



1 RECORDS RETENTION SCHEDULE : Auditor-Controller/Treasurer/Tax Collector (ATC)

2 EFFECTIVE DATE: 1/14/2025

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3 CUSTODIAN OF RECORD	4 TITLE & DESCRIPTION OF RECORD	5 VITAL	6 ARCHIVES	7 TOTAL RETENTION	8 LEGAL AUTHORITY & POLICY PREFERENCE & COMMENTS
1 ATC - Administration	EMPLOYEE PERSONNEL FILE (Folder by employee with various personnel information and forms.)	No	No	Termination date + 5 years	CA GC §12946, 29 C.F.R. §516.5
2 ATC - Administration	DOJ LIVE SCAN, SMARTHIRE, AND COUNTY CRIMINAL CONVICTION FORMS (Hired candidates)	No	No	Termination date + 5 years	CA GC §12946
3 ATC - Administration	DOJ LIVE SCAN, SMARTHIRE, AND COUNTY CRIMINAL CONVICTION FORMS (Non-hired candidates)	No	No	4 years	CA GC §12946
4 ATC - Administration	I-9 Forms	No	No	Three years commencing from the date of the initial execution of the form or one year after the individual's employment is terminated, whichever is later.	8 C.F.R. § 274a.2(b)(2)
5 ATC - Administration	CERTIFICATION LIST AND INTERVIEW PACKETS	No	No	Cert List Date + 3 years	Human Resources guidelines.
6 ATC - Administration	ACCOUNTS PAYABLE INVOICES	No	No	Current fiscal year + 4 years	GC §26202
7 ATC - Administration	MISCELLANEOUS:ADMINISTRATIVE RECORDS (Office forms and policies, internal communications and similar records.)	No	No	3 years	GC §26202
8 ATC - Administration	MISCELLANEOUS: BUDGET-RELATED REPORTS AND DOCUMENTS (Department-generated reports, documents and forms provided to and from County Departments.)	No	No	3 years	GC §26202
9 ATC - Administration	MISCELLANEOUS: REFERENCE MATERIALS (Materials not generated by the office, including newsletters, periodicals, bulletins, etc.)	No	No	Current fiscal year + 2 years after acquisition	GC §26202
10 ATC - Administration	MISCELLANEOUS: MISCELLANEOUS OR DUPLICATE RECORDS (Miscellaneous data and documentation to facilitate daily operations, but not specifically required to be retained for official purposes.)	No	No	3 years	GC §26202
11 ATC - Administration	SECURITY BADGE RECORDS (ATC - employees non-active badges)	No	No	Termination date + 2 years	GC §26202
12 ATC - Administration	VIDEO SURVEILLANCE / MONITORING RECORDS	No	No	1 year	GC §26202.6
13 ATC - Administration	PETTY CASH/ACCOUNTS RECEIVABLE/DEPOSIT DETAIL AND BACKUP (Bank Deposit, Bank Reconciliation, Cash Receipts, Cash Register Tapes, Cash Receipt Books, Check Receipt Books, Copy Requests, Fee Slips, Journal Slips, etc-all records tracking cash or income to County)	Yes	No	5 years	To include ATC - Employee committee and petty cash disbursed by Administration Division.
14 ATC - Administration	RECORDKEEPING: Heat Illness Prevention in Places of Employment (Incident Investigations regarding Heat Illness)	Yes	No	5 years	Per CA Code of Regulations, Title 8, Section 3396
15 ATC - Administration	RECORDKEEPING: Heat Illness Prevention in Places of Employment (Temperature Logs & Humidity)	Yes	No	1 year	Per CA Code of Regulations, Title 8, Section 3396
16 ATC - Administration	RECORDKEEPING: Heat Illness Prevention in Places of Employment (Safety Meeting agendas for Heat Illness)	Yes	No	5 years	Per CA Code of Regulations, Title 8, Section 3396

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CCP	Code of Civil Procedure	EVC	Evidence Code	IRC	Internal Revenue Code	R&T	Revenue and Taxation Code	WC	Water Code
CCR	California Code of Regulations	FC	Family Code	IRS	Internal Revenue Service	UFC	Uniform Fire Code	W&I	Welfare and Institutions Code

Schedule Abbreviations

DP	Department Preference	Page 1 of 18
CR	Custodian of Record	Form RMP 3
		Rev. 02/2024



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17 ATC - Administration	RECORDKEEPING: Heat Illness Prevention in Places of Employment (Employee Training Records)	Yes	No	Length of employment	Per CA Code of Regulations, Title 8, Section 3396
18 ATC - Internal Audits	AUDIT REPORTS - INTERNAL AUDITS	Yes		7 years	Department Preference; Recommended by Public Company Accounting Oversight Board (PCAOB) for companies regulated by the SEC (traded over the stock exchange), GC §26202
19 ATC - Internal Audits	AUDIT REPORTS - SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE -Supplemental Report required for Federal financial assistance	Yes	Yes	5 years	Department Preference for consistency and audit standards; 2 CFR 200
20 ATC - Internal Audits	AUDIT WORK PAPERS	Yes	Yes	7 years	Department Preference; Recommended by Public Company Accounting Oversight Board (PCAOB) for companies regulated by the SEC (traded over the stock exchange), GC §26202
21 ATC - Internal Audits	SCHEDULE OF FEDERAL EXPENDITURES	Yes	Yes	10 years	Department Preference; GC §26202; 2CFR 200
22 ATC - Internal Audits	AUDITS - EXTERNAL UNITS, SPECIAL DISTRICTS AND JPAS-Working Papers, Confirmation Letters, Audit Reports	No	No	7 years	Department Preference (meets auditing standards); GC §26202
23 ATC - Internal Audits	Request For Proposal (RFP)	Yes	Yes	5 years	Department Preference; GC §26202
24 ATC - Controller Management Services	ANNUAL REPORT / STATE CONTROLLER'S REPORT (GCC)		Yes	7 years	Conforms with other standards; GC §26202
25 ATC - Controller Management Services	COST PLAN - AUDITED -COWCAP (Backup for Cost Plan and Worksheets)	Yes		7 years	The guidance below is straight from the SCO cost plan handbook and applies to all Cost plan related documents. 2 CFR Part 200, Section 200.333, states: Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a sub-recipient. Federal awarding agencies and pass-through entities must not impose any other record retention requirements upon non-Federal entities. The three-year record retention period applies to all financial and programmatic records, supporting documents, statistical records, and other records that pertain to each countywide cost.

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IRS Internal Revenue Service

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 Page 2 of 18
 Form RMP 3
 Rev. 02/2024



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26 ATC - Controller Management Services	COST PLAN - CHARGES - COWCAP (Support Services Billings, including Journal Vouchers and Receipts)		Yes	7 years	The guidance below is straight from the SCO cost plan handbook and applies to all Cost plan related documents. 2 CFR Part 200, Section 200.333, states: Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a sub-recipient. Federal awarding agencies and pass-through entities must not impose any other record retention requirements upon non-Federal entities. The three-year record retention period applies to all financial and programmatic records, supporting documents, statistical records, and other records that pertain to each countywide cost.
27 ATC - Controller Management Services	COST PLAN - EQUIPMENT AND BUILDING USE (Cost Plan Backup, Special Fixed Asset Report)	Yes		20 years	The guidance below is straight from the SCO cost plan handbook and applies to all Cost plan related documents. 2 CFR Part 200, Section 200.333, states: Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a sub-recipient. Federal awarding agencies and pass-through entities must not impose any other record retention requirements upon non-Federal entities. The three-year record retention period applies to all financial and programmatic records, supporting documents, statistical records, and other records that pertain to each countywide cost.

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 Page 3 of 18
 Form RMP 3
 Rev. 02/2024



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28 ATC - Controller Management Services	COST PLAN - FORMAL PLAN (Sent to the State)		Yes	20 years	The guidance below is straight from the SCO cost plan handbook and applies to all Cost plan related documents. 2 CFR Part 200, Section 200.333, states: Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a sub-recipient. Federal awarding agencies and pass-through entities must not impose any other record retention requirements upon non-Federal entities. The three-year record retention period applies to all financial and programmatic records, supporting documents, statistical records, and other records that pertain to each countywide cost.
29 ATC - Controller Management Services	COST PLAN - WORK PAPERS	Yes		20 years	The guidance below is straight from the SCO cost plan handbook and applies to all Cost plan related documents. 2 CFR Part 200, Section 200.333, states: Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a sub-recipient. Federal awarding agencies and pass-through entities must not impose any other record retention requirements upon non-Federal entities. The three-year record retention period applies to all financial and programmatic records, supporting documents, statistical records, and other records that pertain to each countywide cost.
30 ATC - Controller Management Services	FINANCIAL SERVICES (FAS) Power BI		Yes	Indefinite	FAS data is stored in the Power BI, a business analytics tool; For FAS, it is indefinite since departments still refer to it; GC §26202 et seq.
31 ATC - Controller Management Services	FINANCIAL SERVICES DATABASE (FAS) CDs (contains yearly data)		Yes	Indefinite	GC §26202 et seq.
32 ATC - Controller Management Services	Indirect Cost Rate Proposals (ICRPs)	Yes		25 Years	Department Preference; Retain records for longer due to potential SB90 and PC4750 audits.

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 Page 4 of 18
 Form RMP 3
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33 ATC - Controller Management Services	JUDICIAL FINES AND PENALTIES; STC Program; Asset Forfeitures; Parking Fines; Excess 50% Over Base Fines (50-50); DNA Identification Fund, Williamson Act Remittance, Maintenance of Effort (MOE) Quarterly Payments; Fund 2280; District Attorney Real Estate Fraud Transfers; 10% Restitution; Court Facilities Transfer Payments (CFP); State TC-31 Remittances		Yes	15 Years	Department Preference; Retain records for longer due to potential SB90 and PC4750 audits.
34 ATC - Controller Management Services	TC-31 Audit		Yes	25 Years	Department Preference
35 ATC - Controller Management Services	PC4750 Billing Rates, Claims, Deposits & Transfers, ICRP		Yes	25 Years	Department Preference; Retain records for longer due to potential PC4750 audits.
36 ATC - Controller Management Services	Paydata System Maintenance	Yes		Indefinite	Paydata system is currently utilized for many MSS assignments (ICRP, billing rates etc) , some of which will be audited by the State. The Paydata system was put into place to maintain these files. There are no plans to replace the current system at this time.
37 ATC - Controller Management Services	Paydata Schedules	Yes		25 Years	Department Preference; Retain records for longer due to potential SB90 and PC4750 audits.
38 ATC - Controller Management Services	County Productive Hourly Rates Study		Yes	25 Years	Department Preference; Retain records for longer due to potential SB90 and PC4750 audits.
39 ATC - Controller Management Services	Internal Control & Cash Manual (ICCM) & Training		Yes	Indefinite	The ICCM is utilized by ATC - Internal Audits Department (IAD) to audit county departments. Because they need to maintain independence, MSS is the section in charge of compiling and updating of this manual.
40 ATC - Controller Management Services	Special Projects		Yes	15 Years	Department Preference
41 ATC - Controller Management Services	Court MOU Billings		Yes	25 Years	Department Preference
42 ATC - Controller Management Services	Crime Lab Reports (Alcohol & Drug)		Yes	15 Years	Department Preference
43 ATC - Controller Management Services	AUDITS - COUNTY AND COMPONENT UNITS - Working Papers, Confirmation Letters, Audit Reports	Yes		5 years	Department Preference (meets auditing standards); GC §26202
44 ATC - Controller Management Services	INTERNAL SERVICE FUNDS-(ISF) Workpapers and Compilation Reports	Yes		5 years	Department Preference - Data is included in the CAFR; meets auditing standards; GC §26202
45 ATC - Controller Management Services	Declared Disaster Related Documents (i.e. documentation to support reimbursement or grants from Cal OES or FEMA for declared disasters)	Yes until resolved		3 years from date of submission or after resolution of any litigation, claim or audit findings, whichever is longer	2 C.F.R. §200.334; Stafford Act §705(b)(1)
46 ATC - Controller Management Services	COMPILATION REPORTS - INTERNAL SERVICE FUNDS (ISF) - Reimbursable Projects	Yes		5 years	Department Preference - Data is included in the CAFR; meets auditing standards; GC §26202
47 ATC - Controller Management Services	SB 90 CLAIMS - STATE REIMBURSEMENT FOR MANDATED COSTS	Yes		State Audit (minimum 10 years)	Department Preference; GC §26202
48 ATC - Controller Management Services	CalSAWS	Yes		10 Years	Department Preference; GC §26202

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CR	Custodian of Record	Form RMP 3
		Rev. 02/2024



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49	ATC - Controller Management Services	Realignment		Yes	7 years	Department Preference; GC §26202
50	ATC - Controller Management Services	SELF INSURANCE: Actuaries and Audits - used for ACFR		Yes	30 years	Actuarial reports are prepared by the County Risk Management Department. Thus, this item should be listed in the Risk Management's Retention Schedule (not in the ATC - schedule).
51	ATC - Controller General Accounting	CONSOLIDATING BANKING - TRUST FUNDS (WF & BOA) - Treasurer function to reconcile NSF and other accounts		Yes	5 years	Consistent with other standards; GC §§24356, 26907
52	ATC - Controller General Accounting	DEPOSIT SUMMARIES / DEPOSIT SLIPS - Includes Remittance Advices, which are attached to the Deposit Slip		Yes	5 years	Auditor required to keep forms for all fees collected for 5 years; Lead Department maintains copies for 5 years with all backup for auditing purposes; Published articles show 3 - 6 years; GC §§24356, 26202, 26907.2
53	ATC - Controller General Accounting	TRUST FUNDS - ALL (PAYROLL, SCHOOL DISTRICTS, OTHER DISTRICTS) - Expenditure, Revenue and Fund Balance Reports	Yes	Yes	Permanent	Department Preference to track and resolve funds - the length of time between transactions may be lengthy ; GC §26202
54	ATC - Controller General Accounting	ACCOUNTING WORK PAPERS AND DRAFTS	Yes	Yes	7 years	GC §§ 26201
55	ATC - Controller General Accounting	ANNUAL REPORT / STATE CONTROLLER'S REPORT - COUNTY AND COMPONENT UNITS	Yes	Yes	5 years	Conforms with other standards; GC §26202
56	ATC - Controller General Accounting	APPORTIONMENT OF STATE ALLOCATIONS - State Subventions and reimbursements, Journal Vouchers, computer printouts		Yes	5 years	Department Preference; Consistent with other retentions and municipal government auditing standards; GC §26202
57	ATC - Controller General Accounting	AUDIT REPORTS AND FINANCIAL STATEMENTS / ACFR - ANNUAL CONSOLIDATED FINANCIAL REPORT	Yes	Yes	When No Longer Required	Copies (Auditor keeps originals); GC §26201
58	ATC - Controller General Accounting	BONDS (General Obligation) - COUNTY AND COMPONENT UNITS - Tracking Records		Yes	Cancellat., Redemption or Maturity + 10 years	Statute of Limitations for bonds, mortgages, notes is 6 years; Bonds issued by local governments are 10 years; Law requires at least 5 years; County Accounting Standards suggest 5 years; CCP §§336(a)(1) & (2), 337.5(2); GC §§43900 et seq., 26907.1, 53921
59	ATC - Controller General Accounting	BUDGETS - COUNTY AND COMPONENT UNITS - Final (adopted) and Budget Amendments		Yes	Send 1 copy to Archives + 7 years	Department Preference (Copies - Clerk of the Board is OFR); GC §26201
60	ATC - Controller General Accounting	BUDGETS - EXTERNAL UNITS, SPECIAL DISTRICTS AND JPAS - Year-End Reports		Yes	When No Longer Required	Non-records (the District, JPA or external unit retains their own records); GC §§26201, 26202 et seq.
61	ATC - Controller General Accounting	BUDGETS: Proposed & Backup		Yes	When No Longer Required	Drafts and transitory records not retained in the ordinary course of business; GC §26202 et seq.
62	ATC - Controller General Accounting	BUDGETS: Recaps and Worksheets		Yes	When No Longer Required	Drafts and transitory records not retained in the ordinary course of business; GC §26202 et seq.
63	ATC - Controller General Accounting	CAPITAL LEASES - Copies of Leases and schedules		Yes	3 years after the date of the disposition or replacement or transfer of the capital asset.	Code of Federal Regulations 2 CFR 97.42 (C)(2) Real Property and equipment records
64	ATC - Controller General Accounting	COMPENSATED LEAVE BALANCES		Yes	When No Longer Required	Copies - EMACS is OFR; GC §26201
65	ATC - Controller General Accounting	CONFIRMATIONS FOR EXTERNAL AGENCIES - Bank Accounting, Sales Tax, Local Transportation, etc.		Yes	When No Longer Required	Copies (Auditor keeps originals); GC §26201

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67 ATC - Controller General Accounting	DEPRECIATION SCHEDULES - LAND, BUILDINGS AND IMPROVEMENTS		Yes	Permanent	Department Preference to accommodate GASB 34; Published articles show 7 years after disposal; GC §26202
68 ATC - Controller General Accounting	FINANCIAL REPORTS -DAILY, WEEKLY, MONTHLY, QUARTERLY, OR ANNUAL REPORTS - Stored on Microfilm - May include the year-end General Ledger		Yes	3-6 years after audit depending on findings.	Department preference to cover grant auditing periods (may include year-end General Ledgers); Published articles show 3 - 6 years; GC §26202 et seq.
69 ATC - Controller General Accounting	FINANCIAL REPORTS / FAS REPORTS - EXTERNAL UNITS, SPECIAL DISTRICTS, AND JPAS - Year-End Reports		Yes	Indefinite	Department Preference; (7 years is required for publicly traded companies only by the Sarbanes - Oxley Act); GC §26201
70 ATC - Controller General Accounting	FIXED ASSET INVENTORIES/ CERTIFIED PROPERTY ACCOUNTS - EQUIPMENT AND PROPERTY		Yes	5 years	GC §24051
71 ATC - Controller General Accounting	FIXED ASSET INVENTORIES / CERTIFIED PROPERTY ACCOUNTS - LAND, BUILDINGS AND IMPROVEMENTS (WBSE in SAP)		Yes	Permanent	Department Preference for compliance with GASB 34; GC §24051
72 ATC - Controller General Accounting	LOANS / LONG TERM DEBT: Long-term loans to other Service agencies		Yes	Loan Pay-off + 5 years	Records are required for 3-4 years from expenditure or performance report; 24 CFR 570.502, 29 CFR 97.42, 2 CFR 200.333
73 ATC - Controller General Accounting	PAYING AGENT AGREEMENTS		Yes	Completion+ 10 years	Covers E&O Statute of Limitations (insurance certificates are filed with agreement); Published Audit Standards=4-7 years; Statute of Limitations: Contracts & Spec's=4 years, Wrongful Death=comp. + 2 years, Developers=comp. + 10 years; CCP §§336(a), 337 et. seq., GC §26202, Contractor has retention in 48 CFR 4.703, CCP 335.1, 337, 337.15
74 ATC - Controller General Accounting	PAYING AGENT STATEMENTS (Tracking Records) - Statement of Accounts for each bond fund, backup for payments, coupon holders and balances		Yes	5 years	Department Preference; Consistent with other retentions and municipal government auditing standards; GC §26202
75 ATC - Controller General Accounting	SCHOOL BONDS - Tracking of Interest and payments		Yes	5 years	The County is not the OFR for the Bonds (the School District is); County Accounting Standards suggest 5 years; GC §26202
76 ATC - Controller General Accounting	SCHOOL BUDGETS - Annual Budgets submitted by the County Office of Education		Yes	When No Longer Required	Non-records
77 ATC - Controller General Accounting	TRANSFER OF APPROPRIATIONS		Yes	5 years	Department Preference; meet auditing standards; GC §§26202, 26907
78 ATC - Controller General Accounting	TREASURER'S REPORTS: MONTHLY REIMBURSEMENT REPORT		Yes	When No Longer Required	Copies; GC §26201
79 ATC - Controller General Accounting	USE AND SALES TAX		Yes	5 years	Meets auditing standards; GC §§24356, 26907, 26202
80 ATC - Controller General Accounting	INTERFACE REPORT / CERTIFICATIONS		Yes	When No Longer Required	Department Preference GC 26202
81 ATC - Treasurer	AFFADAVIT OF LOST/STOLEN/FORGED CHECKS- Affidavit filed with Treasury when county check has been lost/stolen/forged and cashed. Auditor maintains affidavits for uncashed checks.		Yes	6 years	Copies kept by departments filing claim

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Schedule Abbreviations

DP	Department Preference	Page 7 of 18
CR	Custodian of Record	Form RMP 3
		Rev. 02/2024



1 RECORDS RETENTION SCHEDULE : Auditor-Controller/Treasurer/Tax Collector (ATC)

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82 ATC - Treasurer	AUTHORIZED SIGNATURES-Copies of letter/statements signature cards to financial institutions/brokers, etc., informing them of authorized signers for transfers of funds, etc.		Yes	2 years following rescission	Signature cards are kept by the bank
83 ATC - Treasurer	BANK STATEMENTS- Statements received from banks, brokers or investment companies listing bank balances, investment activity, debits/credits, etc., and Treasurer's related reconciliation documentation.		Yes	3 years	Statement are kept by the balancing department / division
84 ATC - Treasurer	BONDS, CERTIFICATES OF PARTICIPATION, TAX REVENUE ANTICIPATION NOTES, ETC.- Although the Auditor maintains County issued bond records, the Treasurer's Office may have bonds, coupons, payment schedules, statements, copies of resolutions, receipts, etc.		Yes	5 years	Meets auditing requirements: CCP 340(4), 1519; GC 26202
85 ATC - Treasurer	CONTRACTS & AGREEMENTS- Contracts and agreements with or concerning the Treasury Department including agreements with financial institutions	Yes		4 years from contract termination	CCP Section 337
86 ATC - Treasurer	CORRESPONDENCE- Treasurer correspondence, memos, letters, etc.		Yes	2 years	GC 26202
87 ATC - Treasurer	INVESTMENTS- All documents including logs, registers, statements, purchase/sale authorization memos, etc.	Yes		6 years	Department Preference. (meets auditing standards) GC 26202
88 ATC - Treasurer	TREASURER'S REPORT- Copies of monthly report to County Clerk		Yes	6 years	County Clerk is the department of record. GC 26201
89 ATC - Treasurer	SECURITIES AND INVESTMENTS	Yes		Maturity + 5 years	Department Preference. (meets auditing standards) GC 26202
90 ATC - Treasurer	CREDIT: Reports, documentation	Yes		3 years	Department Preference.
91 ATC - Treasurer	RESOURCE AND SUBJECT FILES (Materials used for Investments and Management)		Yes	3 years	Department Preference.
92 ATC - Treasurer	TRADE SUMMARY DOCUMENTATION AND STRATEGY REPORTS		Yes	When no longer required (minimum 2 years)	Department Preference.
93 ATC - Treasurer	INVESTMENT POLICY: Information/Legislation	Yes		When no longer required (minimum 2 years)	GC 26202
94 ATC - Tax Collector	CURRENT TAX ROLLS- SECURED, SECURED SUPPLEMENTAL- Annual secured taxes, bonds and special assessments.	Yes		13 years	RTC 4377 pertains to delinquent and original secured roll, destruction of paper and substitute media requires BOS approval and must have been certified. The abstract list mentioned as RTC 4377 is 12 years, 13 years is including current year to ensure complete years are retained.
95 ATC - Tax Collector	CURRENT TAX ROLLS- UNSECURED, UNSECURED SUPPLEMENTAL- Annual unsecured taxes, bonds and special assessments.	Yes		6 years	RTC 2928 is 5 years and Board authorization for destruction 6 years is including current year

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DP Department Preference
CR Custodian of Record
 Page 8 of 18
 Form RMP 3
 Rev. 02/2024



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96 ATC - Tax Collector	DELINQUENT ABSTRACTS, SECURED ABSTRACT- Delinquent secured tax information, redemption and installment pay plan details.	Yes		13 years	RTC 4377 pertains to delinquent and original secured roll, descrution of paper and substitute media requires BOS approval and must have been certified. The abstract list mentioned as RTC 4373 are unpaid tax-defaulted properties shall be retained two years after removal of the lien (this abstract is separate from the delinquent tax roll). RTC 4377 is 12 years, 13 years is including current year to ensure complete years are retained.
97 ATC - Tax Collector	DELINQUENT ABSTRACTS, UNSECURED ABSTRACT- Delinquent unsecured tax information, redemption and installment pay plan details.	Yes		6 years	RTC 2928 is 5 years and Board authorization for destruction, 6 years is including current year.
98 ATC - Tax Collector	COLLECTION RECORDS, CASH BALANCE REPORTS- Copies of monthly Cash Balance reports sent to Auditor verifying fund balances.	Yes		2 years	GC 26201 is 12 months, 2 years is including current year.
99 ATC - Tax Collector	COLLECTION RECORDS/CASH SETTLEMENT REPORTS- Copies of monthly Statement of Collections and supporting documents for all tax rolls. Original sent to Auditor.	Yes		2 years	GC 26201 is 12 month, 2 years is including current year.
100 ATC - Tax Collector	COLLECTION RECORDS/CERTIFIED STATEMENTS OF COLLECTION-Copies of monthly Statement of Collections and supporting documents for all tax rolls. Original sent to Auditor.	Yes		3 years	GC 26201 is 12 month, 2 years is including current year.
101 ATC - Tax Collector	COLLECTION RECORDS/DAILY TAX ROLL STATISTICS- Daily statistical reports summarizing ytd tax charge and paid/unpaid balances by roll. Used to reconcile daily work to the tax computer system and trust funds.	Yes		3 years	GC 26202 is 2 years, 3 years is current plus 2 years.
102 ATC - Tax Collector	COLLECTION RECORDS/DEPOSIT PERMITS-Deposit permits and supporting documentation used to account for daily cash receipts and to reconcile the tax computer system and trust funds.	Yes		6 years	GC 26202 is 2 years. GC 26907.2 5 years and Board authorization for destruction. 6 years is including current year.
103 ATC - Tax Collector	COLLECTION RECORDS/DISCHARGE OF ACCOUNTABILITY-Department request and Auditor authorization to discharge erroneous or uncollectable accounts.	Yes		13 years	RTC 4377 pertains to delinquent and original secured roll, descrution of paper and substitute media requires BOS approval and must have been certified. The abstract list mentioned as RTC 4377 is 12 years, 13 years is including current year to ensure complete years are retained.
104 ATC - Tax Collector	COLLECTION RECORDS/JOURNAL VOUCHERS- Departmental copies of journal entries and related workpapers used to reconcile daily work to the tax computer system and trust funds.	Yes		3 years	GC 26202 is 2 years 3 years is current plus 2 years
105 ATC - Tax Collector	COLLECTION RECORDS/PAYMENT RECEIPT BOOKS- Office copies of written receipts for payments.	Yes		3 years	GC 26202 is 2 years for destruction. 3 years is current plus 2 years

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Schedule Abbreviations

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106 ATC - Tax Collector	COLLECTION RECORDS/PAYMENT STUBS- ALL TAX ROLLS- Payment coupons used for processing payments.	Yes		3 years	GC 26202 is 2 years for destruction. 3 years is current plus 2 years
107 ATC - Tax Collector	COLLECTION RECORDS/REGISTER TRANSACTION REPORTS-Computerized Register Summary Reports and Stub Listings for all tax rolls by date and register.	Yes		3 years	GC 26202 is 2 years for destruction. 3 years is current plus 2 years
108 ATC - Tax Collector	COLLECTION RECORDS/REDEMPTION CERTIFICATION- Redemption certification information for secured property tax.	Yes		13 years	GC 26202 is 2 years for destruction. 3 years is current plus 2 years
109 ATC - Tax Collector	COLLECTION RECORDS/ROLL CHANGES- Tax Collector roll change log and roll change documentation filed by roll change and assessment number.	Yes		3 years	GC 26202 is 2 years for destruction. 3 years is current plus 2 years
110 ATC - Tax Collector	COLLECTION RECORDS/TRUST RECORDS- Logs, spreadsheets and work papers relating to maintenance of the Tax Collector Trust Funds	Yes		3 years	GC 26202 is 2 years for destruction. 3 years is current plus 2 years
111 ATC - Tax Collector	COLLECTION RECORDS/YEAR END REPORTS- Year end Tax Roll Statistics, Register Summary, Paid Parcel Report and Fund Reconciliation used by external Auditor for year end audit.	Yes		3 years	GC 26202 is 2 years for destruction. 3 years is current plus 2 years
112 ATC - Tax Collector	CORRESPONDENCE: ASSESSEE/TAXPAYER CORRESPONDENCE- Correspondence from assessee/taxpayer Correspondence to assessee/taxpayer	Yes		8 years	R&T 5097, tax claims may be submitted in some instances up to 8 years after payment.
113 ATC - Tax Collector	CORRESPONDENCE: GENERAL CORRESPONDENCE- Inter-departmental correspondence, general correspondence, not to or from taxpayer	Yes		3 years	GC 26202 is 2 years for destruction. 3 years is current plus 2 years
114 ATC - Tax Collector	CORRESPONDENCE: CERTIFIED/REGISTERED MAIL RECORDS- Records of outgoing certified or registered mail (not TDL related)	Yes		3 years	GC 26202 is 2 years 3 years is current plus 2 years
115 ATC - Tax Collector	CORRESPONDENCE: POST OFFICE RETURNS/STANDARD MAIL- Mail returns from post office	Yes		3 years	GC 26202 is 2 years for destruction. 3 years is current plus 2 years
116 ATC - Tax Collector	CORRESPONDENCE: POST OFFICE RETURNS- CERTIFIED/REGISTERED- Mail returns from post office (not TDL related)	Yes		3 years	GC 26202 is 2 years for destruction. 3 years is current plus 2 years
117 ATC - Tax Collector	TAX DEFAULTED LAND: TDL CERTIFICATION OF REDEMPTION- Paper copies and computer records certifying redemption of tax defaulted property.	Yes		13 years	GC 26205.1 captures related records. RTC 4377 is 12 years, 13 years including current year
118 ATC - Tax Collector	TAX DEFAULTED LAND: TDL CERTIFIED/REGISTERED MAIL RECORDS- TDL related records of outgoing certified or registered mail.	Yes		13 years	GC 26205.1 captures related records. RTC 4377 is 12 years, 13 years including current year

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Schedule Abbreviations

DP Department Preference	Page 10 of 18
CR Custodian of Record	Form RMP 3
	Rev. 02/2024



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119	ATC - Tax Collector TAX DEFAULTED LAND: TDL POWER TO SELL & RECESSION OF POWER TO SELL- Documents relating to tax defaulted property which is/was subject to Impending Power to Sell.	Yes		13 years	GC 26205.1 captures related records. RTC 4377 is 12 years, 13 years including current year
120	ATC - Tax Collector TAX DEFAULTED LAND: TDL PROPERTY SOLD & DEEDED REPORTS- All records on property that has been sold at Tax Default Sale/Auction	Yes		13 years	GC 26205.1 captures related records. RTC 4377 is 12 years, 13 years including current year
121	ATC - Tax Collector TAX DEFAULTED LAND: TDL PUBLIC SALES/AUCTION RECORDS- Files, letters and reports up to and including Tax Default Sale/Auction.	Yes		13 years	GC 26205.1 captures related records. RTC 4377 is 12 years, 13 years including current year
122	ATC - Tax Collector TAX DEFAULTED LAND: TDL PUBLISHED LEGAL NOTICES- Copies of the actual newspaper publications and documents used to create TDL related publications.	Yes		13 years	GC 26205.1 captures related records. RTC 4377 is 12 years, 13 years including current year
123	ATC - Tax Collector TAX DEFAULTED LAND: TDL EXCESS PROCEEDS- Original claim forms, file notes, BOS recommendations and minute orders relating to distribution of excess proceeds from the sale of tax defaulted land.	Yes		13 years	GC 26205.1 captures related records. RTC 4377 is 12 years, 13 years including current year
124	ATC - Tax Collector TAX DEFAULTED LAND: TAX DEEDED PROPERTY TO STATE- Records/files on properties deeded to the State	Yes		3 years	GC 26202 is two years for destruction.
125	ATC - Tax Collector OTHER: BANKRUPTCY RECORDS- Records relating to individual bankruptcies.	Yes		3 Years	GC 26202 is 2 years for destruction (resolution plus 3 years is good internal policy) 3 years is including current year
126	ATC - Tax Collector OTHER: CORTAC FILES- Files received & created annually containing correspondence with tax payment agencies including bill requests, payment files, exception reports, refund records etc.	Yes		3 years from lien date if preserved in electronic media, otherwise 6 years from the lien date.	RTC 834 6 years since lien date or 3 if alt media has been used 7 years is including current year
127	ATC - Tax Collector OTHER: MISCELLANEOUS OR DUPLICATE RECORDS- Miscellaneous data and documentation to facilitate daily operations, but not specifically required to be retained for official purposes.	Yes		3 years	GC 26202 is 2 years for destruction. 3 years is current plus 2 years
128	ATC - Tax Collector OTHER: MISCELLANEOUS PAYMENT RECORDS- To purchase copies, lists, etc.	Yes		3 years	GC 26202 is 2 years 3 years is including current year
129	ATC - Tax Collector OTHER: PROPERTY TAX POSTPONEMENT PROGRAM- Paperwork, files and reports for the State Postponement Program for seniors, blind, disabled.	Yes		3 years from date of creation	GC 26202 is 2 years 3 years is including current year
130	ATC - Tax Collector OTHER: PUBLISHED LEGAL NOTICES- Copies of the actual newspaper publications and documents used to create the publications (not TDL related).	Yes		3 years from the date of publication	GC 26202 is 2 years 3 years is including current year
131	ATC - Tax Collector OTHER: SEGREGATED/MERGED PARCEL INFORMATION- Tax Collector records on merged/segregated parcels, including estimated tax payment and applications to separate value on current roll.	Yes		3 years	GC 26202 is 2 years 3 years is including current year

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Schedule Abbreviations

DP	Department Preference	Page 11 of 18
CR	Custodian of Record	Form RMP 3
		Rev. 02/2024



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132	ATC - Tax Collector OTHER: TAX CHARGES FROM AUDITOR- Paper reports and memorandum from Auditor charging Tax Collector with accountability for new charges extended.	Yes		13 years	RTC 4377 pertains to delinquent and original secured roll, destruction of paper and substitute media requires BOS approval and must have been certified. GC 26205
133	ATC - Tax Collector OTHER: TAX CLEARANCE CERTIFICATES- Copies of Mobile Home Tax Clearance Certificates issued and related requests.	Yes		3 years	SCO manual states 2 Should be 3 years is including current year
134	ATC - Tax Collector OTHER: TAX RATE BOOKS- Tax Rate books compiled and distributed by the Auditor	Yes		2 years	Property Tax Division is holder of original record, Tax Collector maintains a copy, under GC26202
135	ATC - Tax Collector OTHER: TRANSIENT OCCUPANCY TAX (TOT)- Files, returns, reports, etc..	Yes		4 years	For appeal purposes and Statute of limitations
136	ATC - Tax Collector OTHER: UNSECURED LIENS & LIEN RECORDS- Paper copies of liens/judgments and related records for non payment of unsecured property taxes.	Yes		11 years from last extension of lien	RTC 3105 10 years from last extension of lien
137	ATC - Disbursements Accounts Payable Issued 1099 Forms, 1042-S Forms and supporting documentation/reports	Yes		5 years	IRS: 4 years after tax is due or paid (longer for auditing & contractor delinquency); Ca. FTB: 3 years; Published articles show permanent; IRS Reg §31.6001-1(e)(2), GC §26202
138	ATC - Disbursements Accounts Payable ACCOUNTS PAYABLE- CLAIMS FOR PAYMENT/ INVOICES / ACCOUNTS PAYABLE / PAYMENT VOUCHERS / REQUESTS FOR WARRANTS (Includes PV Uploads and Certifications & AP interface certifications)	Yes		5 years	Warrants are required for 5 years; Consistent with County Accounting Committee recommendations; GC §§26202, 25501.5, 26907
139	ATC - Disbursements Accounts Payable PO-Related Invoices received centrally by ATC - -Accounts Payable.	Yes		Paper copies - scan date +3 months Electronic invoices - receipt +1 year	Department Preference; When received in paper format, the invoice is scanned into ATC - -Accounts Payable's SharePoint system. When received in electronic format, the invoice is systematically copied into ATC - -Accounts Payable's SharePoint system. All invoices in ATC - -Accounts Payable's SharePoint system are used to create payment document in SAP and are attached electronically in SAP to the payment document, which is routed for electronic approvals. Paper and electronic copies are considered convenience copies.
140	ATC - Disbursements Accounts Payable STALE DATED WARRANT LISTING/REPORT (Uncashed checks)	Yes		7 years from original warrant issue date	GC §26202, 26907, 29802. Department Preference; no unclaimed warrants will be reissued after 7 years from original date.
141	ATC - Disbursements Accounts Payable PAYING AGENT CERTIFICATES - Paying Agent and Coupon Destruction Certificates (Payment Voucher)	Yes		5 years	Department Preference; Consistent with other retentions and municipal government auditing standards; GC §26907
142	ATC - Disbursements Accounts Payable RECORD OF PAID WARRANTS REPORT (Excludes "Interfacing Agencies" such as Human Services)	Yes		5 years	Department Preference; Warrant registers & Indices are required for 5 years; Published articles show 3 - 6 years; GC §§24356, 26907, 26202
143	ATC - Disbursements Accounts Payable WARRANTS - PAID, CANCELLED, STALE DATED, or STOP PAYMENT (Excludes "Interfacing Agencies" such as Human Services)	Yes		5 years	Department Preference; Statute of Limitations is 4 years; (Interfacing Agencies such as Human Services maintain their own); GC §§26202, 26907, CCP § 337
144	ATC - Disbursements Accounts Payable WARRANTS - VOIDED, NOTISSUED (Printing errors, paper jams, etc.)	Yes		No Retention	No retention, but must follow proper destruction as recommended by ICCM.

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Schedule Abbreviations

DP	Department Preference	Page 12 of 18
CR	Custodian of Record	Form RMP 3
		Rev. 02/2024



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145 ATC - Disbursements Accounts Payable	WARRANT DISTRIBUTION RECORDS (INCLUDES WILL CALL WARRANT LOG AND RETURNED WARRANT INTEROFFICE MEMOS)	Yes		3 years	GC §26202
146 ATC - Disbursements Accounts Payable	EMPLOYEE REIMBURSEMENT FORMS	Yes		5 years	Warrants are required for 5 years; Consistent with County Accounting Committee recommendations; GC §26907
147 ATC - Disbursements Accounts Payable	WARRANT FORGERY MEMOS/LETTERS, FORMS, SUPPORTING DOCUMENTATION	Yes		3 years	GC §26202
148 ATC - Disbursements Accounts Payable	TEMP VISA ISSUANCE FORMS AND LOGS	Yes		3 years	GC §26202
149 ATC - Disbursements Accounts Payable	TEMP VISA MONTHLY STATEMENTS and Justification Packets	Yes		3 years	GC §26202
150 ATC - Disbursements Accounts Payable	TEMP VISA ACU AUTHORIZATION LETTERS	Yes		3 years	GC §26202
151 ATC - Disbursements Accounts Payable	CAL CARD/CAL CARD Travel Justification PACKETS	Yes		3 years	GC §26202
152 ATC - Disbursements Accounts Payable	STALE DATE WARRANT REISSUE PACKETS	Yes		5 years	GC §26202; Warrants are required for 5 years; Consistent with County Accounting Committee recommendations; GC §26907
153 ATC - Disbursements Central Payroll	DEDUCTION REFUNDS - AUTHORIZATIONS - Employee benefit and deduction refunds, other than State and Federal income tax	Yes		5 years	Consistent with other retentions and municipal government auditing standards; GC §26202; 29 CFR 516.5-516.6
154 ATC - Disbursements Central Payroll	EMPLOYEE'S EARNING RECORD - DETAILED REPORTS ON MICROFILM (prior to 1991)	Yes		50 years	Published articles show 3 -10 years; 3 years is required for payroll records; 8 CCR §11040(7)(c);GC §26202; 29 CFR 516.5-516.6; County Accounting Committee recommends retaining until end of calendar year+40 years; Department Preference is 50 years for retirement buy-backs and other purposes
155 ATC - Disbursements Central Payroll	EMPLOYEE'S EARNING RECORD - DETAILED REPORTS PAPER OUTPUT (after 1991)	Yes		50 years	Paper versions are considered a copy and can be destroyed when no longer required (the original is stored on Control-D or archive media for 5 years); Published articles show 3 - 6 years; GC §26202 et seq.; 29 CFR 516.5-516.6; County Accounting Committee recommends retaining until end of calendar year+40 years; Department Preference is 50 years for retirement buy-backs and other purposes
156 ATC - Disbursements Central Payroll	F&A (PAYROLL) DATABASE (1991-1999)	Yes		50 years	Data is interrelated; F&A is based on People Soft and qualifies as a "trusted system" - the database is considered the original record; 3 years is required for payroll records; 8 CCR §11040(7)(c); GC et seq.G167; 29 CFR 516.5-516.6; County Accounting Committee recommends retaining until end of calendar year+40 years; Department Preference is 50 years for retirement buy-backs and other purposes
157 ATC - Disbursements Central Payroll	PAYROLL WARRANTS - PAID, CANCELLED, STALE DATED, or STOP PAYMENT	Yes		5 years	Department Preference; Statute of Limitations is 4 years; GC §§26202, 26907, CCP § 337; Gov. Code §26907, 29 CFR 516.5-516.6; permits destruction of warrant registers after 5 years.

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Schedule Abbreviations

DP Department Preference	Page 13 of 18
CR Custodian of Record	Form RMP 3
	Rev. 02/2024



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158 ATC - Disbursements Central Payroll	PAYROLL ADJUSTMENTS, TAX ADJUSTMENTS, CORRECTIONS, and CANCELLATIONS, including supporting documentation	Yes		5 years	IRS requires 4 years; Ca. requires 2 yr min.; 3 years is required for payroll records; 8 CCR 11040(7)(c); IRS Reg §31.6001-1(e)(2); LC § 1174(d); GC §26202; 29 CFR 516.5-516.6
159 ATC - Disbursements Central Payroll	Payroll Bookkeeping - Journal Entries, Payment Documents			5 years	County Accounting Committee recommends retaining until end of calendar year+5 years; Gov. Code §26907 permits destruction of AP's warrant registers after 5 years.
160 ATC - Disbursements Central Payroll	PAYROLL EMACS REPORTS - computer printouts, reports for each pay period confirmed/closed	Yes		5 years	Drafts and transitory records not retained in the ordinary course of business (the database is the original record); GC §26202; 29 CFR 516.5-516.6
161 ATC - Disbursements Central Payroll	RETROACTIVE PAY WORKSHEETS - Retroactive Pay Settlements and certifications	Yes		5 years	Consistent with other retentions and municipal government auditing standards; 3 years is required for payroll records; 8 CCR 11040(7)(c); GC §26202; 29 CFR 516.5-516.6; County Accounting Committee recommends retaining until the end of the calendar year+5 years; Department Preference (all are scanned & QC'd); Completed Retro Adjustment Form pdfs are stored electronically in sharepoint.
162 ATC - Disbursements Central Payroll	TIME AND LABOR REPORTS (TLRs)	Yes		10 years	Department preference; IRS requires 4 years for tax records; Ca. requires 2 yr min.; FTB keeps 3 years; Published articles show 4 -10 years; 3 years is required for payroll records; 8 CCR 11040(7)(c); IRS Reg §31.6001-1(e)(2); LC § 1174(d); GC §26202; 29 CFR 516.5-516.6
163 ATC - Disbursements Central Payroll	TIME SHEETS / TIME CARDS (with signatures)	Yes		10 years	Department preference; IRS requires 4 years for tax records; Ca. requires 2 yr min.; FTB keeps 3 years; Published articles show 4 -10 years; 3 years is required for payroll records; 8 CCR 11040(7)(c); IRS Reg §31.6001-1(e)(2); LC § 1174(d); GC §26202; 29 CFR 516.5-516.6
164 ATC - Disbursements Central Payroll	W-2s - Forms and Reports	Yes		6 years	IRS: 4 yrs after tax is due or paid (longer for auditing & employee delinquency); Ca. FTB: 3 years; Articles show 7 years, 6 years for violation of income tax laws; IRS Reg §31.6001- 1(e)(2); 29CFR 516.5 - 516.6, 29USC 436, GC §26202; R&T §19704; 29 CFR 516.5-516.6
165 ATC - Disbursements Central Payroll	WARRANTS - PAID, CANCELLED, STALE DATED, or STOP PAYMENT	Yes		5 years	Department Preference; Statute of Limitations is 4 years; 3 years is required for payroll records; 8 CCR §11040(7)(c); GC §26202, 26907, CCP § 337; 29 CFR 516.5-516.6
166 ATC - Disbursements Central Payroll	WARRANTS - VOIDED, NOT ISSUED (Printing errors, paper jams, etc.)	Yes		No Retention	Preliminary drafts (Internal Audit is provided with documentation; GC §26202 et seq.
167 ATC - Disbursements Central Payroll	WITHHOLDING - FEDERAL AND STATE - W-4s, DE 4s	Yes		5 years	Department preference; Consistent with other retentions and municipal government auditing standards; CA GC §26202, 8 CCR §11040(7)(c), LC § 1174(d), §31.6001-1; and 29 CFR 516.5-516.6; . Completed W-4 and DE 4 Form pdfs are stored electronically in sharepoint.

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168 ATC - Disbursements Central Payroll	WORKERS COMPENSATION FILES - Payment Authorization Worksheet	Yes		50 years	Consistent with other retentions and municipal government auditing standards; CA GC §26202, 8 CCR 11040(7)(C), LC § 1174(d), §31.6001-1; and 29 CFR 516.5-516.6; . County Accounting Committee recommends retaining until after close of worker's comp claim+15 years; Department preference is sale as earning records, as we are not aware of when claims are closed; Completed Workers Compensation Adjustment Form pdfs are stored electronically in sharepoint.
169 ATC - Disbursements Central Payroll	GARNISHMENTS Child/spousal, IRS, FTB, Civil, student loans	Yes		Termination of employee + 5 years	Department preference; Consistent with other retentions and municipal government auditing standards; CA GC §26202, 8 CCR §11040(7)(c), LC § 1174(d), §31.6001-1; and 29 CFR 516.5-516.6; . Completed Garnishment Form pdfs are stored electronically in sharepoint.
170 ATC - Disbursements Central Payroll	Employee Cash-Outs Pre-designations, term leaves, company changes	Yes		5 years	Department preference; Consistent with other retentions and municipal government auditing standards; CA GC §26202, 8 CCR 11040(7)(C), LC § 1174(d), §31.6001-1; and 29 CFR 516.5-516.6; Comment: Completed Cash out and Pre-designation Form pdfs are stored electronically in sharepoint.
171 ATC - Disbursements Central Payroll	Lock-In Letters IRS, EDD	Yes		Termination of employee + 5 years	Department preference; Consistent with other retentions and municipal government auditing standards; CA GC §26202, 8 CCR 11040(7)(C), LC § 1174(d) , §31.6001-1; and 29 CFR 516.5-516.6; Comment: Completed Cash out and Pre-designation Form pdfs are stored electronically in sharepoint.
172 ATC - Disbursements Central Payroll	Subpoenas Criminal, Civil, Workers Comp	Yes		5 years	Department preference; Consistent with other retentions and municipal government auditing standards; CA GC §26202 and GC §26205.1. Comment: Completed Subpoenas Form pdfs are stored electronically in sharepoint.
173 ATC - Disbursements Central Payroll	Tax Returns 941,DE 9, Amendments, and supporting documents	Yes		5 years	IRS: 4 years after tax is due or paid (longer for auditing & employee delinquency); Ca. FTB: 3 years; IRS Reg §31.6001-1(e)(2), 29 CFR 516.5-516.6; GC §26202
174 ATC - Disbursements Central Payroll	Deceased Last Warrant adjustment worksheets and beneficiary payment support	Yes		5 years	Department preference; Consistent with other retentions and municipal government auditing standards; CA GC §26202, 8 CCR 11040(7)(C), §31.6001-1; and 29 CFR 516.5-516.6
175 ATC - Disbursements Central Payroll	SBCERA Retirement Memos employee and employer refunds and pickups	Yes		5 years	Department preference; Consistent with other retentions and municipal government auditing standards; CA GC §26202, 8 CCR 11040(7)(C), LC § 1174(d), §31.6001-1; and 29 CFR 516.5-516.6; Comment: Completed Bank Form pdfs are stored electronically in sharepoint.
176 ATC - Disbursements Central Payroll	Last Warrant Designation Forms	Yes		Termination of employee + 5 years	Department preference; Consistent with other retentions and municipal government auditing standards; CA GC §26202, 8 CCR 11040(7)(C), LC § 1174(d), §31.6001-1; and 29 CFR 516.5-516.6; Comment: Completed Last Warrant Designation Form pdfs are stored electronically

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177 ATC - Disbursements Central Payroll	Bank forms - Direct Deposit Authorization, Pay Card request forms	Yes		Termination of employee + 5 years	Department preference; Consistent with other retentions and municipal government auditing standards; CA GC §26202, 8 CCR 11040(7)(C), LC § 1174(d), §31.6001-1; and 29 CFR 516.5-516.6; Comment: Completed Bank Form pdfs are stored electronically in sharepoint.
178 ATC - Disbursements Central Payroll	Recoveries Active and Termined Employees; coordination with Revenue Recovery	Yes		Termination of employee + 5 years	Department preference; Consistent with other retentions and municipal government auditing standards; CA GC §26202, 8 CCR 11040(7)(C), LC § 1174(d), §31.6001-1; and 29 CFR §516.5-516.6; Comment: Completed Bank Form pdfs are stored electronically in sharepoint.
179 ATC - Information Technology	ON-SITE MEDIA - DAILY - Network, All Files on Shared Drives			30 days	Considered a copy and can be destroyed when no longer required; retention based on administrative value; recycle tapes; GC §26202 et seq.
180 ATC - Information Technology	AZURE CLOUD STORAGE - MONTHLY -Network, All Files on Shared Drives - excludes e-mail	Yes	Yes	1 year	Store off-site for disaster recovery; Considered a copy and can be destroyed when no longer required; retention based on administrative value; recycle tapes; GC §26201 et seq.
181 ATC - Information Technology	CHRONOLOGICAL FILES - Outgoing correspondence from the ACT	Yes	Yes	10 years, or Duration of Office, whichever is longer	Department Preference; GC §26202
182 ATC - Property Tax	ASSESSMENT DISTRICTS, COMMUNITY FACILITIES DISTRICT PROJECTS / 1915 ACT DISTRICTS (Landscape /Street Lighting Districts, etc.)- Direct Charge Agreement and Resolution	Yes	Yes	Termination of District + 10 years	Not a duplicate, GC 26202
183 ATC - Property Tax	PROPERTY TAX / APPORTIONMENT Special Assessments, Roll Corrections	Yes	Yes	Permanent	Per §26202, the board may authorize the destruction of any record after 2 years; however PT Division keeps it permanently; GC §26202
184 ATC - Property Tax	PROPERTY TAX / REDEVELOPMENT AGENCIES - Adopted Plan, Annual Tax Increment, Agreements, Base Year Values, Maps & Resolutions	Yes	Yes	Life of Project Area + 5 years	Department Preference (meets all auditing standards); GC §26202
185 ATC - Property Tax	PROPERTY TAX DATABASE - Mainframe System (PIAU), PIRFNet	Yes	Yes	Indefinite	Data is interrelated; PIAU qualifies as a "trusted system" (the database is the original record); GC §26202 et seq.
186 ATC - Property Tax	PROPERTY TAX REPORTS (Reports to State Controller, State Board of Education, Chancellor or Community Colleges, State Board of Equalization, and California Municipal Statistics)	Yes	Yes	7 years + current	Department Preference; Consistent with other retentions and municipal government auditing standards; GC §26202
187 ATC - Property Tax	TAX ASSESSMENT ROLLS - SECURED: Reports used to create annual tax billing roll, print tax bills, process tax roll changes, apportion collections, delinquent tax rolls and refunds, etc.	Yes	Yes	Permanent	Auditor is required to Certify the abstract list as correct and complete, §4377 requires a retention period of 12 years; however, PT Division keeps it permanently; GC §§26201, 26202, 26908; R&T §§4104.3, 4377

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188 ATC - Property Tax	TAX ASSESSMENT ROLLS - UNSECURED: Reports used to create annual tax billing roll, print tax bills, process tax roll changes, apportion collections and refunds, etc.	Yes	Yes	Permanent	Auditor is required to Certify the abstract list as correct and complete, §2928 requires a retention period of 5 years; however, PT Division keeps it permanently; GC §§26201, 26202, 26908 (requires permanent retention of photographic record for tax roll); R&T §§2928, 4104.3
189 ATC - Property Tax	TAX ASSESSMENT ROLLS - SUPPLEMENTAL: Reports used to create supplemental tax billing roll, print tax bills, process tax roll changes, apportion collections and refunds, etc.	Yes	Yes	Permanent	Refer to the same code sections from Secured and Unsecured Tax Rolls
190 ATC - Property Tax	TAX ASSESSMENT ROLLS - BACKUP: Tax Code Area Chart, Utility Rolls, Agency Masters, Allocation, Receivables (including Scanned, Mirco-forms, and paper source)	Yes	Yes	Permanent	Department Preference; GC §26202
191 ATC - Property Tax	TAX RATE BOOKLET (Booklet, information taken from the tax rate computer printout)	Yes	Yes	Permanent	Per §26202, the board may authorize the destruction of any record after 2 years; however PT Division keeps it permanently; GC §26202
192 ATC - Property Tax	WORK PAPERS/ SPREADSHEET - Adjustments, Allocations, Time Reconciliation, etc.	Yes	Yes	When No Longer Required	Drafts and transitory records not retained in the ordinary course of business (the database is the original record); GC §26202
193 ATC - Revenue Recovery	CORRESPONDENCE- Correspondence to and from customers, vendors, or agencies.	Yes		5 years	Stored in Panagon for any correspondence to and from customers. Division Admin network drive stores vendor correspondence; GC §26202
194 ATC - Revenue Recovery	DAILY PAYMENT JOURNALS- computer generated reports summarizing daily collection activity	Yes		5 years	Computer generated reports; GC §26202
195 ATC - Revenue Recovery	CASH JOURNAL DEPOSITS- pink copy of deposit permit and supporting documents	Yes		5 years	According to Trial Court Procedure Manual under FIN 12.01 section 6.2.2 record retention states current year plus 4 years. The original certificates may be destroyed after one year if they are permanently reproduced, and the copies are retained for five years (or from the close date of the State Controller's Office audit, whichever is longer) after the date of the document.
196 ATC - Revenue Recovery	DMV HOLD/RELEASE- Documentation authorizing DMV driver's license holds and releases	Yes		5 years	GC §26202
197 ATC - Revenue Recovery	FUND RECONCILIATION- Documentation used to reconcile fund activity prior to distribution of revenue.	Yes		3 years	GC §26202
198 ATC - Revenue Recovery	JOURNAL VOUCHERS- Copies of journal entries and supporting documents used for distribution and reconciliation	Yes		5 years	According to Trial Court Financial and Business Record Retention Standards FIN 12.01, General ledger, journals are to be kept Current year plus four additional years.
199 ATC - Revenue Recovery	MISCELLANEOUS OR DUPLICATE RECORDS- Miscellaneous date and documentation to facilitate daily operations, but not specifically required to be retained for official purposes.	Yes		2 years	GC 26201, 26205.1
200 ATC - Revenue Recovery	PAID IN FULL RECORDS- Files detailing accounts paid in full	Yes	Yes	3 years	GC 26201, 26205.1

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Schedule Abbreviations

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WC Water Code	
W&I Welfare and Institutions Code	
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CR Custodian of Record	



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201	ATC - Revenue Recovery	PERSON FILES- Files containing client account information	Yes	Yes	5 years	GC 26202, 26205.1
202	ATC - Revenue Recovery	REFUND RECORDS- Files containing refund information for overpaid accounts.		Yes	6 years	GC 26202, 26205.1
203	ATC - Revenue Recovery	SETTLEMENT REPORTS- Reports transmitted to the Auditor that detail the distribution of monthly collection revenue.		Yes	5 years	GC 26202, 26205.1
204	ATC - Revenue Recovery	SB940 COST RECOVERY- Documentation detailing departmental costs recovered through the provisions of SB940.		Yes	5 years	GC 26202, 26205.1
205	ATC - Revenue Recovery	SB940 ENHANCED COLLECTIONS- Reports containing semi-annual and annual SB940 compliance information.		Yes	5 years	GC 26202, 26205.1
206	ATC - Revenue Recovery	Legal related documents		Yes	In Perpetuity	Currently all activity related to Legal documents/files stored in perpetuity for the purpose of reference and respond to inquiries. Good business practice to better assist debtors and probation officers. Per GC 68152 (11) - Small Claims, the minimum retention is 10 years for judgements. It is Revenue Recovery's preference to retain in a similar manner as court.

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 Page 18 of 18
 Form RMP 3
 Rev. 02/2024