



RECORDS RETENTION AND DISPOSITION SCHEDULE

Workforce Development, Department of

Agency: Workforce Development, Department of		Division:	
ITEM NO.	RECORD SERIES	TITLE/DESCRIPTION (This Retention Schedule is approved on a space-available basis)	RETENTION PERIOD
1	84-986	FEDERAL FISCAL REPORT This report is historical documentation of fiscal activity during the year. For example, the report would show amounts spent by category, state match dollars spent, etc.	TRANSFER to the INDIANA ARCHIVES after five (5) years.
2	86-696	U.I. CLAIMS CASE FILES These are records of U.I. cases that have been submitted to the Unemployment Insurance (U.I.) Review Board and decisions have been rendered. A typical file contains the claimant's intent, a hearing transcript, extensive notes, memos, correspondence and calculations, the appellate decision and many state forms of the Department of Workforce Development. Disclosure of these records may be subject to IC 22-4-19-6(b), (2004 Edition to 2009 Indiana General Assembly) According to the UI Review Board Chairman, a claimant has 45 days to appeal a decision to the State Court of Appeals.	TRANSFER to the RECORDS CENTER sixty (60) days after the end of the month in which the decision was made. TRANSFER to the INDIANA ARCHIVES for EVALUATION, SAMPLING or WEEDING pursuant to archival principles; after an additional twenty-two (22) months in the RECORDS CENTER. TOTAL RETENTION prior to INDIANA ARCHIVES TRANSFER: Twenty-four (24) calendar months (two (2) years) after the end of the month in which the decision was made.
3	93-03	INVESTIGATION CASE FILES These are administrative records of investigations of claims for unemployment compensation. A typical file includes original claim documents or system printouts, a request for investigation or crossmatch forms, claimant employment and wage information from employers, claimant statements, determinations of eligibility, overpayment notices, a case history, other Benefit Payment control forms for claim/claimant identification, copies of Unemployment Insurance warrants and vouchers and many other miscellaneous documents. Disclosure of these records may be subject to IC 5-14-3-4(b)(2), (2008 Supplement), and IC 22-4-19-6(b), (2004 Edition to 2009 Indiana General Assembly); Retention partially based on IC 34-11-2-7, (2004 Edition)	TRANSFER to the RECORDS CENTER when the overpayment balance is zero (-0-) and the statutory write-off date has not occurred. DESTROY non-fraud cases in the RECORDS CENTER three (3) years from the date of establishment of the overpayment. DESTROY fraudulent cases in the RECORDS CENTER six (6) years from the date of establishment of overpayment.
4	93-59	TRADE ADJUSTMENT ASSISTANCE (TAA) These files contain numerous federal and State forms relevant to TAA training allowances and employment services provided; and also contain Job Training Partnership Act (JTPA) information relating to training of TAA eligibles. This is a nation-wide program administered by the U.S. Department of Labor. If the U.S. Department of Labor certifies that employees have lost their job due to the adverse affect of foreign imports, the individual is eligible for 104 weeks of job training. A contract is signed with the U.S. Department of Labor or another entity. Extensive fiscal documents are present as well as correspondence. Appeals of determinations are also always possible. Disclosure of these records may be subject to IC 22-4-19-6(b), (2004 Edition to 2009 Indiana General Assembly) Retention based on IC 34-13-1-1, (2004 Edition)	TRANSFER to the RECORDS CENTER two (2) years after the file is inactive and after receipt of STATE BOARD OF ACCOUNTS and federal Audit Report(s) and satisfaction of unsettled charges. DESTROY after an additional eight (8) years in the RECORDS CENTER.

5	99-30	<p>GRANT FILES</p> <p>These are applications, financial and education status information, and other supporting documents for grants and awards to qualified programs and individuals administered by the Office of Faith-Based and Community Service Initiatives. Grants may include Americorps, Corporation for National Service, and any additional federal or state initiatives placed under the oversight of this Indiana state agency. Disclosure of these records may be affected by 45 CFR 2506.8, and 45 CFR 2507.4(b); and 45 CFR 2507.10. Retention based on IC 34-13-1-1.</p>	TRANSFER to the RECORDS CENTER after the end of the program year of grant or award expiration, and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges. TRANSFER to the INDIANA ARCHIVES for EVALUATION, SAMPLING, or WEEDING pursuant to archival principles after an additional ten (10) years in the RECORDS CENTER.
6	2002-39	<p>ESTIMATED REPORT OF EMPLOYEES AND PAY</p> <p>This monthly report is required pursuant to 29 USC 2, January 05, 2009 Edition. Individual employers in metropolitan statistical area submit this estimated data with tabulations performed by the Department of Workforce Development. Record Series Number 94-16 is similar and it consists of exact, specific data. This is a calendar year arrangement. Disclosure of these records may be subject to 29 CFR 70.1. Retention based on U.S. Department of Labor, Bureau of Labor Statistics, Current Employment Statistics Manual; Revised, October, 1989)</p>	TRANSFER to the RECORDS CENTER one (1) year after the end of the calendar year. DESTROY after an additional two (2) years in the RECORDS CENTER.
7	2004-01	<p>CLAIMANT VOUCHER/WARRANT, STATE FORM NUMBER 43315, R5/02-2005: WARRANT INFORMATION</p> <p>Warrant copies from contracted banks. These documents are no longer created; the last remaining records will be eligible for destruction in July, 2019, at which point the record series should be revisited for deletion from the retention schedule.</p>	TRANSFER original (security) compact disks to the RECORDS CENTER after the end of the calendar year. DESTROY original (security) compact disks after an additional ten (10) years in the RECORDS CENTER.
8	2004-07	<p>COURT-ORDERED CHILD SUPPORT DEDUCTIONS FROM UNEMPLOYMENT COMPENSATION BENEFITS</p> <p>The Department of Workforce Development enters intercept garnishments for Non-IV-D Withholding for Support court orders received from both Indiana and Out-of-State municipalities. A typical garnishment document consists of an Income Withholding for Support order and instructions for compliance. The Department of Workforce Development may intercept no more than fifty percent of a Claimant-s weekly benefit amount for the purpose of court-ordered child support. Disclosure of these records may be subject to IC 22-4-19-6(b). Retention based on IC 22-4-13-1(b) and (c)(2).</p>	DESTROY hardcopy non-IV-D Withholding for Support orders three (3) years after the deactivation of the intercept from the agency database and after receipt of the STATE BOARD OF ACCOUNTS Audit Report and satisfaction of any unsettled charges.
9	2004-19	<p>INDIANA DEPARTMENT OF WORKFORCE DEVELOPMENT POWER OF ATTORNEY-TERMINATED, NO STATE FORM NUMBER SHOWN</p> <p>When an employer informs the Department of Workforce Development that an employer that the Employer Service Company agreement has been terminated, this is done electronically and paper records are no longer used. Disclosure of these records may be subject to IC 22-4-19-6(b) and (d), (2004 Edition to 2009 Indiana General Assembly); Retention consistent with IC 6-8.1-5-2(b), (2004 Edition to 2009 Indiana General Assembly)</p>	DELETE electronic files six (6) years after the end of the calendar year in which the DEPARTMENT OF WORKFORCE DEVELOPMENT was notified of the termination.

10	2004-28	IB-4 AND IB-5 COMPUTATION This computer-generated form is the record of another state's wages transferred to Indiana for the purpose of setting up an Indiana Liable combined wage claim. The record is utilized with the DWD Form IB-6, Statement of Benefits Paid to Combined Wage Claimants, for the payment of charges to other states. The Department of Workforce Development system will show the claim as a "CW"- a Combined Wage Claim. Disclosure of these records may be subject to IC 4-1-10-1, et seq., (2005 to 2008 Supplements); and IC 22-4-19-6(b), (2004 Edition to 2009 Indiana General Assembly) Retention consistent with IC 6-8.1-5-2(b), (2004 Edition to 2009 Indiana General Assembly)	TRANSFER to the RECORDS CENTER one (1) year after the end of the Benefit Year and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges. (A "Benefit Year" is the year starting with the date the claim was filed). DESTROY after an additional five (5) years in the RECORDS CENTER.
11	2005-59	WORKER TRAINING FUND Employers who were subject to the contribution tax were assessed .9% of their taxable payroll based on the previous calendar year-s payroll; the Department of Workforce Development collected this and passed it on to the Department of Revenue, who issued a CD of the records to Workforce Development. Disclosure of these records may be subject to IC 22-4-19-6(b). Retention based on IC 34-13-1-1. These documents are no longer created; the last remaining records will be eligible for destruction in July, 2019, at which point the record series should be revisited for deletion from the retention schedule.	DESTROY CDs ten (10) years after the end of the State Fiscal Year and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
12	2005-60	ADJUSTMENTS TO WORKER TRAINING FUND ACCOUNTS These paper transactions were used to make adjustments or corrections in an employer-s account. Disclosure of these records may be subject to IC 22-4-19-6(b). Retention based on IC 34-13-1-1. These documents are no longer created; the last remaining records will be eligible for destruction in July, 2019, at which point the record series should be revisited for deletion from the retention schedule.	TRANSFER to the RECORDS CENTER after the end of the State fiscal year and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges. DESTROY after an additional nine (9) years in the RECORDS CENTER.
13	2006-36	BUREAU OF LABOR STATISTICS ANNUAL REFILING SURVEY This survey is used to verify or correct the codes for the North American Industry Classification System (NAICS) used by the federal agency. 29 USC 2, January 03, 2007 Edition, authorizes this voluntary report. The Annual Refiling Survey is listed in the cooperative agreement with the Bureau of Labor Statistics. The Department of Workforce Development must meet this agreement in order to assure adequate funding for the next federal fiscal year. Records are arranged by the federal fiscal year (October 1 thru September 30). Disclosure of these records may be subject to the Bureau of Labor Statistics Confidential Policy, Commissioner's Order Number 3-04; (October 4, 2004)], and 29 CFR 70.1, et seq., (July 1, 2009 Revision] Retention based on IC 34-13-1-1, (2004 Edition)	TRANSFER to the RECORDS CENTER after two (2) federal fiscal years. DESTROY after an TRANSFER to the RECORDS CENTER two (2) years after the end of the federal fiscal year of creation. DESTROY after an additional eight (8) years in the RECORDS CENTER.

14	2009-07	<p>BLS MULTIPLE WORKSITE REPORT, FED FORM BLS 3020</p> <p>This voluntary U.S. Department of Labor statistical form is used to collect employment and wages by individual work locations in Indiana. Data from the form enables the Department of Workforce Development to monitor and analyze conditions of business activities by geographic area and industry in Indiana. The forms are mailed to the employers on a quarterly basis to report employment and wages for the quarter by location. The employers complete the form and mail it back to the Department of Workforce Development. Total employment and wages should match the quarterly contribution report submitted to the Unemployment Insurance Tax Department in the Department of Workforce Development. 29 USC 2, January 05, 2009 Edition, authorizes this report. Disclosure of these records may be subject to IC 22-4-19-6(b) and (d), 2004 Edition to 2009 Indiana General Assembly); and 29 CFR 70.1, July 1, 2009 Revision) Retention based on IC 34-13-1-1, (2004 Edition)</p>	TRANSFER to the RECORDS CENTER two (2) years after the end of the federal fiscal year of creation. DESTROY after an additional eight (8) years in the RECORDS CENTER.
15	2009-08	<p>BLS INDUSTRY VERIFICATION FORM, FEDERAL FORM BLS 3023 NCA</p> <p>The Industry Verification Form is a form originated by the Department of Workforce Development's UI Tax Department when employers apply for an Unemployment Insurance account. This form is used to assign a North American Industry Classification System (NAICS) code to all new Unemployment Insurance accounts. The NAICS code reflects the main economic activity of a business at a specific physical location. These forms are mailed to employers quarterly requesting their mailing address, physical location address(es), county in which the business is physically located, and a detailed description of their business activities, goods, products, or services they provide. The employer mails the completed form (record) back to the Department of Workforce Development. Information on the form is entered into a BLS electronic (computer) system which then shares the data with the Unemployment Insurance Tax Department in the Department of Workforce Development. Disclosure of these records may be subject to IC 22-4-19-6(b) and (d), (2004 Edition to 2009 Indiana General Assembly) Retention based on IC 34-13-1-1, (2004 Edition)</p>	TRANSFER to the RECORDS CENTER two (2) years after the end of the federal fiscal year of creation. DESTROY after an additional eight (8) years in the RECORDS CENTER.
16	2015-07	<p>UNEMPLOYMENT INSURANCE ELECTRONIC RECORDS SYSTEM (UPLINK)</p> <p>Also known as UIM, this electronic system contains images or original electronic data for most functions of the agency's administration of unemployment insurance coverage and claims. Retention based on IC 34-13-1-1. Disclosure of these records may be subject to IC 4-1-10-1, IC 22-4-19-6(b) and (d), 26 USC 6103 and 26 USC 7213(a).</p>	IMAGE any hard copies according to IARA imaging standards upon receipt; DESTROY originals after verification of images for completeness and legibility. DELETE electronic records after ten (10) years and after receipt of STATE BOARD OF ACCOUNTS and federal Audit Report(s) and satisfaction of unsettled charges.
17	2015-08	<p>RE-EMPLOYMENT ELIGIBILITY ASSESSMENT FILES</p> <p>Formerly included as part of Record Series 92-30, these paper records are filed in local WorkOne offices and not included in the electronic records system (Uplink/UIM).</p>	DESTROY hard copy and electronic files four (4) years after the RES Claimant Selection date for the same prior-year UI claim.
18	84-943	STUDENT ENROLLMENT REPORT	DESTROY after five (5) years.
19	84-949	<p>VEDS REPORT</p> <p>VEDS= Vocational Education Data System. Information from several statistical reports (such as Student Enrollment Reports, Employer Follow-up, etc.) is compiled into a federal report for the National Center for Education Statistics in the U.S. Department of Education.</p>	TRANSFER to the INDIANA ARCHIVES after ten (10) years.
20	84-960	<p>ANNUAL CIVIL RIGHTS REPORT</p> <p>The report is prepared by the agency and sent to the U.S. Department of Education.</p>	TRANSFER to the INDIANA ARCHIVES after five (5) years.

21	84-985	GRANT AWARDS File contains notice from the Department of Education of amounts awarded by category. As this notice is in response to the State Plan, this information is not documented in the minutes of the board.	TRANSFER to the INDIANA ARCHIVES after five (5) years.
22	84-987	FEDERAL STATISTICAL REPORTS These reports contain historical data on students, such as enrollments, completers, leavers, degrees conferred and employer and student follow-up.	TRANSFER to the INDIANA ARCHIVES after five (5) years.
23	85-558	WORK OPPORTUNITY TAX CREDIT AND WELFARE-TO-WORK TAX CREDIT PROGRAM WOTC is a Federal tax credit available to employers who hire and retain veterans and individuals from other target groups with significant barriers to employment. Application forms may be submitted in hard copy or electronically; any supporting documents are maintained separately as part of the UIM system under Record Series 2015-07. Application data from hard copies must be key-entered, so originals are also retained for four (4) years to preserve signatures, based on ETA Handbook 408, Section VIII-3 and -4. Additional retention for electronic data based on agency convenience. Disclosure of these records may be subject to IC 22-4-19-6.	TRANSFER hard copies to the RECORDS CENTER one (1) year after date of certification or determination and after data entry into electronic system; DESTROY after an additional three (3) years. DELETE electronic records ten (10) years after date of certification or determination.
24	86-695	UI APPEAL FILE The Appeal File is maintained in paper files and in the Uplink/UIM electronic system. When the section receives notice of an appeal of an unemployment compensation decision, a section employee enters the data in Uplink. An electronic assignment of an administrative law judge is noted and when the administrative law judge schedules a hearing. The Determination of Eligibility, SF 128, is received from the appealing party. The Notice of Hearing is in Uplink and hard copy and actions as the appeal progresses from pending to final disposition are recorded. The paper records typically have instruction forms that were returned to the U.I. Appeals Section, miscellaneous notes, exhibits and any non-electronic hearing recordings. Disclosure of these records may be subject to IC 22-4-19-6(b). Retention based on 29 CFR 97.42b.	TRANSFER paper files to the RECORDS CENTER one (1) month after all time for appeals have elapsed. DESTROY after an additional three (3) years and eleven (11) months in the RECORDS CENTER. DELETE all computer data except the hearing decision four (4) years after all time for appeals have elapsed. DELETE the hearing decision four (4) years after all time for appeals have elapsed OR when no longer required for agency reference purposes, whichever is later.
25	88-120	UNCOLLECTIBLE CLAIMS FILES This file contains documents necessary to pursue a claim for collection of the Unemployment Insurance Tax. A typical file would contain extensive to/from agency and responsible party correspondence and memos, original fiscal data, communications with the Office of the Attorney General for the State, mail returned from the U.S. Postal Service as undeliverable, computer reports and driver's license or vehicle registration information used in an attempt to verify a mailing address. File may have State Form Number 10047, Warrant for Collection of Tax, DWD Form 1054; since a tax warrant is usually issued. Records are arranged by the calendar year. Disclosure of these records may be subject to IC 22-4-19-6(b), (2004 Edition to 2009 Indiana General Assembly) Retention based on IC 6-8.1-8-2(f), (2006 Supplement)	TRANSFER to the RECORDS CENTER after the end of the calendar year in which the ATTORNEY GENERAL and the DEPARTMENT OF WORKFORCE DEVELOPMENT have given written notification that contributions or assessments are uncollectible and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges. DESTROY after an additional ten (10) years in the RECORDS CENTER.

26	89-182	<p>QUALITY CONTROL CASE FILES</p> <p>This random audit program verifies the accuracy of payments made to UI claimants. QC auditors determine error rates, overpayments or underpayments, and compile a report for UI staff. Files may include: Fact Finding Statement (Employment and Training Services Form Number 2070, no State Form Number shown); Case Summary, (SF 38281); and Summary of Audit Checklist, (SF 40244). Disclosure of these records may be subject to IC 22-4-19-6(b), (2004 Edition to 2009 Indiana General Assembly))</p>	TRANSFER to the RECORDS CENTER one (1) year after completion of the audit report. DESTROY after an additional two (2) years in the RECORDS CENTER.
27	93-68	<p>OFFICE OF FED CNTRCT CMPLIANCE, EQUAL EMPLMT OPPRTNTY CMMSION(OFCCP/EEOC)DATA INQURY RPT</p> <p>The regional office of this U.S. Department of Labor office periodically requests data of Indiana companies to monitor EEOC compliance. Typical file contains the correspondence requesting the information and a copy of the Employment and Training Services response with an accompanying Job Service Matching System data printout. Disclosure of these records may be subject to [IC 22-4-19-6(b), (2004 Edition to 2009 Indiana General Assembly) Retention consistent with 29 CFR 1602.30 and 29 CFR 1602.31, (July 1, 2009 Revision)</p>	DESTROY two (2) years after the year the response was submitted to the regional office of Federal Contract Compliance.
28	94-08	<p>EMPLOYER'S CONTRIBUTION REPORT, STATE FORM 250 -- DELETED (This series is obsolete, but some records still exist in [Record Series history note: this series is obsolete; no new records may be accepted under this number. It is marked current only because already-transferred records still exist in the State Records Center which have not yet reached their disposal date.]</p> <p>This is the Department of Workforce Development's remittance processing. Employers are required to submit quarterly reports on gross payroll, taxable wages, contribution and number of employees employed per month. Employers submit the report and payment directly to a contracted bank. The contracted bank destroys paper reports after creating electronic records and then places these reports on CDs and submits as many as are needed to the Department of Workforce Development in order to compile reports. No paper is received. Any remaining paper will be destroyed in accordance with the minimum time frame in these approved retention instructions. Disclosure of these records may be subject to IC 22-4-19-6(b), (2004 Edition to 2009 Indiana General Assembly) Retention based on IC 34-13-1-1.</p> <p>[Record Series history note: this series required transfer of security microfilm to the INDIANA ARCHIVES between 1994 and 1997, with a retention of "DESTROY original security roll after 15 years."]</p>	DESTROY/DELETE ten (10) State Fiscal Years after the end of the State Fiscal Year and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
29	94-16	<p>REPORT ON EMPLOYMENT AND PAYROLL</p> <p>This federal form from the U.S. Department of Labor's Bureau of Labor Statistics contains information on individual employer hours, earnings and payroll covering all industries in Indiana. Disclosure of these records may be subject to IC 22-4-19-6(b) and 29 CFR 97.42. Retention based on the U.S. Department of Labor, Bureau of Labor Statistics, Current Employment Statistics Manual, Section 13.</p>	TRANSFER to the RECORDS CENTER after one (1) year. DESTROY after an additional two (2) years in the RECORDS CENTER.

30	95-51	BANKRUPTCY FILE A typical file consists of various bankruptcy documents that have been issued by courts pertaining to employer accounts with delinquent liabilities. If the U.S. Bankruptcy Court closes a case, the debtor employer has paid its unemployment taxes in full by making payments on a plan. A case could also be closed if the employer's account has been delinquent seven (7) years and the Unemployment Insurance Board determines that any claims are uncollectible. A Warrant for Collection of Tax, State Form Number 10047, DWD Form 1054, is usually issued. Disclosure of these records may be subject to IC 22-4-19-6(b) and (d), (2004 Edition to 2009 Indiana General Assembly); Retention based on IC 6-8.1-8-2, (2006 Supplement)	TRANSFER to the RECORDS CENTER after the bankruptcy case has been closed by the U.S. BANKRUPTCY COURT or the Unemployment Insurance Board determines that any claims are uncollectible and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges. DESTROY after an additional ten (10) years in the RECORDS CENTER.
31	98-20	OCCUPATIONAL EMPLOYMENT STATISTICS An occupational employment survey uses about fifty (50) different federal forms from the U.S. Department of Labor used to collect this statistical data from specific businesses, industry and government. The completed forms (records) have employer staffing patterns and wage data covering all industries in Indiana. The data is compiled and put through several statistical calculations. The United States Department of Labor combines Indiana's survey results with other states' surveys to come up with national estimates. The data is also used to estimate wage and staffing patterns and in projecting employment by occupation in Indiana. Data is collected pursuant to the authority of 29 USC 2, January 05, 2009 Edition. Retention based on U.S. Department of Labor, Bureau of Labor Statistics, State Operations Manual; Section Ten (10), (Revised 04/1997), Disclosure of these records may be subject to [29 CFR 70.1, et seq., (July 1, 2009 Revision)]	TRANSFER to the RECORDS CENTER two (2) years after the end of the reference year. DESTROY after an additional two (2) years in the RECORDS CENTER.
32	2019-24	NON-CREDIT CAREER AND TECHNICAL INSTITUTIONS -INSTITUTIONAL FILES Records of schools that offer non-credit-bearing career and technical programs, received in a mixture of hard copy and electronic formats. No student records or financial information are present.	IMAGE hard copies according to IARA imaging standards upon receipt. DESTROY hard copies after verification of electronic records for completeness and legibility. TRANSFER electronic records, including an index, to the INDIANA ARCHIVES in a format approved by INDIANA ARCHIVES staff, for EVALUATION, SAMPLING or WEEDING pursuant to archival principles, one (1) year after closure of the institution.
33	2019-25	DEFUNCT NON-CREDIT CAREER AND TECHNICAL INSTITUTIONS - STUDENT RECORDS Transcripts, correspondence, attendance reports, enrollment applications, and related student records from schools that offered non-credit-bearing career and technical programs, and have now gone out of business. Received largely in electronic format. Disclosure of these records may be affected by IC 5-14-3-4(b)(3) and (4).	IMAGE hard copies according to IARA imaging standards upon receipt. DESTROY hard copies after verification of electronic records for completeness and legibility. TRANSFER electronic records, including an index, to the INDIANA ARCHIVES in a format approved by INDIANA ARCHIVES staff, for EVALUATION, SAMPLING or WEEDING pursuant to archival principles, one (1) year after closure of the institution.
34	2019-26	DEFUNCT NON-CREDIT CAREER AND TECHNICAL INSTITUTIONS - STUDENT FINANCIAL RECORDS Financial records of students from schools that offered non-credit-bearing career and technical programs, and have now gone out of business.	IMAGE hard copies according to IARA imaging standards upon receipt. DESTROY hard copies after verification of electronic records for completeness and legibility. DELETE electronic records ten (10) years after any bond call and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.