



Office of the Auditor-Controller / County Clerk
255 North Forbes Street, Room 209
Lakeport, CA 95453

Record Retention

Description of Record(s)	Code Section	Retention Period
FINANCE		
1099's		FY+ 5
A/R		FY+ 5
Accounting Reports (Daily)		Current FY
Annual Report Fin Transaction	GC 26909 & 53891	FY+ 5
Audit Reports		FY+ 5
Audit Reports - Work papers		FY+ 5
Board of Supervisors Agendas/Minutes		FY + 1
Budget- Final book		Permanent
Budget- Proposed		FY+ 5
Budget - Transfers/Resolutions		FY+ 5
Budget - Work papers		FY+ 5
Warrant Recon/Auditor's Cash Balance		FY+ 5
Claims	GC 26907	FY+ 5
Contracts	GC 27205	Expiration + 5
Cost Plan Report	2 CFR 225	FY+ 15
Back-up	2 CFR 225	After Audit + 3
Time Studies	2 CFR 225	After Audit + 3
Daily Balancing Reports (Post)		Current FY
Deposit Permits (Golden Copy w/Receipts)	GC 26907.2	FY+ 5
Deposit Permits (Yellow Copy)		FY + 2
Fixed Asset Records	GC 24051	FY+ 5
Journals		FY+ 5
Receipts Duplicates Records	GC 26201	FY+ 5
Remittance Advices		FY + 2
Statement of Cash in Treasury	GC 26920 & 26922	Permanent
Statement of Fees Collected - Monthly	GC 26907	FY+ 5
Treasurer Cash Count		FY+ 5
Warrants Paid	GC 26907	FY+ 5
Warrant Register- Co/Spec Dist/Social Svcs/Schools	GC 26907	FY+ 5
Warrants - County	GC 26907	FY+ 5
Warrants-Schools/Spec Dist/Social Services	GC 26907	FY+ 5
Warrants - Stale dated (Outlaws)	GC 26907	FY+ 5
Warrants- Stop Pays	GC 26907	FY+ 5
Year End Journals and workpapers		FY+ 5
PAYROLL		
Deductions Lists		CY+ 5
Department Time Cards/Time Off Requests		CY+ 5
Employee List/Earnings Record		CY+40
Garnishments		After Final Pmt + 5
Labor Distribution (computation of PR charges)		CY+ 5
P/R Certification submitted by Depts		CY+ 5
Personnel Files		Term. Of Employee + 7
Records used to support transactions		CY+ 5
Time Reports & Hours Proof		CY+ 5
Tax Reports (all fed and state reports)		CY + 15
Vacation & Sick Accruals (Monthly)		CY+ 5
Vacation & Sick Accruals (Year End)		CY+ 40
W-2's		CY+ 15
Warrant Registers	GC 26907	CY+ 5
Worker's Compensation		After close + 15
PROPERTY TAX		
Tax Rolls - Secured	R&T 4377	FY + 12
-Unsecured	R&T 2928	FY + 5
-Delinquent Secured	R&T 4377	FY + 12
Tax Rate book		Permanent
Taxes State Reports (all)		FY + 5
Info needed to set tax rates		FY + 12
COUNTY CLERK		
Clerk Stats	GC 26907	FY+5
Fictitious Business Name Statements (FBNs)	B&P 17927	4 yrs after statement expires
FBN Statement of Abandonment or Withdrawal	B&P 17927	Until corresponding FBN is destroyed
Fish & Wildlife/CEQA Filings	PRC 21152	12 months
Marriage License - Recorded Confidential Licenses	Fam Code 511	Permanent
Notary Documents surrendered to the County Clerk	GC 8209	10 years (need court order)
Notary Oaths	GC 8213	expiration +1
Oaths of Office/ Deputy Appointment	GC 24102 & 27102	revocation +5
Process Server Registrations	B&P 22351	expiration + 3 (destroy if scanned)
Professional Photocopier Registration	B&P 22452	expiration +3 (destroy if scanned)
Public Records Request	GC 26202	CY + 2
Statement of Economic Interest - Form 700s	GC 81009 & 84615	FY + 6
Unlawful Detainer Assistant Registration	B&P 6403	expiration +3 (destroy if scanned)
Any Other Records Not Prohibited by Statute	GC 26202	CY + 2