



**CITY AND COUNTY OF SAN FRANCISCO**  
**OFFICE OF THE CONTROLLER**

**Ben Rosenfield**  
**Controller**

**Todd Rydstrom**  
**Deputy Controller**

## **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Office shall retain records for the period of their immediate or current use, unless longer retention is necessary for historical reference, or to comply with contractual or legal requirements or for other purposes as set forth below.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. Examples of current records include invoices for purchase of supplies and departmental budget documents.

**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 Record 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 Record 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 Record Retention and Destruction Schedule. Departments may destroy documents consistent with the Record 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 Record Retention and Destruction Schedule.

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

Records relating to Emergencies/Disasters and Cost Recovery for the Federal Emergency Management Agency and California Emergency Management Agency programs and activities are governed by 44 CFR §13.42.

44 CFR §13.42 requires the Controller's Office to retain any and all records relating to cost recovery documentation incurred during an emergency or disaster for three (3) years after the State has closed the claim by the City. California Code of Regulations requires the Controller's Office to retain all financial and program records related to cost or expenditures eligible for state financial assistance for three years (19 CCR § 2980(e)). The Controller's Office shall retain all records relating to emergency/disaster recovery costs for three (3) years from the date of the final Financial Status Report (FSR) (FEMA Form 112-0-1) (unless any litigation, claim, negotiation, audit or other action involving the records has been started before the expiration of the 3-year period). 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 e-mails 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.

#### **M. NEW CITY AND COUNTY OF SAN FRANCISCO FINANCIAL SYSTEM**

The Financial System Project (F\$P) is a Citywide initiative led by the Controller's Office to implement a comprehensive enterprise resource planning system, which includes financial, supply chain management, reporting and analytics functionality. The attached infographic (Attachment A) for the implementation of the City's new financial system shows where information is currently stored and where information will be stored under the new financial system. The new financial system is set to go live in July 2017. <http://fsp.sfgov.org>

**APPROVALS**

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

Department Head

  
Ben Rosenfield  
Controller

2/13/2017

Date Approved

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Approved by the Mayor's Designee:

Steve Kawa  
Chief of Staff

  
Mayor's Designee

3/7/17

Date Approved

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Approved as to Records Relating to Financial Matters:

  
Ben Rosenfield  
Controller

Controller's Office

2/13/17

Date Approved

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Approved as Records of Legal Significance:

Dennis Herrera  
City Attorney

  
Deputy City Attorney

2/23/2017

Date Approved

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Approved as Records Relating to Payroll Matters:

Jay Huish  
Executive Director

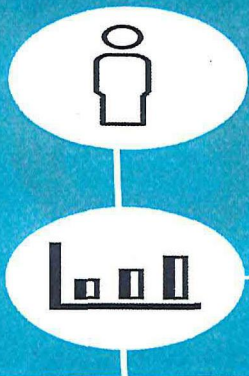
  
Retirement System

3/6/2017

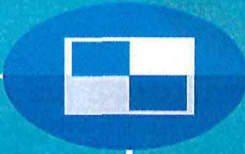
Date Approved

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**Where**  
Is all my data going?



**A Tale of 6 Information Systems**



**FAMIS**

Current Mainframe System for financials. Retiring in July 2017. After, information is available in read only capacity until May 2018.



**People Soft**

New SF system of record for Financials and Procurement beginning July 2017. Reporting provided by Oracle Business Intelligence.



**EIS**

Executive Information System is used by departments for financial reporting. Data is downloaded from FAMIS daily. EIS will be the new location for historical information after FAMIS is decommissioned in May 2018.



**SF Open Book**

The City's Publicly Accessible Data Center contains historical and current data from FAMIS. After July 2017, SF Open Book will continue to be the go-to spot for public facing data, merging data from EIS and PeopleSoft.



**BPMS**

The Budget and Performance Measurement System provides integrated budget planning and performance measurement data. Currently integrated with FAMIS, it will integrate with PeopleSoft after July 2017



**Oracle BI**

Oracle Business Intelligence is a platform that will enable city users to uncover new insights and make faster, more informed business decisions by offering the best-in-class enterprise analytics.



# Where Can I Find Things After July 2017?



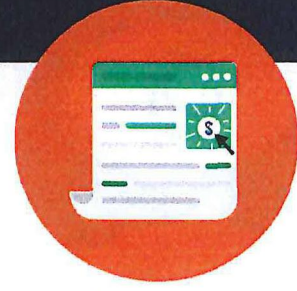
## Contracts

- All Open Contract Transactions will be brought over to the new system.
- BPO Balances will be brought over but Change Order detail will not.
- Any contract transacted after deployment (July 2017) will be in the new system only.
- Archived Contract (BPO) detail will be available in FAMIS in read-only format until May 2018 and after



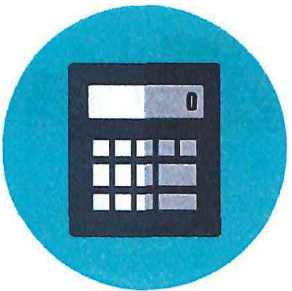
## Purchase Orders

- All open Purchase Orders will be brought into the new system.
- PO Balances will be entered into the new system, but individual transactions will not.
- Any Purchase Order created after deployment (July 2017) will be in the new system only.
- Archived Purchase Order detail will be available in FAMIS in a read-only format until May 2018, and after that in EIS.



## Invoices

- Historical Invoice information from FAMIS will not be brought into the new system.
- Any invoice submitted after deployment will be processed in PeopleSoft.
- Archived Invoice or Voucher detail will be available in FAMIS in a read-only format until May 2018, and after



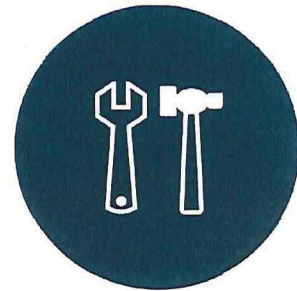
## Budget

- Departments will create their FY18 budgets in FAMIS and this information will be translated into PeopleSoft.
- Departments will create their FY19 budgets in PeopleSoft.
- Archived Budget Information will be housed in EIS.



## Vendors

- AOSD has been cleaning Vendor records to remove duplicates.
- All current Vendors will be brought into PeopleSoft so they do not have to re-register.
- Bidder information will not be brought into the new system. Bidders can self-register after deployment.



## Work Orders

- Work Orders will be referred to as Interdepartmental Services (IDS) in the new system.
- Work Orders created after deployment, will be created in the new system as journal entries. Billing process will be improved with Excel uploaders.
- Existing and continuing departmental Work Orders will be converted into the new system.



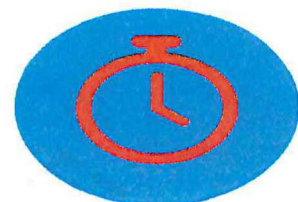
## Assets

- All of the City's Assets will be managed through PeopleSoft after deployment.
- Assets currently in FAACS will be brought into the new system.
- Other assets will be manually entered by departments after deployment.



## Grants and Customers

- Current City Customers will be entered into the new system if provided by departments.
- After deployment, departments will add their new customers to PeopleSoft.
- All Awarded grants must be entered into PeopleSoft post deployment.



## Time and Labor

- Since PeopleSoft Financials will be interconnected to the Human Capital Management (HCM) side of PeopleSoft, time and labor can be tracked against Project Costs after deployment.
- Time and Labor existing prior to deployment will not be brought over to the new system unless it was already in HCM.

RECORDS RETENTION AND DESTRUCTION SCHEDULE

Department Name: Controller  
 Department Contact: Rosanne Torre

Contact Phone Number: 415-554-7401

Department Website: [www.sfgov.org/controller/](http://www.sfgov.org/controller/)  
 Contact Email Address: [rosanne.torre@sfgov.org](mailto:rosanne.torre@sfgov.org)

Division	Division Contact	Record Category	Record Title/Description	Document Link	Retention Category	Retention Period		Remarks	
						Total	On-site		Off-site
Citywide	Controller's Office	Disaster / Cost Recovery Documentation	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)		2 - Current	3 years from date of final close out. Date of final close out indicated by receipt of final Financial Status Report (FSR) (FEMA Form 112-0-1). Note that final close out 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 close out of the last associated project was Dec 2001. Documentation and records related to ALL associated projects from 1989 to 2001 need to be retained through Dec 2004 (final close out plus 3 years)	3 years from date of final Financial Status Report (FSR) (FEMA Form 112-0-1).	N/A	Any and all records relating to costs incurred during an emergency or disaster, and for which Federal Emergency Management Agency (FEMA) and California Governor's Office of Emergency Services (CAL OES) Public Assistance is sought, must be retained in accordance with the Code of Federal Regulations 44 CFR Section 13.42. Records shall be retained for three (3) years after the State has closed the claim by the City. The date of closure is confirmed by receipt of a final Financial Status Report (FSR) (FEMA Form 112-0-1) (unless any litigation, claim, negotiation, audit or other action involving the records has been started before the expiration of the 3-year period). 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 close out is when ALL Project Worksheets associated with a disaster/emergency



Division	Division Contact	Record Category	Record Title Description	Document Link	Retention Category	Retention Period			Remarks
						Total	On-site	Off-site	
									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. California State regulations (Title 19 California Code of Regulations Section 2980 (e)) specifies an identical record retention period of 3 years. Code of Federal Regulations 44 CFR Section 13.42 and Title 19 California Code of Regulations Section 2980 (e). Robert T. Stafford Emergency Disaster Relief and Emergency Assistance Act, as amended United States Code (41 USC, Sec. 5121 et seq.) California Disaster Assistance Act: California Code of Regulations, Title 19, Division 2, Chapter 6. FEMA Public Assistance Program and Policy Guide published 1/1/2016, Project Document, pg 134.
Controller's Office		City Accounting	Comprehensive Annual Financial Report (CAFR): Annual Financial Statements of City departments that are part of the City's CAFR		2 - Current, 3 - Storage	7 years	7 years - May be stored electronically	N/A	CCSF Admin Code Section 8.3
Controller's Office		City Accounting	Comprehensive Annual Financial Reports (CAFR)	<a href="http://www.sfcontroller.org">www.sfcontroller.org</a>	1 - Permanent	Permanent	Permanent - Stored electronically from 1998 on Controller's website	Permanent	CCSF Admin Code Section 8.3

Division	Division Contact	Record Category	Record Title Description	Document Link	Retention Category	Retention Period			Remarks
						Total	On-site	Off-site	
Controller's Office		City Accounting	Internal Revenue Service (IRS) 1099 Vendor Reports		2 - Current	7 years - From the date 1099s are due to the IRS	7 years - From the date 1099s are due to the IRS	N/A	CCSF Admin Code Section 8.3
Controller's Office		City Accounting	Single Audit - Final Reports (Federal Awards)	After June 30, 2004 on: <a href="http://www.sfcontroller.org">http://www.sfcontroller.org</a> . Prior retention period was 10 years. Beginning FY1996-97: stored electronically on Federal Audit Clearinghouse: <a href="http://harvester.census.gov/sac/disse m/accessptions.html?submit=Go+To+Database%20">http://harvester.census.gov/sac/disse m/accessptions.html?submit=Go+To+Database%20</a> (Type in City & County of San Francisco)	1 - Permanent	Permanent	Permanent	N/A	CCSF Admin Code Section 8.3.
Controller's Office		City Accounting	Stop Payment Notices to City's Contractors		2 - Current, 3 - Storage	5 years - After resolution of issue. The years are measured by the end of the fiscal year.	2 years - After resolution of issue	3 years - After resolution of issue	CCSF Admin Code Section 8.3
Controller's Office		City Accounting	Wgs for Vendors		2 - Current	7 years - From the date Wg is filed	7 years - From the date Wg is filed	N/A	CCSF Admin Code Section 8.3
Controller's Office		City Audits	Audit Workpapers and Supporting Documents for Audit Reports		2 - Current	7 years - Stored electronically	7 years - Stored electronically	N/A	CCSF Admin Code Section 8.3
Controller's Office		City Audits	City Department Audit Reports	<a href="http://www.sfcontroller.org">http://www.sfcontroller.org</a>	Permanent	Permanent - Stored since 1996 electronically on Controller's website	Permanent - Stored since 1996 electronically on Controller's website	N/A	CCSF Admin Code Section 8.3
Controller's Office	Office of Public Finance	City Bonds	Bond Official Statement, Related Schedules and Documents		1 - Permanent, 2 - Current, 3 - Storage	Permanent	5 years	Permanent	CCSF Admin Code Section 8.3
Controller's Office	Office of Public Finance	City Bonds	Bond Payment Requisitions, Request For Proposals		1 - Permanent, 2 - Current, 3 - Storage	Permanent	5 years	Permanent	CCSF Admin Code Section 8.3
Controller's Office	Office of Public Finance	City Bonds	Bond Secondary Disclosure Reports		1 - Permanent, 2 - Current, 3 - Storage	Permanent	5 years	Permanent	CCSF Admin Code Section 8.3
Controller's Office		City Budget and Analysis	Annual Appropriation Ordinance (Draft, Committee, Board)	<a href="http://www.sfcontroller.org">http://www.sfcontroller.org</a>	Permanent	Permanent - Stored on Controller's website	Permanent - Stored on Controller's website	N/A	CCSF Admin Code Section 8.3
Controller's Office		City Budget and Analysis	Countywide Cost Allocation Plan (COWCAP) Reports	<a href="http://www.sfcontroller.org">http://www.sfcontroller.org</a>	Permanent	Permanent - Stored electronically since 2007-08	Permanent - Stored electronically since 2007-08	N/A	CCSF Admin Code Section 8.3

Division	Division Contact	Record Category	Record Title Description	Document Link	Retention Category	Retention Period			Remarks
						Total	On-site	Off-site	
Controller's Office		City Budget and Analysis	Countywide Cost Allocation Plan (COWCAP) Support Documents		2 - Current	5 years - Stored electronically	5 years - Stored electronically	N/A	CCSF Admin Code Section 8.3
Controller's Office		City Budget and Analysis	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.		2 - Current	5 years - Stored electronically	5 years - Stored electronically	N/A	CCSF Admin Code Section 8.3
Controller's Office		City Budget and Analysis	Garage Indenture Documents		1 - Permanent	Permanent	Permanent	N/A	CCSF Admin Code Section 8.3
Controller's Office		City Budget and Analysis	Health and Welfare Realignment - Related Reports and Schedules		2 - Current	5 years - Stored electronically	5 years - Stored electronically	N/A	CCSF Admin Code Section 8.3
Controller's Office		City Budget and Analysis	Projection Reports on City Revenues and Expenditures (6 Month, 9 Month, and 3 Year Reports).	<a href="http://www.sfcontroller.org">http://www.sfcontroller.org</a>	Current	10 years - Stored electronically on Controller's website	10 years - Stored electronically on Controller's website	N/A	CCSF Admin Code Section 8.3
Controller's Office		City Budget and Analysis	Property Tax Allocation Schedules, Tax Reports		2 - Current	5 years	5 years	N/A	CCSF Admin Code Section 8.3
Controller's Office		City Budget and Analysis	Revenue Certification Letters	<a href="http://www.sfcontroller.org">http://www.sfcontroller.org</a>	Current	10 years - Stored electronically on Controller's website	10 years - Stored electronically on Controller's website	N/A	CCSF Admin Code Section 8.3
Controller's Office		City Budget and Analysis	State Mandated Program (SB-90) Audits		2 - Current	7 years	7 years	N/A	CCSF Admin Code Section 8.3
Controller's Office		City Budget and Analysis	State Mandated Program (SB-90) Claims, and Supporting Documentation		2 - Current	Until audited or audit period is closed	Until audited or audit period is closed	N/A	CCSF Admin Code Section 8.3
Controller's Office		City Payroll	Biweekly Payroll Files		3 - Storage	3 years - stored digitally offsite for emergency purposes	N/A	3 years - stored digitally offsite for emergency purposes	CCSF Admin Code Section 8.3
Controller's Office		City Payroll	Combined Leave Report		2 - Current	7 years - stored digitally	7 years - stored digitally	N/A	CCSF Admin Code Section 8.3
Controller's Office		City Payroll	Direct Deposit Authorization Forms		2 - Current, 3 - Storage	30 years	0.5 years (6 months)	29.5 years	CCSF Admin Code Section 8.3

Division	Division Contact	Record Category	Record Title Description	Document Link	Retention Category	Retention Period			Remarks
						Total	On-site	Off-site	
Controller's Office		City Payroll	Electronic Fund Transfer Transmissions		2 - Current	2 years after current year (Stored digitally)	2 years after current year (Stored digitally)	N/A	CCSF Admin Code Section 8.3
Controller's Office		City Payroll	Form W-4, DE4, & W-5 copies		2 - Current, 3 - Storage	10 years hard copy	2 years	8 years	CCSF Admin Code Section 8.3. IRS REG 31.6001-5
Controller's Office		City Payroll	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		2 - Current, 3 - Storage	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).	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).	CCSF Admin Code Section 8.3. IRS REG 31.6001-5
Controller's Office		City Payroll	PPSD Payroll Policies and Procedures Manual and Internal Controls Checklists		4 - No Retention Required	Most Current - Stored digitally	Most Current - Stored digitally	N/A	CCSF Admin Code Section 8.3
Controller's Office		City Payroll	Payroll Performance Measures		2 - Current	2 years - Stored digitally	2 years - Stored digitally	N/A	CCSF Admin Code Section 8.3
Controller's Office		City Payroll	Payroll Register (Currently report PYo145)		2 - Current, 3 - Storage	50 years - Stored digitally	50 years - Stored digitally	N/A	CCSF Admin Code Section 8.3
Controller's Office		City Payroll	Payroll Validation (People Soft Report PYo196 - Interface Audit Trail Report - By Department and Employee)		2 - Current	5 years - Stored digitally	5 years - Stored digitally	N/A	CCSF Admin Code Section 8.3
Controller's Office		City Payroll	Payroll Validation and AP Interface Deductions (People Soft Report PYO196 - LDS Interface Audit Trail Report - by Index Code & DOE)		2 - Current	5 years - Stored digitally	5 years - Stored digitally	N/A	CCSF Admin Code Section 8.3
Controller's Office		City Payroll	Pre-Payrun, Post-Payrun, and Paymatch for Each Pay Period		2 - Current	2 years (Stored digitally)	2 years (Stored digitally)	N/A	CCSF Admin Code Section 8.3
Controller's Office		City Payroll	Problem Description Forms (PDF)		1 - Permanent, 2 - Current	Stored indefinitely after 2 years at Retirement	2 years	Stored indefinitely thereafter at Retirement	CCSF Admin Code Section 8.3



Division	Division Contact	Record Category	Record Title Description	Document Link	Retention Category	Retention Period			Remarks
						Total	On-site	Off-site	
Controller's Office		City Payroll	Returned W-2s for Terminated Employees		2 - Current	4 year hard copy unless it can be produced digitally through April 15 of the fourth year	4 year hard copy unless it can be produced digitally through April 15 of the fourth year	N/A	CCSF Admin Code Section 8.3. IRS REG 31.6001-5
Controller's Office		City Payroll	Tax Deposits - Copies		2 - Current, 3 - Storage	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)	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)	CCSF Admin Code Section 8.3. IRS REG 31.6001-5
Controller's Office		City Payroll	Voluntary Employee Deduction Report - MPY0149		2 - Current	7 years - Stored digitally	7 years - Stored digitally	N/A	CCSF Admin Code Section 8.3
Controller's Office		General Administrative	Calendar, Department Head		4 - No Retention Required	2 years	2 years	N/A	CCSF Admin Code Section 67.29-5
Controller's Office		General Administrative	Conflict of Interest Form 700		2 - Current	7 years	7 years	N/A	California Government Code Sections 81009, (d)(e), Sections 81010, 87200; 2 Cal. Code of Regs. Sections 18115, 18730; SF Campaign & Gov. Conduct Code Article III Section 1.
Controller's Office		General Administrative	Contract Payment Records for Successful Request for Proposals (RFPs) and Request for Qualifications (RFQs) (Purchase Order) for Non Construction Contracts		2 - Current	Contract life + 7 years retention or the term required by the funding source	Contract life + 7 years retention or the term required by the funding source	N/A	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.
Controller's Office		General Administrative	Contract Selection for Non construction Contracts: Request for Proposals (RFPs), Request for Qualifications (RFQs), Proposals and Other Responses and Evaluations		2 - Current	Contract life + 7 years retention or the term required by the funding source	Contract life + 7 years retention or the term required by the funding source	N/A	CCSF Admin Code Section 8.3.

Division	Division Contact	Record Category	Record Title Description	Document Link	Retention Category		Retention Period		Remarks
						Total	On-site	Off-site	
Controller's Office		General Administrative	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		2 - Current, 3 - Storage	7 years	2 years	5 years	CCSF Admin Code Section 8.3
Controller's Office		General Administrative	Grant Applications Both From the City to Funders and to the City From Grantees.		2 - Current	Grant life + 7 years retention or the term required by the funding source.	Grant life + 7 years retention or the term required by the funding source.	N/A	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.

Division	Division Contact	Record Category	Record Title Description	Document Link	Retention Category	Retention Period			Remarks
						Total	On-site	Off-site	
Controller's Office		General Administrative	Grant Payment Records for Grantee or Grantor.		2 - Current	Grant life + 7 years retention or the term required by the funding source.	Grant life + 7 years retention or the term required by the funding source.	N/A	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 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 period of 6 years from the date the final economic report is submitted.
Controller's Office		General Administrative	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		2 - Current, 3 - Storage	7 years - Or the length stipulated by the funding source if greater than 5 years	2 years	5 years	CCSF Admin Code Section 8.3

Division	Division Contract	Record Category	Record Title Description	Document Link	Retention Category	Retention Period			Remarks
						Total	On-site	Off-site	
Controller's Office		General Administrative	Offset Documents of Amounts Owed to the City and County of San Francisco		2 - Current, 3 - Storage	5 years - After resolution of the issue.	2 years - After resolution of the issue.	3 years - After resolution of the issue.	CCSF Admin Code Section 8.3
Controller's Office		Public Meetings	Oversight Committee		1 - Permanent, 2 - Current, 3 - Storage	Permanent	5 years	Permanent	CCSF Admin Code Section 8.3

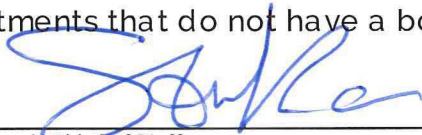


RECORDS RETENTION AND DESTRUCTION POLICY AND SCHEDULE SIGNATURE PAGE

Submit your Policy with the Schedule and signature page attached at the end. Secure the signatures below, as appropriate, and deliver to: Office of the City Administrator, City Hall Room 362, Attention: Index to Records.

Name of Department: Controllers Office

For departments that do not have a board or commission:



Steve Kawa, Mayor's Chief of Staff

3/7/17

Date Approved

For departments that have a board or commission:

Commission Secretary name and signature

Date Approved

ALL DEPARTMENTS

Department Head name and signature:  Date Approved: 2/13/2017

Approval as to Records relating to financial matters:



Ben Rosenfield, Controller

2/13/2017

Date Approved

Rosanne Torre

Controller Staff (print and sign)

2/13/2017

Date Approved

Approval as to Records of legal significance:



Dennis J. Herrera, City Attorney

3/1/17

Date Approved

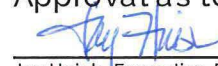
BENJAMIN RUSSELL

City Deputy Attorney (print and sign)

2/23/2017

Date Approved

Approval as to Records relating to payroll matters:



Jay Huish, Executive Director - Retirement Board

3/6/2017

Date Approved