

Office of the Treasurer & Tax Collector
City and County of San Francisco



José Cisneros, Treasurer

RECORDS RETENTION AND DESTRUCTION POLICY AND SCHEDULE

Updated April 2022

A. RETENTION POLICY

This Records Retention and Destruction Policy and Schedule, attached as Appendix A, has been adopted by the Office of the Treasurer & Tax Collector pursuant to Chapter 8 of the San Francisco Administrative Code (hereinafter "Administrative Code"), which requires each department head to develop a written policy and 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 Office of the Treasurer & Tax Collector. This policy covers all records and documents, regardless of physical form or characteristics, which have been made or received by the Office of the Treasurer & Tax Collector in connection with the transaction of public business.

B. RECORDS DEFINED

The Office of the Treasurer & Tax Collector shall retain records for the period of their immediate or current use, unless longer retention is necessary for historical reference, or to comply with contractual or legal requirements or for other purposes as set forth below.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. Email and other electronic materials are "records" for purposes of this document retention policy to the extent they otherwise meet the definition of "records" in Section 8.1.

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 Office of the Treasurer & Tax Collector 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 Office of the Treasurer & Tax Collector.
- **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. An example of an essential record is the Department's Annual Report.

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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 Office of the Treasurer & Tax Collector will retain the records for the period specified by law. Examples of such records include contracts and reports to the Board of Supervisors.
- Where no retention period specified by law. Where the law specifies no specific retention period, the retention periods for records that the Office of the Treasurer & Tax Collector is required to retain shall be specified in the attached 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 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 Office of the Treasurer & Tax Collector, 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 Office of the Treasurer & Tax Collector 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 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 department becomes aware of the existence of a claim or litigation against the City, it must notify the City Attorney's Office, who must then shall notify all affected City departments. Notwithstanding the Schedule, the respective departments must retain all documents and other materials related to the claim or litigation until the City Attorney' office reports that the claim or litigation has been finally resolved.

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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 approves each Department's Records Retention and Destruction Policy, and Schedule. Departments may destroy documents consistent with the Financial Records Retention and Destruction Schedule. Departments 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 Policy and Schedule. These records are not to be destroyed without prior approval of the Retirement Board.

H. RECORDS WITH LEGAL SIGNIFICANCE

The City Attorney's Office must approve the destruction of all records with legal significance (Administrative Code Section 8.3). The City Attorney's Office reviews and approves each Department's Records Retention and Destruction Policy and Schedule. Departments may destroy documents consistent with the Records Retention and Destruction Policy and Schedule. Departments 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 City 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 City 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 Office of the Treasurer & Tax Collector 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 Office of the Treasurer & Tax Collector, 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.

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K. EMAIL POLICY

The Office of the Treasurer & Tax Collector 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 Office of the Treasurer & Tax Collector staff must determine with regard to each email whether the Department's Records Retention and Destruction Schedule requires the retention of a particular record. If the Schedule requires retention of the email, staff must retain it in a form outside the email system (*i.e.*, scanned and saved to electronic files or other storage systems used by the department) in accordance with the Schedule. If the Schedule does not require retention of the email the staff may either delete it as soon as it is no longer necessary for the immediate discharge of official duties or store it elsewhere for as long as the staff deems appropriate. In any case, whether to satisfy records retention obligations or merely to serve administrative needs, the staff must not store the email communication on the email system.

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

Location. All records are retained in the Office of the Treasurer & Tax Collector.

Records Retention and Destruction Schedule. All Office of the Treasurer & Tax Collector records that are to be retained must be listed on this schedule by the responsible section. 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.

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APPENDIX A: RECORDS RETENTION SCHEDULE

SECTION	RECORD	TYPE OF RECORD	RETENTION CAT	RETENTION PERIOD	NOTES
Treasurer & Tax Collector	Reports	Annual Report	1	Permanent	2 copies sent to Library within 10 days of publication SF Admin Code, Chapter 8, § 8.16
Treasurer & Tax Collector	Misc	Treasurer Daily Calendar	2	2 yrs	SF Admin Code § 67.29-5; personal and social events generally excluded
Treasurer & Tax Collector	Misc	Draft Documents	4	While useful	
Treasurer & Tax Collector	Misc	Notepads	4	While useful	
Treasurer & Tax Collector	Misc	Correspondence	4	While useful	
Treasurer & Tax Collector	Misc	Blank forms	4	While Useful	
Administration	Personnel	Official Employee Personnel Folder Current Employee (OEPF) Official Employee Personnel Folder including Employment History Summary	2	Term of employment + 7 yrs	Title 29, Chapter XIV Code of Fed Regs, § 1602.31; Cal Gov Code § 12946
Administration	Personnel	Complaints of Discrimination and Harassment	2	Close of case or end of employment (whichever is later) + 7 years	Title 29, Chapter XIV Code of Fed Regs, § 1602.31; Cal Gov Code § 12946

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Administration	Personnel	Employee Grievances	2	Close of case or end of employment (whichever is later) + 7 years	Title 29, Chapter XIV Code of Fed Regs, § 1602.31; Cal Gov Code § 12946
Administration	Personnel	Medical Records, including Workers Compensation, FMLA, Accident reports, ADA	2	Close of case or end of employment (whichever is later) + 7 years	Follows OEPF; Title 29, Chapter XIV Code of Fed Regs, § 1602.31; Cal Gov Code § 12946
Administration	Personnel	Conflict of Interest (Form 700)	2	7 yrs	
Administration	Personnel	Personnel Action Request	2	Term of employment + 7 yrs	
Administration	Personnel	Weekly Timesheets	2	5 yrs	Cal Labor Code § 1174(d)
Administration	Agmts	Purchase Order	2	Close of purchase order + 7 years if no legal action pending	Cal Gov Code § 26202; Cal Code Civ Proc § 337; Admin Code Section 8.3
Administration	Agmts	Blanket Purchase Order	2	Close of purchase order + 7 years if no legal action pending	Cal Gov. Code § 26202; Cal Code Civ Proc § 337; Admin Code Section 8.3
Administration	Agmts	Payment Voucher	2	Close of purchase order + 7 years if no legal action pending	Cal Gov. Code § 26202; Cal Code Civ Proc § 337; Admin Code Section 8.3
Administration	Agmts	Original Invoices	2	Close of purchase order + 7 years if no legal action pending	Cal Gov. Code § 26202; Cal Code Civ Proc § 337; Admin Code Section 8.3

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Administration	Agmts	Contracts/Agreements	2	7 yrs after term of agreement if no legal action pending	Cal Gov Code § 26202; Cal Code Civ Proc § 337; Admin Code Section 8.3
Administration	Agmts	RFP/RFQ Files	2	5 yrs following effectuation of agreement if successful; no retention if unsuccessful	Per CON guidelines
Accounting & Reconciliation	Reports	Signed monthly collection reports for Business Tax Accounting, Delinquent Revenue Accounting and Property Tax Accounting (redemption and non-redemption)	2	3 yrs	
Accounting & Reconciliation	Reports	Monthly reconciliation and work papers (including JEs) for Business Tax Accounting, Delinquent Revenue Accounting and Property Tax Accounting (redemption and non-redemption)	2	3 yrs	
Accounting & Reconciliation	Reports	Daily reconciliation & work papers for Business Tax Accounting, Delinquent Revenue Accounting and Property Tax Accounting (redemption and non-redemption)	2	3 yrs	

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Accounting & Reconciliation	Reports	Settlement of Accounts with county auditor	2	2 yrs	Cal Gov Code § 27061
Accounting & Reconciliation	Reports	Settlement of Accounts with state controller	2	2 yrs	Cal Gov Code § 30101
Bureau of Delinquent Revenue	Reports	Quarterly Reports to Board of Supervisors	2	5 yrs	SF Admin Code Chapter 10, Art. V, § 10.42
Bureau of Delinquent Revenue	Reports	Transfer of Delinquent Account (Form TC 5M 2-85)	2	3 yrs	Cal Gov Code § 26202
Bureau of Delinquent Revenue	Taxes	Escrow files	2	2 yrs after close	Cal Gov Code § 26202
Bureau of Delinquent Revenue	Taxes	Bankruptcy files	2	2 yrs after close	Cal Gov Code § 26202
Bureau of Delinquent Revenue	Taxes	Tax Liens & Lien Releases	2	2 yrs after paid or not renewed	Cal Gov Code § 26202
Bureau of Delinquent Revenue	Taxes	Small Claims Files	2	2 yrs after closed or dismissed	Cal Gov Code § 26202
Bureau of Delinquent Revenue	Taxes	Outside Collection Agency Reports	2	3 yrs	Cal. Gov. Code § 26202
Business Tax	Taxes	Tax System - Data of ALL tax filing	2	5 yrs	
Business Tax	Taxes	Images of All tax filing after paid in full	2	5 yrs	
Business Tax	Misc	Penalty Waivers, requests for refunds	2	5 yrs	
Business Tax	Misc	Extension Filing Images	2	5 yrs	

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Business Tax	Misc	Adjustment/Funds Transfer	2	5 yrs	
Business Tax	Bus. Reg.	New Business Registration	2	10 yrs	Keep records for 10 yrs after closure
Business Tax	Bus. Reg.	Account Update/Declarations of Business Closure	2	10 yrs	Keep records for 10 yrs after closure
Business Tax	Misc	Certificate of Authority applications	2	5 yrs	
Business Tax	Misc	Alarm Activation	2	5 yrs	
Business Tax	Audit	Business Tax Audits	2	5 yrs	After audit is completed
Business Tax	Audit	Tax Collector Determinations	2	5 yrs	5 years of letter of issuance
Business Tax	Reports	Tax Credit & Exclusion Reports (i.e, EZTC, Central Market Exclusion, Clean Tech)	2	5 yrs	2 copies of official publications shall be sent to the Library (SF Admin Code Chapter 8, § 8.16)
Cashiering	Misc	Parking Tax Bonds	2	3 yrs	
Cashiering	Payments	Cash Receipts (CR)	2	3 yrs	Daily recon, host files, recon reports, annual report, etc.
Cashiering	Payments	Physical Checks	4	2 weeks	
Cashiering	Payments	Host and Import File Reports	2	3 yrs	

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Cashiering	Payments	Checks, Envelopes, Stubs, Wires	2	4 yrs	
Cashiering	Letters	Rejection Letters	2	3 yrs	
Banking/Acctg	Reports	Reconciliation of Bank Accounts	2	2 yrs	
Banking/Acctg	Reports	FAMIS (JEs)	2	2 yrs	
Banking/Acctg	Misc	Escheatment Files	2	5 yrs after escheatment	
Banking/Acctg	Reports	Bank files, statements and revolving fund files	2	2 yrs	
Banking/Acctg	Wires	Wire Information Requests	2	2 yrs	
Investment	Bonds	1934 Street Improvement Bonds Register, Canceled Bonds, Coupons, Interest Coupons, Notes, Conduit Bonds	2	5 yrs after bond maturity	Cal S&H Code §§ 8501-9481; Cal Gov Code § 53921
Investment	Reports	Investment Reports	1	permanent	Cal Gov Code § 53646. Copy submitted to Library (Admin Code, Chapter 8, § 8.16); posted on Dept. website; 2nd and 4th quarter reports submitted to CDIAC (Cal Gov Code § 53646)
Investment	Reports	Trade Confirmations	2	2 yrs following maturity	
Investment	Reports	Cash Statement and Asset List	2	2 yrs	Cal Rev & Tax Code § 4651.4
Investment	Reports	Interest Income Spreadsheet	2	2 yrs	from Cashiering Section
Investment	Reports	Daily Detail Reports	2	2 yrs	Printed daily from bank online systems

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Investment	Reports	Cash Flow Analysis Spreadsheets	2	2 yrs	Electronic versions also archived
Investment	Bonds	Bearer Bond Coupons	4	until verified	destroyed by shredding; Cal Gov Code § 53921; Cal S&H Code § 8672; SF Admin Code § 8.7
Investment	Bonds	Bond Official Documentation	4	until bond maturity	Cal Gov Code § 53921; Cal S&H Code § 8672; SF Admin Code § 8.7
Legal	Litigation	Litigation Matters	2	10 yrs from conclusion of case	
Legal	Medical Debt	Medical Lien Cases	2	3 yrs following closing	
Legal	Agreements	Settlement Agreements	1	permanent	
Legal	Memos	Legal memoranda	2	2 yrs, or until superseded (whichever is later)	
Legal	PRAs	Public Records Act Requests	2	2 yrs	Cal Gov Code § 26202
Legal	Taxes	Summary Judgements	2	10 yrs	Cal Rev & Tax Code § 3105
Legal	Appeals	False Alarm and Administrative Citation Appeals	2	2 yrs	Cal Gov Code § 26202
Management Information Services	Misc	Software Licensing, Instruction Manuals	4	while software is in use	
Management Information Services	Backup	Daily File System Backup	4	1 wk	

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Management Information Services	Backup	Weekly File System Backup	4	4 wks	
Management Information Services	Backup	Monthly File System Backup	4	1 yr	
Property Tax	Taxes	Auction Records	2	12 yrs	Cal Gov Code § 26205.1
Property Tax	Taxes	Property Tax Waiver	2	2 yrs	Cal Gov Code § 26202
Property Tax	Taxes	Tax Prepayment (Subdivisions)	2	5 yrs	Cal Gov Code § 26202
City Disaster / Cost Recovery Documentation - Citywide	Misc	Emergency Management (Citywide)	2	3 years from date of final Financial Status Report (FSR) (FEMA Form 112-0-1).	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

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					<p>assistance grants)</p> <p>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.</p> <p>FEMA Public Assistance Program and Policy Guide published 4/26/2018, Project Document, pg 140.</p>
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APPROVALS

This Record Retention and Destruction Policy and Schedule are hereby approved:

DocuSigned by:
Jose Cisneros 4/6/2022
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Jose Cisneros, Treasurer Date
Office of the Treasurer & Tax Collector

DocuSigned by:
Scott A Reiber 4/6/2022
595B52F25AA346E...
Scott Reiber, Chief Tax Attorney Date
Office of City Attorney

Approved as to Records Relating to Financial Matters:

DocuSigned by:
Todd Rydstrom 4/6/2022
DCFF5DC8EE3449D...
Todd Rydstrom, Deputy Controller Date
Office of the Controller

Approved as to Records Relating to Payroll Matters:

DocuSigned by:
Caryn Bortnick 4/8/2022
817279E4118C480...
Caryn Bortnick, Chief Operating Officer Date
San Francisco Employees' Retirement System