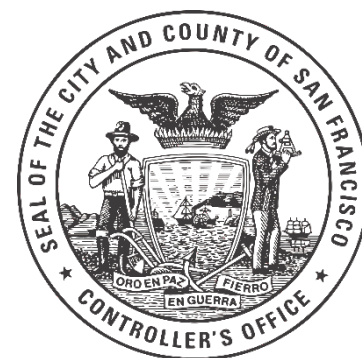


Citywide Financial Records Retention & Destruction Policy



OFFICE OF THE CONTROLLER
FY 2025-2026



About the Controller's Office

The Controller is the chief financial officer and auditor for the City and County of San Francisco. We produce regular reports on the City's financial condition, economic condition, and the performance of City government. We are also responsible for key aspects of the City's financial operations — from processing payroll for City employees to processing and monitoring the City's budget.

Our team includes financial, tech, accounting, analytical and other professionals who work hard to secure the City's financial integrity and promote efficient, effective, and accountable government. We strive to be a model for good government and to make the City a better place to live and work.

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CITYWIDE FINANCIAL RECORDS RETENTION AND DESTRUCTION POLICY

A. FINANCIAL RETENTION POLICY

This Citywide Financial Records Retention and Destruction Policy has been adopted by the Controller's Office to govern the retention of all City departments' retention of financial records. A department's financial records retention policy must be approved by the Controller. This policy constitutes the Controller's policy on retention of financial matters and should be incorporated by reference into all departments' record retention policies. This policy supersedes all previous financial records retention and destruction policies issued by the Controller's Office. This policy covers all financial records and financial documents, regardless of physical form or characteristics, which have been made or received by the Controller's Office in connection with the transaction of public business.

B. FINANCIAL RECORDS DEFINED

For purposes of this policy, the term "record" is defined as set forth in Section 8.1 of the Administrative Code, and includes any financial record, including any paper, book, photograph, film, sound recording, map, drawing or other document, or any copy thereof, as has been made or received by the department in connection with the transaction of public business and may have been retained by the department as 1) evidence of the department's activities, 2) for the information contained in it, or 3) to protect the legal or financial rights of the City and County of San Francisco (hereinafter "City and County") or of persons directly affected by the activities of the City and County.

Email and other electronic materials are "records" for purposes of this document retention policy to the extent they otherwise meet the definition of "records" in Section 8.1. Documents and other materials that do not constitute "records" under that section, including those described below in Category 4, may be destroyed when no longer needed, unless otherwise specified.

C. CLASSIFICATION OF RECORDS

For purposes of this policy, records shall be classified as follows:

Category 1: Permanent Retention. Records that are permanent or essential shall be retained and preserved indefinitely.

- **Permanent records:** Permanent records are records required by law to be permanently retained and which are ineligible for destruction unless they are first converted to digital form in an unalterable format, and the original digital copy is placed in a storage vault that will ensure safekeeping of the records against fire, flood, or any other disaster. (Administrative Code Section 8.4). Once these measures are followed, the original paper

records may be destroyed. Duplicate copies of permanent records may be destroyed whenever they are no longer necessary for the efficient operation of the Controller's Office. An example of a permanent record is the Annual Comprehensive Financial Report.

- Essential records: Essential records are necessary for the continuity of government and the protection of the rights and interests of individuals. (Administrative Code Section 8.9.) Essential records should be stored in the same manner as permanent records. (Admin. Code Sec. 8.9, 8.4.) Examples of essential records include advice letters and opinions, policy memoranda, and interpretive materials such as manuals. Other examples of essential records in the Controller's Office include revenue projection and audit report documents.

Category 2: Current Records. Current records are records which for convenience, ready reference or other reasons are retained in the office space and equipment of each Department. Current records shall be retained as follows:

- Where retention period is specified by law. Where federal, state, or local law prescribes a definite period for retaining certain records, each department must retain the records for at least the minimum period specified by law. Examples of such records include Statement of Economic Interest (Form 700) and Emergency/Disaster Cost Recovery documents.
- Where no retention period is specified by law. Where the law specifies no specific retention period, or where this Policy requires a longer retention period than federal, state or local law, the retention periods for records that each department is required to retain are specified in the attached Financial Records Retention and Destruction Schedule. Such records may be treated as "storage records" and placed in storage at any time during the applicable retention period. Examples of current records include invoices for purchases of supplies, departmental memoranda, and budget documents.

Category 3: Storage Records. Storage records are records that are retained offsite. Storage records are subject to the same retention requirements as current records.

Category 4: No Retention Required. Documents and other materials that are not "records" as defined by Administrative Code Section 8.1 need not be retained unless retention is otherwise required by local law or by the attached Financial Records Retention and Destruction Schedule.

D. FINANCIAL RECORDS NOT ADDRESSED IN THE FINANCIAL RECORDS RETENTION SCHEDULE

Financial records that are not expressly addressed by the attached schedule may be destroyed at any time if they have been retained for the period prescribed for substantially similar records.

E. PENDING CLAIMS AND LITIGATION

The retention periods set forth herein and in the attached schedule shall not apply to materials that are otherwise eligible for destruction, but which may be relevant to a pending claim or litigation against the City and County. The City Attorney's Office sets the retention policy for such documents.

F. DESTRUCTION OF RECORDS RELATING TO FINANCIAL MATTERS

Records pertaining to financial matters shall be destroyed only after approval by the Controller (Administrative Code Section 8.3). The Controller's Office reviews and approves each Department's Records Retention and Destruction Schedule. Departments may destroy documents consistent with the Financial Records Retention and Destruction Schedule. You must obtain the Controller's Office approval for documents pertaining to financial matters that do not fall within the Financial Records Retention and Destruction Schedule.

G. DESTRUCTION OF PAYROLL RECORDS

The Retirement Board must approve the destruction of all records pertaining to payroll checks, timecards and related documents (Administrative Code Section 8.3).

H. DESTRUCTION OF RECORDS OF LEGAL SIGNIFICANCE

The City Attorney's Office must approve the destruction of all records of legal significance. (Administrative Code Section 8.3.) The City Attorney's Office reviews and approves each Department's Records Retention and Destruction Schedule. Departments may destroy documents consistently with their own Records Retention and Destruction Schedule. You must obtain the City Attorney's Office approval for documents that contain legal significance.

I. RECORDS RELATING TO FEDERAL AWARDS: EMERGENCY/DISASTER AND COST RECOVERY

Records relating to federal awards, including public assistance following an emergency or disaster, are governed by 2 C.F.R. § 200.334. This regulation requires retention of all records relating to a federal award for three (3) years after the State has closed the claim by the City. The City shall retain all records relating to the federal award for three (3) years from the date the State has closed the claim by the City (i.e., the date of the final Financial Status Report (FSR) (FEMA Form 112-0-1), unless certain exceptions apply (see 2 C.F.R. § 200.334). California law also requires the City to retain all financial and program records related to cost or expenditures eligible for state financial assistance for three (3) years. (19 CCR § 2980(e).)

The records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular 3-year period, whichever is later. Final closeout (receipt of FSR) is when all Project Worksheets associated with a disaster/emergency are closed. All records related to all Project Worksheets associated with an event must be retained for 3 years after the close of the final associated Project Worksheet. Note: state and federal regulations change from time to time; the Controller's Office will issue specific rules for filing retention on any given disaster, should there be a change.

J. STORAGE OF FINANCIAL RECORDS

The Controller's Office recommends electronic storage in the appropriate PeopleSoft Module, whenever available, for all financial, accounting, contracting, payroll and timekeeping related records and may store non-electronic records on-site if department staff actively uses or maintains the hard-

copy records in the office for convenience or quick reference. Examples of active files the department may appropriately maintain on-site include active chronological files, research and reference files, legislative drafting files, pending complaint files, administrative files, and personnel files. After first considering and opting for electronic storage in the appropriate PeopleSoft Module, whenever available, the department may send to an off-site storage facility or the department's storage facility inactive record, for which the department's use has diminished sufficiently to permit removal.

Instructions for departmental adoption:

To obtain the Controller's Office final approval, complete two steps:

1. Please insert this text into your department's records retention policy.

Citywide Financial Records Retention and Destruction Policy

***(INSERT DEPARTMENT NAME)* complies with the Controller's Office most recently updated copy of the Citywide Financial Records Retention and Destruction Policy. *(INSERT DEPARTMENT NAME)* has attached the Citywide Financial Records Retention and Destruction Policy matrix to our policy.**

2. Additionally, attach the matrix below to the back of your department's policy.

If both steps are complete, you **do not** need to email your policy to the Controller's Office.

ITEM NUMBER	RECORD TYPE (TITLE)	TOTAL RETENTION PERIOD ¹	RETENTION CATEGORY ²	NOTES & CITATIONS
1	CITY DISASTER / COST RECOVERY DOCUMENTATION - CITYWIDE (Examples of documents are time sheets, invoices, damage assessment and other cost recovery documentation).	Minimum of 3 years from date the State has closed the claim by the City, which is the date of the final Financial Status Report (FSR) FEMA Form 112-0-1. Note: Final closeout is when ALL Project Worksheets associated with a disaster/emergency are closed, including Final Audit. If there is any litigation, claim, negotiation, audit or other action involving the records that have been started before the expiration of the 3-year period, then the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular 3-year period, whichever is later.	2-current	2 C.F.R. § 200.334 and California Code of Regulations, Title 19, Division 2, Chater 6, Article 1, Section 2980 (e) both specify a records retention period of 3 years. FEMA Public Assistance Program and Policy Guide, v4, effective 6/1/2020, pg. 203.
2	ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR) Supporting Documentation: Annual financial statements that are part of the City department’s ACFR.	7 years	2-current, 3-storage	Controller’s Citywide Financial Records Retention & Destruction Schedule.
3	ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR)	PERMANENT - Stored electronically from 1998 on Controller’s website.	1-permanent	CCSF Admin Code Section 8.3
4	GENERAL FINANCIAL RECORDS: Documentation that support on-line transaction processing for receipts, journal entries or transactions other than payments, such as property tax payment stubs, completed forms, and documentation to support adjustments. Does not include invoice or contract related documentation.	7 years	2-current, 3-storage	Controller’s Citywide Financial Records Retention & Destruction Schedule

ITEM NUMBER	RECORD TYPE (TITLE)	TOTAL RETENTION PERIOD ¹	RETENTION CATEGORY ²	NOTES & CITATIONS
5	GRANT APPLICATIONS BOTH FROM THE CITY TO FUNDERS AND TO THE CITY FROM GRANTEES. DOES NOT COUNT FOR APPLICATIONS THAT WERE NOT AWARDED.	Most Current	3-storage	Controller’s Citywide Financial Records Retention & Destruction Schedule. Applications and supporting documents for both grants awarded to the City by funders and those awarded by the City to grantees. If it is a FEMA/Cal OES grant, refer to the instructions under Record Category City Disaster / Cost Recovery Documentation. Generally, retain financial and programmatic records, supporting documents, statistical records, and all other records that are required by the terms of a grant, or may reasonably be considered pertinent to a grant, for a period of 7 years from the date the final economic report is submitted.
6	GRANT PAYMENT RECORDS FOR GRANTEE OR GRANTOR.	Most Current	1- permanent, 3-storage	Controller’s Citywide Financial Records Retention & Destruction Schedule. Regarding both payments received by the City from funders and payments made by the City to grantees. Actual signed legal grant agreement, amendments and modifications, required attachments and financial and payment information, such as grant billing statements, drawdowns, and grant deliverables. Other payment information may consist of invoices, packing slips, purchase orders, and contract deliverables. Documents not available in electronic format: evidence of insurance, etc. Generally, retain financial and programmatic records, supporting documents, statistical records, and all other records that are required by the terms of a grant, or may reasonably be considered pertinent to a grant, for a period of 7 years from the date the final economic report is submitted. If it is a Federal grant, it is permanent, whether it be direct or passthrough.
7	DEBT RELATED PAYMENTS	PERMANENT - May and are recommended to be stored electronically in the appropriate PeopleSoft module.	1- permanent, 3-storage	CCSF Admin Code Section 8.3; IRS Code Section 1.148-5(d)(6)(iii)(E)
8	INTERNAL REVENUE SERVICE (IRS) 1099 VENDOR REPORTS	7 years - From the date 1099s are due to the IRS. Recommended it to be stored electronically in the appropriate PeopleSoft module.	2-current	Controller’s Citywide Financial Records Retention & Destruction Schedule.

ITEM NUMBER	RECORD TYPE (TITLE)	TOTAL RETENTION PERIOD ¹	RETENTION CATEGORY ²	NOTES & CITATIONS
9	INVOICES AND ASSOCIATED DOCUMENTS TO SUPPORT ONE-TIME PAYMENTS not related to contracts or grants, such as employee reimbursements. Documents may consist of travel receipts, itineraries, conference/training schedules, proof of payment, and approved reimbursement forms.	7 years - Or the length stipulated by the funding source if greater than 7 years. May and are recommended to be stored electronically in the appropriate PeopleSoft module.	2-current, 3-storage	CCSF Admin Code Section 8.3
10	OFFSET DOCUMENTS OF AMOUNTS OWED TO THE CITY AND COUNTY OF SAN FRANCISCO	7 years - After resolution of the issue.	2-current, 3-storage	Controller's Citywide Financial Records Retention & Destruction Schedule.
11	SINGLE AUDIT – FINAL REPORTS (Federal Awards)	PERMANENT - Single Audit Reports since 2002 have been available on the SFController website.	1-permanent	CCSF Admin Code Section 8.3. After May 15, 2002, on: https://www.sf.gov/controller . Prior retention period was 10 years.
12	STOP PAYMENT NOTICES TO CITY'S CONTRACTORS	5 years - After resolution of issue. The years are measured by the end of the fiscal year.	2-current, 3-storage	CCSF Admin Code Section 8.3
13	IRS W9 FORMS FOR SUPPLIERS, VENDORS & CONTRACTORS	7 years - From the date W9 is filed. May and are recommended to be stored electronically in the appropriate PeopleSoft module.	2-current	Controller's Citywide Financial Records Retention & Destruction Schedule.
14	AUDIT WORKPAPERS AND SUPPORTING DOCUMENTS FOR AUDIT REPORTS	7 years - Audit workpapers are stored electronically in electronic workpaper software.	2-current	Controller's Citywide Financial Records Retention & Destruction Schedule.
15	CITY DEPARTMENT AUDIT REPORTS	PERMANENT	1-permanent	CCSF Admin Code Section 8.3. Reports from 2005 to present stored electronically on the Controller' website: https://sf.gov/controller . Reports from 1982-2004 stored electronically in Controller's network drive.

ITEM NUMBER	RECORD TYPE (TITLE)	TOTAL RETENTION PERIOD ¹	RETENTION CATEGORY ²	NOTES & CITATIONS
16	BOND OFFICIAL STATEMENT, RELATED SCHEDULES AND DOCUMENTS	PERMANENT - Stored electronically.	1- permanent, 3-storage	CCSF Admin Code Section 8.3
17	BOND PAYMENT REQUISITIONS, REQUEST FOR PROPOSALS	PERMANENT - Starting in 2019 stored electronically and prior to 2019 stored off site. May and are recommended to be stored electronically in the appropriate PeopleSoft module.	1- permanent, 3-storage	CCSF Admin Code Section 8.3; IRS Code Section 1.148-5(d)(6)(iii)(E)
18	BOND SECONDARY DISCLOSURE REPORTS	PERMANENT - Starting in 2019 stored electronically and prior to 2019 stored off site.	1- permanent, 3-storage	CCSF Admin Code Section 8.3
19	ANNUAL APPROPRIATION ORDINANCE (DRAFT, COMMITTEE, BOARD)	PERMANENT	1- permanent	CCSF Admin Code Section 8.3. Stored on the Controller's website: https://www.sf.gov/controller
20	COUNTYWIDE COST ALLOCATION PLAN (COWCAP) REPORTS	PERMANENT	1- permanent	CCSF Admin Code Section 8.3. Stored since 2007-08 electronically on the Controller's website: https://www.sf.gov/controller
21	COUNTYWIDE COST ALLOCATION PLAN (COWCAP) SUPPORT DOCUMENTS	5 years - Stored electronically.	2-current	CCSF Admin Code Section 8.3
22	DEPARTMENT BUDGET SUBMISSION DOCUMENTS WHICH INCLUDE PROPOSED BUDGET FOR THE NEXT TWO FISCAL YEARS AND DOCUMENTS REGARDING STAFFING CHANGES, EQUIPMENT, FEES, AND OTHER APPLICABLE ELEMENTS OF THE BUDGETS	7 years - Stored electronically.	2-current	Controller's Citywide Financial Records Retention & Destruction Schedule.

ITEM NUMBER	RECORD TYPE (TITLE)	TOTAL RETENTION PERIOD ¹	RETENTION CATEGORY ²	NOTES & CITATIONS
23	HEALTH AND WELFARE REALIGNMENT - RELATED REPORTS AND SCHEDULES	5 years - Stored electronically.	2-current	CCSF Admin Code Section 8.3
24	PROJECTION REPORTS ON CITY REVENUES AND EXPENDITURES (6 MONTH, 9 MONTHS, AND FIVE-YEAR FINANCIAL PLANS)	10 years	2-current	Controller's Citywide Financial Records Retention & Destruction Schedule. Stored on the Controller's website: https://www.sf.gov/controller
25	PROPERTY TAX ALLOCATION SCHEDULES, TAX REPORTS	5 years	2-current	CCSF Admin Code Section 8.3. Stored electronically.
26	REVENUE CERTIFICATION LETTERS	10 years	2-current	Controller's Citywide Financial Records Retention & Destruction Schedule. Stored electronically on the Controller's website: https://www.sf.gov/controller
27	STATE MANDATED PROGRAM (SB-90) AUDITS	7 years	2-current	Controller's Citywide Financial Records Retention & Destruction Schedule. Stored electronically.
28	STATE MANDATED PROGRAM (SB-90) CLAIMS, AND SUPPORTING DOCUMENTATION	The later of 5 years or until audited or audit eligibility expires. May be stored electronically.	2-current	Controller's Citywide Financial Records Retention & Destruction Schedule; CCSF Admin Code Section 8.3
29	BIWEEKLY TIMESHEETS AND OVERTIME APPROVALS (EITHER PHYSICAL OR ELECTRONIC COPIES)	7 years - Stored digitally for emergency purposes. May and are recommended to be stored electronically in the appropriate PeopleSoft module.	3-storage	Controller's Citywide Financial Records Retention & Destruction Schedule. City Departments must also comply with Retirement Board retention requirements under Section 8.3. If your department is a Self-Service Department, timesheet approvals will be stored in People & Pay. If your department is a Time Interface (TIF) Department, ensure that your local timekeeping system stores records for up to seven years.
30	COMBINED LEAVE BALANCE REPORT	7 years - May and are recommended to be stored electronically in the appropriate PeopleSoft module.	2-current	Controller's Citywide Financial Records Retention & Destruction Schedule.

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31	DIRECT DEPOSIT AUTHORIZATION FORMS	30 years - May and are recommended to be stored electronically in the appropriate PeopleSoft module.	2-current, 3-storage	Controller’s Citywide Financial Records Retention & Destruction Schedule.
32	ACTIVE PAYROLL PAY CARDS (RETURNED BY DEPARTMENTS)	4 years	2-current	CCSF Admin Code Section 8.3.
33	PAYROLL PAY CARD MONTHLY INACTIVE REPORT and PAY CARD SIGNATURE SHEETS	7 years	2-current, 3-storage	Controller’s Citywide Financial Records Retention & Destruction Schedule.
34	ELECTRONIC FUNDS TRANSFER AND AUTOMATED CLEARING HOUSE TRANSMISSIONS	2 years after current year	2-current	CCSF Admin Code Section 8.3. Stored electronically.
35	IRS W-4, STATE OF CA DE 4 WITHHOLDING FORMS	8 years - May and are recommended to be stored electronically in the appropriate PeopleSoft module.	2-current, 3-storage	IRS REG 31.6001-5
36	IRS FORMS 941 with Schedule B, 941X, W-2, W-3, W-2C, W-3C, Tax Refunds, FICA Status Change/Refunds, Third Party Pays, Biweekly Tax Deposits, Quarterly Reports, Employee Record Corrections, FIT/SIT Refunds	7 years - From the later of the due date of the tax to which the return relates or the due date of the employee's tax return (April 15). May and are recommended to be stored electronically in the appropriate PeopleSoft module.	2-current, 3-storage	IRS REG 31.6001-6.
37	PAYROLL PERFORMANCE MEASURES	2 years	2-current	CCSF Admin Code Section 8.3. Stored electronically.
38	PAYROLL REGISTER (Report PY0145)	75 years - May and are recommended to be stored electronically in the appropriate PeopleSoft module.	2-current, 3-storage	Controller’s Citywide Financial Records Retention & Destruction Policy. City Departments must also comply with Retirement Board retention requirements under Section 8.3

ITEM NUMBER	RECORD TYPE (TITLE)	TOTAL RETENTION PERIOD ¹	RETENTION CATEGORY ²	NOTES & CITATIONS
39	PAYROLL VALIDATION AND AP INTERFACE DEDUCTIONS (PAYGL01, PAY018, MPY0065, MRG_PY0241, PY0813, PY0109, and PY0804 AP)	5 years - May and are recommended to be stored electronically in the appropriate PeopleSoft module.	2-current	CCSF Admin Code Section 8.3. City Departments must also comply with Retirement Board retention requirements under Section 8.3.
40	PPSD PAYROLL POLICIES AND PROCEDURES MANUAL AND INTERNAL CONTROLS AND CHECKLISTS	Most Current	4-no retention required	CCSF Admin Code Section 8.3. Stored electronically.
41	ALL PAYROLL REPORTS AND QUERIES LISTED ON PAYROLL PROCESSING CHECKLIST	2 years - May and are recommended to be stored electronically in the appropriate PeopleSoft module.	2-current	CCSF Admin Code Section 8.3.
42	PAYROLL ADJUSTMENT REQUESTS - PROBLEM DESCRIPTION FORMS (PDF)	50 years - May and are recommended to be stored electronically in the appropriate PeopleSoft module.	2-current, 3-storage	Controller's Citywide Financial Records Retention & Destruction Schedule. City Departments must also comply with Retirement Board retention requirements under Section 8.3.
43	IRS W-2 RETURNED FORMS FOR TERMINATED EMPLOYEES	4 years - Hard copy unless it can be produced digitally through April 15 of the fourth year.	2-current	IRS REG 31.6001-5.
44	TAX DEPOSITS - COPIES	7 years - From the later of the due date of the tax to which the return relates or the due date of the employee's tax return (April 15).	2-current, 3-storage	IRS REG 31.6001-5.
45	VOLUNTARY EMPLOYEE DEDUCTION REPORT - MPY0149	7 years - May and are recommended to be stored electronically in the appropriate PeopleSoft Module.	2-current	Controller's Citywide Financial Records Retention & Destruction Schedule.

ITEM NUMBER	RECORD TYPE (TITLE)	TOTAL RETENTION PERIOD ¹	RETENTION CATEGORY ²	NOTES & CITATIONS
46	ECONOMIC ANALYSIS REPORTS	INDEFINITELY	2-current	CCSF Admin Code Section 8.3. Stored electronically on the Controller's website: https://www.sf.gov/controller
47	CALENDAR, DEPARTMENT HEAD (PROP G)	2 years - Records are stored electronically in the City's Microsoft O365 application.	2-current	<p>CCSF Admin Code Section 67.29-5. Under San Francisco's voter-approved Sunshine Ordinance and as noted in the Good Government Guide, the Mayor, each member of the Board of Supervisors, and every department head—whether elected or appointed—must prepare and keep a daily calendar. Admin. Code § 67.29-5. Officials must complete the required entries within three business days after the meeting or event takes place. An official must keep a copy of the daily calendar for two years after the date of the meeting or event, unless the department’s record retention policy mandates a longer retention period.</p> <p>For more information, San Francisco's Good Government Guide, published by the City Attorney's Office, is located at: https://www.sfcityattorney.org/good-government/good-government-guide</p>
48	STATEMENT OF ECONOMIC INTEREST FORM 700 - DEPARTMENTALLY MAINTAINED FILINGS	7 years - for those not required to file through Ethic's NetFile. Otherwise, electronically required filing through Ethic's NetFile.	2-current	California Government Code Sections 81009. (d)(e). Sections 81010, 87200; 2 Cal. Code of Regs. Sections 181115., 18730; SF Campaign & Gov. Conduct Code Article III, Section 1. Statements of Economic Interest (Form 700) filings may be required electronically at the Ethics Commission website (NetFile), for example, note the Boards, Commissions, & Positions noted in the SF Campaign & Government Conduct Code Article III.

ITEM NUMBER	RECORD TYPE (TITLE)	TOTAL RETENTION PERIOD ¹	RETENTION CATEGORY ²	NOTES & CITATIONS
49	CONTRACT PAYMENT RECORDS FOR SUCCESSFUL REQUEST FOR PROPOSALS (RFPs) AND REQUEST FOR QUALIFICATIONS (RFQs), PURCHASE ORDER FOR NON-CONSTRUCTION CONTRACTS. THIS APPLIES TO CONTRACTS PERTAINING TO FINANCIAL MATTERS ONLY.	Contract life + the later of 7 years retention or the term required by the funding source. Recommended it to be stored electronically in the appropriate PeopleSoft module.	2-current	Controller’s Citywide Financial Records Retention & Destruction Schedule. Actual signed legal contract, amendments and modifications, required attachments and financial and payment information. Other payment information may consist of invoices, packing slips, purchase orders, and contract deliverables. To the degree documents retention is available in PeopleSoft, that is recommended, in whole or part. If, for example, some contract documentation storage is not used/available for the departments, e.g., evidence of insurance, etc., hard copy retention is acceptable. Retention in accordance with CCSF Professional Services Agreement P-600, Section 3.4, Audit and Inspection of Records.
50	CONTRACT SELECTION FOR NON-CONSTRUCTION CONTRACTS: REQUEST FOR PROPOSALS (RFPs), REQUEST FOR QUALIFICATIONS (RFQs), PROPOSALS AND OTHER RESPONSES AND EVALUATIONS	Contract life + the later of 7 years retention or the term required by the funding source. Recommended to be stored electronically in the appropriate PeopleSoft Module.	2-current	Controller’s Citywide Financial Records Retention & Destruction Schedule. Retention in accordance with CCSF Professional Services Agreement P-600, Section 3.4, Audit and Inspection of Records.
51	CONTRACTOR / SUPPLIER DEBARMENT & SUSPENSION REPORTS	10 years - Recommended to be stored electronically in the appropriate PeopleSoft module.	2-current	CCSF Admin Code Section 8.3
52	OVERSIGHT COMMITTEE MEETING(s)	PERMANENT. Recordings may also be stored electronically, at SFGovTV or on the Controller’s Website.	1- permanent, 2-current, 3-storage	

ITEM NUMBER	RECORD TYPE (TITLE)	TOTAL RETENTION PERIOD ¹	RETENTION CATEGORY ²	NOTES & CITATIONS
53	REFUSE RATE REPORTS - Quarterly & Annual Refuse Rate Reports, Refuse Company Audited Financial Statements, Disclosures, Material Mistakes, Account Reporting, Program Reporting, and Settlement Reporting	Indefinitely - for documents maintained by CON since Proposition F June 2022 since these can be retained electronically. For physical documents previously maintained by DPW, 5 years.	2-current, 3-storage	Controller’s Citywide Financial Records Retention & Destruction Schedule.
54	REFUSE RATE REPORTS - Refuse Rate Board Meeting Agendas, Rate Orders & Other Related Materials	Indefinitely - for documents maintained by CON since Proposition F June 2022 since these can be retained electronically. For physical documents previously maintained by DPW, 5 years.	2-current, 3-storage	Controller’s Citywide Financial Records Retention & Destruction Schedule.
55	REFUSE RATE PUBLIC COMMENTS, OBJECTIONS & PROPOSITION 218 PROTESTS	Indefinitely - for documents maintained electronically. 5 years for physical documents.	2-current, 3-storage	CCSF Admin Code Section 8.3. CA Proposition 218
56	ASSESSMENT APPEALS BOARD DECISION LETTERS	Signed paper original: 3 years Electronic: indefinitely	2-current, 3-storage	California Government Code Section 25105.5 California Revenue & Taxation Code Section 1614
Footnotes:				
<p>1 The Retention Period given is the minimum amount of time a document must be retained before it can be destroyed. Departments may choose to have longer retention periods for same documents.</p> <p>2 Category 1: Permanent Retention: Records that are permanent or essential shall be retained and preserved indefinitely. Category 2: Current Records: Are records, which for convenience, ready reference, or other reasons are retained in the office space and equipment of the Department for a minimum of 2 years.</p> <p>Category 3: Storage Records: Are records that are retained offsite.</p> <p>Category 4: No Retention Required: Documents and other materials that are not "records" as defined by Administrative Code Section 8.1, need not be retained unless retention is otherwise required by local law or by the Record Retention and Destruction Schedule.</p>				