### Annual Reports of Political Subdivisions

**Title:** Annual Reports of Political Subdivisions  
**Cutoff:**  
**Description:** Reports may include but not limited to: county annual budgets, county annual financial reports, Sheriff Retirement Fund Collection Reports, political subdivision financial statements, Fire Protection District audit reports. Per RSMo 105.145, state law requires various political subdivisions to file annual reports with the State Auditor.  
**Retention:** Years: 5 Months: 0 Days: 0  
**Disposition Action:** Destroy  
**Series:** 4906  
**Series Status:** Approved  
**Approval Date:** 12/17/2008

### Audit Reports

**Title:** Audit Reports  
**Cutoff:** Completion of Audit  
**Description:** Final reports prepared by the State Auditor. The report details and examines an agency's operation and performance. Audits may be conducted on state agencies, courts, counties, school districts, and by citizen petition on school districts, certain counties, and other political subdivisions, per RSMo. 29.200, 29.230.1, 29.230.2 and 29.205.  
**Notes:** Agency retains one copy. One copy to Missouri State Archives.  
**Retention:** Years: 0 Months: 0 Days: 0  
**Disposition Action:** Permanent  
**Series:** 4905  
**Series Status:** Approved  
**Approval Date:** 12/17/2008

### Audit Working Papers

**Title:** Audit Working Papers  
**Cutoff:** Completion of Audit  
**Description:** Supporting documentation of audits performed by the State Auditor  
**Notes:**  
**Retention:** Years: 11 Months: 0 Days: 0  
**Disposition Action:** Destroy  
**Series:** 4904  
**Series Status:** Approved  
**Approval Date:** 12/17/2008
### Fiscal Notes for Initiative Petitions

**TITLE:** Fiscal Notes for Initiative Petitions  
**CUTOFF:** End of State fiscal year  
**DESCRIPTION:** State Auditor prepares fiscal notes for proposed measures to be presented to voters to amend the statutes or the constitution per RSMo 116.170 and 116.175  
**RETENTION:** Years: 11 Months: 0 Days: 0  
**NOTES:** The official copy of this record is maintained by the Elections Division, Office of the Secretary of State, in record series #1085.  
**DISPOSITION ACTION:** Destroy  
**SERIES:** 22993  
**APPROVAL DATE:** 7/20/2021

### General Obligation Bond Registers

**TITLE:** General Obligation Bond Registers  
**CUTOFF:** After bond is satisfied  
**DESCRIPTION:** Registers listing bonds and amounts issued by political subdivisions. Registers include but not limited to: the name of the issuer of the bonds, amount of the bonds, maturity dates, interest rates, and provisions with respect to repayment per RSMo 108.240.  
**RETENTION:** Years: 0 Months: 0 Days: 0  
**NOTES:**  
**DISPOSITION ACTION:** Permanent - Transfer to Missouri State Archives  
**SERIES:** 4908  
**APPROVAL DATE:** 12/17/2008

### General Obligation Bond Transcripts

**TITLE:** General Obligation Bond Transcripts  
**CUTOFF:**  
**DESCRIPTION:** Bond transcripts include but not limited to the Bond Ordinance, Notice of Bond Sale, Specimen Bond, various information related to Election Proceedings, Paying Agent's Closing Certificate, Purchaser's Receipt for Bonds, Approving Opinion of Bond Counsel, etc. Transcripts are reviewed to determine whether proceedings comply with all conditions of the laws as required by Section 108.240 RSMo.  
**RETENTION:** Years: 31 Months: 0 Days: 0  
**NOTES:**  
**DISPOSITION ACTION:** Destroy  
**SERIES:** 4909  
**APPROVAL DATE:** 12/17/2008
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<th>TITLE:</th>
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<td>State Auditor annually reviews all tax rates proposed by political subdivisions for compliance with state law per RSMo. 137.073.6.</td>
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