

RESOLUTION NO. 2020-130

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
MARINA AUTHORIZING THE DESTRUCTION OF ACCOUNTING RECORDS
ACCORDING TO THE CITY'S RECORDS RETENTION POLICY COVERING THE YEARS
OF FY 2008/09 TO FY 2014/15

WHEREAS, the City of Marina is required to retain records permanently or for a set period of time;
and

WHEREAS, the City of Marina has adopted a records retention policy to provide for an orderly
disposal of records when allowed by law; and

WHEREAS, the employee in possession of the records, the department head responsible for the
records and the City Attorney have all approved the destruction of the records as shown on the
Records Destruction Form; and,

WHEREAS, the City Council approves the final destruction of all records; and

WHEREAS, a permanent record of what records have been destroyed will be retained by the City
Manager's Office.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MARINA DOES HEREBY
RESOLVE AS FOLLOWS:

SECTION 1. The City Council authorizes the destruction of the following records:

Various Accounting Records from FY 2008/09 to FY 2014/15

PASSED and ADOPTED by the City Council of the City of Marina at a special meeting duly
held on this 6th day of October 2020 by the following vote:

AYES, COUNCIL MEMBERS: Burnett, Berkley, O'Connell, Morton, Delgado

NOES, COUNCIL MEMBERS: None

ABSENT, COUNCIL MEMBERS: None

ABSTAIN, COUNCIL MEMBERS: None

Bruce C. Delgado, Mayor

ATTEST:

Anita Sharp, Deputy City Clerk

RECORDS DESTRUCTION FORM

The records listed below are scheduled to be destroyed, as indicated on:

☒ Retention Schedule adopted by City Council

☐ Law. Specific Code Section: GC 34090 and others below

☐ City Council Resolution Number _____

Pursuant to the City's Records Retention Policy and Records Retention Schedule adopted by Resolution No. 2020-08, I am recommending that the following records be destroyed:

The attached records are accounting records kept as a group for management purposes.

The newest record, audit work papers, may be disposed of 2 years after the audit year is closed.

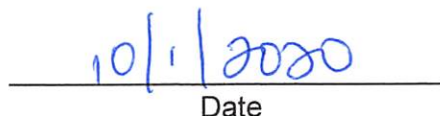
400		FINANCIAL AND FISCAL							
401		ACCOUNTS PAYABLE							
401	01	A-P General Information	2	-	2	E HC	-	FF	GC 34090
401	02	Invoice Packet	Au	7	Au+7	E HC	Yes	FF	GC 34090
401	03	Check Register	Au	7	Au+5	D HC	Yes	FF	GC 34090; 26 CFR 1600-1
401	04	1099's	Au	5	Au+5	D HC	Yes	FF	1099's and associated W-9's GC 34090; 29 USC 436; 29 CFR 516.5; 516.6; 26 CFR 31.6001.1-4; IRS Reg 31.6001-
403		ACCOUNTING							
403	01	General Information	2	-	2	HC	-	FF	GC 34090
405		PURCHASING							
405	01	Purchasing General Information	2	-	2	HC	-	FF	GC 34090
405	02	Vendor Register, Cal Cards Acknowledgement Forms	C	P	P	D HC	Yes	FF	Alpha list of vendors, including PO's, invoices, account number, check date and amount for year. Cal Card cardholders acknowledgment forms
405	03	Purchase Orders and Requisitions	Au	5	Au+5	D HC	Yes	FF	Original Documents GC 34090; CCP 337

DOCUMENTS HAVE BEEN REVIEWED AND APPROVED FOR DESTRUCTION:

Employee


Department Head

Date


Date

Robert W. Rathie

01 October 2020

For the City Attorney
[Electronically signed]

Date

(Complete after destruction has been performed)

I HEREBY CERTIFY that the items listed above have been destroyed in accordance with City policies and procedures:

Employee

Date

EXHIBIT A

Annual Accounting Records
To be destroyed by FY:

Earliest FY they can be destroyed:

FY 2014/15**Can be Destroyed After**

Audit Work Papers

FY 2017/18 403-1

FY 2011/12**Can be Destroyed After**

Purchase Orders

FY 2017/18 405-3

Check Register

FY 2017/18 401-3

Void Checks

FY 2013/14 401-1

FY 2010/11**Can be Destroyed After**

POs

FY 2016/17 405-3

Check Register

FY 2016/17 401-3

Void Checks

FY 2012/13 401-1

FY 2009/10**Can be Destroyed After**

POs

FY 2015/16 405-3

Check Register

FY 2015/16 401-3

FY 2008/09**Can be Destroyed After**

POs

FY 2015/16 405-3

Check Register

FY 2015/16 401-3

Void Checks

FY 2010/11 401-1

Honorable Mayor and Members
of the Marina City Council

City Council Meeting
of October 6, 2020

**CITY COUNCIL CONSIDER ADOPTING RESOLUTION NO. 2020-,
APPROVING THE DESTRUCTION OF ACCOUNTING RECORDS
ACCORDING TO THE CITY'S RECORDS RETENTION POLICY
COVERING THE FY 2008/09 TO FY 2014/15.**

REQUEST:

It is requested that the City Council:

1. Adopting Resolution No. 2020-, approve the destruction of annual accounting records according to the City's Records Retention Policy covering the FY 2008/09 to FY 2014/15.

BACKGROUND:

The City has adopted a records retention policy. The policy specifies when records may be destroyed. The policy requires the employee in custody of the records, the department head responsible for the records and the City Attorney to certify that the records can be destroyed according to the City's records retention policy.

ANALYSIS:

The City's requirements for maintaining records vary. For accounting records, General Ledgers and Journal Entries must be kept forever. All other accounting documents, however, may be disposed after a certain time, usually 7 years but some records as short as 3 years as shown in Table I, Records Retention Requirements for Accounting Records.

Table I
Records Retention Requirements for
Accounting

City of Marina
Records Retention/Disposition Schedule

			RETENTION PERIODS			FORMAT	VITAL	DoR	REMARKS	CITATION
			Active	Inactive	Total					
			See legend on last page							See legend on last page
400		FINANCIAL AND FISCAL								
401		ACCOUNTS PAYABLE								
401	01	A-P General Information	2	--	2	E HC	--	FF		GC 34090
401	02	Invoice Packet	Au	7	Au+7	E HC	Yes	FF		GC 34090
401	03	Check Register	Au	7	Au+5	D HC	Yes	FF		GC 34090;
401	04	1099's	Au	5	Au+5	D HC	Yes	FF	1099's and associated W-9's	26 CFR 1600-1
										GC 34090; 29 USC 436; 29 CFR 516.5-516.6; 26 CFR 31.6001.1-4; IRS Reg 31.6001-
403		ACCOUNTING								
403	01	General Information	2	--	2	HC	--	FF		GC 34090
405		PURCHASING								
405	01	Purchasing General Information	2	--	2	HC	--	FF		GC 34090
405	02	Vendor Register, Cal Cards Acknowledgement Forms	C	P	P	D HC	Yes	FF	Alpha list of vendors, including PO's, invoices, account number, check date and amount for year. Cal Card cardholders acknowledgment forms	GC 34090
405	03	Purchase Orders and Requisitions	Au	5	Au+5	D HC	Yes	FF	Original Documents	GC 34090; CCP 337

The destruction of these documents meets the requirements of the policy. Attached is the Records Destruction Form (“**EXHIBIT A**”) certifying these documents are being properly disposed of.

FISCAL IMPACT:

The disposal of these records will relieve the Finance Department of the burden of maintaining these records.

CONCLUSION:

This request is submitted for City Council consideration and possible action.

Respectfully submitted,

Marisol Gomez
Accounting Services Manager
City of Marina

REVIEWED/CONCUR:

Layne Long
City Manager
City of Marina