

Updated Disposition Report instructions and address 11/2022  
No changes were made to records retention

# **Schedule 60**

# **PUBLIC ACCOUNTANCY BOARD**

**DECEMBER 20, 2001**

Nebraska Records Management Division  
3242 Salt Creek Circle  
Lincoln, NE 68504  
(402) 471-2559

**REQUEST FOR APPROVAL OF RECORDS  
RETENTION AND DISPOSITION SCHEDULE**

SCHEDULE NUMBER	60
AGENCY, BOARD OR COMMISSION	Board of Public Accountancy Records
DIVISION, BUREAU OR OTHER UNIT	Supersedes Edition of November 10, 1997

<p><b>TO: STATE RECORDS ADMINISTRATOR STATE OF NEBRASKA</b></p>
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**PART I – AGENCY STATEMENT**

<p>In accordance with Section 84-1212.01, R.R.S. 1943, approval of the attached records retention and disposition schedule by the State Records Administrator is hereby requested. Retention periods and dispositions have been recommended by this agency after a careful evaluation of all factors listed in Section 84-1212.01, R.R.S. 1943.</p>	
<p>SIGNATURE * <i>Annette S. Harman</i></p>	
<p>TITLE <i>Executive Director</i></p>	<p>DATE <i>12-17-01</i></p>

**PART II – ARCHIVAL APPROVAL**

<p>The attached schedule has been analyzed, all archival and historical material has been properly identified, no disposition except by transfer to the State Archives has been recommended for such material, and this schedule is approved as submitted.</p>	
<p>SIGNATURE * <i>Andrea I. Faling</i></p>	
<p>STATE ARCHIVIST</p>	<p>DATE <i>Dec. 18, 2001</i></p>

**PART III – APPROVAL BY STATE RECORDS ADMINISTRATOR**

<p>The attached schedule has been reviewed in accordance with Section 84-1212.01, R.R.S. 1943, and is approved as submitted.</p>	
<p>SIGNATURE * <i>Jan D. Lalle</i></p>	
<p>ADMINISTRATOR</p>	<p>DATE <i>Dec 20, 2001</i></p>

## **INSTRUCTIONS FOR USING THIS SCHEDULE**

Records retention and disposition schedules are designed to serve as your records management guideline for storing and disposing of agency records, **regardless of the media on which they reside**, including paper, microfilm, diskettes, optical disks, CDs, DVDs, servers, computer hard drives, etc. This schedule was written specifically for records unique to your office and the State Agencies General Records Schedule #124 contains those records common to most state government agencies. This retention schedule, which is approved by the State Records Administrator, provides your only ongoing authority to dispose of records. Listed below are some basic procedures to follow when applying your schedule.

### **DISPOSING OF RECORDS**

1. Check your schedules to see what the retention period is. Note: Your agency's unique schedule will take precedence over State Agencies General Records Schedule #124 for any items which have differences in retention requirements.
2. Dispose of records that have met their retention periods. Unless there is pending or on going, legal action, records request, or audit.
3. For records requiring a review of, or transfer to the **NE State Historical Society (State Archives)**, your agency is required to contact the State Archives to negotiate the transfer. Additionally, **once the records are accessioned into their collection, they become the property of the State Archives** (Neb. Rev. Stat. §82-105). The State Archives may remove selected records in accordance with standard archival practices to ensure efficient access, organization and enduring historical value (Neb. Rev. Stat. §82-107). Please contact their office by calling (402) 471-4783.
4. Complete a Records Disposition Report for the records you dispose. The Records Disposition Report form is located on the Secretary of State Records Management website. [https://appengine.egov.com/apps/ne/sos\\_records\\_disposition\\_report](https://appengine.egov.com/apps/ne/sos_records_disposition_report). This report establishes that the destruction was performed in your normal course of business.

### **NON-SCHEDULED RECORDS**

Contact a Records Management Specialist in Records Management to see whether the records will fit under an item already on the schedule. If they do not, they must be retained until they are added to the next revision of your schedule.

### **SCHEDULE UPDATE**

It is the responsibility of each agency to periodically update their schedule. A Records Management Specialist in Records Management can assist you with the schedule update, which may involve adding new records series and making revisions to existing items. Keeping your schedule current will ensure you have the ongoing authority to discard records when their useful life has ended.

### **QUESTIONS**

If you have any questions about these procedures, please contact your agency Records Officer or the Records Management Specialist in Records Management. They will help you with any questions the schedule may present, including: transferring records to the State Records Center or microfilming records, scanning records, etc.

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## **SCHEDULE 60 – PUBLIC ACCOUNTANCY BOARD**

### **60-2 CERTIFIED PUBLIC ACCOUNTANTS AND REGISTERED PUBLIC ACCOUNTANTS FILES**

All pertinent information relative to examination scores, certificate issuance, initial registration, licensure, and disciplinary information.

**Dispose of upon verification of CPA or PA's death or after 80 years, whichever is sooner.**

### **60-5 CONTINUING PROFESSIONAL EDUCATION RECORDS**

Reports filed each year by CPA's and PA's showing attendance at continuing professional education (CPE) courses and sponsors, reports of attendance by sponsors, and other supporting CPE material.

**Dispose of after 5 years.**

### **60-6 QUALITY ENHANCEMENT PROGRAM (QEP)**

Formerly PEP (Positive Enforcement Program Reports. Reports and requests for exemption files by CPA and PA practice units on an annual basis for the QEP program.

**REPORTS AND REQUESTS FOR EXEMPTION: Dispose of 3 years after year of review.**

**RATINGS RECEIVED AND EXEMPTIONS GRANTED: Dispose of after 20 years or when the practice unit has dissolved, whichever is sooner.**

### **60-7 CERTIFIED PUBLIC ACCOUNTANT AND PUBLIC ACCOUNTANT FIRM FILES**

All pertinent information relative to registration, licensure, and disciplinary information for CPA and PA firms.

**Dispose of after 20 years or when the practice unit has dissolved, whichever is sooner.**

### **60-8 CERTIFIED PUBLIC ACCOUNTANT EXAMINATION CANDIDATE FILES**

All pertinent information relative to applicants and candidates for the CPA examination that have been unsuccessful in passage of the examination.

**Dispose of after five years of inactivity.**

## **DELETED RECORDS**

60-1 CARD RECORD FILE (OBSOLETE 1997)

60-3 CERTIFIED PUBLIC ACCOUNTANTS EXAMINATION PAPERS AND GRADE REPORTS (OBSOLETE 1997)