provides an analysis by detail expenditure account of year-to-date expenditures, encumbrances and available budget.

Dispose of after 3 years, provided audit has been completed.¹

190-2-6 CHECK REPORT

Computer report provides a listing of checks to be written including the payment amount, the payee, reference information and the total check amount.

Dispose of after 3 years, provided audit has been completed.¹

190-2-7 DEPRECIATION SCHEDULE

Depreciation information is available in computer report formats that include YEAR-TO-DATE ACCUMULATED DEPRECIATION FOR ALL RECORDS, RECORDS **TOTALLY DEPRECIATED DURING CALENDAR YEAR(S) SPECIFIED**, and ANNUAL AND ACCUMULATED DEPRECIATION TOTALS.

Dispose of 1 year following the end of the calendar year after furniture/equipment is fully depreciated, provided audit has been completed.¹

190-2-8 DIRECT DEPOSIT AGREEMENT

Form signed by an employee to authorize or cancel direct deposit of the employee's net pay into his/her checking or savings account.

Dispose of after superseded, provided audit has been completed; transfer final form to the EMPLOYMENT HISTORY FILE, Records Retention Schedule Item #24-3-2, upon termination of employment.¹

190-2-9 EXPENSE REIMBURSEMENT DOCUMENT AND ATTACHMENTS

Form used to initiate payment to an employee or other individual for reimbursable expenses. Form provides details and supporting documentation for an employee's or other individual's reimbursable expenses.

COPY: Dispose of after 6 years, provided audit has been completed.¹

190-2-10 FINANCIAL STATEMENT, MONTHLY

Any internal financial report. May be used to show financial status of various accounts or programs.

Dispose of after 8 years, provided audit has been completed.¹

190-2-11 MONTHLY ACTIVITY REPORT

A monthly computer report that provides a comprehensive listing of all expenditures and revenue transactions for the month.

MONTHLY REPORT: Dispose of after receipt of ANNUAL AUDIT REPORT.¹

190-2-12 PAYROLL ATTENDANCE REPORT

A computer document used by the Authority to track the use of sick and vacation time used.

Dispose of after 6 years following the end of calendar year to which the records pertain, provided audit has been completed.^{1,2}

190-2-13 REQUEST FOR STOP PAYMENT

Bank form used to request stop payment of a lost or stolen check.

Dispose of after 2 years.

190-2-14 STATEMENT OF BILLING

Statement requesting payment for services that were incurred. Includes telephone statements, operating supplies, etc.

Dispose of after 3 years, provided audit has been completed.¹

190-2-15 W-2 FORMS

Returned undeliverable W-2 Forms.

Transfer to the EMPLOYMENT HISTORY FILE (see Records Retention Schedule Item #24-3-2) upon termination of employment.

190-3 PERSONNEL RECORDS

190-3-1 APPLICATIONS AND OTHER SUPPLEMENTAL MATERIAL USED TO HIRE AND NOT HIRE PERSONS

May include resumes, structured interview questions, supplemental questionnaires, screening or scoring devices and any other material used in the hiring process or in the failure or refusal to hire any person.

Dispose of 4 years after date of personnel action to which the record relates.

190-3-2 EMPLOYMENT CONTRACTS

Letter used to confirm and set terms of employees' employment with the Authority.

Transfer to the EMPLOYMENT HISTORY FILE (see Records Retention Schedule Item #24-3-2) upon separation/termination of employment.

190-3-3 PERSONNEL ACTION NOTIFICATIONS (ADMINISTRATIVE CORRECTIVE ACTIONS)

Corrective actions are those actions that do not affect pay, status or tenure and are imposed to correct or improve an employee's job performance.

Dispose of 3 years after all actions and appeals are complete and final or after no longer of reference value, whichever is later.

190-3-4 PERSONNEL ACTION NOTIFICATIONS (DISCIPLINARY ACTIONS)

Disciplinary actions are those actions which may affect pay, status, or tenure and are imposed to discipline an employee for actions which are harmful to the best interest of the Authority, or the employee work force, or for failure to improve performance or conduct following imposition of corrective action. May also include cause for demotion, suspension or dismissal, or of failure to give written notice of resignation. Forms may also be used to document employee evidence of self-improvement efforts as well as favorable and unfavorable communications.

DISCIPLINARY RECORDS RELATED TO WORKPLACE HARASSMENT: Dispose of after 4 years according to current labor contracts.

ALL OTHER RECORDS: Dispose of 3 years after all actions and appeals are complete and final or when no longer of reference value, whichever is later.

NOTE

1. These records may be disposed of after the required retention period provided the audit has been completed with the audit report released and all related audit comments resolved. Check with the organization that performed the audit, and, if applicable, the Federal cognizant agency if there is a question whether resolution is complete. For records retention purposes only, the issuance of an audit waiver (or an Unaudited Financial Statement for villages) by the Auditor of Public Accounts shall take the place of an actual audit.

2. Electronic Records (including E-mail) Back-up Copies:

a) E-mail:

Service is provided by Solution Technologies, Inc. using a tape back-up system. Back-ups are maintained and rewritten using the following rotations:

Daily(Wednesday-Monday): Dispose of after 2 weeks.

Weekly (Tuesday): Dispose of after 2 weeks.

b) All Other Electronic Records:

NEFA backs up all files found on hard drives to DVD-Rs for the purpose of records recovery/business continuity. DVD-Rs are maintained and rewritten using the following rotation:

Store 1 copy onsite; 1 copy offsite (disaster recovery); dispose of after 2 weeks.