



## FINANCIAL RECORDS RETENTION AND DESTRUCTION POLICY

### A. RETENTION POLICY

This Financial Records Retention and Destruction Policy has been adopted by the Controller's Office pursuant to Chapter 8 of the San Francisco Administrative Code (hereinafter "Administrative Code"), which requires each department head to develop a written policy which sets forth a written schedule for the systematic retention and destruction of the department's records. This policy supersedes all previous records retention and destruction policies issued by the Controller's Office. This policy covers all records and documents, regardless of physical form or characteristics, which have been made or received by the Controller's Office in connection with the transaction of public business.

### B. RECORDS DEFINED

The Controller's Office shall retain records for the period of their immediate or current use, unless longer retention is necessary for historical reference, or to comply with contractual or legal requirements or for other purposes as set forth below. For purposes of record retention and destruction, the term "record" is defined as set forth in Section 8.1 of the Administrative Code, and includes any paper, book, photograph, film, sound recording, map, drawing or other document, or any copy thereof, as has been made or received by the department in connection with the transaction of public business and may have been retained by the department as 1) evidence of the department's activities, 2) for the information contained in it, or 3) to protect the legal or financial rights of the City and County of San Francisco (hereinafter "City and County") or of persons directly affected by the activities of the City and County. Documents and other materials that do not constitute "records" under that section, including those described below in Category 4, may be destroyed when no longer needed, unless otherwise specified.

### C. CLASSIFICATION OF RECORDS

The records of the Controller's Office shall be classified for the purposes of retention and destruction as follows:

**Category 1: Permanent Retention.** Records that are permanent or essential shall be retained and preserved indefinitely.

- **Permanent records:** Permanent records are records required by law to be permanently retained and which are ineligible for destruction unless they are microfilmed or placed on an optical imaging system and special measures are followed (Administrative Code Section 8.4). Once these measures are followed, the original paper records may be destroyed. Duplicate copies of permanent records may be destroyed whenever they are no longer necessary for the efficient operation of the Controller's Office. An example of a permanent record is the Comprehensive Annual Financial Report.
- **Essential records:** Essential records are records necessary for the continuity of government and the protection of the rights and interests of individuals (Administrative Code Section 8.9). Examples of essential records include advice letters and opinions, policy memoranda, and interpretive materials such as manuals. Other examples of essential records in the Controller's Office include revenue projection and audit report documents.

**Category 2: Current Records.** Current records are records which for convenience, ready reference or other reasons are retained in the office space and equipment of the Department. Current records shall be retained as follows:

- Where retention period specified by law. Where federal, state, or local law prescribes a definite period of time for retaining certain records, the Controller's Office will retain the records for the period specified by law. Examples of such records include Statement of Economic Interest (Form 700) and Emergency/Disaster Cost Recovery documents.
- Where no retention period specified by law. Where the law specifies no specific retention period, the retention periods for records that the Controller's Office is required to retain shall be specified in the attached Financial Records Retention and Destruction Schedule. Records shall be retained for a minimum of two (2) years, although such records may be treated as "storage records" and placed in storage at any time during the applicable retention period.

**Category 3: Storage Records.** Storage records are records that are retained offsite. Storage records are subject to the same retention requirements as current records.

**Category 4: No Retention Required.** Documents and other materials that are not "records" as defined by Administrative Code Section 8.1 need not be retained unless retention is otherwise required by local law or by the attached Financial Records Retention and Destruction Schedule. Documents and other materials (including originals and duplicates) that are not otherwise required to be retained, are not necessary to the functioning or continuity of the Controller's Office, and which have no legal significance may be destroyed when no longer needed. Examples include materials and documents generated for the convenience of the person generating them, draft documents (other than some contracts) which have been superseded by subsequent versions or rendered moot by the Controller's Office action, and duplicate copies of records that are no longer needed. Specific examples include telephone message slips, miscellaneous correspondence not requiring follow-up or departmental action, notepads, emails that do not contain information required to be retained under this policy, and chronological files.

#### **D. RECORDS NOT ADDRESSED IN THE FINANCIAL RECORDS RETENTION SCHEDULE**

Records and other documents or materials that are not expressly addressed by the attached schedule may be destroyed at any time provided that they have been retained for the periods prescribed for substantially similar records.

#### **E. PENDING CLAIMS AND LITIGATION**

The retention periods set forth herein and in the attached schedule shall not apply to materials that are otherwise eligible for destruction, but which may be relevant to a pending claim or litigation against the City and County of San Francisco ("the City"). Once the City becomes aware of the existence of a claim or litigation against the City, the City Attorney's Office shall notify all affected City departments and the respective departments shall retain all documents and other materials related to the claim or litigation until such time as the claim or litigation has been resolved.

#### **F. RECORDS RELATING TO FINANCIAL MATTERS**

Records pertaining to financial matters shall be destroyed only after approval by the Controller (Administrative Code Section 8.3). The Controller's Office reviews and approves each Department's Records Retention and Destruction Schedule. Departments may destroy documents consistent with the Financial Records Retention and Destruction Schedule. You must obtain the

Controller's Office approval for documents pertaining to financial matters that do not fall within the Financial Records Retention and Destruction Schedule.

#### **G. RECORDS RELATING TO PAYROLL RECORDS**

The Retirement Board must approve the destruction of all records pertaining to payroll checks, time cards and related documents (Administrative Code Section 8.3). The Retirement Board reviews and approves each Department's Records Retention and Destruction Schedule. These records are not to be destroyed without prior approval of the Retirement Board.

#### **H. RECORDS THAT CONTAIN LEGAL SIGNIFICANCE**

The City Attorney's Office must approve the destruction of all records that contain legal significance (Administrative Code Section 8.3). The City Attorney's Office reviews and approves each Department's Records Retention and Destruction Schedule. Departments may destroy documents consistent with the Records Retention and Destruction Schedule. You must obtain the City Attorney's Office approval for documents that contain legal significance and do not fall within the Records Retention and Destruction Schedule.

#### **I. RECORDS RELATING TO FEDERAL AWARDS: EMERGENCY/DISASTER AND COST RECOVERY**

Records relating to federal awards, including public assistance following an emergency or disaster, are governed by 2 C.F.R. § 200.333. This regulation requires retention of any and all records relating to a federal award for three (3) years after the State has closed the claim by the City. The Controller's Office shall retain all records relating to the federal award for three (3) years from the date the State has closed the claim by the City (i.e., the date of the final Financial Status Report (FSR) (FEMA Form 112-0-1), unless certain exceptions apply (see 2 C.F.R. § 200.333). California law also requires the Controller's Office to retain all financial and program records related to cost or expenditures eligible for state financial assistance for three (3) years. 19 CCR § 2980(e).

The records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular 3-year period, whichever is later. Final closeout (receipt of FSR) is when all Project Worksheets associated with a disaster/emergency are closed. All records related to any and all Project Worksheets associated with an event must be retained for 3 years after the close of the final associated Project Worksheet. Note: state and federal regulations change from time to time; the Controller's Office will issue specific rules for file retention on any given disaster, should there be a change.

#### **J. MATERIALS OF HISTORIC SIGNIFICANCE**

Historical records are records which are no longer of use to the Controller's Office, but because of their age or research value may be of historical interest or significance. Historical records may not be destroyed except in accordance with the procedures set forth in Administrative Code Section 8.7.

#### **K. EMAIL POLICY**

The Controller's Office provides an email system to its employees as a convenient and efficient medium of communication. Email is intended and designed to be a tool of communication but the email system is not a medium for storage of information or for any of the Department's records.

The Controller's Office staff must determine with regard to each email whether the Department's Financial Records Retention and Destruction Schedule ("Schedule") requires the retention of a particular record. If the Schedule requires retention of the email, staff must retain it in accordance with the schedule and delete it from the email system. If the Schedule does not require retention of

the email the staff must delete it as soon as it is no longer necessary for the discharge of official duties.

As a general rule, departments need not search their back-up electronic files in response to a public records request. Back-up tapes serve the limited purpose of providing a means of recovery in cases of disaster, departmental system failure, or unauthorized deletion. They are not available for departmental use except in these limited situations. Electronic records such as emails that an employee has properly deleted under the department's records retention and destruction policy but that remain on back-up tapes are analogous to paper records that the department has lawfully discarded but may be found in a City owned dumpster. Neither the Public Records Act nor the Sunshine Ordinance requires the City to search the trash for such records, whether paper or electronic.

#### **L. RECORDS STORAGE**

The use of storage areas listed below is limited to the Controller's Office and under no circumstances may include personal belongings of any sort.

Location. The Controller's Office will contract with a vendor for storage of those records other than Current Records, which are retained in the Controller's Office.

Financial Records Retention and Destruction Schedule. All Controller's Office records that are to be retained must be listed on this schedule by the responsible Controller division. This schedule will provide the basis for destruction and storage of records.

Organizing Records Storage. All records within the same box destined for storage shall have the same destruction date. The destruction date should stem from the end of the fiscal year in which the document was created unless specified differently.

**Updated 10-2019**

## APPROVALS

This Records Retention and Destruction Policy is hereby approved:

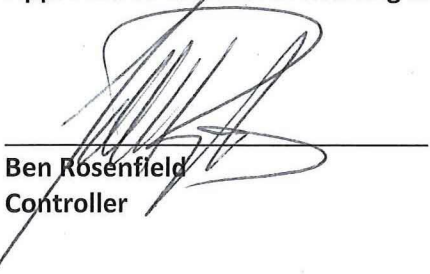
Approved by the Mayor's Designee:



Sean Elsbernd  
Chief of Staff  
Office of the Mayor

10/17/2019  
Date Approved


Approved as to Records Relating to Financial Matters:



Ben Rosenfield  
Controller

10/16/2019  
Date Approved

Approved as to Records Relating to Legal Significance:



Dennis J. Herrera  
City Attorney

*Sara Clark*

10/28/19  
Date Approved

Approved as to Records Relating to Payroll Matters:



Jay Huish  
Executive Director  
Retirement Board

10/30/2019  
Date Approved

	A	B	C	D	E	F	G	H	I	J
1	<div><div>PART II</div><div>DRAFT FINANCIAL RECORDS RETENTION AND DESTRUCTION SCHEDULE</div></div>									
2	<div>Contact Name: Rosanne Torre    Contact Phone Number: (415) 554-7401    Contact Email: Rosanne.Torre@sfgov.org    Updated 10-2019</div>									
3	TITLE	LINK	DIVISION <sup>1</sup>	DIVISION CONTACT	RETENTION PERIOD <sup>3</sup>			CATEGORY	RETENTION	REMARKS
4					On Site	Off Site	Total			
5	CITY DISASTER / COST RECOVERY DOCUMENTATION - CITYWIDE		EMERGENCY MANAGEMENT (CITYWIDE)	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	3 years from date of final Financial Status Report (FSR) (FEMA Form 112-0-1).	N/A	3 years from the date of final closeout. Date of final closeout indicated by receipt of final Financial Status Report (FSR) (FEMA Form 112-0-1). Note that final closeout is when ALL Project Worksheets associated with a disaster/emergency are closed. For example, the Loma Prieta Earthquake occurred in October 1989. The date of final FEMA closeout of the last associated project was Dec 2001. Documentation and records related to ALL associated projects from 1989 to 2001 needed to be retained through Dec 2004 (final closeout plus 3 years). If there is any litigation, claim, negotiation, audit or other action involving the records that has been started before the expiration of the 3-year period, then the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular 3-year period, whichever is later.	CITY DISASTER / COST RECOVERY DOCUMENTATION	2-current	<div>COVERS ALL DOCUMENTS RELATING TO FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA) AND CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES (CAL OES) PUBLIC ASSISTANCE AND ACTIVITIES, INCLUDING PROJECT WORKSHEET FILES (applies to all financial and programmatic records, contracts, insurance documents, supporting documents, statistical records, and other records of grantees or subgrantees for FEMA and CAL OES public assistance grants)</div> <div>Code of Federal Regulations 2 CFR §200.333 and California Code of Regulations, Title 19, Division 2, Chapter 6, Article 1, Section 2980 (e) both specify an identical record retention period of 3 years.</div> <div>FEMA Public Assistance Program and Policy Guide published 4/26/2018, Project Document, pg 140.</div>

	A	B	C	D	E	F	G	H	I	J
3	TITLE	LINK	DIVISION <sup>1</sup>	DIVISION CONTACT	RETENTION PERIOD <sup>3</sup>			CATEGORY	RETENTION	REMARKS
4					On Site	Off Site	Total			
6	COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR): ANNUAL FINANCIAL STATEMENTS OF CITY DEPARTMENTS THAT ARE PART OF CITY'S CAFR		CITY ACCOUNTING	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	2 years - May be stored electronically	5 years - May be stored electronically	7 years	CITY ACCOUNTING	2-current, 3-storage	CCSF Admin Code Section 8.3
7	COMPREHENSIVE ANNUAL FINANCIAL REPORTS (CAFR)	<a href="https://sfcontroller.org/">https://sfcontroller.org/</a>	CITY ACCOUNTING	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	PERMANENT - Stored electronically from 1998 on Controller's website.	PERMANENT - Stored electronically from 1998 on Controller's website	PERMANENT	CITY ACCOUNTING	1-permanent	CCSF Admin Code Section 8.3
8	FINANCIAL RECORDS: Documentation that support on-line transaction processing for receipts, journal entries or transactions other than payments, such as property tax payment stubs, completed forms, and documentation to support adjustments. Does not include invoice or contract related documentation.		CITY ACCOUNTING	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	2 years	5 years	7 years	GENERAL ADMINISTRATIVE	2-current, 3-storage	CCSF Admin Code Section 8.3

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3	TITLE	LINK	DIVISION <sup>1</sup>	DIVISION CONTACT	RETENTION PERIOD <sup>3</sup>			CATEGORY	RETENTION	REMARKS
4					On Site	Off Site	Total			
9	GRANT APPLICATIONS BOTH FROM THE CITY TO FUNDERS AND TO THE CITY FROM GRANTEES.		CITY ACCOUNTING	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	Grant life + 7 years retention or the term required by the funding source.	N/A	Grant life + 7 years retention or the term required by the funding source.	GENERAL ADMINISTRATIVE	2-current	CCSF Admin Code Section 8.3. Applications and supporting documents for both grants awarded to the City by funders and those awarded by the City to grantees. If it is a FEMA/Cal OES grant refer to the instructions under Record Category Disaster / Cost Recovery Documentation.
10	GRANT PAYMENT RECORDS FOR GRANTEE OR GRANTOR.		CITY ACCOUNTING	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	Grant life + 7 years retention or the term required by the funding source.	N/A	Grant life + 7 years retention or the term required by the funding source.	GENERAL ADMINISTRATIVE	2-current	CCSF Admin Code Section 8.3. Pertaining to both payments received by the City from funders and payments made by the City to grantees. Actual signed legal grant agreement, amendments and modifications, required attachments and financial and payment information, such as grant billing statements, drawdowns, and grant deliverables. Other payment information may consist of invoices, packing slips, purchase orders, and contract deliverables. Documents not available in electronic format: evidence of insurance, etc. Generally retain financial and programmatic records, supporting documents, statistical records, and all other records that are required by the terms of a grant, or may reasonably be considered pertinent to a grant, for a period of 6 years from the date the final economic report is submitted.



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4					On Site	Off Site	Total			
11	INTERNAL REVENUE SERVICE (IRS) 1099 VENDOR REPORTS		CITY ACCOUNTING	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	7 years - From the date 1099s are due to the IRS.	N/A	7 years - From the date 1099s are due to the IRS.	CITY ACCOUNTING	2-current	CCSF Admin Code Section 8.3
12	INVOICES AND ASSOCIATED DOCUMENTS TO SUPPORT ONE-TIME PAYMENTS not related to contracts or grants, such as employee reimbursements. Documents may consist of travel receipts, itineraries, conference/training schedules, proof of payment, and approved reimbursement forms.		CITY ACCOUNTING	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	2 years	5 years	7 years - Or the length stipulated by the funding source if greater than 5 years.	GENERAL ADMINISTRATIVE	2-current, 3-storage	CCSF Admin Code Section 8.3
13	OFFSET DOCUMENTS OF AMOUNTS OWED TO THE CITY AND COUNTY OF SAN FRANCISCO		CITY ACCOUNTING	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	2 years - After resolution of the issue.	3 years - After resolution of the issue.	5 years - After resolution of the issue.	GENERAL ADMINISTRATIVE	2-current, 3-storage	CCSF Admin Code Section 8.3
14	SINGLE AUDIT – FINAL REPORTS (Federal Awards)	After May 15, 2002 on: <a href="https://sfcontroller.org/">https://sfcontroller.org/</a> Prior retention period was 10 years.	CITY ACCOUNTING	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	PERMANENT	N/A	PERMANENT	CITY ACCOUNTING	1-permanent	CCSF Admin Code Section 8.3
15	STOP PAYMENT NOTICES TO CITY'S CONTRACTORS		CITY ACCOUNTING	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	2 years - After resolution of issue	3 years - After resolution of issue	5 years - After resolution of issue. The years are measured by the end of the fiscal year.	CITY ACCOUNTING	2-current, 3-storage	CCSF Admin Code Section 8.3

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3	TITLE	LINK	DIVISION <sup>1</sup>	DIVISION CONTACT	RETENTION PERIOD <sup>3</sup>			CATEGORY	RETENTION	REMARKS
4					On Site	Off Site	Total			
16	W9s FOR VENDORS		CITY ACCOUNTING	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	7 years - From the date the W9 is filed.	N/A	7 years - From the date W9 is filed.	CITY ACCOUNTING	2-current	CCSF Admin Code Section 8.3
17	AUDIT WORKPAPERS AND SUPPORTING DOCUMENTS FOR AUDIT REPORTS		CITY AUDITS	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	7 years - Stored electronically	N/A	7 years - Stored electronically	CITY AUDITS	2-current	CCSF Admin Code Section 8.3
18	CITY DEPARTMENT AUDIT REPORTS	<a href="https://sfcontroller.org/">https://sfcontroller.org/</a>	CITY AUDITS	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	PERMANENT - Stored since 2002 electronically on Controller's website.	N/A	PERMANENT	CITY AUDITS	1-permanent	CCSF Admin Code Section 8.3
19	BOND OFFICIAL STATEMENT, RELATED SCHEDULES AND DOCUMENTS	<a href="https://sfcontroller.org/">https://sfcontroller.org/</a>	CITY BONDS	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	5 years	PERMANENT	PERMANENT - Stored electronically on Controller's Website.	CITY BONDS	1-permanent, 2-current, 3-storage	CCSF Admin Code Section 8.3
20	BOND PAYMENT REQUISITIONS, REQUEST FOR PROPOSALS		CITY BONDS	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	5 years	PERMANENT	PERMANENT	CITY BONDS	1-permanent, 2-current, 3-storage	CCSF Admin Code Section 8.3
21	BOND SECONDARY DISCLOSURE REPORTS	<a href="https://sfcontroller.org/">https://sfcontroller.org/</a>	CITY BONDS	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	5 years	PERMANENT	PERMANENT - Stored electronically on Controller's website.	CITY BONDS	1-permanent, 2-current, 3-storage	CCSF Admin Code Section 8.3
22	ANNUAL APPROPRIATION ORDINANCE (DRAFT, COMMITTEE, BOARD)	<a href="https://sfcontroller.org/">https://sfcontroller.org/</a>	CITY BUDGET & ANALYSIS	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	PERMANENT - Stored on Controller's website.	N/A	PERMANENT - Stored electronically on Controller's website.	CITY BUDGET & ANALYSIS	1-permanent	CCSF Admin Code Section 8.3

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3	TITLE	LINK	DIVISION <sup>1</sup>	DIVISION CONTACT	RETENTION PERIOD <sup>3</sup>			CATEGORY	RETENTION	REMARKS
4					On Site	Off Site	Total			
23	COUNTYWIDE COST ALLOCATION PLAN (COWCAP) REPORTS	<a href="https://sfcontroller.org/accounting-guidelines-procedures#costallocation">https://sfcontroller.org/accounting-guidelines-procedures#costallocation</a>	CITY BUDGET & ANALYSIS	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	PERMANENT - Stored electronically since 2007-08 on Controller's website.	N/A	PERMANENT - Stored electronically since 2007-08 on Controller's website.	CITY BUDGET & ANALYSIS	1-permanent	CCSF Admin Code Section 8.3
24	COUNTYWIDE COST ALLOCATION PLAN (COWCAP) SUPPORT DOCUMENTS		CITY BUDGET & ANALYSIS	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	5 years - Stored electronically.	N/A	5 years - Stored electronically.	CITY BUDGET & ANALYSIS	2-current	CCSF Admin Code Section 8.3
25	DEPARTMENT BUDGET SUBMISSION DOCUMENTS WHICH INCLUDE PROPOSED BUDGET FOR THE NEXT TWO FISCAL YEARS AND DOCUMENTS REGARDING STAFFING CHANGES, EQUIPMENT, FEES, AND OTHER APPLICABLE ELEMENTS OF THE BUDGETS.		CITY BUDGET & ANALYSIS	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	7 years	N/A	7 years	CITY BUDGET & ANALYSIS	2-current	CCSF Admin Code Section 8.3
26	GARAGE INDENTURE DOCUMENTS		CITY BUDGET & ANALYSIS	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	PERMANENT - May be stored electronically.	N/A	PERMANENT - May be stored electronically.	CITY BUDGET & ANALYSIS	1-permanent	CCSF Admin Code Section 8.3
27	HEALTH AND WELFARE REALIGNMENT - RELATED REPORTS AND SCHEDULES		CITY BUDGET & ANALYSIS	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	5 years - Stored electronically.	N/A	5 years - Stored electronically.	CITY BUDGET & ANALYSIS	2-current	CCSF Admin Code Section 8.3
28	PROJECTION REPORTS ON CITY REVENUES AND EXPENDITURES (6 MONTH, 9 MONTH, AND 3 YEAR REPORTS)	<a href="https://sfcontroller.org/">https://sfcontroller.org/</a>	CITY BUDGET & ANALYSIS	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	10 years - Stored electronically on Controller's website.	N/A	10 years - Stored electronically on Controller's website.	CITY BUDGET & ANALYSIS	2-current	CCSF Admin Code Section 8.3

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4					On Site	Off Site	Total			
29	PROPERTY TAX ALLOCATION SCHEDULES, TAX REPORTS		CITY BUDGET & ANALYSIS	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	5 years - Stored electronically.	N/A	5 years - Stored electronically.	CITY BUDGET & ANALYSIS	2-current	CCSF Admin Code Section 8.3
30	REVENUE CERTIFICATION LETTERS	<a href="https://sfcontroller.org/">https://sfcontroller.org/</a>	CITY BUDGET & ANALYSIS	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	10 years - Stored electronically on Controller's website.	N/A	10 years - Stored electronically on Controller's website.	CITY BUDGET & ANALYSIS	2-current	CCSF Admin Code Section 8.3
31	STATE MANDATED PROGRAM (SB-90) AUDITS		CITY BUDGET & ANALYSIS	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	7 years - May be stored electronically.	N/A	7 years - May be stored electronically.	CITY BUDGET & ANALYSIS	2-current	CCSF Admin Code Section 8.3
32	STATE MANDATED PROGRAM (SB-90) CLAIMS, AND SUPPORTING DOCUMENTATION		CITY BUDGET & ANALYSIS	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	UNTIL AUDITED OR AUDIT PERIOD IS CLOSED - May be stored electronically.	N/A	Until audited or audit eligibility expires. May be stored electronically.	CITY BUDGET & ANALYSIS	2-current	CCSF Admin Code Section 8.3
33	BIWEEKLY PAYROLL FILES		CITY PAYROLL	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	N/A	3 years Stored digitally offsite for emergency purposes	3 years - Stored digitally for emergency purposes.	CITY PAYROLL	3-storage	CCSF Admin Code Section 8.3
34	COMBINED LEAVE REPORT		CITY PAYROLL	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	7 years (Stored digitally)	N/A	7 years - Stored digitally.	CITY PAYROLL	2-current	CCSF Admin Code Section 8.3
35	DIRECT DEPOSIT AUTHORIZATION FORMS		CITY PAYROLL	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	0.5 years (6 months)	29.5 years	30 years	CITY PAYROLL	2-current, 3-storage	CCSF Admin Code, Section 8.3

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4					On Site	Off Site	Total			
36	ELECTRONIC FUND TRANSFER TRANSMISSIONS		CITY PAYROLL	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	2 years after current year (Stored digitally)	N/A	2 years after current year (Stored digitally)	CITY PAYROLL	2-current	CCSF Admin Code, Section 8.3
37	FORM W-4, DE4, & W-5 COPIES		CITY PAYROLL	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	2 years	8 years	10 years hard copy	CITY PAYROLL	2-current, 3- storage	CCSF Admin Code, Section 8.3. IRS REG 31.6001-5
38	Forms 941, 941X, W-2, W-3, Schedule A - Copies, W-2 C, Tax Refunds, FICA Status Charge and Refunds, Third Party Pays, Report 30, Tax Deposits, Quarter Reports, Employee Record Corrections, FIT/SIT Refunds		CITY PAYROLL	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	4 years	3 years - From the later of the due date of the tax to which the return relates or the due date of the employee's tax return (April 15).	7 years - From the later of the due date of the tax to which the return relates or the due date of the employee's tax return (April 15).	CITY PAYROLL	2-current, 3- storage	CCSF Admin Code, Section 8.3. IRS REG 31.6001-6
39	Payroll Performance Measures		CITY PAYROLL	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	2 years (Stored digitally)	N/A	2 years (Stored digitally)	CITY PAYROLL	2-current	CCSF Admin Code Section 8.3
40	Payroll Register (Currently report PY0145)		CITY PAYROLL	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	50 years (Stored digitally)	N/A	50 years (Stored digitally)	CITY PAYROLL	2-current, 3- storage	CCSF Admin Code Section 8.3

	A	B	C	D	E	F	G	H	I	J
3	TITLE	LINK	DIVISION <sup>1</sup>	DIVISION CONTACT	RETENTION PERIOD <sup>3</sup>			CATEGORY	RETENTION	REMARKS
4					On Site	Off Site	Total			
41	Payroll Validation (PeopleSoft Report PYO196 - Interface Audit Trail Report - By Department and Employee)		CITY PAYROLL	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	5 years (Stored digitally)	N/A	5 years (Stored digitally)	CITY PAYROLL	2-current	CCSF Admin Code Section 8.3
42	Payroll Validation and AP Interface Deductions (PeopleSoft Report PYO196 - LDS Interface Audit Trail Report - by Index Code & DOE)		CITY PAYROLL	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	5 years (Stored digitally)	N/A	5 years (Stored digitally)	CITY PAYROLL	2-current	CCSF Admin Code Section 8.3
43	PPSD Payroll Policies and Procedures Manual and Internal Controls Checklists		CITY PAYROLL	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	Most Current (Stored digitally)	N/A	Most Current (Stored digitally)	CITY PAYROLL	4-no retention required	CCSF Admin Code Section 8.3
44	Pre-Payrun, Post-Payrun, and Paymatch for Each Pay Period		CITY PAYROLL	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	2 years (Stored digitally)	N/A	2 years (Stored digitally)	CITY PAYROLL	2-current	CCSF Admin Code Section 8.3
45	Problem Description Forms (PDF)		CITY PAYROLL	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	2 years	Stored indefinitely thereafter at retirement	Stored indefinitely after 2 years at retirement	CITY PAYROLL	1-permanent, 2-current	CCSF Admin Code Section 8.3
46	Returned W-2s for Terminated Employees		CITY PAYROLL	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	4 year hard copy unless it can be produced digitally through April 15 of the fourth year.	N/A	4 year hard copy unless it can be produced digitally through April 15 of the fourth year.	CITY PAYROLL	2-current	CCSF Admin Code Section 8.3. IRS REG 31.6001-5

	A	B	C	D	E	F	G	H	I	J
3	TITLE	LINK	DIVISION <sup>1</sup>	DIVISION CONTACT	RETENTION PERIOD <sup>3</sup>			CATEGORY	RETENTION	REMARKS
4					On Site	Off Site	Total			
47	Tax Deposits - Copies		CITY PAYROLL	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	4 years	3 years - From the later of the due date of the tax to which the return relates or the due date of the employee's tax return (April 15).	7 years - From the later of the due date of the tax to which the return relates or the due date of the employee's tax return (April 15).	CITY PAYROLL	2-current, 3-storage	CCSF Admin Code Section 8.3. IRS REG 31.6001-5
48	Voluntary Employee Deduction Report – MPY0149		CITY PAYROLL	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	7 years (Stored digitally)	N/A	7 years (Stored digitally)	CITY PAYROLL	2-current	CCSF Admin Code Section 8.3
49	ECONOMIC ANALYSIS REPORTS	<a href="https://sfcontroller.org/">https://sfcontroller.org/</a>	ECONOMIC ANALYSIS	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	INDEFINITELY - Stored electronically on Controller's website.	N/A	INDEFINITELY - Stored electronically on Controller's website.	ECONOMIC ANALYSIS	2-current	CCSF Admin Code Section 8.3
50	CALENDAR, DEPARTMENT HEAD		GENERAL ADMINISTRATIVE	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	2 years	N/A	2 years	GENERAL ADMINISTRATIVE	4-no retention required	CCSF Admin Code Section 67.29-5
51	CONFLICT OF INTEREST FORM 700		GENERAL ADMINISTRATIVE	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	7 years	N/A	7 years	GENERAL ADMINISTRATIVE	2-current	California Government Code Sections 81009. (d)(e). Sections 81010, 87200; 2 Cal. Code of Regs. Sections 181115., 18730; SF Campaign & Gov. Conduct Code Article III, Section 1.

	A	B	C	D	E	F	G	H	I	J
3	TITLE	LINK	DIVISION <sup>1</sup>	DIVISION CONTACT	RETENTION PERIOD <sup>3</sup>			CATEGORY	RETENTION	REMARKS
4					On Site	Off Site	Total			
52	CONTRACT PAYMENT RECORDS FOR SUCCESSFUL REQUEST FOR PROPOSALS (RFPS) AND REQUEST FOR QUALIFICATIONS (RFQS) (PURCHASE ORDER) FOR NON CONSTRUCTION CONTRACTS.		GENERAL ADMINISTRATIVE	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	Contract life +7 years retention or the term required by the funding source.	N/A	Contract life + 7 years retention or the term required by the funding source.	GENERAL ADMINISTRATIVE	2-current	CCSF Admin Code Section 8.3. Actual signed legal contract, amendments and modifications, required attachments and financial and payment information. Other payment information may consist of invoices, packing slips, purchase orders, and contract deliverables. Documents not available in electronic format: evidence of insurance, etc.
53	CONTRACT SELECTION FOR NON CONSTRUCTION CONTRACTS: REQUEST FOR PROPOSALS (RFPs), REQUEST FOR QUALIFICATIONS (RFQs), proposals and other responses and evaluations.		GENERAL ADMINISTRATIVE	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	Contract life + 7 years retention or the term required by the funding source.	N/A	Contract life + 7 years retention or the term required by the funding source.	GENERAL ADMINISTRATIVE	2-current	CCSF Admin Code Section 8.3
54	OVERSIGHT COMMITTEE		PUBLIC MEETINGS	<a href="mailto:controller@sfgov.org">controller@sfgov.org</a>	5 years	PERMANENT	PERMANENT	PUBLIC MEETINGS	1-permanent, 2-current, 3-storage	CCSF Admin Code Section 8.3
55	<sup>1</sup> Division: Citywide documents are a responsibility shared by all City Departments; division named is not meant to be exclusive to that department. For example garage indenture documents may apply to MTA, Recreation and Parks, and other departments managing those types of documents. <sup>2</sup> Category 1: Permanent Retention: Records that are permanent or essential shall be retained and preserved indefinitely. Category 2: Current Records: Are records, which for convenience, ready reference, or other reasons are retained in the office space and equipment of the Department for a minimum of 2 years. Category 3: Storage Records: Are records that are retained offsite. Category 4: No Retention Required: Documents and other materials that are not "records" as defined by Administrative Code Section 8.1, need not be retained unless retention is otherwise required by local law or by the attached Record Retention and Destruction Schedule. <sup>3</sup> The Retention Period given is the minimum amount of time a document must be retained before it can be destroyed. Departments may choose to have longer retention periods for same documents.									



RECORDS RETENTION AND DESTRUCTION SCHEDULE SIGNATURE PAGE


Name of Department: Office of the Controller

Approval:

  
Sean Elsbernd, Chief of Staff, Office of the Mayor

10/17/19  
Date Approved

Approval as to Records Relating to Financial Matters:


  
Ben Rosenfield, Controller

10/16/2019  
Date Approved

Rosanne Tone  
Controller's Staff (Print and Sign)

10/16/2019  
Date Approved

Approved as to Records Relating to Legal Significance:

  
Dennis J. Herrera, City Attorney  
By Jana Clark  
Jana Clark  
City Deputy Attorney (Print and Sign)

10/28/19  
Date Approved

10/28/19  
Date Approved

Approved as to Records Relating to Payroll Matters:

  
Jay Huish, Executive Director, Retirement Board

10/30/2019  
Date Approved