

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date: October 7, 2025 ☒ (x) Consent ☐ () Regular
Department: ☐ () Workshop ☐ () Public Hearing

Submitted By: Clerk & Comptroller, Palm Beach County

Submitted For: Mike Caruso, Clerk of the Circuit Court & Comptroller

I. EXECUTIVE BRIEF

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.

Summary:

These records have met the required retention schedule of the Florida Division of Library and Information Services per Sections 28.30, 28.31, 257.36 (6), Florida Statutes. Countywide. (MM)

Background and Justification:

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

Attachments:

- Memorandum from Clerk's Finance Department with Records Destruction Authorization.
- General Records Schedule GS1-SL for State and Local Government Agencies.
- Electronic Image Reports

Recommended by:  9/8/25
Liana Figueroa, Manager - Finance Services Date

Approved by: 
County Administrator Date

II. FISCAL IMPACT ANALYSIS

A. Five-Year Summary of Fiscal Impact:

<u>Fiscal Years</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	_____	_____	_____	_____
External Revenues	_____	_____	_____	_____	_____
Program Income (County)	_____	_____	_____	_____	_____
In-Kind Match (County)	_____	_____	_____	_____	_____
NET FISCAL IMPACT	_____	_____	_____	_____	_____
Number of additional FTE positions (Cumulative)	_____	_____	_____	_____	_____
Is item included in Current Budget?				Yes_____ No_____	
Does this item include the use of Federal Funds?				Yes_____ No_____	
Does this item include the use of State Funds?				Yes_____ No_____	
Budget Account No.: Fund_____ Agency_____				Org._____ Object_____	
				Reporting Category_____	

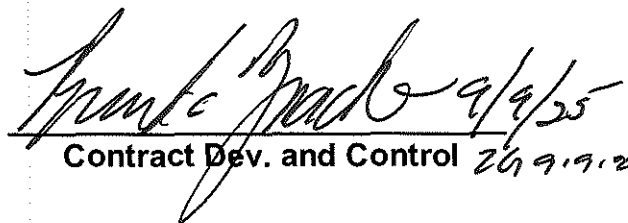
B. Recommended Sources of Funds/Summary of Fiscal Impact: No Fiscal Impact.

C. Departmental Fiscal Review:

III. REVIEW COMMENTS

A. OFMB Fiscal and/or Contract Development and Control Comments:

 9/8/2025
MG 9/8 OFMB

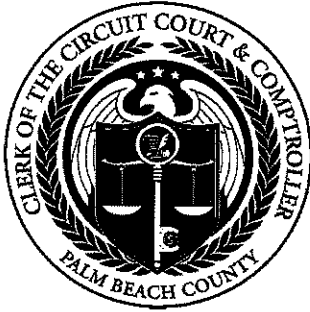
 9/9/25
Contract Dev. and Control 26 9.9.25

B. Legal Sufficiency:

 9/10/25
Assistant County Attorney

C. Other Department Review:

Department Director



Memorandum

Date: August 29, 2025
From: Christina Black, Quality Control Specialist
To: Jessica Comis, Accounts Payable Manager
Subject: Destruction of Finance Department Records

Below, you will find a list 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 Florida agencies that pertain to these records. As outlined below, this approval consists of Board County Commissioners Records totaling 2441 images.

Schedule Item Number	Record Series Titles	Start/End Fiscal Year	# of IMAGES	Total Cubic (IMAGES)
GS1- SL Item# 157	FEDERAL INCOME/EMPLOYMENT TAX FORMS/REPORTS 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.	2003-2015	2441	N/A- Images

Please review the attached applicable retention schedule(s) 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 postponed, 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.

Reason for destruction delay	
<i>Jessica Comis</i>	8/29/2025
Jessica Comis, Accounts Payable Manager	Date
Tracy L Ramsey Digitally signed by Tracy L Ramsey Date: 2025.09.03 10:50:24 -04'00'	
Tracy Ramsey, Director of Finance	Date
Radcliffe W Brown Digitally signed by Radcliffe W Brown Date: 2025.09.03 11:56:39 -04'00'	
Radcliffe Brown, Chief Operating Officer Finance	Date

Finance Records Management Image Counts Summary

Location: /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN PAY W9/W9 PRIOR YEARS/

HOME PATH	COUNT
/CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN PAY W9/W9 PRIOR YEARS/	8
Total	8

Finance Records Management Image Counts Summary

Location: /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/RETENTION DESTRUCTION W9 FY2008 OLDER THRU 2015/

HOME PATH	COUNT
/CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/RETENTION DESTRUCTION W9 FY2008 OLDER THRU 2015/FY 2012/	1
/CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/RETENTION DESTRUCTION W9 FY2008 OLDER THRU 2015/FY 2013/	766
/CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/RETENTION DESTRUCTION W9 FY2008 OLDER THRU 2015/FY 2014/	929
/CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/RETENTION DESTRUCTION W9 FY2008 OLDER THRU 2015/FY 2015/	737
Total	2433

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, recreational vehicle/camper 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, payment information, 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. 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 that 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 or other applicable item. *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 federal tax withholding and reporting forms including, but not limited to, W-2, W-4, W-5, W-9, 940, 941-E, 1095-C, 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: 5 fiscal years after obsolete or superseded.

FINAL ORDERS RECORDS: INDEXED OR LISTED

Item #67

This record series consists of all final agency orders required to be indexed or listed pursuant to Section 120.53, *Florida Statutes*, along with any material incorporated by reference, a current final orders hierarchical subject matter index or database, and a list of all final orders required to be listed pursuant to Section 120.53, *Florida Statutes*. Agency orders that must be indexed per Section 120.53, *Florida Statutes*, are those resulting from a proceeding under Sections 120.56, 120.57, 120.573, or 120.574, *Florida Statutes*; those rendered pursuant to Section 120.57(4), *Florida Statutes*, that contain a statement of agency policy that may be the basis of future agency decisions or that may otherwise contain a statement of precedential value; and those that are declaratory statements. Agency orders that must be listed are those rendered pursuant to Section 120.57(4), *Florida Statutes*, that have been excluded from the indexing requirement because they do not contain statements of agency policy or precedential value. "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 definition of a rule, and which has been filed with the agency clerk, and includes final agency actions which are affirmative, negative, injunctive, or