



**PUBLIC RECORDS RETENTION
SCHEDULE & DESTRUCTION
AUTHORIZATION**

RECORDS MANAGEMENT PROGRAM

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1. AGENCY DEPARTMENT/DIVISION/SECTION

Department of Permitting and Environmental Review /
Accounting & Financial Management

**2. DEPARTMENT-DIVISION-
SECTION [DDS]**

DPER-AFM-(ALL) All Sections /
060301

**3. TOTAL NUMBER OF
PAGES**

12

**4. DATE LAST
MODIFIED**

12/10/2018

5. STATUS

Final

6. VERSION

1

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 NUMBER(S))
Accounting & Finance Records						
1.	<p>Banking Records – Accounts and Transactions Records document the DPER’s banking activities and transactions.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> - Deposits and withdrawals (including electronic funds transfers (EFT)); - Bank statements, adjustments, bank reconciliations, journal entries. 	<p>Cutoff: year end</p> <p>Retention: 6 years</p>	<p>Disposition Action: Not Archival - Destroy</p>		<p>Banking – Accounts and Transactions</p> <p>FIN-04-005</p>	GS2011-185
2.	<p>Capital Asset Accounting Records Tracking records created by DPER for all of its capital assets.</p> <p>Includes information summarizing:</p> <ul style="list-style-type: none"> - Acquisition of assets - when & how purchased or purchase price); - Depreciation; - Disposal of asset - when & how disposed of, expenses related to the sale, etc. 	<p>Cutoff: disposition of asset</p> <p>Retention: 4 years</p>	<p>Disposition Action: Not Archival - Destroy</p>		<p>Capital Asset Record</p> <p>FIN-01-022</p>	GS2011-182

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3.	<p><u>Contracts and Agreements - General Finance</u> Records relating to agreements signed by DPER and one or more parties that set out terms and conditions to which the signing parties agree or submit and where DPER / Accounting and Financial Management retain the primary copy. Includes change orders.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> - Vendor bonds, Warranties; - Technical Services Agreements (TSA), contracts with specialists for abatement or engineers for structural reviews; - Purchase and sales agreements (non-capital asset purchases only); - Loan agreements (long-term debt, etc.); - Master depository contract (banking); - Lending agreements (equipment, vehicle, etc.); - Liability waivers (hold harmless, insurance, etc.); - Client service, purchasing agreements. <p><i>Excludes</i> contracts and agreements covered more specifically such as:</p> <ul style="list-style-type: none"> • Grant Administration Records covered by GS2011-183R2, see item number 7 below. 	<p>Cutoff: completion of transaction or termination / expiration of instrument</p> <p>Retention: 6 years</p>	<p>Disposition Action: Not Archival - Destroy</p> <p>ESSENTIAL</p>		<p>Contracts, Agreements and Warranties</p> <p>CON-01-001</p>	GS50-01-11R4

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4.	<p>Finance – Mandatory Reporting/Filing Records relating to financial management and submitted to regulatory agencies as required by federal, state or local law and per best practices of COSO (Committee of Sponsoring Organizations of Treadway Commission) framework of internal controls. Includes reports, confirmation of submission, correspondence, inquiries, etc. Includes but is not limited to: Reports of known or suspected loss of public funds or assets or other illegal activity.</p> <p>Per King County Policy FIN-15-5-EP, agencies must report fraud, potential fraud and breaches of internal controls to the Chief Accountant</p>	<p>Cutoff: submitted to regulatory agency</p> <p>Retention: 4 years</p>	<p>Disposition Action: Potentially Archival – Appraisal Required</p>	<p>Final Record: DES/FBOD/Financial Management</p>	<p>Reporting/Filing (Mandatory) – Financial Management</p> <p>FIN-02-003</p>	GS2011-189R1

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5.	<p><u>General Financial Transaction Records</u> Records documenting all financial resources received and expended by all of DPER.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> - Purchase and sales (purchase/field orders, bills of sale, receipts, cash books, remittance advices, vouchers, fiscal purchasing/receiving documents, etc.); - Financial statements and reports (cash receipts transmittals, daily cash report/summary, expenditure transactions, treasurer/finance officer, etc.); - Check/warrant registers; - Overpayment refunds. <p><i>Excludes:</i></p> <ul style="list-style-type: none"> • General and subsidiary ledgers covered by GS50-03A-15 R1, see item number 6 below. 	<p>Cutoff: year end</p> <p>Retention: 6 years</p>	<p>Disposition Action: Not Archival - Destroy</p>	<p>All Agencies: <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>DES / FBOD: All other financial transaction records</p>	<p>General Office Accounting</p> <p>FIN-01-001</p>	GS2011-184R3
6.	<p><u>General and Subsidiary Ledgers</u> General and subsidiary ledgers documenting DPER's assets, liabilities, revenues, expenditures, gains and losses.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> - Extracted reports from Accela; - Reports of money collected on behalf of other agencies; - Financial ledger balances. 	<p>Cutoff: year end</p> <p>Retention: 6 years</p>	<p>Disposition Action: Not Archival - Destroy</p>	<p>DES / FBOD: Oracle Database</p>	<p>General Office Accounting</p> <p>FIN-01-001</p>	GS2011-184R3

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7.	<p><u>Grant Administration Records</u> Records documenting administration of grant-funded projects and all resources received and expended by DPER.</p> <p>Includes, but is not limited to:</p> <ul style="list-style-type: none"> - Contracts and agreements (includes support documents of negotiations, compliance monitoring, etc.); - Documents supporting purchase/acquisition/ and disposition/sales prices; - Financial statements, reports, and invoices; - Grant announcements, applications, summaries, award notifications, etc., for funds received by DPER; - Project cost/expenditure tracking record (staff time, etc.); - Trust indenture, loan agreement, etc. <p><i>Excludes</i> Sensitive Authentication Data covered by GS2014-030, see DPER Permitting Services – Cashiering & Business Licenses Records Schedule.</p>	<p>Cutoff: final bond payment or 6 years after completion of levy/grant project or terms of grant agreement, whichever is later</p> <p>Retention: 6 years</p>	<p>Disposition Action: Not Archival - Destroy</p>		<p>Grant Administration Records</p> <p>FIN-01-017</p>	GS2011-183R2
8.	<p><u>Ledger Trial Balances</u> Records that list the name and value of the general ledger accounts of DPER.</p>	<p>Cutoff: year end</p> <p>Retention: 3 years</p>	<p>Disposition Action: Not Archival - Destroy</p>	<p>DES / FBOD: Oracle Database</p>	<p>Trial Balances</p> <p>FIN-01-019</p>	GS50-03A-28

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9.	<p><u>Reports on Non-Continuing Grants, Bonds and Levy Projects</u> Reports relating to bond, grant (non-continuing) and levy projects. Includes, but is not limited to:</p> <ul style="list-style-type: none"> - Progress statements; - Expenditure of funds; - Periodic, annual, special, and final reports. <p>Example: Shoreline Master Program Periodic Review Grant Grants may include those issued by the Department of Ecology and other state agencies to support DPER activities related to the Growth Management Act.</p>	<p>Cutoff: submission of final report or for period required by grant/program, whichever is later</p> <p>Retention: 6 years</p>	<p>Disposition Action: Potentially Archival – Appraisal Required</p>		Grant Reports and Deliverables FIN-05-003	GS50-03C-02R1
Budget Records						
10.	<p><u>Budget Development Records</u> Records, background information and draft documents used to prepare the final annual budget requests for DPER.</p> <p>May include preliminary budgets, work plans documenting budgetary needs, proposed expenditure reports, as well as briefing materials and supporting documentation.</p>	<p>Cutoff: budget adopted</p> <p>Retention: 4 years</p>	<p>Disposition Action: Not Archival - Destroy</p>		Budget Development Files BUD-01-001	GS50-03D-03

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11.	<p><u>Budget Forecast Report Records</u> Records documenting the process of forecasting budgets and developing ad hoc financial reports for specific activities and projects conducted by DPER.</p> <p>May include personnel reports, equipment usage cost, annual final budget reports for context, etc.</p>	<p>Cutoff: year end</p> <p>Retention: 1 year</p>	<p>Disposition Action: Not Archival - Destroy</p>		<p>Budget Forecast Reports</p> <p>BUD-01-007</p>	GS50-03D-04
12.	<p><u>Budget Status Report Records</u> Records documenting and reporting the status of DPER budgets. Developed periodically for specific project revenues, expenditures and budget adjustments.</p> <p>May include budget updates for cost centers, equipment usage, projection, summaries, or reports, etc.</p>	<p>Cutoff: year end or until completion of State Auditor's examination report</p> <p>Retention: 3 years</p>	<p>Disposition Action: Not Archival - Destroy</p>		<p>Budget Status Reports</p> <p>BUD-01-002</p>	GS50-03D-06
General Records						

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13.	<p><u>General Communications & Staff Meetings</u> Communications to or from Accounting and Financial Management staff (includes contractors) with DPER or KC employees that are made or received related to DPER services. And records from recurring staff meetings, such as agendas, meeting minutes, and presentations.</p> <p>Communications include, but are not limited to: - Communications about accounting and financial situations services or processes, such explaining as official procedures to follow.</p> <p><i>Excludes</i> specific communications or meeting files related to projects or permits that are covered by a more specific records series. e.g.; meeting about or discussing financial guarantees for a specific project.</p>	<p>Cutoff: year end</p> <p>Retention: 2 years</p>	<p>Disposition Action: Not Archival - Destroy</p>		<p>General Office Communications and Staff Meetings ACO-01-001</p>	<p>Combo Rule ACO-01-001</p> <p>GS2010-001R3 (General Communications)</p> <p>GS50-01-43R2 (General Meeting Files)</p>

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14.	<p><u>Standard Operating Procedures (SOP) and Instructions</u> Documentation of internal accounting and financial policies, procedures and guidelines created by the DPER which relate to the routine day-to-day operations and used to ensure adherence to King County Administrative and Financial management policies and procedures as well as Control Activities (Internal control).</p> <p>Records may include advisory memos, manuals documenting departmental policies and procedures, supporting background materials, and related documentation.</p> <p><i>Excludes</i> procedures, instructions and advice sent to (received by) the agency from an outside agency or source. Potentially transitory, see item number 16 below.</p>	<p>Cutoff: revised or obsolete</p> <p>Retention: 3 years</p>	<p>Disposition Action: Not Archival - Destroy</p>		<p>Administrative Procedures and Instructions</p> <p>ACO-03-004</p>	GS50-01-01

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15.	<p><u>Transitory Records</u> 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"> • Agency-Generated Forms and Publications – Copies (Copies of unused forms); • Brainstorming and Collaborating (Notes, white board collaboration notes, post-its, flip charts); • Contact Information (external clients or stakeholders); • Drafting and Editing (Preliminary drafts if they do not document decision making or substantive changes); • Electronic documents when printed version is finalized with inked signature; • General Information – External (FYI information received from external sources); • Unsolicited Materials/publications; • Basic/routine short-term communications that do not document decision making or agency actions and not covered by another category; • Internet Browsing History (cookies/cache); • Organizing/Monitoring Work in Progress (to-do lists; working notes); • Notes used for data entry; raw stats/survey responses consolidated into a larger report or record if not required for other uses; • Reference Materials (gathered from external sources which do not provide evidence of agency work); • Secondary (Duplicate) Copies. 	<p>Cutoff: Retain until no longer needed</p> <p>Retention: 0 years</p>	<p>Disposition Action: Not Archival - Destroy</p>		Do not file records into KC ERMS	Note: destruction documentation is not required for Transitory Records.

