




BOARD OF SUPERVISORS
AGENDA LETTER

Agenda Number:

Clerk of the Board of Supervisors
105 E. Anapamu Street, Suite 407
Santa Barbara, CA 93101
(805) 568-2240

Department Name: Auditor-Controller
Department No.: 061
For Agenda Of: 5/12/2009
Placement: Administrative
Estimated Tme: 5 Minutes
Continued Item: No
If Yes, date from:
Vote Required: 4/5

TO: Board of Supervisors

FROM: Department Robert W. Geis, CPA 
Director(s)
Contact Info: Stephen Williams x2116

SUBJECT: APPLICATION FOR THE DESTRUCTION OF RECORDS

County Counsel Concurrence

As to form: Yes

Other Concurrence: Select_Other

As to form: No

Recommended Actions:

That the Board of Supervisors:

1. Authorize by a 4/5 vote, the destruction of records as described in the attached schedules as being no longer necessary or required for County purposes; and
2. Approve and adopt the attached Application for the Destruction of Records Certificate of Approval.

Summary Text:

Approval of this request will streamline the destruction of records for our department and reduce unnecessary requests to the Board in the future.

Background:

The Auditor-Controller's Department is requesting that the Board approve the attached certificate of approval for the destruction of records after the legal retention period has been met for those records not expressly required by law to be filed or preserved permanently or for a specific period of time. The attached schedules of records specify applicable retention periods.

Support for this action is found in Government Code Sections 26202 through 26205. Section 26202 states that the Board may authorize the destruction or disposition of any record, paper, or document which is more than two years old, which was prepared or received pursuant to state statute or county charter, and which is not expressly required by law to be filed and preserved if the Board determines by

four-fifths vote that the retention of any such record, paper, or document is no longer necessary or required for county purposes.

Performance Measure:

The recommendation is primarily aligned with action required by law or by routine business necessity.

Fiscal and Facilities Impacts: None

Fiscal Analysis: N/A

Staffing Impacts: None

Special Instructions:

Send a copy of minute order and approved Application for Destruction of Records to Stephen Williams, Auditor-Controller

Attachments:

Attachment A: Financial Reporting Record Retention Schedule
Attachment B: Specialty Accounting Record Retention Schedule
Attachment C: Property Tax Record Retention Schedule
Certificate of Approval

Authored by:

Stephen Williams, x2116

cc:

ATTACHMENT A

SCHEDULE OF ORIGINAL DISBURSEMENT RECORDS FOR DESTRUCTION

FINANCIAL REPORTING

Note: All documents required to be audited by the State Controller's Office will not be destroyed until it has been appropriately cleared without exception.

<u>Type of Record</u>	<u>Description</u>	<u>Retention Period</u>
CAP	Back up/support, Cost Plan – Hard Copy, State Submission	FY + 3 Years
Budget	Departmental review including Salary model, Section C, Recons, & Budget Hearings	FY + 5 Years
CAFR	CAAFR Contract, back up, Loans, Capital Leases & Financial Highlights	FY + 5 Years
Capital Assets/Other	Transfers, Inventories & Misc. Bills	FY + 5 Years
LGFA, Census Reports & Special Districts	All LGFA and Bureau of Census Reports	FY + 5 Years
Budget	Proposed operating plan and SCO schedules	FY + 10 Years
CAFR	Management letters, Single Audit Reports and Transmittal Letters	FY + 10 Years
Fees, ICRPs, SB90	ICRPs, Fees, SB90 & related backup	10 Years

ATTACHMENT B

SCHEDULE OF ORIGINAL DISBURSEMENT RECORDS FOR DESTRUCTION

SPECIALTY ACCOUNTING

Note: All documents required to be audited by the State Controller's Office will not be destroyed until it has been appropriately cleared without exception.

<u>Type of Record</u>	<u>Description</u>	<u>Retention Period</u>
Disaster Related Documents	Filed reports, Back up and support, cost schedules, and other information used to report disaster costs to State and Federal agencies	3 Years From the FEMA/CalEMA Audit Waiver Letter Date

ATTACHMENT C

SCHEDULE OF ORIGINAL DISBURSEMENT RECORDS FOR DESTRUCTION

PROPERTY TAX

Note: All documents required to be audited by the State Controller's Office will not be destroyed until it has been appropriately cleared without exception.

<u>Type of Record</u>	<u>Description</u>	<u>Retention Period</u>
Bonds	Information material on bond elections and authorizations and other records to account for issued bonds and payments to bond holders	5 Years After Final Payment or Cancellation
Increment / Jurisdictional Changes	Information relating to implementation of Jurisdictional Changes and the calculation of the Annual Tax Increment and resulting apportionment factors.	Permanent
Redevelopment Agencies	Records related to the calculation of Tax Increment allocations to RDAs and pass-through payments to affected taxing entities.	5 Years After Superseded, Obsolete or Terminated
State Allocations	Records used to calculate and apportion state allocations of other taxes and subventions.	FY + 5 Years
State Reports	Records and worksheets used to complete reports to various state departments and agencies (e.g., State Controller's Office, Board of Equalization, State Board of Education, Chancellor of Community Colleges).	FY + 5 Years
Tax Admin Fees	Records and calculations used to apportion and charge agencies for annual property tax administration fees.	Until Audited by State Controller's Office and Clears Without Exception
Tax Rate Books	Record of annual tax rates.	Permanent
Tax Rates	Records & calculations used to set the tax rates.	FY + 12 Years
Tax Rolls - Secured, Supplemental & Delinquent	Records used to create annual roll and print bills and allocate collected taxes.	FY +12 Years
Tax Rolls - Unsecured	Records used to create annual roll and print bills and allocate collected taxes.	FY + 5 years
Misc Allocations	Records used to calculate the allocation of other tax allocations.	FY + 5 years
Impounds	Records relating to the impounding of property taxes in dispute and the release of such impounds.	5 Years After Release of Impound
ERAF	Records relating to implementation, maintenance and apportionment of ERAF	Permanent
Teeter	Records and calculations used to implement and maintain the Alternative Method of Tax Distribution (Teeter Plan).	Permanent

APPLICATION FOR THE DESTRUCTION OF RECORDS

CERTIFICATE OF APPROVAL

To: Board of Supervisors
County of Santa Barbara, California

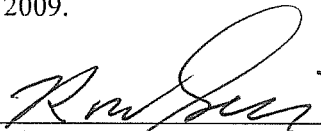
The undersigned hereby applies, pursuant to the law cited below, for an order to annually, or as needed, destroy the records described in the attached schedules and to excuse said officer and his/her assistants, deputies, and employees from further custody of said records.

Code and Sections Number: Government Codes 26202 through 26205.

Reasons for Destruction: Age and lack of space to store them.

The undersigned officer declares under penalty of perjury that he/she is the supervisor and custodian of the described records of his/her department of the County of Santa Barbara, and that he/she has read the foregoing application and knows the contents thereof, on his/her information and belief, to be true.

Executed at Santa Barbara, California on May 12, 2009.

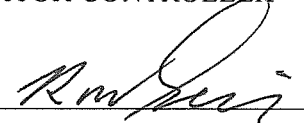

Robert W. Geis, CPA
Auditor-Controller

APPROVED:

COUNTY COUNSEL

AUDITOR-CONTROLLER

BY: 

BY: 

CERTIFICATE OF APPROVAL

I hereby certify the above application was approved and adopted on May 12, 2009, by the following vote of the Board of Supervisors:

AYES:

NOES:

ABSENT:

County Clerk and ex-officio Clerk of the
Board of Supervisors, County of Santa Barbara,
State of California

BY: _____