



MONTGOMERY PUBLIC SCHOOLS

Arthur Watts
Chief School Financial Officer

Montgomery County Board of Education

307 South Decatur Street • P.O. Box 1991 • Montgomery, AL 36102-1991

Phone (334) 223-6700 • Fax (334) 269-3076

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MEMORANDUM

To: Principals and Bookkeepers
From: Arthur Watts, Chief Financial Officer
Date: June 27, 2022
Re: Record Retention – Record Keeping Requirement

Policy

All Local Schools will maintain and secure records in accordance with State law and guidelines.

General

Public officials are legally obligated to create and maintain records that adequately document government business. Government records provide evidence of agency operations and serve as a mechanism of accountability to the citizenry. The Alabama Department of Archives and History (ADAH) published the “Local Board of Education Records Disposition Authority.” This records disposition authority, revised by ADAH on April 23, 2014, was published in accordance with the requirements contained in the [Code of Alabama 1975](#), S 41-13- et. Seq.

Procedures

Local schools have the responsibility to administer the policies of the local board of education and the State Department of Education. This includes the responsibility of adhering to the minimum retention period of records created or maintained by the local schools. All local schools finance-related records will be retained with the local school or in a depository approved by the state of local records commission. At the end of each fiscal year, the records will be boxed and labeled according to the appropriate fiscal year and content.

Once it has been determined that the records meet the minimum retention period, local schools should forward their Local Government Records Destruction Notice to the Montgomery County Board of Education for approval and then the notice will be forwarded by Finance Department to the Alabama Department of Archives and History, Records Analysis and Appraisal Division. Any records involved in litigation should be retained until the case is resolved.

All local school accounting financial transactions of the Montgomery County Public Schools system should be retained within the local school for a minimum of five fiscal years/five district audit reports (current year plus 4 previous) and settlement of any claims due before being destroyed.

Finance-related records currently requiring permanent preservation are as follows: Approved Annual Budgets (10.01a), Audit Reports (10.02), General Ledgers and Detailed Year-end Trial Balances-Records created since 1975 (10.03b), and Grant Project Files-Final narrative reports (10.08b).

Please visit the MPS Website > Departments > Finance & Business Administration > Local School Accounting to obtain a copy and sample of the Local Government Records Destruction Notice form. This form is used when local schools need government approval to destroy documents. Also, the Records Retention/Disposal Guide is available to assist local schools in completing the form.

The signature of the Principal and Bookkeeper is required on the Local Government Records Destruction Notice form before it is sent to Central Office. The form should be sent through Mr. Ric Randle, Supervisor, Local School Accounting and then to Mr. Arthur Watts, Chief School Financial Officer for review and concurrence. The Finance Department will obtain the signature and approval of the Superintendent and then forward the Destruction Notice Form to the Alabama Department of Archive and History (ADAH) for approval. Once a letter of approval is received from (ADAH), the local school will be notified. Local Schools are responsible for obtaining disposal services needed to destroy documents receiving approval from ADAH.

If you have any questions or concerns, please contact Mr. Ric Randle, Supervisor Local School Accounting.

AW/rfr