

Orange County Local Agency Formation Commission Records Retention and Destruction Policy

I. PURPOSE

The purpose of this policy is to provide guidelines to staff regarding the retention of records of the Local Agency Formation Commission of Orange County (OC LAFCO); provide for the identification, maintenance, and safeguarding of OC LAFCO records and the destruction of obsolete records in the normal course of business; ensure prompt and accurate retrieval of records; and, ensure compliance with legal and regulatory requirements.

II. POLICY

It is the policy of this Commission to retain OC LAFCO documents and other records in accordance with the retention schedule established in the attached table. The schedule follows the minimum retention periods mandated by the California Government Code, the California Code of Civil Procedure, the Code of Federal Regulations, the Secretary of State Local Government Records Management Guidelines, and other legal authorities cited.

III. PROCEDURE

- A. The Commission Clerk completes and signs a “Destruction of Obsolete Records” form, listing the date and description of each document to be destroyed. A sample form is attached to this policy as Attachment “A.”

The Commission Clerk confirms that each document is: (1) not required to be permanently retained, or (2) has been retained for the legally required period of time. The Commission Clerk also confirms that any applicable reproduction requirements (i.e., imaging, etc.) for each document are complete. The Commission Clerk also verifies that the documents are not relevant to a lawsuit, a claim, a subpoena, an investigation, a litigation hold, a Public Records Act (Government Code §7920 - 7931 *et seq.*) request, an audit or similar proceeding, which is in progress or which can reasonably be anticipated.

- B. The Commission Clerk oversees the destruction of the obsolete documents, indicates the method of destruction on the form, signs the form, and retains the original signed form.

- C. The Commission Clerk will retain all original signed forms requesting destruction of obsolete records for a minimum period of two (2) years.
- D. The Commission Clerk will permanently retain a master log of all destroyed obsolete documents which includes the titles or brief descriptions of the obsolete documents that were destroyed, the method of destruction and the date of destruction.

IV. GENERAL GUIDELINES

- A. The Commission Clerk shall be responsible for the administration of this policy and shall assist all OC LAFCO personnel to comply with the provisions of this policy and with the Records Retention Schedule, set forth in Attachment "B."
- B. The following general guidelines apply to all OC LAFCO records.
 - 1. The Commission may authorize the destruction of any duplicate records at any time. (Government Code §26201 and §60200.)
 - 2. Unless otherwise required by State or Federal law, the Commission may authorize the destruction of any original document which is more than two (2) years old without retaining a copy of the document as long the retention and destruction of the document complies with the retention schedule as set forth in this policy. (Government Code §26202 and §60201.)
 - 3. In addition to the retention periods required under this policy, the Commission shall retain original administrative, legal, fiscal and/or historical records with continued value (i.e., records for long-term transactions and/or special projects) until all matters pertaining to such records are completely resolved or the time for appeals has expired. (Government Code §34090 and §60201, subd. (d)(10).)
 - 4. Pursuant to Government Code §60201, the Commission shall not destroy any of the following records:
 - a. Records relating to the formation, change of organization or reorganization of the Commission.
 - b. Ordinances and resolutions unless they have been repealed or have become invalid or otherwise unenforceable for five (5) years.
 - c. Minutes of any meeting of the Commission.

- d. Records relating to any pending claim, litigation, any settlement or other disposition of litigation within the past two (2) years.
- e. Records that are the subject of any pending request for records under the California Public Records Act (Government Code §7920-7931 *et seq.*), whether or not the record is exempt from disclosure, until the request has been granted or two (2) years after the request has been denied by the Commission.
- f. Records relating to any pending construction that the Commission has not accepted or for which a stop notice claim may be legally presented.
- g. Records relating to any non-discharged debt of the Commission.
- h. Records relating to the title to real property in which the Commission has an interest.
- i. Records relating to any non-discharged contract to which the Commission is a party.
- j. Records that have not fulfilled the administrative, fiscal, or legal purpose for which they were created or received.
- k. Unaccepted bids or proposals, which are less than two (2) years old, for the construction or installation of any building, structure or other public work.
- l. Records less than seven (7) years old that specify the amount of compensation or expense reimbursement paid to Commission employees, officers, or independent contractors.

C. Exceptions to Scheduled Destruction

Destruction of any record shall be postponed if that record is responsive to a subpoena, litigation hold or other request for preservation, a Public Records Act (Government Code §7920-7931 *et seq.*) request, an audit, or a claim filed against OC LAFCO. In addition, records that relate to any active litigation or potential litigation involving OC LAFCO shall be preserved until the litigation is resolved. OC LAFCO personnel who become aware of a subpoena, claim, Public Records Act request, etc., that affects records under their control shall use their best efforts, by any reasonable means available to them, to preserve those records. In such situations, OC LAFCO personnel shall contact the Commission Clerk regarding the affected records.

V. SPECIFIC GUIDELINES

A. Accounting Records

1. Accounting records include, but are not limited to, the following:

a. Source Documents

- Invoices.
- Warrants.
- Vouchers.
- 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 Commission minutes, resolutions or contracts.

b. Journals

- Cash Receipts.
- Accounts Receivable or Payable Register.
- Check or Warrant Register.
- General Journal.
- Payroll Journal.

c. Ledgers

- Expenditure.
- Revenue.
- Accounts Payable or Receivable Ledger.
- Assets/Depreciation.
- Warrants payable.
- Construction.
- General ledger.

d. Trial Balance

e. Adjusting Entries

f. Statements (Interim or Certified – Individual or All Fund)

- Balance Sheet.
- Analysis of Changes in Available Fund Balance.

- Cash Receipts and Disbursements.
 - Inventory of Fixed Assets (Purchasing).
- g. Journal Entries
- h. Reversing Entries
- i. Payroll and personnel records include but are not limited to the following:
- 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.
- j. Other
- Inventory Records (Purchasing).
 - Capital Asset Records (Purchasing).
 - Depreciation Schedule.
 - Cost Accounting Records.
2. General ledgers should be retained a minimum of four (4) years after completion of any annual audit (Code of Civ. Pro. §337). Published articles show retention periods of **four (4) to seven (7) years** as typical. However, the Secretary of State recommends that general ledgers be permanently retained. (Sec. of State Local Gov't Records Mgmt. Guidelines; Gov. Code §34090.)
3. In general, the Commission should retain original source documents that are detailed in a register, journal, ledger or statement **until audited plus four (4) years**. (Sec. of State Local Gov't Records Mgmt.) Certain source documents may be retained for a shorter period of time. Refer to the records retention schedule for specific accounting documents.
4. At any time, the Commission may destroy rough drafts, notes, working papers (except for audits) that are not retained by the Commission in the ordinary course of business, including temporary or transitory documents used only for controlling the flow of work (e.g., "Post-It®" notes).

5. In addition to any required legal retention period, the Commission shall not authorize the destruction of any record subject to audit until it has been determined that the audit has been performed. (Government Code §14755, subd. (b); Government Code §subd. (d)(10))

B. Long-Term Debt Records

1. The Commission may destroy paid bonds, warrant certificates and interest coupons after **ten (10) years**. (Code of Civil Proc. §337.5.)
2. The Commission may not destroy any documents relating to any non-discharged debt. (Government Code §60201, subd. (d)(7).)

C. Commission Records

1. The Commission shall retain original records of the minutes of meetings of the Commission **indefinitely**. (Government Code §34090 and §60201)
2. The Commission shall retain original ordinances and resolutions **indefinitely**. (Government Code §34090 and §60201.) However, ordinances or resolutions that have been repealed or are otherwise invalid or unenforceable may be destroyed after five (5) years. (Government Code §60201, subd. (2)(2).)

D. Statements of Economic Interest (SEI) [Form 700] and Other Reports Filed Pursuant to the Political Reform Act (Government Code §81000 *et seq.*)

1. Filing officers shall retain original statements and reports for **seven (7) years**. (Government Code §81009 (c), (e).) After an original report or statement has been on file for at least two (2) years, the filing officer may retain an electronically imaged copy available for public inspection instead of the original report or statement. (Government Code §81009, subd. (g).)
2. Filing officers shall retain copies of statements or reports for **four (4) years**. The officer does not have to keep more than one copy of a statement or report. (Government Code §81009 (f).) After a copy of a report or statement has been on file for at least two (2) years, the filing officer may retain an electronically imaged copy available for public inspection instead of the paper copy. (Government Code §81009, subd. (g).)

E. Contracts

1. The Commission shall retain original contracts for **four (4) years** after completion of the contracts. (Code of Civ. Proc. §337.)

2. The Commission shall retain contracts with any person or entity that develops real property or furnishes the design, specifications, surveying, planning, supervision, testing, or observation of construction or improvement to real property for **ten (10) years** after the completion of the construction or improvement. (Code of Civ. Proc. §337.15.)

F. Property Records

The Commission shall retain original property records, such as title documents, **indefinitely**, or until the property is transferred or otherwise no longer owned by the Commission. (Government Code §34090 and §60201.)

G. Payroll and Personnel Records

1. Payroll and personnel records include, but are not limited to, the following:
 - a. Accident reports, injury claims and settlements.
 - b. Medical histories.
 - c. Injury frequency charts.
 - d. Applications, changes and terminations of employees.
 - e. Timecards.
 - f. Job descriptions.
 - g. Performance or rating documents.
 - h. Earning records and summaries.

Records specifying amounts of compensation or expense reimbursement paid to Commission employees, officers, or independent contractors must be retained for seven (7) years after date of payment. (Government Code §60201)

2. The Commission shall retain personnel files for **three (3) years** after an individual's employment terminates. (Labor Code §1198.5; 29 CFR 1627.3.)
3. The Commission shall retain medical records of employees who have been exposed to toxic substances or harmful physical agents for **thirty (30) years beyond the length of employment**. Such medical records shall include records made or maintained by a physician, nurse, or other healthcare personnel or technician pertaining to employees exposed to toxic substances or harmful physical agents. Such medical records do NOT include first aid records for one-time treatment made on-site by a non-physician or observation of minor scratches, cuts, burns, splinters, etc., which do not involve medical treatments, loss of consciousness, restriction of work or motion, or transfer to another job. (29 CFR 1910.1020; 8 Cal. Code Regs. §3204 (d)(1)(A)(B).)

For employees who are employed by the Commission for **less than one year**, the Commission does not need to retain the employee's medical records regarding exposure to hazardous substances if the Commission provides the employee with such records upon termination of employment. (Ibid.)

Routine medical records including first aid records for one-time treatment, observation of minor injuries, records relating to medical leave taken by employees with information including hours taken, notices, and policies, burns, splinters, etc., should be kept for the **length of employment plus three (3) years**. (29 CFR 825.500.)

4. The Commission may destroy personnel fidelity bonds **two (2) years** after separation. (Government Code §34090.) Wage garnishments must be retained while active until garnishment is satisfied, then retained until audited plus **four (4) years** after separation. (Ibid.)
5. The Commission shall retain payroll records containing the name, address, date of birth, gender, job classification, hours worked, and regular and overtime wages for each employee for **three (3) years** beyond the length of employment and **seven (7) years from date of payment** (29 CFR Part 516.5; Labor Code §1174 and §1197.5; Government Code §60201.) Payroll registers listing labor costs by employee and program should be retained for a minimum of **seven (7) years from date of payment**. Permanent retention of payroll registers is recommended in the Secretary of State Local Government Records Management Guidelines.
6. The Commission shall retain basic timecards or timesheets which are entered daily with the starting and stopping times of individual employees for a minimum of **three (3) years**. The Secretary of State Local Government Records Management Guidelines recommends retaining such documents for **six (6) years**. (29 CFR Part 516.6; Labor Code §1174; Sec. of State Local Gov't Records Mgmt. Guidelines.
7. The Commission shall retain employment applications and employment referral records and files for **two (2) years** after such records or files are created. (Government Code §12946; 29 CFR 1627.3.)
8. The Commission shall retain records regarding the race, gender, and national origin of each applicant and for the job for which such applicant applied for **two (2) years** from the date of the creation of the record or the date of the personnel action involved, whichever occurs later. The Commission may either retain the original documents used to identify applicants or keep statistical summaries of the collected information. (2 CCR §7287.0, subds. (b)(2), (c).)

H. Construction and Engineering Records

1. The Commission shall retain certain original construction records, such as bids, correspondence, and change orders, for **four (4) years** after project completion, unless the records pertain to a project which includes a guarantee or grant in which event they shall be retained for the **life of the guarantee or grant plus four (4) years**. The Commission shall retain as-built plans for any public facility or works as long as the facility exists.
2. The Commission may destroy unaccepted bids or proposals for public works after **two (2) years**. (Government Code §26202.1 and §60201.)
3. The Commission shall retain supporting documents on capital improvement projects, including bidder's lists, specifications, reports, plans, work orders, schedules, etc., for **ten (10) years after project completion**. (Code of Civ. Proc. §337.15.)

I. Exposure/Safety Records and Material Safety Data Sheets (MSDS).

1. The Commission shall retain employee exposure records and exposure assessment records for at least **thirty (30) years**. Such records should reveal the identity of the toxic substance or harmful physical agent and where and when such substance or agent was used. (8 Cal. Code Regs. §3204; 29 C.F.R. 1910.1020.)
2. The Commission may destroy the material safety data sheet (MSDS) for a hazardous substance after the Commission stops using the hazardous substance provided it keeps a record of the substance (chemical name if known) and when and where it was used for **thirty (30) years**. (8 Cal. Code Regs. §3204(d)(1)(B)(2); 29 C.F.R. 1910.1020 (d) (ii) (B).)

J. Video Monitoring, Telephone and Radio Communications; Other Video and Audio Recordings

1. The Commission shall retain recordings of **routine video monitoring** (e.g., building security recording systems) for at least **one (1) year**. After the one-year retention period, the Commission may destroy the video recording upon approval by the Commission. (Government Code §34090.6 and §53160.)
2. Upon authorization of the Commission, recordings of telephone and radio communications maintained by the Commission may be destroyed after **100 days**. (Government Code §34090.6.)

3. Video or audio recordings of Commission meetings made at the direction of the Commission, for whatever purposes, must be retained at **least 30 days after the meeting**. (Government Code §54953.5.)
4. If the Commission keeps another record, such as written minutes, of an event (other than Commission meetings) that is recorded on video or digitally recorded, the Commission must keep the video recording of the event for **at least 90 days** after the occurrence of the event. **After 90 days**, the video recording may be destroyed or erased, upon approval by the Commission. (Government Code §34090.7 and §53161; 85 Ops. Cal. Atty. Gen. 256 (2002).)

K. Records Retention Schedule

The “Records Retention Schedule” is attached to this policy as Attachment “B” and is incorporated herein by reference. This policy and the Records Retention Schedule comply with the records retention guidelines provided by the California Secretary of State and may be updated from time to time.

Originally Adopted: 2/8/2006
Last Reviewed: 3/13/2024
Last Revised: 3/13/2024

ATTACHMENT "A"

REQUEST FOR DESTRUCTION OF OBSOLETE RECORDS

LOCAL AGENCY FORMATION COMMISSION OF ORANGE COUNTY

To: Records File
From: Commission Clerk
Subject: Destruction of Obsolete Records

The following obsolete records listed below were destroyed in accordance with OC LAFCO Records Retention and Destruction Policy.

DATE OF RECORD	DESCRIPTION OF RECORD

The obsolete records described above were destroyed under my supervision using the following method:

- Shredding Other (specify method)

I certify that such destruction meets the requirements of the Records Retention and Destruction Policy of OC LAFCO and all applicable requirements of State and Federal law.

Commission Clerk

Date of Records Destruction

ATTACHMENT “B”

RECORDS RETENTION SCHEDULE

TYPE OF RECORD	DESCRIPTION OR EXAMPLE OF RECORD	LEGAL AUTHORITY	MINIMUM LEGAL RETENTION PERIOD
Accident/Illness Reports (OSHA Reports)	Not a public disclosable record: For Employee Medical Records & Employee Exposure Records regarding exposure to toxic substances or harmful physical agents: <ul style="list-style-type: none"> • Includes Material Safety Data Sheets (MSDS). • Does not include records of health insurance claims maintained separate from employer's records; 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. 	GC 6254(c) 8CCR 32304(d)(1)(A)(B)	Duration of employment plus 30 years.
Accidents/Damage to OC LAFCO Property	Risk Management Administration.	GC 340901 CCP 337.15	10 years
Accounting Records – General Ledger	General Ledger.	GC 34090 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.
Accounting Records – Permanent Books of accidents	Records showing items of gross income, receipts and disbursement (including inventories per IRS regulations).	26 CFR 1.60001-1(c) & (e)	Permanent
Accounts Payable	Journals, statements, asset inventories, account postings with supporting documents, vouchers, investments, invoices and	CCP 337 26 CFR 31.6001-1(e) (2). Sec. of State Local Gov't. Records	Until audited +4 years. 7 years after date of payment.

TYPE OF RECORD	DESCRIPTION OR EXAMPLE OF RECORD	LEGAL AUTHORITY	MINIMUM LEGAL RETENTION PERIOD
	<p>back-up documents, purchase orders, petty cash, postage, OCERS reports, check requests, etc.</p> <p>Expense reimbursement to employees & officers; travel expense reimbursements or travel compensation.</p>	Mgmt. Guidelines recommendation	
Accounts Receivable	Receipts for deposited checks, coins, currency; reports, investments, receipt books, receipts, cash register tapes, payments for fees, permits, etc.	26 CFR 31.6001 – 1(e)(2); Sec. of State Local Gov't. Records Mgmt. Guidelines recommendation	Until audited +4 years.
Affidavits of Publication/Posting	Legal notices for public hearings, publication of ordinances, etc.	GC 34090	2 years.
Agency Report of Consultants (FPPC Form 805)	Identifies consultants hired by OC LAFCO who must file Form 700.	2 CCR 18734. GC 81009(e)	7 years.
Agency Report – Events and Ticket/Pass Distribution (FPPC Form 802)	Report of tickets/passes; identifies persons who received ticket/passes and describes the public purpose for the distribution.	GC 81009(e)	Originals – 7 years.
Agency Report of Public Official Appointments (FPPC Form 806)	Report of additional compensation received by OC LAFCO officials when appointing themselves to committees, boards or commission of other public agencies, special districts, joint powers agencies or joint power authorities. Current report must be posted on OC LAFCO's website.	2 CCR 18705.5; GC 34090.5	Recommended retention; keep a copy of report for 2 years after removal from OC LAFCO's website.
Agenda/Agenda Packets	Original agendas, agenda packets, staff reports, and related attachments, supplemental items and documentation submitted by staff/public in relation to	GC 34090 GC 34090.5	Current +2 years. Agency practice is to retain paper copies indefinitely for historical purposes.

TYPE OF RECORD	DESCRIPTION OR EXAMPLE OF RECORD	LEGAL AUTHORITY	MINIMUM LEGAL RETENTION PERIOD
	<p>agenda items.</p> <p>Paper copies of agenda packets should be maintained for 1 year as complete packets. Originals will later be imaged for permanent records retention; the imaged record may serve as the permanent record.</p>		
Agreements (see also Contracts)	Original contracts and agreements and back-up materials, including leases, service/maintenance agreements, etc.	CCP 337 CCP 337.2 CCP 343	4 years after termination/completion.
Annexations/ Reorganizations	Notices, Resolutions, Certificates of Completion; documents may be imaged, but the originals can never be destroyed.	GC 34090 GC 60201 (d)(1)	Permanent.
Annual Financial Report	May include independent auditor analysis.	GC 26201, 34090 Sec. of State Local Gov't. Records Mgmt. Guidelines GC 34090 GC 60201	Permanent.
Articles of Incorporation		Guidelines GC 34090 (a)	Permanent.
Audit Reports	Financial services; internal and/or external reports.	GC 34090; CCP 337; CCP 343 Sec. of State Local Gov't. Records Retention Guidelines	<p>Minimum retention – Current +4 years.</p> <p>Sec. of State Guidelines recommends permanent retention [May be revised at a later time by Sec. of State or County officials].</p>
Audit Hearing or Review	Documentation created and/or received in connection with an audit hearing or review.	GC 26202, 34090	2 years.
Ballots – Special	Copies of ballots from	GC 26202, 34090,	2 years.

TYPE OF RECORD	DESCRIPTION OR EXAMPLE OF RECORD	LEGAL AUTHORITY	MINIMUM LEGAL RETENTION PERIOD
District elections	elections of Special Districts (OC LAFCO members).	60201	
Bank Account Reconciliations	Bank statements, receipts, certificates of deposit, etc.	26 CFR 31,6001-1(e)(2)	Until audited + 4 years. Sec. of State recommends until audited + 5 years.
Behested Payment Report (FPPC Form 803)	FPPC form used by elected officials to disclose payments made at their behest (\$5,000 or more from same source) for legislative, governmental, or charitable purposes.	GC 81009, 82015(b)(3)(B)	7 years.
Brochures/ Publications	Retain selected documents only for historic value.	GC 26202, 34090	2 years.
Budget, Annual	Annual operating budget approved by OC LAFCO.	GC 26202, 34090; Sec. of State Local Gov't. Records Mgmt. Guidelines	Until audited + 2 years. Sec. of State recommends permanent retention.
Cal-OSHA	Personnel logs, supplementary records; annual summary (Federal and State-Cal-OSHA)	LC 6410; 8 CCR 14307	5 years.
Checks (issued by OC LAFCO)	OC LAFCO checks paid – expense reimbursements, payments to independent contractors, etc. Includes check copies; canceled and voided checks; electronic versions of checks. OC LAFCO check paid to vendors; other OC LAFCO payments – includes check copies; canceled or voided checks; electronic versions of checks.	GC 60201(d)(12) CCP 337 Sec. of State Local Gov't. Records Mgmt. Guidelines; CCP 337; 26 CFR 31.6001-1(e)(2)	7 years. Until audited +4 years.
Citizen Feedback	General correspondence.	GC 26202, 34090	2 years.
Claims Against OC LAFCO	Paid/Denied.	GC 60201(d)(4); GC 25105.5	Until settled +5 years.
Complaints/Requests	Various files, not related to specific lawsuits involving	GC 26202, 34090	2 years.

TYPE OF RECORD	DESCRIPTION OR EXAMPLE OF RECORD	LEGAL AUTHORITY	MINIMUM LEGAL RETENTION PERIOD
	the agency and not otherwise specifically covered by the retention schedule.		
Contracts	Original contracts and agreements and back-up materials, including leases, service/maintenance contracts, etc.	CCP 337, 337.2, 343	4 years after termination/ completion.
Correspondence	General correspondence, including letters and e-mail; various files, not otherwise specifically covered by the retention schedule.	GC 26202 34090	2 years.
Deferred Compensation Reports	Finance – pension/retirement funds.	29 CFR 516.5 29 CFR 1627.3	3 years.
Demographic/Statistical Data		GC 26202, 34090	Current +2 years.
Deposits, Receipts	Receipts for deposited checks, coins, currency.	CCP 337; 26 CFR 31.6001-1(e)(2); Sec. of State Local Gov't. Records Mgmt. Guidelines	Until audited +4 years.
DMV Driver's Records, Reports (DMV Pull Notice System)	Part of personnel records – not a public record.	GC 34090 GC 6254(c) Sec. of State Local Gov't. Records Mgmt. Guidelines	Until superseded (should receive new report every 12 months).
Employee Files	Personnel – information may include release authorizations, certifications reassignments, outside employment, commendations, disciplinary actions, terminations, oaths of office, evaluations, pre-employee medicals, fingerprints, identification cards.	GC 12946 29 CFR 1627.3	While current +3 years.
Employee Information Applicant Identification Records	Personnel – data recording race, sex, national origin of applicants.	2 CCR 7287(b) (c)(2)	2 years.
Employee Information,	Name, address, date of	GC 12946	3 years.

TYPE OF RECORD	DESCRIPTION OR EXAMPLE OF RECORD	LEGAL AUTHORITY	MINIMUM LEGAL RETENTION PERIOD
General	birth, occupation.	29 CFR 1627.3 LC 1174	
Employee Information, Payment	Rate of pay and weekly compensation earned.	GC 60201	7 years.
Employee Programs	Includes EAP and Recognition.	GC 26202, 34090 GC 12946	Current +2 years.
Employee Recruitment	Alternate lists/logs, examination materials, examination answer sheets, job bulletins.	GC 12946 GC 26202, 34090 29 CFR 1602 et. Seq. 29 CFR 1627.3	Current +2 years.
Employee Reports	Employee statistics, benefit activity, liability loss.	GC 26202, 34090	Current +2 years.
Employee Rights – General		GC 12946 29 CFR 1602.31	Length of employment + 2 years.
Employment Applications – Not Hired	Applications submitted for existing or anticipated job openings, including any records pertaining to failure or refusal to hire applicant.	GC 26202, 34090 GC 12946 29 CFR 1627.3	2 years.
Employment Eligibility Verification (I-9 Forms)	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 – Surveys and Studies	Includes classification, wage rates.	GC 12946 GC 26202, 34090 29 CFR 516.6	2 years.
Employment – Training Records, Non-Safety	Volunteer program training – class training materials, internships.	GC 34090 GC 12946	Length of employment + 2 years.
Employment – Vehicle Mileage reimbursement Rates	Annual Mileage reimbursements rates.	GC 26202, 34090	Until superseded + 2 years.
Environmental Quality California Environmental Quality Act (CEQA)	Exemptions, Environmental Impact Reports, mitigation monitoring, Negative Declarations, Notices of Completion and Determination, comments, Statements of Overriding Considerations.	GC 34090, 60201 CEQA Guidelines	Permanent.
Environmental Quality Environmental Review	Correspondence, consultants, issues,	GC 26202, 34090	Completion + 2 years.

TYPE OF RECORD	DESCRIPTION OR EXAMPLE OF RECORD	LEGAL AUTHORITY	MINIMUM LEGAL RETENTION PERIOD
	conservation.		
ERISA Records	Employee Retirement Income Security Act of 1974 – plan reports, certified information filed, records of benefits due.	29 USC 1027, 2059 <i>La Barbera v. A. Morrison Trucking, Inc.</i> 2011 US Dist. LEXIS 16343 (E.D.N.Y. Feb 17, 2011)	6 years.
Family and Medical Leave Act (FMLA) (Federal)	Records of leave taken, OC LAFCO 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).
Fixed Assets Inventory	Reflects purchase date, cost, account number.	GC 26202, 34090	Until audited + 2 years.
Fixed Assets Surplus Property	Auction, disposal, listing of property.	GC 26202, 34090 CCP 337	Until audited + 4 years.
Forms	Administrative – blank.		Until superseded.
Funds Transfers	Internal; bank transfers & wires.	GC 26202, 34090	Until audited + 2 years.
General Ledgers	All annual financial summaries.	GC 34090 CCP 337 Sec. of State Local Gov't. Records Retention Guidelines	Until audited + 4 years. Sec. of State Guidelines recommends permanent retention [May be revised at a later time by Sec. of State or County officials].
Gift to Agency Report (FPPC Form 801)	FPPC form showing payment or donation made to OC LAFCO or to an OC LAFCO official and which can be accepted as being made to OC LAFCO.	FPPC Reg. 18944(c)(3)(F)(G); FPPC Fact Sheet: "Gifts to an Agency – Part 2" GC 81009(e)	Must be posted on agency website for 4 years (per FPPC Fact Sheet). Originals must be retained 7 years.
Gifts/Bequests	Receipts or other documentation.	GC 34090	Until completed + 2 years.
Grants – Successful Federal, State, or other grants	Grant documents and all supporting documents: applications, reports, contracts, project files, proposals, statements, sub-	GC 34090 24 CFR 570.502 24 CFR 85.42	Until completed + 4 years. Must see each individual grant for

TYPE OF RECORD	DESCRIPTION OR EXAMPLE OF RECORD	LEGAL AUTHORITY	MINIMUM LEGAL RETENTION PERIOD
	recipient dockets, environmental review, grant documents, inventory, consolidated plan, etc.		retention requirements.
Grants – Unsuccessful	Applications not entitled.	GC 26202, 34090	2 years.
Insurance	Personnel related.	GC 26202, 34090	Current + 2 years.
Insurance, Joint Powers Agreement	Accreditation, MOU, agreements and agenda.	GC 26202, 34090	Current + 2 years.
Insurance Certificates	Liability, performance bonds, employee bonds, property; insurance certificates filed separately from contracts, includes insurance filed by licensees.	GC 26202, 34090	Current + 2 years.
Insurance, Liability/Property	May include liability, property, Certificates of Participation, deferred, use of facilities.	GC 26202, 34090	Current + 2 years.
Insurance Risk Management Reports	Federal and State OSHA forms; loss analysis report; safety reports; actuarial studies.	29 CFR 1904.44 GC 26202, 34090	5 years (Federal). 2 years (State).
Investment Reports Transactions	Summary of transactions, inventory and earnings report.	GC 34090, 60201 CCP 337 Sec. of State Local Gov't. Records Retention Guidelines	Until audited + 4 years. Sec. of State Guidelines recommends permanent retention.
Invoices	Copies sent for fees owed, billing, related documents.	GC 26202, 34090	Until audited + 2 years.
Legal Notices/Affidavits of Publication	Notices of public hearings, proof of publication of notices.	GC 26202, 34090	2 years.
Legal Opinions	Confidential – not for public disclosure (attorney-client privilege).	GC 26202, 34090	Until superseded + 2 years.
Litigation	Case files.	GC 26202, 34090	Until settled + 2 years.
Lobbying or Lobbyist Forms (FFPC forms)	FFPC Form 602 – Lobbying Firm Activity Authorization; FFPC Form 635 – Report of Lobbyist Employer & Report of Lobbying Coalition – forms	FFPC Reg. 18615(f)	5 years.

TYPE OF RECORD	DESCRIPTION OR EXAMPLE OF RECORD	LEGAL AUTHORITY	MINIMUM LEGAL RETENTION PERIOD
	used when employing or contracting with a lobbying firm.		
Maintenance Manuals	Equipment service/maintenance.	GC 26202, 34090	Current + 2 years.
Maintenance/Repair Records	Equipment.	GC 26202, 34090	2 years.
Marketing, Promotional	Brochures, announcements, etc.	GC 26202, 34090	2 years.
Minutes	Meeting minutes: paper records are to be maintained permanently by the agency.	GC 34090, 60201(d)(3)	Permanent. Originals cannot be destroyed.
Newsletters	May wish to retain permanently for historic reference.	GC 26202, 34090	2 years.
Notices – Public Meetings	Special meetings.	GC 26202, 34090	2 years.
Oaths of Office	Elected and public officials – commissioners.	GC 26202, 34090 29 USC 1113 Sec. of State Guidelines	Current + 6 years.
OCERS – Employee Benefits	Retirement Plan.	29 USC 1027	6 years.
OSHA	OSHA Log 200, Supplementary Record, Annual Summary (Federal & State-Cal-OSHA); OSHA 300 Log, privacy case list, annual summary, OSHA 301 incident report forms.	LC 6410; 8 CCR 14307 29 CFR 1904.2 – 1904.6M, 1904.33	5 years.
Payroll – Federal/State Reports	Annual W-2's, W-4's, Form 1099s, etc.; quarterly and year-end reports.	GC 60201	7 years.
Payroll Deduction/ Authorizations	Finance.	29 CFR 516.6(c) GC 60201	While current +7 years.
Payroll, registers	Finance – payroll, registers, payroll reports.	9 CFR 516.5(a) LC 1174(d) GC 60201	7 years from date of entry.
Payroll records terminated employees	Finance files.	29 CRF 516.5 GC 60201	7 years from date of last entry.
Payroll, timecards/sheets	Employee.	29 CFR 516.6 LC 1174	2 years.

TYPE OF RECORD	DESCRIPTION OR EXAMPLE OF RECORD	LEGAL AUTHORITY	MINIMUM LEGAL RETENTION PERIOD
		Sec. of State Local Gov't. Records Mgmt. Guidelines	Sec. of State recommendation: Until audited +6 years.
Payroll – Wage Rates/ Job Classifications	Employee records.	GC 60201	While current +7 years.
Personnel Records	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	3 years.
Personnel Rules and Regulations	Including employee handbook, employee manuals, and other policies/procedures.	CFR 516.6, 1627.3(a)	Current + 3 years.
Petitions	Submitted to legislative bodies. (Does not include Initiative Petitions)	GC 26202, 34090	Current + 2 years.
Policies & Procedures	All policies and procedures adopted by the Commission; directives rendered by the agency did not assign a resolution number, Commission Bylaws.	GC 26202, 34090	Current + 2 years.
Political Support/ Opposition, Requests & Responses	Related to legislation.	GC 26202, 34090	2 years.
Press Releases	Related to OC LAFCO actions/activities.	GC 26202, 34090	2 years.
Procedure Manuals	Administrative.	GC 26202, 34090	Current + 2 years.
Public Records Request	Request from the public to inspect or copy public documents.	GC 26202, 34090, 60201(d)(5)	2 years.
Purchasing FRQs, RFPs	Requests for Qualifications; Requests for Proposals – regarding goods and services.	GC 26020, 34090	Current + 2 years.
Purchasing, Requisitions, Purchase Orders	Original documents.	GC 24090 CCP 337	Until audited +4 years.
Records – audio (e.g., for preparation of	Audio recordings of Commission “made for	GC 54953.5	Minimum 30 days.

TYPE OF RECORD	DESCRIPTION OR EXAMPLE OF RECORD	LEGAL AUTHORITY	MINIMUM LEGAL RETENTION PERIOD
meeting minutes)	whatever purpose by or at the direction of the local agency.”		
Recordings, video – meetings of legislative bodies	Video recordings of public meetings made by or at the direction of the Commission.	GC 54953.5	Minimum 30 days.
Recordings, video, other events	Other than video recordings of public meetings; considered duplicate records if another record of the same event is kept (i.e., written minutes or audio recording).	GC 53161	Minimum 90 days after event is recorded; if no other record of the event exists the recording must be kept 2 years.
Recordings of routine video monitoring (e.g., building security recording systems)	General recordings of building and facility security systems	GC 34090.6, 53160	1 Year
Records Management Disposition/Destruction Certification	Documentation of final disposition/destruction of records.	GC 34090, 60201	Permanent.
Records Retention Schedules		GC 26202, 34090	Current + 2 years.
Recruitments and Selection	Records relating to hiring, promotion, selection for training.	29 CFR 1627.3	3 years.
Requests for Qualifications (RFQs); Request for Proposals (RFPs)	Request for Qualifications, Request for Proposals, and related responses.	GC 26202 – 2 Years CCP 337 – 4 Years	Current + 4 years.
Resolutions	Vital records – may be imaged, but originals can never be destroyed.	GC 34090, 60201	Permanent.
Return Checks	Finance – Adjustments – NSF, etc. (not OC LAFCO checks).	GC 26202, 34090 CCP 337	Until audited + 4 years.
Salary/Compensation Studies, Surveys	Studies or surveys of other agencies regarding wages, salaries and other compensation benefits.	GC 26202, 34090	While current + 2 years.
Social Media	Posts, comments, subscriber/follower lists, etc.	GC 26202, 34090	While current + 2 years.

TYPE OF RECORD	DESCRIPTION OR EXAMPLE OF RECORD	LEGAL AUTHORITY	MINIMUM LEGAL RETENTION PERIOD
Statement of Economic Interest (SEI) (FPPC Form 700) (originals –designated employees	Original SEIs of officers and employees designated in OC LAFCO’s Conflict of Interest Code.	GC 81009(e), (g)	7 years (can image after 2 years).
Unemployment Insurance Records	Records relating to unemployment insurance – claims, payments, correspondence, etc.	USC 3301 – 3311; Calif. Unemployment Insurance Code; CCP 343	4 years.
Vouchers – Payments	Account postings with supporting documents.	GC 26202, 34090 CCP 337	Until audited + 4 years.
Wage Garnishment	Wage or salary garnishment.	OCP 337	Active until garnishment is satisfied; then retain until audited + 4 years.
Warrant Register/Check Register	Record of checks issued; approved by the Commission (copy is normally retained as part of agenda packet information).	GC 26202, 34090	Until audited + 2 years.
Workers Compensation Files	Work-injury claims (including denied claims); claim files, reports, etc.	8 CCR 10102 C CCR 15400.2	Until settled + 5 years.