

OAC Accounts and Control

OAC1.1 System Access and Authorization Records

Documentation submitted by agencies to Accounts and Control requesting access and use of state services and systems in place for recording sales to and payments by the state. Included are 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 departmental personnel as agents authorized to approve and sign for purchases made on behalf of the agency, and office supply purchase order forms, and imprest cash application forms (attached to petty cash vouchers). Also includes forms for access to state's time and attendance reporting system (STARS). In addition, series includes taxpayer identification forms submitted to Accounts and Control by vendors as well as by state agencies.

Retention: Retain three (3) years after updated, superseded, or of no further administrative value.

OAC1.2 Agency Billing Records and Reports

Series documents agency expenditures. Contains expenditure reports that agencies periodically send to Accounts and Control. Reports pertain to individual agency expenditures by item, expenditure object, description, and funding sources. Includes reports related to charges for phone and fax use, external billings, technology and computer services billings, postage billings, and state motor pool expenditures. Includes monthly reports of continuing expenditures to cover funding of window and supplementary pensions for health and for Employee Retirement System.

Also includes various Accounts and Control generated accounts payable reports. Reports contain aggregate information documenting state agency appropriations and expenditures and charges to the state for various purchased products, services, and other expenditures.

Retention: Retain ten (10) years from date of payment.
Statute: RIGL §35-6-19

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

OAC1.3 Payment Documentation - Vouchers and Invoices

Documentation related to bills and payments for state purchases of products and services. Records 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. Series also includes documentation relating to payments to DCYF parents.

Note: Department of Children, Youth and Families foster parent payments are made on a monthly basis rather than bi-weekly.

Retention: Retain ten (10) years from date of payment.
Statute: RIGL §35-6-19

OAC1.4 State Purchase Card Records

Authorized staff can use state purchase cards (credit cards) to purchase goods and services directly related to state business. Cards may also be used to make purchases from specific vendors (off-line purchases). Records document authorization and use of cards and also 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.

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

Statute: RIGL §35-6-19

OAC1.5 Revenue Records

Series documents agencies' accounts receivable transactions. Includes cash receipt vouchers, including cell phone reimbursement records.

Note: Most records related to agency/state revenues reside with General Treasurer.

Note: For records relating to accounts receivable write-offs, see OAC1.7

Retention: Retain ten (10) years.

OAC1.6 Financial Statements

Series encompasses various Accounts and Control financial statements and related work papers. May include, but is 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. Series also includes monthly statements of state revenues from various sources (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.

OAC1.7 Agency Accounting Reports

Series encompasses various accounting reports filed by state agencies with Accounts and Control. Includes, but is 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. Series also includes reports of uncollectible accounts receivable and Imprest Cash Fund Reports.

Retention: Retain ten (10) years.

Statute: RIGL §35-6-19

OAC1.8 Interagency Fund Transfer Records

Records related to transfer and adjustments of money from one state/agency fund to another. Includes interagency billing forms (A12T), Internal Transfer forms, and fund adjustment or transfers forms.

Retention: Retain ten (10) years.

OAC1.9 Travel Expenditure Records

Documentation related to public employee state business travel. Includes 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.

OAC1.10 Payroll Records

Records relating to state's calculation, payment, and adjustment of employee wages and salaries. Also includes records related to payment of retiree pensions. Documentation encompasses payroll vouchers with attachments, which may also include emergency supplemental payroll requests and payroll adjustment forms. Series also includes payroll exception reports and payroll attendance reports, payroll registers, payroll check registers, and payroll deductions registers as well as pay distribution analysis documents, (summary reports), garnishment data, payroll accrual documents, and Department of Children, Youth, and Families payroll documents (foster parents and special payments). Data is stored in electronic form in an attendance and reporting system (STARS).

Retention: Retain ten (10) years.

Note: State Retirement System maintains employee payroll/ payment documentation for purposes related to retirement benefits.

OAC1.11 Payroll - Tax Deposit and Check Change Records

Documentation pertaining to state government's federal tax obligations as an employer. Includes forms and other documents related to federal tax deposits. Also includes documents related to check changes, which may affect federal portion of payroll record-based taxation. Includes 945 federal tax forms (Annual Return of Withheld Federal Income Tax), federal tax deposit vouchers, and 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.

OAC1.12 Fixed Asset Control and Tracking Records

Series documents acquisition, inter-agency transfer, and disposal of state fixed assets. Accounts and Control maintains a fixed assets control and tracking reporting system to ensure currency, integrity, and reliability of information about the nature and value of the state's fixed assets. 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) and buildings (and renovations and leasehold improvements), vehicles, equipment and machinery, computer hardware, software, and network infrastructure, office furniture and state infrastructure (roads, bridges, sidewalks, sewage and drainage systems). Purpose is to maintain auditable information concerning the state's fixed assets, in addition to detailed information concerning location and space for inventory control purposes. Designed to capture information from all state departments and agencies responsible for equipment and space. Fixed assets acquired by various means are reported to the Office of Accounts and Control via capital acquisition reports. Data collected and maintained concerns the fixed asset, including its make, model, serial number, condition, physical location, purchase price, manner of acquisition and disposal of asset. Also includes data concerning asset depreciation. Series also includes documentation and data pertaining to retirement of fixed assets, as well as the transfer of assets from one agency to another. On a biennial basis, each department and agency will receive a complete listing 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. The asset listing prepared every other year also contains a certification form to be completed by the Department Director indicating that the listing is a complete and accurate inventory of the assets held by that agency.

a) Asset Acquisition Data

Retention: Retain one (1) year after retirement of asset.

b) Inter-agency Asset Transfer Data

Retention: Retain one (1) year after transfer of asset.

c) Asset Retirement Data

Retention: Retain one (1) year after retirement of asset.

d) Biennial Reports

Retention: Permanent.

e) Certification Form

Retention: Retain two (2) years.

OAC1.13 Certificates of Records Destruction

Certification of Records Destruction forms (PRA003) signed by the authorized agency official and submitted to, and signed by, the State Archivist/Public Records Administrator. Certificates authorize the disposal of records listed in this and other applicable schedules. RIGL §§ 38-1-10, 38-3-6(j), and 42-8.1-10.

Retention: Permanent.