

 DEPARTMENTAL RECORDS RETENTION SCHEDULE							
DEPARTMENT		DIVISION	SECTION	UNIT	EFFECTIVE DATE: 3/24/2026	REVISION DATES:	SCHEDULE NO. 365A
AUDITOR-CONTROLLER		ADMINISTRATION	ADMINISTRATIVE SERVICES				
Item No.	TITLE AND DESCRIPTION OF RECORDS	RETENTION	DISPOSITION	APPLICABLE LAW	LOCATION	REMARKS	
1	CONTRACTS AND AGREEMENTS RECORDS Records documenting purchase, rental, lease, maintenance, service, and construction agreements with vendors. Includes bids, proposals, change notices, contracts, and other supporting documents.	Retain until end of FY of final action or expiration of contract + 4 years.	May destroy documents after 4 years. However, documents stored electronically in ERM/CAPS+ and the County's online bidding system are kept permanently.	Code of Civil Procedure Section 337	Computer networks and applications, office filing cabinets		
2	ACCOUNTING RECORDS (SUPPORTING DOCUMENTATION ONLY) Supporting documentation for Journal Vouchers, Petty Cash Records, Invoices Paid, Requests for Checks and Vouchers, Notice of Checks Returned and Expense Account Records	Retain current FY + 5 years and until after all scheduled audits.	Destroy after 5 years and after all scheduled audits.	Gov. Code Section 26907	Computer networks and applications, office filing cabinets		
3	Auditor-Controller Mandates Listing	Retain until next update	Destroy after next update	Listing is to be updated annually per A-C policy. No specific statutory	Computer networks and applications, office filing cabinets		


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 DEPARTMENTAL RECORDS RETENTION SCHEDULE								
DEPARTMENT		DIVISION		SECTION	UNIT	EFFECTIVE DATE: 3/24/2026	REVISION DATES:	SCHEDULE NO. 365B
AUDITOR-CONTROLLER		ADMINISTRATION		FINANCIAL SERVICES				
Item No.	TITLE AND DESCRIPTION OF RECORDS			RETENTION	DISPOSITION	APPLICABLE LAW	LOCATION	REMARKS
1	Annual Budget Files - Includes strategic financial plan reports and schedules, A-C dept and unit budget worksheets, available financing reports and schedules, and budget expenditure/revenue projection worksheets			Current + 5 years	Destroy after 5 years	Government Code Section 26907.	Computer networks and applications, office filing cabinets	


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DEPARTMENT		DIVISION	SECTION	UNIT	EFFECTIVE DATE:	REVISION DATES:	SCHEDULE NO.
AUDITOR-CONTROLLER		ADMINISTRATION	PIO/COR		3/24/2026		365C
Item No.	TITLE AND DESCRIPTION OF RECORDS	RETENTION	DISPOSITION	APPLICABLE LAW		LOCATION	REMARKS
1	Public Record Act Requests	Request fulfillment + 2 Years	Destroy after 2 years or longer if there is a pending request related dispute.	Gov't Code §§ 26202		N/A	Using current County's NextRequest platform.
2	Special Assignments/Projects for Other Secitons of the Auditor-Controller Department - Summary work papers and correspondence	Current + 2 Years	Destroy after 2 years	Government Code Section 26202. Detailed information on each project to be retained in the A-C sections which requested the work to be done.		N/A	
3	Legal Holds/Subpoenas	Date legal case is complete plus 10 years	Destroy after 10 years				

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 DEPARTMENTAL RECORDS RETENTION SCHEDULE							
DEPARTMENT		DIVISION	SECTION	UNIT	EFFECTIVE DATE: 3/24/2026	REVISION DATES:	SCHEDULE NO. 365D
AUDITOR-CONTROLLER		INTERNAL AUDIT	INTERNAL AUDIT				
Item No.	TITLE AND DESCRIPTION OF RECORDS	RETENTION	DISPOSITION	APPLICABLE LAW	LOCATION	REMARKS	
1	Audit File- Reports/audit documentation	Current + 5 years	Destroy after 5 years	Government Code Section 26907	<ul style="list-style-type: none"> • Internal Audit's Staffs office/work station • Audit Software • Network 		
2	Special Districts Audit Reports submitted to the Auditor-Controller by Orange County Special Districts	Current + 5 years	Destroy after 5 years	Government Code Section 26907	<ul style="list-style-type: none"> • Internal Audit's Staffs office/work station • Audit Software • Network 		

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 DEPARTMENTAL RECORDS RETENTION SCHEDULE								
DEPARTMENT		DIVISION		SECTION	UNIT	EFFECTIVE DATE: 3/24/2026	REVISION DATES:	SCHEDULE NO. 366A
AUDITOR-CONTROLLER		CENTRAL ACCOUNTING OPERATIONS		ACCOUNTING & REPORTING	COST, REVENUE & BUDGET (CRB)			
Item No.	TITLE AND DESCRIPTION OF RECORDS			RETENTION	DISPOSITION	APPLICABLE LAW	LOCATION	REMARKS
1	State Controller's Office Annual County Adopted Budget Book - contains line-item budget schedules, summaries, and Fund Balance schedules. In addition, supporting documentation of the reporting format prescribed by the State (budget and accounting system).			Current FY + 5 yrs	Destroy after 5 yrs	State Controller's Office (SCO) Accounting Standards and Procedures for Counties (ASP)	Computer networks and applications, office filing cabinets, offsite storage and one copy of each year's final budget retained permanently in A-C Library (Admin area).	Copy is sent to the State Controller's Office.
2	Available Financing Reports and Related Schedules - includes supporting schedules department inputs to the budget System (departments Net County Cost Projections inputs)			Current FY + 2 yrs	Destroy after 2 yrs	Government Code Section 26202	Computer networks and applications, office filing cabinets, offsite storage	
3	FY Budgeted Appropriations against the limit Calculation (for Adopted Budget book performed by CRB)			Current FY + 5 yrs	Destroy after 5 yrs	CA Constitution – Article XIII B – Gov Spending Limitation Gov Code – Title 3 – Division 3 – Chapter 1 – Article 1 through 7	Computer networks and applications, office filing cabinets, offsite storage	
4	Fee Studies/Analysis - Includes working papers, reports and correspondence related to the computation of various fee rates for the County departments.			Current FY + 5 yrs	Destroy after 5 yrs	Government Code Section 26907	Computer networks and applications, office filing cabinets, offsite storage	Keep the last completed BOS approved study in the event the fee is challenged.
5	Sales and Use Tax - includes monthly and quarterly sales tax returns, detailed supporting worksheets, correspondence, journal vouchers, Requests for Check, State Bulletins/ Rulings/Statutes.			Current FY + 5 yrs	Destroy after 5 yrs	California State Board of Equalization requirements. (Publication 116)	Computer networks and applications, office filing cabinets, offsite storage	
6	Franchise / Agreements, Payment Schedules Worksheets, Correspondence, etc.□			Current FY + 5 yrs	Destroy after 5 yrs	Government Code Section 26907	Computer networks and applications, office filing cabinets, offsite storage	
7	Local Agency Budgets - Budgets submitted by local agencies.			Current FY + 5 yrs	Destroy after 5 yrs	Government Code Section 53901	Computer networks and applications, office filing cabinets, offsite storage	

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8	Cost/Studies & Analysis Folders - □ contains working papers and reports relating to the computation of various rates and costs for the County departments □	Current FY + 5 yrs	Destroy 5 yrs after end of calendar year of study	Government Code Section 26907	Computer networks and applications, office filing cabinets, offsite storage	
9	County Wide Cost Allocation Plan (CWCAP) - includes working papers and supporting documentation used to allocate costs of General Fund support departments to the recipients of services.	Current FY + 3 yrs	Destroy after 3 yrs of receiving State's approval.	2 CFR Part 200, Section 200.333 Handbook of Cost Plan Procedures for California Counties, Part II, Section 2180	Computer networks and applications, office filing cabinets, offsite storage	Handbook of Cost Plan Procedures for California Counties, section 2180. Retention of documents until resolution of any litigation, claim, negotiation, or audit issues. Documents must be retained for three yrs. The three year period begins on the date the State Controller's Office receives the countywide cost allocation plan.
10	Trial Court Funding - a. Monthly / Quarterly Reports b. Excess Revenue Reports c. MOE Payment Reports d. Penalty Assessment Reports e. DNA Distribution Reports f. Court Facility Payments g. Correspondence	Current FY + 5 yrs	Destroy after 5 yrs	Government Code Section 26907 Distribution FAQ, dated, April 2019 Judicial Council's Trial Court Financial P&P FIN 12.01, section 6.2.4	Computer networks and applications, office filing cabinets, offsite storage	


 DEPARTMENTAL RECORDS RETENTION SCHEDULE							
DEPARTMENT		DIVISION	SECTION	UNIT	EFFECTIVE DATE: 3/24/2026	REVISION DATES:	SCHEDULE NO. 366B
AUDITOR-CONTROLLER		CENTRAL ACCOUNTING OPERATIONS	ACCOUNTING & REPORTING	FINANCIAL REPORTING & MANDATED COSTS			
Item No.	TITLE AND DESCRIPTION OF RECORDS	RETENTION	DISPOSITION	APPLICABLE LAW	LOCATION	REMARKS	
1	Annual Comprehensive Financial Reports and Single Audit Reports - including backup working papers and other documentation. □ a. Final & Draft ACFRs b. 1st and 2nd Close Reports c. Adjusting Journal Entries d. All detail, summarizing, and summary schedules and work papers e. Related correspondence f. Federal Financial Assistance Schedules, Management Representation Letters, Outside Auditor's Management Letter, etc.	Current FY + 5 yrs	Destroy after 5 yrs	- State Controller's Office (SCO) Accounting Standards and Procedures for Counties (ASP) - Uniform Guidance Section 200.333 requires 3 yrs retention for Single Audit. - Government Code Sections 25250 and 25253	Computer networks and applications, office filing cabinets, offsite storage	Official records kept by the clerk of the board of supervisors.	
2	Grant Accounting Folders - Contains documents relating to each grant (e.g. application, grant contract, fiscal reports, correspondence, and work papers that support entries in the Grant Trust Funds.)	Current FY + 5 year	Destroy after 5 yrs only if all audit issues are resolved □	Office of Emergency Services (OES) requires 3 yrs from termination of grant funding period per OES 2019 Subrecipient Handbook. However, records are kept longer for audits and reviews.	Computer networks and applications, office filing cabinets, offsite storage		

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3	<p>Mandated Cost Claim Records -</p> <ul style="list-style-type: none"> a. Cost estimates b. Test claims c. All estimated and actual claim filings d. Correspondence with State and other County Departments e. State audits and disallowances 	Current FY + 10 or 3 yrs only if claim is fully reimbursed, and all disallowances and audit issues resolved	Destroy after 10 yrs	<p>State requires 3 yrs retention for audit per Mandated Cost Manual for Counties. However, records are kept longer for audits and reviews.</p> <p>- Government Code Section 17558.5(a)</p>	Computer networks and applications, office filing cabinets, offsite storage	<p>Updated based on 10/2025 Accounting Standards and Procedures for Counties Manual - 2025 Edition, Appendix F: Record Retention. 10 yrs or three yrs after final payment unless audit exceptions are not yet resolved. Based on best practice retention period as recommended by CalSACA ASC and approved by the Committee.</p>
4	<p>Annual State Controller's Reports on Financial Transactions of the County (State Controller's Report) and Financial Transactions of Special Districts (DOCBARs)□</p>	Current FY + 5 yrs	Destroy after 5 yrs	<p>The SCO ASP recommends retention for 5 yrs. Government Code Sections 12463, 12463.1, 53891, and 53891.1 require preparation and provision of annual reports to the State Controller. Government Code Section 12465 requires retention of reports for 5 yrs by State Controller.</p>	Computer networks and applications, office filing cabinets, offsite storage	
5	<p>American Rescue Plan Act (ARPA) Expenditure documents, invoices, proof of payment, project budgets, contracts, procurement records, and all other relevant project records</p>	5 yrs after all funds have been expended or returned to Treasury, whichever is later	Destroy after 8 yrs only if all audit issues are resolved□	<p>Section 602(b) and 603(b) of the Social Security Act as added by Seciton 9901 of the American Rescue Plan Act, Pub. L. NO. 117-2 (March 11, 2021)</p>	Computer networks and software application/service, office filing cabinets	

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6	Federal Emergency Management Agency (FEMA) All Federal award records, financial records, supporting documentation, and statistical records	Minimum of 3 yrs from the date of submission, the records for property and equipment acquired with the support of Federal funds must be retained for three yrs after final disposition	Destroy after 5 yrs only if all audit issues are resolved	2 CFR 200.334 Record retention requirements	Computer networks and applications, office filing cabinets	
7	Coronavirus Aid, Relief, and Economic Security (CARES) ACT Receipt, disbursement, and use of CRF payments	5 yrs after payment is made using Coronavirus Relief Fund monies	Destroy after 8 yrs only if all audit issues are resolved <input type="checkbox"/>	OIG-CA-20-021 Memorandum for Coronavirus Relief Fund Recipients	Computer networks and software application/service, office filing cabinets	

 DEPARTMENTAL RECORDS RETENTION SCHEDULE								
DEPARTMENT		DIVISION		SECTION	UNIT	EFFECTIVE DATE: 3/24/2026	REVISION DATES:	SCHEDULE NO. 366C
AUDITOR-CONTROLLER		CENTRAL ACCOUNTING OPERATIONS		ACCOUNTING & REPORTING	GENERAL ACCOUNTING			
Item No.	TITLE AND DESCRIPTION OF RECORDS			RETENTION	DISPOSITION	APPLICABLE LAW	LOCATION	REMARKS
1	Accounting Reports - a. General Ledger (CAPS) FS15A101 (CAPS+) F-GA-05M01 b. Expense Budget to Actual (CAPS) FS16A101 (CAPS+) F-GA-06M01 c. Other FS16 Expenditure Reports (CAPS+) Other F-GA-06 Reports d. Revenue Budget to Actual FS17A101 (CAPS+) F-GA-07M01 e. Other FS17 Revenue Reports			Stored in ERM and CAPS Data Warehouse indefinitely. Microfiche - Prior to ERM Reports.	The SCO ASP recommends permanent retention of microfiche copies of General Ledger accounting records.	State Controller's Office (SCO) Accounting Standards and Procedures for Counties (ASP)	Computer networks and applications, ERM	Monthly Reports Microfiche version from 1992/1993 through 2004 retained indefinitely. Retained in ERM indefinitely since 1999.
2	Capital Assets Documents - a. Equipment b. Land c. Structures and Improvements d. Infrastructures e. Intangibles			Current FY + 5 yrs after disposition of a capital asset	Destroy after 5 yrs from disposition of a capital asset	Government Code Section 24051	Computer networks and applications, office filing cabinets, offsite storage	Government Code Section 24051 permits the destruction of the annual inventories of County property after 5 yrs. Scanned copies are available in ERM.
3	Capital Assets Inventories – a. Department Inventories b. Department Head Changeover C. Workpapers and related reports			Current FY + 5 yrs after inventory	Destroy after 5 yrs	Government Code Section 24051	Computer networks and applications, office filing cabinets	Destroy after 5 yrs. Government Code Section 24051 permits the destruction of annual inventories of county property after 5 yrs. At least one annual inventory must be performed within each 3 year period.
4	Capital Leases - copies of contracts and amortization schedules for CAFR financial reporting purposes, Master Lease Records - CEO/Public Finance Acct, Other equipment and real property leases - General			Current FY + 5 yrs after lease is completed.	Destroy 5 yrs after lease is completed.	SCO ASP	Computer networks and applications, office filing cabinets	State Controller's Manual recommends 5 yrs retention after lease is completed.


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5	Bankruptcy Files and Records - a. Bankruptcy Journal Vouchers b. Bankruptcy-Related Cash Flows c. Arthur Andersen Binders (Current FYly at CEO/County Counsel) d. Negative Net Available work papers e. Bankruptcy Drawdown Requests f. Available Cash Distribution Allocations and worksheets g. All other Bankruptcy-Related files	Retain Indefinitely	Requests for destruction shall be cleared with Auditor-Controller with recommendation from County Counsel.	N/A	Computer networks and offsite storage	Files and records are retained for bankruptcy reference
6	Journal Vouchers and Supporting Documents	Current FY + 5 yrs	Destroy after 5 yrs, providing audits are complete	Government Code Section 26907	Computer networks and applications	Government Code Section 26907 requires 5 yrs retention. Scanned copies and backup available in ERMI.
7	Treasurer's Monthly Cash Balance Report, Reconciliation Reports, and related worksheets	Current FY + 5 yrs	Destroy after 5 yrs	Government Code Section 26907	Computer networks and applications, office filing cabinets, offsite storage	Government Code Section 26907 requires a 5 yrs retention.
8	Available Financing Report and all back-up documentation	Current FY + 2 yrs	Destroy after 2 yrs	Government Code Section 26202	Computer networks and applications, office filing cabinets, offsite storage	
9	Semi-Annual State Settlement and all back-up documentation	Current FY + 5 yrs	Destroy after 5 yrs	Government Code Section 26907	Computer networks and applications, office filing cabinets, offsite storage	

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10	Cash Flow Projections and all back-up documentation	Current FY + 2 yrs	Destroy after 2 yrs	Government Code Section 26202	Computer networks and applications, office filing cabinets	
11	Appropriation Transfers – a. Expense and Revenue Budget Transfers b. Unanticipated Revenues c. Appropriation Contingencies d. Fund Balance	Current FY + 5 yrs	Destroy after 5 yrs	SCO ASP	Computer networks and applications, office filing cabinets	State Controller's Manual recommends 5 yrs retention for appropriations transfers and budget worksheets.
12	General Accounting Reconciliations – a. Fund Balance b. Trust Fund c. Transfers In / Transfers Out d. Due To / Due From e. OCTA f. Capital Assets	Current FY + 5 yrs	Destroy after 5 yrs	Government Code Section 26907	Computer networks and applications, office filing cabinets, and offsite storage	
13	General Accounting Check Outstanding Reports and Cash Reconciliations - a. Welfare b. County Payroll c. Trust d. Accounts Payable	Current FY + 5 yrs	Destroy after 5 yrs	Government Code Section 26907	Computer networks and applications, office filing cabinets, and offsite storage	
14	Proposition 172 Public Safety Sales Tax, Supplemental Law Enforcement Services, Fund / Citizens for Public Safety (COPS), and Allocation files	Current FY + 5 yrs	Destroy after 5 yrs	Government Code Section 26907	Computer networks and applications, office filing cabinets	


15	Local Revenue Realignment 2011 Files	Current FY + 5 yrs	Destroy after 5 yrs	Government Code Section 26907	Computer networks and applications, office filing cabinets	
16	Agenda Staff Reports Workpapers – General Accounting a. County Capital Asset Physical Inventory Dates b. Request to Remove Items from Capital Asset Inv c. Fund/Budget Control Semi-Annual Report d. GANN Annual Appropriation Limit e. Establishment of Appropriation Limit f. Temporary Transfer of Cash Between Various Funds g. Report of Refunds h. Annual Revolving Funds i. Cash Diff. Overage & Cash Shortage	Current FY + 2 yrs	Destroy after 2 yrs	Government Code Section 26202	Computer networks and applications, office filing cabinets, and offsite storage	Approved ASRs are available in e-Agenda CAMS.
17	LAFCO Apportionment Files	Current FY + 5 yrs	Destroy after 5 yrs	Government Code Section 26907	Computer networks and applications, office filing cabinets	
18	1099 Forms and Reports	Current FY + 5 Calendar yrs (CY)	Destroy after 5 yrs (CY)	SCO ASP	Computer networks and applications, office filing cabinets	State Controller's Manual recommends 5 yrs retention. IRS recommends at least 3 yrs from the date the tax return was filed or the date the taxes were paid, whichever is later
19	Updates of County Accounting Procedures (CAPs)	Retain until next update	Destroy after next update	Individual CAPS will be updated as needed No special statutory requirements	Computer networks and software application/ service	

DEPARTMENTAL RECORDS RETENTION SCHEDULE							
	DEPARTMENT	DIVISION	SECTION	UNIT	EFFECTIVE DATE: 3/24/2026	REVISION DATES:	SCHEDULE NO. 366D
	AUDITOR-CONTROLLER	CENTRAL ACCOUNTING OPERATIONS	PROPERTY TAX				
Item No.	TITLE AND DESCRIPTION OF RECORDS		RETENTION	DISPOSITION	APPLICABLE LAW	LOCATION	REMARKS
1	Audit Trails of Roll Corrections - detail correction data on secured, prior year, and current year tax rolls.		Current FY + 12 yrs	Destroy after 12 yrs	Revenue and Taxation Code Section 4377	Computer networks and applications, and office filing cabinets	
2	Audit Trails of Roll Corrections - detail correction data on unsecured, prior year, and current year tax rolls.		Current FY + 5 yrs	Destroy after 5 yrs	Revenue and Taxation Code Section 2928	Computer networks and applications, and office filing cabinets	Destruction of records requires BOS approval
3	City and District Tax Rate Resolutions		Current FY + 12 yrs	Destroy after 12 yrs	Revenue and Taxation Code Section 4377	Computer networks and applications, and office filing cabinets	
4	District Valuation Reports		Current FY + 12 yrs	Destroy after 12 yrs	Revenue and Taxation Code Section 4377	Computer networks and applications, and office filing cabinets	
5	Homeowner and Business Inventory Tax Loss Claim to State <input type="checkbox"/>		Current FY + 5 yrs	Destroy after 5 yrs	State Controller's Office (SCO) Accounting Standards and Procedures for Counties (ASP), and Government Code Section 26907	Computer networks and applications, and office filing cabinets	
6	Proof of Taxes - audit trail of secured and unsecured tax levy computation <input type="checkbox"/>		Current FY + 12 yrs	Destroy after 12 yrs	Revenue and Taxation Code Section 4377	Computer networks and applications, and office filing cabinets	
7	Public Utility Roll - Assessed by State Board of Equalization <input type="checkbox"/>		Current FY + 12 yrs	Destroy after 12 yrs	Revenue and Taxation Code Section 4377	Computer networks and applications, and office filing cabinets	
8	Special Assessment Audit Trails - <input type="checkbox"/> a. Data processing listings b. Supporting data submitted by cities and districts		Current FY + 12 yrs	Destroy after 12 yrs	Revenue and Taxation Code Section 4377 - (Secured)	Computer networks and applications, and office filing cabinets	
9	Tax Apportionment Audit Trails - <input type="checkbox"/> a. Accumulation of allocated taxes by district b. Allocated taxes c. Collection charge computation d. Summary total of collections		Current FY + 5 yrs	Destroy after 5 yrs	Government Code Section 26907	Computer networks and applications, and office filing cabinets	
10	Tax Collection Reports certified by the Tax Collector - summaries of tax collections by code areas		Current FY + 12 yrs	Destroy after 12 yrs	Revenue and Taxation Code Section 4377 - (Secured) Revenue and Taxation Code Section 2928 - (Unsecured)	Computer networks and applications, and office filing cabinets	RTC 2928 requires a minimum five-year retention period for unsecured records. TRC 4377 requires 12-year retention period for District Valuation Reports, which contain unsecured records. Accordingly, we retain unsecured for 12 yrs.

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11	Tax Ledgers, Secured, Supplemental and Unsecured - summary of tax levy, amounts apportioned and delinquent taxes	Current FY + 12 yrs	Destroy after 12 yrs	Revenue and Taxation Code Section 4377 - (Secured) Revenue and Taxation Code Section 2928 - (Unsecured)	Computer networks and applications, and office filing cabinets	RTC 2928 requires a minimum five-year retention period for unsecured records. TRC 4377 requires 12-year retention period for District Valuation Reports, which contain unsecured records. Accordingly, we retain unsecured for 12 yrs
12	Tax Roll Correction Authorization a. Assessor roll corrections b. Assessment appeals board minutes c. Tax cancellation evaluations	Current FY + 12 yrs	Destroy after 12 yrs	Revenue and Taxation Code Section 4377	Computer networks and applications, and office filing cabinets	
13	Workpapers and Reports a. Tax apportionments, school bond budgets and miscellaneous state reports b. City and special district valuation reports and worksheets c. Secured, supplemental, unsecured and miscellaneous tax revenue records d. Special assessment and district annexation records	Current FY + 12 yrs	Destroy after 12 yrs	Revenue and Taxation Code Section 4377 - (Secured) Revenue and Taxation Code Section 2928 - (Unsecured)	Computer networks and applications, and office filing cabinets	RTC 2928 requires a minimum five-year retention period for unsecured records. TRC 4377 requires 12-year retention period for District Valuation Reports, which contain unsecured records. Accordingly, we retain unsecured for 12 yrs
14	Apportionment of State Allocations	Current FY + 5 yrs	Destroy after 5 yrs	SCO ASP and Government Code Section 26907	Computer networks and applications, and office filing cabinets	
15	Former Redevelopment Agencies - base year values, adopted plan and resolutions, etc.	5 yrs after record is superseded or obsolete.	Destroy records five yrs after record is	SCO ASP	Computer networks and applications, and office filing cabinets	
16	School Bond Budgets - data used to compute tax rates and set yearly allocations for school bond budgets	Until year of maturity is audited and cleared without exception by the State Controller's Office	Destroy until year of maturity is audited and cleared without exception by the State Controller's Office	SCO ASP	Computer networks and applications, and office filing cabinets	
17	State Tax Reports a. State Controller b. State Department of Education c. State Board of Equalization, etc.	Current FY + 5 yrs	Destroy after 5 yrs	SCO ASP and Government Code Section 26907	Computer networks and applications, and office filing cabinets	
18	Redevelopment Property Tax Trust Fund (RPTTF) - ROPS, RPTTF Distributions, Prior Period Adjustment (PPA)	5 yrs after record is superseded or obsolete.	Destroy records five yrs after record is superseded or obsolete.	SCO ASP	Computer networks and applications, and office filing cabinets	
19	Property Tax Administration Fees – records and calculations used to apportion and charge agencies for annual property tax administration fees.	Until audited and cleared without exception by the State Controller's Office	Destroy until audited and cleared without exception by the State Controller's Office.	SCO ASP and Government Code section 12468 audit schedule	Computer networks and applications, and office filing cabinets	


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 DEPARTMENTAL RECORDS RETENTION SCHEDULE								
DEPARTMENT		DIVISION		SECTION	UNIT	EFFECTIVE DATE: 3/24/2026	REVISION DATES:	SCHEDULE NO. 366E
AUDITOR-CONTROLLER		CENTRAL ACCOUNTING OPERATIONS		CLAIMS & DISBURSING				
Item No.	TITLE AND DESCRIPTION OF RECORDS			RETENTION	DISPOSITION	APPLICABLE LAW	LOCATION	REMARKS
1	Payment Records Supporting Documentation Includes paid invoices, payment requests, retainage releases, credit memos, authority to pay, departmental approvals, and purchase orders, contracts, or agreements related to payment transactions, and supporting disbursement documentation			Current FY + 5 yrs	Destroy after 5 years	Government Code 26907 and State Controller's Office (SCO) Accounting Standards and Procedures for Counties (ASP)	ERMI and offsite storage	
2	Fiscal Year-end Supporting Documentation Includes payment lookback analysis, initial payment and prepayment adjustment analysis			Current FY + 5 yrs	Destroy after 5 years	Government Code 26907 and SCO ASP	Computer networks and office filing cabinets	
3	Affidavit per Government Code 1094 Annual certification of prohibited interest signed by elected officials and department heads			Current FY + 5 yrs	Destroy after 5 years	Government Code 26907	Computer networks and office filing cabinets	
4	OC METER Employee Reimbursement Records EPRP pre-approval requests, and Expense Reports related to Travel, Mileages, EPRP, and MOU reimbursable items			Current FY + 5 yrs	Destroy after 5 years	Government Code 26907 and SCO ASP	ERMI	Also refer to Central Payroll for Employee Reimbursement Records submitted via paper forms.
5	Vendor Records Includes IRS W-9 Forms, CA Form 587 or 590, Sales Permit, EFT Authorization Form; and documents related to vendor profile creation or modification			Current FY + 5 yrs	Destroy after 5 years	Government Code 26907 and SCO ASP	ERMI and office filing cabinets	
6	California Withholding Tax Payment and Statements Includes CA Form 592-A, 592-V, 592-B, 592, etc.			Current FY + 5 yrs	Destroy after 5 years	Government Code 26907 and SCO ASP	Computer networks and office filing cabinets	
7	EDD Independent Contractor Report Includes filings submitted to EDD for disbursements made from CAPS+ only			Current FY + 5 yrs.	Destroy after 5 years	Government Code 26907 and SCO ASP	Computer networks	

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8	Stop Notices, Levy Notices, and Associated Correspondence	Current FY + 5 yrs	Destroy after 5 years	Government Code 26907 and SCO ASP	Computer networks and office filing cabinets	
9	Trust (Fiduciary) Fund Payment Records Includes interface payment requests with approval logs and supporting documentation for disbursement	Current FY + 5 yrs	Destroy after 5 years	Government Code 26907 and SCO ASP	ERMI and offsite storage	
10	Cashed Check Images Images provided by County's Bank upon negotiation	Current FY + 5 yrs	Destroy after 5 years	Government Code 26907 and SCO ASP	ERMI	
11	Returned Checks Original checks returned as undeliverable	Current FY + 5 yrs	Destroy after 5 years	Government Code 26907 and SCO ASP	Office filing cabinets and offsite storage	
12	Requests for Checks Includes departmental requests to cancel or reissue checks (Action Memos), affidavits, power of attorney, and relevant correspondence and backup documentation	Current FY + 5 yrs	Destroy after 5 years	Government Code 26907 and SCO ASP	ERMI, computer networks, and offsite storage	
13	Returned Check Memo and Departmental Requests for Re-mailing Includes system-generated email and departmental responses. Memos are sent to departments upon check return to obtain department authorization on how to proceed	Current FY + 5 yrs	Destroy after 5 years	Government Code 26907 and SCO ASP	Computer networks and application	
14	Will-Call Check Log Includes signatures of authorized personnel upon pickup	Current FY + 5 yrs	Destroy after 5 years	Government Code 26907	Computer networks	
15	Check Register Includes daily disbursement activities for checks, EFTs, wires, and direct debits	Current FY + 5 yrs	Destroy after 5 years	Government Code 26907 and SCO ASP	ERMI and computer networks	
16	Uncashed Check Register Includes monthly staled-dated check listings (un-redacted)	Current FY + 5 yrs	Destroy after 5 years	Government Code 26907 and SCO ASP	ERMI	Refer to ACIT Records Retention Schedule for redacted listing published on the Staled-Dated Check Database
17	Miscellaneous Correspondence and Documents	Current FY + 2 yrs	Destroy after 2 years	Government Code 26202	Computer networks and application	

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 DEPARTMENTAL RECORDS RETENTION SCHEDULE							
DEPARTMENT		DIVISION	SECTION	UNIT	EFFECTIVE DATE: 3/24/2026	REVISION DATES:	SCHEDULE NO. 366F
AUDITOR-CONTROLLER		CENTRAL ACCOUNTING OPERATIONS	CENTRAL PAYROLL & EMPLOYEE BENEFITS				
Item No.	TITLE AND DESCRIPTION OF RECORDS	RETENTION	DISPOSITION	APPLICABLE LAW	LOCATION	REMARKS	
1	Payroll time sheets - biweekly time sheets submitted by all County Departments / Agencies	Current FY + 5 yrs.	Destroy after 7 yrs.	State Controller's Office (SCO) Accounting Standards and Procedures for Counties (ASP) and FLSA - 3 yrs	Electronic copies stored in ERM.	Best practice - keep 7 years of data needed for audit coverage for County departments.	
2	Run Control Listing - contains all payroll information for all departments	Current FY + 5 yrs.	Destroy after 5 yrs.	SCO ASP	Electronic copies stored in ERM.	Records used to support payroll transactions	
3	Employee Payroll Folder (County-wide) - contains various forms relating to the County-wide payroll function, such as: - Wage Withholding (W4) Form - Direct Deposit Authorization Form	Termination of employee + 7yrs	Destroy 7 years after employee termination.	SCO ASP	Scanned into ERM - Paper copies destroyed upon scanning into ERM	Images kept in ERM	
4	Form W-2, Employer Copy	Current FY + 15 yrs.	Destroy after 15 yrs.	SCO ASP and IRS Reg 4028 allows destruction after 4 yrs	Electronic copies for 2008 - current stored in ERM Microfiche for 2007 and older		
5	Payroll Deduction Register - contains all payroll deduction information for all employees	Current FY + 5 yrs.	Destroy after 5 yrs.	SCO ASP	Registers are stored in ERM.	Records used to support payroll transactions	
6	Payroll Register - per pay period report of gross earnings, deductions, and net pay for all employees	Retain current FY + 40 yrs	Destroy after 40 yrs	SCO ASP	Electronic copies from July 2001 - currently stored in ERM Microfiche for June 2001 and older	Retention period to provide backup to retirement records, (previous requirement was 15 years)	
7	Tax Report - all records used to report quarterly earnings and taxes for Form 941, State Quarterly Wage and Withholding Reports	Current FY + 15 yrs	Destroy after 15 yrs.	SCO ASP	Electronic copies of reports used to complete tax reporting is stored in ERM	IRC section 6511(a); IRS Reg. 301.6511(a)-1(a) - may be needed to support filing a claim	
8	Catastrophic Leaves - records the transfer of paid leave form one employee to another who is suffering from a catastrophic illness	Current FY + 5 yrs.	Destroy after 5 yrs.	SCO ASP	Electronic copies stored in ERM. Paper copies destroyed upon scanning	Maintained in ERM by donee and calendar year and on Central Payroll shared drive	

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9	Garnishment and Wage Attachments - include garnishments from different sources, attachments and court orders.	After final payment + 5 yrs	Destroy after 6 yrs after employee termination.	SCO ASP	Electronic copies stored in ERMI. Paper copies destroyed upon scanning	Wage attachments are scanned into shared drive as backup to hard copy files. Terminated orders scanned into employee's personnel file in ERMI
10	Workers' Compensation - files used to maintain records of payment from the payment system for workers' comp 4850's.	After last transaction + 15 yrs	Destroy after 15 yrs after last transaction	SCO ASP	Terminated workers' comp employee records are scanned into employee's personnel file in ERMI.	
11	Warrant Registers: Listing of payroll warrants issued by the county. Check Register and Direct Deposit Register	After last transaction + 15 yrs	Destroy after 15 yrs after last transaction	SCO ASP	Electronic copies stored in ERMI and PRDW	
12	Mileage and Expense Claims and Tuition Reimbursement Claims	5 years	Destroy after 5 yrs	GOV 26907 permits destruction of records after 5 years CA State Controller's Office - current year + 5 yrs	Scanned into ERMI - Paper copies destroyed upon scanning into ERMI	

 DEPARTMENTAL RECORDS RETENTION SCHEDULE							
DEPARTMENT		DIVISION	SECTION	UNIT	EFFECTIVE DATE: 3/24/2026	REVISION DATES:	SCHEDULE NO. 367A
AUDITOR-CONTROLLER		INFORMATION TECHNOLOGY	CAPS				
Item No.	TITLE AND DESCRIPTION OF RECORDS	RETENTION	DISPOSITION	APPLICABLE LAW	LOCATION	REMARKS	
1	Systems Project Files - a. Upgrade documents b. Training materials c. Miscellaneous project documentation	9 years	Destroy after 10 years	No specific statutory requirement	Training material on CAPS Learning Center. Stored on Share drive.	Contains documents supporting each project and upgrade.	
2	CAPS System Modification Documentation - a. Issues papers b. Design documents c. Migration tracking database	Retain for Life of system		No specific statutory requirement	Stored on Share drive.	Contains documents supporting each project and upgrade.	
3	CGI System Documentation - a. Softcopy manuals b. Online documentation	Keep for one major release back	Keep for one major release back	No specific statutory requirement	Stored on local server and CGI site.	Per CAPS Program Office policy.	
4	CGI Release Tapes/Disc	Keep for one major release back	Keep for one major release back	No specific statutory requirement	Stored on local server and CGI site.	Per CAPS Program Office policy.	

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 DEPARTMENTAL RECORDS RETENTION SCHEDULE								
DEPARTMENT		DIVISION		SECTION	UNIT	EFFECTIVE DATE: 3/24/2026	REVISION DATES:	SCHEDULE NO. 367B
AUDITOR-CONTROLLER		INFORMATION TECHNOLOGY		COST SYSTEMS OPERATIONS				
Item No.	TITLE AND DESCRIPTION OF RECORDS			RETENTION	DISPOSITION	APPLICABLE LAW	LOCATION	REMARKS
1	Labor Distribution Reconciliations (PAM)			Retain 5 years	Destroy after 5 Years	No specific statutory requirement	Microfiche for records 2007 and older. Electronic copies for 2008 to current stored electronically in ERMI. No specific statutory requirement	
2	Job Cost Accounting			Retain current year plus 20 years	Destroy after 20 years	No specific statutory requirement	Microfiche for records 2007 and older. Electronic copies for 2008 to current stored electronically in ERMI. No specific statutory requirement	
3	Payroll - Original			Current Calendar Year	Retain 50 Years	Destroy after 50 years	Microfiche for records 2007 and older. Electronic copies for 2008 to current stored electronically in ERMI. No specific statutory requirement	
4	Payroll - Copies			Current Calendar Year	Destroy after 1 calendar year	No specific statutory requirement	Electronic copies stored in ERMI system	

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DEPARTMENTAL RECORDS RETENTION SCHEDULE

DEPARTMENT	DIVISION	SECTION	UNIT	EFFECTIVE DATE: 3/24/2026	REVISION DATES:	SCHEDULE NO. 367C
AUDITOR-CONTROLLER	INFORMATION TECHNOLOGY	Property Tax System				
Item No.	TITLE AND DESCRIPTION OF RECORDS	RETENTION	DISPOSITION	APPLICABLE LAW	LOCATION	REMARKS
1	System Documentation - a. High level maps of network and server infrastructure b. Training materials c. Miscellaneous system documentation	Retain for life of system (current version)	NA	No specific statutory requirement	Stored electronically on a local server	Contains documents showing current system configurations and support the overall system. No specific statutory requirements.
2	Change Management Records a. Tickets related to issues/enhancements/upgrades b. Approvals for code deployment c. Source code change history	Retain for life of system	NA	No specific statutory requirement	Stored electronically on a local server	Documentation of system modifications are required for as long as we are using the current system.
3	Build Artifacts a. Compiled executables (JAR, WAR, EXE) deployed to production.	Current + previous 10 versions	NA	No specific statutory requirement	Stored electronically on a local server	Contains the latest version of the system for deployment.

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 DEPARTMENTAL RECORDS RETENTION SCHEDULE							
DEPARTMENT		DIVISION	SECTION	UNIT	EFFECTIVE DATE: 3/24/2026	REVISION DATES:	SCHEDULE NO. 368A
AUDITOR-CONTROLLER		SATELLITE ACCOUNTING OPERATIONS	CEO FINANCE ACCOUNTING				
Item No.	TITLE AND DESCRIPTION OF RECORDS	RETENTION	DISPOSITION	APPLICABLE LAW	LOCATION	REMARKS	
1	CFD Bond Issue / Project Files	Current +5 Years	Destroy 5 years after final bond payment	State Controller's Manual	Computer Network and Applications, Office Filing Cabinets		
2	AD Bond Issue/Project Files	Current +5 Years	Destroy 5 years after final bond payment	State Controller's Manual	Computer Network and Applications, Office Filing Cabinets		
3	Recovery Bond Issues/Project Files	Current +5 Years	Destroy 5 years after final bond payment	State Controller's Manual	Computer Network and Applications, Office Filing Cabinets		
4	County COP Bond Issues/Project Files	Current +5 Years	Destroy 5 years after final bond payment	State Controller's Manual	Computer Network and Applications, Office Filing Cabinets		
5	Teeter Bond Issue/Project Files	Current +5 Years	Destroy 5 years after final bond payment	State Controller's Manual	Computer Network and Applications, Office Filing Cabinets		
6	Lease Revenue Bond Issues / Project Files	Current +5 Years	Destroy 5 years after final bond payment	State Controller's Manual	Computer Network and Applications, Office Filing Cabinets		
7	Pension Obligation Bond Issues / Project Files	Current +5 Years	Destroy 5 years after final bond payment	State Controller's Manual	Computer Network and Applications, Office Filing Cabinets		
8	California Municipal Finance Authority – Lease Revenue Bonds, Series 2017A (Bldg 16) and Series 2018A (Bldg 14) Issues / Project Files	Current +5 Years	Destroy 5 years after final bond payment	State Controller's Manual	Computer Network and Applications, Office Filing Cabinets		


NOTE: Records, in any format, that are the subject of a legal hold or California Public Records Act request must be retained until the claim, litigation, or PRA request is resolved.

9	Successor Agency (Redevelopment) Bond Issues / Project Files /ROPS and PPA	Current +5 Years	Destroy 5 years after final bond payment	State Controller's Manual	Computer Network and Applications, Office Filing Cabinets	
10	Multi Family Bond Issues / Project Files	Current +5 Years	Destroy 5 years after final bond payment	State Controller's Manual	Computer Network and Applications, Office Filing Cabinets	
11	SCHFA Family Bond Issues / Project Files	Current +5 Years	Destroy 5 years after final bond payment	State Controller's Manual	Computer Network and Applications, Office Filing Cabinets	
12	CFD Bank Statements	Current +5 Years	Destroy 5 years after final bond payment	State Controller's Manual	Computer Network and Applications, Office Filing Cabinets	
13	AD Bank Statements	Current +5 Years	Destroy 5 years after final bond payment	State Controller's Manual	Computer Network and Applications, Office Filing Cabinets	
14	Recovery Bond Bank Statement	Current +5 Years	Destroy 5 years after final bond payment	State Controller's Manual	Computer Network and Applications, Office Filing Cabinets	
15	County COP Bank Statements	Current +5 Years	Destroy 5 years after final bond payment	State Controller's Manual	Computer Network and Applications, Office Filing Cabinets	
16	Teeter Bank Statements	Current +5 Years	Destroy 5 years after final bond payment	State Controller's Manual	Computer Network and Applications, Office Filing Cabinets	
17	Lease Revenue Bonds Bank Statements	Current +5 Years	Destroy 5 years after final bond payment	State Controller's Manual	Computer Network and Applications, Office Filing Cabinets	

NOTE: Records, in any format, that are the subject of a legal hold or California Public Records Act request must be retained until the claim, litigation, or PRA request is resolved.

18	Pension Obligation Bonds Bank Statements	Current +5 Years	Destroy 5 years after final bond payment	State Controller's Manual	Computer Network and Applications, Office Filing Cabinets
19	California Municipal Finance Authority – Lease Revenue Bonds, Series 2017A (Bldg 16) and Series 2018A (Bldg 14) Bank Statements	Current +5 Years	Destroy 5 years after final bond payment	State Controller's Manual	Computer Network and Applications, Office Filing Cabinets
20	Master Lease	Current +5 Years	Destroy 5 years after final bond payment	State Controller's Manual	Computer Network and Applications, Office Filing Cabinets
21	Successor Agency (Redevelopment) Bank Statements	Current +5 Years	Destroy 5 years after final bond payment	State Controller's Manual	Computer Network and Applications, Office Filing Cabinets
22	Multi Family Bank Statements	Current +5 Years	Destroy 5 years after final	State Controller's Manual	Computer Network and Applications, Office Filing Cabinets
23	SCHFA Bank Statements	Current +5 Years	Destroy 5 years after final	State Controller's Manual	Computer Network and Applications, Office Filing Cabinets
24	OCPFC Tax Returns and State Controller's Report	Current FY + 5 years	Destroy 5 years after final	State Controller's Manual	Computer Network and Applications, Office Filing Cabinets
25	SOCPPFA and OCPFA State Controller's Report	Current FY + 5 years	Destroy 5 years after final	State Controller's Manual	Computer Network and Applications, Office Filing Cabinets
26	Arbitrage Reports	Current +5 Years	Destroy 5 years after final	CDIAC 8.3.6	Computer Network and Applications, Office Filing Cabinets
27	Agreements / Contracts / Purchase Orders	Retain while current and/or active + 5 years	Destroy 5 years after superseded or obsolete	State Controller's Manual	Computer Network and Applications, Office Filing Cabinets
28	Paying Agent / Trustee Agreements - retain while current and/or active <input type="checkbox"/>	Retain while current and/or active + 5 years	Destroy 5 years after superseded or obsolete	State Controller's Manual	Computer Network and Applications, Office Filing Cabinets
29	Payment Requests / Invoices	Retain current FY +5 years and until after all scheduled audits	Destroy after 5 years	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets
30	Claims / Grants Invoices & Reports Including Cost Applies	Retain for 5 years	Destroy after 5 years, providing audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets
31	Fund Reconciliations	Retain current FY +5 years and until after all scheduled audits	Destroy after 5 years	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets
32	Deposit Orders	Retain current FY +5 years and until after all scheduled audits	Destroy after 5 years and until after all scheduled audits	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets
33	Journal Vouchers and supporting documentation	Retain current FY +5 years and until after all scheduled audits	Destroy after 5 years, provided audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets

NOTE: Records, in any format, that are the subject of a legal hold or California Public Records Act request must be retained until the claim, litigation, or PRA request is resolved.


DEPARTMENTAL RECORDS RETENTION SCHEDULE							
	DEPARTMENT	DIVISION	SECTION	UNIT	EFFECTIVE DATE: 3/24/2026	REVISION DATES:	SCHEDULE NO. 368B
	AUDITOR-CONTROLLER	SATELLITE ACCOUNTING OPERATIONS	JOHN WAYNE AIRPORT ACCOUNTING				
Item No.	TITLE AND DESCRIPTION OF RECORDS	RETENTION	DISPOSITION	APPLICABLE LAW	LOCATION	REMARKS	
1	Payroll Records	Retain for 5 years	Destroy after 5 years	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets, Offsite storage		
2	Employee Timesheets	Retain for 5 years	Destroy after 5 years	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets, Offsite storage		
3	Reports: General Ledger, Expense, Revenue and Cost	Retain for 6 years	Destroy after 6 years	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets, Offsite storage	JWA Internal Policy	
4	Job Cost Accounting Record Support	Retain for 5 years	Destroy after 5 years	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets, Offsite storage	JWA Internal Policy	
5	Closed Contracts	Retain for up to 7 years	Destroy after 7 years	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets, Offsite storage		
6	Paid Invoices	Retain for up to 7 years	Destroy after 7 years	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets, Offsite storage	JWA Internal Policy	
7	FAA Grant Information	Retain for 10 years	Destroy after 10 years of grant closure	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets, Offsite storage	JWA Internal Policy	
8	Fixed Asset Records	Retain for 10 years	Destroy after 10 years of disposition of fixed asset	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets, Offsite storage	JWA Internal Policy	

NOTE: Records, in any format, that are the subject of a legal hold or California Public Records Act request must be retained until the claim, litigation, or PRA request is resolved.

9	Lease Payment Folders - Operating Leases, Terminated Leases and Lessee Financial Statements	Retain for 4 years	Destroy after 4 years	Government Code Section 26202	Computer Network and Applications, Office Filing Cabinets, Offsite storage	
10	JWA Revenue Reports	Retain for 5 years	Destroy after 5 years	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets, Offsite storage	
11	Daily Deposit Orders	Retain current FY +5 years and until after all scheduled audits	Destroy after 5 years from date of deposit	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets, Offsite storage	
12	Petty Cash Reconciliations	Retain for up to 5 years	Destroy after 5 years	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets, Offsite storage	
13	Closed Purchase Orders and Paid Invoices (PO)	Retain for 4 years	Destroy after 4 years	Government Code Section 26202	Computer Network and Applications, Office Filing Cabinets, Offsite storage	
14	Ground Transportation Ad Comp Reports	Retain for 3 years	Destroy after 3 years	Government Code Section 26202	Computer Network and Applications, Office Filing Cabinets, Offsite storage	
15	Ground Transportation Statements	Retain for 3 years	Destroy after 3 years	Government Code Section 26202	Computer Network and Applications, Office Filing Cabinets, Offsite storage	JWA Internal Policy
16	Parking Refunds	Retain for 3 years	Destroy after 3 years	Government Code Section 26202	Computer Network and Applications, Office Filing Cabinets, Offsite storage	JWA Internal Policy
17	Parking Daily Reports	Retain for 3 years	Destroy after 3 years	Government Code Section 26202	Computer Network and Applications, Office Filing Cabinets, Offsite storage	JWA Internal Policy
18	Parking (Self-Park) Monthly Parking Account Summary Reports - (including employee parking)	Retain for 3 years	Destroy after 3 years	Government Code Section 26202	Computer Network and Applications, Office Filing Cabinets, Offsite storage	JWA Internal Policy
19	Parking (Valet) Daily Reports	Retain for 3 years	Destroy after 3 years	Government Code Section 26202	Computer Network and Applications, Office Filing Cabinets, Offsite storage	JWA Internal Policy

NOTE: Records, in any format, that are the subject of a legal hold or California Public Records Act request must be retained until the claim, litigation, or PRA request is resolved.

20	JWA Financial Statements and Single Audit Reports including draft reports, Journal Voucher entries and SEFA Schedules	Retain for 5 years	Destroy after 5 years	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets, Offsite storage	
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DEPARTMENTAL RECORDS RETENTION SCHEDULE								
	DEPARTMENT		DIVISION	SECTION	UNIT	EFFECTIVE DATE: 3/24/2026	REVISION DATES:	SCHEDULE NO. 368C
	AUDITOR-CONTROLLER		SATELLITE ACCOUNTING OPERATIONS	OC COMMUNITY RESOURCES ACCOUNTING				
	Item No.	TITLE AND DESCRIPTION OF RECORDS			RETENTION	DISPOSITION	APPLICABLE LAW	LOCATION
1	WIOA - Fiscal Records			3 years	Can be destroyed after 3 years, providing audits are complete.	Code of Federal Regulations: 2 CFR 200.334	Computer Network and Applications, Office Filing Cabinets	
2	WIOA - County Auditor-Controller Reports			3 years	Can be destroyed after 3 years, providing audits are complete.	JTPA Regulations Section 165€	Computer Network and Applications, Office Filing Cabinets	
3	Other Programs - a. Domestic Violence b. Dispute Resolution c. SSA Funded Programs			3 years	Can be destroyed after 3 years, providing audits are complete.	County Program Requirement	Computer Network and Applications, Office Filing Cabinets	
4	OCCR Accounting - Grand reports			3 years	Can be destroyed after 3 years, providing audits are complete.	JTPA Regulations Section 165€	Computer Network and Applications, Office Filing Cabinets	
5	Section 8 - a. Budgets, cash requisitions, settlement statements, and ACC's			6 years	Destroy after 6 years and 3 months after end of FY Covered by Documents	HUD Requirement	Computer Network and Applications, Office Filing Cabinets	
6	Section 8 - b. Receivables records			7 years	Destroy after 7 years	Industry Recommendation	Computer Network and Applications, Office Filing Cabinets	
7	Section 8 - c. bank-deposit slips and statements			7 years	Destroy after 7 years	Industry Recommendation	Computer Network and Applications, Office Filing Cabinets	
8	Section 8 - d. check register and paid checks (paper)			7 years	Destroy after 7 years	Industry Recommendation	Computer Network and Applications, Office Filing Cabinets	


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9	Section 8 - e. paid checks (CD Rom)	7 years	Destroy after 7 years	Industry Recommendation	Computer Network and Applications, Office Filing Cabinets	
10	Section 8 - f. General Ledger, JV's, misc forms and reports	7 years	Destroy after 7 years	Industry Recommendation	Computer Network and Applications, Office Filing Cabinets	
11	Section 8 - g. reconciliations	7 years	Destroy after 7 years	Industry Recommendation	Computer Network and Applications, Office Filing Cabinets	
12	Orange County Development Agency - State Controller's Report	5 Years	Destroy after 5 years	Per State Controller, retention period is 3 years. However, records are held longer for audits and reviews.	Computer Network and Applications, Office Filing Cabinets	
13	Notes Receivable - loan agreements, promissory notes, Trust Deeds, amortization schedules, and repayment records	5 Years	Destroy 5 years after note is fully repaid	No Statutory Requirement	Computer Network and Applications, Office Filing Cabinets	
14	1098 Mortgage Statements	5 years	Destroy after 5 years	State controller's manual recommends 5 years retention. IRS recommends at least 4years after the payment, deduction of taxes or due date of returns.	Computer Network and Applications, Office Filing Cabinets	
15	General correspondence and misc documents	5 years	Destroy after 5 years	No Statutory Requirement	Computer Network and Applications, Office Filing Cabinets	
16	OoA - Fiscal Records	3 years	Destroy after 3 years, providing audits are	As of October 1, 2025, all HHS-specific regulations	Computer Network and Applications, Office Filing Cabinets	
17	Housing & Community Development - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)	4 years	Destroy after 4 years	US Department of Housing and Urban Development 24 CFR	Computer Network and Applications, Office Filing Cabinets	

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18	Housing & Community Development - EMERGENCY SHELTER GRANTS (ESG)	5 Years	Destroy after 5 years	US Department of Housing and Urban Development 24 CFR	Computer Network and Applications, Office Filing Cabinets
19	Payroll a. Timesheet Audit Reports b. Timesheets	5 Years	Destroy after 5 years	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets
20	Job Cost Reconciliations	5 Years	Destroy after 5 years	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets
21	Petty Cash Reconciliations	5 Years	Destroy after 5 years	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets
22	General Allocation and Billing JVs	5 Years	Destroy after 5 years	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets
23	General JCs and Reports	5 Years	Destroy after 5 years	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets
24	OCHA - CoC (including allocations, claims, and reconciliations for Admin and HAP costs)	5 years	Destroy after 5 years	24 CFR 578.103 section (c). Copies made by microfilming, photocopying, or similar methods may be substituted for the original records.	Computer Network and Applications, Office Filing Cabinets

NOTE: Records, in any format, that are the subject of a legal hold or California Public Records Act request must be retained until the claim, litigation, or PRA request is resolved.

 DEPARTMENTAL RECORDS RETENTION SCHEDULE							
DEPARTMENT		DIVISION	SECTION	UNIT	EFFECTIVE DATE: 3/24/2026	REVISION DATES:	SCHEDULE NO. 368D
AUDITOR-CONTROLLER		SATELLITE ACCOUNTING OPERATIONS	OC PUBLIC WORKS ACCOUNTING				
Item No.	TITLE AND DESCRIPTION OF RECORDS	RETENTION	DISPOSITION	APPLICABLE LAW	LOCATION	REMARKS	
1	Storm Documentation - file includes records of claims reimbursable under the provisions of the Federal Aid Emergency Program on expenditures incurred during emergency repairs in storm-damaged facilities in the County of Orange.	Retain for 5-years	Destroy after 5 years, provided audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	The following documents may be included in the file: Damage Survey Report, Job Detail Report, Request for Check, Detail Schedule Costs, Contract Agreements, Auditor's Report of Examination, Bi-	
2	Fund Reconciliations - includes subsidiary ledgers	Retain current FY +5 years and until after all scheduled audits	Destroy after 5 years	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets		
3	Accounts Payable a. Contract folders b. Invoices / Payment documentation c. Vendor correspondence d. Stop Notices/Preliminary Notices	Retain for 5-years	Destroy after 5 years, provided audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets		
4	Equipment Usage / Time Cards - files on equipment data reports; consist of cards which show records of the number of hours or miles for equipment usage to be charged to appropriate funds and job numbers; used for input to the computer system, the card includes information on Reporting Period; Timekeeping Location Code, Equipment Type & ID Code, Work Order number, number of hours or miles per day,	Retain for 5-years	Destroy after 5 years, provided audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets		
5	Map Check Closeout Reports - Documents showing history and detail of charges against specific maps to support recognition of revenues and/or refunds	Retain for 5-years	Destroy after 5 years, provided audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets		
6	TUF and Road, and Flood - Security Refunds and supporting documentation	Retain for 5-years	Destroy after 5 years, provided audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets		
7	Parking Tickets	Retain for 90 Days	Destroy after 90 days provided audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	The County's Parking Lot Vendor PCI holds all parking tickets. Accounting asks for scanned copies if necessary. Validated parking tickets are	
8	Parking Cash Receipts, Validation billings, keycards, and Daily Cash Reports, Delayed Payments and Miscellaneous Parking billings	Retain for 5-years	Destroy after 5 years, provided audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets		


NOTE: Records, in any format, that are the subject of a legal hold or California Public Records Act request must be retained until the claim, litigation, or PRA request is resolved.

9	Revenue Lease Files a. Lease Agreements b. Lease payments documents c. Correspondence	Retain for 5-years	Destroy after 5 years, provided audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	
10	OCPW Rate Studies a. OCPW Overhead Rate b. OCPW Equipment Rates	Retain for 5-years	Destroy after 5 years, provided audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	
11	GASB 34 Project Completion Notices- files and records to support capitalized amounts for OCPW infrastructure projects	Retain for 5-years	Destroy after 5 years, provided audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	
12	Transportation Billing Reports - Billing and Exception Reports for Fuel, Pool, Parts, Depreciation and Asset Management costs	Retain for 5-years	Destroy after 5 years, provided audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	
13	OCPW Daily Cash Receipts / Deposit Orders	Retain current FY +5 years and until after all scheduled audits	Destroy after 5 years, provided audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	
14	Facility Operations G Account Billings	Retain for 5 years	Destroy after 5 years, provided audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	
15	Complex Utility Records - meter readings, invoices, Steam & Chilled Water billings	Retain for 5 years	Destroy after 5 years, provided audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	
16	Equipment Report - consists of computer printouts on OCPW Monthly Equipment Report which shows some information on equipment number, description of equipment usage in hours or miles, dollar amount for usage, and rate per mile or hour	Retain for 5 years	Destroy after 5 years, provided audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	
17	Santa Ana River Project Claims - includes BBA claims to US Army Corps, and quarterly State Subvention Claims to DWR, engineering reports, and any related backup documentation used for SARP Escrow Fund.	Retain for 5 years	Destroy after 5 years, provided audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	

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18	Road Report - includes all supporting documentation	Retain for 5 years	Destroy after 5 years, provided audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	
19	Journal Vouchers - documents used to record accounting entries into the County accounting system (includes supporting documentation)	Retain current FY +5 years and until after all scheduled	Destroy after 5 years, provided audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	
20	Claims / Grants Invoices & Reports Including Cost Applies - documents used to recover costs from entities outside the County	Retain for 5 years	Destroy after 5 years, provided audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	
21	Credit Memos - documents used to cancel amounts recorded by invoices	Retain for 5 years	Destroy after 5 years, provided audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	
22	Requests for Checks / Trust Fund Checks - documents used to request the disbursement of funds from the general or special revenue funds, or the trust fund	Retain current FY +5 years and until after all scheduled	Destroy after 5 years, provided audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	
23	Deposit Order Corrections - memos prepared and submitted to TTC Accounts Receivable to correct deposit order coding	Retain current FY +5 years and until after all scheduled audits	Destroy after 5 years, provided audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	
24	Management Information Reports - Various reports summarizing expenditure or revenue activity, as requested by OCPW management	Retain for 2 years	Destroy after 2 years, provided audits are completed	Government Code Section 26202	Computer Network and Applications, Office Filing Cabinets	Monthly cash receipts report to OCPW management on leases for properties for Fund 400 and 404
25	Escheatment Files	Retain for 5 years	Destroy after 5 years, provided audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	Forms that summarize liability / deposit account balances for possible escheatment (submitted to Treasurer)
26	Schedule of Expenditure of Federal Awards - schedule of fiscal year's expenditures of federally funded programs	Retain for 5 years	Destroy after 5 years, provided audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	
27	Permits Accounting Detail Report - report of project information including deposits made by applicant	Retain for 5 years	Destroy after 5 years, provided audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	
28	Permits Activity Report - report of project activity (deposits, staff charges, balance of deposit)	Retain for 5 years	Destroy after 5 years, provided audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	
29	Invoices and Invoices Issued Report - listing of invoices issued then submitted to TTC Accounts Receivable	Retain for 5 years	Destroy after 5 years, provided audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	
30	Payroll a. VTI and OC Time Audit Reports b. Timesheets c. Mileage and Other Expense Claim Forms	Current +5 years	Destroy after 5 years, provided audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	
31	AG Commissioner Report	Retain for 5 years	Destroy after 5 years, provided audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	

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DEPARTMENTAL RECORDS RETENTION SCHEDULE							
	DEPARTMENT	DIVISION	SECTION	UNIT	EFFECTIVE DATE: 3/24/2026	REVISION DATES:	SCHEDULE NO. 368E
	AUDITOR-CONTROLLER	SATELLITE ACCOUNTING OPERATIONS	OC WASTE AND RECYCLING ACCOUNTING				
Item No.	TITLE AND DESCRIPTION OF RECORDS		RETENTION	DISPOSITION	APPLICABLE LAW	LOCATION	REMARKS
1	Payroll Records		Current +5 years	Destroy after 5 years	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	
2	Accounts Payable - a. Contract folders b. Invoices / Payment documentation c. Vendor correspondence		Retain current FY +5 years and until after all scheduled audits	Destroy after 5 years	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	Documents stored in ERMI/CAPS+ are kept permanently.
3	Correspondence Files		2 years	Destroy after 2 years	Government Code Section 26202	Computer Network and Applications, Office Filing Cabinets	Emails are deleted automatically after 2 years per County policy.
4	Accounting Reports		Current +5 years	Destroy after 5 years	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	Per OCWR, retain files for 5 years.
5	Accounts Receivable Monthly Statements (PDF)		Current +5 years	Destroy after 5 years	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	Per OCWR, retain files for 5 years.
6	Landfill Tickets		Current +5 years	Destroy after 5 years	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	Per OCWR, retain files for 5 years.
7	Adjustment Memos		Current +5 years	Destroy after 5 years	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	Per OCWR, retain files for 5 years.
8	Deposit Orders		Current +5 years and until after all scheduled audits	Destroy after 5 years and until after all scheduled audits	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	

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9	Accounts Receivable Other Documents	Current +5 years and until after all scheduled audits	Destroy after 5 years	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	
10	OCWR Financial Statements	Current +5 years and until after all scheduled audits	Destroy after 5 years	Government Code 25250 and 25253	Computer Network and Applications, Office Filing Cabinets	


 DEPARTMENTAL RECORDS RETENTION SCHEDULE							
DEPARTMENT		DIVISION	SECTION	UNIT	EFFECTIVE DATE: 3/24/2026	REVISION DATES:	SCHEDULE NO. 368F
AUDITOR-CONTROLLER		SATELLITE ACCOUNTING OPERATIONS	SOCIAL SERVICES AGENCY ACCOUNTING				
Item No.	TITLE AND DESCRIPTION OF RECORDS	RETENTION	DISPOSITION	APPLICABLE LAW	LOCATION	REMARKS	
1	Public Assistance Records - Includes all public assistance, social service, and administrative claiming records and their supporting documentation	Retain 6 years	Destroy after 6 years unless there is an open Federal or State audit. Retention periods vary among unresolved audits	Pursuant to All-County Letter (ACL) No.15-26. Refer to California Department of Social Services (CDSS) Manual of Policies	Computer network & applications, office filing cabinets and warehouse		
2	Case record material and supporting documents	Retain for 6 years	Destroy after 6 years from the date it was last used to document eligibility unless there are	Pursuant to All-County Letter (ACL) No. 15-26. Refer to California Department of Social	Computer network & applications, office filing cabinets and warehouse		
3	Case records in which criminal or civil litigation was involved - include records used in the determination of eligibility, including denials, for the amount of retroactive benefits	Retain for 6 years after the final claim is submitted for Federal reimbursement	Destroy after 6 years after the final claim is submitted for Federal reimbursement	Pursuant to All County Letter (ACL)15-26. Refer to CDSS Manual of Policies and	Computer network & applications, office filing cabinets and warehouse		
4	County Welfare Warrant Registers - Retain for 5 years unless photographic record of the register has been made	Retain for 5 years	Destroy after 5 years	Pursuant to All County Letter (ACL)15-26. Refer to CDSS Manual of Policies and	Computer network & applications, office filing cabinets and warehouse		
5	AFDC / CalWORKS case records and supporting documentation - those identified by California Dept of Social Services (CDSS) as federal sample quality control cases containing an error	Retain until the federal sanction process is resolved for applicable federal	Varies depending on program and case	Pursuant to All County Letter (ACL)15-26. Refer to Social Services Manual of Policies	Computer network & applications, office filing cabinets and warehouse	Varies depending on program and case	
6	CalFresh (Food Stamp) Records - Fiscal records and accounting documentation such as, but not limited to transaction receipts, master issuance files, records for issuance, authorization documents, cashier's daily reports, Notices of Change, Form FNS 250s, Household Issuance Record cards, and tally sheets. In addition, documents and records that are involved in billing or claiming.	Retain for 6 years from the month of origin	Destroy after 6 years from the month of origin unless documents are involved in a	Pursuant to ACL No. 15-26 page 4. W & I Code Section 10851 & 45 code of Federal Regulations	Computer network & applications, office filing cabinets and warehouse		
7	Escheatment Files	Retain for 5 years	Destroy after 5 years	Government Code Section 26907	Computer network & applications, office filing cabinets and warehouse	Clients are subject to appeal rights and may have other claims. 5 years retention provides reasonable audit trail for clients returning to	
8	Fund Reconciliations	Retain current FY +5 years and until after all scheduled audits	Destroy after 5 years and after all scheduled audits	Government Code Section 26907	Computer network & applications, office filing cabinets and warehouse		

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9	Request For Checks	Retain current FY +5 years and until after all scheduled audits	Destroy after 5 years and after all scheduled audits	Government Code Section 26907	Computer network & applications, office filing cabinets and warehouse	Destroy after 5 years providing audits are complete
10	Trust Fund - Request For Checks	Retain current FY +5 years and until after all scheduled audits	Destroy after 5 years and after all scheduled audits	Government Code Section 26907	Computer network & applications, office filing cabinets and warehouse	Destroy after 5 years providing audits are complete
11	Monthly Trust Fund Reconciliations	Retain current FY +5 years and until after all scheduled audits	Destroy after 5 years and after all scheduled audits	Government Code Section 26907	Computer network & applications, office filing cabinets and warehouse	Destroy after 5 years providing audits are complete
12	Journal Voucher Folders (Suspense, Probation, Social Security, Tax Intercept, Overage, Coding Corrections, Year-End)	Retain current FY +5 years and until after all scheduled audits	Destroy after 5 years and after all scheduled audits	Government Code Section 26907	Computer network & applications, office filing cabinets and warehouse	Destroy after 5 years providing audits are complete
13	Deposit Orders	Retain current FY +5 years and until after all scheduled audits	Destroy after 5 years and after all scheduled audits	Government Code Section 26907	Computer network & applications, office filing cabinets and warehouse	Destroy after 5 years providing audits are complete
14	Deposit Order Correction Memorandums	Retain current FY +5 years and until after all scheduled audits	Destroy after 5 years and after all scheduled audits	Government Code Section 26907	Computer network & applications, office filing cabinets and warehouse	Destroy after 5 years providing audits are complete
15	Birth Certificates Payment Requests	Retain current FY +5 years and until after all scheduled audits	Destroy after 5 years and after all scheduled audits	Government Code Section 26907	Computer network & applications, office filing cabinets and warehouse	
16	Tax Intercept Documents	Retain for 5 years	Destroy after 5 years	IRS Publication 1075 Guidelines Exhibit 9.	Computer network & applications, office filing cabinets and warehouse	Destroy after 5 years providing audits are complete
17	IRS Annual Safeguard Certification	Retain for 5 years	Destroy after 5 years	IRS Publication 1075 Guidelines Exhibit 9	Computer network & applications, office filing cabinets and warehouse	
18	DMV Information Security Statement	Retain for 5 years	Destroy after 5 years	California code of Regulations 13 CCR § 350.48R (Title 13, Div. 1, Ch 1, Article 5 Section 350.48)	Computer network & applications, office filing cabinets and warehouse	
19	Payroll Documents (Timekeeping audit reports, Workers' Comp approval forms)	Current + 6 years	Destroy after 6 years	CA State Controller's Office	Computer network & applications, office filing cabinets and warehouse	CEC has a 1-year correction cycle, so the 5 years starts after the CEC is finalized
20	Mileage and Other Expense Claims Forms	Retain for 5 years	Destroy after 5 years	Government Code Section 26907	Computer network & applications, office filing cabinets and warehouse	These records are copies. Originals are with Central Payroll
21	Petty Cash Records (Voucher copies)	Retain current FY +6 years and until after all scheduled audits	Destroy after 6 years and after all scheduled audits	45 code of Federal Regulations 164.316	Computer network & applications, office filing cabinets and warehouse	These records are copies. Originals are uploaded to ERMI

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22	A/P records (ESH, SED, R&R, Medical R & R, HCA Board & Care/P&I invoices, Demands)	Retain for 15 years	Destroy after 15 years	Government Code Section 26907; 45 code of Federal Regulations 164.316	Computer network & applications, office filing cabinets and warehouse	Some of these items cross agencies and should be retained longer to be align with their audit timeframes
23	Revolving Checking Account (Bank Statements/ Cashed checks)	Retain current FY +5 years and until after all scheduled audits	Destroy after 5 years and after all scheduled audits	Government Code Section 26907	Computer network & applications, office filing cabinets and warehouse	
24	A/R records (General Relief " Interim Assistance Assistance Program) + HCA Mental Health Board & Care	Not destroyed	Not destroyed	No Statute of Limitations for General Relief	Computer network & applications, office filing cabinets and warehouse	
25	Reports- SSA Internal (ESH, OCH, HCA - Mental Health Board & Care)	Retain for 15 years	Destroy after 15 years	Government Code Section 26907,45 code of Federal Regulations 164.316	Computer network & applications, office filing cabinets and warehouse	Some of these items cross agencies and should be retained longer to be align with their audit timeframes
26	Bus Pass Logs (copies)	Current + 6 years	Destroy after 6 years	Government Code Section 26907,45 code of Federal Regulations 164.316	Computer network & applications, office filing cabinets and warehouse	
27	Deposit Orders (SSA Internal copies)	Retain current FY +6 years and until after all scheduled audits	Destroy after 6 years and after all scheduled audits	Government Code Section 26907,45 code of Federal Regulations 164.316	Computer network & applications, office filing cabinets and warehouse	
28	Receipt Books	Retain current FY +5 years and until after all scheduled audits	Destroy after 5 years and after all scheduled audits	Government Code Section 26907	Computer network & applications, office filing cabinets and warehouse	
29	Trust Fund- Request for Checks	Retain current FY +5 years and until after all scheduled audits	Destroy after 5 years and after all scheduled audits	Government Code Section 26907	Computer network & applications, office filing cabinets and warehouse	

DEPARTMENTAL RECORDS RETENTION SCHEDULE								
	DEPARTMENT		DIVISION	SECTION	UNIT	EFFECTIVE DATE: 3/24/2026	REVISION DATES:	SCHEDULE NO. 368G
	AUDITOR-CONTROLLER		SATELLITE ACCOUNTING OPERATIONS	HEALTH CARE AGENCY ACCOUNTING				
	Item No.	TITLE AND DESCRIPTION OF RECORDS	RETENTION	DISPOSITION	APPLICABLE LAW	LOCATION	REMARKS	
1	Realignment Files & Reports	Retain for 5 years	Destroy after 5 years, providing audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	Claims & Financial Reporting Unit		
2	Audit Files	Retain for 5 years	Destroy after 5 years, providing audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	All units in HCA Accounting		
3	Claims / Grants Invoices & Reports Including Cost Applies	Retain for 5 years	Destroy after 5 years, providing audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	Claims & Financial Reporting Unit and Environmental Health Accounting		
4	Maternal, Child, Adolescent Health (MCAH), Adolescent Family Life Program (AFLP), Black Infant Health (BIH), California Home Visiting Program (CHVP), and Perinatal Equity Initiative (PEI)	Retain for 7 years	Destroy after 7 years, providing audits are complete	Government Code Section 26907; California Department of Public Health's Maternal,	Computer Network and Applications, Office Filing Cabinets	Claims & Financial Reporting Unit		
5	Cost Reports and Cost Analysis Reports	Retain for 5 years	Destroy after 5 years, providing audits are complete	Government Code Section 26907. Standard Agreement for Negotiated Net Amount /Drug Medi-	Computer Network and Applications, Office Filing Cabinets	Claims & Financial Reporting Unit		
6	Escheatment Files	Retain for 5 years	Destroy after 5 years	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	All units in HCA Accounting		
7	Fund Reconciliations & Subsidiary Ledgers	Retain current FY +5 years and until after all scheduled audits	Destroy after 5 years	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	All units in HCA Accounting		
8	Senate Bill 90 (SB90) Mandated Cost Claims	10 years or 3 years after final payment, providing audits are complete	Destroy after 10 years or 3 years after final payment, providing audits are complete	Parameters and Guidelines issued by the State Controller's office	Computer Network and Applications, Office Filing Cabinets	Claims & Financial Reporting Unit and Public Guardian Accounting		

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9	Year-end Journal Voucher Folders - all units	Retain current FY +5 years and until after all scheduled audits	Destroy after 5 years, providing audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	Confidential - All units in HCA Accounting
10	Med-cal Administrative Activities (MAA) Participation Files and Billing/Reimbursement Documents: a. MAA Claiming Plans & Files b. MAA Contracts c. MAA Invoice Claims d. MAA Match Analysis e. MAA Time Studies	Retain for 6 years	Destroy after 6 years providing audits are complete	MAA State Contract Exhibit D	Computer Network and Applications, Office Filing Cabinets	Claims & Financial Reporting Unit
11	Targeted Case Management (TCM) Participation Files and Billing/Reimbursement Documents: a. TCM Participation Surveys b. TCM Invoices	Retain for 6 years	Destroy after 6 years providing audits are complete	Internal Policy based on PPL 09-007 issued 04/10/09	Computer Network and Applications, Office Filing Cabinets	Claims & Financial Reporting Unit
12	Client Refunds	Retain for 5 years	Destroy after 5 years, providing audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	Environmental Health Accounting and Medical Billing Unit
13	Contracts and Price Agreements	Retain for 5 years	Destroy after 5 years, providing audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	Disbursements Unit
14	Invoice Copies	Retain for 5 years	Destroy after 5 years, providing audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	All units in HCA Accounting
15	Requests for Checks	Retain current FY +5 years and until after all scheduled audits	Destroy after 5 years, providing audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	All units in HCA Accounting
16	Time Sheets and Other Payroll Documents	Current +5 years	Destroy after 5 years, providing audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	Confidential; Disbursements Unit
17	Separated Employee Files	Retain for 5 years	Destroy after 5 years, providing audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	Disbursements Unit - Confidential
18	Mileage and Other Expense Claims Forms	Retain for 5 years	Destroy after 5 years, providing audits are complete	Government Code Section 26907.	Computer Network and Applications, Office Filing Cabinets	Disbursements Unit - Confidential
19	Job Number Updates	Retain for 5 years	Destroy after 5 years, providing audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	Disbursements Unit
20	Job Cost Corrections	Retain for 5 years	Destroy after 5 years, providing audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	Disbursements Unit
21	Vendor Updates	Retain for 5 years	Destroy after 5 years, providing audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	Disbursements Unit

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22	Receipts and Deposit Orders, paper and electronic	Retain current FY +5 years and until after all scheduled audits	Destroy after 5 years, providing audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	All units in HCA Accounting
23	Cash Receipt Books & Log	Retain for 5 years	Destroy after 5 years, providing audits are complete	County Accounting Procedure C-5 - Section 2.8	Office Filing Cabinets	Disbursements Unit
24	Returned Cash Receipt Books	Retain for 5 years	Destroy after 5 years, providing audits are complete	County Accounting Procedure C-5 - Section 2.8	Office Filing Cabinets	Disbursements Unit
25	Invoice Copies and Billing Files	Retain for 5 years	Destroy after 5 years, providing audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	All units in HCA Accounting
26	Institutions for Mental Diseases (IMD) Billings & Payments Records	Retain for 5 years	Destroy after 5 years, providing audits are complete	Confidential - Government Code Section 26907.	Computer Network and Applications, Office Filing Cabinets	Medical Billing Unit
27	Relief of Accountability (ROA) Documents: a. ROA Collections / Write-Offs b. ROA Statistics / Bankruptcy Dismissals	Retain for 5 years	Destroy after 5 years, providing audits are complete	Confidential - Government Code Section 26907.	Computer Network and Applications, Office Filing Cabinets	Environmental Health Accounting and Medical Billing Unit
28	Short-Doyle / Medi-Cal (SD/MC) Weekly Invoices	Retain for 5 years	Destroy after 5 years, providing audits are complete	Government Code Section 26907	Computer Network and Applications, Office Filing Cabinets	Medical Billing Unit
29	Medicare and Medi-Cal Billing Documents and Remittance Information -electronic only	Retain for 10 years	Destroy after 10 years, providing audits are complete	Centers for Medicare & Medicaid Services (CMS) Program Integrity Manual 4.2.2.4.2 File/Document Retention	Computer Network and Applications	Medical Billing Unit
30	Medicare and Medi-Cal Billing Documents and Remittance Information - paper only	Retain for 5 years	Destroy after 5 years, providing audits are complete	Centers for Medicare & Medicaid Services (CMS) Program Integrity Manual 4.2.2.4.2 File/Document Retention	Computer Network and Applications, Office Filing Cabinets	Medical Billing Unit
31	Third Party Billing Documents and Remittance Information & Self-Pay Correspondence	Retain for 5 years	Destroy after 5 years, providing audits are complete	Government Code 42 CFR 403.912(e)(1)(ii)	Computer Network and Applications, Office Filing Cabinets	Medical Billing Unit
32	Monthly Revenue Reports - Medical Billing Unit (MBU) - electronic copies only	Retain for 5 years	Destroy after 5 years, providing audits are complete	Government Code Section 26907	Computer Network and Applications	Medical Billing Unit

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