	<b>DOCUMENT RETENTION &amp; DESTRUCTION POLICY AND PROCEDURE</b>	
<b>Revision No. Original</b>	<b>Guidelines for Records Retention and Destruction</b>	
<b>Effective Date: March 30, 2017</b>	<b>Approved By: S. MacDonald- Hopp</b>	<b>Page 1 of 29</b>

## 1. Purpose

The purposes of this Policy are to ensure that:

- a) Necessary records and documents (final and draft) are adequately protected and maintained; and
- b) Records (including notes; electronic and hard copy) that are no longer needed by CPS or are of no value are discarded at the proper time in compliance with applicable law.

## 2. Policy

This Policy outlines the retention and disposal of records and documents – both hard copy and electronic.


The records of CPS HR Consulting (hereafter “CPS”) are important assets. CPS records include essentially all records produced by employees, whether paper or electronic. A record may be as obvious as a memorandum, an e-mail, a contract or a case study, or something not as obvious, such as a computerized desk calendar, an audio recording, digital picture, an appointment book, or an expense record.

The law requires CPS to maintain certain types of records, usually for a specified period of time. Failure to retain those records for those minimum periods could subject an employee and CPS to penalties and fines, cause the loss of rights, obstruct justice, spoil potential evidence in a lawsuit, place CPS in contempt of court, or seriously disadvantage CPS in litigation.

CPS expects all employees to comply fully with any published records retention or destruction policies and schedules, provided that all employees should note the following general exception to any stated destruction schedule: **If you believe, or if you have reason to believe or CPS informs you, that records are relevant to litigation, or potential litigation (i.e., a dispute that could result in litigation), then you must preserve those records until it is determined the records are no longer needed.** That exception supersedes any previously or subsequently established destruction schedule for those records. If you believe that exception may apply, or have any question regarding the possible applicability of that exception, please contact the Chief Financial Officer.

## 3) Administration

Attached as Exhibit A is a Record Retention Schedule that is approved as the initial maintenance, retention and disposal schedule for physical records of CPS and the retention and disposal of electronic documents. The Chief Financial Officer (the “Administrator”) is the employee in charge of the administration of this Policy and the implementation of processes and procedures to ensure that the Record Retention Schedule is followed. The Administrator is also authorized to: make modifications to the Record Retention Schedule from time to time to ensure that it is in compliance with local, state and federal laws and includes the appropriate document and record categories for CPS; monitor local, state

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and federal laws affecting record retention; annually review the record retention and disposal program; and monitor compliance with this Policy.

#### 4) **Suspension of Record Disposal In Event of Litigation or Claims**

In the event CPS is served with any subpoena or request for documents; or any employee becomes aware of a governmental investigation or special, non-routine audit concerning CPS; or the commencement of any litigation against or concerning CPS, such employee shall inform the Administrator and any further disposal of documents shall be suspended until such time as the Administrator, with the advice of counsel, determines otherwise. The Administrator shall take such steps as are necessary to promptly inform all staff of any suspension in the further disposal of documents.

#### 5) **Applicability**

This Policy applies to all physical and electronic records which may come into CPS' possession and those generated in the course of CPS' operation, including both original documents and reproductions.

#### 6) **Special Considerations**

From time to time CPS shall establish or update retention or destruction policies or schedules for specific categories of records in order to ensure legal compliance, and also to accomplish other objectives, such as preserving intellectual property and cost management. Several categories of documents that bear special consideration are identified below. While minimum retention periods are suggested, the retention of the documents identified below and of documents not included in the identified categories should be determined primarily by the application of the general guidelines affecting document retention identified above, as well as changes in any applicable federal and state laws, pending litigation, open records act requests, or any other pertinent factors.

Intellectual property is defined as a property right that can be protected under federal and state law, including copyrightable works, ideas, discoveries, and inventions. The term "intellectual property" relates to intangible property such as patents, trademarks, copyrights, and trade secrets. Some examples of intellectual property are computer software (source code), training content, logos and slogans.


A work "made for hire" (work for hire) is a work created by an employee as part of their job. According to copyright law in the United States and certain other copyright jurisdictions, if a work is "made for hire", CPS—not the employee—is considered the legal author.

Materials developed by CPS that are used by our Clients, including Test Rental exams, should be marked "Property of CPS HR Consulting".

#### 7) **Specific Guidelines**


The following information should be used in conjunction with the Records Retention Schedule that is attached to this Policy as Exhibit A (Records Retention Schedule).

- a) Joint Powers Authority, Board and Board Committee Materials. Joint Powers Authority formation documents, amendments, resolutions, bylaws, meeting minutes or any other organizational records should be retained permanently. A clean copy of all Board and Board Committee

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materials should be kept for no less than three (3) years.

- b) Sales Documents. CPS should retain final copies of sales documents for no less than four (4) years.
- c) Client Files. CPS should retain client files for four (4) years unless specified otherwise by contract. If the work is performed under a master or multi-year agreement, the end date of the agreement and not the work effort governs. Retention of electronic information beyond the standard four (4) year retention period should only occur if there is a contractual requirement to do so.
- d) Tax Records. Tax records include, but may not be limited to, documents concerning payroll, expenses, proof of deductions, business costs, accounting procedures, and other documents concerning CPS' revenues. Tax records should be retained for no less than six (6) years from the date of filing the applicable return for the State of California and five (5) years for federal government tax returns.
- e) Employment, Payroll and Human Resource Records. Employee personnel records should be retained for three (3) years after separation. Records of all non-hired applicants should be retained for two (2) years. Job descriptions and personnel count records should be retained for three (3) years. Retirement records should be retained permanently. I-9 forms should be retained for three (3) years after hiring, or one (1) year after the date of termination, whichever is later. Payroll deductions, rates of pay, assignments and attachments should be retained for seven (7) years after termination of employment. Employee Deduction Authorizations should be retained for seven (7) years post termination. Labor distribution cost records and payroll registers should be retained for seven (7) years. Timesheets should be retained for two (2) years. Individual employment contracts and records of commissions, earnings, bonuses, incentives and awards should be retained for seven years (7) after separation. A copy of the employee handbook should be retained permanently.
- f) Finance Records. Data related to Acquisitions/ Divestitures, Year End Financial Statements, audit reports and Depreciation Schedules should be retained permanently.
- g) Accounting Records. Notwithstanding any legal requirement, bank statements, wire transfers, deposit receipts and cancelled checks should be retained no less than four (4) years after successful audit. Accounts payable, accounts receivable, chart of accounts, expense records (other than expense reimbursements), ledgers, journals, inventory records, loan documents, purchase orders and sales records should be retained no less than four (4) years after successful audit. Original journals, statements and ledgers may only be destroyed if they have been audited and CPS has retained an electronic copy.

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## 8) Procedures

Electronic materials (includes Client Files): Beginning on January 1, 2017, all existing SharePoint libraries will be assigned a destruction date based on the day the project is closed, which is defined by either the date of last payment or terms specified in the contract. The Contracts Manager or designee will calculate the destruction date of the files based on their contractually specified date (if it exists) or by the standard four (4) year retention period. At this point, all files will be converted to records, which is defined as the locking of all electronic files for the project in a “read only” state where they remain unchanged until the destruction date.

For internal files not tied to a client project, the criterion used to select the retention period is based upon the “last modified” date of the file, which is defined as the last time the file was changed. The actual classification of the retention period of internal files must be calculated by the data owner as part of their work process and the files must be sanitized of all client-specific information to qualify for retention.

There will be random quarterly compliance audits by the Contracts Manager and extensions will be discussed with the Library owner.

Hard copy materials: Boxes placed in CPS storage (on or offsite) must contain a label detailing the contents, project name, owner, and destruction date (or other key identifying information, such as fiscal year).

For items which are project related that can be scanned as generated (i.e., not accumulated) and the hard copy material then destroyed, these items should be sent to a CPS HR representative upon project close. These materials will then be scanned, saved in the applicable SharePoint library, and the hard copy material will be shredded.

On a yearly basis, a designee from Products and Services will review the material in CPS storage and destroy applicable materials. Additionally, each year, a communication will be sent to all employees (full-time and project consultants) advising to provide any accumulated hard copy material to a CPS HR representative in Sacramento, CA.

For other items that need to be saved in hard copy, these items should be sent to a CPS HR representative upon project close.

## 9) Records Retention Schedule

The Records Retention Schedule, attached as Exhibit A, includes the legal basis for this Policy. The Records Retention Schedule is intended to be a general guideline and is not to be considered inclusive of all documents and records that should be retained. Additionally, this Policy is not static and should be updated as applicable laws are implemented or changed to ensure continued legal compliance.

**Exhibit A**

**RECORDS RETENTION SCHEDULE**

Destruction of any record must be authorized by the legislative body. (Gov. Code §§ 60200 - 60204.)

Type of Record	Category	Description or Example of Record	Legal Authority	Legal Retention Period
Accident/Illness Reports	Administration	Not a public record; For Employee Medical Records & Employee Exposure Records regarding exposure to toxic substances or harmful physical agents --includes Material Safety Data Sheets (MSDS)  Does NOT include: health insurance claims; first aid records of one-time treatments for minor injuries; records of employees who worked less than one (1) year if records are given to employee upon termination	8 CCR 3204(d)(1)(A)(B) GC 6254(c)	Length of employment + 30 years
Accidents/Damage to CPS Property	Administration	Risk management administration	CCP 337.15	10 years
Accounts Payable (Journals, Statements, etc.)	Finance	Journals, statements, asset inventories, account postings with supporting documents, vouchers	CCP 337 26 CFR 31.6001-1(e)(2) Sec. of State Guidelines recommendation	Until audited + 4 years
Accounts Payable (Invoices, Purchase Orders, etc.)	Finance	Invoices, reports, investments, purchase orders	CCP 337 26 CFR 31.6001-1(e)(2) Sec. of State Guidelines recommendation	Until audited + 4 years

1470034.2 7695-001 Legal Authority Abbreviations

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Accounts Payable (Expense Reimbursements)	Finance	Expense reimbursements to employees; travel expense reimbursements or travel compensation	GC 26202 Sec. of State Local Gov't Records Mgmt. Guidelines	Audit + 4 years
Accounts Receivable	Finance	Checks received, reports, investments, receipt books, receipts for deposited checks or currency, cash receipts, etc.	CCP 337 26 CFR 31.6001-1(e)(2) Sec. of State Guidelines recommendation	Until audited + 4 years
Accounting Records – General Ledger	Finance	General Ledger	GC 26202 CCP 337 Sec. of State Local Gov't Records Mgmt. Guidelines	Until audited + 4 years [Published articles show 4 – 7 years retention as typical.] Sec. of State Guidelines recommends permanent retention. [May be revised at a later time by Sec. of State.]
Accounting Records – Permanent Books of Accounts	Finance	Records showing items of gross income, receipts and disbursements (including inventories, per IRS regulations)	26 CFR 1.6001-1(c) &(e)	Permanent
Affidavits of Publication / Posting	Administration	Legal notices for public hearings, publication of resolutions, etc.	GC 26202	2 years
Agendas / Agenda Packets	Administration	Includes <del>original</del> - <del>electronic</del> agendas for JPA, Board of Directors and Board Committee meetings / special meeting notices / certificates of posting, etc.	GC 26202 Sec. of State Local Gov't Records Mgmt. Guidelines	<del>Current + 2 years-</del> <del>Administrative preference: 3-</del> <del>years</del> Permanent

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Agenda Reports (staff reports)	Administration	Documentation received, created and/or submitted to JPA, Board of Directors, or Board Committee	GC 2620 2 Sec. of State Local Gov't Records Mgmt. Guidelines	Current + 2 years Administrative preference: 3 years
Agreements (see also Contracts)	Administration	Original contracts and agreements and back-up materials, including leases, license agreements, service/maintenance contracts, etc.	CCP 337 CCP 337.2 CCP 343	4 years after termination/ completion
		Original contracts/agreements regarding the development of real property, design, specifications, surveying, planning, supervision, testing, or observation of construction or improvement to real property; may include records of retention releases, retention withheld, change orders, etc.	CCP 337.15	10 years after termination/completion
Annual Financial Report (Year-end Financial Statement)	Finance	May include independent auditor analysis	GC 26202 Sec. of State Local Gov't Records Mgmt. Guidelines	Until audited + 7 years Administrative preference: permanent retention
Audit Hearing or Review	Finance	Documentation created and or received in connection with an audit hearing or review	GC 26202	2 years

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Audit Reports	Finance	Financial services; internal and/or external reports	GC 26202 Sec. of State Local Gov't Records Mgmt. Guidelines	Minimum retention: current + 4 years  Sec. of State Guidelines recommends permanent retention – may be revised at a later time.  Administrative preference: permanent retention
Bank Account Reconciliations	Finance	Bank statements, canceled checks, receipts, certificates of deposit, etc.	CCP 337 26 CFR 31.6001-1(e)(2) Sec. of State Local Gov't Records Mgmt. Guidelines	4 years  Sec. of State Guidelines recommends until audited + 5 years
Brochures/ Publications	Administration	Retain selected documents only for historic value.	GC 26202	2 years
Budget, Annual	Finance	Annual operating budget approved by legislative body	GC 26202 Sec. of State Local Gov't Records Mgmt. Guidelines	Sec. of State recommends permanent retention. May be revised at a later time.

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California State Tax Records	Finance	Forms filed annually; quarterly and year-end reports	R&TC 19530 R&TC 19704	6 years
Cal-OSHA	Administration	Personnel-Logs, Supplementary Record, Annual Summary (Federal & State-Cal OSHA)	LC 6410	5 years * Cal-OSHA shall not supersede Federal OSHA
Checks – CPS-issued	Finance	CPS checks paid – expense reimbursement to employees; payments to independent contractors; etc. Includes check copies; canceled or voided checks; electronic versions of checks	GC 26202 CCP 337	5 years
		CPS checks paid to vendors; other CPS payments. Includes check copies; canceled or voided checks; electronic versions of checks.	Sec. of State Local Gov't. Records Mgmt. Guidelines	Until audited +4 years
Claims Filed Against CPS	Administration	Paid/Denied	GC 26202;	Until settled + 2 years
Client Files	Administration	CPS client files and deliverables, including e-mails documenting approvals, critical changes, or other key project decisions.	CCP 337	Current + 4 years (unless specified otherwise by contract)

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Complaints - Miscellaneous	Administration	Miscellaneous complaints, not related to specific lawsuits involving CPS and not otherwise specifically covered by the retention schedule.	GC 26202	2 years
Comprehensive Annual Financial Reports (CAFR)	Finance	Finance	GC 26202; CCP 337	Until audited + 4 years
Conflict of Interest Code	Administration	Conflict of Interest Code – required under Political Reform Act; must be reviewed by July 1st of every even-numbered year and amended if necessary	GC 87300 et seq.	Permanent

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Contracts	Administration	Original contracts and agreements and back-up materials, including leases, service/maintenance contracts, etc.	CCP 337 CCP 337.2 CCP 343	4 years after termination/ completion
		Original contracts/agreements regarding the development of real property, design, specifications, surveying, planning, supervision, testing, or observation of construction or improvement to real property; may include records of retention releases, retention withheld, change orders, etc	CCP 337.15	10 years after termination/completion
Correspondence	Administration	General correspondence, including letters and e-mail; Various files, not otherwise specifically covered by the retention schedule.	GC 26202	2 years

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Credit Cards – CPS-owned	Finance	Credit card bills/statements and other records related to use of CPS-owned credit cards	GC 26202	7 years after date of payment
Deferred Compensation Reports	Finance	Finance - pension/retirement funds	29 CFR 516.5 29 CFR 1627.3	3 years
Demographic/ Statistical Data	Administration	Employee statistics, benefit activity, liability loss	GC 26202	Current + 2 years
DMV Driver Information Reports (DMV Pulls)	Finance	Personnel – not a public record	GC 26202 GC 6254(d)  Sec. of State Local Gov't. Records Mgmt. Guidelines;	2 years  Sec. of State recommends until termination + 7 years
Employee Benefits	Administration	Benefit plans (including “cafeteria” and other plans); health insurance programs; records regarding COBRA – extension of benefits for separated employees, insurance policies (health, vision, dental, deferred compensation, etc.)	29 USC 1027 28 CCR 1300.85.1 11 CCR 560 29 CFR 1627.3(b)(2)	For life of plan/policy + 6 years
Employee Bonds	Administration	Personnel fidelity bonds	GC 26202	While employed + 2 years

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Employee Files	Administration	Personnel--Not a public record.	GC 12946 GC 6254(c)	Length of employment + 7 years * Per CPRA, disclosure not required
Employee Information & Non-hired Applicant Identification Records (created or received)	Administration	Personnel--Data regarding race, sex, national origin of non-hired applicants & employees  [Employee data must be kept separate from their personnel files]	2 CCR 7287.0(b), (c)(2), (c)(3)	Current + 2 years
Employee Information - CEIR	Administration	Personnel--California Employer Information Report (for employers of 100 or more employees)	2 CCR 7287.0(a), 2 CCR 7287.0(c)(2) GC 12946	2 years
Employee Information, General	Administration	Records which contain name, address, date of birth, occupation , rate of pay and compensation	GC 12946 29 CFR 1627.3 LC 1174	Length of employment + 7 years
Employee Information, Payment of compensation	Administration	Rate of pay and weekly compensation earned	GC 26202	7 years after date of payment

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Employee, Medical & Exposure Records (toxic substances or harmful physical agents)	Administration	<p>Medical records are part of personnel file - -not a public record.</p> <p>Includes medical records made or maintained by a physician, nurse, or other health care personnel, or technician pertaining to employees exposed to toxic substances or harmful physical agents.</p> <p>Does <u>not</u> include first-aid records of one-time treatment made on-site by a non-physician or observation of minor scratches, cuts, burns, splinters, etc., which do not involve medical treatment, loss of consciousness, restriction of work or motion, or transfer to another job.</p> <p>(For employees of less than 1 year, no need to retain medical records regarding exposure to toxic substances/harmful physical agents if they are returned to employee upon termination)</p>	<p>GC 6254(c)</p> <p>29 CFR 1910.1020 8 CCR 3204 (d)(1)(A)(B)</p>	Length of employment + 30 years

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Employee, Non-safety	Administration	Non-safety employee records may include: Release Authorizations; Certifications; Reassignments; outside employment; commendations, disciplinary actions; terminations; Oaths of Office; evaluations-pre-employee medicals; fingerprints; identification cards (ID's)	29 CFR 1627.3 GC 12946	Length of employment + 7 years
Employee Programs	Administration	Includes EAP and Recognition	GC 26202 GC 12946	Current + 2 years
Employee, Recruitment	Administration	Alternate lists/logs, ethnicity disclosures, examination materials, examination answer sheets (excludes job bulletins, which will be kept permanently)	GC 12946 GC 26202 29 CFR 1602 et. seq. 29 CFR 1627.3	Current + 2 years
Employee, Reports	Administration	Employee statistics, benefit activity, liability loss	GC 26202	Length of employment + 7 years
Employee Rights - General	Administration	Policies	GC 12946 29 CFR 1602.31	Permanent
Employment Agreements	Administration	Individual employment agreements	CCP 337	Length of employment + 7 years

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Employment Applications - Not Hired	Administration	Applications submitted for existing or anticipated job openings, including any records pertaining to failure or refusal to hire applicant	GC 26202 GC 12946 29 CFR 1627.3	2 years
Employment Eligibility Verification (I-9 Forms)	Employment	Federal Immigration and Nationality Act; Immigration Reform/Control Act 1986	8 USC 1324a (b)(3) Pub. Law 99-603	3 years after date of hire, or 1 year after date of termination, whichever is later
Employment - Personnel (by name)	Administration	Paperwork documenting internal and external training	GC 26202 GC 12946	Length of employment + 7 years
Employment - Surveys and Studies	Administration	Includes classification, wage rates	GC 12946 GC 26202 29 CFR 516.6	5 years
Employment - Training Records, Non-Safety	Administration	Volunteer program training - class training materials, internships	GC 26202 GC 12946	Length of employment + 7 years
Employment - Vehicle Mileage Reimbursement Rates	Administration	Annual mileage reimbursement rates	GC 26202	Until superseded
ERISA Records (Employment Retirement Income Security Act)	Administration	Employee Retirement Income Security Act of 1974 - plan reports, certified information filed	29 USC 1027	Keep retirement records permanently

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**Exhibit A**

**RECORDS RETENTION SCHEDULE**

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ERISA Records	Administration	Employee Retirement Income Security Act of 1974 - records of benefits due	29 USC 1059	Permanently
Ethics Training Records (AB 1234; effective 1/1/06)	Administration	Records required to be kept under Gov. Code section 53235.2 (effective 1/1/06). Records must show dates that local officials satisfied the training requirements and the entity that provided the training	GC 53235.2	Length of employment + 7 years
Family and Medical Leave Act (Federal)	Administration	Records of leave taken, CPS policies relating to leave, notices, communications relating to taking leave	29 CFR 825.500 GC 12946	While employed +3 years (Federal) or 2 years (State)
Federal Tax Records	Finance	May include Forms 1096, 1099, W-4 and W-2	26 CFR 31.6001.1-4 26 CFR 31.6001-1(e)(2) 29 CFR 516.5-516.6	Current + 4 years Administrative preference: 5 years Length of employment + 7 years
Fixed Assets Inventory	Finance	Reflects purchase date, cost, account number	GC 26202	Until audited + 2 years
Fixed Assets Surplus Property	Finance	Auction; disposal – Listing of property; sealed bid sales of equipment	GC 26202 CCP 337	Until audited + 4 years

1470034.2 7695-001 Legal Authority Abbreviations

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Forms	Administration	Administrative - blank		Until Superseded
Fund Transfers	Finance	Internal; bank transfers & wires	GC 26202	Until audited + 2 years
Information Services, Information Technology – Database - Service Management System	Administration	Database for management of maintenance and operations for network, software and hardware systems	GC 26202	Transitory Record – Databases are maintained while active
Information Systems, Information Technology – Documentation & Manuals	Administration	Manuals & procedures for maintaining and operating software applications. Provided by the software developer or vendor, and occasionally modified/enhanced by IT	GC 26202	Until superseded
Information Systems, Information Technology – General IT Projects	Administration	Records, including reports, memos, emails and other correspondence, regarding various projects & tasks - not related to software or hardware acquisition	GC 26202	Current + 2 years
Information Systems, Information Technology – Hardware/Software Acquisition Projects	Administration	Projects generated from service requests/incidents	GC 26202	Current + 2 years

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Information Systems, Information Technology – License, Service, Maintenance & Support Agreements	Administration	Includes renewal notifications supporting original agreements	CCP 343	4 years
Information Systems, Information Technology – Technical Network Diagrams & Configuration Parameters	Administration	Dynamic documents related to network configuration	GC 26202	Maintain all technical network diagrams and configuration documents while they are active due to the transitory nature of the materials
Insurance	Administration	Personnel related	GC 26202	Length of employment + 7 years
Insurance Certificates	Administration	Liability, performance bonds, employee bonds, property: Insurance certificates filed separately from contracts, includes insurance filed by licensees.	GC 26202	Current + 2 years
Insurance, Joint Powers Agreement	Administration	Accreditation, MOU, agreements and agendas	GC 26202	Current + 2 years
Insurance, Liability/Property	Administration	May include liability, property, Certificates of Participation, deferred, use of facilities	GC 26202	Current + 2 years

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Insurance, Risk Management Reports	Administration	Federal OSHA Forms 200 and 101, 300 and 301; Loss Analysis Report; Safety Reports; Actuarial Studies	29 CFR 1904.44 GC 26202	5 years (Federal) 2 years (State)
Intellectual Property	Administration	Intangible property such as patents, trademarks, copyrights, and trade secrets. Some examples of intellectual property are computer software (source code), training content, logos and slogans.		10 years
Investment Reports, Transactions	Finance	Summary of transactions, inventory and earnings report	GC 26202 CCP 337  Sec. of State Local Gov't. Records Mgmt. Guidelines	Permanent
Invoices	Finance	Copies sent for fees owed, billing, related documents	GC 26202	Until audited + 2 years
Job Descriptions	Administration	Description of duties, qualifications, responsibilities for each position/classification/job title	29 CFR 1627.3	Permanently

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Joint Powers Authority – bylaws	Administration	Bylaws and any amendments adopted by the JPA – generally considered part of formation documents	GC 26202	Permanent
Joint Powers Authority – formation & organization	Administration	Joint Powers Authority formation documents and other organizational records	GC 26202	Permanent
Lease Agreement	Administration	Property or equipment	CCP 337 CCP 337.2 CCP 343	Until terminated + 4 years
Legal Notices/Affidavits of Publication	Administration	Notices of public hearings, proof of publication of notices	GC 26202	2 years
Legal Opinions	Administration	Confidential – not for public disclosure (attorney-client privilege)	GC 26202	Until superseded + 2 years Administrative Preference: Current + 7 years for matter-specific documents
Litigation	Administration	Case files (copies)	GC 26202	Until settled or adjudicated + 2 years
Marketing, Promotional	Administration	Brochures, announcements, etc.	GC 26202	Retire when they are no longer current

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Minutes - Joint Powers Authority, Board, and Board Committee	Administration	Minutes of CPS Board meetings. Documents are to be imaged immediately. <del>Paper</del> -Electronic records are to be maintained permanently by <del>the CPS Board</del> .	GC 26202	Permanent
Newsletter, CPS	Administration	May wish to retain permanently for historic reference.	GC 26202	2 years
Notices – Public Meetings	Administration	Joint Powers Authority, Board and Board Committee - Special Meetings	GC 26202	2 years
Oaths of Office	Administration	Elected and public officials – Board Members	GC 26202 29 USC 1113 Sec. of State Local Gov't. Records Mgmt. Guidelines	Current plus 6 years
OSHA	Administration	OSHA Log 200, Supplementary Record, Annual Summary (Federal & State-Cal-OSHA)	LC 6410; 29 CFR 1904.2 - 1904.6	5 years
OSHA - (Accident/Illness Reports)	Administration	Personnel - Employee Exposure Records & Employee Medical Records Not a public record	LC 6410; 8 CCR. 3204; GC 6254(c)	Duration of employment plus 30 years

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Payroll Deduction/ Authorizations	Finance	Finance	29 CFR 516.6(c) GC 26202	Length of employment + 7 years
Payroll - Federal/State Reports	Finance	Annual W-2's, W-4's, Form 1099s, etc.; quarterly and year-end reports	GC 26202	7 years
Payroll Records	Finance	Records that specify compensation paid to employees, officers – includes wages, salaries, commissions, bonuses, incentives, awards	GC 26202	7 years after date of payment
Payroll Records – Employee Information	Finance	Records showing employee information/data – names, addresses, etc.	29 CFR 516.5 LC 1174(d)	3 years from date of last entry
Payroll records, terminated employees	Finance	Finance files	29 CFR 516.5 GC 26202	7 years from date of last entry
Payroll, registers	Finance	Payroll registers, payroll reports  Registers that show labor costs by employee and program	29 CFR 516.5(a) LC 1174(d) GC 26202  Sec. of State Local Gov't Records Mgmt. Guidelines	7 years from date of last entry  Sec. of State recommends permanent retention

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Payroll, time cards/sheets	Finance	Employee	29 CFR 516.6; 8 CCR 11000-11150; LC 1174; Sec. of State Local Gov't Records Mgmt. Guidelines	2 years  Sec. of State Guidelines recommendation – until audited +6 years
Payroll - Wage Rates / Job Classifications	Finance	Employee records	GC 26202	While current + 7 years
PERS - Employee Benefits	Administration	Retirement Plan – annual reports required to be filed under ERISA  PERS Employee Benefit Plan- original documents or copies	29 USC 1027  29 CFR 1627.3(b)(2) GC 26202	Permanent
Personnel Policies- Rules and Regulations	Administration	Including employee handbooks, employee manuals, and other policies/procedures	29 CFR 516.6 29 CFR 1627.3(a)	Permanent
Personnel Records	Administration	Other records (not payroll) containing name, address, date of birth, occupation, etc., including records relating to promotion, demotion, transfer, lay-off, termination	29 CFR 1627.3	Length of employment + 7 years

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Petitions	Administration	Submitted to legislative bodies	GC 26202	Current + 2 years
Policies, Administrative	Administration	General policies and procedures, directives rendered by CPS not assigned a resolution number	GC 26202	Current + 2 years
Policies, CPS Board	Administration	Joint Powers Authority, Board and Board committee - Original policies adopted by CPS Board	GC 26202	Individual policy - Current + 2 years If attached to a resolution, keep resolution and policy permanently
Political Support/Opposition, Requests & Responses	Administration	Related to legislation.	GC 26202	2 years
Press Releases (Public Relations)	Administration	Related to CPS actions/activities.	GC 26202	2 years
Procedure Manuals	Administration	Administrative procedures.	GC 26202	Current + 2 years
Proposals	Administration	Proposals in response to Client requests		Lost opportunities: 10 years Awarded opportunities: based on contract terms/end date
Public Records Act Requests	Administration	Requests from the public to inspect or copy public documents	GC 26202	2 years

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Purchasing RFQ's, RFP's	Finance	Requests for Qualifications; Requests for Proposals regarding goods and services	GC 26202	Current + 2 years
Purchasing, Requisitions, Purchase Orders	Finance	Original Documents	GC 26202 CCP 337	Until audited + 4 years
Recordings - audio (for preparation of meeting minutes)	Administration	Audio recordings of Board meetings – solely used for preparation of Board meeting minutes	GC 26202 64 Ops.Atty.Gen 317	Until no longer required for preparation of minutes (after minutes are approved)
Recordings - routine video monitoring, telephone communications	Administration	Routine daily recording of telephone communications or routine video monitoring such as from building security systems	GC 26202.6; 53160	Videos - 1 year; Phone - 100 days (destruction must be approved by legislative body, with written consent of General Counsel). If recordings relate to a claim or pending litigation, they must be preserved until the matter is resolved.
Recordings, video – meetings of legislative bodies	Administration	Recordings of public meetings made by or at the direction of CPS (e.g., Board meetings)	GC 54953.5	30 days

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Recordings, video – other events	Administration	Other than videotapes of public meetings; Considered duplicate records if another record of the same event is kept (i.e., written minutes)	GC 26202	90 days after event is recorded
Records Management Disposition/Destruction Certificates	Administration	Documentation of final disposition/destruction of records	GC 26202	Permanent
Records Retention Schedules	Administration		GC 26202	Current + 2 years
Recruitments and Selection	Administration	Records relating to hiring, promotion, selection for training	29 CFR 1627.3	3 years
Resolutions	Administration	Vital records - may be imaged immediately.	GC 26202	Permanent
Returned Checks	Finance	Adjustments, NSF, etc. (not CPS checks)	GC 26202 Sec. of State Local Gov't Records Mgmt. Guidelines	Until audited + 4 years
Sales Documents	Finance	Final copies of sales documents	CCP 337 CCP 343	4 years

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State Tax Records	Finance	Filed annually; quarterly	Refer to Federal Tax Records	Current + 4 years Administrative preference: 6 years
Statements of Economic Interest (SEIs) - Form 700 (copies)	Finance	Copies of statements forwarded to Fair Political Practices Commission.	GC 81009(f), (g)	4 years (can image after 2 years)
Statements of Economic Interest (SEIs) - Form 700 (originals)	Finance	FPPC filings	GC 81009(e)	7 years
Stop Payments	Finance	Finance - bank statements	GC 26202	2 years
Unemployment Insurance Records	Finance		IRC 3301-3311	4 years
Vouchers - Payments	Finance	Account postings with supporting documents	GC 26202 CCP 337	Until audited + 4 years
Wage Garnishment	Finance	Wage or salary garnishment	CCP 337	Active until garnishment is satisfied; then retain until audited + 4 years
Warrant Register/Check Register	Finance	Record of checks issued; approved by legislative body (copy is normally retained as part of agenda packet information)	GC 26202	Until audited + 2 years

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Workers Compensation Files	Finance	Work-injury claims (including denied claims); claim files, reports, etc.	8 CCR 10102 8 CCR 15400.2	Until settled + 5 years

- Because there are so few statutes specifying specific times for retention of records, the Secretary of State, who was required to create a record retention schedule for all public agencies (per Government Code 12236), based its retention schedule on any available statutes, regardless of whether that statute applies to all or just a few public agencies. Government Code section 34090 is one of the most cited statutes (as it is one of the broadest and most detailed statutes) and although the Legislature has only applied this statute to cities, the Secretary of State applies its provisions to all public agencies through its record retention schedule. Government Code section 26202, although less commonly cited, is the statute that most directly applies to CPS and mirrors GC 34090 in material respects.

\*\* Both Federal and State laws have been cited herein for reference. In general, Federal law takes precedence over State law unless the State law requires longer retention than the applicable Federal law does. In that case, the term prescribed by the State law takes precedence.

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