



## Legislation Text

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File #: 17-174, Version: 1

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### MEMORANDUM

**TO:** Board of Supervisors

**FROM:** Cathy Saderlund, Auditor-Controller/County Clerk

**DATE:** February 15, 2017

**SUBJECT:** Authorization for Destruction of Documents

#### EXECUTIVE SUMMARY:

Government Code sections 26202 and 26205 provide that the Board may authorize the destruction or disposition of any record, paper or document which is no more than two years old.

The Accounting Standards and Procedures for Counties provided by the State Controller's Office (SCO) includes appendix D for record retention. The suggested retention period is provided by the County Accounting Standards and Procedures Committee. The appendix is limited to record retention codes impacting the Auditor-Controller and Treasurer-Tax Collector Offices.

We respectfully request authorization to destroy specific attached records as recommended by the State Controller's Accounting Standards and Procedures for Counties.

**FISCAL IMPACT:** ☒ None ☐ Budgeted ☐ Non-Budgeted  
Estimated Cost:  
Amount Budgeted:  
Additional Requested:  
Annual Cost (if planned for future years):

**FISCAL IMPACT (Narrative):** None

**STAFFING IMPACT (if applicable):** None

#### RECOMMENDED ACTION:

Staff recommends approval to destroy specific attached documents.