

Common Accounting and Administrative Records Retention Schedule for Sonoma County Water Agency

Item #	Title	Description	Retention Period
COWA-210	Accident Reports - Vehicles	Reports completed whenever an Agency vehicle is involved in an accident. Includes: completed accident report forms and related backup. Official copy kept by Human Resources Risk Management Division. Requires confidential destruction. Agency copies: Destroy when obsolete but do not keep longer than 5 years after the close of the Fiscal Year.	Fiscal Year + 5 Years
COWA-940	Accounting Records	Accounting documents used to record transactions in the County's financial accounting system. Includes: accounts payable, accounts receivable and cash receipts, journal vouchers, Auditor-Controller accounting reports, and backup. Accounts receivable require vital records protection. Official copy kept by the Auditor-Controller-Treasurer-Tax Collector. Agency copies: Destroy 5 years after the close of the Fiscal Year. Departments with special requirements unique to their function must keep accounting records in accordance with their specific needs. If subject to outside audits destroy after final settlement of audits or at least 5 years after the close of the Fiscal Year, whichever is later.	Fiscal Year + 5 Years
COWA-020	Audit Reports	Internal and external audits filed with the Clerk of the Board of Supervisors. Includes: Internal and external audit reports and responses, worksheets and other backup. Official copy of audits and responses are kept by the Clerk of the Board of Supervisors. Official copy of worksheets and other backup for internal audits are kept by the Agency.	Permanent
COWA-700	Authorized Signatures	Official signatures of those authorized to sign documents. Official copy kept by Agency until superseded or obsolete.	Until Superseded or Obsolete

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Item #	Title	Description	Retention Period
COWA-040	Board Of Supervisors - Agenda Item Packet	Requests from County departments for Board action. Includes: the potential resolution or ordinance, agenda item transmittal and summary reports and informational material. Official copy kept by the Clerk of the Board of Supervisors. Agency copies: Destroy when obsolete.	Until Superseded or Obsolete
COWA-050	Budget Records	Records used to prepare and support the budget. Includes: work papers, budget reports, appropriation transfers and backup. Official copy kept by departments, the County Administrator, & the Auditor-Controller for 5 years after the close of the Fiscal Year.	Fiscal Year + 5 Years
COWA-870	Calendars, Schedules And Work Status Information	Records used to schedule meetings, appointments, trips, and visits, or to track the status of incoming, ongoing, and outgoing work. Includes: annotated electronic/ paper calendars, appointment books, diaries, schedules, personal planners, logs, spreadsheets, charts, etc. Official copy kept by departments for no more than 5 years after the close of the Calendar Year.	Calendar Year + 5 Years
COWA-910	Administrative Logs	Logs used to record individuals using the Administration Building and to record telephone calls to the Admin. Building after regular business hours.	Calendar Year + 2 Years

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COWA-250	Capital Projects - Financial Records	Financial records for the Agency's Capital Projects for improvements and repairs. Includes: Official copy kept by the Agency for 10 years after final payment. Requires vital records protection. See also Grants - Construction Financial Records (COWA-0670) Project Files (Construction)(COWA-0890) Financial Records (COWA-0680)	After Event + 10 Years
COWA-240	Capital Projects Plan - Publication	Annual publication of projections of the Agency's 5-year Capital Projects Plan for improvements and repairs. Official copy kept by the Clerk of the Board of Supervisors. Agency copies: Destroy when superseded or obsolete.	Until Superseded or Obsolete
COWA-680	Project Files (Construction) - Financial Records	Financial records for construction projects. Includes: progress payments, claims, worksheets, & related backup. Official copy kept by the Agency for 10 years after final payment. Requires Vital Records Protection. See also Grants - Construction Financial Records (COWA-0890)	After Event + 10 Years

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Item #	Title	Description	Retention Period
COWA-270	Contracts And Agreements (Non-Construction)	Contracts for goods and services not related to construction. Includes: contracts, change orders, amendments, correspondence, and other backup. Official copy of contracts approved by Purchasing Agent, authorized Dept Heads, or other governing bodies kept at least 4Y after expiration or termination. Contracts approved by BOS kept by Clerk of BOS. Agency keeps the official copy of backup for at least 4Y after expiration or termination. CCP 337 statute of limitations on actions is 4 years after expiration or termination of the contracts. See Construction Files for contracts related to construction. See also Grants - Program Records (COWA-0310)	After Event + 4 Years
COWA-990	Correspondence And Memoranda	Correspondence and memoranda from various sources. Official copy kept by Agency for no longer than 5 years after the close of the Calendar Year. See also General Subject Files (COWA-0300)	Calendar Year + 5 Years
COWA-650	Electronic Mail Records	Email messages shall be retained in the County's email system for a period of 2 years, after which they will be automatically deleted. Email messages and any attachments must be managed (i.e. retained and deleted) by the recipient and/or sender of the message in accordance with the retention schedules approved by the BOS. Email messages and any attachments that have a retention period of more than two years must be saved by the sender and/or recipient to an appropriate retention folder for the duration set forth in the applicable retention schedule, and deleted by the sender and/or recipient at the conclusion of such time period.	Creation + 2 Years

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Item #	Title	Description	Retention Period
COWA-651	Teams Chat	Microsoft Teams Chat messages (individual and group chats) Automatically purged and permanently deleted 30 days from the last modified date.	Creation + 30 Days
COWA-652	Teams Channel Posts	Messages posted and visible to members of a Microsoft Teams channel.	2 Years or life of the channel, whichever is longer
COWA-720	Employee Hazard Reports	Form used by staff to report potential safety or health hazards. Includes: description of hazard, suggested corrective action, supervisor's analysis, department head/safety coordinator comments. Official copy kept by Agency departments for 3 years after the resolution of the reported hazard.	After Event + 3 Years
COWA-930	Employment - Agency Selection Records	Records created by Agency hiring departments during the process of filling a job for both permanent and extra help positions. Includes: Interview notes, and related backup. Requires confidential destruction. Official copy kept by Agency departments and are not sent to the Human Resources Department. Destroy 5 years after the close of the Calendar Year (the same retention as the Employment - Human Resources Certification Records) (COWA-0070). For background investigations including reference checks see Employment - Background Investigations (COWA-0840).	Calendar Year + 5 Years

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Item #	Title	Description	Retention Period
COWA-840	Employment - Background Investigations - Hired	Employment background investigations and reference checks for individuals who are hired. The investigations can be conducted by either staff or an outside firm. Includes: address & Social Security number verification, criminal & DMV records checks, professional license checks. Official copy kept by the Agency for 5 years after separation or termination of the employee (the same retention as Personnel Files). If the employee transfers to another County office, background investigations will also be transferred. Requires vital records protection/confidential destruction. Do not store in Personnel Files.	After Event + 5 Years
COWA-920	Employment - Background Investigations - Not Hired	Employment background investigations and reference checks for individuals who are not hired. The investigations can be conducted by either staff or an outside firm. Includes: investigation of employment and personal history. Official copy kept by the Agency for 6 years after the close of the Calendar Year. Requires confidential destruction.	Calendar Year + 6 Years
COWA-070	Employment - Human Resources Certification Records	Records created during the process of opening and filling a job for both permanent and extra help positions. Includes: request for certification/ eligible, exam plan, correspondence. Requires confidential destruction. Official copy kept by the County Human Resources Department for 5 years after the close of the Calendar year. Agency copies: Destroy 5 years after close of Calendar Year or when obsolete or superseded. For background investigations including reference checks see Employment - Background Investigations	Calendar Year + 5 Years

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Item #	Title	Description	Retention Period
COWA-730	Essential Functions Worksheet	Worksheet identifying the essential functions, physical demands, and environmental factors affecting a single vacant position. Includes: lists of job-related functions, technical, and physical requirements, and skills. Official copy kept by the County Human Resources Department until superseded or obsolete. Agency copies: Destroy when superseded or obsolete.	Until Superseded or Obsolete
COWA-130	Fixed Asset Records	Documentation supporting fixed asset transactions. Includes: Accountability of fixed assets, fixed asset inventories, and related backup. Official copy kept by ACTTC and departments for 5 years after the close of Fiscal Year in accordance with Government Code 24051. Agency Copies: Destroy 5 Years after close of Fiscal Year in accordance with Government Code 24501 If subject to outside audits, destroy after final settlement of all audits or 5 years after close of the Fiscal Year, whichever is later	Fiscal Year + 5 Years
COWA-300	General Subject Files	Records arranged and filed according to their general informational or subject content. Includes: correspondence, memos, forms, reports and other materials all relating to program and administrative functions. Official copy kept by Agency for no longer than 5 years after the close of the Calendar year or until obsolete. Destroy non-record reference material when superseded or obsolete not to exceed the official retention period. See also Correspondence and Memoranda.	Calendar + 5 Years

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Item #	Title	Description	Retention Period
COWA-890	Grants - Construction Financial Records	Records documenting financial transactions made with funds from grants for construction projects. Includes: claims, financial reports, accounting work papers and related backup. Official copy kept by the Agency in accordance with the terms of grant or 10 years after the final payment, whichever is later. Requires Vital Records Protection. See also Construction Files - Financial Records (COWA-680)	After Payment + 10 Years
COWA-670	Grants - Financial Records	Records documenting financial transactions made with funds from grants for non-construction projects. Includes: claims, financial reports, accounting work papers and related backup. Official copy kept by the Agency in accordance with terms of grant or 5 years after the close of Fiscal year, whichever is later. Requires vital records protection.	Fiscal Year + 5 Years
COWA-310	Grants - Program Records	Documentation for approved construction & non-construction grants. Includes: proposals, agreements & amendments, program info (i.e. Water Ed, etc.), reports to funding agencies, & related backup. Official copy kept by the Agency in accordance with terms of grant or 4 years after the close of Fiscal year, whichever is later. Send grants which establish or continue policy or programs to the County Archives for permanent retention 4 years after expiration or termination of the grant.	After event + 4 Years or in accordance with grant requirements

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Item #	Title	Description	Retention Period
COWA-510	Agency Safety Management Program (IIPP)	Records required for the Injury and Illness Prevention Program (IIPP). Includes: formal IIPP, Emergency Action Plan (EAP), Safety Training Records including Hazardous Material Training, Hazardous Communication Program, and Agency Safety Committee minutes, New Employee Safety List, Records of Safety Training Sessions, Employee Statement of Medical Condition. Official copy kept by the Agency for 3 years after superseded or obsolete. Exceptions: See Hazardous Materials - Inventories (COWA-320), Hazardous Materials - Material Safety Data Sheets (COWA-370), and safety records related to construction (COWA-260).	Until Superseded or Obsolete + 3 Years
COWA-330	Leases - Real Estate	Records related to leasing Agency, County or private sector real estate. Includes: correspondence, transmittals, reports, terms and conditions, resolutions of the Board of Supervisors, maps, blueprints, rental payment schedule, lease document etc. Official copy kept by the Chairman of the Board of Directors kept by Clerk of Board Of Supervisors. Leases signed by the General Services Director and kept by the Real Estate Manager or by other authorized managers are destroyed 4 years after termination of occupancy. Statute of Limitations on Actions is 4 years after termination of occupancy CCP 337.2.	After Event + 4 Years
COWA-340	Legal Opinions - County Counsel	Legal opinions issued by County Counsel. Requires confidential handling. Official copy kept by County Counsel. Duplicate Agency copies: Destroy when obsolete.	Permanent
COWA-690	Legal Opinions - Outside Counsel	Legal opinions issued by outside counsel. Requires confidential handling. Official copy kept permanently by the Agency. Requires vital records protection.	Permanent

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Item #	Title	Description	Retention Period
COWA-350	Liability Claims	Liability claims filed against the Agency for personal injury or property damage allegedly due to Agency negligence. Includes: claim forms, proof of claim, legal pleadings, transcripts, correspondence, etc. Official copy kept by the Human Resources Department, Risk Management Division and the Clerk of the Board of Supervisors. Requires Vital Records Protection / Confidential Destruction. Agency copies: Destroy records subpoenaed during litigation in accordance with adopted retention schedules after final settlement or close of case. For cases not involving personal injury or property damage, see Litigation Files (COWA-0360) or Litigation Files - Outside Counsel (COWA_0900). For FEMA claims, see Grants - Financial Records (COWA-0670).	After event + 5 Years
COWA-360	Litigation Files	Records of all impending, possible and ongoing litigation matters for or against the Agency handled by County Counsel. Includes: Pleadings, transcripts, correspondence, etc. Official copy kept by County Counsel and the Clerk of the Board. Requires Vital Records Protection / Confidential Destruction. Agency copies: Destroy records subpoenaed during litigation in accordance with adopted retention schedules after final settlement or close of case. For litigation involving personal injury or property damage, see Liability Claims (COWA-0350).	After Event

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Item #	Title	Description	Retention Period
COWA-900	Litigation Files - Outside Counsel	Agency copies of all impending possible and ongoing litigation matters for or against the Agency handled by outside attorneys. Includes: pleadings, transcripts, correspondence, litigation hold directives and releases, etc. Official copy kept by Agency for 20 years after final settlement of case. Requires confidential destruction and vital records protection. Settlements signed by the BOS Clerk kept by the Clerk of the BOS Clerk. Duplicate copies: Destroy after final settlement of case. Requires confidential destruction. Destroy departmental records held for litigation in accordance with adopted retention schedules after final settlement or close of case. For litigation involving personal injury or property damage see Liability Claims.	After Event + 20 Years
COWA-810	Mailing / Distribution Lists	Various mailing/distribution lists for newsletters, publications, etc. Includes: list of names, addresses, etc. Some mailing / distribution lists require Confidential Destruction. Official copy kept by the Agency until superseded or obsolete.	Until Superseded or Obsolete
COWA-160	Payroll Records	Records used to support payroll transactions. Includes: payroll processing and balancing records, employee earnings record, payroll masters, etc. Records require confidential destruction. Official copy kept by the ACTTC. Some related backup & paper time sheets kept by Agency for 6 years after close of the Calendar Year. Time sheets require vital records protection. Department copies: Destroy 6 years after the close of the Calendar Year or in accordance with adopted retention schedules. Records require confidential destruction.	Calendar Year + 6 Years

Commented [MG1]: Revise language @Jonathan Kajeckas

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Item #	Title	Description	Retention Period
COWA-800	Payroll/Personnel Reports	Various payroll/personnel computer reports with short term value. Includes: Alpha Report, Job Classification Master List, position control, personnel allocation reports, special reports, etc. Records with Social Security numbers require Confidential Destruction. Official copy kept by the County Human Resources Department. Agency copies: Destroy after 3 years or when superseded, whichever is first.	Creation + 3 Years
COWA-170	Personnel Files	File on permanent & extra help employee's personnel activities. Includes: Job applications, loyalty oaths, performance evaluations, disciplinary actions, Human Resources forms such as Change of Status & Notice of Employment, correspondence, training records other than safety, etc. Official copy kept by the Agency for 5 years after separation or termination of employee. If employee transfers to another County office, the complete Personnel File will also be transferred. Requires Vital Records Protection / Confidential Destruction. See also Employment - Background Investigations (COWA-0840).	After Event + 5 Years
COWA-400	Policies, Standards And Plans - Permanent	Directives with permanent reference value which establish or revise policy, procedures, standards, and plans. Official copy kept by the Agency. Keep 1 copy of current and previous documents permanently. Requires vital records protection. If the Agency no longer wants to keep the official copy of the records, send to the Sonoma County Archives for permanent retention.	Permanent
COWA-410	Internal Agency Procedures - Records	Records containing information that document internal established procedures & practices of the Agency that merely defines, interprets or explains the meaning of the statute or rule.	Obsolete

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Item #	Title	Description	Retention Period
COWA-460	Record Destruction Authorizations	Forms with attached backup used to authorize destruction of boxes stored at the County Records Center. Includes: list of boxes due for destruction with signed authorizations. Official copy kept by County ISD, Records Management Division.	After Event
COWA-500	Reference Material	Informational, nonrecorded material. Includes: informational copies of records, publications, periodicals, studies, reports, clippings, technical reference manuals, catalogs, etc. Agency copies: Destroy when superseded or obsolete.	Until Superseded or Obsolete
COWA-760	Safety Committee Minutes - Countywide	Minutes of the Countywide Safety Council. Includes: Minutes and related backup. Official copy kept by the Human Resources Department, Risk Management Division until superseded or obsolete, not to exceed 5 years. Agency copies: Destroy after 5 years or when superseded, whichever is first. See Department Safety Management Program Injury and Illness Prevention Program (IIPP) for minutes of departmental safety committee meetings.	Creation + 5 Years
COWA-200	Statement Of Economic Interests	Annual statement of designated employees disclosing financial interests as required by the Political Reform Act. Includes: statements. Also known as Conflict-of-Interest Statement (Form 700). Official copy kept by Agency for 7 years, GC 81009(e).	Creation + 7 Years
COWA-880	Telephone Message Records	Records of telephone calls made or received by staff. Includes: telephone message slips, books, or logs. Official copy kept by the Agency. Destroy when superseded or obsolete not to exceed 5 years after the close of the Calendar Year.	Calendar Year + 5 Years

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COWA-550	Vendor Lists	Listing of vendors used by the Agency to supply goods or services. Official copy kept by the Auditor-Controller-Treasurer-Tax Collector. Agency copies: Destroy after year 5 at close of Fiscal year or when superseded, whichever is first.	Fiscal Year + 5 Years
COWA-790	Warranties	Warranties on owned or leased equipment. Includes: Warranties. Official copy kept by Agency until warranty has expired, or equipment is no longer owned or leased by County, whichever is first. Requires vital records protection.	After Event
COWA-110	Workers' Compensation Documentation	Initial documentation required by the State of California describing an employee's injury/accident. Includes: Employer's Report of Occupational Injury or Accident, Supervisor's Accident Investigation Report, etc. Records require confidential destruction. Official copy kept by the County Human Resources Department, Risk Management Division. Agency copies: Destroy after 5 years or when superseded or obsolete, whichever is first.	Creation + 5 Years

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Item #	Title	Description	Retention Period
COWA-620	Sb 1383 - Recycled Paper Product Procurement	SB 1383 requires jurisdictions to purchase recycled-content paper products that are recyclable. All records associated with compliance requirements relating to SB 1383 are kept for 5 years. Such records are uploaded to the website maintained and used by the State of California. Data must be incorporated into a jurisdiction's Implementation Record submitted via 13.83stats.com. Includes: Copies of all invoices, receipts, or other proofs of purchase that detail the procurement of paper products and printing and writing papers by volume and type. Written certification(s) from vendors and other verification(s) for minimum recycled content, as applicable. Official copy kept by County Purchasing/Zero Waste Sonoma for 5 years after the end of the Calendar year. Agency copies should be kept until superseded or obsolete.	Calendar Year + 5 Years