

**Inter-University Council of Ohio  
Legal Group Index**

**ACC000**

Legal Group Code	Subjects / Description / Cross References	Legal Requirements	Legal Considerations	Total
<b>ACC000</b>	Accounting / Tax General  Includes tax assessment or specific tax requirements for accounts payable, accounts receivable, etc.	4	3	4
<b>ACC010</b>	Accounting Journals / General Ledgers  Include records related to financial statements, balance sheets, and other important summary financial information.	4	6	6
<b>ACC100</b>	Accounting / Tax Capital Property  Includes depreciation, capital gains and losses, and repairs of capital property  See also ACC000 for general accounting/tax laws.	ACT+4	ACT+6	ACT+6
<b>ADV000</b>	Advertising  Includes laws related to promotions, advertising, solicitations, etc.	0	3	3
<b>CON000</b>	Contracts General  Includes documentation for general written contracts, including government contracts. Excludes actual workproducts, deliverable products, or accounting.  Legal period reflects reasonable period for litigation needs. Most legitimate law suits with be initiated within 6 years of the end of contracts. No requirement to meet longer statute of limitations periods.	ACT+3	ACT+5	ACT+5
<b>CON010</b>	Contracts General Compliance / Work Products  Includes proof of compliance or work products provided under written contracts, including government contracts. See CON000 for contract documentation.  Limitation of actions period for contracts starts at time of breach, not end of contract. Contract performance records need only be retained from time of actions or events.	0	5	5

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**CON200**

Legal Group Code	Subjects / Description / Cross References	Legal Requirements	Legal Considerations	Total
<b>CON200</b>	Contracts Liability Insurance  Includes policies and description of coverage for insurance covering liability that may manifest in future years such as hazardous exposure.  Insurance policies covering future liabilities should be kept indefinitely to facilitate collection in case of current liability that manifests itself in future, e.g., asbestoses.	0	IND	IND
<b>CON300</b>	Contracts Property Rights  Contracts setting forth ownership, rights and obligations with respect to real property.	0	IND	IND
<b>EDU100</b>	Education Student Records  Records related to students including admission, grades, progress, etc.	ACT+5	ACT+6	ACT+6
<b>EDU110</b>	Education Student Records Privacy  Records related to privacy rights of parents and students.	ACT	3	ACT+3
<b>EDU120</b>	Education Student Records Loan Records  Records related to loan provided under federal and state grants.	ACT+5	ACT+6	ACT+6
<b>EDU300</b>	Education Educational Programs  Records related to programs developed under federal grants.	ACT+3	ACT+6	ACT+6
<b>EMP000</b>	Employment General  Includes wage rates, job descriptions, work schedules, employment practices and other employment requirements not included elsewhere.	3	0	3
<b>EMP100</b>	Employment Benefits / Pensions Reporting / Contributions  Includes requirements for contributions to and reporting for pension and benefit plans.	6	6	6

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**EMP110**

Legal Group Code	Subjects / Description / Cross References	Legal Requirements	Legal Considerations	Total
<b>EMP110</b>	<p>Employment Benefits / Pensions Plans</p> <p>Includes the actual pension and benefit plans in force.</p>	ACT+6	3	ACT+6
<b>EMP120</b>	<p>Employment Benefits / Pensions Summary Data</p> <p>Includes summary of contributions, years of service, benefit accrued, and other information needed to implement the benefit and pension plans.</p>	6	ACT	ACT+6
<b>EMP300</b>	<p>Employment Employment Actions</p> <p>Includes requirements related to specific employee personnel actions such as hiring, firing, promotion, work schedules, etc.</p>	5	3	5
<b>EMP500</b>	<p>Employment Health and Safety Hazardous Exposure</p> <p>Includes requirements related to work-related exposure to hazardous substances.</p>	ACT+30	IND	IND
<b>EMP700</b>	<p>Employment Health and Safety Illness / Accident</p> <p>Includes requirements related to work-related illness and accident, including workers compensation.</p>	CY+5	6	6
<b>EMP800</b>	<p>Employment Training</p> <p>Includes requirements related to training, including health and safety, environment, etc.</p>	ACT+3	3	ACT+3
<b>EMP900</b>	<p>Employment Selection General</p> <p>Includes requirements related to advertising, interviewing, testing, selecting, and hiring.</p>	1	0	1
<b>ENV100</b>	<p>Environment Hazardous Substances General</p> <p>Records related to hazardous substances existing in the work place.</p>	ACT+6	IND	IND

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ENV110

Legal Group Code	Subjects / Description / Cross References	Legal Requirements	Legal Considerations	Total
<b>ENV110</b>	<p>Environment Hazardous Substances Transportation</p> <p>Includes records such as manifests related to the transportation of hazardous substances.</p>	3	IND	IND
<b>ENV200</b>	<p>Environment Air / Water Pollution Testing Requirements</p> <p>Records related to testing and monitoring of environment.</p>	5	3	5
<b>LEG000</b>	<p>Legal Compliance General</p> <p>Include records of compliance with state and federal laws not specifically covered elsewhere.</p> <p>Many laws require report but do not require retention of copies or backup. This category establishes a safe legal period for required records without known legal retention requirements.</p>	6	3	6
<b>LEG100</b>	<p>Legal Compliance Business Licenses / Orders</p> <p>Includes licenses and permits required to do business and regulatory orders governing the conduct of business.</p>	ACT+3	ACT	ACT+3
<b>LEG300</b>	<p>Legal Compliance Unclaimed Property / Escheat</p> <p>Law related to maintenance of records for unclaimed property or escheat.</p>	7	0	7
<b>LIT000</b>	<p>Litigation / Claims General</p> <p>Includes litigation and claims documentation, including judgments, for use in similar cases.</p>	0	ACT+6	ACT+6
<b>NONE</b>	<p>No Legal Requirement</p> <p>No legal requirement.</p>	0	0	0
<b>POL000</b>	<p>Policies / Procedures</p> <p>Includes policies for areas such as employment, records management, accounting, purchasing, quality control, etc.</p> <p>Keep copies of policies and procedures to demonstrate company practices in judicial or regulatory proceedings. Organizations may be judged according to its own written standards of conduct.</p>	0	ACT+10	ACT+10

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**POL100**

Legal Group Code	Subjects / Description / Cross References	Legal Requirements	Legal Considerations	Total
<b>POL100</b>	<p>Policies / Procedures Compliance</p> <p>Records related to proof of compliance with company policies and procedures. Includes records retention documentation of destruction.</p> <p>Records retention documentation shows pattern of compliance with systematic program to destroy records.</p>	0	10	10
<b>POL200</b>	<p>Policies / Procedures Safety and Emergency Plans</p> <p>Includes requirements related to fire prevention, spill prevention and other emergency action plans.</p>	ACT	ACT+10	ACT+10