



November 08, 2024

County Mayor Records

Dear Reader:

The following document was created from the CTAS website (ctas.tennessee.edu). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

The University of Tennessee
County Technical Assistance Service
226 Anne Dallas Dudley Boulevard, Suite 400
Nashville, Tennessee 37219
615.532.3555 phone
615.532.3699 fax
www.ctas.tennessee.edu

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County Mayor Records

Reference Number: CTAS-2051

County Mayor Records. The records included in this schedule are only those specific to the office of the county mayor. Records that may be kept in the same format by several county offices (such as employment records, purchasing records, etc.) will be found listed under topical retention schedules elsewhere in this manual. To a certain extent, the records kept by county offices vary from county to county in either the format of record kept, the name given to the record, or the frequency of its occurrence. Since the County Mayor may supervise different departments from county to county, you may find some records of interest to the county mayor in the retention schedule for Accounting, Purchasing and Miscellaneous Records. The fact that a certain record is listed in this schedule does not necessarily indicate that you should have it in your office. It may be a format for record-keeping that was never utilized in your county, or you may keep the record under a different name. If you have records in your office that are not listed in this schedule by name, check the descriptions of the records to see if we may have called it by a different term. If you still cannot locate any entry relative to the record, contact us at the County Technical Assistance Service for guidance in determining the proper disposition of the record and so that we can make note of that record’s existence to include it in future revisions of this manual.

Retention Schedule for the Office of the County Mayor

Description of Record	Retention Period	Legal Authority/ Rationale
<p>03-001 Accounts Paid Files and Ledgers— Paid invoices filed by vendor showing company, date, amount, date paid, and warrant number. Ledgers show name of vendor, amount of each invoice, amount paid on each account, and amount outstanding.</p>	<p>Retain five years after creation, then destroy.</p>	<p>Keep for audit and review purposes (T.C.A. § 10-7-404(a)).</p>
<p>03-002 Audits, Annual—Audit reports of the offices of county judge, county mayor, trustee, county clerk, register of deeds, circuit court clerk, clerk and master, sheriff, school superintendent, highway chief administrative officer and other offices. Audit reports show name of offices, name of fund or account, account of all receipts and disburse-ments, date of audit, and signature of auditor.</p>	<p>Preserve one copy of all audits at least 25 years.</p>	<p>Keep for historical purposes and audit and review purposes (T.C.A. § 10-7-404(a)).</p>
<p>03-003 Bids (On Equipment and Supplies)—Shows bidder's name, complete description of item(s), delivery date, amount of bid, and correspondence with bidder.</p>	<p>Successful bids—retain seven years after contract expires, then destroy.</p>	<p>Based on statute of limitations for breach of contract actions plus one year (T.C.A. § 28-3-109).</p>
<p>03-004 Bills of Costs—Certified bills of costs in criminal cases submitted for payment by the circuit court clerk, showing names of plaintiff and defendant, offense charged, date of initial action, items of cost, amount of each, date process issued, signature of officer issuing warrant, date filed with circuit court clerk for trial, clerk's certification, date judgment paid, and number of warrant issued in payment.</p>	<p>Unsuccessful bids—retain one year after audit, then destroy. Unless under the 1957 Purchasing act in which case they should be kept five years.</p>	<p>Keep record of unsuccessful bids in case of challenge to bid process (T.C.A. § 5-14-108(g)).</p>
<p>03-005 Bonded Indebtedness, Record</p>	<p>Permanent record.</p>	<p>Important record of county</p>

Retention Schedule for the Office of the County Mayor

Description of Record	Retention Period	Legal Authority/ Rationale
<p>of — Register book or other accounting showing bond issue, date, and amount set up by year; as bonds and coupons are returned, these are shown in the book.</p>	<p>Bonds and coupons may be destroyed after the audit is complete for the fiscal year during which the bonds were duly paid and canceled.</p>	<p>debt and borrowing. Based on procedures established in T.C.A. § 9-21-123.</p>
<p>03-006 Bonds and Coupons</p>	<p>Annual budget preserved permanently in county legislative body minutes. Retain other budget records and reports five years, then destroy.</p>	<p>Temporary record. Keep for audit purposes (T.C.A. § 10-7-404(a)).</p>
<p>03-007 Budget Records and Reports— These pertain to the general fund and highway fund, debt service fund, and general purpose school fund and all other county funds. They show anticipated revenues, anticipated expenditures for the year, and fund balance at the end of the year.</p>	<p>Retain seven years or until expiration of guarantees, then destroy. If no guarantees are involved, destroy seven years after completion of contract.</p>	<p>Based on statute of limitations for breach of contracts (T.C.A. § 28-3-109).</p>
<p>03-008 Contracts—Contracts between county and contractors for construction work, showing name of contractor, date, building specifications, and amount of consideration.</p>	<p>To be recorded as a permanent record in register’s office. Other copies may be destroyed.</p>	<p>Additional copies are temporary records. Recorded copy is necessary to preserve county property rights.</p>
<p>03-009 Easements, Highway Right-of-way— Shows signature of property owner, date, width of easement, and name of road.</p>	<p>See listing for OSHA records under the separate retention schedule in this manual for employment records.</p>	<p>Keep for audit and review purposes (T.C.A. § 10-7-404(a)).</p>
<p>03-010 Federal Occupational Health and Safety Administration Reports—Annual reports of accidents, inspection, etc.</p>	<p>Retain five years after creation of record, then destroy.</p>	<p>See retention schedule 15 for General Accounting and Purchasing Records.</p>
<p>03-011 Federal Revenue Sharing Records— Actual use reports, notices of public hearings, calculation form (SRS9), basic grant records, etc.</p>	<p>Permanent record.</p>	<p>Actions recorded in minutes are effective until superceded or rescinded. Also keep for historical purposes.</p>
<p>03-012 General Ledger Accounts</p>	<p>Retain seven years after expiration or replacement by new policy, then destroy, provided all claims on the policy have been settled.</p>	<p>Based on statute of limitations for breach of contract actions (T.C.A. § 28-3-109).</p>
<p>03-013 Highway Commission Minutes (If County Mayor serves as Chairman)— Minutes of monthly and other meetings showing actions on any improvements, rebuilding of roads and bridges, awarding bids on equipment for the highway department, and setting salaries for department personnel.</p>	<p>Refer to Accounts Paid Files and Ledgers, above.</p>	<p>Keep in case of tort liability or worker’s comp cases arise and for audit purposes. Also kept in case event is eligible for FEMA reimbursement.</p>
<p>03-014 Insurance Policies—Policies insuring county and/or its departments against risk of loss.</p>	<p>Retain five years after occurrence.</p>	<p>See separate retention schedule for employment records</p>
<p>03-015 Invoices</p>	<p>58-5-105 and 58-8-111</p>	
<p>03-016 Mutual Aid Records—Records regarding requests for assistance during emergencies or disasters or responses to requests for assistance, including invoices for reimbursement as required by T.C.A. § 58-5-105 and 58-8-111</p>		
<p>03-017 Payroll Records</p>		

Retention Schedule for the Office of the County Mayor

Description of Record	Retention Period	Legal Authority/ Rationale
03-018 Receipt Books — Shows name, reason for payment, date, and account from which money came.	elsewhere in this manual. Retain five years after issuance of last receipt, then destroy.	Keep for audit and review purposes (T.C.A. § 10-7-404(a)).
03-019 Receivable Warrant Books —Stubs or duplicates of warrants issued for money received by the county, showing date, warrant number, amount, from whom received, and to whom distributed.	Retain five years after last entry, then destroy.	Keep for audit and review purposes (T.C.A. § 10-7-404(a)).
03-020 Relief Orders —Record of orders given by the Relief Committee to needy persons and families to be honored by merchants for merchandise and charged to the county.	Destroy annually after audit. (This record series is obsolete in many counties).	Temporary record. Of no use after audit is completed.
03-021 Reports of County Officials — Monthly, quarterly, and annual reports submitted by the various county officials showing revenue and fees collected, reports on persons to whom payments are due for services rendered as jurors, and as court officers; also reports of highway department chief administrative officer and other officials when required by law. These reports should be recorded in the minutes of the county legislative body.	Retain original reports three years, then destroy. If reports are not recorded, preserve permanently one copy of annual reports, or if there is no annual report preserve permanently one copy of all monthly, quarterly, or semiannual reports.	Useful in preparation of budgets for subsequent years. A copy should be retained in county clerk's office with legislative body minutes to cover any historical concerns. So long as that is preserved, this record may be destroyed when no longer useful.
03-022 Trustee's Cash Reconciliation Report —Shows balances at beginning of month, outstanding warrants, cash balances, warrants issued during month, warrants paid, trustee's cash, and outstanding warrants at end of the month.	Retain one year after audit, then destroy.	Keep for audit and review purposes (T.C.A. § 10-7-404(a)).
03-023 Vouchers	Refer to Accounts Paid Files and	Ledgers, above.
03-024 Warrants —Canceled warrants showing date issued, warrant number, amount of warrant, name of payee, and purpose of payment.	Retain five years, then destroy.	Keep for audit and review purposes (T.C.A. § 10-7-404(a)).
03-025 Warrant Duplicate Records (Carbon Copies) —Stubs, carbon copies, or other duplicates of warrants issued by the county mayor in payment of general county expenses showing date issued, warrant number, amount of payment, name of payee, and account chargeable.	Retain five years, then destroy.	Keep for audit and review purposes (T.C.A. § 10-7-404(a)).
03-026 Warrant Registers (Refer to General Ledger Accounts, above) —A record of warrants issued by the county mayor or county judge in payment of general county expenses showing warrant number, name of payee, purpose of payment, date issued, amount of warrant, and amount chargeable.	Retain for 20 years, then destroy.	Keep for audit and review purposes (T.C.A. § 10-7-404(a)).

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