

**PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS**

**AGENDA ITEM SUMMARY**

**Meeting Date:** March 22, 2016       Consent    ( ) Regular  
 Workshop    ( ) Public Hearing

**Department:**

**Submitted By:** Clerk & Comptroller, Palm Beach County

**Submitted For:** Sharon R. Bock, Clerk & Comptroller

**I. EXECUTIVE BRIEF**

**A. Motion and Title:**

**Staff recommends motion to receive and file:** A list of Clerk & Comptroller (Clerk) Finance Department records which have met the revised required State retention schedule and are scheduled for destruction.

**B. Summary:**

These records have met the required retention schedule of the Florida Division of Library and Information Services (Ch 28.30, Ch 28.31, Ch 257.36 (6))


**C. Background and Justification:**

The Clerk seeks to notify the Board of her intent to destroy these records in advance of their destruction.

**D. Attachments:**

- Memorandums from Clerk's Finance Departments with Records Destruction Authorization.
- General Records Schedule GS1-SL for State and Local Government Agencies.
- Compact Diskette containing Records for Destruction.

Recommended by:       3-1-16  
 Stephen I. Weiss, Director - Finance Services      Date

Approved by: pat       \_\_\_\_\_  
 Assistant County Administrator      Date

**II. FISCAL IMPACT ANALYSIS**

**A. Five Year Summary of Fiscal Impact:**

Fiscal Years	2016	2017	2018	2019	2020
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	_____	_____	_____	_____
External Revenues	_____	_____	_____	_____	_____
Program Income (County)	_____	_____	_____	_____	_____
In-Kind Match (County)	_____	_____	_____	_____	_____
<b>NET FISCAL IMPACT</b>	_____	_____	_____	_____	_____
<b># ADDITIONAL FTE POSITIONS (Cumulative)</b>	_____	_____	_____	_____	_____

Is Item Included In Current Budget? Yes \_\_\_\_\_ No \_\_\_\_\_

Budget Account No.: Fund \_\_\_\_\_ DEPT \_\_\_\_\_ Unit \_\_\_\_\_ Object \_\_\_\_\_

**B. Recommended Sources of Funds/Summary of Fiscal Impact:**

**C. Departmental Fiscal Review:**

**III. REVIEW COMMENTS**

**A. OFMB Fiscal and/or Contract Dev. and Control Comments:**

*[Signature]* 3/2/16  
 OFMB 3/3/16

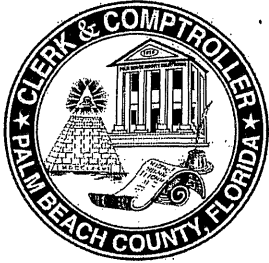
*[Signature]* 3/3/16  
 Contract Dev. and Control

**B. Legal Sufficiency:**

*[Signature]* 3/4/16  
 Assistant County Attorney

**C. Other Department Review:**

\_\_\_\_\_  
 Department Director



**SHARON R. BOCK**  
Clerk & Comptroller  
Palm Beach County

## Memorandum

**Date:** January 11, 2016  
**From:** Patricia Conceicao, Finance Department Records Management Coordinator  
**To:** Olga Enrique, Manager, Financial Services, Revenue & Cash Management  
**Subject:** Destruction of Finance Department Records

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In the table below, you will find a listing of Finance Records from your department that are due for destruction. Attached you will find excerpts of the General Records Schedule for State and Local Government agencies that pertain to these records. As outlined below, this approval consists of Board County Commissioners Records totaling 115 boxes/172.5 cubic feet.

Schedule Item Number	Record Series Titles	Start/End Fiscal Year	Number of Boxes/Volume in Cubic Feet
GS1-SL Item #365	<b>RECEIPT/REVENUE RECORDS: DETAIL</b> Record copy, 5 fiscal years provided applicable audits have been released.	2009	115 boxes 172.5 cubic feet

Please review the attachments and indicate your approval for this records destruction. Your signature on the approval form attests that, to the best of your knowledge, there are no unresolved (1) audit questions, (2) investigations, (3) civil suits pending, (4) pending/open public records requests, or (5) other reasons for delaying the destruction.

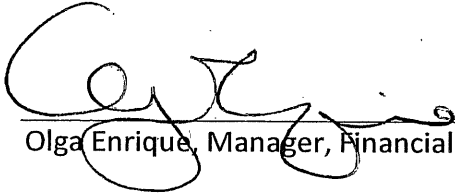
If the destruction is to be delayed, please state the reason below. Please return the completed package to the Finance Department Records Management Coordinator after signing.

If you should have any questions, please contact the Finance Department Records Management Coordinator. Thank you in advance for your assistance in this matter.

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Reason for destruction delay



Olga Enrique, Manager, Financial Services, Revenue

1-19-16

Date



Shannon Ramsey-Chessman Chief Operating Officer

2/25/16

Date

General Records Schedule GS1-SL for State and Local Government Agencies

**RADIO LOGS**

**Item #292**

This record series consists of a log recording the time radio calls were received/placed, who the transmitting parties were, the reason for the call, if additional units were dispatched to a location, or if information was retrieved and transmitted back to the caller. These logs may be used in regards to police, fire, EMS, or other radio dispatch operations including road and bridge or development departments. See also "911 RECORDS: LOGS" and "COMMUNICATIONS AUDIO RECORDINGS."

**RETENTION:** 1 fiscal year.

**RAIN CHECKS**

**Item #293**

This record series documents rain checks issued to persons who have paid a fee or charge for an event, service, activity, or commodity that cannot be provided as scheduled. The records provide date rain check was issued, event or item to be provided, expiration date, any limitations on use of the rain check, and name of the staff member issuing the rain check.

**RETENTION:** 3 fiscal years.

**REAL PROPERTY RECORDS: CONDEMNATION/DEMOLITION**

**Item #364**

This record series documents the demolition and clearance of buildings deemed unfit for occupancy or condemned, including demolition orders, inspection reports, notices to property owners, and copies of any related court documents.

**RETENTION:** 5 anniversary years after final action.

**REAL PROPERTY RECORDS: PROPERTY ACQUIRED**

**Item #172**

This record series consists of documents pertaining to real property acquired by a government agency. The series may include agency property deeds, appraisals, surveys, and other supporting documents. See also "REAL PROPERTY RECORDS: PROPERTY NOT ACQUIRED."

**RETENTION:** 3 fiscal years after agency's final disposition of property.

**REAL PROPERTY RECORDS: PROPERTY NOT ACQUIRED**

**Item #164**

This record series consists of documents pertaining to real property considered for acquisition but not acquired by a government agency. The series may include appraisals, surveys, and other supporting documents. See also "REAL PROPERTY RECORDS: PROPERTY ACQUIRED."

**RETENTION:** 3 fiscal years.

**RECEIPT/REVENUE RECORDS: DETAIL**

**Item #365**

This series consists of records documenting specific receipts/revenues collected by an agency through cash, checks, electronic fund transfers (EFT), credit and debit cards, or other methods. The series may include, but is not limited to, records such as cash collection records and reports, cash receipt books, cash register tapes, deposit/transfer slips, EFT notices, credit and debit card records, receipt ledgers, receipt journal transactions and vouchers, refund records, bad check records, and other accounts receivable and related documentation. Retention is based on Section 95.11(2), *Florida Statutes*, Statute of Limitations on contracts, obligations, or liabilities. See also "RECEIPT/REVENUE RECORDS: SUMMARY."

**RETENTION:** 5 fiscal years.

**RECEIPT/REVENUE RECORDS: SUMMARY**

**Item #366**

This series consists of records providing summary or aggregate documentation of receipts/revenues collected by an agency. The series may include, but is not limited to, records such as trial balance reports, bank statements, credit and debit card reports, revenue reconciliations, collection balance sheets, and other accounts receivable summary and related documentation. See also "RECEIPT/REVENUE RECORDS: DETAIL."

**RETENTION:** 10 fiscal years.

**RECORDS DISPOSITION DOCUMENTATION**

**Item #45**

This record series documents each disposition of public records by an agency. Agencies are required to maintain internal documentation of records dispositions pursuant to Rule 1B-24.003(9)(d), *Florida Administrative Code*, which states in part that, "For each record series being disposed of, agencies shall identify and document the following: 1. Records retention schedule number; 2. Item number; 3. Record series title; 4. Inclusive dates of the records; 5. Volume in cubic feet for paper records; for electronic records, record the number of bytes and/or records and/or files if known, or indicate that the disposed records were in electronic form; and 6. Disposition action (manner of disposition) and date."

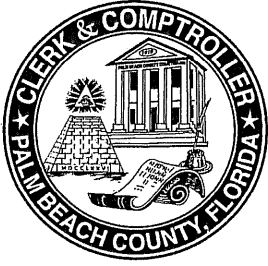
Disposition may include either destruction of records or transfer of legal custodianship of the records to another agency. See also "RECORDS MANAGEMENT COMPLIANCE STATEMENTS" and "RECORDS RETENTION SCHEDULES: AGENCY SPECIFIC."

**RETENTION:** Permanent.

**RECORDS MANAGEMENT COMPLIANCE STATEMENTS**

**Item #322**

This record series consists of the agency's copy of records management compliance statements submitted annually to the Department of State, Records Management Program. The statements indicate the agency's compliance or non-



**SHARON R. BOCK**  
Clerk & Comptroller  
Palm Beach County

## Memorandum

**Date:** January 11, 2016  
**From:** Patricia Conceicao, Finance Department Records Management Coordinator  
**To:** Michael Florio, Manager, Financial Services, Financial Reporting  
**Subject:** Destruction of Finance Department Records

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In the table below, you will find a listing of Finance Records from your department that are due for destruction. Attached you will find excerpts of the General Records Schedule for State and Local Government agencies that pertain to these records. As outlined below, this approval consists of Board County Commissioners Records totaling 11 boxes/ 16.5 cubic feet.

Schedule Item Number	Record Series Titles	Start/End Fiscal Year	Number of Boxes/Volume in Cubic Feet
GS1-SL Item # 340	<b>DISBURSEMENT RECORDS: DETAIL</b> Record copy, 5 Fiscal years provided applicable audits have been released.	2009	11 boxes 16.5 cubic feet

Please review the attachments and indicate your approval for this records destruction. Your signature on the approval form attests that, to the best of your knowledge, there are no unresolved (1) audit questions, (2) investigations, (3) civil suits pending, (4) pending/open public records requests, or (5) other reasons for delaying the destruction.

If the destruction is to be delayed, please state the reason below. Please return the completed package to the Finance Department Records Management Coordinator after signing.

If you should have any questions, please contact the Finance Department Records Management Coordinator. Thank you in advance for your assistance in this matter.

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Reason for destruction delay

*Michael Florio*

*11/21/16*

Michael Florio, Manager, Financial Services, Financial Reporting Date

*Shannon Ramsey-Chesman*

*11/20/16*

Shannon Ramsey-Chesman Chief Operating Officer Date

General Records Schedule GS1-SL for State and Local Government Agencies

of how difficulties were resolved, and areas for improvement. The types of drills include, but are not limited to, fire, tornado, safety, hurricane, and SARA (Superfund Amendments and Reauthorization Act) chemical spills. Section 252.365(3)(b), *Florida Statutes*, requires state agencies to include in their disaster preparedness plans, "schedules and procedures for periodic tests, training, and exercises." Section 252.38, *Florida Statutes*, authorizes counties and municipalities to "develop an emergency management plan and program that is coordinated and consistent with the state comprehensive emergency management plan and program." See also "DISASTER PREPAREDNESS PLANS," "DIRECTIVES/POLICIES/PROCEDURES," and "INSPECTION RECORDS: FIRE/SECURITY/SAFETY/HEALTH."  
**RETENTION:** 2 calendar years provided reviews have been conducted.

**DISASTER PREPAREDNESS PLANS**

**Item #210**

This record series consists of disaster preparedness and/or recovery plans adopted by an agency. *Florida Statutes* Section 252.365 requires state agencies to develop and maintain, "a disaster preparedness plan that is coordinated with the applicable local emergency-management agency..." Section 252.38, *Florida Statutes*, authorizes counties and municipalities to, "develop an emergency management plan and program that is coordinated and consistent with the state comprehensive emergency management plan and program." See also "DISASTER PREPAREDNESS DRILL RECORDS" and "DIRECTIVES/POLICIES/PROCEDURES." **These records may have archival value.**

**RETENTION:** 5 fiscal years after superseded or becoming obsolete. **State agencies must contact the State Archives of Florida for archival review before disposition of records. Other agencies should ensure appropriate preservation of records determined to have long-term historical value.**

**DISASTER RELIEF RECORDS**

**Item #321**

This record series consists of all documentation related to the distribution, receipt, or expenditure of state or federal funds for natural or man-made disasters, including, but not limited to, major storms, floods, fires, tornadoes, and hurricanes. The records may include applicable disaster relief funding agreements, expenditure reports, and supporting documentation, including, but not limited to, copies of time sheets, payroll records, billing statements, receipts, purchases, executed contracts, invoices, canceled checks, and daily activity reports. For federal retention requirements, refer to 44CFR13.42, Emergency Management and Assistance, Retention and Access Requirements for Records.

**RETENTION:** 5 fiscal years after submission of final expenditure report or receipt of last payment, whichever is later.

**DISBURSEMENT RECORDS: DETAIL**

**Item #340**

This series consists of records documenting specific expenditures or transfers of agency moneys for the procurement of commodities and services and other purposes. The series may include, but is not limited to, procurement records such as requisitions, requisition logs, purchase orders, contracts, purchasing card (p-card) receipts, vendor invoices, receiving reports, acceptances of contract deliverables, approvals, and related documentation; and expenditure records for disbursements made through checks, warrants, electronic fund transfers (EFT), purchasing cards, or other methods, such as payment vouchers, approvals, check registers, cancelled checks, check stubs, cancelled warrants, disbursement ledgers, journal transactions, expenditure detail reports, refund records, and other accounts payable and related documentation. Retention is based on Section 95.11(2), *Florida Statutes*, Statute of Limitations on contracts, obligations, or liabilities. See also "DISBURSEMENT RECORDS: SUMMARY," "PURCHASING RECORDS," and "TRAVEL RECORDS."

**RETENTION:** 5 fiscal years.

**DISBURSEMENT RECORDS: SUMMARY**

**Item #341**

This series consists of records providing summary or aggregate documentation of expenditures or transfers of agency moneys for the procurement of commodities and services and other purposes. The series may include, but is not limited to, summary records such as trial balance reports, check logs and registers, summary expenditure reports, federal grant final closeout reports, summary journal transactions, and other accounts payable summary and related documentation. See also "DISBURSEMENT RECORDS: DETAIL."

**RETENTION:** 10 fiscal years.

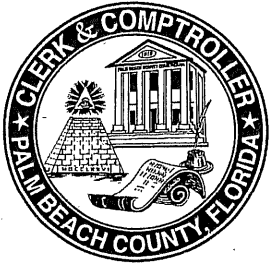
**DISCIPLINARY CASE FILES: EMPLOYEES**

**Item #98**

This record series documents the investigation of allegations of employee misconduct and/or violation of department regulations or orders, state or federal statutes, or local ordinances. The series may include, but is not limited to, statements by the employee, witnesses, and the person filing the complaint. Cases include both formal and informal disciplinary proceedings relating to allegations that were determined as sustained, not sustained, unfounded, or exonerated. "Formal discipline" is defined as disciplinary action involving demotion, removal from office, suspension, or other similar action. "Informal discipline" is defined as any disciplinary action involving written and verbal reprimands, memoranda, or other similar action. These records are filed separately from the employee personnel file, but the final action summary becomes part of the personnel file. See also "EMPLOYEE CONDUCT COUNSELING RECORDS," "PERSONNEL RECORDS" items, and "STAFF ADMINISTRATION RECORDS."

**RETENTION:** 5 anniversary years after final action.





**SHARON R. BOCK**  
 Clerk & Comptroller  
 Palm Beach County

## Memorandum

**Date:** January 15, 2016  
**From:** Patricia Conceicao, Finance Department Records Management Coordinator  
**To:** Tracey MacNeney, Manager Finance Services, Payroll  
**Subject:** Destruction of Finance Department Records

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In the table below, you will find a listing of Finance Records from your department that are due for destruction. Attached you will find excerpts of the General Records Schedule for State and Local Government agencies that pertain to these records. As outlined below, this approval consists of Board County Commissioners Records totaling 46 boxes/69 cubic feet.

Schedule Item Number	Record Series Titles	Start/End Fiscal Year	Number of Boxes/Volume in Cubic Feet
GS1- SL Item # 195	<b>Payroll Records: Supporting Documents, Retention:</b> Record copy 5 fiscal years.	1988, 1989, 1999, 2000, 2004, 2006, 2010	30 boxes 45 cubic feet
340	<b>Disbursement Records: Detail, Retention:</b> Record copy 5 fiscal years.	2004 thru 2009, 4/23/2010 thru 9/10/2010	6 boxes 9 cubic feet
264	<b>Electronic Funds Transfer Records, Retention:</b> Record copy 5 fiscal years after termination of service agreement/authorization.	2004	1 box 1.5 cubic feet
157	<b>Federal Income/Employment Tax Forms/Reports, Retention:</b> Record Copy 4 years from the tax due date (April 15) of the year to which the record applies, or for W4's, four years from the last due date of the year in which the employee separated from employment or submitted a newer W4.	2004 thru 2008	3 boxes 4.5 cubic feet
183	<b>Payroll Records: Ledgers/Trial Balance Reports, Retention:</b> Record copy 5 fiscal	2004 thru 2009	2 boxes 3 cubic feet

	years.		
149	<b>Unemployment Compensation/Reemployment Assistance Tax Records, Retention:</b> Record copy 5 fiscal years.	1999	1 box 1.5 cubic feet
309	<b>Unclaimed Property Records, Retention:</b> Record copy 5 anniversary years after the property becomes reportable.	2002	1 box 1.5 cubic feet
129	<b>Payroll Records; Deduction Authorization, Retention:</b> 5 fiscal years after final action.	2004 thru 2007	2 boxes 3 cubic feet

Please review the attachments and indicate your approval for this records destruction. Your signature on the approval form attests that, to the best of your knowledge, there are no unresolved (1) audit questions, (2) investigations, (3) civil suits pending, (4) pending/open public records requests, or (5) other reasons for delaying the destruction.

If the destruction is to be delayed, please state the reason below. Please return the completed package to the Finance Department Records Management Coordinator after signing.

If you should have any questions, please contact the Finance Department Records Management Coordinator. Thank you in advance for your assistance in this matter.

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Reason for destruction delay

*Tracey Mackery*  
 Manager, Financial Services

Date *1/20/16*

*Shannon Ramsey-Chessman*  
 Shannon Ramsey-Chessman Chief Operating Officer

Date *1/26/16*

**PASSPORT RECORDS: DAILY**

**Item #407**

This record series consists of daily reports of persons applying for passports. Records may include such information as applicant's name, amount paid, and receipt number. The series may also include copies of transmittal records that are prepared and sent with completed applications when mailing to the Passport Agency.

**RETENTION:** 5 fiscal years.

**PAYMENT CARD SENSITIVE AUTHENTICATION DATA**

**Item #395**

This record series consists of elements of a customer's payment card data that are used to authenticate a financial transaction using that payment card (e.g., credit card, debit card). Sensitive authentication data includes those elements defined as such by the Payment Card Industry Security Standards Council in their Data Security Standard: Requirements and Security Assessment Procedures (Version 1.2, October 2008 or subsequent edition) and includes full magnetic stripe data (also known as full track, track, track 1, track 2, and magnetic-stripe data); three-digit or four-digit card verification code or value; and personal identification number (PIN) or encrypted PIN block.

**RETENTION:** Destroy immediately upon completion of transaction.

**PAYROLL RECORDS: COURT-ORDERED GARNISHMENT**

**Item #385**

This record series documents court-ordered garnishment of employee wages in accordance with Chapter 77, *Florida Statutes*, Garnishment. The series may include, but is not limited to, child support records, bankruptcy records, tax levies, and any other court-ordered garnishments stating the total amount to be collected and the amount to be deducted from each payroll; copies of final judgment of continuing garnishment; collection worksheets; employee last payment details; and copies of receipt of service of garnishment.

**RETENTION:** 5 fiscal years after file becomes inactive.

**PAYROLL RECORDS: DEDUCTION AUTHORIZATIONS**

**Item #129**

This record series consists of employee authorizations for direct deductions for insurance, union dues, credit unions, savings bonds, charitable contributions, deferred compensation, day care, etc. See also "ELECTRONIC FUNDS TRANSFER RECORDS" and "SOCIAL SECURITY CONTROLLED SUMMARY RECORDS."

**RETENTION:** 5 fiscal years after final action.

**PAYROLL RECORDS: LEDGERS/TRIAL BALANCE REPORTS**

**Item #183**

This record series consists of reports reflecting totals for the net and gross wages, FICA wages, retirement wages and deductions, tax, and other deductions in payroll as well as a summary of each account/line item's expenditures and encumbrances. See also "ENCUMBRANCE/CERTIFICATION FORWARD RECORDS," "DISBURSEMENT RECORDS: DETAIL," "DISBURSEMENT RECORDS: SUMMARY," "SOCIAL SECURITY CONTROLLED SUMMARY RECORDS," and other "PAYROLL RECORDS" items.

**RETENTION:** 5 fiscal years.

**PAYROLL RECORDS: NOT POSTED**

**Item #214**

This record series consists of any payroll records, in any format, **not posted to an employee's retirement plan** (plus indices, if applicable). The records are used to document payment for retirement or other purposes during an employee's duration of employment, and also list each rate of pay. See also "ATTENDANCE AND LEAVE RECORDS," "SOCIAL SECURITY CONTROLLED SUMMARY RECORDS," and other "PAYROLL RECORDS" items.

**RETENTION:** 50 calendar years.

**PAYROLL RECORDS: POSTED**

**Item #35**

This record series consists of any payroll records, in any format, **posted to the employee's applicable retirement plan** (plus indices, if applicable). The records are used to document payment for retirement or other purposes during an employee's duration of employment, and also list each rate of pay. See also "ATTENDANCE AND LEAVE RECORDS," "SOCIAL SECURITY CONTROLLED SUMMARY RECORDS," and other "PAYROLL RECORDS" items.

**RETENTION:** 5 fiscal years.

**PAYROLL RECORDS: SUPPORTING DOCUMENTS**

**Item #195**

This record series consists of, but is not limited to, time sheets/cards and certification reports signed by the supervisor approving hours worked by employees, correction forms to rectify errors in payroll processing, pay lists used to verify the payroll certification report, and other related supporting materials. See also other "PAYROLL RECORDS" items.

**RETENTION:** 5 fiscal years.

**PENSION RECORDS: PLAN/FUND**

**Item #358**

This record series consists of performance and activity reports of pension plans/funds, including data on contributions, fund gains and losses (e.g., interest/dividends earned), amounts paid, investments purchased and sold, actuarial reports, and other information regarding the performance and status of the fund.

**RETENTION:** 5 fiscal years.

General Records Schedule GS1-SL for State and Local Government Agencies

of how difficulties were resolved, and areas for improvement. The types of drills include, but are not limited to, fire, tornado, safety, hurricane, and SARA (Superfund Amendments and Reauthorization Act) chemical spills. Section 252.365(3)(b), *Florida Statutes*, requires state agencies to include in their disaster preparedness plans, "schedules and procedures for periodic tests, training, and exercises." Section 252.38, *Florida Statutes*, authorizes counties and municipalities to "develop an emergency management plan and program that is coordinated and consistent with the state comprehensive emergency management plan and program." See also "DISASTER PREPAREDNESS PLANS," "DIRECTIVES/POLICIES/PROCEDURES," and "INSPECTION RECORDS: FIRE/SECURITY/SAFETY/HEALTH."  
**RETENTION:** 2 calendar years provided reviews have been conducted.

**DISASTER PREPAREDNESS PLANS**

**Item #210**

This record series consists of disaster preparedness and/or recovery plans adopted by an agency. *Florida Statutes* Section 252.365 requires state agencies to develop and maintain, "a disaster preparedness plan that is coordinated with the applicable local emergency-management agency..." Section 252.38, *Florida Statutes*, authorizes counties and municipalities to, "develop an emergency management plan and program that is coordinated and consistent with the state comprehensive emergency management plan and program." See also "DISASTER PREPAREDNESS DRILL RECORDS" and "DIRECTIVES/POLICIES/PROCEDURES." *These records may have archival value.*

**RETENTION:** 5 fiscal years after superseded or becoming obsolete. *State agencies must contact the State Archives of Florida for archival review before disposition of records. Other agencies should ensure appropriate preservation of records determined to have long-term historical value.*

**DISASTER RELIEF RECORDS**

**Item #321**

This record series consists of all documentation related to the distribution, receipt, or expenditure of state or federal funds for natural or man-made disasters, including, but not limited to, major storms, floods, fires, tornadoes, and hurricanes. The records may include applicable disaster relief funding agreements, expenditure reports, and supporting documentation, including, but not limited to, copies of time sheets, payroll records, billing statements, receipts, purchases, executed contracts, invoices, canceled checks, and daily activity reports. For federal retention requirements, refer to 44CFR13.42, Emergency Management and Assistance, Retention and Access Requirements for Records.

**RETENTION:** 5 fiscal years after submission of final expenditure report or receipt of last payment, whichever is later.

**DISBURSEMENT RECORDS: DETAIL**

**Item #340**

This series consists of records documenting specific expenditures or transfers of agency moneys for the procurement of commodities and services and other purposes. The series may include, but is not limited to, procurement records such as requisitions, requisition logs, purchase orders, contracts, purchasing card (p-card) receipts, vendor invoices, receiving reports, acceptances of contract deliverables, approvals, and related documentation; and expenditure records for disbursements made through checks, warrants, electronic fund transfers (EFT), purchasing cards, or other methods, such as payment vouchers, approvals, check registers, cancelled checks, check stubs, cancelled warrants, disbursement ledgers, journal transactions, expenditure detail reports, refund records, and other accounts payable and related documentation. Retention is based on Section 95.11(2), *Florida Statutes*, Statute of Limitations on contracts, obligations, or liabilities. See also "DISBURSEMENT RECORDS: SUMMARY," "PURCHASING RECORDS," and "TRAVEL RECORDS."

**RETENTION:** 5 fiscal years.

**DISBURSEMENT RECORDS: SUMMARY**

**Item #341**

This series consists of records providing summary or aggregate documentation of expenditures or transfers of agency moneys for the procurement of commodities and services and other purposes. The series may include, but is not limited to; summary records such as trial balance reports, check logs and registers, summary expenditure reports, federal grant final closeout reports, summary journal transactions, and other accounts payable summary and related documentation. See also "DISBURSEMENT RECORDS: DETAIL."

**RETENTION:** 10 fiscal years.

**DISCIPLINARY CASE FILES: EMPLOYEES**

**Item #98**

This record series documents the investigation of allegations of employee misconduct and/or violation of department regulations or orders, state or federal statutes, or local ordinances. The series may include, but is not limited to, statements by the employee, witnesses, and the person filing the complaint. Cases include both formal and informal disciplinary proceedings relating to allegations that were determined as sustained, not sustained, unfounded, or exonerated. "Formal discipline" is defined as disciplinary action involving demotion, removal from office, suspension, or other similar action. "Informal discipline" is defined as any disciplinary action involving written and verbal reprimands, memoranda, or other similar action. These records are filed separately from the employee personnel file, but the final action summary becomes part of the personnel file. See also "EMPLOYEE CONDUCT COUNSELING RECORDS," "PERSONNEL RECORDS" items, and "STAFF ADMINISTRATION RECORDS."

**RETENTION:** 5 anniversary years after final action.

**Retention periods are determined by the content, nature, and purpose of records, and are set based on their legal, fiscal, administrative, and historical values, regardless of the format in which they reside or the method by which they are transmitted.** Electronic communications, as with records in other formats, can have a variety of purposes and relate to a variety of program functions and activities. The retention of any particular electronic message will generally be the same as the retention for records in any other format that document the same program function or activity. For instance, electronic communications might fall under a CORRESPONDENCE series, a BUDGET RECORDS series, or one of numerous other series, depending on the content, nature, and purpose of each message. Electronic communications that are created primarily to communicate information of short-term value, such as messages reminding employees about scheduled meetings or appointments, or most voice mail messages, might fall under the "TRANSITORY MESSAGES" series.

**ELECTRONIC FUNDS TRANSFER RECORDS**

**Item #264**

This record series consists of the documentation necessary to establish and maintain the electronic transfer of funds. The series may include, but is not limited to: an agreement between the two parties; a form which lists both institutions' names, their routing numbers, the name(s) and authorizing signature(s) of the account holder(s); direct deposit authorizations; canceled deposit slips or checks; and documentation of the termination of service or transfer of service to a new institution. This series does not include records of specific individual deposits or payments. Retention is pursuant to Statute of Limitations for fraud, Section 95.11(3)(j), *Florida Statutes*.

**RETENTION:** 5 fiscal years after termination of service agreement/authorization.

**ELECTRONIC RECORDS SOFTWARE AND DOCUMENTATION**

**Item #231**

This record series consists of proprietary and non-proprietary software as well as related documentation that provides information about the content, structure, and technical specifications of computer systems necessary for retrieving information retained in machine-readable format. These records may be necessary for an audit process.

**RETENTION:** Retain as long as software-dependent records are retained.

**EMERGENCY OPERATIONS RECORDS: FIVE YEAR STRATEGIC PLAN**

**Item #266**

This record series consists of five year strategic plans addressing areas and objectives for improvement. The series may include plan amendments approved by the state during the five year period. These plans were required under a partnership agreement between the Department of Community Affairs and the Federal Emergency Management Agency; this particular partnership function is no longer in effect, thus the records are no longer being created. See also "DISASTER PREPAREDNESS PLANS."

**RETENTION:** 3 anniversary years after plan expires.

**EMERGENCY OPERATIONS RECORDS: LIST OF SPECIAL NEEDS OR TRANSPORTATION CLIENTS**

**Item #267**

This record series consists of a listing of all applicants who are accepted for special needs or transportation services due to physical, mental, or sensory disabilities. The list may change often as individuals' status or needs change. Refer to Section 252.355, *Florida Statutes*, Emergency Management, Registry of Persons With Special Needs, which requires that, "each local emergency management agency in the state shall maintain a registry of persons with special needs located within the jurisdiction of the local agency..." See also "EMERGENCY OPERATIONS RECORDS: SPECIAL NEEDS APPLICATIONS."

**RETENTION:** Retain until obsolete, superseded, or administrative value is lost.

**EMERGENCY OPERATIONS RECORDS: SHELTER INSPECTIONS**

**Item #268**

This record series documents inspections of potential emergency shelters by the county or city emergency management staff. The inspection records should indicate each facility's name, location, and operating entity, the storm level and specialty designation assigned to the shelter, and, if applicable, the reasons for rejection of the facility as a shelter. Refer to Section 252.385, *Florida Statutes*, Emergency Management, Public Shelter Space.

**RETENTION:** 2 anniversary years after inspection/reinspection or closure of shelter, whichever is later.

**EMERGENCY OPERATIONS RECORDS: SPECIAL NEEDS APPLICATIONS**

**Item #265**

This record series consists of applications (accepted or denied) from residents to have a space assignment at a special needs shelter or to receive transportation assistance to a shelter. These applications may include: the citizen's name, address, and telephone number; correspondence; medical disabilities; caretaker's name; and type of accommodations required. Denied applications may be based on space availability and/or eligibility requirements. For accepted applications, individuals may be notified that they have been selected as clients and explained their responsibilities. When client status is accepted, individuals are agreeing that they will be ready to leave their residence at the appropriate time, and that they are aware of shelter rules and regulations. See also "EMERGENCY OPERATIONS RECORDS: LIST OF SPECIAL NEEDS OR TRANSPORTATION CLIENTS."

**RETENTION:** 4 anniversary years.

**EMPLOYEE ASSISTANCE PROGRAM RECORDS**

**Item #269**

This record series consists of documents related to the services received by employees through an agency sponsored employee assistance program. These programs provide employees with information, treatment, and counseling on

supporting materials and reports and related correspondence. "Capital Improvements" shall mean improvements to real property (land, buildings, including appurtenances, fixtures and fixed equipment, structures, etc.), that add to the value and extend the useful life of the property, including construction of new structures, replacement or rehabilitation of existing structures (e.g., major repairs such as roof replacement), or removal of closed structures. **These records may have archival value.**

**RETENTION: Permanent. State agencies should contact the State Archives of Florida for archival review after 5 years. Other agencies should ensure appropriate preservation of records.**

**EXPOSURE RECORDS**

**Item #227**

This record series consists of records documenting the exposure or possible exposure of an employee to a blood borne pathogen, contagion, radiation, or chemicals above the acceptable limits or dosage. These records may include, but are not limited to, statistical analyses, incident reports, material safety data sheets, copies of medical records or reports, risk management assessments, and other supporting documentation demonstrating the possibility of exposure. Employers are required to maintain and make available to employees Material Safety Data Sheets for each hazardous/toxic chemical or substance present in the workplace. Retention is pursuant to 29CFR1910.1020, Access to Employee Exposure and Medical Records, and 29CFR1910.1030, Bloodborne Pathogens. See also "HEALTH RECORDS: BLOOD BORNE PATHOGEN/ASBESTOS/EXPOSURE," and "PERSONNEL RECORDS" items.

**RETENTION: 30 anniversary years.**

**FACILITY RESERVATION/RENTAL RECORDS**

**Item #270**

This record series consists of records generated in the process of renting or scheduling a public meeting hall or room, conference site, park pavilion, cabin, tent space, RV hookup, or other public facility to an individual, group, organization, or other public agency. These records may include, but are not limited to, name of renter, renter's address and telephone number, method of payment, acknowledgment of rules, liability information, damage waiver, date and time of the rental, the specific facility or portion of a facility to be reserved, and a floor plan denoting the desired arrangement of tables or chairs as requested by the renter. The records might also provide a check number, corresponding receipt number, amount, and deposit information. See also "CONTRACTS/LEASES/AGREEMENTS: NON-CAPITAL IMPROVEMENT."

**RETENTION: 5 fiscal years.**

**FALSE ALARM RECORDS**

**Item #345**

This record series consists of records documenting false alarms and fees assessed for false alarm responses. The series may include, but is not limited to, correspondence, such as warning letters sent after false alarm responses; response fee billing documentation; service tickets or invoices for alarm repairs; credit requests for alarm repairs made; and other related documentation.

**RETENTION: 5 fiscal years.**

**FEASIBILITY STUDY RECORDS**

**Item #106**

This record series consists of working papers, correspondence, consulting firm reports, and management committee reports investigating various projects of the governing agency. These files cover potential projects under consideration or those ideas which are studied and discarded by a governmental agency. If the agency decides to continue with the project, these records should be scheduled under one of the "Project Files" items. **These records may have archival value.**

**RETENTION: 3 fiscal years after completion of study. State agencies must contact the State Archives of Florida for archival review before disposition of records. Other agencies should ensure appropriate preservation of records determined to have long-term historical value.**

**FEDERAL INCOME/EMPLOYMENT TAX FORMS/REPORTS**

**Item #157**

This record series consists of tax withholding and reporting forms including, but not limited to, W-2, W-4, W-5, W-9, 940, 941-E, 1096, 1099, and 1099-INT. Retention period is pursuant to 26CFR31.6001-1(e)(2), Place and Period for Keeping Records.

**RETENTION: 4 years from the tax due date (April 15) of the year to which the record applies, or for W-4s, four years from the last tax due date of the year in which the employee separated from employment or submitted a newer W-4.**

**FEE/SERVICE SCHEDULES**

**Item #271**

This record series consists of a price sheet or report identifying the types of goods or services provided by the agency and any associated fees. The series may also include supporting documents used to determine service costs and fees. The price sheet or report may be reviewed and revised as necessary.

**RETENTION: 3 fiscal years after obsolete or superseded.**

**FINAL ORDERS RECORDS**

**Item #67**

This record series consists of all final agency orders and any material incorporated by reference, a current final orders hierarchical subject matter index, and a list of all final orders not required to be indexed. "Final order" is defined in Section 120.52, *Florida Statutes*, as, "a written final decision which results from a proceeding under s. 120.56, s. 120.565, s. 120.569, s. 120.57, s. 120.573, or s. 120.574, which is not a rule, and which is not excepted from the

**PASSPORT RECORDS: DAILY**

**Item #407**

This record series consists of daily reports of persons applying for passports. Records may include such information as applicant's name, amount paid, and receipt number. The series may also include copies of transmittal records that are prepared and sent with completed applications when mailing to the Passport Agency.  
**RETENTION:** 5 fiscal years.

**PAYMENT CARD SENSITIVE AUTHENTICATION DATA**

**Item #395**

This record series consists of elements of a customer's payment card data that are used to authenticate a financial transaction using that payment card (e.g., credit card, debit card). Sensitive authentication data includes those elements defined as such by the Payment Card Industry Security Standards Council in their Data Security Standard: Requirements and Security Assessment Procedures (Version 1.2, October 2008 or subsequent edition) and includes full magnetic stripe data (also known as full track, track, track 1, track 2, and magnetic-stripe data); three-digit or four-digit card verification code or value; and personal identification number (PIN) or encrypted PIN block.  
**RETENTION:** Destroy immediately upon completion of transaction.

**PAYROLL RECORDS: COURT-ORDERED GARNISHMENT**

**Item #385**

This record series documents court-ordered garnishment of employee wages in accordance with Chapter 77, *Florida Statutes*, Garnishment. The series may include, but is not limited to, child support records, bankruptcy records, tax levies, and any other court-ordered garnishments stating the total amount to be collected and the amount to be deducted from each payroll; copies of final judgment of continuing garnishment; collection worksheets; employee last payment details; and copies of receipt of service of garnishment.  
**RETENTION:** 5 fiscal years after file becomes inactive.

**PAYROLL RECORDS: DEDUCTION AUTHORIZATIONS**

**Item #129**

This record series consists of employee authorizations for direct deductions for insurance, union dues, credit unions, savings bonds, charitable contributions, deferred compensation, day care, etc. See also "ELECTRONIC FUNDS TRANSFER RECORDS" and "SOCIAL SECURITY CONTROLLED SUMMARY RECORDS."  
**RETENTION:** 5 fiscal years after final action.

**PAYROLL RECORDS: LEDGERS/TRIAL BALANCE REPORTS**

**Item #183**

This record series consists of reports reflecting totals for the net and gross wages, FICA wages, retirement wages and deductions, tax, and other deductions in payroll as well as a summary of each account/line item's expenditures and encumbrances. See also "ENCUMBRANCE/CERTIFICATION FORWARD RECORDS," "DISBURSEMENT RECORDS: DETAIL," "DISBURSEMENT RECORDS: SUMMARY," "SOCIAL SECURITY CONTROLLED SUMMARY RECORDS," and other "PAYROLL RECORDS" items.  
**RETENTION:** 5 fiscal years.

**PAYROLL RECORDS: NOT POSTED**

**Item #214**

This record series consists of any payroll records, in any format, **not posted to an employee's retirement plan** (plus indices, if applicable). The records are used to document payment for retirement or other purposes during an employee's duration of employment, and also list each rate of pay. See also "ATTENDANCE AND LEAVE RECORDS," "SOCIAL SECURITY CONTROLLED SUMMARY RECORDS," and other "PAYROLL RECORDS" items.  
**RETENTION:** 50 calendar years.

**PAYROLL RECORDS: POSTED**

**Item #35**

This record series consists of any payroll records, in any format, **posted to the employee's applicable retirement plan** (plus indices, if applicable). The records are used to document payment for retirement or other purposes during an employee's duration of employment, and also list each rate of pay. See also "ATTENDANCE AND LEAVE RECORDS," "SOCIAL SECURITY CONTROLLED SUMMARY RECORDS," and other "PAYROLL RECORDS" items.  
**RETENTION:** 5 fiscal years.

**PAYROLL RECORDS: SUPPORTING DOCUMENTS**

**Item #195**

This record series consists of, but is not limited to, time sheets/cards and certification reports signed by the supervisor approving hours worked by employees, correction forms to rectify errors in payroll processing, pay lists used to verify the payroll certification report, and other related supporting materials. See also other "PAYROLL RECORDS" items.  
**RETENTION:** 5 fiscal years.

**PENSION RECORDS: PLAN/FUND**

**Item #358**

This record series consists of performance and activity reports of pension plans/funds, including data on contributions, fund gains and losses (e.g., interest/dividends earned), amounts paid, investments purchased and sold, actuarial reports, and other information regarding the performance and status of the fund.  
**RETENTION:** 5 fiscal years.

**UNEMPLOYMENT COMPENSATION/REEMPLOYMENT ASSISTANCE TAX RECORDS**

**Item #149**

This record series consists of the agency's copies of Employers Quarterly Reports (UCT-6) or other reports to the Department of Revenue as required by Rule 73B-10.025, *Florida Administrative Code*, Reports Required of Liable Employers. The reports provide the name of each employee, employee number, amount of wages paid during the quarter subject to unemployment benefits, social security number, number of weeks covered, and other information used in determining unemployment/reemployment assistance benefits due to applicants. The series may also include receipts and statements of charges. Retention is pursuant to Section 443.141(4)(f), *Florida Statutes*, which states, "The collection of any contribution, reimbursement, interest, or penalty due under this chapter is not enforceable by civil action, warrant, claim, or other means unless the notice of lien is filed with the clerk of the circuit court as described in subsection (3) within 5 years after the date the contribution, reimbursement, interest, and penalty were due."

**RETENTION:** 5 fiscal years.

**VEHICLE ACCIDENT RECORDS**

**Item #78**

This record series consists of all transportation accident reports, general correspondence, and property receipts concerning fatality or non-fatality accidents involving employees in an agency vehicle or in their own vehicle, including ground or water vehicles, during the course of agency business. The series includes information on vehicles involved, occupants, time, and circumstances. This record series is not the official law enforcement agency documentation of traffic accidents. Retention is pursuant to Statute of Limitations, Section 95.11(3), *Florida Statutes*. See also "INJURY RECORDS," "WORKERS' COMPENSATION RECORDS," "EQUIPMENT/VEHICLE MAINTENANCE RECORDS," and "EQUIPMENT/VEHICLE USAGE RECORDS."

**RETENTION:** 4 anniversary years.

**VEHICLE LOCATOR RECORDS**

**Item #414**

This record series consists of records used to track agency vehicles. These records might reside in an automated system such as a Computer Aided Dispatch (CAD) system or in some other format. Since these records may relate to prosecution or disciplinary actions, agencies are responsible for ensuring that internal management policies are in place establishing criteria for which records should be retained beyond the minimum. These records may become part of disciplinary case files.

**RETENTION:** 30 days.

**VEHICLE RECORDS**

**Item #154**

This record series consists of records documenting each vehicle owned by the agency, including, but not limited to, vehicle registration papers, copy of the title, inspection information, maintenance agreements, credit card information, confidential tag issuance information, and any other information relating to the vehicle. See also "VEHICLE ACCIDENT RECORDS," "EQUIPMENT/VEHICLE MAINTENANCE RECORDS," and "EQUIPMENT/VEHICLE USAGE RECORDS."

**RETENTION:** 1 anniversary year after disposition of vehicle.

**VENDOR FILES**

**Item #97**

This record series consists of records documenting services offered and/or provided by individual vendors. The series may include, but is not limited to, vendor background information; product/service and price lists; purchase/lease and payment histories; copies of invoices, purchase orders, and receiving reports; payment credit documentation; and other related records.

**RETENTION:** 3 fiscal years.

**VERIFICATION RECORDS: ATTENDANCE/EMPLOYMENT/ENROLLMENT**

**Item #243**

This record series consists of written responses to requests for verification of employment at an agency or of enrollment/attendance at an educational institution. The record series may also include logs recording the number of telephone inquiries for such verification and responses that are made verbally over the telephone.

**RETENTION:** 90 days.

**VISITOR/ENTRY LOGS**

**Item #54**

This record series consists of records documenting visitors' and employees' entry into an agency's building or other facility. The log might require a time, date, name, signature, reason for visit, and location and/or person visited. See also "ACCESS CONTROL RECORDS."

**RETENTION:** 30 days.

**VOUCHERS: FEDERAL PROJECTS PAID**

**Item #156**

This record series consists of vouchers paid for federally funded projects. Check with applicable agency for any additional requirements. See also "PROJECT FILES: FEDERAL."

**RETENTION:** 5 fiscal years after completion or termination of project.



**TOURIST DEVELOPMENT TAX APPLICATION/REGISTRATION RECORDS**

**Item #413**

This record series consists of applications or registrations for a tourist development tax account from hotels, motels, or other businesses providing rentals for a term of six months or less. The applications/registrations are received by certain counties that require those businesses to collect a tourist development tax as authorized by Section 125.0104, *Florida Statutes*, Tourist development tax; procedure for levying; authorized uses; referendum; enforcement. Retention pursuant to Section 95.091, *Florida Statutes*, Statute of Limitations on actions to collect taxes.

**RETENTION:** 5 fiscal years after account no longer active.

**TRAFFIC ACCIDENT REPORTS**

**Item #306**

This record series consists of copies of traffic accident reports received from law enforcement agencies and used in agency studies to determine if a traffic light, stop sign, caution light, or other traffic control device should be placed at an intersection, street, or other roadway. The series may also include an index to the reports to assist the agency in providing information to citizens or other agencies regarding the number of accidents at a particular intersection, street, etc., over a specified period of time. The index may include, but is not limited to, the road/street name, the number of accidents for a particular street, and other related information.

**RETENTION:** 4 calendar years.

**TRAINING MATERIAL RECORDS**

**Item #147**

This record series consists of materials used in training, such as films, slide presentations, manuals, workbooks, and other related items. Check with applicable training agencies (i.e., state and federal agencies, etc.) for retention requirements. This record series does not include records documenting training of individuals. *These records may have archival value.*

**RETENTION:** Retain until obsolete, superseded, or administrative value is lost. *State agencies must contact the State Archives of Florida for archival review before disposition of records. Other agencies should ensure appropriate preservation of records determined to have long-term historical value.*

**TRANSITORY MESSAGES**

**Item #146**

This record series consists of records that are created primarily to communicate information of short-term value. **"Transitory" refers to short-term value based upon the content and purpose of the message, not the format or technology used to transmit it.** Examples of transitory messages include, but are not limited to, reminders to employees about scheduled meetings or appointments; most telephone messages (whether in paper, voice mail, or other electronic form); announcements of office events such as holiday parties or group lunches; and recipient copies of announcements of agency sponsored events such as exhibits, lectures, workshops, etc. Transitory messages are not intended to formalize or perpetuate knowledge and do not set policy, establish guidelines or procedures, certify a transaction, or become a receipt.

**RETENTION:** Retain until obsolete, superseded, or administrative value is lost.

**TRAVEL RECORDS**

**Item #52**

This record series consists of copies of travel vouchers and related records detailing expenses incurred during travel and the authorized per diem rate indicated or the amount of reimbursement based on the actual cost of lodging and meal allowances. Copies of supporting documents such as itineraries, etc. may also be included. See also "DISBURSEMENT RECORDS: DETAIL."

**RETENTION:** 5 fiscal years.

**TRUTH-IN-MILLAGE (TRIM) COMPLIANCE FILES**

**Item #375**

This series documents each local taxing authority's compliance with Florida's Truth-in-Millage statutory requirements relating to proposed tax assessments and millage rates. The series may include, but is not limited to, copies of the following forms submitted to the Department of Revenue such as DR-420 Certification of Taxable Value, DR-420S Certification of School Taxable Value, DR-422 Certification of Final Taxable Value, and DR-487 Certification of Compliance; public hearing agendas and/or minutes; ordinances or resolutions adopting the final millage rate and the final budget; and newspaper page(s) containing, and proof of publication from the newspapers for, any related legal advertisements such as the Budget Summary Advertisement, Notice of Proposed Tax Increase, Notice of Budget Hearing, Notice of Tax for School Capital Outlay (for schools), Amended Notice of Tax for School Capital Outlay, and (for counties) Notice – Tax Impact of Value Adjustment Board (Form DR-529). Records are created and submitted pursuant to Chapter 200, *Florida Statutes*, Determination of Millage.

**RETENTION:** 5 fiscal years.

**UNCLAIMED PROPERTY RECORDS**

**Item #309**

This record series consists of agency copies of the Report of Unclaimed Property submitted to the Department of Financial Services as required by Section 717.117, *Florida Statutes*, for the registration of unclaimed or abandoned tangible or intangible property. Section 717.1311(1), *Florida Statutes*, Disposition of Unclaimed Property – Retention of Records, requires agencies holding unclaimed or abandoned property to maintain records of the specific type of property, amount, name, and last known address of the owner for five years after the property becomes reportable.

**RETENTION:** 5 anniversary years after the property becomes reportable.

**PASSPORT RECORDS: DAILY**

**Item #407**

This record series consists of daily reports of persons applying for passports. Records may include such information as applicant's name, amount paid, and receipt number. The series may also include copies of transmittal records that are prepared and sent with completed applications when mailing to the Passport Agency.

**RETENTION:** 5 fiscal years.

**PAYMENT CARD SENSITIVE AUTHENTICATION DATA**

**Item #395**

This record series consists of elements of a customer's payment card data that are used to authenticate a financial transaction using that payment card (e.g., credit card, debit card). Sensitive authentication data includes those elements defined as such by the Payment Card Industry Security Standards Council in their Data Security Standard: Requirements and Security Assessment Procedures (Version 1.2, October 2008 or subsequent edition) and includes full magnetic stripe data (also known as full track, track, track 1, track 2, and magnetic-stripe data); three-digit or four-digit card verification code or value; and personal identification number (PIN) or encrypted PIN block.

**RETENTION:** Destroy immediately upon completion of transaction.

**PAYROLL RECORDS: COURT-ORDERED GARNISHMENT**

**Item #385**

This record series documents court-ordered garnishment of employee wages in accordance with Chapter 77, *Florida Statutes*, Garnishment. The series may include, but is not limited to, child support records, bankruptcy records, tax levies, and any other court-ordered garnishments stating the total amount to be collected and the amount to be deducted from each payroll; copies of final judgment of continuing garnishment; collection worksheets; employee last payment details; and copies of receipt of service of garnishment.

**RETENTION:** 5 fiscal years after file becomes inactive.

**PAYROLL RECORDS: DEDUCTION AUTHORIZATIONS**

**Item #129**

This record series consists of employee authorizations for direct deductions for insurance, union dues, credit unions, savings bonds, charitable contributions, deferred compensation, day care, etc. See also "ELECTRONIC FUNDS TRANSFER RECORDS" and "SOCIAL SECURITY CONTROLLED SUMMARY RECORDS."

**RETENTION:** 5 fiscal years after final action.

**PAYROLL RECORDS: LEDGERS/TRIAL BALANCE REPORTS**

**Item #183**

This record series consists of reports reflecting totals for the net and gross wages, FICA wages, retirement wages and deductions, tax, and other deductions in payroll as well as a summary of each account/line item's expenditures and encumbrances. See also "ENCUMBRANCE/CERTIFICATION FORWARD RECORDS," "DISBURSEMENT RECORDS: DETAIL," "DISBURSEMENT RECORDS: SUMMARY," "SOCIAL SECURITY CONTROLLED SUMMARY RECORDS," and other "PAYROLL RECORDS" items.

**RETENTION:** 5 fiscal years.

**PAYROLL RECORDS: NOT POSTED**

**Item #214**

This record series consists of any payroll records, in any format, **not posted to an employee's retirement plan** (plus indices, if applicable). The records are used to document payment for retirement or other purposes during an employee's duration of employment, and also list each rate of pay. See also "ATTENDANCE AND LEAVE RECORDS," "SOCIAL SECURITY CONTROLLED SUMMARY RECORDS," and other "PAYROLL RECORDS" items.

**RETENTION:** 50 calendar years.

**PAYROLL RECORDS: POSTED**

**Item #35**

This record series consists of any payroll records, in any format, **posted to the employee's applicable retirement plan** (plus indices, if applicable). The records are used to document payment for retirement or other purposes during an employee's duration of employment, and also list each rate of pay. See also "ATTENDANCE AND LEAVE RECORDS," "SOCIAL SECURITY CONTROLLED SUMMARY RECORDS," and other "PAYROLL RECORDS" items.

**RETENTION:** 5 fiscal years.

**PAYROLL RECORDS: SUPPORTING DOCUMENTS**

**Item #195**

This record series consists of, but is not limited to, time sheets/cards and certification reports signed by the supervisor approving hours worked by employees, correction forms to rectify errors in payroll processing, pay lists used to verify the payroll certification report, and other related supporting materials. See also other "PAYROLL RECORDS" items.

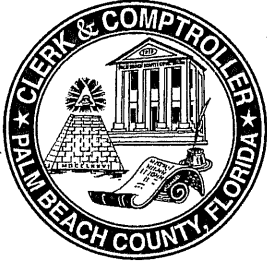
**RETENTION:** 5 fiscal years.

**PENSION RECORDS: PLAN/FUND**

**Item #358**

This record series consists of performance and activity reports of pension plans/funds, including data on contributions, fund gains and losses (e.g., interest/dividends earned), amounts paid, investments purchased and sold, actuarial reports, and other information regarding the performance and status of the fund.

**RETENTION:** 5 fiscal years.



**SHARON R. BOCK**

Clerk & Comptroller  
Palm Beach County

## Memorandum

**Date:** June 22, 2015  
**From:** Patricia Conceicao, Finance Department Records Management Coordinator  
**To:** Laura Allen, Manager, Finance Services, Payroll  
**Subject:** Destruction of Finance Department Records

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In the table below, you will find a listing of Finance Records from your department that are due for destruction. Attached you will find excerpts of the General Records Schedule for State and Local Government agencies that pertain to these records. As outlined below, this approval consists of Board County Commissioners Records totaling 5 boxes/7.5 cubic feet.

Schedule Item Number	Record Series Titles	Start/End Fiscal Year	Number of Boxes/Volume in Cubic Feet
GS1- SL Item # 157	<b>FEDERAL INCOME/EMPLOYMENT TAX FORMS/REPORTS</b> , Record copy 4 years from the tax due date (April 15) of the year to which the record applies.	2005, 2006 & 2009	1 box 1.5 cubic feet
183	<b>PAYROLL RECORDS: LEDGERS/TRIAL BALANCE REPORTS</b> , Record copy 5 fiscal years.	1985 & 2009	1.5 boxes 2.25 cubic feet
195	<b>PAYROLL RECORDS: SUPPORTING DOCUMENTS</b> , Record copy 5 fiscal years.	2007	1.5 boxes 2.25 cubic feet
385	<b>PAYROLL RECORDS: COURT-ORDERED GARNISHMENT</b> , Record copy 5 fiscal years after file becomes inactive.	2007	.5 box .75 cubic feet
35	<b>PAYROLL RECORDS; POSTED</b> , Record copy 5 fiscal years.	1994	.5 box .75 cubic feet

Please review the attachments and indicate your approval for this records destruction. Your signature on the approval form attests that, to the best of your knowledge, there are no

unresolved (1) audit questions, (2) investigations, (3) civil suits pending, (4) pending/open public records requests, or (5) other reasons for delaying the destruction.


If the destruction is to be delayed, please state the reason below. Please return the completed package to the Finance Department Records Management Coordinator after signing.

If you should have any questions, please contact the Finance Department Records Management Coordinator. Thank you in advance for your assistance in this matter.

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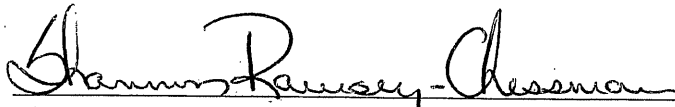
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Reason for destruction delay



Laura Allen, Manager, Finance Services, Payroll

6/22/15  
Date



Shannon Ramsey-Chessman Chief Operating Officer

Date

6/24/15

supporting materials and reports and related correspondence. "Capital Improvements" shall mean improvements to real property (land, buildings, including appurtenances, fixtures and fixed equipment, structures, etc.), that add to the value and extend the useful life of the property, including construction of new structures, replacement or rehabilitation of existing structures (e.g., major repairs such as roof replacement), or removal of closed structures. **These records may have archival value.**

**RETENTION:** Permanent. *State agencies should contact the State Archives of Florida for archival review after 5 years. Other agencies should ensure appropriate preservation of records.*

**EXPOSURE RECORDS**

**Item #227**

This record series consists of records documenting the exposure or possible exposure of an employee to a blood borne pathogen, contagion, radiation, or chemicals above the acceptable limits or dosage. These records may include, but are not limited to, statistical analyses, incident reports, material safety data sheets, copies of medical records or reports, risk management assessments, and other supporting documentation demonstrating the possibility of exposure. Employers are required to maintain and make available to employees Material Safety Data Sheets for each hazardous/toxic chemical or substance present in the workplace. Retention is pursuant to 29CFR1910.1020, Access to Employee Exposure and Medical Records, and 29CFR1910.1030, Bloodborne Pathogens. See also "HEALTH RECORDS: BLOOD BORNE PATHOGEN/ASBESTOS/EXPOSURE," and "PERSONNEL RECORDS" items.

**RETENTION:** 30 anniversary years.

**FACILITY RESERVATION/RENTAL RECORDS**

**Item #270**

This record series consists of records generated in the process of renting or scheduling a public meeting hall or room, conference site, park pavilion, cabin, tent space, RV hookup, or other public facility to an individual, group, organization, or other public agency. These records may include, but are not limited to, name of renter, renter's address and telephone number, method of payment, acknowledgment of rules, liability information, damage waiver, date and time of the rental, the specific facility or portion of a facility to be reserved, and a floor plan denoting the desired arrangement of tables or chairs as requested by the renter. The records might also provide a check number, corresponding receipt number, amount, and deposit information. See also "CONTRACTS/LEASES/AGREEMENTS: NON-CAPITAL IMPROVEMENT."

**RETENTION:** 5 fiscal years.

**FALSE ALARM RECORDS**

**Item #345**

This record series consists of records documenting false alarms and fees assessed for false alarm responses. The series may include, but is not limited to, correspondence, such as warning letters sent after false alarm responses; response fee billing documentation; service tickets or invoices for alarm repairs; credit requests for alarm repairs made; and other related documentation.

**RETENTION:** 5 fiscal years.

**FEASIBILITY STUDY RECORDS**

**Item #106**

This record series consists of working papers, correspondence, consulting firm reports, and management committee reports investigating various projects of the governing agency. These files cover potential projects under consideration or those ideas which are studied and discarded by a governmental agency. If the agency decides to continue with the project, these records should be scheduled under one of the "Project Files" items. **These records may have archival value.**

**RETENTION:** 3 fiscal years after completion of study. *State agencies must contact the State Archives of Florida for archival review before disposition of records. Other agencies should ensure appropriate preservation of records determined to have long-term historical value.*

**FEDERAL INCOME/EMPLOYMENT TAX FORMS/REPORTS**

**Item #157**

This record series consists of tax withholding and reporting forms including, but not limited to, W-2, W-4, W-5, W-9, 940, 941-E, 1096, 1099, and 1099-INT. Retention period is pursuant to 26CFR31.6001-1(e)(2), Place and Period for Keeping Records.

**RETENTION:** 4 years from the tax due date (April 15) of the year to which the record applies, or for W-4s, four years from the last tax due date of the year in which the employee separated from employment or submitted a newer W-4.

**FEE/SERVICE SCHEDULES**

**Item #271**

This record series consists of a price sheet or report identifying the types of goods or services provided by the agency and any associated fees. The series may also include supporting documents used to determine service costs and fees. The price sheet or report may be reviewed and revised as necessary.

**RETENTION:** 3 fiscal years after obsolete or superseded.

**FINAL ORDERS RECORDS**

**Item #67**

This record series consists of all final agency orders and any material incorporated by reference, a current final orders hierarchical subject matter index, and a list of all final orders not required to be indexed. "Final order" is defined in Section 120.52, *Florida Statutes*, as, "a written final decision which results from a proceeding under s. 120.56, s. 120.565, s. 120.569, s. 120.57, s. 120.573, or s. 120.574, which is not a rule, and which is not excepted from the

**PASSPORT RECORDS: DAILY**

**Item #407**

This record series consists of daily reports of persons applying for passports. Records may include such information as applicant's name, amount paid, and receipt number. The series may also include copies of transmittal records that are prepared and sent with completed applications when mailing to the Passport Agency.

**RETENTION:** 5 fiscal years.

**PAYMENT CARD SENSITIVE AUTHENTICATION DATA**

**Item #395**

This record series consists of elements of a customer's payment card data that are used to authenticate a financial transaction using that payment card (e.g., credit card, debit card). Sensitive authentication data includes those elements defined as such by the Payment Card Industry Security Standards Council in their Data Security Standard: Requirements and Security Assessment Procedures (Version 1.2, October 2008 or subsequent edition) and includes full magnetic stripe data (also known as full track, track, track 1, track 2, and magnetic-stripe data); three-digit or four-digit card verification code or value; and personal identification number (PIN) or encrypted PIN block.

**RETENTION:** Destroy immediately upon completion of transaction.

**PAYROLL RECORDS: COURT-ORDERED GARNISHMENT**

**Item #385**

This record series documents court-ordered garnishment of employee wages in accordance with Chapter 77, *Florida Statutes*, Garnishment. The series may include, but is not limited to, child support records, bankruptcy records, tax levies, and any other court-ordered garnishments stating the total amount to be collected and the amount to be deducted from each payroll; copies of final judgment of continuing garnishment; collection worksheets; employee last payment details; and copies of receipt of service of garnishment.

**RETENTION:** 5 fiscal years after file becomes inactive.

**PAYROLL RECORDS: DEDUCTION AUTHORIZATIONS**

**Item #129**

This record series consists of employee authorizations for direct deductions for insurance, union dues, credit unions, savings bonds, charitable contributions, deferred compensation, day care, etc. See also "ELECTRONIC FUNDS TRANSFER RECORDS" and "SOCIAL SECURITY CONTROLLED SUMMARY RECORDS."

**RETENTION:** 5 fiscal years after final action.

**PAYROLL RECORDS: LEDGERS/TRIAL BALANCE REPORTS**

**Item #183**

This record series consists of reports reflecting totals for the net and gross wages, FICA wages, retirement wages and deductions, tax, and other deductions in payroll as well as a summary of each account/line item's expenditures and encumbrances. See also "ENCUMBRANCE/CERTIFICATION FORWARD RECORDS," "DISBURSEMENT RECORDS: DETAIL," "DISBURSEMENT RECORDS: SUMMARY," "SOCIAL SECURITY CONTROLLED SUMMARY RECORDS," and other "PAYROLL RECORDS" items.

**RETENTION:** 5 fiscal years.

**PAYROLL RECORDS: NOT POSTED**

**Item #214**

This record series consists of any payroll records, in any format, **not posted to an employee's retirement plan** (plus indices, if applicable). The records are used to document payment for retirement or other purposes during an employee's duration of employment, and also list each rate of pay. See also "ATTENDANCE AND LEAVE RECORDS," "SOCIAL SECURITY CONTROLLED SUMMARY RECORDS," and other "PAYROLL RECORDS" items.

**RETENTION:** 50 calendar years.

**PAYROLL RECORDS: POSTED**

**Item #35**

This record series consists of any payroll records, in any format, **posted to the employee's applicable retirement plan** (plus indices, if applicable). The records are used to document payment for retirement or other purposes during an employee's duration of employment, and also list each rate of pay. See also "ATTENDANCE AND LEAVE RECORDS," "SOCIAL SECURITY CONTROLLED SUMMARY RECORDS," and other "PAYROLL RECORDS" items.

**RETENTION:** 5 fiscal years.

**PAYROLL RECORDS: SUPPORTING DOCUMENTS**

**Item #195**

This record series consists of, but is not limited to, time sheets/cards and certification reports signed by the supervisor approving hours worked by employees, correction forms to rectify errors in payroll processing, pay lists used to verify the payroll certification report, and other related supporting materials. See also other "PAYROLL RECORDS" items.

**RETENTION:** 5 fiscal years.

**PENSION RECORDS: PLAN/FUND**

**Item #358**

This record series consists of performance and activity reports of pension plans/funds, including data on contributions, fund gains and losses (e.g., interest/dividends earned), amounts paid, investments purchased and sold, actuarial reports, and other information regarding the performance and status of the fund.

**RETENTION:** 5 fiscal years.