



COUNTY OF LAKE

255 North Forbes Street
Lakeport, CA 95453

Memorandum

5/1/2018

Item#:7.4

MEMORANDUM

TO: Board of Supervisors
FROM: Cathy Saderlund, Auditor-Controller/County Clerk
BY: Ashley La Velle, Deputy County Clerk
DATE: May 1, 2018
SUBJECT: Approve Retention Schedule and Destruction of Documents

EXECUTIVE SUMMARY:

Government Code sections 26202 and 26205 provide that the board may authorize the destruction or disposition of any record, paper or document which is more than two years old.

The Accounting Standards and Procedures for Counties provided by the State Controller's Office (SCO) includes appendix D for record retention. The suggested retention period is provided by the County Accounting Standards and Procedures Committee and covers Auditor-Controller documents. The Local Government Records Management Guideline provided by the Secretary of State along with the Fair Political Practices Commission (FPPC) retention schedule, and relative California Code Sections outline suggested and/or mandated record retention for the County Clerk's Office.

We respectfully request authorization of the attached retention schedules and authorization to destroy the outlined Auditor-Controller/County Clerk records on a cyclical basis per guidelines set forth by the State.

FISCAL IMPACT: ☒ None ☐ Budgeted ☐ Non-Budgeted
Estimated Cost:
Amount Budgeted:
Additional Requested:
Annual Cost (if planned for future years):

FISCAL IMPACT (Narrative): none

Handwritten signature: J/S Saderlund

Handwritten notes: M.O. o Dept cc- file, Aud search email

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STAFFING IMPACT (if applicable): none

RECOMMENDED ACTION: Approve Retention Schedule and Destruction of Documents

Record Retention

Items	Gov. or R&T Code Section	SCO Retention Period
1099's		FY+ 5
A/R		FY+ 5
Accounting Reports (Daily)		Current FY
Annual Report Fin Transaction	26909/51891	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	26907	FY+ 5
Contracts	27205	Expiration + 5
Cost Plan Report	A-87	FY+ 15
Back-up	A-87	After Audit + 3
Time Studies	A-87	After Audit + 3
Daily Balancing Reports (Post)		Current FY
Deposit Permits (Golden Copy w/Receipts)	26907.2	FY+ 5
Deposit Permits (Yellow Copy)		FY + 2
Fixed Asset Records	24051	FY+ 5
Journals		FY+ 5
Receipts Duplicates Records	26201	FY+ 5
Remittance Advices		FY + 2
Statement of Cash in Treasury	26920/22	Permanent
Statement of Fees Collected - Monthly	26907	FY+ 5
Treasurer Cash Count		FY+ 5
Warrants Paid	26907	FY+ 5
Warrant Register- Co/Spec Dist/Social Svcs/Schools	26907	FY+ 15
Warrants - County	26907	FY+ 5
Warrants-Schools/Spec Dist/Social Services	26907	FY+ 5
Warrants - State dated (Outlaws)	26907	FY+ 5
Warrants- Stop Pays	26907	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	26907	CY+ 15
Worker's Compensation		After close + 15
PROPERTY TAX		
Tax Rolls - Secured	4377	FY + 12
-Unsecured	2928	FY + 5
-Delinquent Secured	4377	FY + 12
Tax Rate book		Permanent
Taxes State Reports (all)		FY + 5
Info needed to set tax rates		FY + 12

*Auditor retains 70 years

Record Retention

Description of Record(s)	Code Section	Retention Period
Clerk Stats	GC 26907	FY+5
Fictitious Business Name Statements (FBNs)	B&P 17927	expiration + 4
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	expiraiton +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)