

Duke University Controller's Division
Document Retention Inventory

Accounting reports (monthly departmental reports)

<u>Title of Record</u>	<u>Retention Period</u>
GL closing checklist/documents	7 Years
Petty Cash Reports	7 Years
SAP testing documents	7 Years
Healthcare Plan Statistics	7 Years
AS Restricted Statements - CUFS	7 Years
AS Detail Statements - CUFS	7 Years
AS Miscellaneous - CUFS	7 Years
AS Stock Issue Invoices - CUFS	7 Years
GL Daily checklist, misc	7 Years
Work Order Bills	7 Years
Work Order Active WO	7 Years
Work Order Labor, Misc	7 Years
Out of Balance reports	7 Years
Cash Receipts for HC premiums	7 Years
Health Care Premium Refunds	7 Years
Health Care Premium funded by grants	7 Years
Bank Draft records	7 Years

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<u>Title of Record</u>	<u>Retention Period</u>
Returned Check Documents	7 Years
Payment Summaries	3 Years
ZH-308	3 Years
ZH-069	3 Years
ZH-063	3 Years
ZH-089	3 Years
ZH-095	3 Years
ACH	3 Years
Diskette/CD	3 Years
Pay statistics	3 Years
Retro-codes	3 Years
MDE BOOK	3 Years

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Departmental policies, procedures, and other related documentation

<u>Title of Record</u>	<u>Retention Period</u>
Current Departmental Procedures Documentaion	3 years
Superceded Departmental Procedures Documentaion	3 years
All Departmental Calendars	3 years

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Annual GAAP financial reports

<u>Title of Record</u>	<u>Retention Period</u>
Audited financial statements (Univ, DUHS, NCAA, ERP, & A133)	Permanent
Moody's ratio analyses	Permanent
Annual IPEDS survey	Permanent
Annual EZ-Audit documentation	Permanent
Business Interruption Value analysis	Permanent
Annual surveys & accompanying support	Permanent

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Supporting documentation for Annual GAAP financial reports & interim reporting

<u>Title of Record</u>	<u>Retention Period</u>
Year end binders (Journal entries & TB's) for external audits	7 years
Monthly reporting support (Journal entries & TB's)	7 years
Monthly binders for SOM	7 years
Quarterly binders for SON	7 years
GL to GAAP bridge for SOM	7 years
GL to GAAP bridge for University	7 years
Monthly direct cash flow for University & DUHS	7 years
Monthly GL account analysis	7 years
Quarterly statements for ERP	7 years
Year end ERP audit documentation (includes 5500 support)	7 years

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Information / Income / Corporate Tax Returns

<u>Title of Record</u>	<u>Description of Record</u>	<u>Retention Period</u>
Forms 990 & 990-T	Forms 990, 990-T (Federal Tax Exempt Filings)	Permanent
Documentation of Tax Positions	Documentation of Tax Positions	Permanent
Forms 1120	Forms 1120 (Federal Income Tax)	Permanent
Forms NC-405	Forms 1065 (Federal Partnership Filings)	Permanent
Forms 1065	Annual Reports (NC)	Permanent
Forms D-400	Annual Reports (NC)	Permanent
Annual Report	Annual Reports (NC)	Permanent

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Supporting documentation for Information / Income / Corporate Tax Returns

<u>Title of Record</u>	<u>Retention Period</u>
990 Support	7 years
Support for Forms 1120	7 years
Support for Forms NC-405	7 years
Support for Forms 1065	7 years
Support for Form D-400	7 years
FIN 48 Log	7 years
990 support prepared by Financial Reporting	7 years

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Unclaimed property filings and supporting documentation

<u>Title of Record</u>	<u>Retention Period</u>
State Unclaimed Property Filings	Permanent
Due Diligence Responses/Ret'd mail	Permanent
Escheat Refund Claims	Permanent
Unclaimed Property Filing Support/Account Reconciliations	Permanent

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Sales / Excise / Miscellaneous tax returns and support

<u>Title of Record</u>	<u>Retention Period</u>
Property Tax Listing	7 years
TDF 90-22.1	7 years
Form 8300	7 years
State Certification	7 years
Form 8849 & Support	7 years
Form 720 & Support	7 years
BE-120 & BE-125 & Support	7 years
Form E-500 & Support	7 years
Form E-585 & Support	7 years
Form 2290 & Support	7 years
TTB F 5630.5R	7 years
DSE Sales Tax Returns	7 years
B-205	7 years
B-205 Support	7 years
Invoices With Sales Tax	7 years
Form 8802	7 years

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Actuarial reports (FASB plans, WC, LTD, health plans)

<u>Title of Record</u>	<u>Retention Period</u>
FAS 106/87/112 reports	Permanent
Workers Comp reports	Permanent
Health care and LTD reports	Permanent

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Correspondence with governmental and other external regulatory parties

<u>Title of Record</u>	<u>Retention Period</u>
IRS Determination Status Letters	Permanent
Application for Exempt Status	Permanent
Notice of Revocation of Tax Exempt Status	Permanent
IRS & Other Governmental Agency Correspondence	Permanent

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Personnel files - departmental copies including performance measurement documentation

Title of Record

Retention Period

Performance Appraisals and related documentation

3 years after separation

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General ledger (R/3) master data

<u>Title of Record</u>	<u>Retention Period</u>
3XX: Adds	1 year + CFY
3XX: Change/Close	1 year + CFY
University-Other: Adds	Permanent
University-Other: Change/Close	1 year + CFY
DCRI: Adds	Permanent
DCRI: Change/Close	1 year + CFY
Health System: Adds	Permanent
Health System: Change/Close	1 year + CFY
Doc Recipient Updates	1 year + CFY
BFR/Org Unit Maintenance	1 year + CFY
Agency Application Forms	Permanent
G/L Accounts: Adds	Permanent
G/L Accounts: Change/Close	1 year + CFY
R/3 User Acct Forms/Other Security Docs	CFY plus prior FY until audit is completed
Workflow Maintenance	1 year + CFY

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Account reconciliations (assets and liabilities)

<u>Title of Record</u>	<u>Retention Period</u>
Monthly reconciliation of asset/liability GL accounts (including bank accts) - internal	7 Years
Quarterly reconciliation of asset/liability GL accounts - external	7 Years
Petty Cash/Change Fund	7 Years
YTD Payroll Reconciliations	7 Years
County Breakdown	7 Years
AP Check Request - SAP Reports	7 Years

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Accounts payable invoices, check requests, and related documents

<u>Title of Record</u>	<u>Retention Period</u>
Manual Checks	7 Years
A/P PO's	7 Years
A/P 800,810,890	7 Years
AP Check Request	7 Years
Foreign Wires	7 Years
Federal Express	7 Years
AS DU Stores Paid Inv	7 Years
Tuition Grant payments	7 Years
Tuition Assistance payments	7 Years
Payments to Health Care Vendors	7 Years

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R/3 Journal entries and related back-up documentation

<u>Title of Record</u>	<u>Retention Period</u>
Journal entries, accruals and all back-up documentation	7 years
FYE period 12 payroll accrual documents	7 years
Payroll Fringe Postings (ZH125 documents)	7 years
Positive pay and ACH reclass notifications	7 years

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Banking records - deposit and withdrawal records, voided and canceled checks, and other bank-related documents

<u>Title of Record</u>	<u>Retention Period</u>
Imprest Cash/Cancel Ck's	7 years
ET&R /Nation Bank	7 years
Deposit slip/Funding	2 yrs
Stop payment requests	7 years
A/P Wachovia Checks	7 years
Deposits	7 years
Stop Payments	7 years
Cancelled Checks	7 years
A/P Cancel cks	7 years
A/P Capo Checks	7 years
A/P Manual Checks	7 years
A/P Batch, Check Reg	7 years
A/P First Union Checks	7 years

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Payroll and other tax-related documents filed with federal and state authorities (W2, 941, 1042s, etc.)

<u>Title of Record</u>	<u>Retention Period</u>
1099R	7 years
AP Check Request	7 years
Foreign Country/ Misc Recipient	7 years
ETR Payments	7 years
Misc Correspondence	7 years
Experimental Subject	7 years
Spreadsheet	7 years
Forms 941 & Support	7 years
Forms 945 & Support	7 years
Forms 1042 & Support	7 years
Form NC-5 & NC-3 & Support	7 years
VA-5 & VA-6 & Support	7 years
B-Notice Responses	7 years
B-Notice File from IRS	7 years
B-Notice Lists	7 years
E-filing Confirmations or copies of paper filings - 1099 Misc	7 years
E-filing Confirmations or copies of paper filings - W-2	7 years
E-filing Confirmations or copies of paper filings - 1099R	7 years
E-filing Confirmations or copies of paper filings - 1042S	7 years
E-filing Confirmations or copies of paper filings - 1098-T	7 years
E-filing Confirmations or copies of paper filings - 1098 Mortgage Int	7 years

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<u>Title of Record</u>	<u>Retention Period</u>
Amended forms - 1099 Misc	7 years
Amended forms - W-2	7 years
Amended forms - 1099R	7 years
Amended forms - 1042S	7 years
Amended forms - 1098-T	7 years
Amended forms - 1098 Mortgage Int.	7 years
1099 Support	7 years
W-2 Support	7 years
1099R Support	7 years
1042S Support	7 years
1098-T Support	7 years
1098 Support	7 years
Form 1099/1042s	7 years
Form W-2s	7 years
Annual Supplements	7 years
Unclaimed form W-2s	4 years?
1099	7 years
ETR 1099R	7 years
1042S	7 years
1042S	7 years
FICA-B	7 years
ETR 1042S	7 years
W-2	7 years

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Payroll - Personnel-related documents

<u>Title of Record</u>	<u>Retention Period</u>
Data sheet	7 years
Form 8233 + FNIF	7 years
Hire Form (Employment notice)	7 years
Retirement history-cumulative	30 years
Retirement/investment master list (by payday)	20 years
Staff Change Form	7 years
Secondary Positions Form	7 years
Leave of Absence Form	7 years
Supplemental Payment Form	7 years
Faculty Staff Pay Exception	7 years
Personnel history	Permanent?
Non Compensatory Payment Change Form	7 years
Change Personal Notices	7 years
Termination Form	7 years
Hire Form Non-compensatory	7 years
Noncompensatory Termination Form	7 years

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Payroll - record of payment and deductions

<u>Title of Record</u>	<u>Retention Period</u>
Imputed Income Records	7 years
YTD Check Register	7 years
YTD Non-compensatory Check Register	7 years
Payroll summaries	7 years
Biweekly gross adjustment sheets	7 years
Deduction taken/not taken Master Copy	7 years
Garnishments/tax levies/orders	7 years
Gross pay distribution	7 years
Manual check request form	7 years
Vacation/sick adjustments	7 years
Vacation/sick report	7 years
Retirement	Permanent
Garnishments/tax levies/release	7 years
Summary of earnings	7 years
Direct deposit authorization	7 years
Fringe benefits	7 years
Forms W-4/NC W-4	7 years

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Payroll - time cards

<u>Title of Record</u>	<u>Retention Period</u>
Payroll Time Cards/Ficro-film	7 years
Timecards/paper copies	7 years
API Permission Slips	Permanent
Unapproved timecard reports	7 years