

Record Retention

Items	Gov. or R&T Code Section	SCO Retention Period
1099's		FY+ 5
A/R		FY+ 5
Accounting Reports (Daily)		Current FY
Annual Report Fin Transaction	26909/51891	FY+ 5
Audit Reports		FY+ 5
Audit Reports - Work papers		FY+ 5
Board of Supervisors Agendas/Minutes		FY + 1
Budget- Final book		Permanent
Budget- Proposed		FY+ 5
Budget - Transfers/Resolutions		FY+ 5
Budget - Work papers		FY+ 5
Warrant Recon/Auditor's Cash Balance		FY+ 5
Claims	26907	FY+ 5
Contracts	27205	Expiration + 5
Cost Plan Report	A-87	FY+ 15
Back-up	A-87	After Audit + 3
Time Studies	A-87	After Audit + 3
Daily Balancing Reports (Post)		Current FY
Deposit Permits (Golden Copy w/Receipts)	26907.2	FY+ 5
Deposit Permits (Yellow Copy)		FY + 2
Fixed Asset Records	24051	FY+ 5
Journals		FY+ 5
Receipts Duplicates Records	26201	FY+ 5
Remittance Advices		FY + 2
Statement of Cash in Treasury	26920/22	Permanent
Statement of Fees Collected - Monthly	26907	FY+ 5
Treasurer Cash Count		FY+ 5
Warrants Paid	26907	FY+ 5
Warrant Register- Co/Spec Dist/Social Svcs/Schools	26907	FY+ 15
Warrants - County	26907	FY+ 5
Warrants-Schools/Spec Dist/Social Services	26907	FY+ 5
Warrants - Stale dated (Outlaws)	26907	FY+ 5
Warrants- Stop Pays	26907	FY+ 5
PAYROLL		
Deductions Lists		CY+ 5
Department Time Cards/Time Off Requests		CY+ 5
Employee List/Earnings Record		CY+40*
Garnishments		After Final Pmt + 5
Labor Distribution (computation of PR charges)		CY+ 5
P/R Certification submitted by Depts		CY+ 5
Personnel Files		Term. Of Employee + 7
Records used to support transactions		CY+ 5
Time Reports & Hours Proof		CY+ 5
Tax Reports (all fed and state reports)		CY + 15
Vacation & Sick Accruals (Monthly)		CY+ 5
Vacation & Sick Accruals (Year End)		CY+ 40*
W-2's		CY+ 15
Warrant Registers	26907	CY+ 15
Worker's Compensation		After close + 15
PROPERTY TAX		
Tax Rolls - Secured	4377	FY + 12
-Unsecured	2928	FY + 5
-Delinquent Secured	4377	FY + 12
Tax Rate book		Permanent
Taxes State Reports (all)		FY + 5
Info needed to set tax rates		FY + 12

*Auditor retains 70 years