



Lauterbach & Amen, LLP

CERTIFIED PUBLIC ACCOUNTANTS

**KNOW WHEN TO HOLD 'EM &  
WHEN TO FOLD 'EM**

*Keeping Local Records Straight & Suited Without Going Bust!*



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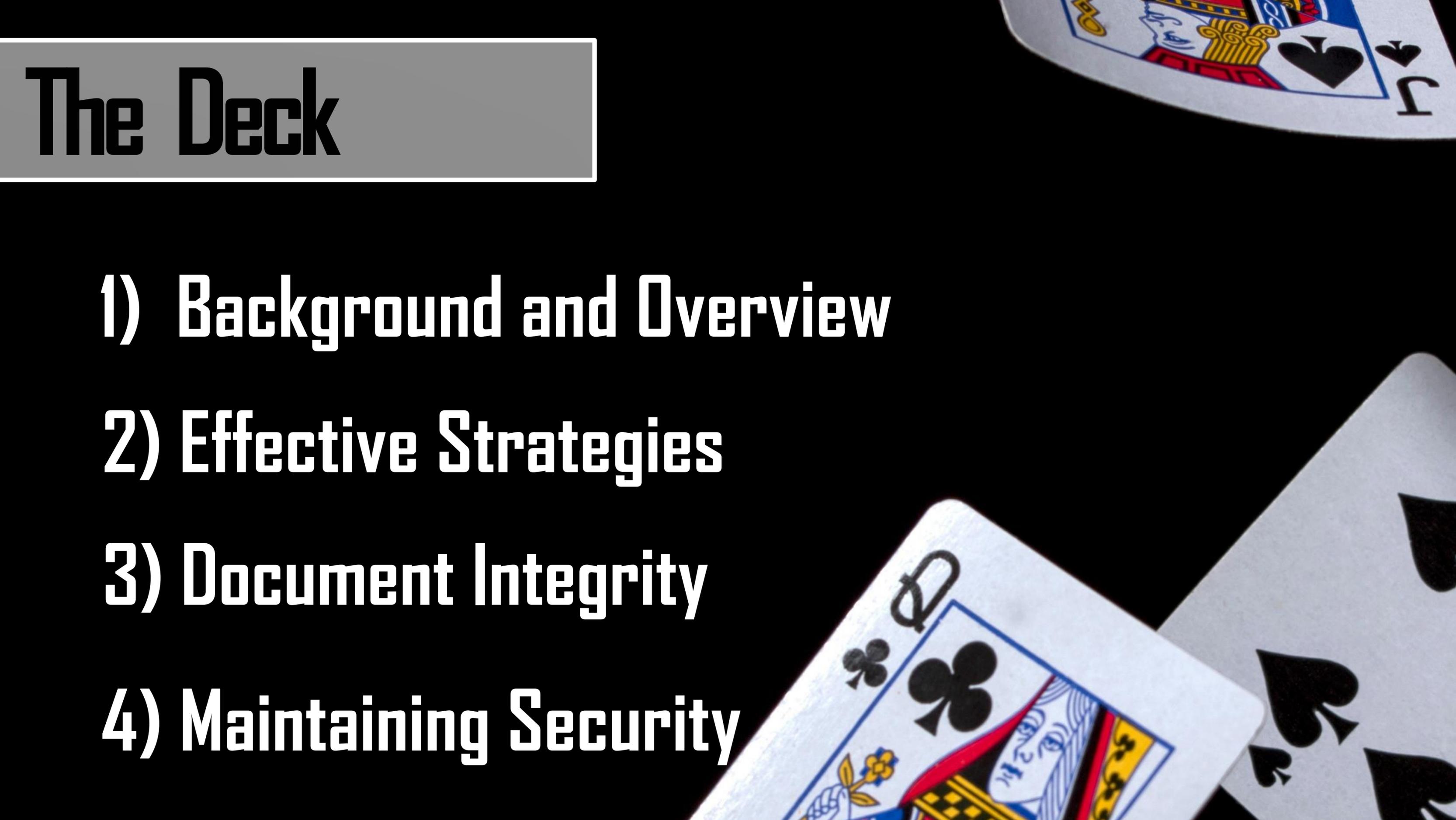
City of Glendale  
City Administrator



**Rebecca Ewald**

Village of Shorewood  
Village Manager

# The Deck



- 1) Background and Overview
- 2) Effective Strategies
- 3) Document Integrity
- 4) Maintaining Security

# Name of the Game

## Why are Government Agencies Required to Retain Records?

### Audits

- Internal Controls
- Compliance
- Financial
- Performance
- Forensic
- Information System (IT security)

### Transparency

- Public
  - "Open Records Law"
  - FOIA
- Larger Government agencies
  - Internal Revenue Service
  - State Auditing

### Historical Support

- Preservation and connection to past events
- Inform current decision-making by providing context on past projects and policies

# Who's at the Table

## Agencies Required to Retain Records

Counties

Municipalities

Public Libraries & Public Library Systems

Education Systems

State Government Entities

## Agencies that Oversee Records Management

Public Records Board

State Records Center

Wisconsin Historical Society

# Rules of the Game

## General Retention Schedules

- Retention schedules provide the required minimum retention period for a records series
- Each agency covered by a GRS has subsections of records with defined retention periods
- Records must be retained for the minimum recommended period but may be kept for a longer term per each agency's discretion
  - If an agency is retaining the record, it will be subject to Open Records Law or FOIA

# Rules of the Game

## General Retention Schedules

- Agencies can adopt any applicable GRS or apply for a variation of the existing GRSs
  - Agencies can also apply to opt out of adopting their applicable GRS but must apply to the Public Records Board for use of an agency specific Records Disposition Authorization
  - If a records Series on a GRS does not exist within the agency records, they need not be created

Record Series Title	Series Description	Retention	Confidential	WHS Notification
<b>Administration Records (general)</b>				
Appointment Files	Materials documenting appointments and nominations to boards, task forces, councils, or other bodies. May include applications; cover sheets, letters of recommendation, resumes, and correspondence.	Event+2 years; Event=End of term	No	Notify
Appointment Files (not selected)	Unsuccessful appointments and nominations to boards, task forces, councils, or other bodies.	Event+1 year; Event=Position filled	No	Waived
Committee Records and Minutes (Excluding Common Council and Zoning Board)				
Complaints (External)				

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
<b>Audit and Control</b>								
FIS00001	<b>Audit Reports, Agency Responses and Audit Finding Resolutions</b>	Agency audit reports created by the Legislative Audit Bureau, agency internal auditors, and other state, federal or private entities that monitor, examine, and verify the accounts and fiscal affairs of an agency, and agency responses. Audit reports created by state, federal or private entities that monitor, examine and verify accounts of sub-grantees that received federal funds passed through a state agency or received direct state funds. Uniform Guidance 2CFR 11 Part 200 sets the federal standard for retention of audits. This becomes the de-facto standard for all audit reports.	No	No	EVT + 3 years and destroy.	Event is the date of issuance of final report.		90000004 90000005 90000013 90000014
FIS00002	<b>Audit Work Papers</b>	Plans, analysis research materials, draft reports, background materials and related records used to plan and prepare audit reports.	Yes	Yes 5 U.S.C. § 552a	EVT + 3 years and destroy confidential.	Event is date of issuance of final report.		90000012

### Notification of General Records Schedule Adoption

General Records Schedule Title: \_\_\_\_\_ Date: \_\_\_\_\_

**Instructions:** Complete page 1 of form then mail signed original and 2 copies to:

State Archivist, Wisconsin Historical Society (WHS), 816 State St., Madison, WI 53706.

- Do not opt out of a record series because your agency does not create or use these types of records. Signing the form does not obligate an agency to create records. It only requires that records be retained in accordance with the retention time periods and dispositions if such records exist. See the Introduction to General Records Schedules for more information.
- Attach a brief narrative explaining your rationale for opting out of each record series. When a separate schedule is prepared, identify that the record series is in lieu of the general schedule and cross reference the specific series.

**NOTE:** Destruction or transfer of records is not permitted until this form is signed by the WHS and the Public Records Board.

Wisconsin Government Unit: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

This is to notify the Wisconsin Historical Society and the Public Records Board that the agency named above has reviewed the general records schedule and taken the following action (check appropriate box):

- Opt In: We adopt the entire schedule. (Available for University of Wisconsin [UW] System and Local Units of Government)
- Opt In With Revisions: We opt (out of), (in to), (circle one) the following record series. (Available for UW System and Local Units of Government) List the specific retention schedule numbers and titles:
- \_\_\_\_\_
- Opt Out: We opt out of the general records schedule (in whole), (in part), (circle one). (Available for State Agencies)  
*(All applicable records disposition must cease until separate retention schedules are developed and approved by the Public Records Board.)* List the specific retention schedule numbers and titles:
- \_\_\_\_\_

Designated Authority Representative Signature	Date Signed
Records Officer or Records Custodian Signature	Date Signed

The Public Records Board and Wisconsin Historical Society acknowledge your Notification of Adoption. You are hereby authorized to retain, transfer, and dispose of records as indicated on the schedule.

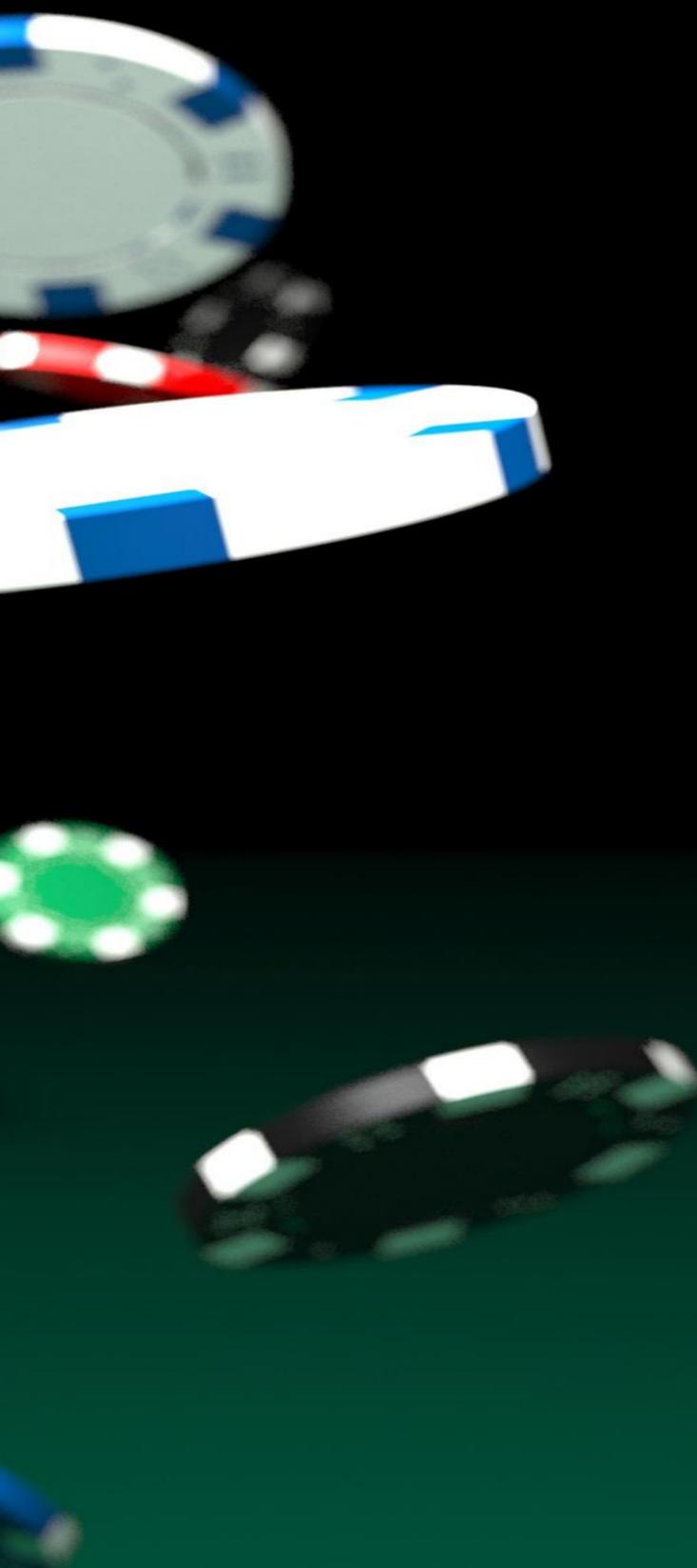
State Archivist Signature	Date Signed
PRB Executive Secretary Signature	Date Signed

# Rules of the Game

## Disposition of Records

1. Appoint a Records Officer
2. Review applicable General Retention Schedules
3. Submit notification of adoption of GRS(s) to PRB\*
4. Notify Wisconsin Historical Society of Disposition if applicable (60-day waiting period)
5. Proceed with disposition effort once proper approvals are received

*\*If opting out of PRB approved GRS, agency must create and submit an agency specific GRS and provide reasoning. PRB must approve prior to disposition*

A collection of various colored poker chips (blue, red, white, green, black) is scattered on a dark green felt background. Some chips are in sharp focus, while others are blurred in the background.

# Rules of the Game

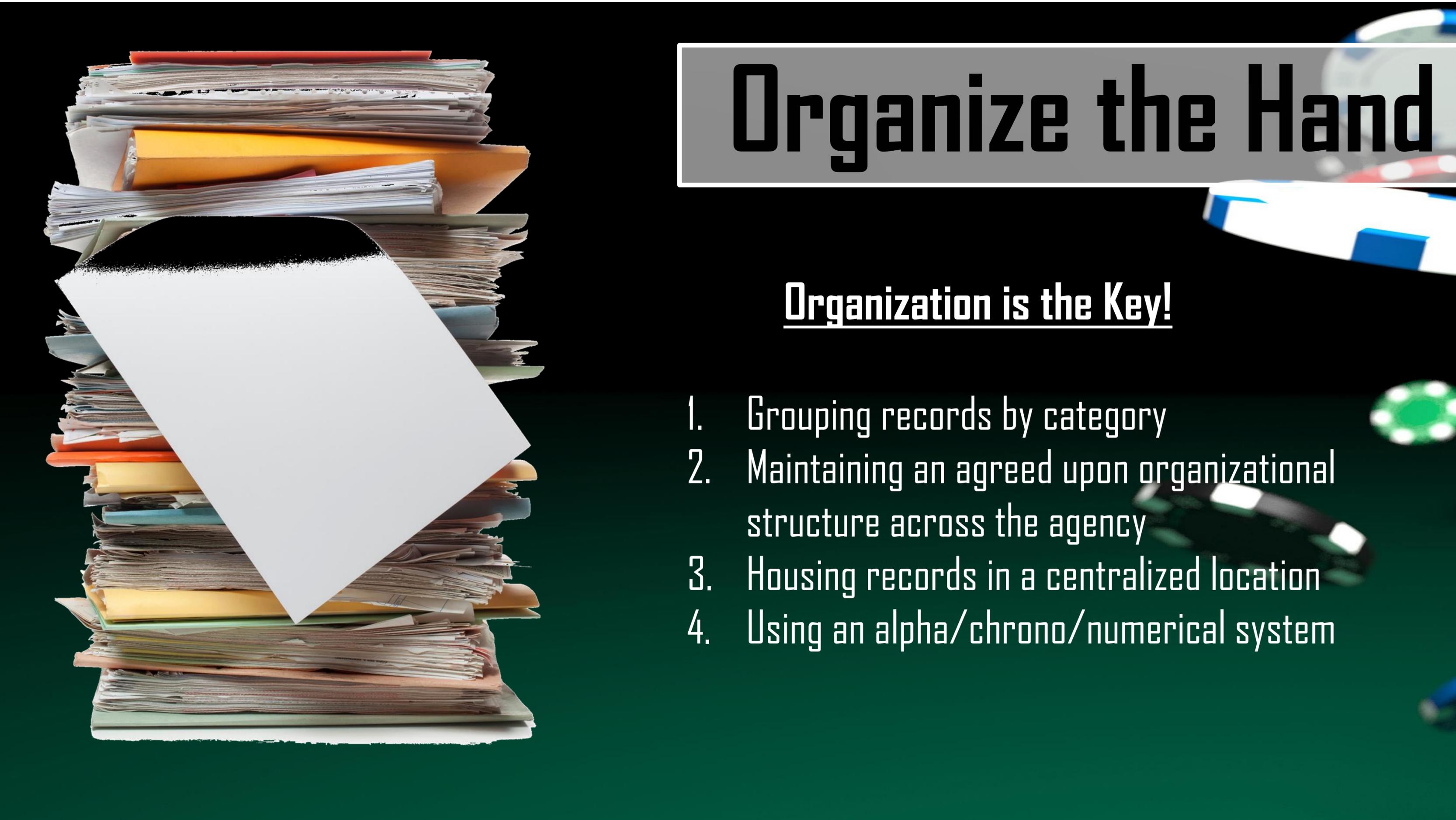
## Disposition of Records

- Protecting Personally Identifiable Information
- Protecting financial information
- Legal/Audit holds for eligible records
- Transferring records to the Wisconsin Historical Society
  - Records dating back 75 years
  - Records as specified on GRS



# Effective Strategies

*Playing the right cards*



# Organize the Hand

## Organization is the Key!

1. Grouping records by category
2. Maintaining an agreed upon organizational structure across the agency
3. Housing records in a centralized location
4. Using an alpha/chrono/numerical system

# Discard...Often

## Managing Records Volume

1. Dispose of eligible records frequently
2. Discard copies (if allowable depending on the series)
3. Avoid printing hard copy records that can remain electronic
4. Avoid duplicating files...use short cuts for digital files and determine one record keeper
5. Apply an agreed and proper naming convention consistently to all file types
6. Apply retention rules to email systems

# Play by the Book

## Records Retention Policies

Records Retention Policies are formal internal guidelines for agencies to follow

### WHAT

- Does not supersede a GRS
- Includes retention processes specific to the agency and summarizes requirements
- Defines records/non records

### HOW

- Create and adopt the policy, ensuring that State requirements are followed
- Educate staff
- Update as needed

### WHY

- Awareness
- Continuity
- Reduce Risk
- Accountability



# Document Integrity

# Document Integrity

## Tangible Records

- Water damage
- Fire damage
- Document integrity
- Accidental destruction
- Unauthorized use/access

## Digital Records

- Storage method
- Cyber threats & robust security measures
- Accidental destruction
- Unauthorized use/access
- Rapid technological advancements

# Document Integrity

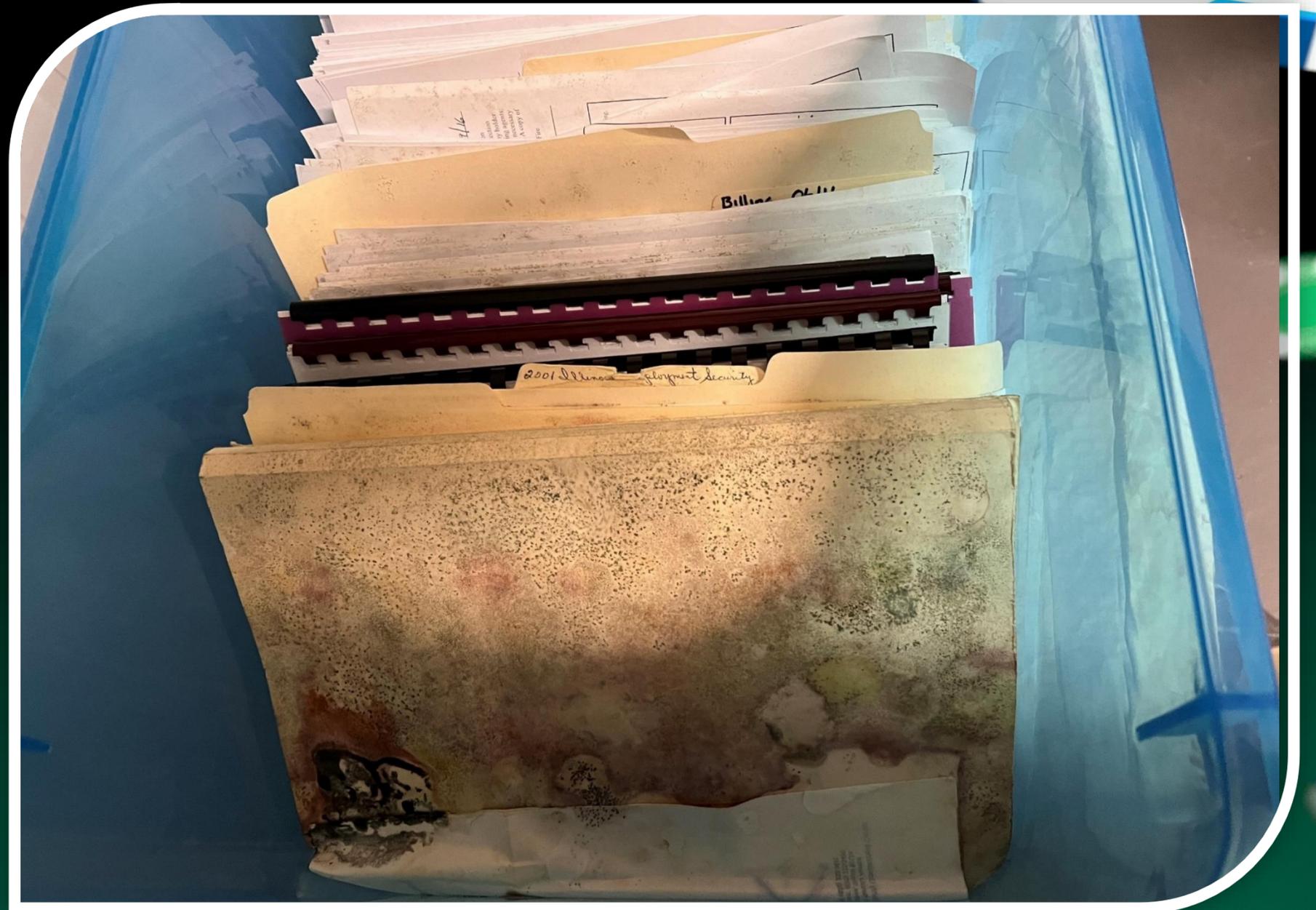
Paper records are not

Waterproof

Fireproof

Resistant to human error

Resistant to mold



# Document Integrity



When agencies run out of physical storage space for tangible records, they often use a third-party storage facility to keep historical records but....disasters can still occur and are the responsibility of the agency to manage

*Photo Credit: FOX 32 Chicago – Access Document Storage Facility (Bartlett, Illinois)*

# Digital Records

## Benefits of "Going Digital"

### Efficiency

- Ability to track changes and revert to previous versions
- Faster retrieval
- Improved collaboration
- Improved organization

### Enhanced Security

- Clear record of document changes and user activity
- Password protection capabilities
- Disaster recovery

### Cost Reduction

- Reduces the need for physical space
- Overhead costs – paper, ink, equipment
- Accessible for remote employees



# Maintaining Security

*Protecting your hand from card sharks...*

# High Stakes

## 2023 Stats

2,207 Infrastructure Agencies Victimized

- **108 K-12 Schools Districts**

- 1,899 Schools in total
- Minneapolis Public Schools

- **72 Post Secondary schools**

- University of Hawaii
- Southern Arkansas University
- Stanford

- **95 Government Agencies**

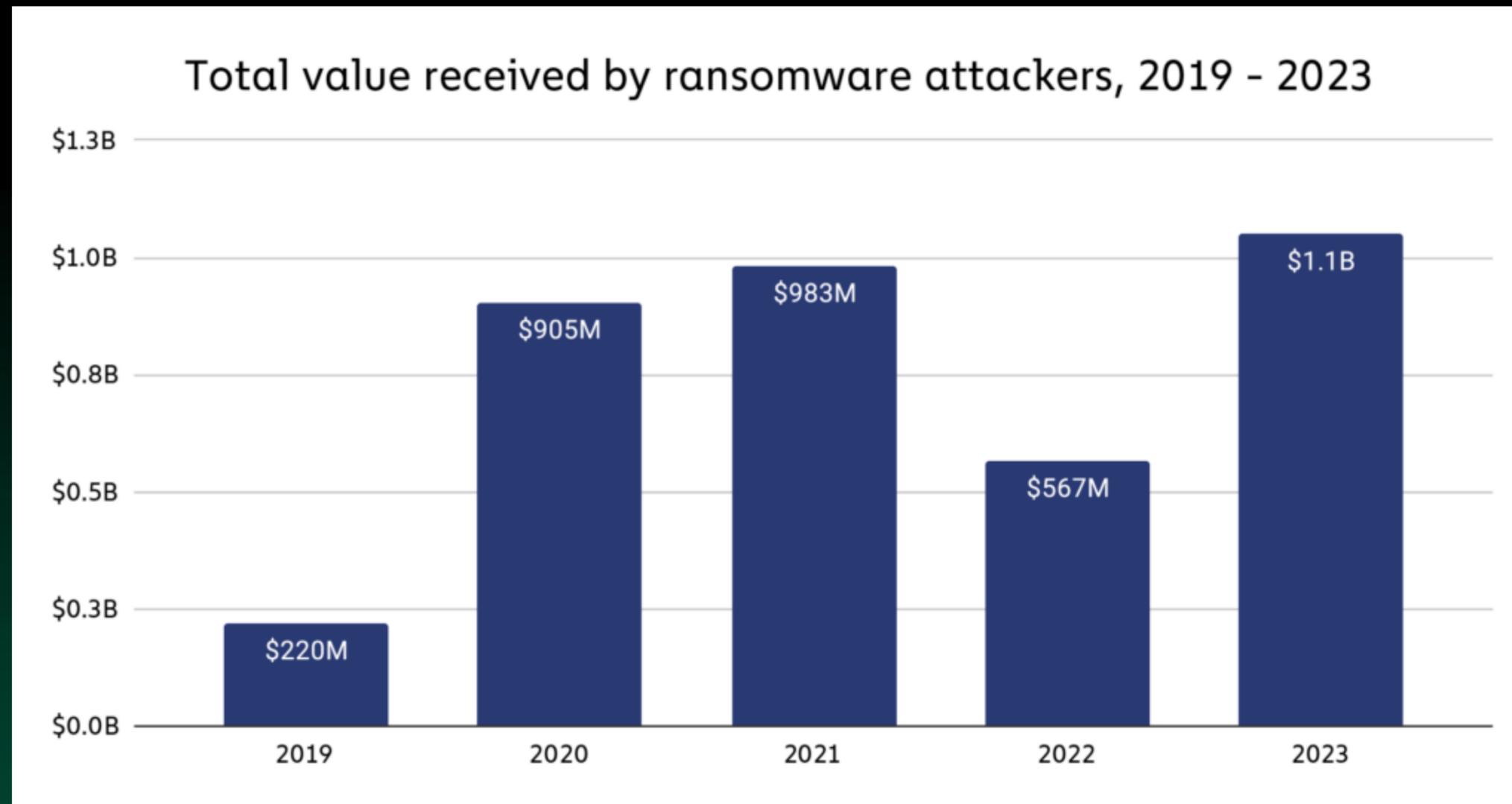
- United States Department of Transportation
  - 237,000 current and former employees exposed

- **U.S. Marshall Service**

- Investigations, Employee files
- Data was made available for purchase on Dark Net

# High Stakes

## 2019 - 2023 Stats



# Case Study

Buy-In  
\$8.6 Million!

## Case Study *Ransomware Attack*

### Players

- City of Dallas
- Ransomware group - "Royal"

### Dates of the Event

- Accessed server: April 2023
- Attack notification: May 3, 2023
- Notification to victims: August 2023

### The Game

- Ransomware Delivery
- Data Exfiltration

### The Outcome

- 30,000 city employees, retirees and dependents effected



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