



# COUNTY OF HUMBOLDT

For the meeting of: 9/17/2019

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File #: 19-1182

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**To:** Board of Supervisors

**From:** Auditor-Controller

**Agenda Section:** Consent

SUBJECT:

Record Retention Policy for the Humboldt County Auditor-Controller's Office

RECOMMENDATION(S):

That the Board of Supervisors:

1. Approve the attached record retention policy for the Humboldt County Auditor-Controller's Office; and
2. Authorize the Humboldt County Auditor-Controller's Office and the Information Technology Division of the Humboldt County Administrative Office to dispose of electronic public records older than ten (10) years from the county's financial software.

SOURCE OF FUNDING:

Not applicable

DISCUSSION:

On February 5, 2018, the California State Controller's Office ("SCO") issued a revised Accounting Standards and Procedures for Counties Manual ("ASP Manual") which outlines the guidelines that county financial officers are expected to follow to ensure compliance with applicable laws. The attached record retention policy is modeled after Appendix D of the ASP Manual which provides a recommended record retention policy specifically for county auditor-controller departments. The attached policy includes various retention periods as required by applicable local, state and federal laws, regulations and standards. It is the intention of the Humboldt County Auditor-Controller's Office to implement the attached record retention policy in order to be consistent with other county auditor-controller departments.

The request to dispose of electronic public records older than ten (10) years from the county's financial software, ONE Solution, is a result of the need to upgrade the county's current software. ONE Solution, a product of Superior, was purchased by Central Square Technologies. Central Square Technologies has informed counties throughout the State of California of their intention to stop servicing ONE Solution in favor of their upgraded software, Finance Enterprise. The County of Humboldt has opted to be a leader in the upgrade and is scheduled to go live in late October of this year. The costs associated with upgrading the current financial software includes charges based upon

the amount of data needed to be migrated to Finance Enterprise. Accordingly, authorizing the Humboldt County Auditor-Controller's Office and the Information Technology Division of the Humboldt County Administrative Office ("County IT") to purge information older than ten (10) years will save money and eliminate the "slowed down" effects associated with migrating large amounts of data to the new software.

Prior to the disposal of electronic public records older than ten (10) years from the county's financial software, County IT would ensure that a record of the general ledger be kept as recommended by the County Accounting Standards and Procedures Committee.

FINANCIAL IMPACT:

Upon approval of the attached record retention policy, Auditor-Controller staff would go to various off-site storage locations and purge outdated records. This would result in a reduction in storage costs of approximately One Thousand Two Hundred Dollars (\$1,200.00) per year.

Upon receiving authorization to dispose of electronic public records older than ten (10) years from the county's financial software, the Auditor-Controller, in partnership with County IT, would begin purging electronic information from ONE Solution. This would generate a cost savings related to the migration of information to the upgraded software, Finance Enterprise, as it would eliminate over ten (10) years' worth of electronic data. Additionally, the ability to purge records on a consistent schedule will result in the reduction of staff costs associated with the review and processing of department records. However, the exact savings associated with the disposal of electronic records from the county's financial software is not known at this time.

Approval of the recommendations currently before the Board will not impact the Humboldt County General Fund.

STRATEGIC FRAMEWORK:

The recommended actions support the Board of Supervisors' Strategic Framework by managing resources to ensure sustainability of services.

OTHER AGENCY INVOLVEMENT:

None

ALTERNATIVES TO STAFF RECOMMENDATIONS:

The Board could choose not to approve the attached record retention policy for the Humboldt County Auditor-Controller's Office. However, this alternative is not recommended as the attached record retention policy will help ensure that the county is compliant with applicable local, state and federal laws, regulations and standards related to the storage and maintenance of financial records.

The Board could also choose not to authorize the disposal of electronic public records older than ten (10) years from the county's financial software. This alternative is also not recommended as the disposal of such records will result in a reduction of the costs associated with upgrading the county's current financial software system.

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ATTACHMENTS:

Record Retention Policy for the Humboldt County Auditor-Controller's Office  
ASP Manual - Appendix D

PREVIOUS ACTION/REFERRAL:

Board Order No.: N/A

Meeting of: N/A

File No.: N/A