The Reality Of Municipal Records Management for
Tax Collectors and Treasurers

Presented by:

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Introduction

- Master in Library Science from Queens College, NY (2010)

- Started with PARIS program (Public Archives & Records Infrastructure Support) in 2009 through Hudson County

- Over 8 years combined experience working with Municipal records/government

- Built experience & knowledge of municipal records, uses, departments, etc.

GOALS OF THIS PRESENTATION

- To review how to utilize the State's Retention Schedules/record series in storage, destruction and archiving.

- Overview of the State's requirements for scanned imaging and/or electronic records.

Basic Premise:

Records reflect a business transaction. If a transaction is established or instituted then those corresponding records (paper or electronic) must be accounted for through the RM process. And further, they must be assigned to a recognized record series from the State's Schedules for proper inventorying.

Clarification and definitions

- Clarify the R.M. role of the Clerk within Municipal government.

- Clarify the R.M. role of other departments within Municipal government.

- Define certain key R.M. terms

Clarifying the Statutory Duties of the Clerk

- NJSA 40A:9-133e.

"(1)   ….custodian … of all archival records…"

Definition:

- Custodian: "one who has charge and control "

    (responsible for security of & access to records)

The Clerk secures the records of various departments & has physical & intellectual access to the records. Only authorized personnel can extract records from storage & the Clerk should have an inventory of the records under their control. (Office of Record)

Note: inventory of records received from corresponding depts.

Clarifying the Role of the Tax Collector/Treasurer

- ## **Office of Origin**

	"(also creating office, originating office), n. ~ The corporate body or administrative unit in which a group of records is created or received, and accumulated during the course of business." (Society of American Archivists.)

Tax and Financial records = Tax Collector and Finance Depts. (Office of Origin)

Records Management Definitions

Office of Record

- "n. ~ The organization or administrative unit that is officially designated for the maintenance, preservation, and disposition of record copies. The office of record is not always the office of origin." (Society of American Archivists.)

- **RECORD**

    "information created, received, and maintained as evidence by an organization or person, in pursuance of legal obligations or in the transaction of business" (U.N. Archives & Records Management Section Glossary of Record Keeping Terms)

Review of Tax Collector/Treasurer Records

- Numerous types of records created/received through the course of business – receipts, deposit slips, bank statements, BANS, Bonds, grants, etc.

- These records have various functions and values;

(values – administrative, fiscal, legal and historical)

- Both of the above are dependent on personnel, needs of department, work product required and/or customers.

For example – work styles, volume of transactions, activity within municipality, time of year, auditors requirements, etc.

Tax Collector and Treasurer – Retention Schedules/Records Series

Retention Schedules lists the records/record series the State expects can be created/received by each department.

For example: TXC – stubs, etc. Finance – bank statements, etc.

Some are defined.

At a minimum, each department should produce, maintain and store the records listed in the schedules.

Retention Schedules/Records Series contd…

2 Schedules apply to your departments & should be used for storage, destruction and archiving:

- Tax Collector: Municipal Tax Collector and the Municipal General Schedule

- Treasurer: The Municipal General Schedule

Note: All departments can and will have Administrative records – use the General Municipal Schedule.

Storage/Destruction/Archiving

- USE the State's Records Series to name/define the record for any of the 3 forms of disposition listed above.

- This is particularly important for the destruction process and the ARTEMIS system. The system only allows the entry of approved records series names, i.e. Cash Receipt - Daily cash reports **NOT** daily cash batches or daily batching reports

Storage/Destruction/Archiving contd…

- **Different Retention Periods: DO NOT co-mingle/box records with different retention periods.**

    - Records of different retention periods should be boxed separately. Combining records can lead to delayed destruction or none at all. Space eventually becomes an issue. Access as well. (Numerous boxes/records to sort thru to find the box you need.)

- **Same Retention Periods: Records of the same retention period can be combined.**

    - Each recognized records series should be noted if boxed together due to same retention. i.e. tax stubs and receipts – 6 years BUT should be noted as combined. (2 different schedules.)

 ACCOUNT FOR/ACKNOWLEDGE each record series created and/or received thru the course of business. If there is no record series find the one closest in description and value.

Results of using the Retention Schedules

1. The use of the Schedules when inventorying and boxing shows the results of your work products and processes.

2. Ability to manage records of short term retentions thru proper inventorying and destruction; and for the most part you will have the space that you need for the records of long-term retentions.

Results cont'd…

For example – Payroll:

Master Control, Quarterly Reports, Audit reports, and Payroll Registers. (6 to 8 boxes)

(Only 2 records series – Payroll reports and Payroll Registers)

2 of the above only require a 6 year retention;

1 of has a 60 year retention;

1 can be considered a convenience copy that can be destroyed under periodic review.

2 to 4 boxes can be destroyed every year based on 6 year retention. i.e. 2017 destroy records from 2010. 2018 destroy records from 2011.

Why does it matter? We have "pdfs"

- "We don't print the Year-Ends or General Ledgers or Payroll Registers. They are pdfs."

    - Not sufficient to satisfy the State's requirements for scanned imaging or electronic records.

The State's requirements for electronic imaging and storage are as follows:

- The Imaging system must be registered with the State thru a yearly registration process.

- Files must be saved as **PDF-A** or **TIFF** format.

- Each record series to be imaged must be listed on the registration form.

- Secondary back-ups must be in place, i.e. printed paper copy, microfilm, etc.

- A State approved migration path plan must be in place in order to ensure the transfer of files to upgraded systems, etc. in the future.

Continues…

The State's requirements for electronic imaging and storage continued….

- **However, this does not automatically allow for destruction.** The State still has to approve the destruction of paper copies.

- The above is just a summary. There are still other requirements regarding disaster recovery, back-up systems, etc.

Note: requires high-end IT infrastructure and investments – upfront and continued maintenance.

- Regarding, borne electronic records (created electronically and never printed), the State suggests the same requirements for storage in order to fulfill the municipality's duty to maintain and produce records with long-term/permanent retentions.

CONCLUSION:
The reality of RM for Tax Collectors and Treasurers

- The practical and cost efficient approach to the manage all records requires the use of the State's Retention Schedules as a guideline for the storage, destruction and archiving of your records. This is especially important with paper records and the efficient use of physical storage space.

- Scanned imaging and E.R. requires planning, upfront costs, and continued maintenance that meets the State's requirements and addresses the advances in technology.

REFERENCES

- U.N. Archives & Records Management Section Glossary of Record Keeping Terms: https://archives.un.org/content/glossary-recordkeeping-terms#r

- Society of American Archivists: http://www2.archivists.org/glossary/terms/r/record