

SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA



ITEM: 3.12  
(ID # 26374)

**MEETING DATE:**  
Tuesday, December 03, 2024

**FROM :** ASSESSOR-COUNTY-CLERK-RECORDER

**SUBJECT:** ASSESSOR-COUNTY CLERK-RECORDER/RMAP: Approval of Revised Departmental Records Retention Schedule for the Auditor Controller's Office (ACO), All Districts. [\$0] (4/5th Vote Required)

**RECOMMENDED MOTION:** That the Board of Supervisors:

1. Approve the attached Departmental Records Retention Schedule for the Auditor Controller's Office (ACO).

**ACTION:**4/5 Vote Required, Policy

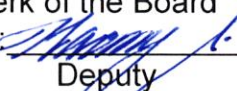
  
Douglas Cady, Assistant Assessor County Clerk Recorder 10/29/2024

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**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Gutierrez seconded by Supervisor Spiegel and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Spiegel, Washington, Perez and Gutierrez  
Nays: None  
Absent: None  
Date: December 3, 2024  
xc: ACR

Kimberly A. Rector  
Clerk of the Board  
By:   
Deputy

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,  
STATE OF CALIFORNIA**

<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
COST	\$0	\$0	\$0	\$0
NET COUNTY COST	\$0	\$0	\$0	\$0
<b>SOURCE OF FUNDS: N/A</b>			<b>Budget Adjustment: No</b>	
			<b>For Fiscal Year: 2024/2025</b>	

**C.E.O. RECOMMENDATION:** Approve

**BACKGROUND:**

**Summary**

In accordance with the provisions of Board Policy A-43, the Records Management and Archives Program (RMAP) worked with appropriate departments to review the Records Retention Schedule attached. Approval will authorize the disposal of certain records following mandatory retention requirements, thereby enabling the County to reduce the cost of storage for obsolete materials while ensuring that administrative, fiscal, legal, and other recordkeeping responsibilities are met. Prior agenda references are noted on the appropriate cover page. Per Government Code Section 26202, this item requires a 4/5 vote.

**Impact on Residents and Businesses**

The citizens of Riverside County benefit from the efficiencies gained through the application of generally accepted recordkeeping principles.

**ATTACHMENTS:**

DRRS\_ACO\_2024\_Rev02 – Supersedes DRRS\_ACO\_2023\_Rev01 adopted November 28, 2023, Agenda item #3.10.

*Cesar Bernal*  
Cesar Bernal, PRINCIPAL MGMT ANALYST 11/5/2024

*Aaron Gettis*  
Aaron Gettis, Chief of Deputy County Counsel 11/5/2024



## County of Riverside, California Departmental Records Retention Schedule (DRRS\_ACO\_2024\_Rev02)

Enacted pursuant to Board of Supervisors, County of Riverside Resolution No. 2016-126, "Pertaining to the Management, Retention, Destruction or Disposition of County Records," and Board of Supervisors, County of Riverside Policy A-43: "County Records Management and Archives Policy."

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Inquiries or comments regarding this schedule should be directed to:

County of Riverside  
Records Management and Archives Program (RMAP)  
2724 Gateway Drive  
Riverside, CA 92507  
[ACR-RIM@asrclrec.com](mailto:ACR-RIM@asrclrec.com)  
<https://www.rivcoacr.org/RiversideCountyRecordsManagement>

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### Introduction

This Departmental Records Retention Schedule (DRRS) for the Auditor Controller's Office (ACO) is adopted as per the recommendations of Board Policy A-43 and supersedes the DRRS adopted November 28, 2023, as agenda item # 3.10.

This schedule is written with general titles and descriptions rather than identifying specific individual documents or forms. A record with content and function that is substantially the same as an item described in this schedule should be considered covered by that series. This retention schedule indicates the length of time that listed records, regardless of media or format, must be retained by the department before disposition may be implemented. These retention requirements are recommended in order to reduce the costs for the storage and maintenance of records while ensuring that administrative, fiscal, legal and other recordkeeping responsibilities are met.

Records, including copies held for convenience or reference, must be disposed of as directed herein at the close of the official retention period. Retention schedule changes apply to all documents unless they have been digitally uploaded into a Trusted System. The regulatory requirements include the immutability standards for objects in a Trusted System. This includes the initial retention applied to the digital file per RMAP management. A full justification for any request to extend the retention period for a particular group of records must be submitted in writing to the Records Management and Archives Program (RMAP) as stated by Board Policy A-43, Section D.5.

If a federal or state statute or regulation specifies a longer retention period for any records series received, created, or maintained by the department, the statute or regulation override this schedule, and the department must amend its records retention schedule as soon as practicable. In addition, a record may not be destroyed if notice of litigation, audit, public records request, etc. is received prior to the expiration of the retention period. For records held for audit purposes, the Auditor Controller's Office, or appropriate auditing authority, will notify the department once the audit is complete. In the event a lawful claim or a lawsuit is made against the county of Riverside, the department will suspend destruction of the subject records until all issues of the matter are resolved. Further, if the department is notified by County Counsel or Human Resources to put documents on hold due to a claim or other legal proceeding, the department will suspend any records destruction of the identified documents. (Board Policy A-43 § D.9)

The department will maintain the requested records until the close of litigation or proceedings plus an additional ten (10) years. The department is responsible for ascertaining the correct date of closure in order to establish this ten (10) year retention period. Furthermore, the department is responsible for establishing appropriate procedures to ensure that records are retained for the period of time mandated and that the records remain accessible as required.

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## Explanation of Fields

**Record Series Codes:** The Record Series Code is assigned by RMAP. The code is alphanumeric and uniquely identifies the Record Series Title regardless of the schedule it occupies enabling the Record Series to be tracked within the master index system.

**Record Series Title:** The Record Series Title identifies a group of similar records generally produced or utilized for similar business needs allowing them to be evaluated as a group for retention scheduling purposes.

**Record Series Description:** A description of the Record Series Title that includes examples, not an exhaustive list, of the record types found within the group.

**Official Records:** The agency or department responsible for the county's official record.

**Official Record Retention:** The length of time that the official record must be kept based upon the legal minimum requirement as well as any operational or business need. All other copies must be disposed of at the end of the retention period. For example, departmental copies held for convenience or reference must be destroyed at the close of the retention period or when no longer needed to support normal business operations, whichever is earlier.

**Citation / Rationale:** The legal citation or operational/business reason for retaining the official record for the period specified.

**Final Disposition:** The recommended final status or arrangement for the official record, usually disposed of by confidential shredding or transfer to the County of Riverside Archives as determined through best practice.

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## Explanation of Codes

**AU** = After audit is settled

**Best Practice** = Best Practice determined through business and government agency benchmarks.

**CCP** = California Code of Civil Procedure

**CL** = Closed, which will also mean after final resolution (as in an inquiry or litigation) after expiration (as in a contract) after final payment, upon completion of participation in a program, etc. A record is considered "closed" when no further action is pending or required.

**CFR** = Code of Federal Regulations

**FY** = Fiscal year end

**GC** = California Government Code

**P** = Permanent

**RTC** = California Revenue and Tax Code

**T** = Termination (of employment, or use, i.e., of a product or piece of equipment within the County, of a benefit or plan)



## COUNTY OF RIVERSIDE RECORDS RETENTION SCHEDULE

Department / Agency: Auditor Controller's Office (ACO)

Schedule Type: Departmental Records Retention Schedule (DRRS)

Division: All

Schedule #: **DRRS\_ACO\_2024\_REV02**

Section: All

With full consideration given to the preservation of the historic records of the County, the undersigned hereby certifies that this retention schedule was developed in compliance with countywide standards and policies and conforms with accepted records and information management practices.

Department Head  
or Assignee:

*Yancy D. Marres*  
County Auditor/Controller

Date:

*10/17/24*

Record Series			Copy of Record	Official Record Retention	Citation / Rationale	Final Disposition
Code	Title	Description				
<b>Audit (AUD)</b>						
ACO_AUD100	Annual Financial Audit	Auditor analysis, report and/or findings of county financial affairs.	Auditor Controller Office	P	Best Practice	Department
ACO_AUD150	Audit Hearing / Review	Documentation created and/or received in connection with an audit hearing or review.	Auditor Controller Office	FY + 7	GC 26202; Best Practice	Shred / Delete
ACO_AUD200	Reviews - Internal, External and Periodic	Daily, weekly, monthly, quarterly or other summary review, evaluation, log, list, statistics, etc. except for final reports.	Auditor Controller Office	FY + 7	GC 26202; Best Practice	Shred / Delete
ACO_AUD250	Cost Plan - charges	Support services billing from non-general fund departments. Records series includes journal vouchers and receipts.	Auditor Controller Office	AU + 3	Handbook for Cost Plan Procedures for California Counties §2180	Shred / Delete
ACO_AUD300	Cost Plan - equipment and building use	Cost plan back-up. Records series includes special fixed asset report.	Auditor Controller Office	AU + 3	Handbook for Cost Plan Procedures for California Counties §2180	Shred / Delete

FORM APPROVED COUNTY COUNSEL  
 BY: *MCT* *31 OCT 24*  
 MICHAEL C THOMAS DATE

Record Series			Copy of Record	Official Record Retention	Citation / Rationale	Final Disposition
Code	Title	Description				
ACO_AUD350	Cost Plan - formal plan	All information sent to the state including cost plans and exhibits.	Auditor Controller Office	AU + 3	Handbook for Cost Plan Procedures for California Counties §2181	Shred / Delete
ACO_AUD400	Cost Plan - working papers	Back up for cost plan and duplicate reports. Records series includes quarterly cost comparison, insurance losses, property insurance breakdown, departmental cost, time sheets, expenditure and revenue ledger, labor distribution, etc.	Auditor Controller Office	AU + 3	Handbook for Cost Plan Procedures for California Counties §2182	Shred / Delete
ACO_AUD450	Cost Plan - state approved and approved exhibit	State approved cost plan and approved exhibit/summary.	Auditor Controller Office	FY + 15	Handbook for Cost Plan Procedures for California Counties §2183	Shred / Delete
ACO_AUD500	Mandated Cost Claims	Claims for reimbursement of state mandated costs. Records series may include claim and back-up information typically filed numerically by chapter number.	Auditor Controller Office	CL + 7	GC 26202; Best Practice	Shred / Delete
<b>Accounting (ACC)</b>						
ACO_ACC100	Affidavit of Forgeries	Records associated with forgeries and related documents.	Auditor Controller Office	FY + 7	GC 26202; Best Practice	Shred / Delete
ACO_ACC150	Appropriation Transfers	Transfers of unanticipated revenues, appropriation contingencies, unassigned fund balances, and other transfers.	Auditor Controller Office	FY + 7	Best Practice	Shred / Delete
ACO_ACC200	Budget adjustments	Account transfers and journal entries.	Auditor Controller Office	AU + 7	GC 26202; Best Practice	Shred / Delete
ACO_ACC250	Capital Leases	Information on all capital leases needed to keep track of payments on outstanding leases.	Auditor Controller Office	After final payment + 7	GC 26202; Best Practice	Shred / Delete

Record Series			Copy of Record	Official Record Retention	Citation / Rationale	Final Disposition
Code	Title	Description				
ACO_ACC300	Information Returns	Form 1099 used to record and report vendor amounts to the federal government.	Auditor Controller Office	FY + 7	Best Practice	Shred / Delete
ACO_ACC350	Loans - long-term	Records related to the application for and payment of long-term loans.	Auditor Controller Office	After final payment + 7	GC 26202; Best Practice	Shred / Delete
ACO_ACC400	Warrant Register	Listing of warrants paid, cancelled or outstanding and supporting documentation.	Auditor Controller Office	AU + 7	GC 26202; Best Practice	Shred / Delete
ACO_ACC450	Warrant Stock Control	Records associated with Warrant Stock Control and related documents.	Auditor Controller Office	FY + 7	GC 26202; Best Practice	Shred / Delete
<b>Administration (ADM)</b>						
ACO_ADM100	Bonds	Final bond documentation for all bonds issued to or by the county.	Auditor Controller Office	P	GC 26202; Best Practice	Department
ACO_ADM150	Bonds - interest due or payable	Records related to Bonds, Interests and documents associated with Accounts Payable.	Auditor Controller Office	AU + 7	GC 26202; Best Practice	Shred / Delete
<b>Fixed Assets (FXA)</b>						
ACO_FXA100	Inventory	Inventory reflecting purchase date, cost and account number.	Auditor Controller Office	AU + 7	GC 26202; GC 24051	Shred / Delete
ACO_FXA150	Land, Building and Improvements - values	Historical costs for land, buildings and improvements for use in financial reports.	Auditor Controller Office	FY + 7	GC 26202; GC 24051	Shred / Delete
<b>Payroll (PAY)</b>						
ACO_PAY100	Employee List - year end	Year-end cumulative employee list. Records series includes department, section, job class and pay rate.	Auditor Controller Office	T + 7	GC 26202; Best Practice	Shred / Delete

Record Series			Copy of Record	Official Record Retention	Citation / Rationale	Final Disposition
Code	Title	Description				
ACO_PAY150	Employee Earnings	Year-end record of employee's net pay showing gross pay minus deductions.	Auditor Controller Office	T + 7	29 CFR 1627.3(b)(2)	Shred / Delete
ACO_PAY200	Payroll Masters	Records all years payroll activity for all County departments. Records series includes sick leave, vacation and accrued compensation hours.	Auditor Controller Office	T + 7	GC 26202; Best Practice	Shred / Delete
ACO_PAY250	Register	Labor costs by employee and program.	Auditor Controller Office	P	GC 26202; Best Practice	Department
ACO_PAY300	Salary Records	Deduction authorization, beneficiary designations, unemployment claims, garnishments.	Auditor Controller Office	T + 7, Garnishment must also be held 1 year after Termination and/or end of withholding deduction	GC 12946	Shred / Delete
ACO_PAY350	Tax Reports - Payroll	Records used to report federal and state quarterly and annual earnings and taxes withheld.	Auditor Controller Office	FY + 7	Best Practice	Shred / Delete
ACO_PAY400	W2 Forms - Employer's Copy	Employer's copies of W2 forms used to report employee's income to the state and federal governments.	Auditor Controller Office	FY + 7	Best Practice	Shred / Delete
ACO_PAY450	Warrant Register - Payroll	Listing of payroll warrants issued.	Auditor Controller Office	FY + 15	GC 26202; Best Practice	Shred / Delete
ACO_PAY500	Worker's Compensation	Records used to maintain information related to payments for worker's compensation.	Auditor Controller Office	Final Payment + 7	GC 26202; Best Practice	Shred / Delete
<b>Taxes (TAX)</b>						
ACO_TAX100	Apportionment of state allocations	Apportionment of the county share of state subventions and reimbursements.	Auditor Controller Office	AU + 7	GC 26202; Best Practice	Shred / Delete



Record Series			Copy of Record	Official Record Retention	Citation / Rationale	Final Disposition
Code	Title	Description				
ACO_TAX150	Bond records	Informational material on bond elections and authorizations. Records series includes resolutions, certification from the Registrar of Voters, bonding attorney and the auditor-controller.	Auditor Controller Office	After final payment + 7	GC 26202; Best Practice	Shred / Delete
ACO_TAX200	Bond registers	Register of bonds sold. Records series includes principal and interest.	Auditor Controller Office	After final payment + 7	GC 26202; Best Practice	Shred / Delete
ACO_TAX250	Bonds - School	Records used to calculate annual tax rates and allocations for school bonds.	Auditor Controller Office	Final Audit + 7	GC 26202; Best Practice	Shred / Delete
ACO_TAX300	Local Agency Formation Commission correspondence and Tax Roll Areas	Information used to update the tax rate area code assignments, property tax exchange chart and changes to the allocation of annual growth agreements.	Auditor Controller Office	Superseded or Closed + 7	GC 26202; Best Practice	Shred / Delete
ACO_TAX350	Paying Agent - agreements	Back-up authority for payments to paying agent for bonds, coupons and costs. Records series includes agreements and copy of Board of Supervisors resolutions.	Auditor Controller Office	Superseded or Closed + 7	GC 26202; Best Practice	Shred / Delete
ACO_TAX400	Paying Agent - certificates	Paying agenda and coupon destruction certificates.	Auditor Controller Office	After final payment + 7	GC 26202; Best Practice	Shred / Delete
ACO_TAX450	Property Tax Administration Fees	Records and calculations used to apportion and charge agencies for annual property tax administration fees.	Auditor Controller Office	AU + 7	GC 26202; Best Practice	Shred / Delete
ACO_TAX500	Redevelopment Agencies	Back-up for tax roll entries and allocations. Records series includes adopted plan, annual tax increment, agreements, base-year values, maps and resolutions.	Auditor Controller Office	Superseded or Closed + 7	GC 26202; Best Practice	Shred / Delete

Record Series			Copy of Record	Official Record Retention	Citation / Rationale	Final Disposition
Code	Title	Description				
ACO_TAX 550	State Reports - taxes	Tax information reports to state agencies as required by various state code sections. Records series includes reports to state controller, state board of education, chancellor of community colleges, state board of equalization and California municipal statistics	Auditor Controller Office	FY + 7	GC 26202; Best Practice	Shred / Delete
ACO_TAX600	Tax Rate Booklet	Information taken from the tax rate computer printout.	Auditor Controller Office	P	GC 26202; Best Practice	Department
ACO_TAX650	Tax Roll Areas and Tax Rates - back-up	Information needed to set the annual tax rate and to create the tax roll files. Records series includes tax code area and fund masters, tax rates, calculations, resolutions to set tax rates and workpapers.	Auditor Controller Office	AU + 7	GC 26202; Best Practice	Shred / Delete
ACO_TAX700	Tax Rolls - secured, supplement and delinquent (support)	Records used to create annual tax billing roll, print tax bills, process tax roll changes, apportion collections and refunds and maintain balance of tax rolls.	Auditor Controller Office	FY + 7	GC 26202; Best Practice	Shred / Delete
ACO_TAX750	Tax Rolls - secured, supplement and delinquent (final)	Final tax roll.	Auditor Controller Office	FY + 12	RTC 4377	Shred / Delete
ACO_TAX800	Tax Rolls - unsecured	Records used to create annual tax billing roll, print tax bills, process tax roll changes, apportion collections and refunds and maintain balance of tax rolls. Records series includes tax roll, including changes, apportionment collections, refunds and balances.	Auditor Controller Office	FY + 7	RTC 2928	Shred / Delete
ACO_TA850	Assessment Districts	Collection information.	Auditor Controller Office	P	GC 26202; Best Practice	Department
ACO_TAX900	Taxes Received	Records associated with the payment of Taxes and related documents.	Auditor Controller Office	AU + 7	GC 26202; CCP 338	Shred / Delete