

Glossary

Audit

The Society of American Archivists *Dictionary of Archives Terminology* defines an audit as “an independent review and examination of records and activities to test for compliance with established policies or standards, often with recommendations for changes in controls or procedures.”¹ The North Carolina Office of the State Auditor defines three types of audits that can be performed for state agencies²:

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- Financial Statement Audits that “determine whether an agency’s financial statements are fairly presented”
- Performance/Financial Related Audits that “provide independent and objective appraisals of agency management practices and operational results”
- Information Systems Audits that “evaluate risks relevant to information systems assets and assess controls in place to reduce or mitigate these risks”

Many state agencies also have an internal auditor’s office that is responsible for assessing whether agency employees, units, and business operations are in compliance with applicable federal and state laws and regulations, as well as agency policies and procedures. Some agencies are also responsible for auditing work of external organizations, including consultants and subrecipients. Agencies in receipt of funding from outside sources may be subject to audits to verify the appropriate expenditure of these funds. Audits may be performed on a routine recurring basis; they also may be prompted by concerns reported to the State Auditor’s Hotline.

Historical Value

The term historical value is used interchangeably with archival value. The Society of American Archivists *Glossary of Archival and Records Terminology* defines it as “the importance or usefulness of records that justifies their continued preservation because of the enduring administrative, legal, fiscal, or evidential information they contain.”³ Two criteria for determining historical value are inherent interest and extraordinary documentation:

- Inherent interest is created by non-routine events, by the involvement of famous parties, and by compelling contexts. For instance, foreclosure proceedings from the 1930s have high historical value because they date from the era of the Great Depression.
- Extraordinary documentation is found in records that shed light on political, public, or social history. For instance, the records from the replevin case that returned the Bill of Rights to North Carolina hold more historical value than most property case files because of the political history intertwined with this case.

¹ Society of American Archivists, *Dictionary of Archives Terminology*.

² <https://www.auditor.nc.gov/auditsreviews/types-audits>

³ *Dictionary of Archives Terminology*

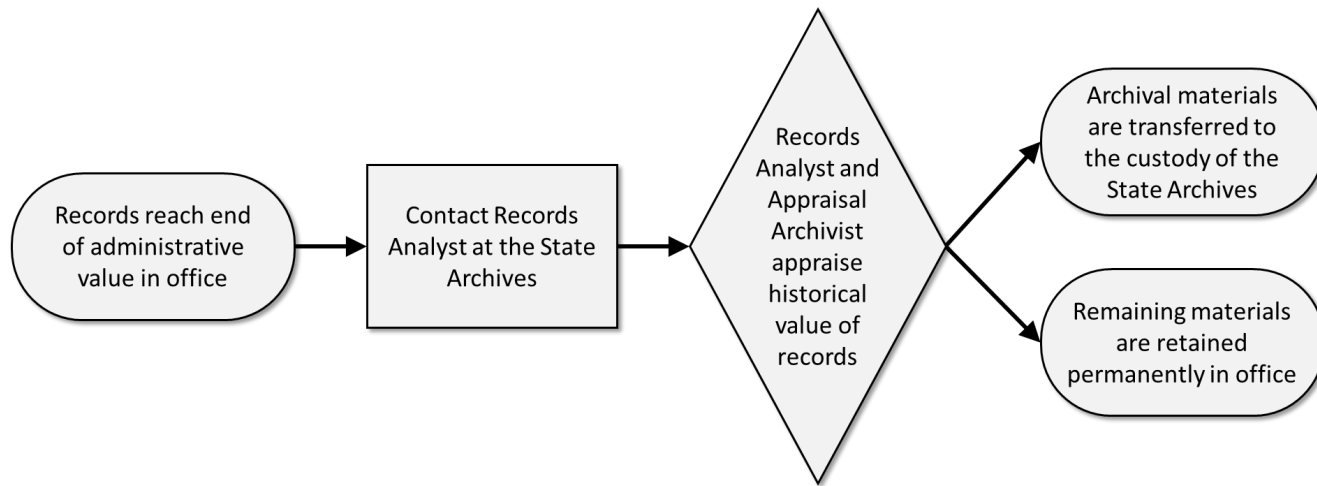
The State Archives of North Carolina (SANC) has further elaborated selection criteria that help distinguish records with archival value:

- Do they protect the rights and property of constituents and organizations?
- Do they have a long-term impact on constituents and organizations?
- Do they document the core functions of an agency?
- Do they document high-level decision-making that shapes an agency’s policies or initiatives?
- Do they summarize an agency’s activities?

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Records with historical value are identified with one of three designations in the Disposition Instructions:

- PERMANENT: These records will be retained in office permanently.
- PERMANENT (appraisal required): When these records no longer have administrative value in office, the agency will contact the Government Records Section so the records can be appraised by a records analyst and an appraisal archivist. These individuals will determine whether the records should be retained in office permanently or transferred to the custody of the State Archives of North Carolina.



- PERMANENT (archival): These records will transfer to the State Records Center so they can be transferred to the custody of the State Archives of North Carolina.

Record Copy

A record copy is defined as “the single copy of a document, often the original, that is designated as the official copy for reference and preservation.”⁴ The record copy is the one whose retention and disposition is mandated by these Functional Schedules; all additional copies are considered reference or access copies and can be destroyed when their usefulness expires. In some cases, postings to social media may be unofficial copies of information that is captured elsewhere as a record copy (e.g., a press release about an upcoming agency event that is copied to various social media platforms). Appropriately retaining record copies and disposing of reference copies requires agencies to designate clearly what position or office is required to maintain an official record for the duration of its designated retention period. To facilitate this process, SANC has provided a sample file plan for agency use (available on the state agency records management page at <https://archives.ncdcr.gov/government/rm-tools>). In identified cases where records overlap between state agencies, SANC has specified on the schedules which agency is considered the record owner.

Record Custody

The agency that creates or receives a record is the legal custodian of that record and responsible for fulfilling any retention requirements and public records requests. If an agency transfers records to the State Records Center for temporary storage prior to destruction, those records remain in the legal custody of the originating agency. Any records requests must be authorized by the originating agency, and ultimate destruction must also be authorized by that agency. If an agency transfers archival records to the State Records Center, once those records have been accessioned by the State Archives, their legal custody transfers to the State Archives. From that point forward, all records requests should be channeled through the State Archives. In a few instances, records transfer to the State Records Center to be held in permanent security storage (indicated by a © on the Functional Schedule); in these cases, the records remain in the legal custody of the originating agency.

Reference Value

The disposition instruction to destroy in office when reference value ends is usually applied to records that were not created by the recipient. Reference files include materials that have no regulatory authority for the recipient and are received from outside the agency or from other units within the agency; subject files containing informational copies of records organized by areas of interest; and reference copies of records where another individual or agency is responsible for maintaining the record copy. The agency is given the discretion to determine how long these records should be retained before destruction, and this decision should be documented in a file plan or other policy so that all members of the agency can be consistent in their handling of these records.

⁴ Ibid.

Transitory Records

North Carolina has a broad definition of public records. However, the Department of Natural and Cultural Resources recognizes that some records may have little or no long-term documentary or evidential value to the creating agency. These records are often called “transitory records.” They may be disposed of according to the guidance below. However, all public employees should be familiar with the *Functional Schedule for North Carolina State Agencies* and any other applicable guidelines for their office. If there is a required retention period for these records, that requirement must be followed. When in doubt about whether a record is transitory or whether it has special significance or importance, retain the record in question and seek guidance from the analyst assigned to your agency.

Routing slips and transmittal sheets adding no information to that contained in the transmitted material have minimal value after the material has been successfully transmitted. These records may be destroyed or otherwise disposed of after receipt of the material has been confirmed. Similarly, “while you were out” slips, memory aids, and other records requesting follow-up actions (including voicemails and calendar invites) have minimal value once the official action these records are supporting has been completed and documented. These records may be destroyed or otherwise disposed of once the action has been resolved.

Drafts and working papers, including notes and calculations, are materials gathered or created to assist in the creation of another record. All drafts and working papers are public records subject to all provisions of General Statute § 132, but many of them have minimal value after the final version of the record has been approved and may be destroyed after final approval if they are no longer necessary to support the analysis or conclusions of the official record. Drafts and working documents that may be destroyed after final approval include:

- Drafts and working papers for internal and external policies
- Drafts and working papers for internal administrative reports, such as daily and monthly activity reports;
- Drafts and working papers for internal, non-policy-level documents, such as informal workflows and manuals; and
- Drafts and working papers for presentations, workshops, and other explanations of agency policy that is already formally documented.

Forms used solely to create, update, or modify records in an electronic medium may be destroyed in office after completion of data entry and after all verification and quality control procedures, as long as these records are not required for audit or legal purposes. However, if the forms contain any analog components that are necessary to validate the information contained on them (e.g., a signature or notary’s seal), they should be retained according to the disposition instructions for the records series encompassing the forms’ function.

Key



– symbol designating that records in this series may be confidential or may include confidential information

RC No. – a unique identifying number assigned to each record type for ease of reference

Function No.	Sub-function No.	Record Type No.	Retention Abbreviation
15	4	5	A

The example above indicates the numbering scheme for Speeches (1545.A):

- Public Relations is the 15th function
- Marketing and Publicity is the 4th sub-function under Public Relations
- Speeches are the 5th record type under Marketing and Publicity
- Retention abbreviations provide a quick method of identifying the retention requirement for a particular record:

A	transfer to the State Archives
P	retain in office permanently or contact the State Archives for appraisal
R	destroy in office when reference value ends (<i>NOTE: Agencies shall establish internal policies to ensure consistency in retention and destructions.</i>)
S	destroy in office when superseded or obsolete
T	transfer completed record to another record series
<	retention period shorter than 1 year
	any numerical designation indicates the number of years the record should be retained. A number followed by a + indicates a retention period that extends less than 12 months beyond the specified number of years

Record Types – groupings of records that are “created, received, or used in the same activity.”¹

Description – a description of the records, often including the types of records that can be frequently found in that series

¹ Society of American Archivists, *Dictionary of Archives Terminology*.

Disposition Instructions – instructions dictating the length of time a series must be retained, and how the office should dispose of those records after that time (either by destruction or transfer to the State Archives). For any records that will transfer to the State Records Center, either for temporary storage or for transfer to the State Archives, consult the Appendix for the item number that is necessary to track these records. **Note:** No destruction of records may take place if litigation or audits are pending or reasonably anticipated.

Key

This border on the right and left of the Description and Disposition Instruction cells indicates a record that belongs to a particular agency, as identified in the Description. If other agencies possess copies of this record, they are reference copies that can be discarded when their reference value ends.

The Disposition Instructions include a number of triggers that begin the retention period:

- *Adoption of plan:* With a record such as a strategic plan, the retention period begins as soon as the plan is adopted by the governing body.
- *Closed:* With a record such as an investigation, the retention period begins once the case is closed.
- *Complete:* With a record such as a report, the retention period begins once the report has been finalized.
- *Execution of plan:* With a record such as a business plan, the retention period begins once the plan has been carried out.
- *Reference value ends:* Once the content of a record is no longer useful or significant, it can be destroyed. This disposition is usually applied to records that were not created by the agency.
- *Service ends:* With a record relating to an elected or appointed office, the retention period begins once the term of service ends.
- *Superseded or Obsolete:* With any record that is produced in versions, an older version can be destroyed when the new version is received.

Several symbols are used within the disposition instructions:

- ∞ archival records that should transfer to the State Archives for permanent retention
- Ω records that transfer to the State Records Center for temporary storage before destruction
- © records that transfer to the State Records Center for permanent security storage

Citation – a listing of references to statutes, laws, and codes related to the records series. Citations can include Authorities (governing the creation of records), Confidentiality (limiting access to public records), and Retention (setting a retention period).

- CFR = citation from the Code of Federal Regulations
- G.S. = citation from the North Carolina General Statutes
- NCAC = citation from the North Carolina Administrative Code
- USC = citation from the United States Code