



# State of Arizona Accounting Manual

Topic 00 General Information  
Section 45 Records Retention

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## INTRODUCTION

An important aspect of governmental accounting is the amount of time financial records must be maintained. This section of SAAM directs readers to the appropriate website and files that set forth the accounting records retention requirements as they apply to the State of Arizona Government and discusses some special cases of records retention.

## POLICY & PROCEDURES

1. Records retention requirements for Arizona Government are established by the Arizona State Library, Archives and Public Records Division of the Office of the Secretary of State. In SAAM, this division is generally abbreviated as LAPR.
2. All of the retention schedules published by LAPR can be found on its website at <https://azlibrary.gov/arm/retention-schedules>.
3. The records retention schedules applicable to accounting and financial records State agencies are found under the heading “General Retention Schedules.” Two links to the appropriate schedule appear that can be used:
  - 3.1. One is titled “[Fully Searchable PDF of ALL GENERAL RETENTION SCHEDULES](#).”
  - 3.2. Another is “[Click here to browse and search general retention schedules](#).”
4. The most relevant of the schedules for most accounting records is GS 1017, Rev. 1, “General Records Retention Schedule Issued to: All Public Bodies | Financial Records.” (Hit Ctrl-F and enter “1017” into the text box.)
5. For additional guidance with respect to matters such as records retention in the event of ongoing litigation, records security and privacy, records imaging, etc., the *Records Officer Handbook*, located at <https://azlibrary.gov/arm/guidance-standards-and-statutes>, is to be consulted.
  - 5.1. An agency must retain records to meet the longer of the general minimum records retention requirements established by LAPR or the specific requirements of any grant agreement or other contract to which the agency is a party.