

SECTION: Records Retention Policy	PAGE 1 OF 8
ORIGINAL ISSUE DATE: Tuesday, September 17, 2019	COUNTY OF HUMBOLDT AUDITOR-CONTROLLER'S OFFICE RECORDS RETENTION POLICY
REVISION DATE:	

The following Records Retention Schedule includes retention periods as required by various code sections of the law and retention periods as suggested by the County Accounting Standards and Procedures Committee. This retention policy is limited to retention codes that impact the county auditor-controller and should not be used by other departments, as they may have different retention requirements.

Title	Description	Retention Period	Remarks	Reference
Accounting – BUDGET				
Board of Supervisors – Actions	Items acted upon by the BOS and accompanying materials. Includes: resolutions, agenda item transmittal reports, agenda item summary reports, and background materials.	FY + 1Y	Official records kept by the clerk of the board of supervisors.	Suggested retention period per the County Accounting Standards and Procedures Committee.
Budgets: final – from 1970	Informational copies of the final budgets for the county and special districts. Includes: copies of budgets.	Permanent	One copy retained permanently for reference purposes. Other copies may be destroyed when obsolete. Official records kept by the clerk of the BOS.	Suggested retention period per the County Accounting Standards and Procedures Committee.
Budgets – proposed	Recommended budget available for public review. Includes: recommended budget and backup.	FY + 5Y	Official records of recommended budget kept by the clerk of the BOS.	Suggested retention period per the County Accounting Standards and Procedures Committee.

Title	Description	Retention Period	Remarks	Reference
Accounting - COST				
Cost Plan – Audited	Back-up for cost plan and duplicate worksheets. Includes: audited cost plan and worksheets.	After audit settled + 3Y	Retention of documents until resolution of any litigation, claim, negotiation, or audit issues + 3 years.	Handbook of Cost Plan Procedures for California Counties §2180.
Cost Plan – Charges	Support services billings for non-general fund departments. Includes: journal vouchers and receipts.			
Cost Plan – equipment and building use	Cost pan back-up. Includes: special fixed assets report.			
Cost Plan – formal plan	All information sent to the state. Includes: cost plans and exhibits.			
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.			
Cost Plan – state approval and approved exhibit	State approval and approved exhibit/summary	FY + 15Y	NOTE: The State Controller’s Office retains the original state approval and approved exhibit permanently.	
Accounting – LONG-TERM DEBT				
Capital Leases	Info on all capital leases needed to keep track of payments on outstanding leases	After final payment + 5Y	Official records kept by the clerk of the BOS.	
Loans – L-T	Records of long-term loans.			
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.		Gov. Code §17558.5(a)

Title	Description	Retention Period	Remarks	Reference
Accounting – FINANCIAL				
Audit Reports	Financial statements and auditor’s report for the county. Includes: 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	Official records kept by the clerk of the board of supervisors.	Suggested retention period per the County Accounting Standards and Procedures Committee.
Audits – workpapers	Workpapers for financial statements and auditor’s report for the county. Includes: internal workpapers and correspondence.	FY + 5Y		
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	At least one annual inventory must be performed within each 3 year period.	Gov. Code §24051
Land, Buildings and Improvements – values	Historical costs for land, buildings and improvements for use in financial reports. Includes: lists of costs.	FY + 5Y	May be maintained in original form or on alternate media; includes data retained on diskettes.	
Accounting - REVENUE				
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 due the county through the auditor’s office.	After final payment + 5Y	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.	FY + 5Y	Copy is sent to the State Controller	Gov. Code §26909 and §51891

Title	Description	Retention Period	Remarks	Reference
Accounting – GENERAL				
1099s	To record and report vendor amounts to the federal government – also known as information returns.	FY + 5Y		
General Ledger	Alternate media	Permanent	Can be sent to county archives for permanent retention.	
Appropriation Transfers	Transfers of unanticipated revenues, appropriation contingencies, unassigned fund balances, and other transfers.	FY + 5Y		
Claims	Claims and invoices for materials and services. Includes: transfers, other billings, purchase orders, vendor lists, forms, and purges.	FY + 5Y		Gov. Code §26907
Contracts	Contracts used as back-up for payment, encumbrance.	Expiration of contract + 5Y	Official records kept by the clerk of the BOS, 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	Suggest saved original or on alternate media.	
Treasurer's Disbursement Report	Monthly report used to balance outstanding warrants.	FY + 5Y	Official records kept by the treasurer.	
Treasurer's Monthly Cash Count	Report used to count and balance the treasurer's cash count.	FY + 1Y	Official records kept by the clerk of the BOS.	
Warrant Registers	Listing of warrants issued by the county for claims.	FY + 5Y		Gov. Code §26907
Warrants – Schools	Auditor's copy of warrants issued by the superintendent of schools.			
Warrants – stale dated	Records used to cancel warrants with stale dates for reconciliation with outstanding warrants.			
Warrants – stop payment	Documents needed to stop payment of warrants. Includes: affidavits of lost warrants, stop payment notice and notice to rescind.			

Title	Description	Retention Period	Remarks	Reference
Accounting – PAYROLL				
Payroll Records	All records used to support payroll transactions not otherwise listed in this schedule.	End of Calendar Year + 5Y		
Employee List – Year-end	Year-end cumulative employee list. Includes: department, section, job class, and pay rate.	End of Calendar Year + 40Y		
Employee’s Earning Record	Year-end record of employee’s net pay showing gross pay minus deductions.	End of Calendar Year + 40Y		
Garnishments and Wage Attachments	Attachments against wages. Includes: garnishments from different sources, attachments, and court orders.	After final payment + 5Y		
Payroll Masters – Year-end Report	Records all yearly payroll activity for all county departments. Includes sick leave, vacation, and accrued compensation hours.	End of Calendar Year + 40Y		
Personnel Files	File on employee’s personnel activities. Includes: job apps, loyalty oaths, performance evaluations, disciplinary actions, personnel forms such as Change of Status and Notice of Employment, correspondence, and training records.	Termination of employee + 7Y	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.	End of Calendar Year		
Tax Reports – Payroll	Records used to report federal and state quarterly and annual earnings and taxes withheld.	End of Calendar Year + 15Y		
W2 Forms – Employer’s Copies	Employer’s copies of W2 forms used to report employee’s income to the state and federal governments. Filed alphabetically.	End of Calendar Year + 15Y		
Warrant Registers – Payroll Revolving	Listing of payroll warrants issued by the county.	End of Calendar Year + 15Y	Stored at offsite vault. Official record.	Gov. Code §26907
Worker’s Compensation	Files used to maintain records of payments from the payment system for worker’s comp 4850s.	After close + 15Y	Destroy records 15 years after last transaction.	

Title	Description	Retention Period	Remarks	Reference
Accounting – TAXES				
Apportionment of State Allocations	Apportionment of the county share of state subventions and reimbursements. Processed by the county from magnetic tape or computer printouts received from the state. Includes: journal vouchers, printouts.	FY + 5Y	Maintain in hard copy or electronically until audited and cleared without exception by the State Controller's Office	
Bond Records	Informational material on bond elections and authorizations. Includes: resolutions, certification from the elections department, bonding attorney and the auditor-controller.	After final bond payment + 5Y	Filed alphabetically, then by date.	
Bond Registers	Register of bonds sold. Includes: principal and interest.	After final bond payment + 5Y	Official records kept by the clerk of the BOS.	
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		
Paying Agent – agreements	Back-up authority for payments to paying agent for bonds, coupons, and costs. Includes: agreements and BOS resolutions.	Superseded or obsolete + 5Y	Official record kept by the clerk of the BOS.	
Paying Agent – certificates	Paying agent and coupon destruction certificates.	After final payment + 5Y		Gov. Code §26907.1
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		

Title	Description	Retention Period	Remarks	Reference
Accounting – TAXES (continued)				
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 SCO		Gov. Code §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 or electronic format.	Superseded or obsolete + 5Y	Filed chronologically by agency	
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 SCO		
State Reports – taxes	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	Retain original or on alternate media.	
Tax Rate Booklet	Info taken from the tax rate computer printout.	Permanent	One copy is kept permanently. Duplicates are kept for 4 years after the close of the fiscal year.	
TRAs and Tax Rates – back-up	Info 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 tax rates and workpapers.	FY + 2Y or until audited and cleared without exception by the SCO.	Information may be original or on alternate media.	

Title	Description	Retention Period	Remarks	Reference
Accounting – TAXES (continued)				
Tax Rolls – secured, supplemental, and delinquent (workpapers)	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.	FY + 2Y	File chronologically by activity. Can be displayed on alternate media.	Rev. and Tax. Code §109.5
Tax Rolls – secured, supplemental, and delinquent.	Tax rolls, hardcopy or alternate media	FY + 12Y		Rev. and Tax. Code §4377
Tax Rolls – unsecured	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: tax roll, including changes, apportionment collections, refunds and balances.	FY + 5Y		Rev. and Tax. Code §109.5 Rev. and Tax. Code §2928