Department Series Report

27: Office of the State Auditor

Description	Media	Last Updated	In Agency Retention		Rec Center Retention		Disposition	Status
244#:								
Schedule #: 1 1#:Municipal Correspondence								
Municipal Audit Requests, Schedules of Audits and Billings.	Paper	11/13/2000	Years	2	Years	0	Destroy	Current
Schedule #: 1 10#:Annual Report Worksheets								
Working papers supporting the State Auditors Annual Report (black current binders).	Paper	9/9/1987	Years	3	Years	3	Destroy	Current
Schedule #: 1 11#:Departmental Correspondence								
Administrative departmental memorandum, bulletins.	Paper	9/9/1987	Years	3	No Retention	0	Destroy	Current
Schedule #: 1 12#:Municipal Time Sheets								
Weekly time sheets of municipal auditors used for billing purposes.	Paper	9/9/1987	Years	4	No Retention	0	Destroy	Current
Schedule #: 1 13#:Municipal Profit and Loss Statements								
Profit and loss for fiscal year.	Paper	9/9/1987	Years	4	No Retention	0	Destroy	Current
Schedule #: 1 14#:Bonded Debt - Bond and Coupon Records								
State bonded debt. Records of bonds and coupons maturing and paid during a fiscal year. Retain in agency until maturity.	Paper	9/9/1987	Contingent Upon Event - See Description	0	Years	7	Destroy	Current
Schedule #: 1 15#:Liquor Audit by Controller								

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Received from liquor accounting.	Paper	9/9/1987	Years	2	No Retention	0	Destroy	Current

Schedule #: 1 2#:Audit Reports - Departmental and Municipal

Audit Report for a Given Fiscal Year or Period or Municipal Year or Period.	Paper	2/5/2025	Years	3	Years	4	Destroy	Current
Audit Report for a Given Fiscal Year or Period or Municipal Year or Period.	Digital File	2/5/2025	Years	7		0	Destroy	Current

Schedule #: 1 3A:(A) Audit Reports - County

Audit Reports for a Given Fiscal Year or Period.	Paper	9/9/1987	Years	3	Years	3	Destroy	Current

Schedule #: 1 3B:(B) Audit Reports - Superior and District Courts

Audit Reports for a Given Fiscal Year or Period.	Paper	9/9/1987	Years	3	Years	3	Destroy	Current

Schedule #: 1 4#:Audit Reports - Public Administrators

Audit reports for period covered.	Paper	9/9/1987	Years	5	No Retention	0	Archives	Current

Schedule #: 1 5#:Working Papers - Departmental & Municipal

Supporting Work Papers to the Audit Report.	Paper	9/9/1987	Years	3	Years	2	Destroy	Current

Schedule #: 1 6#:Treasury Bank Verification Letters

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Description	Media	Last Updated	In Agency Retention		Rec Center Retention		Disposition	Status
Letters to various Banks in order to verify 6/30 balances of petty cash and demand deposits.	Paper	9/9/1987	Years	3	Years	2	Destroy	Current
Schedule #: 1 7A:(A) Working Papers - County								
Supporting Work Papers to the Audit Report.	Paper	9/9/1987	Years	3	Years	2	Destroy	Current
Schedule #: 1 7B:(B) Working Papers - Superior & District Courts								
Supporting Work Papers to the Audit Report.	Paper	9/9/1987	Years	3	Years	2	Destroy	Current
Schedule #: 1 8#:Working Papers - Public Administrators								
Work papers to support the indicated audit reports.	Paper	9/9/1987	Years	5	No Retention	0	Destroy	Current
Schedule #: 1 9#:Surety Bonds								
Surety bonds for sheriffs, clerk of courts, etc. Retention counted from expiration of term.	Paper	9/9/1987	Years	6	No Retention	0	Destroy	Current
Schedule #: 1025 6P:Workpapers for Single Audit Report								
The single audit report is the financial and compliance audit for the State of Maine. The workpapers support this report.Yearly binders/blue permanent binder. Keep in agency current year plus 2 years.	Paper	2/25/1993	Years	3	Years	0	Destroy	Current
Schedule #: 1198 16#:County Budget Reports and Correspondence								
County budget reports are sent to Department of Audit that they may answer the Legislative Committee questions about county budgets. Files include County Budget Report and related correspondence.	Paper	3/14/1996	Years	3	No Retention	0	Destroy	Current

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Description	Media	Last Updated	In Agency Retention		Rec Center Retention		Disposition	Status
Schedule #: 2262 25:Audit Journals (Detail Listings)								
Bound financial journals listing daily revenue and expenditures from the early 1900's.	Paper	4/25/2023	No Retention	0	Years	7	Destroy	Current

244U:Unorganized Territory

Description	Media	Last Updated	In Agency Retention		Rec Center Retention		Disposition	Status
Schedule #: 2010 17:Deorganization records for the Unorganized Territories								
Deorganization records for the Unorganized Territories: These legal records result from deorganization efforts as described in Title 30-A Chapter 302. They represent legal documents considered or produced by the State Commission of Municipal Deorganization and are excerpts from its deliberations. The records support the legal benchmark established in statues during municipal deorganization. Legal records include: 1) Petition, 2) Notification of Meeting Results, 3) Deorganization Procedures, 4) Amended Deorganization Procedures, 5) Local Committee Notification of the Vote, 6) Certificate of Advisory Referendum, 7) Legislative Document, and 8) Declaration of the Results to the Secretary of the State. Counties, State Agencies, Legislators, and property taxpayers use these documents. As records of the State Commission, these records are permanent.	Paper	6/22/2016	Years	3	No Retention	0	Archives	Current
Schedule #: 2010 18:Deorganization Supporting Workpapers								
Deorganization supporting workpapers: Supporting workpapers are not legal documents, but provide valuable information of the legal proceeding of the State Commissioner of Municipal Deorganization. These result from deorganization efforts as described in Title 30-A Chapter 302. Counties, State Agencies, legislators and property taxpayers use these documents. Typical files would include correspondence (e-mail/mail), newspaper articles, legislation, draft deorganization procedures, town reports and financial statements.	Paper	6/22/2016	Years	3	Years	4	Destroy	Current
Schedule #: 2010 19:County Contracts for the Unorganized Territories								

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Description	Media	Last Updated	In Agency Retention		Rec Center Retention		Disposition	Status
County Contracts are required by Title 36 Section 1604 (3) in support of the Municipal Cost Component Legislation. The statute directs that “a copy of each contract shall be provided to the fiscal administrator of the unorganized territory who shall maintain copies in his office”. Counties, State Agencies, legislators, the Governor’s Office, and property tax payers use the report.	Paper	6/22/2016	Years	3	No Retention	0	Destroy	Current

Schedule #: 2010 20:Audits of the Unorganized Territories

Audits of Unorganized Territories: Are the audited financial statements of the unorganized territories that are required by Title 36, Section 1608. They provide information of the revenues, expenditures, and the financial position of the Unorganized Territory Education and Service Funds. Counties, State Agencies, Legislators and property taxpayers use them.	Paper	6/22/2016	Years	3	Years	4	Destroy	Current

Schedule #: 2010 21:Unorganized Territories Annual Reports

UT Annual Reports are required by annual legislation required by Title 36, Section 1608. The fiscal administrator for the UT prepares an annual report directed to the property taxpayers of the UT. This report includes audited financial statements and information on operations and services available to residents of the UT that are paid by the UT Education and Services Fund. Items contained in the report include: general information, current information, highlights, development districts, state services, county services, and audited financial statements. Counties, State Agencies, legislators, and property taxpayers use them. A digital record is kept in the office for 7 years for business purposes. Upon completion, a copy shall be sent to the Maine State Library to meet the statutory requirements of Title 1, Chapter 13, Section 501-A.	Digital File	6/22/2016	Years	7	No Retention	0	Destroy	Current

Schedule #: 2010 22:Municipal Cost Component Reports

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Description	Media	Last Updated	In Agency Retention		Rec Center Retention		Disposition	Status
Municipal Cost Component Reports: Records that are required by annual legislation required by Title 36, Section 1608. They provide information on the delivery of municipal securities to the taxpayers of the unorganized territory. Counties, State Agencies, legislators, and property taxpayers use them. One report for each year, reports are typically between 100 and 120 pages and are bound. A digital record is kept in the office for 7 years for business purposes. Upon completion, a copy shall be sent to the Maine State Library to meet the statutory requirements of Title 1, Chapter 13, Section 501-A.	Digital File	6/22/2016	Years	7	No Retention	0	Destroy	Current

Schedule #: 2010 23:Municipal Cost Component Workpapers

Supporting Workpapers: Municipal Cost Component Reports are records that are required by annual legislation required by Title 36, Section 1608. They provide information on the delivery of municipal securities to the taxpayers of the unorganized territory. Counties, State Agencies, legislators, and property taxpayers use this report. This series is the supporting workpapers for the Municipal Cost Component Reports.	Paper	6/22/2016	Years	3	No Retention	0	Destroy	Current