

PLACER COUNTY

ADMINISTRATIVE SERVICES DEPARTMENT

MEMORANDUM

TO: Honorable Board of Supervisors

FROM: Clark L. Moots, Director of Administrative Services

DATE: July 11, 2006

SUBJECT: Recommendation to Adopt a Resolution Amending the Countywide Accounting and Administrative Records Retention Schedule No. 1

ACTION REQUESTED

Adopt a Resolution amending the Countywide Accounting and Administrative Records (CAAR) Retention Schedule No. 1 for the Countywide Records Management Program.

BACKGROUND

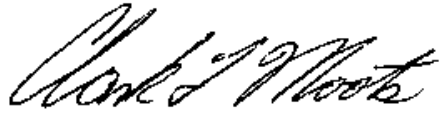
The Central Services Division, of the Administrative Services Department, manages the Countywide Records Management Program. The CAAR is the primary guidance for all County departments using the Records Management Program. The CAAR was originally approved by Board Resolution Number 92-383 in December 1992. As the primary guidance document, the CAAR identifies various groups of records serving a related function and establishes a period of retention on each group. In addition, the CAAR provides guidance and authority to departments to dispose of their records after their value has expired, in accordance with any legal or regulatory requirements.

As County services and functions have changed over the years, the need for additional record types has been identified. This revision adds the following record types to the CAAR: Accident Reports-Vehicles; Attendance Reports; Calendars; Electronic Mail; Grants; Leases-Real Property; Project Files-Community Development; and Reference Materials. These record types are used throughout the County to conduct business and including them in the retention schedule will ensure that these records are properly maintained and not inadvertently destroyed. These additions have been reviewed and approved by each County department identified as the official record holder for that record type and by the County Counsel.

RECOMMENDATION

It is recommended that your Board adopt a resolution amending the Countywide Accounting and Administrative Records Retention Schedule No. 1 for the Countywide Records Management Program in accordance with Exhibit "A" to the attached Resolution.

Respectfully submitted,



Clark L. Moots
Director of Administrative Services

Attachment: Resolution

Cc: Candi McCord, Deputy Director of Administrative Services
Ron Baker, Senior Administrative Services Officer
Leslie Blagg, Central Services Manager
Mary Jugoz, Records Coordinator

**BEFORE THE BOARD OF SUPERVISORS
COUNTY OF PLACER, STATE OF CALIFORNIA**

In the matter of:

Resolution No. _____

**A RESOLUTION AMENDING THE PLACER COUNTY RECORDS RETENTION
SCHEDULE NO. 1 FOR COUNTYWIDE ACCOUNTING AND ADMINISTRATIVE
RECORDS**

The following **Resolution** was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held, JULY 11, 2006, by the following vote on roll call:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

Chairman of the Board of Supervisors

Attest:
Clerk of the Board

**THE BOARD OF SUPERVISORS OF THE COUNTY OF PLACER, STATE OF
CALIFORNIA, DOES HEREBY RESOLVE THAT:**

**WHEREAS, THE RECORDS MANAGEMENT DIVISION of the Administrative
Services Department has submitted to your Board an amended Countywide Accounting
and Administrative Records Retention Schedule No. 1 for certain County records.**

NOW, THEREFORE BE IT RESOLVED that the amended Countywide Accounting and Administrative Records Retention Schedule No. 1 as presented is approved for Countywide implementation and the Records Management Division shall distribute the schedule to all County departments.

BE IT FURTHER RESOLVED that the Administrative Services Department and all other departments are authorized to destroy or dispose of, on a continuous basis, pursuant to procedures established by the Records Management Division, the records, papers and documents described in the schedule according to the retention period stated on the schedule.

County of Placer
Countywide Accounting and Administrative Records Retention Schedule
(CAAR)

EXHIBIT "A"

ITEM NUMBER	TITLE	DESCRIPTION	OFFICIAL RECORD RETENTION PERIOD	DUPLICATE RECORD RETENTION PERIOD	REMARKS
*	Accident Reports - Employees	See Workers' Compensation Documentation. CAAR - 160.			
CAAR - 300	Accident Reports - Vehicles	Reports completed whenever a County vehicle is involved in an accident. Forms and related backup.	Retained by the CEO Risk Management Division for 5 years after closure.	Destroy when obsolete or superseded. Not to be kept longer than 5 years after closure.	Requires confidential destruction.
*	Accountability of Fixed Assets	See Fixed Asset Records. CAAR - 170.			
*	Adjust Payroll Balances	See Payroll Records. CAAR - 200.			
*	Agenda Item Summary Reports	See Board of Supervisors Resolutions. CAAR - 040.			
*	Agenda Item Transmittal Reports	See Board of Supervisors Resolutions. CAAR - 040.			
*	Agreements	See Contracts and Agreements. CAAR - 090.			
CAAR - 010	Appropriation Transfers (Budget Revisions)	Records of transfer of appropriations and revenues by Department, County Executive, and/or the Board of Supervisors.	Official records shall be maintained by the Auditor-Controller for 5 years, GC 26907.	Departments shall maintain records for 5 years or until audit is settled.	
CAAR - 310	Attendance Reports	Records of employee work attendance for internal use by departments. Not used by Personnel or Auditor to support a payroll transaction and does not include labor distribution report.	Official records shall be retained for 1 year.		

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County of Placer
Countywide Accounting and Administrative Records Retention Schedule
(CAAR)
EXHIBIT "A"

ITEM NUMBER	TITLE	DESCRIPTION	OFFICIAL RECORD RETENTION PERIOD	DUPLICATE RECORD RETENTION PERIOD	REMARKS
CAAR - 020	Audit Reports	Report of audit findings made by Auditor-Controller and/or Internal Audits Division of the County Executive Office.	Official records filed with the Clerk to the Board of Supervisors retained permanently by the Clerk. Auditor-Controller copy maintained for 5 years. CEO reports maintained by CEO for 5 years.	Departmental discretion.	
CAAR - 030	Auditor-Controller Period End Financial and Cost Accounting Reports	Period end departmental expenditure ledgers, revenue ledgers, funds ledgers, general ledgers, encumbrance reports. Includes monthly reports, year end financial report of Auditor-Controller, corrections, and backup.	Official records shall be maintained by the Auditor-Controller for at least 5 years.	Departments may destroy reports as updates are received. Year end reports should be maintained for 5 years or until audit is settled.	
*	Authorization for Travel and Expenses	See Claims. CAAR - 080.			
*	Blanket Purchase Order Releases	See Claims. CAAR - 080.			
CAAR - 040	Board of Supervisors Resolutions and Ordinances	Includes resolutions and ordinances acted upon by the Board of Supervisors and accompanying materials leading to board action, agenda item transmittal reports, and agenda item summary reports.	Official records shall be maintained permanently by the Clerk to the Board of Supervisors. Agenda item transmittal reports kept for 5 years.	Departmental discretion.	
CAAR - 050	Budget Records	Records used to prepare and support budget. Includes work papers, budget reports, and backup.	Official records shall be maintained by the Department, County Executive, and Auditor-Controller for at least 3 years.		

County of Placer
Countywide Accounting and Administrative Records Retention Schedule
(CAAR)

EXHIBIT "A"

ITEM NUMBER	TITLE	DESCRIPTION	OFFICIAL RECORD RETENTION PERIOD	DUPLICATE RECORD RETENTION PERIOD	REMARKS
CAAR - 320	Calendars	Recorded scheduling for meetings, appointments, travel, events, and other work related activities. Includes paper and electronic calendars, appointment books, logs, planners, and other related backup.	Destroy when obsolete, but not to exceed 5 years after calendar or fiscal year.	Destroy when obsolete. Not to be kept longer than 5 years.	
CAAR - 060	Cash Collections Records for Auditor-Controller	Documents monthly fees collected. Includes financial report to the Auditor-Controller, detailed collections, and trust fund transactions. Also see Deposit Records.	Official records shall be maintained by the Auditor-Controller for 5 years, GC 26907, GC 24356.	Departments shall maintain records for 5 years or until audit is settled.	
CAAR - 070	Certification Requests - Personnel	Form used to request a list of certified applicants to fill a job vacancy.	Official records shall be maintained by the County Personnel Department for 3 years after expiration of list of eligible employees.	Destroy when obsolete or superseded, but not longer than 3 years.	
*	Change of Status	See Personnel file. CAAR - 210.			
*	Charges to Departments	See Departmental Billings to Other Departments and Agencies. CAAR - 140.			
CAAR - 080	Claims, Purchase Orders, Purchase Requisitions, and Purchase Requests	Claims & requisitions for materials or services. Includes P.O., blanket P.O., sub purchase orders, purchase requests, all claims for reimbursements/travel, i.e., credit card claims, and invoices. Includes backup materials to support payments.	Claims and invoices shall be maintained by the Auditor-Controller for 5 years, GC 26907. Procurement Division keeps purchase requisitions for 5 years.	Departments shall maintain records for 5 years or until audit is settled.	
*	Conflict of Interest Statement	See Statement of Economic Interests. CAAR - 250.			

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County of Placer
Countywide Accounting and Administrative Records Retention Schedule
(CAAR)

EXHIBIT "A"

ITEM NUMBER	TITLE	DESCRIPTION	OFFICIAL RECORD RETENTION PERIOD	DUPLICATE RECORD RETENTION PERIOD	REMARKS
CAAR - 090	Contracts and Agreements - Routine	Routine rental, lease, maintenance, service, construction, and consulting agreements with all supporting documentation.	Official records shall be maintained by the Procurement Division along with P.O.'s for 7 years after completion of contract. Code of Civil Procedures (CCP 337). Limits action against entity to within 4 years of completion.	Departments shall maintain duplicate records until completion of contract.	
CAAR - 100	Correspondence - General	General or routine correspondence, issued or received by the department that does not document policy or the decision making process, and requires no further action or response. Filed alphabetically or by subject.	Retain records of complaints for 5 years, all others 1 year. However, any information on taxation and assessments should be retained for 7 years. R & T 465.	Destroy when obsolete.	
CAAR - 110	Correspondence - Policy	Records that document and support the formation of a specific policy and/or the decision making process to arrive at this policy. Usually filed by subject. Examples include major decisions affecting land development, organizational changes, changes to the County Code, unique and/or major purchases and acquisitions, incorporations, annexations, new taxes, fees, and fines.	Official records shall be maintained by the originating department permanently. Requires vital records protection.	Destroy when obsolete or superseded. Requires confidential destruction.	Microfilm should be considered the official storage medium for vital records.
CAAR - 120	Correspondence - Reading or Chronological	Correspondence, forms, memoranda or reports sent or received pertaining to program and administrative functions.	Official records retained for 3 years after the close of the calendar or fiscal year.	Destroy when obsolete. Not to exceed 3 years. Non record reference materials to be destroyed when obsolete or superseded.	

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County of Placer
Countywide Accounting and Administrative Records Retention Schedule
(CAAR)

EXHIBIT "A"

ITEM NUMBER	TITLE	DESCRIPTION	OFFICIAL RECORD RETENTION PERIOD	DUPLICATE RECORD RETENTION PERIOD	REMARKS
CAAR - 130	CAAR Retention Schedule	Records disposition schedule for common accounting and administrative records of the County.	Official record retained permanently by the Administrative Services Department, Central Service's Records Management.	Departments shall retain record while current. As amended schedules are received departments may destroy non-current schedules.	
CAAR - 140	Departmental Billings to Other Departments and Agencies	Billings for services provided by one county department to another. Includes invoices, detail, and related backup (also known as Intra-fund Transfer Records).	Official records shall be maintained by the Billing Department and the Auditor-Controller for 5 years, GC 26907.	Departments shall maintain records for 5 years or until audit is settled.	
*	Deposit Authorizations	See Deposit Records. CAAR - 150.			
CAAR - 150	Deposit Records	Records documenting receipt and deposit of funds in County Treasury. Includes deposit authorizations, to correct deposits forms, standard deposit form, and official receipts. See also Cash Collections Records for Auditor-Controller.	Official records shall be maintained by the Auditor-Controller for 5 years, GC 26907.2. Treasurer-Tax Collector will keep deposit authorizations permanently, GC 27001.	Departments shall maintain records for 5 years or until audit is settled.	Requires confidential destruction.
*	Detailed Collections	See Cash Collections Records. CAAR - 060.			
CAAR - 330	Electronic Mail	Letters, notes, memoranda, and attachments transmitted and received through an electronic mail system to conduct and expedite County business internally and externally.	Remains in personal mailbox for 45 days unless archived or deleted. Backed up on tapes monthly by I.T. Data Systems and remains offsite for 1 year.	Records archived or saved to floppy disk, compact disk, paper or other media must be destroyed in accordance with approved retention schedule.	E-mail is not to be considered personal or private property and is accessible and open to discovery.
*	Employee Benefits Claims	See Claims. CAAR - 080.			

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Revision Date: June 2006

County of Placer
Countywide Accounting and Administrative Records Retention Schedule
(CAAR)

EXHIBIT "A"

ITEM NUMBER	TITLE	DESCRIPTION	OFFICIAL RECORD RETENTION PERIOD	DUPLICATE RECORD RETENTION PERIOD	REMARKS
*	Employer's Report of Occupational Injury or Accident	See Workers' Compensation Documentation. CAAR - 160.			
*	Employment and Development Evaluations	See Personnel file. CAAR - 210.			
*	Encumbrance Records	See Auditor-Controller Period End Accounting Reports. CAAR - 030.			
*	Expenditure Ledgers (from Auditor-Controller).	See Auditor-Controller Period End Accounting Reports. CAAR - 030.			
*	Expenditure Transfers	See Revenue & Expenditure Transfers. CAAR - 240.			
*	Financial Report to the Auditor-Controller	See Cash Collections Records. CAAR - 060.			
CAAR - 170	Fixed Asset Records	Documentation supporting fixed asset transactions, includes accountability of fixed assets, fixed asset inventories, and related records.	Official records shall be maintained by the Auditor-Controller for at least 5 years GC 24051. Official records relating to land, and/or structures and improvements retained for the life of the asset or until it is sold or transferred, whichever occurs first but not less than 5 years.	Departments shall maintain records for 5 years or until audit is settled.	

EXHIBIT "A"

County of Placer Countywide Accounting and Administrative Records Retention Schedule (CAAR)

ITEM NUMBER	TITLE	DESCRIPTION	OFFICIAL RECORD RETENTION PERIOD	DUPLICATE RECORD RETENTION PERIOD	REMARKS
*	Funds Ledgers (from Auditor-Controller)	See Auditor-Controller Period End Accounting Reports. CAAR - 030.			
*	Garage Billing Records	See Departmental Billings to Other Departments and Agencies. CAAR - 140.			
*	General Ledgers (from Auditor-Controller)	See Auditor-Controller Period End Accounting Reports. CAAR - 030.			
CAAR - 340	Grants	Documentation that includes proposals, program information, accounting detail, financial reports, and related backup.	Official copy maintained by originating department and destroyed in accordance with the grant or 5 years after termination, whichever occurs last. GC34090.	Destroy when obsolete.	Grants that establish or continue County policy or programs should be retained permanently.
*	Labor Distribution Report	See Auditor-Controller Period End Financial and Cost Accounting Reports. CAAR - 030.			
CAAR - 350	Leases - Real Property	Contracts and related materials to lease real estate belonging to the County or private sector.	Official records destroyed 4 years after termination of occupancy. CCP337.2	Destroy 4 years after termination of occupancy. CCP337.2	Rent invoices and lease payment files may be destroyed after 5 years. See Cash Collections. CAAR - 060.
CAAR - 180	Maintenance Work Orders	Form sent to Buildings and Grounds Division requesting service.	Official records shall be maintained by the Buildings and Grounds Division for 2 years.	Departmental discretion, but not to exceed 2 years.	

EXHIBIT "A"

County of Placer Countywide Accounting and Administrative Records Retention Schedule (CAAR)

ITEM NUMBER	TITLE	DESCRIPTION	OFFICIAL RECORD RETENTION PERIOD	DUPLICATE RECORD RETENTION PERIOD	REMARKS
*	Mileage Claims	See Claims. CAAR - 080.			
CAAR - 190	Minutes of the Board of Supervisors	Informational copy of the Board of Supervisors minutes distributed to departments.	Official records retained permanently by the Clerk to the Board of Supervisors.	Departmental discretion.	
*	Notice of Employment	See Personnel File. CAAR - 210.			
*	Official Receipts	See Deposit Records. CAAR - 150.			
*	Payroll Certifications	See Payroll Records. CAAR - 200.			
CAAR - 200	Payroll Records	Records used by the Auditor-Controller and the Personnel Department to process payroll transactions. Includes all input documents, i.e., Personnel Action Forms, payroll adjustment records, payroll certifications, and employee time sheets (green bar).	Official records shall be maintained by the Auditor-Controller and the Personnel Department for 5 years.	Backup or supporting materials used by each department shall be retained for 5 years or until audit is settled.	Requires confidential destruction.
CAAR - 210	Personnel File	File on employee's personnel activities. Includes job applications, resumes, performance evaluations, personnel forms such as change of status and notice of employment, request for leave without pay, correspondence, etc.	Official records shall be maintained by the Personnel Department permanently, Section 14.825 of the Placer County Code. Other records, including correspondence, applications for employment (not initial application), examination records, and reports retained at the discretion of the Director.	Departmental personnel records may be destroyed by the Department Head 5 years after termination of employee with the consent of the Civil Service Commission after consultation with County Counsel, Section 14.825 of the Placer County Code. Requires confidential destruction.	Requires confidential destruction.

EXHIBIT "A"

County of Placer Countywide Accounting and Administrative Records Retention Schedule (CAAR)

ITEM NUMBER	TITLE	DESCRIPTION	OFFICIAL RECORD RETENTION PERIOD	DUPLICATE RECORD RETENTION PERIOD	REMARKS
CAAR - 220	Petty Cash Records	Documentation of payments made from the petty cash account.	Official records shall be maintained by the Department for 5 years, GC 26907.		
*	Policy	See Correspondence. CAAR - 110.			
CAAR - 230	Pool Car Authorizations	Signed authorization allowing use of a pool car.	Official records shall be maintained by the Garage Division for 5 years.	Departmental discretion, but not to exceed 5 years.	
*	Printing Services Work Order	See Departmental Billings to Other Departments and Agencies. CAAR - 140.			
CAAR - 360	Project Files - Community Development	Bids, contracts, permits, plans, construction and environmental documentation, reports, completed studies including design and safety records, correspondence, memoranda, and related materials subject to the project.	Official records to be kept permanently. GC34090a; H&S19850. Requires vital record protection.	Destroy 10 years after completion. CCP337.15. Keep blueprints until superseded.	Microfilm should be considered the official storage medium for vital records. Financial records pertaining to project should not exceed 10 years after final payment.
*	Purchase Orders	See Claims. CAAR - 080.			
*	Purchase Requisitions	See Claims. CAAR - 080.			

EXHIBIT "A"

County of Placer Countywide Accounting and Administrative Records Retention Schedule (CAAR)

ITEM NUMBER	TITLE	DESCRIPTION	OFFICIAL RECORD RETENTION PERIOD	DUPLICATE RECORD RETENTION PERIOD	REMARKS
CAAR - 370	Reference Materials	Informational copies of records, periodicals, publications, editorials, catalogs, manuals, rough notes, calculations or drafts. Classified as informational, non-record material, such as library and museum materials, intended solely for reference or exhibition.	Destroy when obsolete or superseded.	Destroy when obsolete or superseded.	
*	Report of Cash Difference	See Auditor-Controller Period End Accounting Reports. CAAR - 030.			
*	Request for Expenditure Correction	See Auditor-Controller Period End Accounting Reports. CAAR - 030.			
*	Request for Leave without Pay	See Personnel file. CAAR - 210.			
*	Resolution to Board of Supervisors	See Board of Supervisors Resolutions. CAAR - 040.			
CAAR - 240	Revenue and Expenditure Transfers (Formerly Called Journals)	Documents transfer of funds from expenditure, revenue, and fund accounts. Also used to set up contracts, and make adjustments to encumbrances, accounts payable, accounts receivable, and other accounts.	Official records shall be maintained by the Auditor-Controller for 5 years.	Departments shall maintain records for 5 years or until audit is settled.	Requires confidential destruction.
*	Revenue Ledgers (from Auditor-Controller)	See Auditor-Controller Period End Accounting Reports. CAAR - 030.			
*	Revenue Transfers	See Revenue & Expenditure Transfers. CAAR - 240.			

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EXHIBIT "A"

County of Placer Countywide Accounting and Administrative Records Retention Schedule (CAAR)

ITEM NUMBER	TITLE	DESCRIPTION	OFFICIAL RECORD RETENTION PERIOD	DUPLICATE RECORD RETENTION PERIOD	REMARKS
*	Salary Increase Reports (Personnel Action Form)	See Payroll Records. CAAR - 200.			
*	Standard Deposit Form	See Deposit Records. CAAR - 150.			
CAAR - 250	Statement of Economic Interest	Annual statement of Public Officials disclosing financial interests as required by the Political Reform Act (also known as Conflict of Interest Statement).	Official record shall be maintained by County Elections Division. Original statements of statewide elective office holders retained permanently, all others for 7 years. GC81009(e).	Destroy records after 4 years. GC81009(f).	Requires confidential destruction.
*	Telephone Billing Records	See Departmental Billings to Other Departments and Agencies. CAAR - 140.			
*	To Correct Deposits Records	See Deposit Records. CAAR - 150.			
*	Transfers	See Revenue & Expenditure Transfers. CAAR - 240.			
*	Travel Requests	See Claims. CAAR - 080.			
*	Trust Fund Transactions	See Cash Collections Records. CAAR - 060.			
*	Tuition Reimbursement Claim	See Claims. CAAR - 080.			
*	Year End Financial Reports to the Auditor-Controller	See Auditor-Controller Period End Accounting Reports. CAAR - 030.			

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County of Placer
Countywide Accounting and Administrative Records Retention Schedule
(CAAR) **EXHIBIT "A"**

ITEM NUMBER	TITLE	DESCRIPTION	OFFICIAL RECORD RETENTION PERIOD	DUPLICATE RECORD RETENTION PERIOD	REMARKS
CAAR-160	Workers' Compensation Documentation	Initial report required by the State of California describing an employee's injury or accident.	Official records shall be maintained by the CEO Risk Management Division for 5 years following the end of the year to which they relate. 29 CFR 1952.4, 29 CFR 1904.6.	Destroy when obsolete. Not to be kept longer than 5 years.	Requires confidential destruction.
<p>Note: Placer County government offices that create and/or maintain records, official or duplicate, are required to follow the guidelines set forth by the Countywide Accounting and Administrative Records (CAAR) Retention Schedule, regardless of record format.</p>					

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