

## APPENDIX D RECORD RETENTION

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## APPENDIX D RECORD RETENTION

### Code Sections on Records Disposition

Due to the volume of record retention codes, this appendix is limited to record retention codes impacting the auditor-controller and treasurer-tax collector offices, and may not be all inclusive.

#### D.01 Bonds

<b>1. Destruction of canceled bonds and coupons</b>	
Responsible department	Treasurer/Fiscal Agent
Code section	Government Code §53921
Retention period	Until paid or canceled
Microfilming required	No
Board resolution required	No
Remarks	Conditions fixed by treasurer
Approval of Board required	Yes

<b>2. Canceled county, school, special district bonds and coupons</b>	
Responsible department	Auditor
Code section	Government Code §26907.1
Retention period	5 years
Microfilming required	No
Board resolution required	No
Remarks	No

#### D.02 Claims (See Also Warrants)

<b>3. Preparation of duplicate lists of claims allowed</b>	
Responsible department	Auditor
Code Section	Government Code §29747
Retention period	Not stated
Microfilming required	Not stated
Board resolution required	Not stated
Remarks	Specifies content of list

#### D.03 General Records

<b>4. County records, generally</b>	
Responsible department	All county departments
Code section	Government Code §26205
Retention period	No
Microfilming required	Yes
Board resolution required	Yes
Remarks	A county officer can request destruction of record, paper, or document that is not expressly requested by law to be filed and preserved if specified conditions are met.

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<b>5. County records, generally</b>	
Responsible department	All county departments
Code section	Government Code §26202
Retention period	2 years
Microfilming required	No
Board resolution required	Yes
Remarks	The Board of Supervisors may authorize the destruction of any record, paper, or document that is more than two years old and that was prepared or received in any manner other than pursuant to a state statute or county charter. However, the board, by four-fifths vote, may authorize the destruction or disposition of any record, paper, or document that is more than two years old and that was prepared or received pursuant to state statute or county charter and that is not expressly required by law to be filed and preserved.

D.04 Permits, Deposit

<b>6. Deposit permits</b>	
Responsible department	Treasurer
Code section	Government Code §27001
Retention period	5 years or 1 year if criteria (b) (1–4) are met; see code section.
Microfilming required	Yes
Board resolution required	Yes
Remarks	Destruction subject to conditions of Government Code §26205.5

<b>7. Books of account for receipts and warrants</b>	
Responsible department	Treasurer
Code Section	Government Code §27002.1
Retention period	Not stated
Microfilming required	Permitted in lieu of maintaining books of account
Board resolution required	Not stated
Remarks	Not stated

<b>8. Deposit permits and deposit receipts</b>	
Responsible department	Auditor
Code Section	Government Code §26907.2
Retention period	5 years
Microfilming required	No
Board resolution required	Yes
Remarks	No

D.05 Receipts (See Also Permits, Deposit)

<b>9. Special district records</b>	
Responsible department	Special districts
Code Section	Government Code §60201
Retention period	0 through 7 years, see code section
Microfilming required	No
Board resolution required	Yes (legislative body of district)
Remarks	Records required by statute excepted

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<b>10. Special district records</b>	
Responsible department	Special districts
Code Section	Government Code §60203 and §26205
Retention period	None
Microfilming required	Yes
Board resolution required	Yes (legislative body of district)
Remarks	Establishes conditions for microfilming

<b>11. Receipt and disbursement reports</b>	
Responsible department	Treasurer/Auditor
Code section	Government Code §27061, §27062, and §27063
Retention period	No
Microfilming required	No
Board resolution required	No
Remarks	Requirements for settling accounts, and depositing and taking auditor’s receipt for warrants redeemed

D.06 Rolls, Tax

<b>12. Tax rolls, generally</b>	
Responsible department	Tax collector
Code section	Government Code sections §26908 and §26205
Retention period	2 years
Microfilming required	Yes
Board resolution required	Yes
Remarks	No

<b>13. Original secured and delinquent tax rolls</b>	
Responsible department	Auditor/Tax collector/redemption officer
Code section	Revenue and Taxation Code §4377
Retention period	None
Microfilming required	Yes, microfilm or alternate media
Board Resolution required	Yes
Remarks	Prior to destruction, the abstract list must be certified by the auditor and kept for 12 years on alternate media

<b>14. Unsecured tax rolls</b>	
Responsible department	Tax collector
Code section	Revenue and Taxation Code §2928
Retention period	None
Microfilming required	No
Board resolution required	Yes
Remarks	Abstract or delinquent roll must have been certified by auditor and kept for 5 years from the date of the creation of the original document.

**Sheets, Layout (See Maps)**

D.07 Statements

<b>15. Statements of cash in treasury</b>	
Responsible department	Auditor
Code section	Government Code sections §26920 and §26922
Retention period	Original: permanent; duplicate: 1 quarter
Microfilming required	No
Board resolution required	No
Remarks	Permanent copy filed with clerk

**Statements, of Fees (See Affidavits)**

D.08 Warrants (See Also Permits, Deposit)

<b>16. County school, special district claims, warrants, warrant vouchers</b>	
Responsible department	Auditor
Code section	Government Code §26907
Retention period	5 Years
Microfilming required	Optional
Board resolution required	No
Remarks	The original document may be destroyed so long as the original document is photographed or electronically recorded and the copy is held for the length of the retention period.

<b>17. Warrants index or register</b>	
Responsible department	Auditor
Code section	Government Code §26907
Retention period	5 years
Microfilming required	Optional
Board resolution required	No
Remarks	The original document may be destroyed so long as the original document is photographed or electronically recorded and the copy is held for the length of the retention period.

D.09 Records Retention Schedule

The following Records Retention Schedule is an example only and is not intended to be authoritative or all-inclusive. However, the schedule does provide general retention guidelines that may be used by county auditor-controllers. Included in the schedule are retention periods as required by various code sections of the law as suggested by the County Accounting Standards and Procedures Committee. Additionally, in the “title” column, the years indicated are an example only and each county needs to determine which years are appropriate.

Due to an overwhelming number of California statutes with county record retention information, a decision was made to limit the listings in this section to retention codes impacting the county auditor-controller and treasurer-tax collector offices.

APPENDIX D RECORD RETENTION

Title	Description	Retention Period	Remarks
<i>Accounting — Budget</i>			
Board of Supervisors: Actions	Items acted upon by the board of supervisors and accompanying materials. Includes: resolutions, agenda item transmittal reports, agenda item summary reports, and background materials.	FY + 1Y <sup>1</sup>	Official records kept by the board of supervisors.
Budgets: Final-form 1970	Informational copies of the final budgets for the county and special districts. Includes: copies of budgets	Permanent <sup>1</sup>	One copy retained permanently for reference purposes. Other copies may be destroyed when obsolete. Official records kept by the clerk of the board of supervisors.
Budgets: Final through 1969	Final budgets and statistical reports for the county and special districts. Includes final budgets and statistical reports.	Permanent <sup>1</sup>	One copy retained permanently for reference purposes. If department no longer wants to retain records, they should be sent to county archives for permanent retention.
Budgets: Proposed	Recommended budget available for public review. Includes: recommended budget and back-up.	FY + 5Y <sup>1</sup>	Official records of recommended budget kept by the clerk of the board of supervisors.
<sup>1</sup> Suggested retention period per the Advisory Committee on County Accounting Procedures			

APPENDIX D RECORD RETENTION

Title	Description	Retention Period	Remarks
<i>Accounting — Cost</i>			
Cost Plan: Audited	Back up for cost plan and duplicate worksheets. Includes: audited cost plan and worksheets	After audit settled + 3Y <sup>1</sup>	<i>Handbook of Cost Plan Procedures for California Counties §2180.</i> Retention of documents until resolution of any litigation, claim, negotiation, or audit issues + 3 years.
Cost Plan: Charges	Support services billings for non-general fund departments. Included: journal vouchers and receipts.	After audit settled + 3Y <sup>1</sup>	<i>Handbook of Cost Plan Procedures for California Counties §2180.</i> Retention of documents until resolution of any litigation, claim, negotiation, or audit issues + 3 years.
Cost Plan: Equipment and building use	Cost plan back-up. Includes: special fixed asset report.	After audit settled + 3Y <sup>1</sup>	<i>Handbook of Cost Plan Procedures for California Counties §2180.</i> Retention of documents until resolution of any litigation, claim, negotiation, or audit issues + 3 years.
Cost Plan: Formal plan	All information sent to the state. Includes: costs plans, and exhibits.	After audit settled + 3Y <sup>1</sup>	<i>Handbook of Cost Plan Procedures for California Counties §2180.</i> Retention of documents until resolution of any litigation, claim, negotiation, or audit issues + 3 years.
Cost Plan: Working papers	Back-up for cost plan and duplicate reports. Includes: quarterly cost comparison, insurance losses, property insurance breakdown, DP cost, time sheets, expenditure and revenue ledger, labor distribution, etc.	After audit settled + 3Y <sup>1</sup>	<i>Handbook of Cost Plan Procedures for California Counties §2180.</i> Retention of documents until resolution of any litigation, claim, negotiation, or audit issues + 3 years,
Cost Plan: State approval and approved exhibit	State approval and approved exhibit/summary	FY + 15Y <sup>1</sup>	<i>Handbook of Cost Plan Procedures for California Counties §2180.</i> Retention of documents until resolution of any litigation, claim, negotiation, or audit issues +3 years. <b>(Note:</b> the State Controller’s Office retains the original state approval and approved exhibit permanently.)
<sup>1</sup> Suggested retention period per the Advisory Committee on County Accounting Procedures			



APPENDIX D RECORD RETENTION

Title	Description	Retention Period	Remarks
<i>Accounting — Financial</i>			
Audit Reports	Financial statements and auditor’s report for the county. Includes: annual external county audit. Supplemental report to the annual external county audit. Supplemental report to the annual external audit of the county, as required for federal award programs. Includes: single audit report.	FY + 5Y <sup>1</sup>	Official records kept by the clerk of the board of supervisors.
Audit Workpapers	Workpapers for financial statements and auditor’s report for the county. Includes: internal workpapers and correspondence.	FY+ 5Y <sup>1</sup>	
Fixed Asset Records	Inventories of county-owned fixed assets. Includes: department inventories, workpapers and related computer reports. Also known as certified property account and fixed asset inventories.	FY+ 5Y	Gov. Code §24051 permits the destruction of annual inventories of county property after 5 years. At least one annual inventory must be performed within each 3 year period.
Land, Buildings and Improvements values	Historical costs for land, Buildings and improvements for use in financial reports. Includes: lists of costs.	FY+ 5Y <sup>1</sup>	May be maintained in original form or on alternate media; includes data retained on diskettes.
<sup>1</sup> Suggested retention period per the Advisory Committee on County Accounting Procedures			

APPENDIX D RECORD RETENTION

Title	Description	Retention Period	Remarks
<i>Accounting — General</i>			
1099's	To record and report vendor amounts to the federal government; also known as information returns.	FY + 5Y <sup>1</sup>	
General Ledger	Alternate media	Permanent <sup>1</sup>	If department no longer wants to retain records, they should be sent to county archives for permanent retention.
Appropriation Transfers	Transfers of unanticipated revenues, appropriation contingencies, unassigned fund balances, and other transfers.	FY + 5Y <sup>1</sup>	
Claims	Claims and invoices for materials and services. Includes: transfers, other billings, purchase orders, vendor lists, forms and purges.	FY + 5Y	GOV §26907 permits the destruction of records after 5 years.
Contracts	Contracts used as back-up for payment or encumbrance.	Expiration of contract + 5Y <sup>1</sup>	Destroy records 5 years after expiration or termination of contract. Official records kept by the clerk of the board of supervisors, purchasing agent, or the originating department.
Journal Vouchers	Documents used to enter postings to the general ledger that are not automatically generated by the accounting system.	FY + 5Y <sup>1</sup>	Save original or transfer to alternate media.
Treasurer's Disbursement Report	Monthly report used to balance outstanding warrants.	FY + 5Y <sup>1</sup>	Official records kept by the treasurer.
Treasurer's Monthly Cash Count	Report used to count and balance the treasurer's cash count.	FY + 1Y <sup>1</sup>	Official records kept by the clerk of the board of supervisors. For workpapers see treasured monthly inventory.
Warrant Registers	Listing of warrants issued by the county for claims.	FY + 5Y	GOV §26907 permits destruction of records after 5 years.
Warrants: Schools	Auditor's copy of warrants issued by the superintendent of schools.	FY + 5Y	GOV §26907 permits destruction of records after 5 years.
Warrants: Stale-dated	Records used to cancel warrants with stale dates for reconciliation with outstanding warrants.	FY + 5Y	GOV §26907 permits the destruction of records after 5 years.
Warrants: Stop payments	Documents needed to stop payment of warrants. Includes affidavits of lost warrants, stop payment notices and notices to rescind.	FY + 5Y <sup>1</sup>	GOV §26907 permits the destruction of records after 5 years.
<sup>1</sup> Suggested retention period per the County Accounting Standards and Procedures Committee			

Title	Description	Retention Period	Remarks
<i>Accounting — Long-Term Debt</i>			
Capital Leases	Information on all capital leases needed to keep track of payments on outstanding leases.	After final payment + 5Y <sup>1</sup>	After final payment. Official records kept by the clerk of the board of supervisors.
Long-term Loans	Records of long term loans.	After final payment + 5Y <sup>1</sup>	Destroy records 5 years after final payment.
Mandated Cost Claims	Claims for reimbursement of state mandated costs. Includes: claim and back up information. Filed numerically by chapter number.	10 Years or 3 years after final payment unless audit exceptions are not yet resolved <sup>1</sup>	Requires less retention; however, a longer period is recommended due to state funding practices. Gov. Code, §17558.5(a).
<sup>1</sup> Suggested retention period per the County Accounting Standards and Procedures Committee			

APPENDIX D RECORD RETENTION

Title	Description	Retention Period	Remarks
<i>Accounting — Revenue</i>			
Accounts Receivable	Material used to invoice billings by the auditor’s office for services to other departments and agencies, state tax refunds, and any reimbursable costs. Costs due the county through the auditor’s office.	After final payment + 5Y <sup>1</sup>	Destroy records 5 years after the close of the fiscal year in which the final payment is made.
Annual Reports of Financial Transactions	Various annual financial reports for county offices and special districts prepared by the auditor-controller department in accordance with Gov. Code §26909 and §51891.	FY + 5Y <sup>1</sup>	Copy is sent to the State Controller.
<sup>1</sup> Suggested retention period per the County Accounting Standards and Procedures Committee			

APPENDIX D RECORD RETENTION

Title	Description	Retention Period	Remarks
<i>Payroll</i>			
Payroll Records (Auditor-Controller's Office)	All records used to support payroll transactions not otherwise listed in the schedule.	CAL <sup>2</sup> + 5Y <sup>1</sup>	
Employee Yearend List	Yearend cumulative employee list. Includes: department, section, job class and pay rate. Microfiche and alternate media.	CAL <sup>2</sup> + 40Y <sup>1</sup>	
Employee's Earning Record	Year-end record of employee's net pay showing gross pay minus deductions. Microfiche and alternate media.	CAL <sup>2</sup> + 40Y <sup>1</sup>	
Garnishments and Wage Attachments	Attachments against wages. Includes: garnishments from different sources, attachments, and court orders.	After final payment + 5Y <sup>1</sup>	Destroy records 5 years after the close of the calendar year in which the final payment is made.
Payroll Masters Yearend Report	Records all; yearly payroll activity for all County Departments. Includes sick leave, vacation and accrued compensation hours. Microfiche or alternative media.	CAL <sup>2</sup> + 40Y <sup>1</sup>	
Personnel Files ...	File on permanent and extra help employee's personnel activities. Includes: job application, loyalty oaths, performance evaluations, disciplinary actions, personnel forms such as Change of Status (COS) and Notice of Employment (NOE), correspondence, training records.	Termination of employee + 7Y <sup>1</sup>	Official records kept by departments for 7 years after separation of employee. If employee transfers to another department, the complete personnel file will also be transferred to the new department.
Personnel Forms	Personnel forms used to record new employees, separations and salary or withholding changes. Includes: Notice of Employments (NOE) and change of status (COS). File by pay date.	CAL <sup>1,2</sup>	Official records kept in the departmental personal folder. Official records of withholding kept by the auditor-controller.
Payroll Tax Reports	Records used to report federal and state quarterly and annual; meetings and taxes withheld.	CAL <sup>2</sup> + 15Y <sup>1</sup>	
W2 Forms: Employer's Copies	Employer's copies of W2 forms used to report employee's income to the state and federal governments. Includes: completed W2 forms and balancing worksheets. Filled alphabetically by individual. Also known as audit of W2s.	CAL <sup>2</sup> + 15Y	Regulation No. 4028 of the Internal Revenue Code permits destruction of W2 forms 4 years after the date the tax is due or has been paid, whichever is later.
Warrant Registers: Payroll Revolving	Listing of payroll warrants issued by the county. Microfiche or alternate media.	CAL <sup>2</sup> + 15Y	Gov. Code §26907 permits destruction of warrant registers after 5 years. Stored at off-site vault. Official Record.
Worker's Compensation	Files used to maintain records of payments from the payment system for workers' compensation 4850s	After close + 15Y <sup>1</sup>	Destroy records 15 years after last transaction.
<sup>1</sup> Suggested retention period per the County Accounting Standards and Procedures Committee <sup>2</sup> Retain until end of calendar year (December 31)			

APPENDIX D RECORD RETENTION

Title	Description	Retention Period	Remarks
<i>Taxes</i>			
Apportionment of State Allocations	Apportionment of the county share of state subventions and reimbursements. Processes by the count from magnetic tape or computer printouts received from the state. Includes: journal vouchers, computer printouts.	FY + 5Y <sup>1</sup>	Maintain in hard copy or electronically until audited and cleared without exception by the State Controller's Office.
Apportionment of State Allocations	Diskette	FY + 5Y <sup>1</sup>	
Bond Records	Informational material on bond elections and authorizations. Includes: resolutions, certifications from the elections department, bonding attorney and the auditor-controller. Filed alphabetically, then by date.	After final bond payment + 5Y <sup>1</sup>	
Bond Registers	Register of bonds sold. Includes: principal and interest. Filed alphabetically, then by date.	After final bond payment + 5Y <sup>1</sup>	Destroy records 5 years after final payment. Official records kept by the clerk of the board of supervisors.
LAFCO correspondence and TRAs	Information needed to update the tax rate area code assignments, property tax exchange chart, and changes to the allocation of annual growth agreements related to property tax apportionments.	Superseded or obsolete + 5Y <sup>1</sup>	
Paying Agent: agreements	Back-up authority for payments to paying agent for bonds, coupons, and costs. Includes: agreements and board of supervisors resolutions.	Superseded or obsolete + 5Y <sup>1</sup>	Destroy records 5 years after superseded or obsolete. Official record kept by the clerk of the board of supervisors.
Paying Agent: certificates	Paying agent and coupon destruction certificates. Includes: certificates.	After final payment + 5Y	Gov. Code §26907.1 allows destruction of records 5 years after bonds or coupons have been paid or canceled.
Paying Agent: statements	Statement of accounts for each bond fund. Back- up for payments received by paying agent. Includes: payments to bond and coupon holders and balances for each bank account.	FY + 2Y <sup>1</sup>	
Property Tax Administration Fees	Records and calculations used to apportion and charge agencies for annual property tax administration fees.	Until audited and cleared without exception by the State Controller's Office <sup>1</sup>	Gov. Codes §12468 audit schedule
Redevelopment Agencies	Back-up for tax, roll entries and allocations. Includes: adopted plan, annual tax increment, agreements base year values, maps, and resolutions in hard copy of or electronic format. Filed chronologically by agency.	Superseded or obsolete + 5Y <sup>1</sup>	Destroy records 5 years after record is superseded or obsolete.
School Bonds	Documents and electronic files used to calculate annual tax rates and allocations for school bonds.	Until year of maturity is audited and clears audit without exception by the State Controller's Office. <sup>1</sup>	
State Tax Reports	Tax information reports to State agencies as required by various State Code sections. Includes: reports to State Controller, State Board of Education, chancellor of community colleges, State Board of Equalization and California municipal statistics.	FY + 5Y <sup>1</sup>	Retain original or on alternate media.

APPENDIX D RECORD RETENTION

Title	Description	Retention Period	Remarks
Tax Rate Booklet	Information taken from the tax rate computer printout. Includes: the booklet.	Permanent <sup>1</sup>	One copy is kept permanently. Duplicate bound copies or a master printout are kept for 4 years after the close of the fiscal year.
TRAs and Tax Rates back-up	Information needed to set the annual tax rate and to create the tax roll files. Includes: tax code area and fund masters, tax rates, calculations, resolutions to set rate rates, and workpapers.	FY + 2Y, or until audited and cleared without exception by the State Controller's Office. <sup>1</sup>	Information may be original or on alternate media.
Tax Rolls: Secured, supplemental and delinquent	Records used to create annual tax billing roll, print tax bills, process tax roll changes, apportion collections and refunds, and maintain balance of tax rolls. Includes: reports. File chronologically by activity.	FY + 2Y	Revenue and Tax, Code §109.5 allows machine prepared rolls to be displayed on alternate media.
Tax Rolls: Secured, supplemental and delinquent	Tax rolls, hardcopy of substitute media.	FY + 2Y	Revenue and Tax Code §4377 permits destruction of records after 12 years.
Tax Rolls: Unsecured from FY 1989–90	Records used to create annual tax billing roll, print tax bills, process tax roll changes, apportion collections and refunds, and maintain balance of tax trolls. Includes: tax roll, including changes, apportionment collections refunds, and balances.	FY + 5Y	Revenue and Tax Code §109.5 allows machine-prepared rolls to be displayed on alternate media. Rev. and Tax. Code §2928 permits destruction of the tax roll after 5 years.
<sup>1</sup> Suggested retention period per the County Accounting Standards and Procedures Committee			