

**POLICY 2145** Record Management and Retention

EFFECTIVE DATE	9/28/2023	VERSION # 2
DATE OF LAST REVISION	8/30/2023	NEXT REVIEW DATE 7/1/2025

APPLIES TO

Division	Districtwide
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VERSION	REVISION DATE	DESCRIPTION OF CHANGE/SUPERSEDE	AUTHOR
1	2011	Initial	unknown
2	8/30/2023	Updated to clarify practices and remain compliant with Government Code 60200 - 60204	Holli Drobny

RATIONALE

The purpose of this policy is to provide guidelines to staff pursuant to Government Code section 60201(d) regarding the retention or disposal of District records; provide for the identification, maintenance, safeguarding and disposal of records in the normal course of business; ensure prompt and accurate retrieval of records; and ensure compliance with legal and regulatory requirements. Note that there is a separate policy for Electronic Document Retention (Policy #2430)

TERM	DEFINITION
Authorization	Subject to Government Code section 60201(d), approval from the General Manager, as authorized by the District's Board of Directors
Accounting Records	<p>Include but are not limited to the following:</p> <ul style="list-style-type: none"> • Invoices • Warrants • Requisitions/Purchase Orders (attached to invoices) • Cash Receipts • Claims (attached to warrants in place of invoices) • Bank Statements • Bank Deposits • Checks • Bills • Various accounting authorizations taken from Board minutes, resolutions or contracts <p>JOURNALS</p> <ul style="list-style-type: none"> • Cash Receipts • Accounts Receivable or Payable Register • Check or Warrant (payables)

TERM	DEFINITION
Accounting Records	<ul style="list-style-type: none"> • General Journal • Payroll Journal <p>LEDGERS</p> <ul style="list-style-type: none"> • Expenditure • Revenue • Accounts Payable or Receivable Ledger • Construction • General Ledger • Assets/Depreciation <p>TRIAL BALANCE</p> <p>STATEMENTS (Interim or Certified - Individual or All Fund)</p> <ul style="list-style-type: none"> • Balance Sheet • Analysis of Changes in Available Fund Balance • Cash Receipts and Disbursements • Inventory of Fixed Assets (Purchasing) <p>JOURNAL ENTRIES</p> <p>PAYROLL and PERSONNEL RECORDS include but are not limited to the following:</p> <ul style="list-style-type: none"> • Accident reports, injury claims and settlements • Applications, changes or terminations of employees • Earnings records and summaries • Fidelity Bonds • Garnishments • Insurance records of employees • Job Descriptions • Medical Histories • Retirements • Timecards <p>OTHER</p> <ul style="list-style-type: none"> • Inventory Records (Purchasing) • Capital Asset Records (Purchasing) • Depreciation Schedule • Cost Accounting Records
Life	The inclusive or operational or valid dates of a document.
Record - Electronic	<ul style="list-style-type: none"> • Text messages, voicemail messages, social media posts, and email messages sent or received in the conduct of District business.
Record – Permanent	Records considered unique or so valuable in documenting the history or business of an organization that they are preserved in an archive.
Record - Public	Vital and important records, regardless of recording media, are those having legal, financial, operational, or historical value to the District. Communications that are

TERM	DEFINITION
<p>Record - Vital</p>	<p>primarily personal, containing no more than incidental mentions of agency business, generally will not constitute public records.</p> <p>Records which, because of the information they contain, are essential to one or all the following:</p> <ul style="list-style-type: none"> • The resumption and/or continuation of operations; • The re-creation of the legal and financial status of the District, in case of a disaster; • The fulfillment of obligations to bondholders, customers, and employees. <p>Vital records include but are not limited to the following:</p> <ul style="list-style-type: none"> • Agreements • (Annexations and detachments • As-built drawings • Audits • Contract drawings • Customer statements • Deeds • Depreciation schedule • Disposal of surplus & excess property • Disposal of scrap materials • District insurance records • District water rights • Employee accident reports, injury claims & settlements • Employee earning records • Employee fidelity bonds • Employee insurance records • Encroachment permits (by others) • Encroachment permits • Facility improvement plans • Improvement districts • Individual water rights • Individual claims/settlements • Inventory • Journal vouchers • Ledgers • Licenses & permits (to operate) • Loans & grants • Maps • Minutes of Board meetings • Payroll register • Policies, Rules & Regulations • Purchase orders & requisitions • Restricted materials permits • Rights of ways & easements • Spray permits • Statements of Economic Interest

TERM	DEFINITION
Records Series	A group of records, generally filed together, and having the same reference and retention value.
Records Disposal	The planning for and/or the physical operation involved in the authorized destruction of records pursuant to the approved Records Retention Schedule.
Records Retention Schedule	The consolidated, approved schedule list of all District records which timetables the life and disposal of all records.
Retention Code	Abbreviation of retention action which appears on the retention schedule.

PROCEDURE

Under the provisions of Government Code §§ 60200-60204, and the guidelines prepared by the State Controller's office and the Controller's Advisory Committee for Special Districts, the following qualifications will govern the management, retention, and disposal of records of the District.

Subject to the foregoing, the General Manager is authorized by the Board of Directors to interpret and implement this policy, and to destroy any or all such records, papers and documents that meet the qualifications governing the retention and disposal of records, specified below and under applicable law, after consultation with the General Counsel.

Record Inventory

The first step in Record Management is a Record Inventory. Agencies should know what records they have, where the records are kept, the volume, and how the records are used. This information is essential for developing a Records Retention Schedule to document the agency's normal course of doing business.

Retention And Disposal

- A. Unless otherwise provided by law, all government records should adhere to a minimum two year retention period ([Government Code §§34090](#)).
- B. Duplicate records, papers and documents may be destroyed at any time without Board authorization, advice of the General Counsel, or copying to photographic or electronic media.
- C. Originals of records more than two years old that were prepared or received in any manner other than under a specific State or Federal statute may be destroyed without the necessity of copying to photographic or electronic media except for permanent records of the District, as defined in this policy and under applicable law.
- D. In no instance should records be destroyed where there is a continuing need for such records for such matters as pending litigation, special projects, etc.
- E. Records which are not expressly required by law to be preserved may be destroyed before the end of their retention period if all the following conditions are met:

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- a. The record is photographed or copied to an approved electronic media.
 - b. The device used to reproduce such record, paper or document on film, or retrieves and prints the document from the electronic media, is one which accurately reproduces the original thereof in all details; and,
 - c. The photographs and other reproductions on film are placed in conveniently accessible files and provisions are made for preserving, examining, and using the same, together with documents stored via electronic media.
- F. Any accounting record (except the journals and ledgers) which are more than five years old and which were prepared or received in any manner other than pursuant to State statute may be authorized for destruction, provided that:
 - a. There is no continuing need for said record, i.e., long-term transactions, special projects, pending litigations, etc., and;
 - b. There exists in a permanent file, an audit report or reports covering the inclusive period of said record, and that;
 - c. Said audit report or reports were prepared pursuant to procedures outlined in [Government Code section 26909](#) and other State or Federal audit requirements, and that;
 - d. Said audit or audits contain the expression of an unqualified opinion.
- G. Any accounting record created for a specific event or action may be destroyed upon authorization five years after said event or action has in all respects terminated. Any source document detailed in a register, journal, ledger or statement may be authorized for destruction five years from the end of the fiscal period to which it applies.
- H. Payroll and Personnel Records
 - a. The District shall maintain and preserve any and all applications, personnel, membership, or employment referral records and files for a minimum period of four years after the records and files are initially created or received ([Government Code 12946](#)).
 - b. Records needed for retirement benefit verification must be retained for 75 years after separation from the District.
 - c. Original personnel records may, upon authorization, be destroyed seven years' following employee separation, provided said records have been electronically duplicated and qualify for destruction in accordance with sections above.
- I. Records of proceedings for the authorization of long-term debt, bonds, warrants, loans, etc., after issuance or execution may be destroyed if electronically duplicated as provided for in sections above. Terms and conditions of bonds, warrants, and other long-term agreements should be retained until final payment, and thereafter may be destroyed in less than 10 years if electronically duplicated as provided for in sections above. Paid bonds, warrant certificates and interest coupons may be destroyed after six months if detailed payment records are kept for 10 years.
- J. Minutes of the meetings of the Board of Directors shall be retained indefinitely in their original form. However, meeting minutes may, upon the General Manager's authorization,

be destroyed if they are electronically duplicated as provided for in sections above.

Recording tapes (or other media) of Board meetings will be kept for a period of two years from the date of the recorded meeting, after which they will be destroyed.

- K. Construction records, such as bids, correspondence, change orders, etc., shall not be kept in excess of seven years unless they pertain to a project which includes a guarantee or grant and, in that event, they shall be kept for the life of the guarantee or grant plus seven years. As-built plans for any public facility or works shall be retained as long as said facility is in existence.
- L. Contracts should be retained for their lives plus seven years. Any unaccepted bid or proposal for the construction or installation of any building, structure or other public work which is more than two years old may be destroyed.
- M. Property records, such as documents of title, shall be kept until the property is transferred or otherwise no longer owned by the District.
- N. For records existing in paper form, retention periods apply to the original paper copy only. Drafts (i.e., initial or preliminary versions) may be disposed of at any time. Duplicate copies and electronic copies may be disposed of at any time at the discretion of the District's management unless the original has been lost. Electronic records will be retained as if they were paper documents. Therefore, any electronic files, including emails that fall into one of the document types in this Policy will be maintained for the appropriate amount of time.
- O. Confidentiality. The District is committed to ensuring the security and confidentiality of all records within its custody or control containing personal, confidential, or proprietary information. When such records are due to be destroyed under this Policy, they will be shredded, erased, or otherwise modified or destroyed to make them unreadable or undecipherable through any means.

Exceptions

- A. Legal Requirements. To the extent that any Applicable Laws exceed the retention periods in this Policy, the Applicable Laws will control.
- B. Legal Hold. All Records required to be retained due to pending or threatened litigation or investigation shall be retained for so long as the legal hold is active.
- C. Contractual Requirements. To the extent that contractual records retention requirements exceed the retention periods in this Policy or specify the retention of Records not listed in the Policy, the contractual requirements will control. No originals of Records related to open contracts and subject to contractual retention requirements may be destroyed without the approval of the General Manager, who will consult with other District personnel as necessary

Record Retention Schedule

The Record Retention Schedule (RRS) defines when the destruction or disposition of certain documents is appropriate and will not adversely affect the interests of the District or the public.

Each Division within the District is responsible for complying with the RRS. Each Division must request authorization to dispose of records that require Board Authorization, as indicated in the

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chart below. District staff should review their Record Inventory annually. When appropriate, staff should request authorization of document destruction using the *Record Disposal Request Form*.

Type of Record	Years	Board Authz.	Conditions
Originals of records that were prepared or received in any manner other than under State or Federal statute.	2 years after its creation	Yes	All government records should adhere to a minimum two-year retention period.
Duplicate records.	-	No	Can destroy at any time.
Records where there is a continuing need for matters such as pending litigation, special projects, etc.	-	-	Keep indefinitely
Original/hardcopy records which are not expressly required by law to be filed with the District and preserved.	-	No	Hardcopy records can be destroyed before their retention period is met IF the records are properly digitized and there's not a specific requirement in law for the document to be filed with / retained by the agency.
Audited accounting records	5 years after the end of the audit	Yes	
Any accounting record created for a specific event or action	5 years after the end of the specific event or action	Yes	
Volunteer paperwork	4 years following volunteer separation	Yes	If business need dictates keeping records longer, it's allowable.
Payroll and personnel records that are not needed for retirement benefit verification.	4 years following employee separation	Yes	A retention of 4 years after separation is the minimum required by law for personnel records not needed for retirement benefit verification

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Type of Record	Years	Board Authz.	Conditions
Payroll and personal records needed for retirement benefit verification	75 years following employee separation	Yes	
Incident reports related to participants	5 years after incident	Yes	
Records of proceedings for the authorization of long-term debt, bonds, warrants, loans, etc.	10 years following the final payment	Yes	Retained until final payment and thereafter may be destroyed in less than 10 years if electronically duplicated. (See section I for more information.)
Paid bonds, warrant certificates and interest coupons.	6 months	Yes	Retained for six months, if detailed payment records are kept for 10 years. (See section I for more information.)
Minutes of the meetings of the Board of Directors	-	-	Keep indefinitely. Originals may be destroyed provided they have been electronically duplicated in accordance with established standards for quality and electronic record storage and access.
Construction records, such as bids, correspondence, change orders, etc.	7 years following the end of the project	Yes	7 years following the end of the project or grant, whatever is applicable.
As-built plans for public facility	-	Yes	Keep as long as facility exists.
Contracts	7 years following the end of the contract	Yes	7 years following the end of the contract.
Unaccepted bid or proposal for contract	2 years following the end of the bid	Yes	

Type of Record	Years	Board Authz.	Conditions
Property Records	-	-	Kept until the property is no longer owned by the District.

Acknowledgement and Compliance

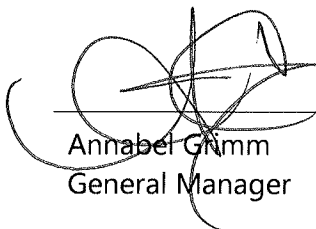
The District expects all employees, staff members, and Board Members to fully comply with this policy. Failure to retain documents for those minimum time periods could subject the District to penalties and fines, cause the loss of rights, obstruct justice, spoil potential evidence in a lawsuit, place the District in contempt of court, and seriously disadvantage the District in litigation. Additionally, an individual may put themselves at risk of fine and imprisonment for crimes relating to public records, documents and certificates (Government Code 60200-60201).

Thus, it is imperative that all employees, staff members, and Board Members fully understand and comply with this policy. Failure to comply with such may result in adverse action, up to and including termination. For these reasons staff member and Board Member of the Chico Area Recreation and Park District should be provided a copy of this policy and sign an acceptance of receipt of such.

Authority: Government Code §§ 60200 through 60204, Section 60201 for Special Districts; Government Code §§34090; Government Code §§12946; Government Code §§ 6200-6201


 Author (print and sign)

10/18/23
 Date


 Annabel Grimm
 General Manager

10/18/23
 Date

Approved by the Board of Directors on: **September 28, 2023**