

# Record retention laws for Arkansas municipalities

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## **DESTRUCTION/RETENTION**

### **(Ark. Code Ann. § 14-2-201; 14-2-203)**

These statutes provide for the destruction of paper records and reproduction in another format. Review these procedures carefully before destroying any records.

#### **Ark. Code Ann. § 14-2-201.**

##### **Authority—Requirements.**

- (a.) The head of any county or municipal department, commission, bureau, or board may cause any or all records kept by the official, department, commission, or board to be photographed, microfilmed, photostated, or reproduced on or by film, microcard, miniature photographic recording, optical disc, digital compact disc, electronic imaging, or other process that accurately reproduces or forms a durable medium for reproducing the original when provided with equipment necessary for such method of recording.

- (b.) At the time of reproduction, the agency head shall attach his or her certificate to the record certifying that it is the original record, and the certificate shall be reproduced with the original.

- (c.) The device used to reproduce the records shall be such as to accurately reproduce and perpetuate the original records in all details.

#### **Ark. Code Ann. § 14-2-203. Disposal, etc., of copied records.**

- (a.) Whenever reproductions of public records have been made in accordance with § 14-2-201 and have been placed in conveniently accessible files or other suitable format and provision has been made for preserving, examining, and using them, the head of a county office or department or city office or department may certify those facts to the county court or to the mayor of a municipality, respectively, who shall have the power to authorize the disposal, archival storage, or destruction of the records.

(b.) Cities of the first class, cities of the second class, and incorporated towns may by ordinance declare a policy of record retention and disposal, provided that:

- (1.) The city or town complies with any specific statute regarding municipal records; and
- (2.) The following records are maintained permanently in either the original or electronic format as required by law:
  - (A) Ordinances;
  - (B) City council minutes;
  - (C) Resolutions;
  - (D) Annual financial audits; and
  - (E) Year-end financial statements.

## **COURT RECORDS**

**(Ark. Code Ann. § 13-4-201 through 204; Ark. Code Ann. § 16-46-101; Ark. Code Ann. § 16-10-211)**

Sections 13-4-201 through -204 permit the destruction of paper records once they have been reproduced in another format unless another statute permits destruction without requiring a copy made. Any handwritten document over 50 years old, and any document of historical value as determined by the Arkansas State Archives, may not be destroyed as well as if otherwise required to be kept by law.

Section 16-46-101 provides means by which copies of certain records are to be maintained for evidentiary purposes.

## **ACCOUNTING**

**(Ark. Code Ann. § 14-59-114)**

Accounting records fall into three groups: support documents, semipermanent records and permanent records.

*Support documents* must be kept for at least four years and may not be destroyed before an audit for the time in question. They consist of cancelled checks, invoices, bank statements, receipts, deposit slips, bank reconciliations, check book registers or listings, receipts listings, monthly financial reports, payroll

records, budget documents, and bids, quotes, and related documentation.

*Semipermanent records* must be kept for at least seven years with the same restriction regarding an audit. They consist of fixed assets and equipment detail records, investment and certificate of deposit records, journals, ledgers and subsidiary ledgers, and annual financial reports. For investment and certificate of deposit records, the seven years of required maintenance begins on the date of maturity.

*Permanent records* shall be maintained permanently. They consist of city or town council minutes, ordinances, resolutions, employee retirement documents and annual financial audits.

## **POLICE TICKET BOOKS**

**(Ark. Code Ann. § 16-10-211(a)(3)(K) & (L))**

Citation books and logs must be kept for at least three years and may not be destroyed before an audit.

## **POLICE DEPARTMENT RECORDS**

**(Ark. Code Ann. § 14-2-204)**

Maintain permanently or for at least seven years, as the municipality may determine: closed municipal police case files for felony and Class A misdemeanor offenses and expungement orders of municipal police cases.

However, after 10 years, these may be copied and maintained under Ark. Code Ann.

14-2-203. In addition, records constituting evidence of sexual offenses or violent offenses resulting in convictions must comply with Ark. Code Ann. 12-12-104 and Ark. Code Ann. 5-42-203 and must also be maintained permanently. Furthermore, all of the above records must comply with Ark. Code Ann. 14-2-203(b)(1).

Maintain for three years: accident, incident and offense reports; fine and bond records; parking meter records; radio logs and complaint cards; and employment records, payroll sheets, timecards and leave requests. After three years, they may then be copied electronically or disposed of.

## **WATER and SEWER**

**(Ark. Code Ann. § 14-237-112)**

These provisions are substantially the same as for accounting records (see above).