



# King County

Department of Executive Services  
Records and Licensing Services Division  
**Archives, Records Management and Mail  
Services Section**

## PUBLIC RECORDS RETENTION SCHEDULE & DESTRUCTION AUTHORIZATION

### RECORDS MANAGEMENT PROGRAM

Phone: (206) 477-6889  
Email: [records.management@kingcounty.gov](mailto:records.management@kingcounty.gov)  
Mailstop: GBB-ES-0210

<b>1. AGENCY DEPARTMENT/DIVISION/SECTION</b> Department of Executive Services / Finance and Business Operations / Treasury Operations	<b>2. DEPARTMENT-DIVISION-SECTION [DDS]</b> DES-FBOD-(TO) / 010502	<b>3. TOTAL NUMBER OF PAGES</b> 34	<b>4. DATE SUBMITTED FOR APPROVAL</b> October 31, 2017	<b>5. STATUS</b> Final	<b>6. VERSION</b> 2
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**6. SCOPE AND DISCLAIMER**

This retention schedule can only be used by the agency listed in section 1. It supersedes any other versions of retention schedules used by the agency and is effective as of the date listed in section 11 on the last page. This schedule is a comprehensive listing of all public records held by the agency and authorizes the destruction or archival transfer of those records as indicated. For guidance about records not listed, please contact the Records Management Program.

Public records covered by record series on this records retention schedule must be retained for the required retention periods as described on this schedule. Public records designated as Permanent or Archival must not be destroyed. Public records designated as Potentially Archival must be appraised by the King County Archivist before disposition. This records retention schedule is subject to revision due to changes to local, state or federal regulations.

Approved documentation is required before any records listed on this records retention schedule can be dispositioned (destroyed or transferred to the King County Archives). Records filed to and managed within the County's Records Management System will be dispositioned from within the system and documentation will be maintained by the Records Management Program. Disposition of records managed outside of the Records Management System must be documented on forms provided by the Records Management Program. Transitory records may be destroyed within the normal course of agency business without the use of any destruction forms.

**Glossary**

**Cutoff:** the trigger date on which the retention period *begins*. Until this occurs, the records are still considered active.

**Retention:** the length of time the records must be retained *after* the cutoff date

**Disposition Action:** the action that should be taken with the records after they have met their retention period

**ESSENTIAL:** records identified by the State as being essential to the operation of business and needed to continue operations in the event of an emergency.

7. LIST OF RECORDS SERIES						
7a. ITEM NO.	7b. TITLE/DESCRIPTION	7c. RETENTION	7d. DISPOSITION AND REMARKS	7e. OFFICE OF PRIMARY COPY	7f. CATEGORY	7g. RULE (DISPOSITION AUTHORITY NUMBERS(S))
1.	<p><b><u>Administrative Procedures and Instructions</u></b> Documentation of internal office policies, procedures, and guidelines created to support operations, activities, or systems. Includes memos, how-to/reference manuals, handbooks, and supporting background materials.</p> <p>Includes Bond procedures for reporting and training (resulted from audit); how-to guides for using Oracle produced by Treasury operations staff; etc.</p>	<p><b>Cutoff:</b> Revised or obsolete</p> <p><b>Retention:</b> 3 years</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p>		<p>Administrative Procedures and Instructions</p> <p>ACO-03-004</p>	GS50-01-01
2.	<p><b><u>Advisory Board and Committee Communications</u></b> Communications to or from advisory bodies including the Deferred Compensation Plan Board, the Executive Finance Committee, and the Investment Pool Advisory Committee and their members made or received in connection with the transaction of official Board/Committee business.</p>	<p><b>Cutoff:</b> End of year</p> <p><b>Retention:</b> 6 years</p>	<p><b>Disposition Action:</b> Potentially Archival - Appraisal Required</p>		<p>Communications for Advisory Councils, Commissions, Committees and Boards</p> <p>ACO-01-014</p>	GS50-01-12R3
3.	<p><b><u>Agency Provided Training – General</u></b> Records documenting training courses, seminars, and workshops provided to the public, customers, contractors, or agency employees.</p> <p>Includes curricular, materials presented, sign-in sheets, etc.</p> <p>Examples include training provided to agencies interested in Bonds</p>	<p><b>Cutoff:</b> Date training provided</p> <p><b>Retention:</b> 3 years</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p>		<p>Agency-Provided Training – General</p> <p>ACO-10-001</p>	GS2011-181R1
4.	<p><b><u>Arbitrage Calculation</u></b> All records and documents relating the County's debt service to which arbitrage calculation and reporting to the Internal Revenue Service may be applicable.</p>	<p><b>Cutoff:</b> Redemption of all bonds</p> <p><b>Retention:</b> 6 years</p>	<p><b>Disposition Action:</b></p>		<p>Arbitrage Calculation Records</p> <p>FIN-04-009</p>	CT01-04-02

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5.	<p><b><u>Audit Findings (Final)</u></b> Final reports, supported by working papers, which state the various findings and recommendations of audits and the audited agency's response/corrective action.</p> <p>May include:</p> <ul style="list-style-type: none"> <li>• Significant drafts published at periodic intervals by auditors</li> <li>• Action plans prepared in response to audit</li> <li>• Special reports requested by auditor.</li> </ul> <p>Includes Public Stadium Authority (PSA) audits of Admissions taxes collected and IRS bond audits.</p>	<p><b>Cutoff:</b> Final audit report completed and all corrective action taken</p> <p><b>Retention:</b> 6 years</p>	<p><b>Disposition Action:</b> Potentially Archival – Appraisal Required</p>		<p>Audit Reports and Findings</p> <p>AUD-01-003</p>	GS50-03F-02
6.	<p><b><u>Audit Working Files/Supporting Documentation</u></b> Records document the performance and financial audits/special study process.</p> <p>May include:</p> <ul style="list-style-type: none"> <li>• Correspondence and documentation to and from auditors</li> <li>• Spreadsheets</li> <li>• Interview notes</li> <li>• Technical review draft/response</li> <li>• Response to the executive</li> <li>• Project management documents</li> <li>• Document to back up analysis.</li> </ul> <p><b>Excludes</b> the final audit report and findings covered by GS50-03F-02.</p>	<p><b>Cutoff:</b> Completion of audit and all corrective action taken</p> <p><b>Retention:</b> 6 years</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p>		<p>Audit Supporting Materials</p> <p>AUD-01-002</p>	GS50-03F-01

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7.	<p><b>Banking – Deposited Items</b> Negotiable instruments received by the agency and deposited to the bank in a different format.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• <b>Original paper</b> checks/warrants imaged using Remote Deposit Capture (RDC) or Imaged Cash Letter (ICL), or returned by the bank after redemption; also includes Property Tax Batch Control Tickets acting as check for money wire or</li> <li>• <b>Images</b> of checks/warrants created in lieu of depositing the original item (such as imaged cash letter (ICL) using Check 21 for remote deposit</li> </ul> <p><b>Excludes</b> checks returned to agency due to non-sufficient funds covered by GS50-03B-14.</p>	<p><b>Cutoff:</b> Deposit verified by bank</p> <p><b>Retention:</b> 0 years</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p> <p>FIN-15-3-2 (AEP); RCW 36.29.010 and RCW 43.09.240: all funds must be deposited within 24 hours</p>		<p>Banking – Deposited Items</p> <p>FIN-04-006</p>	GS2011-186
8.	<p><b>Bids and Proposals (Successful)</b> Records documenting bids and proposals made by other parties to provide Treasury operations with goods, services, revenue or other benefits which are <u>accepted</u>.</p> <p>Includes but is not limited to:</p> <ul style="list-style-type: none"> <li>• Requests for proposal (RFP)</li> <li>• Requests for qualifications/quotations (RFQQ)</li> <li>• Notices, bid proposals, evaluation documentation and applications, etc. for <u>successful</u> bids.</li> </ul>	<p><b>Cutoff:</b> Completion of purchase or fulfillment of contract</p> <p><b>Retention:</b> 6 years</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p>	DES / FBOD / Procurement	<p>Bids and Proposals – Successful</p> <p>CON-01-011</p>	GS50-08A-01R1

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9.	<p><b><u>Bids and Proposals – Unsuccessful</u></b> Records documenting bids and proposals made by other parties to provide Treasury operations with goods, services, revenue or other benefits which are <u>NOT</u> accepted.</p> <p>Includes but is not limited to:</p> <ul style="list-style-type: none"> <li>• Requests for proposal (RFP)</li> <li>• Requests for qualifications/quotations (RFQQ)</li> <li>• Notices, bid proposals, evaluation documentation and applications, etc. for <u>un-successful</u> bids.</li> </ul>	<p><b>Cutoff:</b> End of year</p> <p><b>Retention:</b> 4 years</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p>	DES / FBOD / Procurement	<p>Bids and Proposals – Unsuccessful</p> <p>CON-01-009</p>	GS50-08A-11R1
10.	<p><b><u>Budgetary Information and Revenue Forecasting</u></b> All reports, records, and other documentation which the County Treasurer may produce for preparation of budget or monitoring of the County’s General Fund revenues. This also includes any budget documents prepared for internal office revenues and expenditures.</p>	<p><b>Cutoff:</b> End of year</p> <p><b>Retention:</b> 4 years</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p>		<p>Budgetary Information and Revenue Forecasting</p> <p>BUD-01-009</p>	CT01-03-03

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11.	<p><b><u>Contracts, Agreements and Warranties</u></b> Instruments signed by the agency and one or more parties that set out terms and conditions to which the signing parties agree or submit, and that do not affect ownership of capital assets. Includes negotiations, change orders, compliance monitoring, etc.</p> <p>May include:</p> <ul style="list-style-type: none"> <li>• Loan agreements</li> <li>• Master depository contract with bank(s)</li> <li>• Purchase and sales agreements</li> <li>• Warranties</li> <li>• Liability waivers</li> <li>• All supporting documentation</li> </ul> <p>Includes:</p> <ul style="list-style-type: none"> <li>• Department of Revenue Contract I-VIPS (Internet Vehicle/Vessel Information Processing System) Use and Disclosure form</li> <li>• Investment Services Agreement (statement of work, distribution time frames, etc)</li> <li>• Cash Management Services Agreement (RCW 36.29 – to authorize daily account sweep for investment)</li> <li>• Repurchase agreement contracts</li> </ul> <p><b>Excludes:</b></p> <ul style="list-style-type: none"> <li>• GS2010-021: Public records transfer agreements</li> <li>• GS55-05A-06R1: Capital Assets (Real Property)</li> <li>• GS2011-169R1: Contracts and Agreements – Capital Assets (Non-Real Property)</li> <li>• GS2011-183R1: Financial Transactions – Bond, Grant and Levy Projects.</li> </ul>	<p><b>Cutoff:</b> Completion of transaction or Termination or expiration of contract</p> <p><b>Retention: 6</b> years</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p> <p>ESSENTIAL</p>	Original signed contracts where dollars are exchanged reside with DES / FBOD / Procurement	Contracts, Agreements and Warranties  CON-01-001	GS50-01-11R4

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12.	<p><b>Debt Service Records</b> Records that pertain to the issuance of debt by the County or any of its districts for which Treasury Operations serves as the registrar, e.g., bonds.</p> <p>May include:</p> <ul style="list-style-type: none"> <li>• Bond proposals</li> <li>• Bond Statements</li> <li>• Bond Council transcript and supporting documentation</li> <li>• Receipts for proceeds</li> <li>• Authorization schedules</li> <li>• Records of repayment</li> <li>• Fiscal agent records including notices of payments owing</li> <li>• Agency quarterly reports on money spent</li> </ul> <p><b>Excludes</b> Arbitrage calculation covered by CT01-04-02 and Local Improvement District (LID) debt covered by CT01-05-21.</p>	<p><b>Cutoff:</b> Redemption of debt</p> <p><b>Retention:</b> 6 years</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p>		<p>Debt Service Records</p> <p>FIN-04-002</p>	CT01-04-01
13.	<p><b>Delegation of Authority and Signature Records</b> Includes written delegation of authority to specific individuals to sign documents and financial instruments, and to make decisions in lieu of a superior officer. Records will include samples of signatures.</p>	<p><b>Cutoff:</b> Superseded</p> <p><b>Retention:</b> 6 years</p>	<p><b>Disposition Action:</b> Non-Archival – Destroy</p> <p>ESSENTIAL</p>		<p>Delegation of Authority and Signature Records</p> <p>ACO-03-003</p>	GS50-01-11R4

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14.	<p><b><u>Destruction Documentation (Pre-2014)</u></b> Records documenting the destruction of public records performed by Treasury Operations pre-2014 in accordance with retention requirements. Includes description of records, signature authorizations, and date of destruction.</p> <p><b>Excludes</b> documentation for agency performed records destruction in 2014 and after which are retained by the King County Records Management Program. Agency communications submitting destruction requests are covered by GS2010-001R3 General Communications.</p> <p>*Note: Original agency destruction documentation from 1967-1970 was also transferred to the King County Records Management Program for permanent retention.</p>	<p><b>Cutoff:</b> None</p> <p><b>Retention:</b> Permanent</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p> <p>ESSENTIAL</p> <p>Records dated 12/31/2013 and prior, all agencies must retain records of destruction for the life of the County, unless destruction records are transferred to DES / RALS / ARMMS.</p>	<p><u>12/31/2013 and prior:</u> All agencies that have destroyed records in-house</p> <p><u>1/1/2014 to present:</u> DES / RALS / ARMMS</p>	<p>Destruction of Public Records</p> <p>INF-03-003</p>	<p>GS50-09-06R1</p>
15.	<p><b><u>Employee Leave Management</u></b> Records requesting, granting or monitoring family medical leave (FMLA), executive leave, and overtime. Cumulative leave, leave balances, etc. are managed in the County payroll system. These records support transactions in the payroll system.</p> <p><b>Excludes</b> Leave Donations covered by GS50-03E-18.</p>	<p><b>Cutoff:</b> End of year</p> <p><b>Retention:</b> 6 years</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p>		<p>Employee Leave Management</p> <p>PER-09-002</p>	<p>Combo Rule PER-09-002</p> <p>GS50-04B-09R2 (Leave – Routine)</p> <p>GS2017-010 (Leave – Non-Routine)</p>



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16.	<p><b><u>Financial Transactions - General</u></b> Records documenting resources received and expended by the agency.</p> <p>May include:</p> <ul style="list-style-type: none"> <li>• Supplies or purchasing invoices</li> <li>• Receipts</li> <li>• Cash account documentation including petty cash receipt books</li> <li>• Bank deposit records</li> <li>• AP/AR supporting documentation including P-card transaction documentation</li> <li>• Travel arrangements and receipts</li> </ul> <p><b>Excludes:</b></p> <ul style="list-style-type: none"> <li>• GS2011-183: Levy-, grant-, and bond-funded transactions</li> <li>• GS50-03D-02: Annual financial reports</li> <li>• Contracts and agreements</li> <li>• GS50-03A-15: General and subsidiary ledgers</li> <li>• Utility meter readings.</li> </ul>	<p><b>Cutoff:</b> End of year</p> <p><b>Retention:</b> 6 years</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p>	<p><b>All Agencies:</b> <i>Only</i> p-card vouchers and invoices and backup documentation for financial transactions that are confidential or that relate to grants, risk, settlements, payroll, worker's comp, or jury duty</p> <p><b>DES / FBOD:</b> All other financial transaction records</p>	<p>General Office Accounting</p> <p>FIN-01-001</p>	GS2011-184R3

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17.	<p><b>Foreclosures – Property Not Sold</b> Documentation of real property foreclosures in the County for which the delinquent taxes were paid in time to withdraw the property from the sale.</p> <p>May include:</p> <ul style="list-style-type: none"> <li>• Certificate of Delinquency</li> <li>• Certificate of Redemption</li> <li>• Notice and Summons</li> <li>• Working files (including research and records of mailing and personal service within foreclosure case files/OneNote, title reports; records of the auction such as tape recordings/transcripts.)</li> </ul>	<p><b>Cutoff:</b> Completion of legal actions on the foreclosure</p> <p><b>Retention: 10</b> years</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p> <p>RCW 4.16.020</p>		<p>Foreclosures – Property Not Sold</p> <p>FIN-04-003</p>	<p>Combo Rule FIN-04-003</p> <p>CT01-05-13 (Foreclosure- Certificate of Delinquency)</p> <p>CT01-05-14 (Foreclosure- Certificate of Redemption)</p> <p>CT01-05-15 (Foreclosure- Notice and Summons)</p> <p>CT01-05-17 (Foreclosure- Working Files)</p>

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18.	<p><b>Foreclosures – Property Sold</b> Documentation of real property foreclosures and sales of foreclosures in the County.</p> <p>May include:</p> <ul style="list-style-type: none"> <li>• Certificate of Delinquency</li> <li>• Notice and Summons</li> <li>• Treasury Operations deeds of sale</li> <li>• Working files (including research and records of mailing and personal service within foreclosure case files/OneNote, title reports; records of the auction such as auction publication notice, recordings/transcripts from auction.)</li> </ul>	<p><b>Cutoff:</b> Completion of legal actions</p> <p><b>Retention:</b> PERMANENT</p> <p>Permanent retention per 07/01/08 memo from Prosecuting Attorney’s Office (Peggy Pahl to Tony Adams (Manager of ARMMS) and Chris Richards (then Supervisor Property Tax Section of FBOD-Treasury)).</p>	<p><b>Disposition Action:</b> n/a</p>		<p>Foreclosures – Property Sold</p> <p>FIN-04-008</p>	<p>Combo Rule FIN-04-008</p> <p>CT01-05-13 (Foreclosure-Certificate of Delinquency)</p> <p>CT01-05-14 (Foreclosure-Certificate of Redemption)</p> <p>CT01-05-15 Foreclosure-Notice and Summons)</p> <p>CT01-05-16 (Foreclosure-Treasurer’s Deeds)</p> <p>CT01-05-17 (Foreclosure-Working Files)</p>

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19.	<p><b><u>General Office Communications, Meetings and Working Files</u></b> Records created, received and used when communicating within the County on general topics related to the FBOD-Treasury business operations and the conduct of general office meetings.</p> <p>May include:</p> <ul style="list-style-type: none"> <li>• Forms</li> <li>• Calendars;</li> <li>• Correspondence</li> <li>• Mailing lists</li> <li>• Facility requests</li> <li>• Meeting management</li> <li>• Happy/Not Happy customer service data</li> </ul> <p>As programs and projects develop within the County, it may be necessary to move initial records from this category to business-related categories such as project files, contract administration files, personnel actions, etc. that need to be retained with the business activity they support.</p> <p><b>Excludes</b> Division Director Communications (GS50-01-12R3) and Tax and Assessment Correspondence (CT-01-05-12)</p>	<p><b>Cutoff:</b> End of year</p> <p><b>Retention:</b> 2 years</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p>		<p>General Office Communications and Staff Meetings</p> <p>ACO-01-001</p>	<p>Combo Rule ACO-01-001</p> <p>GS50-01-02 (Administrative Working Files)</p> <p>GS50-01-43R2 (Staff Meetings)</p> <p>GS2010-001R3 (Communication s)</p>
20.	<p><b><u>Grand Recapitulation Report</u></b> The Annual Report from the King County Department of Assessments which determines property tax billing. (RCW 36.21.100 (Annual Report of Property Tax Levies and related matters); RCW 84.41.130 (Report on reevaluation program). Used for reference purposes.</p>	<p><b>Cutoff:</b> Destroy when superseded</p> <p><b>Retention:</b> 0 years</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p>		<p>N/A - do not file into KC ERMS</p>	<p>GS50-02-03</p>

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21.	<p><b><u>Individual Employee Pay History – Non-Retirement Related</u></b> Payroll managed by employee name that is NOT needed for retirement benefits verification because the employee is not eligible.</p> <p>May include the same records as are listed below (Retirement Related Pay History)</p>	<p><b>Cutoff:</b> End of year</p> <p><b>Retention:</b> 4 years</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p> <p>ESSENTIAL</p>		<p>Payroll Supporting Documents</p> <p>FIN-08-006</p>	<p>Combo Rule FIN-08-006</p> <p>GS50-03E-15R1 (Employee Pay History)</p> <p>GS50-03E-02E1 (Payroll Processing)</p>
22.	<p><b><u>Individual Employee Pay History – Retirement Related</u></b> Payroll that is managed by employee name and is related to retirement benefits verification.</p> <p>May include:</p> <ul style="list-style-type: none"> <li>Employee Changes Authorizations, e.g., new hires, successful completion of probation, acting/special duty appointments, promotion, transfer, demotion, termination.</li> <li>Employee Changes Implementation Documents, e.g., personnel transfer form, metro employee change notice, ISI new employee record, requests for personnel.</li> </ul>	<p><b>Cutoff:</b> Termination of employment</p> <p><b>Retention:</b> 60 years</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p> <p>ESSENTIAL</p>		<p>Retirement Benefit Verification Records</p> <p>FIN-08-002</p>	<p>GS2017-009</p>
23.	<p><b><u>Inventory of Assets</u></b> Inventory of personal property owned by Treasury Operations including materials, equipment, furniture, computers, phones, electronic devices, etc.</p>	<p><b>Cutoff:</b> Completion of inventory</p> <p><b>Retention:</b> 4 years</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p>		<p>Inventory of Assets (Non-Real Property)</p> <p>ASM-05-003</p>	<p>GS50-03A-18R1</p>

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24.	<p><b>Investment Records</b> Record of investments made by Treasury Operations showing date of purchase, amount, maturity date, fund name or district name; maturities showing amounts including interest and principal, fund name or district name; bid lists; other records showing par or market value, interest rate, type of instrument.</p> <p>May include:</p> <ul style="list-style-type: none"> <li>• Confirmation notices from banks or brokerages</li> <li>• Safekeeping receipts</li> <li>• Work sheets, portfolio listings or reports, balance sheets, authorizations of investment officers</li> <li>• Requests to invest or withdraw funds.</li> </ul>	<p><b>Cutoff:</b> Settlement date or Liquidation of the holding, whichever is later</p> <p><b>Retention: 6</b> years</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p>	Transactions recorded in APS2 and fed to General Ledger in Oracle directly.	Treasurer's Investment Records  FIN-04-001	CT01-09-06
25.	<p><b>IT Projects</b> Records that document the operation and oversight or governance of Information Technology (IT) projects from initial planning and design through final design, implementation and closeout processes. Projects types include capital improvement, infrastructure, or small projects.</p> <p>Records include but are not limited to:</p> <ul style="list-style-type: none"> <li>• Requests for proposal, change orders, schedules, staff reports, reports to Council, funding release requests, contracts, budget, project plans, strategy, metrics, and supporting documentation.</li> </ul> <p>Includes the Accountable Business Transaction (ABT) project; Property Base System Mainframe Re-host.</p> <p><b>Excludes</b> technical design documentation covered by GS50-06A-03 R2.</p>	<p><b>Cutoff:</b> Completion of project or terms of grant agreement, whichever is later</p> <p><b>Retention: 10</b> years</p>	<p><b>Disposition Action:</b> Potentially Archival - Appraisal Required</p>		IT Projects  INF-04-014	GS50-18-10R1

7. LIST OF RECORDS SERIES						
7a. ITEM NO.	7b. TITLE/DESCRIPTION	7c. RETENTION	7d. DISPOSITION AND REMARKS	7e. OFFICE OF PRIMARY COPY	7f. CATEGORY	7g. RULE (DISPOSITION AUTHORITY NUMBERS(S))
26.	<p><b><u>IT Technical Design Documentation – Property Tax System</u></b> Records document the technical design of the Property Tax system including property tax business process system functions, core versus non-core functions, and daily, month, annual reporting that are needed to document system design, configuration etc. These records are required to support the existing system and influence future system design and implementation.</p> <p>Records include reports, test plans, and specifications.</p>	<p><b>Cutoff:</b> Superseded or when application is no longer in use and all records within the application have been migrated or dispositioned.</p> <p><b>Retention:</b> 0 years</p>	<p><b>Disposition Action:</b> Non-Archival – Destroy</p> <p>ESSENTIAL</p>		<p>IT Applications – Technical Design and Implementation</p> <p>INF-04-001</p>	GS50-06A-03R3
27.	<p><b><u>Leave Donations</u></b> Records authorizing accrued leave to be donated to another employee’s payroll account. Filed with Treasury to administer the use of this leave within a certain timeframe.</p>	<p><b>Cutoff:</b> End of year</p> <p><b>Retention:</b> 6 years</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p>		<p>Leave Donations</p> <p>FIN-08-004</p>	GS2017-010
28.	<p><b><u>Legal Issues and Advice Files</u></b> Documentation regarding legal advice from County attorneys, summaries of judgments against the FBOD-Treasury, etc. Primarily for reference files.</p>	<p><b>Cutoff:</b> Obsolete or superseded</p> <p><b>Retention:</b> 3 years</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p>		<p>Administrative Procedures and Instructions</p> <p>ACO-03-004</p>	GS50-01-01

7. LIST OF RECORDS SERIES						
7a. ITEM NO.	7b. TITLE/DESCRIPTION	7c. RETENTION	7d. DISPOSITION AND REMARKS	7e. OFFICE OF PRIMARY COPY	7f. CATEGORY	7g. RULE (DISPOSITION AUTHORITY NUMBERS(S))
29.	<p><b>Local Improvement District Records</b> Records showing creation of the improvement district and payment documentation.</p> <p>May include:</p> <ul style="list-style-type: none"> <li>• Assessment rolls</li> <li>• Notices to property owners about assessment period and billing cycles</li> <li>• Records of payment(s) with date and amounts to include any interest or penalty</li> <li>• Petitions for refund</li> <li>• Records of re-assessment in the event of binding site plans or court orders.</li> </ul> <p><b>Excludes</b> general inquiries about payments covered by GS50-01-09R2, Public Complaints and Requests for Agency Action.</p> <p><b>Note:</b> Category includes records for local improvement districts (LIDs), road improvement districts (RIDs), and utility improvement districts (UIDs). Maintenance for LIDS tracked in the Maintenance Assessment Management System (MAMS) and includes Roads and Lakes.</p>	<p><b>Cutoff:</b> Date final debt payment is made</p> <p><b>Retention:</b> 6 years</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p>		<p>Improvement District Records</p> <p>FIN-04-004</p>	CT01-05-21



7. LIST OF RECORDS SERIES						
7a. ITEM NO.	7b. TITLE/DESCRIPTION	7c. RETENTION	7d. DISPOSITION AND REMARKS	7e. OFFICE OF PRIMARY COPY	7f. CATEGORY	7g. RULE (DISPOSITION AUTHORITY NUMBERS(S))
30.	<p><b><u>Meeting/Projects for Advisory Boards and Committees</u></b> Documents documenting the meetings and operation of advisory bodies including the Deferred Compensation Plan Board and the Investment Pool Advisory Committee.</p> <p><b>Executive Finance Committee (EFC):</b> Documents the work of the Executive Finance Committee as they establish County investment policies and oversees the investment portfolio to ensure that specific investments comply with both those investment policies and Washington State law.</p> <p><b>Investment Pool Advisory Committee (IPAC):</b> Documents the work of the Investment Pool Advisory Committee as it provides input to the Executive Finance Committee (EFC) on agenda items that relate to investment policies, practices, and fees (Ordinance 16280) affecting all County agencies, approximately 100 special districts, other public entities such as fire, school, sewer, library and water districts, and other public authorities. Committee is guided by Executive Finance Committee (EFC) which establishes County investment policy and oversees the County's investment portfolio to ensure compliance.</p> <p><u>EFC and IPAC records may include:</u></p> <ul style="list-style-type: none"> <li>• Investment and Impaired Investment policies</li> <li>• Agendas and minutes</li> <li>• Participant reports and newsletters</li> <li>• Monthly Fund Allocation Reports</li> <li>• Quarterly and annual pool reviews</li> <li>• EFC meeting agendas, minutes, reports</li> <li>• GASB 40 Disclosure Information, i.e. Pool Footnote &amp; Impaired Pool.</li> </ul> <p><b>Deferred Compensation Plan Board (Executive Policy PER 10-31 (AEP))</b> Documents the work of the Deferred Compensation Plan Board to oversee the operation of the County's voluntary IRC 457 payroll deduction deferred compensation plan.</p> <p><u>May include:</u></p> <ul style="list-style-type: none"> <li>• Board meeting agendas and minutes</li> <li>• Hardship review/approval decision</li> <li>• Project documentation (Changes to Plan menu; investment consultant selection, etc.)</li> </ul>	<p><b>Cutoff:</b> End of year</p> <p><b>Retention:</b> 6 years</p>	<p><b>Disposition Action:</b> Potentially Archival - Appraisal Required</p>		<p>Meetings/Projects – General Advisory Councils, Commissions, Committees and Boards</p> <p>ACO-01-013</p>	GS2012-027

7. LIST OF RECORDS SERIES						
7a. ITEM NO.	7b. TITLE/DESCRIPTION	7c. RETENTION	7d. DISPOSITION AND REMARKS	7e. OFFICE OF PRIMARY COPY	7f. CATEGORY	7g. RULE (DISPOSITION AUTHORITY NUMBERS(S))
31.	<p><b>Payments Under Protest</b> All records for which the taxpayer has filed a payment under written protest for taxes and/or assessments deemed unlawful or excessive by taxpayer. Includes protest letter, correspondence, documentation of actions taken.</p> <p>*If protesting the assessed value as being too high, records forwarded to the Department of Assessments</p>	<p><b>Cutoff:</b> End of year in which the issue was resolved</p> <p><b>Retention:</b> 6 years</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p> <p>RCW 84.68.020</p>		<p>Payments Under Protest</p> <p>FIN-07-005</p>	CT01-05-20
32.	<p><b>Payroll Supporting Documents</b> Electronic and paper spreadsheets and other working documents that lead up to the final printed and signed time reports used for paying employees. Includes payable status reports exported from PeopleSoft and signed by County Treasurer confirming the data entered is accurate.</p> <p><b>Excludes</b> paper time records, which are kept under FIN-08-001: Payroll – Cards/Time Sheets. Category is for records that support what goes on the final time record.</p>	<p><b>Cutoff:</b> End of year</p> <p><b>Retention:</b> 4 years</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p>		<p>Payroll Supporting Documents</p> <p>FIN-08-006</p>	GS50-03E-02R1

7. LIST OF RECORDS SERIES						
7a. ITEM NO.	7b. TITLE/DESCRIPTION	7c. RETENTION	7d. DISPOSITION AND REMARKS	7e. OFFICE OF PRIMARY COPY	7f. CATEGORY	7g. RULE (DISPOSITION AUTHORITY NUMBERS(S))
33.	<p><b>Performance Evaluation Background Files</b> Records used by employees with supervisory responsibilities to prepare and support the annual performance evaluations of employees under their supervision. <b>Only</b> includes records needed to support the completion of the performance evaluation.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• performance plans</li> <li>• Confirmation of goals</li> <li>• Confirmation of achievements</li> <li>• Samples of work completed</li> <li>• Communication/meeting notes</li> <li>• Documentation of performance issues</li> <li>• Status reports, etc.</li> </ul> <p><b>Excludes</b> records needed to support <i>ongoing</i> supervision of the employee (see Supervisor’s Working Files).</p> <p><b>Excludes</b> final signed performance evaluations (kept by Human Resources in the official Personnel File.)</p>	<p><b>Cutoff:</b> Performance review has been completed and appeal period has ended</p> <p><b>Retention: 0</b> years</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p>		<p>N/A</p> <p>Records Managed Outside of KC ERMS</p>	GS50-04B-31R1

7. LIST OF RECORDS SERIES						
7a. ITEM NO.	7b. TITLE/DESCRIPTION	7c. RETENTION	7d. DISPOSITION AND REMARKS	7e. OFFICE OF PRIMARY COPY	7f. CATEGORY	7g. RULE (DISPOSITION AUTHORITY NUMBERS(S))
34.	<p><b>Personal Effects Records</b> Records document funds received from the Medical Examiner in the event there are unclaimed funds or property (cash value remitted by Facilities Management in exchange for goods) found upon the body.</p> <p>Records include:</p> <ul style="list-style-type: none"> <li>• Copies of the Property Release Form (original retained by Medical Examiner)</li> <li>• Miscellaneous cash receipts documenting the deposit</li> <li>• “Summary Report of Unclaimed Property” (for \$50+)</li> <li>• Any other supporting documentation from the annual distribution of funds to State Department of Revenue concerning these funds.</li> </ul> <p><i>See RCW 36.24.130</i></p>	<p><b>Cutoff:</b> End of year in which the funds are received from the Medical Examiner’s Office</p> <p><b>Retention:</b> 6 years</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p> <p>RCW 36.24.130</p>	<p>Copies are maintained by the Medical Examiner’s Office and by the Recorder’s Office</p>	<p>Personal Effects Records</p> <p>FIN-01-025</p>	<p>CT01-03-01</p>

7. LIST OF RECORDS SERIES						
7a. ITEM NO.	7b. TITLE/DESCRIPTION	7c. RETENTION	7d. DISPOSITION AND REMARKS	7e. OFFICE OF PRIMARY COPY	7f. CATEGORY	7g. RULE (DISPOSITION AUTHORITY NUMBERS(S))
35.	<p><b>Personal Property Tax and Assessment Rolls</b> Lists or other data of personal property and any applicable assessments for taxes and/or special assessments with record of payments showing taxpayer name and address, assessed valuation, total amount(s) due, amount(s) paid and dates paid, as well as any other application data associated with the tax rolls.</p>	<p><b>Cutoff:</b> End of year*</p> <p><b>Retention:</b> 6 years</p> <p>*Manifest error legislation (SSB5276) allows customers to identify errors indefinitely making the 6 year retention period insufficient. Pending corrections/new legislation to better define the contestation period, these are defacto permanent records.</p>	<p><b>Disposition Action:</b> Potentially Archival - (Appraisal Required)</p> <p>Records originally hosted on the mainframe (shared with Dept. of Assessments, now hosted on an off-site server in the Property Base System (PBS). 2007-2015 available; earlier records at Puget Sound Regional Archives.</p>		<p>Tax and Assessment Rolls</p> <p>FIN-07-008</p>	CT01-05-02

7. LIST OF RECORDS SERIES						
7a. ITEM NO.	7b. TITLE/DESCRIPTION	7c. RETENTION	7d. DISPOSITION AND REMARKS	7e. OFFICE OF PRIMARY COPY	7f. CATEGORY	7g. RULE (DISPOSITION AUTHORITY NUMBERS(S))
36.	<p><b>Probate Release</b> Records documenting the receipt and dispensing of probate funds where no heir has been found.</p> <p>Records include:</p> <ul style="list-style-type: none"> <li>• Confirmed deposit/receipts of funds</li> <li>• Letters from estate attorneys</li> <li>• Internal cash transmittal form</li> <li>• Record of probate action with Superior Court.</li> </ul> <p>Per RCW 11.76.240 undistributed funds are transferred to the County Treasury; Treasury retains them for 4 years (Section 243) and 90 days whereupon unclaimed funds are remitted to the State Department of Revenue for deposit in State Treasury (Section 220).</p>	<p><b>Cutoff:</b> End of year in which funds transferred to the State of Washington or paid to heir</p> <p><b>Retention:</b> 6 years</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p> <p>RCW 11.76.220, 240, 243</p>		<p>Banking – Accounts and Transactions</p> <p>FIN-04-005</p>	GS2011-185

7. LIST OF RECORDS SERIES						
7a. ITEM NO.	7b. TITLE/DESCRIPTION	7c. RETENTION	7d. DISPOSITION AND REMARKS	7e. OFFICE OF PRIMARY COPY	7f. CATEGORY	7g. RULE (DISPOSITION AUTHORITY NUMBERS(S))
37.	<p><b>Project Files</b> Documentation of miscellaneous projects not covered by more specific categories</p> <p>Examples of FBOD-Treasury projects include:</p> <ul style="list-style-type: none"> <li>• Preparing RFP for banking services</li> <li>• Space planning/remodeling</li> <li>• Redevelopment of policies, procedures, processes in response to audit findings or Lean initiatives</li> <li>• Legislation change planning projects including Refund/PILT legislation project; and others</li> </ul> <p>May include:</p> <ul style="list-style-type: none"> <li>• Work plan development</li> <li>• Business cases</li> <li>• Budgets</li> <li>• Reference materials</li> <li>• Draft models, surveys, analyses, reports, etc.</li> <li>• Mailing lists</li> </ul> <p><b>Excludes</b> grant funded, capital improvement, IT and construction projects.</p>	<p><b>Cutoff:</b> Completion of project</p> <p><b>Retention:</b> 6 years</p>	<p><b>Disposition Action:</b> Potentially Archival – Appraisal Required</p>		<p>Project Files  ACO-02-001</p>	<p>GS50-01-39R1</p>

7. LIST OF RECORDS SERIES						
7a. ITEM NO.	7b. TITLE/DESCRIPTION	7c. RETENTION	7d. DISPOSITION AND REMARKS	7e. OFFICE OF PRIMARY COPY	7f. CATEGORY	7g. RULE (DISPOSITION AUTHORITY NUMBERS(S))
38.	<p><b><u>Public Records Act Requests</u></b> Records related to requests from the general public for access to the County’s public records in accordance with the Washington State Public Records Act (RCW 43.56). May also include records requested via legal subpoena.</p> <p>May include:</p> <ul style="list-style-type: none"> <li>• Original request and subsequent correspondence with the requester</li> <li>• Directives to staff associated with records collection</li> <li>• Attorney-client privileged communications</li> <li>• Copies of records disclosed, redacted or withheld in their entirety.</li> </ul>	<p><b>Cutoff:</b> Public records request complete or case closed</p> <p><b>Retention:</b> 2 years</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p>		<p>Public Records Act Requests</p> <p>INF-01-002</p>	<p>GS2010-014R3</p>
39.	<p><b><u>Real Estate Excise Tax Affidavits – Mobile Homes</u></b> The original signed copy of the affidavit showing property ownership transfer, with applicable excise taxes that were due and paid at the time of sale.</p> <p>Includes:</p> <ul style="list-style-type: none"> <li>• Mobile Home Excise Tax Affidavits from mobile home sales</li> <li>• Department of Revenue form No. 84-0001A</li> <li>• Tracking documentation for the issuance of the “Tax Certificate for Mobile Home Movement” (move permits) and decals which are issued on behalf of the State Department of Transportation.</li> </ul>	<p><b>Cutoff:</b> End of year</p> <p><b>Retention:</b> 6 years</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p> <p>RCW 82.45; WAC 458-61A</p> <p>*County Archivist Carol Shenk determined the Treasury Operations records in this series are not archival on 2/19/2016.</p>	<p>DES-RALS-Recorder’s Office</p>	<p>Real Estate Excise Tax Affidavits – Mobile Home</p> <p>FIN-07-007</p>	<p>CT01-05-07</p>



7. LIST OF RECORDS SERIES						
7a. ITEM NO.	7b. TITLE/DESCRIPTION	7c. RETENTION	7d. DISPOSITION AND REMARKS	7e. OFFICE OF PRIMARY COPY	7f. CATEGORY	7g. RULE (DISPOSITION AUTHORITY NUMBERS(S))
40.	<p><b>Real Property Tax and Assessment Rolls</b> Lists or other data of real property assessed for taxes and /or special assessments with record of payments, showing taxpayer name and address, location and legal description of property, number of acres, value, assessed valuation, total amount(s) due, amount(s) paid and dates.</p>	<p><b>Cutoff:</b> End of year*</p> <p><b>Retention:</b> 6 years</p> <p>*Manifest error legislation (SSB5276) allows customers to identify errors indefinitely making the 6 year retention period insufficient. Pending corrections/new legislation to better define the contestation period, these are defacto permanent records.</p>	<p><b>Disposition Action:</b> Potentially Archival – Appraisal Required</p> <p>Records originally hosted on the mainframe (shared with Dept. of Assessments, now hosted on an off-site server in the Property Base System (PBS). 2007-2015 available; earlier records at Puget Sound Regional Archives.</p>		<p>Tax and Assessment Rolls</p> <p>FIN-07-008</p>	CT01-05-01

7. LIST OF RECORDS SERIES						
7a. ITEM NO.	7b. TITLE/DESCRIPTION	7c. RETENTION	7d. DISPOSITION AND REMARKS	7e. OFFICE OF PRIMARY COPY	7f. CATEGORY	7g. RULE (DISPOSITION AUTHORITY NUMBERS(S))
41.	<p><b>Receipts and Disbursements: Cash, Banking, and Balancing</b> Records document the activities around FBOD-Treasury's responsibilities with receiving and disbursing County funds including cash balancing to general ledger, fund transfers, warrant issue and redemption, and supporting documentation.</p> <p>Records may include:</p> <ul style="list-style-type: none"> <li>• Bank to Book reconciliation reports and research</li> <li>• Cash transfer records, include electronic funds transfer (EFT), automated clearing house (AHC) transactions, statements used to transfer moneys from one fund to another</li> <li>• LIPA (Local Infrastructure Project Area) tax fund transfers after annexation or incorporation</li> <li>• Daily/Monthly Deposit spreadsheets;</li> <li>• Warrant adjustments and associated research</li> <li>• Fraud Report</li> <li>• Tax and Assessment Balance and Distribution Reports (i.e. daily levy code balancing, posted tax receipts of real and personal property, refund levy, the PP Master File E/E of Roll Year Certification)</li> </ul> <p>Includes scanner log sheets, red receipts, misc. cash receipt forms, and other corrective action or reconciliation research/documentation, and system reconciliation reports (daily and monthly; including Master File annual overview report, TRB440, ATC001C3, ATC240C3, ATQ087-03, etc..)</p>	<p><b>Cutoff:</b> End of year</p> <p><b>Retention:</b> 6 years</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p>		<p>Cash and Banking - Treasury</p> <p>FIN-01-003</p>	<p>Combo Rule FIN-01-003</p> <p>CT01-06-05 (Warrant Issue)</p> <p>CT01-06-06 (Warrant Redemption)</p> <p>CT01-06-08 (Cash Transfer Records)</p> <p>CT01-06-09 (Cash Balancing Records)</p> <p>CT01-05-10 (Year-End Tax and Assessment Balance and Distribution Reports)</p>

7. LIST OF RECORDS SERIES						
7a. ITEM NO.	7b. TITLE/DESCRIPTION	7c. RETENTION	7d. DISPOSITION AND REMARKS	7e. OFFICE OF PRIMARY COPY	7f. CATEGORY	7g. RULE (DISPOSITION AUTHORITY NUMBERS(S))
42.	<p><b><u>Reporting/Filing (Mandatory) – Financial Management</u></b> Records relating to financial management and submitted to regulatory agencies as required by federal, state, or local law (where not covered by a more specific record series).</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• Reports, confirmation of submission, correspondence, inquiries, and others.</li> </ul> <p>Includes the annual report of accounts written off (submitted to Council per RCW 84.56.240); reporting to the Executive Finance Committee on the health of investments, etc.</p>	<p><b>Cutoff:</b> Submitted to regulatory agency</p> <p><b>Retention:</b> 4 years</p>	<p><b>Disposition Action:</b> Potentially Archival – Appraisal Required</p>		<p>Reporting/Filing (Mandatory) – Financial Management</p> <p>FIN-02-003</p>	GS2011-189R1
43.	<p><b><u>Research/Program Reports and Other Deliverables</u></b> Final deliverable or publication of research projects and other programs. Includes ad-hoc research, analysis and issue papers or reports collected at the request of the FBOD Director’s Office. Background research, drafts, and working files related to the final report should be retained in the project files (ACO-02-001).</p> <p>Examples of FBOD-Treasury reports include:</p> <ul style="list-style-type: none"> <li>• E-Commerce Management Plan</li> <li>• DES Employee Survey and responses</li> <li>• Research on cash management, e-checks, etc.</li> </ul>	<p><b>Cutoff:</b> Obsolete or superseded</p> <p><b>Retention:</b> 6 years</p>	<p><b>Disposition Action:</b> Potentially Archival – Appraisal Required</p>		<p>Research/Program Reports, Studies, Surveys, Models and Analyses</p> <p>ACO-02-002</p>	GS50-01-32R1

7. LIST OF RECORDS SERIES						
7a. ITEM NO.	7b. TITLE/DESCRIPTION	7c. RETENTION	7d. DISPOSITION AND REMARKS	7e. OFFICE OF PRIMARY COPY	7f. CATEGORY	7g. RULE (DISPOSITION AUTHORITY NUMBERS(S))
44.	<p><b>Supervisor's Working Files</b> Records compiled by supervisors about the progress, conduct and performance of employees under their supervision. Records are <b>only</b> used to support the ongoing supervision of the employee and <b>exclude</b> records that belong in the official personnel file; that document misconduct investigations or corrective action; or that document employee complaints/grievances.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• Copies of performance evaluations</li> <li>• Workplace expectations, documents related to long-term performance or career goals, emergency contact information, employee coaching documentation</li> <li>• Advice or guidance <i>received</i> about ongoing issues relating to the employee; performance monitoring, etc.</li> </ul> <p><b>Excludes</b> records needed to support completion of annual performance evaluations or document personnel issues which should be sent to DES-FBOD-Human Resources.</p> <p><b>Excludes</b> Doctor's notes or any other medical certification, workers compensation claim documents, including the supervisor's report on the injury, any formal or informal legal claim by or about the employee, the employee's i-9 form, any workplace investigation materials regarding the employee, background investigation reports, personality or other test results, any non-job related information/personal information about the employee, etc. These records should be transferred to the Human Resources Office rather than retained in the Supervisor's Working File.</p>	<p><b>Cutoff:</b> No longer supervising employee</p> <p><b>Retention:</b> 3 years</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p>		<p>N/A</p> <p>Records Managed Outside of KC ERMS</p>	GS50-04B-31R1A

7. LIST OF RECORDS SERIES						
7a. ITEM NO.	7b. TITLE/DESCRIPTION	7c. RETENTION	7d. DISPOSITION AND REMARKS	7e. OFFICE OF PRIMARY COPY	7f. CATEGORY	7g. RULE (DISPOSITION AUTHORITY NUMBERS(S))
45.	<p><b><u>Tax and Assessed Value Record Adjustment and Refund Records</u></b> Records of any tax record adjustment made as a result of Manifest Error Boards, Board of Equalization determinations, property segregations, omitted taxes, etc. Also includes requests for refund of overpayment on quarterly or annual business taxes.</p> <p>May include:</p> <ul style="list-style-type: none"> <li>• Request; DOA refund notification</li> <li>• Copy of tax forms</li> <li>• Supporting documents</li> <li>• Review of request</li> <li>• Justification for refund</li> <li>• Approval and signatures</li> <li>• Plat Refunds (from estimates).</li> </ul>	<p><b>Cutoff:</b> Refund <i>or</i> adjustment is made or denied</p> <p><b>Retention:</b> 6 years</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p> <p>WAC 458-14-005 RCW 84.69.020 RCW 84.69.030 RCW 84.48.065 RCW 84.68.150 (2015 SSB 5276 made changes to above code sections)</p>		<p>Tax and Assessed Value Record Adjustment and Refund Records</p> <p>FIN-07-003</p>	<p>CT01-05-08 (Adjustment Records)</p> <p>CT01-05-09 (Refund Petitions)</p>
46.	<p><b><u>Tax and Assessment Correspondence</u></b> All communication pertaining to current or delinquent accounts, court cases, bankruptcies, name/address changes, etc. for personal and real property tax records.</p> <p>Includes but is not limited to:</p> <ul style="list-style-type: none"> <li>• Communications regarding tax payer issues and complaints</li> <li>• Notices about accounts in bankruptcy (Official Form [B]9) and claims filed in bankruptcy court and associated creditor negotiations</li> <li>• Delinquent account system report (TRP707)</li> <li>• Exception management communications</li> <li>• Returned check (payment returns) communications, LID and other general tax and payment inquiries.</li> </ul>	<p><b>Cutoff:</b> End of year</p> <p><b>Retention:</b> 6 years</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p>		<p>Tax and Assessment Correspondence</p> <p>FIN-07-004</p>	<p>CT01-05-12</p>

7. LIST OF RECORDS SERIES						
7a. ITEM NO.	7b. TITLE/DESCRIPTION	7c. RETENTION	7d. DISPOSITION AND REMARKS	7e. OFFICE OF PRIMARY COPY	7f. CATEGORY	7g. RULE (DISPOSITION AUTHORITY NUMBERS(S))
47.	<p><b><u>Tax Receipts</u></b> Records of money received for the payment of taxes (personal, property, gambling, admissions, etc.).</p> <p>Useful information includes:</p> <ul style="list-style-type: none"> <li>• Dates of payment</li> <li>• Amounts tendered</li> <li>• Receipt numbers</li> <li>• Amounts of taxes, assessments, interest, penalty, administrative costs paid.</li> </ul>	<p><b>Cutoff:</b> End of year</p> <p><b>Retention:</b> 6 years</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p>		<p>Tax Receipts  FIN-07-001</p>	CT01-05-05
48.	<p><b><u>Tax Statements (PP10)</u></b> Record of tax statements produced by Treasury Operations to bill for real and personal property taxes and special assessments showing taxpayer name and address, location and/or description of the property, assessed value, and assessments due with any applicable interest, penalty, and administrative costs, etc.</p> <p>Includes annual mailing log sheet.</p>	<p><b>Cutoff:</b> End of year</p> <p><b>Retention:</b> 1 year</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p>		<p>Tax Statements (PP10)  FIN-07-009</p>	CT01-05-06
49.	<p><b><u>Time Sheets/Time Cards</u></b> Records needed to determine retirement eligibility and to provide backup for research when hour and earnings do not match up. Also important when an employee is trying to buy service credits for a period of temporary duty disability or an authorized leave of absence.</p>	<p><b>Cutoff:</b> End of year</p> <p><b>Retention:</b> 60 years</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p> <p>ESSENTIAL</p>		<p>Retirement Benefit Verification Records  FIN-08-002</p>	GS2017-009

7. LIST OF RECORDS SERIES						
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50.	<p><b>Transitory Records</b> Public records that only document information of temporary, short-term value, and provided that the records are not needed as evidence of a business transaction; and, not covered by a more specific records series.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• <b>Agency-Generated Forms and Publications – Copies</b> (Copies of unused forms)</li> <li>• <b>Brainstorming and Collaborating</b> (Notes, mind maps, white board collaboration notes, post-its, A3, flip charts)</li> <li>• <b>Contact Information</b> (external clients or stakeholders)</li> <li>• <b>Drafting and Editing</b> (Preliminary drafts with only editing suggestions, notes, and related correspondence if they do not document decision making or substantive changes)</li> <li>• <b>Electronic documents when printed version is finalized with inked signature</b></li> <li>• <b>General Information – External</b> (FYI information received from external sources)</li> <li>• <b>Unsolicited Materials/publications</b> (Not requested nor used)</li> <li>• <b>Basic/routine short-term communications</b> that do not document decision making or agency actions and not covered by another category, such as – “I am running late this morning” or “Come see me at my desk when you can”)</li> <li>• <b>Internet Browsing History</b> (cookies/cache/temp files on your computer)</li> <li>• <b>Organizing/Monitoring Work In Progress</b> (to-do lists; working notes; status logs)</li> <li>• <b>Records Documented as Part of More Formalized Records</b> (Notes used for data entry; raw stats/survey responses consolidated into a larger report or record if not required for other uses)</li> <li>• <b>Reference Materials</b> (gathered from external sources which do not provide evidence of agency work)</li> <li>• <b>Scheduling of Meetings/Appointments</b></li> <li>• <b>Secondary (Duplicate) Copies</b></li> </ul>	<p><b>Cutoff:</b> Retain until no longer needed</p> <p><b>Retention:</b> None</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p>		N/A	<p>Refer to General Records Retention Schedule for complete list of DANs in this series.</p> <p>Note: destruction documentation is not required for Transitory Records.</p>

7. LIST OF RECORDS SERIES						
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51.	<p><b><u>Treasury Operations Manager Communications and Subject Files</u></b> Internal and external communications to or from the Treasury Operations Manager that are made or received in the connection with the transaction of public business that are not covered by a more specific record series. Includes all communication types regardless of format.</p> <p>Includes but is not limited to:</p> <ul style="list-style-type: none"> <li>• Requests for and provision of information/advice (including on topics such as living trusts)</li> <li>• Agency initiated information/advice</li> <li>• Meeting notes (including BRC/FBOD Steering Committee)</li> <li>• Appointment calendars, mailing lists, informational reports or files compiled on a subject</li> <li>• Formal legal declarations/testimony.</li> </ul> <p><b>Excludes</b> communications and meetings files for Advisory Boards and Committees (See <i>GS50-01-12R3 and GS2012-027</i>)</p>	<p><b>Cutoff:</b> End of year</p> <p><b>Retention:</b> 6 years</p>	<p><b>Disposition Action:</b> Potentially Archival - Appraisal Required</p>		<p>Elected Officials, Department and Division Heads Communications, Subject and Issue Files</p> <p>ACO-01-002</p>	<p>Combo Rule ACO-01-002</p> <p>GS50-01-02 (Admin Working Files)</p> <p>GS50-01-09R2 (Public Complaints/Requests)</p> <p>GS50-01-12R3 (Communications)</p> <p>GS50-01-43R2 (Staff meetings)</p> <p>GS50-01-36 (Appointment Calendars)</p>
52.	<p><b><u>Unclaimed Checks</u></b> Unclaimed checks and annual report filed with State Department of Revenue (RCW 63.29.170).</p>	<p><b>Cutoff:</b> End of year</p> <p><b>Retention:</b> 6 years</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p>		<p>Unclaimed Treasurer's Checks</p> <p>FIN-01-028</p>	<p>CT01-09-05</p>



7. LIST OF RECORDS SERIES						
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53.	<p><b><u>Warrant Summary Reports</u></b> Monthly reports provided and produced by Treasury Operations for any agency and district issuing their own warrants.</p> <p>Includes but is not limited to:</p> <ul style="list-style-type: none"> <li>• Superintendent of Public Instruction (SPI), school districts, and educational service districts</li> <li>• Fire Districts</li> <li>• Library District</li> </ul>	<p><b>Cutoff:</b> End of year</p> <p><b>Retention:</b> 6 years</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p>		<p>Warrant Summary Reports</p> <p>FIN-01-026</p>	<p>CT01-03-02 (School Reports)</p> <p>GS2011-189R1 (Reporting/Filing – Financial Management)</p>
54.	<p><b><u>Washington State Deferral Payments</u></b> Documentation of exemptions, discounts, rate reductions on property taxes for senior citizens, disabled persons and the documentation from the Washington State Department of Revenue documenting funds being deposited with Treasury Operations for the lien placed on the property as well as any related cashier deposit documentation.</p>	<p><b>Cutoff:</b> End of year</p> <p><b>Retention:</b> 6 years</p>	<p><b>Disposition Action:</b> Non-Archival - Destroy</p> <p>RCW 84.36-38 WAC 458-16, and 18</p>	<p>Department of Revenue retains official copy of Deferral – Treasury retains record of payment</p>	<p>General Office Accounting</p> <p>FIN-01-001</p>	<p>GS2011-185</p>
55.	<p><b><u>Work Plans</u></b> Treasury Operations action plan for the coming year. Documents agency and program timelines and areas of responsibility</p>	<p><b>Cutoff:</b> Revised or obsolete</p> <p><b>Retention:</b> 2 years</p>	<p><b>Disposition Action:</b> Potentially Archival – Appraisal Required</p>		<p>Work Plans</p> <p>ACO-04-004</p>	<p>GS50-01-38R2A (Work Plans)</p> <p>CT50-01-38 (Treasury Work Plans)</p>

<p><b>8. RECORDS AND INFORMATION MANAGER SIGNATURE</b>  <i>I hereby certify that the records series as described comply with current federal, state, and local regulations as of the date listed in section 4, and I ensure the accuracy of this schedule.</i></p> <p> 9/27/2017</p> <p>_____  Gail Snow Date</p>	<p><b>9. COUNTY ARCHIVIST SIGNATURE</b>  <i>I hereby certify that I have reviewed and approved the archival status of the records series as described on this schedule.</i></p> <p> 10/30/2017</p> <p>_____  Carol Shenk Date</p>
<p><b>10. AGENCY MANAGER SIGNATURE</b>  <i>I certify that I have read and understood these records retention requirements and agree to implement the records retention schedule for all records and information within the scope of my responsibility.</i></p> <p> 9/20/17</p> <p>_____  Scott Matheson Date</p>	
<p><b>PUBLIC RECORDS COMMITTEE USE ONLY - DO NOT FILL IN BEYOND THIS POINT</b></p>	
<p><b>11. PRC APPROVAL</b></p> <p> 11/9/2017</p> <p>_____  Deborah Kennedy Date  King County Public Records Committee</p>	