

**72-5369. Destruction of records by school districts and community junior colleges.** The board of education of any school district or the board of trustees of any community junior college may, by resolution, provide for and authorize any officer, official or employee charged with or having custody of the following records, documents or other papers to destroy the same at the time indicated herein, and if more than one time can be made to apply, the longer time shall apply:

(a) Bookkeeping and accounting records which are original books of entry, claims, vouchers and purchase orders, five (5) years.

(b) Formal audit reports, five (5) years.

(c) Financial papers of any type relating to programs supported by federal funds, three (3) years or such longer time as may be required by applicable federal law.

(d) All financial papers not otherwise specified in this section may be destroyed at any time after formal audit reports have been completed and filed in the appropriate offices for a period of six (6) months, and this provision shall apply to the following: Warrants, warrant checks, receipts, canceled checks, and requisitions.

(e) Official bonds of surety or indemnity, five (5) years after the termination of the term of employment.

(f) Insurance policies, five (5) years after the expiration of the term thereof.

(g) Bonds and coupons stamped paid or canceled and returned by the state fiscal agent, six (6) months after the next following annual formal audit of the school district.

**History:** L. 1955, ch. 335, § 1; L. 1970, ch. 282, § 1; L. 1975, ch. 372, § 1; July 1.