

<b>Scotts Valley Fire Protection District</b>	<b>Policy: 1800</b>
<b>Subject: Retention and Destruction of Fire District Records</b>	<b>DATED: Sept. 10, 2003</b>

***Policy 1800: Retention and Destruction of Fire District Records***

This policy establishes guidelines that are to be followed regarding retention and destruction of district records, papers, or documents.

The basic criteria for the destruction of special district's records is found in Government Code, Section 60200 through 60204. The following is intended to define an acceptable records retention and destruction policy for the Scotts Valley Fire Protection District.

Release of records will be done consistent with the California Public Records Act and the Health Insurance Portability and Accountability Act. Standard Operating Procedures will be used as guides for the release of records.

***Definitions:***

**Ordinances:** Laws passed by the District to regulate activities within the scope of the Board of Directors in the public interest.

**Resolutions:** Record of official action of the Board of Directors stated as a declaration.

**Accounting Records:** Include, but are not limited to, the following:

- **Source Documents**
  - Invoices/statements from vendors
  - Purchase orders
  - Deposit forms
  - Warrants
  - Receipts
  - Claims
  - Checks
  - Bills
  - Various accounting authorization taken from board minutes, resolutions, or contracts.
  - General journal
  - Payroll journal

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*R. J. Clark Jr.*

Fire Chief: \_\_\_\_\_

*Michael P. Murray*

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- **Ledgers (as maintained by the Santa Cruz County Auditor)**
  - Expenditure
  - Revenue
  - Taxes receivable
  - Accounts payable or receivable ledger
  - Warrants payable
  - Appropriation
  - General ledger
  - Adjusting Entries
  
- **Statements**
  - Balance sheet
  - Analysis of changes in available fund balance
  - Cash receipts and disbursements
  - Expenditures
  - Revenues
  - Changes in bonded indebtedness
  - Changes in fixed assets
  
- **Other Financial Records**
  - Schedule of investments
  - Long term department records
  - Inventory records
  - Capital asset records
  - Lease - purchase records
  - Depreciation schedule
  - Cost accounting records
  - Budgets
  - Petty cash records
  - Grant information/paperwork (must meet grantor's retention requirements)
  - Annual financial statements of the District
  - Liability insurance policies

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**Incident Records:** Include, but are not limited to, the following:

- **Incident Records**  
Incident reports  
Supplemental reports

**Prevention Records:** Include, but are not limited to, the following:

- **Inspection Files**  
Engine company inspections  
Fire Prevention Division inspections  
Complaint letters  
Emergency information record  
Action request
- **Plans**  
Building permit plans  
Subdivision plans  
Fire protection system plans  
Water supply and hydrants

**Investigation Records:** Include, but are not limited to, the following:

- **Investigation Files**  
Investigator report(s)  
Photos taken  
Charts and/or maps  
Identification list of all persons who receive a copy(ies) of investigation report(s)

**Personnel Records:** Include, but are not limited to, the following:

Employee/employer's report of occupational injuries and illnesses benefits  
Doctor's first report of occupational injuries and illnesses  
Summary of occupational injuries and illnesses  
Log of occupational injuries and illnesses  
Monthly claims management system logs  
Personnel Files

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**Procedure:**

1. Authorization

A. The fire chief shall determine the disposition of fire district records as defined herein.

2. Disposition

A. Ordinances: An official copy of all ordinances adopted by the District shall be kept on file indefinitely.

B. Resolutions: An official copy of all resolutions adopted by the District shall be kept on file indefinitely.

C. Accounting Records: All accounting records shall be retained for a period of seven (7) years.

D. Any accounting record, except the journals and ledgers which are more than seven (7) years old and which were prepared or received in any manner other than pursuant to state statute, may be authorized for destruction provided that:

- There is no continuing need for said record; i.e., long-term transactions, special projects, pending litigations, etc, and;
- There exists, in a permanent file, an audit report or reports covering the inclusive period of said record, and that;
- Said audit report or reports were prepared pursuant to procedures outlined in Government Code Section 26909 and other state or federal audit requirements, and that;
- Said audit or audits contain the expression of an independent opinion.

Any accounting report created for a specific event or action may be destroyed upon authorization seven (7) years after said event has in all respects terminated.

Any source document detailed in a register, journal, ledger or statement may be authorized for destruction seven (7) years after said event has in all respects terminated.

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The following may be destroyed at any time:

- Duplicates (original - subject to aforementioned requirement(s))
- Rough drafts, notes or working papers (except audit)
- Cards, listings, nonpermanent indices, other papers used for controlling work or transitory files.

E. Payroll and Personnel Records

All payroll and personnel records, including paid call firefighters, shall be retained indefinitely. Originals may, upon authorization, be destroyed after seven (7) years retention, provided said records have been microfilmed and qualify for destruction under Government Code Section 60203 with its various conditions. Payroll and personnel records include the following:

- Accident reports, injury claims and settlements
- Medical histories (including routine examinations)
- Injury reports
- Applications, changes and terminations of employees
- Insurance records of employees
- Time cards
- Job descriptions
- Performance or rating cards
- Earning records and summaries
- Training records
- Benefit/beneficiary information
- Driving record reports
- Fidelity bonds
- Garnishments

F. Assessing and Tax Collecting Records

All assessing records may, upon authorization, be destroyed after seven (7) years retention from lien date. However, these records may be destroyed three (3) years after the lien date when said records are microfilmed as provided for in Government Code Section 60203. (*See Revenue & Taxation Code Section 456*).

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Any original unsecured tax roll may, upon authorization, be destroyed after (5) years if the delinquent roll or abstract list has been certified as correct and complete by the county auditor or district auditor. (*See Revenue & Taxation Code Section 2928*).

All tax rolls may, upon termination, be destroyed after twelve (12) years retention, if all necessary data needed from the secured delinquencies has been transferred to a delinquency abstract which should be retained indefinitely. (*See Revenue & Taxation Code Section 4377*).

G. Records Concerning Long-Term Debt

Records of proceeding for the authorization of long-term debt, bonds, warrants, loans, etc., after issuance or execution, may be destroyed if microfilmed as provided for in Government Code Section 60203.

Terms and conditions of bonds, warrants, and other long-term agreements should be retained until final payment. Thereafter, originals may be reproduced as provided for in Government Code Section 60203 and retained for seven (7) years.

H. Minutes

Minutes of the meeting of the Board of Directors are retained indefinitely in their original form. However, they may, upon board authorization, be destroyed if said minutes are microfilmed as provided for in Government Code Section 60203. Tape recordings of meetings retained consistent with Policy 1801.

I. Construction Records

Construction records of fire district facilities, such as bids, correspondence, change orders, etc., shall not be kept in excess of seven (7) years unless they pertain to a project which includes a guarantee or grant and, in that event, they shall be kept for the life of the guarantee or grant plus seven (7) years or as required by the grantor. As-built plans for any public facility or works shall be retained as long as said facility is in existence.

J. Contracts

A contract shall be retained for its life plus seven (7) years.

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K. Property Records

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

L. Plans

Plans for buildings developed in the District shall be retained for a period of one (1) year after construction final. *(Exception: Fire protection plans may be retained as long as said building/facility is in existence and if needed by the District.)*

M. Investigation Reports

All investigating reports and supporting documents, charts, photos, etc., shall be retained for a period of not less than seven (7) years from date of occurrence for either civil or criminal cases. *(Exception: Investigations involving death suspected to be, or proven to be, homicide. These reports shall be retained indefinitely or until adjudicated in a court of law.)*

N. Incident Reports

All incident reports shall be retained for a period of not less than seven (7) years and may be destroyed thereafter or stored electronically indefinitely.

O. Station Logs

One copy of station logs shall be retained for a period of not less than seven (7) years and may be destroyed thereafter or stored electronically indefinitely.

P. Litigation Records

Records related to litigation or claims against the district shall be retained indefinitely.

Q. Workers' Compensation Records

One copy of "Employee/Employer Report of Accident of Illness" shall remain in the employee's personnel record along with one copy of the "Employee Claim for Workers'

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Compensation Benefits” and one copy of “Doctor’s First Report of Occupation Job Injuries or Illness” to be retained indefinitely.

Logs and summaries of occupational injuries and illnesses shall be retained for a period of not less than two (2) years.

Monthly claims management system logs shall be retained for a period of not less than one (1) full year following the close of the fiscal year in which they were produced.

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