

Barstow Cemetery District

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POLICY TITLE: Records Retention
POLICY NUMBER: 2145

2145.1

The purpose of this policy is to: provide guidelines to staff regarding the retention or disposal of Barstow Cemetery District records; provide for the identification, maintenance, safeguarding and disposal of records in the normal course of business; ensure prompt and accurate retrieval of records; and ensure compliance with legal and regulatory requirements.

2145.2

Vital and important records, regardless of recording media, are those having legal, financial, operational, or historical value to the District.

2145.3

The General Manager is authorized by the Board of Trustees to interpret and implement this policy, and to cause to be destroyed any or all such records, papers and documents that meet the qualifications governing the retention and disposal of records, specified below, after consultation with the General Counsel.

2145.4

Pursuant to the provisions of Government Code §§ 60200 through 60204, and the guidelines prepared by the State Controller's office and the Controller's Advisory Committee for Special Districts, the following qualifications will govern the retention and disposal of records of the District.

2145.4.1 Duplicate records, papers and documents may be destroyed at any time without Board authorization, advice of the General Counsel, or copying to photographic or electronic media.

2145.4.2 Originals of records, papers and documents more than two years old that were prepared or received in any manner other than pursuant to State or Federal statute may be destroyed without the necessity of copying to photographic or electronic media except for permanent records of the District as defined in this policy.

2145.4.3 In no instances are records, papers, or documents to be destroyed where there is a continuing need for such records for such matters as pending litigation, special projects, etc.

2145.4.4 Records, papers or documents which are not expressly required by law to be filed and preserved may be destroyed if all the following conditions are met:

2145.4.4.1 The record, paper or document is photographed, micro-photographed, reproduced on film of a type approved for permanent photographic records by the National Institute of Standards and Technology of the U.S. Department of Commerce, or copied to an approved electronic media

2145.4.4.2 The device used to reproduce such record, paper, or document on film, or retrieves and prints the document from the electronic media, is one which accurately reproduces the original thereof in all details; and,

2145.4.4.3 The photographs, micro-photographs, or other reproductions on film are placed in conveniently accessible files and provisions are made for preserving, examining, and using the same, together with documents stored via electronic media.

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2145.4.5

Any accounting record except the journals and ledgers which are more than five years old and which were prepared or received in any manner other than pursuant to State statute may be authorized for destruction, provided that:

- 2145.4.5.1 There is no continuing need for said record, i.e., long-term transactions, special projects, pending litigations, etc.
- 2145.4.5.2 There exists in a permanent file, an audit report or reports covering the inclusive period of said record.
- 2145.4.5.3 Said audit report or reports were prepared pursuant to procedures outlined in Government Code section 26909 and other State or Federal audit requirements.
- 2145.4.5.4 Said audit or audits contain the expression of an unqualified opinion.

2145.4.6

Any accounting record created for a specific event or action may be destroyed upon authorization five years after said event or action has in all respects terminated. Any source document detailed in a register, journal, ledger, or statement may be authorized for destruction five years from the end of the fiscal period to which it applies. The following may be destroyed at any time without Board authorization or consultation with the General Counsel:

- 2145.4.6.1 Duplicated (original-subject to the requirements).
- 2145.4.6.2 Rough drafts, notes or working papers (except audit).
- 2145.4.6.3 Cards, listings, nonpermanent indices, other papers used for controlling work or transitory files.

2145.4.7

All payroll and personnel records shall be retained indefinitely. Originals may upon authorization be destroyed after seven years' retention, provided said records have been microfilmed and qualify for destruction section 2145.4, above. Payroll and personnel records include the following:

- 2145.4.7.1 Accident reports, injury claims and settlements.
- 2145.4.7.2 Medical histories.
- 2145.4.7.3 Injury frequency charts.
- 2145.4.7.4 Applications, changes, and terminations of employees.
- 2145.4.7.5 Insurance records of employees.
- 2145.4.7.6 Timecards.
- 2145.4.7.7 Classification specifications (job descriptions).
- 2145.4.7.8 Performance evaluation forms.
- 2145.4.7.9 Earning records and summaries.
- 2145.4.7.10 Retirements.

2145.4.8

Records of proceedings for the authorization of long-term debt, bonds, warrants, loans, etc., after issuance or execution may be destroyed if microfilmed as provided for in section 2145.4.4, above. Terms and conditions of bonds, warrants, and other long-term agreements should be retained until final payment, and thereafter may be destroyed in less than 10 years if microfilmed as provided for in section 2145.4.4 above. Paid bonds, warrant certificates and interest coupons may be destroyed after six months if detailed payment records are kept for 10 years.

2145.5 Minutes of the meetings of the Board of Trustees are usually retained indefinitely in their original form. However, they may, upon the General Manager's authorization, be destroyed if they are microfilmed as provided for in section 2145.4.4, above. If recording tapes (or other media) of Board meetings are utilized, they will be kept for a period of one year from the date of the recorded meeting, after which they will be destroyed.

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2145.5.1 Construction records, such as bids, correspondence, change orders, etc., shall not be kept more than seven years unless they pertain to a project which includes a guarantee or grant and, in that event, they shall be kept for the life of the guarantee or grant plus seven years. As-built plans for any public facility or works shall be retained if said facility is in existence.

2145.5.2 Contracts should be retained for their lives plus seven years. Any unaccepted bid or proposal for the construction or installation of any building, structure or other public work which is more than two years old maybe destroyed.

2145.5.3 Property records, such as documents of title, shall be kept until the property is transferred or otherwise no longer owned by the District.

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Appendix A Definitions for Records Retention and Disposal Policy

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

- a. Source Documents to include Invoices, Warrants, Requisitions/Purchase Orders (attached to invoices), Cash Receipts, Claims (attached to warrants in place of invoices), Bank Statements, Bank Deposits, Checks, Bills, Various accounting authorizations taken from Board minutes, resolutions, or contracts.
- b. Journals to include Cash Receipts, Accounts Receivable or Payable Register, Check or Warrant (payables), General Journal, Payroll Journal
- c. Ledgers for Expenditures, Revenue, Accounts Payable or Receivable Ledger, Construction, General Ledger, Assets/Depreciation
- d. Statements, Balance Sheets, Analysis of Changes in Available Fund Balance, Cash Receipts and Disbursements, Inventory of Fixed Assets.
- f. Payroll and Personnel records include but are not limited to the following: Accident reports, injury claims and settlements, Applications, changes or terminations of employees, Earnings records and summaries, Fidelity Bonds, Garnishments, Insurance records of employees, Job Descriptions, Medical Histories, Retirements and Timecards.
- h. Other:
 1. Inventory Records (Purchasing), Capital Asset Records (Purchasing), Depreciation Schedule, and Cost Accounting Records.

2. RECORD. Any "writing" as defined in government Code section 6252(f), which includes: means any hand-writing, typewriting, printing, photo stating, photographing, photocopying, transmitting by electronic mail or facsimile, and every other means of recording upon any tangible thing any form of communication or representation, including letters, words, pictures, sounds, or symbols, or combinations thereof, and any record thereby created, regardless of the manner in which the record has been stored that is issued by or received in a department, and maintained and used as information in the conduct of its operations.

3. RECORD COPY. The District copy of a document or file.

4. RECORD SERIES. A group of records, generally filed together, and having the same reference and retention value.

5. RECORDS CENTER. The site selected for storage of inactive records.

6. RECORDS DISPOSAL. The planning for and/or the physical operation involved in the transfer of records to the Records Center, or the authorized destruction of records pursuant to the approved Records Retention Schedule.

7. RECORDS RETENTION SCHEDULE. The consolidated, approved schedule list of all District records which timetables the life and disposal of all records.

8. RETENTION CODE. Abbreviation of retention action which appears on the retention schedule.

9. VITAL RECORDS. Records which, because of the information they contain, are essential to one or all the following:

- a. The resumption and/or continuation of operations.
- b. The re-creation of the legal and financial status of the District, in case of a disaster;
- c. The fulfillment of obligations to bondholders, customers, and employees.

Vital records retention can be drawn from the recommendations of the Secretary of State or developed with the advice of legal counsel, as there are many laws governing records retention]:

<https://archives.cdn.sos.ca.gov/local-gov-program/pdf/records-management-8.pdf>