

RECORDS RETENTION AND DESTRUCTION POLICY

**City and County of San Francisco
Mayor’s Office of Housing and Community Development (MOHCD)**

TABLE OF CONTENTS

A.	APPLICABLE AUTHORITIES	2
B.	OVERALL RETENTION POLICY OF CITY AND COUNTY OF SAN FRANCISCO	2
1.	Category 1: Permanent and Essential Records	3
2.	Category 2: Current Records	3
3.	Category 3: Storage Records	3
4.	Category 4: No Retention Required (Optional)	3
C.	TYPES OF RECORDS	4
1.	Records Not Addressed in the Retention Policy	4
2.	Storage of Records	4
3.	Historical Records	4
4.	Records Relating to Pending Claims and Litigation	4
5.	Backup Tapes and Similar Archival Systems	4
6.	Records Relating to Federal Awards	5
7.	Records Relating to Financial Matters	5
8.	Records Relating to Payroll	5
9.	Records with Legal Significance	5
10.	Destruction of Records	6
D.	EMAIL SYSTEM	6
E.	QUESTIONS	6

OVERVIEW

The Mayor's Office of Housing and Community Development (MOHCD) Record Retention and Destruction Policy is adopted pursuant to San Francisco Administrative Code § 8.1, which requires each Department Head to maintain records and create a records retention and destruction schedule. This policy also reflects the requirements for U.S. Department of Housing and Urban Development (HUD) funded programs as articulated at 2 CFR § 200.334, Record retention requirements, which are part of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

This policy covers the records and documents, regardless of physical form or characteristics, which have been made or received by MOHCD in connection with the transaction of public business.

A. APPLICABLE AUTHORITIES

1. Title 2 Code of Federal Regulations Part 200
2. Title 24 Code of Federal Regulations Parts 92, 570, 574, and 576
3. San Francisco Administrative Code, Chapter 8, Documents, Records and Publications
4. San Francisco Administrative Code § 67.20
5. California Public Records Act (Government Code § 7920-7931)

B. OVERALL RETENTION POLICY OF CITY AND COUNTY OF SAN FRANCISCO

MOHCD shall retain records for the period of their immediate or current use, unless longer retention is necessary for historical reference, to comply with contractual or legal requirements, or for records which would be essential to the continuity of government and the protection of rights and interests of individuals in an event of a major disaster, or for other purposes as set forth below. For record retention and destruction purposes, the term "record" is defined as set forth in San Francisco Administrative Code § 8.1 and California Government Code § 6252(e). Additionally, materials defined as public information in the San Francisco Sunshine Ordinance are subject to this policy.

California Government Code § 6252(e): "Public records" include any writing containing information relating to the conduct of the public's business prepared, owned, used, or retained by any state or local agency regardless of physical form or characteristics.

San Francisco Administrative Code § 8.1: "Records," as used in this Chapter, shall mean such 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 evidence of the department's activities, for the information contained therein, or to protect the legal or financial rights of the City and County or of persons directly affected by the activities of the City and County.

San Francisco Administrative Code § 67.20(b): "Public Information" shall mean the content of "public records" as defined in the California Public Records Act (Government Code § 6252), whether provided in documentary form or in an oral

communication. "Public Information" shall not include "computer software" developed by the City and County of San Francisco as defined in the California Public Records Act (Government Code § 6254.9).

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 below. The records of MOHCD shall be classified for purposes of retention and destruction as follows:

1. Category 1: Permanent and Essential Records

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 microfilmed or placed on an optical imaging system (i.e., scanned) and special measures are followed, as set forth in San Francisco Administrative Code § 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 MOHCD.
- Essential Records: Essential records are records necessary for the government to continue its essential operations and the protection of the rights and interests of individuals, in an event of a major disaster. These records must be preserved against possible destruction by fire, earthquake, flood, enemy attack or other cause, as set forth in San Francisco Administrative Code § 8.9.

2. Category 2: Current Records

Current records are records that for convenience, ready reference or other reasons are retained in the office space and equipment of MOHCD. Current records may be in physical or digital format. Current records shall be retained as follows:

- Where retention period is specified by law. Where federal, state, or local law prescribes a definite period of time for retaining certain records, MOHCD will retain the records for the period specified by law.
- Where no retention period is specified by law. Where no specific retention period is specified by law, the retention period for records that the department is required to retain shall be specified in the attached Record Retention and Destruction Schedule. Records shall be retained for a minimum of two years, although such records may be treated as "storage records" and placed in storage at any time during the applicable retention period.

3. Category 3: Storage Records

Storage records are physical records that are retained offsite. Storage records are subject to the same retention requirements as current records.

4. Category 4: No Retention Required (Optional)

Documents and other materials that are not defined as "records" pursuant to San Francisco Administrative Code § 8.1 or California Government Code § 6252(e) need not be retained unless retention is otherwise specified by local law or required by this policy. Documents and other materials (including originals and duplicates) that are not required for retention, are not necessary to the functioning or continuity of MOHCD and which have no legal significance may

be destroyed when no longer needed. Examples include documents and materials generated for the use and convenience of the person generating them, draft documents which have been superseded by subsequent versions and duplicate copies of records that are no longer needed. Specific examples include telephone message slips, notes from ongoing projects, preliminary drafts that have been superseded by subsequent versions, routine e-mails that do not contain information required to be retained under this policy, miscellaneous correspondence not requiring follow-up or departmental action, notepads, and chronological files. With limited exceptions, no specific retention requirements are assigned to documents in this category. Instead, it is up to the originator or recipient to determine when a document's business utility has ended. Unless described in Section C below, Category 4 documents are not required to be addressed in the attached schedule.

C. TYPES OF RECORDS

1. Records Not Addressed in the Retention Policy

Records and other documents or materials that are not expressly addressed by the attached schedule may be destroyed at any time provided that they have been retained for periods prescribed for substantially similar records.

2. Storage of Records

Active records may be stored in MOHCD space or equipment if the records are in active use or are maintained in the office for convenience or ready references. Examples of active files appropriately maintained in MOHCD space or equipment include active administrative files, personnel files, and contracts and grants. Inactive records, for which use, or reference has diminished sufficiently to permit removal from MOHCD space or equipment, may be sent to the City's off-site storage facility or maintained in MOHCD's storage facility.

Digital records are generally stored either on MOHCD's shared hard drive or the City's shared Microsoft OneDrive. Any digital records on the employee's personal hard drive or OneDrive or email account which must be retained, shall be moved to the shared MOHCD hard drive or shared OneDrive prior to separation of any MOHCD employee.

3. Historical Records

Historical records are records which are no longer of use to MOHCD but which because of their age or research value may be of historical interest or significance. Historical records may not be destroyed except in accordance with the procedures set forth in San Francisco Administrative Code § 8.7.

4. Records Relating to Pending Claims and Litigation

The retention periods set forth in the attached record retention 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. Once MOHCD becomes aware of the existence of a claim against the City, MOHCD should retain all documents and other materials related to the claim until such time as the claim or subsequent litigation has been resolved. Where MOHCD has reason to believe that one or more other departments also have records relating to the claim or litigation, those departments should also be notified of the need to retain such records.

5. Backup Tapes and Similar Archival Systems

Some departments may use backup tapes or similar archival systems that serve the limited purpose of providing a means of recovery in cases of disaster, departmental system failure, or

unauthorized deletion. The department may not access the backup tapes or similar archival systems except in these limited situations. Electronic records such as emails that an employee has properly deleted under the department's Schedule but that remain on backup tapes or a similar archival system are analogous to paper records that the department has lawfully discarded but may be found in a City-owned dumpster. Neither the Public Records Act nor the Sunshine Ordinance requires the City to search the trash for such records, whether paper or electronic.

6. Records Relating to Federal Awards

Records relating to federal awards, including public assistance following an emergency or disaster, are governed by 2 C.F.R. § 200.334. Under 2 C.F.R. § 200.334, the City is required to retain all records relating to the federal award for three (3) years from the date of submission of the final expenditure report or, for federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively (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 any and 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 Office of the Treasurer & Tax Collector will issue specific rules for file retention on any given disaster, should there be a change.

7. Records Relating to Financial Matters

The Controller's Office must approve the destruction of all records pertaining to financial matters before the department destroys them (Admin. Code Section 8.3). MOHCD complies with the Controller's Office's most recently updated copy of the Citywide Financial Records Retention and Destruction Policy. MOHCD has attached the Citywide Financial Records Retention and Destruction Policy matrix to our policy, and the department may destroy financial records consistent with such matrix.

8. Records Relating to Payroll

The Retirement Board must approve the destruction of all records pertaining to payroll checks, timecards, and related documents proposed for destruction before the department destroys them (Admin. Code Section 8.3). The Retirement Board reviews and approves each department's Schedule. Departments may destroy documents consistent with the Schedule unless the Retirement Board requests the documents be sent to them. The department must obtain approval from the Retirement Board to destroy documents pertaining to payroll checks, timecards, and related documents that do not fall within the Schedule.

9. Records with Legal Significance

The City Attorney's Office must approve the destruction of all records having legal significance proposed for destruction before the department destroys them (Admin. Code Section 8.3). The City Attorney's Office reviews and approves each department's Schedule. Departments may destroy documents consistent with the Schedule. The department must obtain approval from the City Attorney's Office to destroy documents that contain legal significance that do not fall within the Schedule.

10. Destruction of Records

It shall be the policy of MOHCD that once the requisite retention period for a record has passed, the record shall be destroyed unless there are circumstances that dictate that the record be retained.

D. EMAIL SYSTEM

The email system does not fulfill the department's record retention obligations. The department provides an email system for its employees as a convenient and efficient medium of communication. However, the email system is not a medium for storage of information or any of the department's records.

If the department's schedule requires the retention of an email itself, an attachment to the email, or a link in the email, the department may not rely on the email system to satisfy the retention requirement. Departmental staff must determine with regard to each email and/or attachment whether the department's schedule requires retention of a particular record. If the schedule requires retention of the email, staff must retain it in a form outside the email system (*i.e.*, scanned and saved to electronic files or other storage systems used by the department) in accordance with the Schedule. If the schedule does not require retention of the email the staff may either delete it as soon as it is no longer necessary for the immediate discharge of official duties or store it elsewhere for as long as the staff deems appropriate. In any case, whether to satisfy records retention obligations or merely to serve administrative needs, the staff must not store the email communication on the email system.

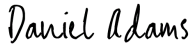
E. QUESTIONS

Questions concerning the Mayor's Office of Housing and Community Development Records Retention and Destruction Policy, and Schedule should be directed to [Gloria Woo, MOHCD's Director of Data, Evaluation, and Compliance at gloria.woo@sfgov.org](mailto:gloria.woo@sfgov.org).

MAYOR’S OFFICE OF HOUSING AND COMMUNITY DEVELOPMENT (MOHCD)
RECORDS RETENTION AND DESTRUCTION POLICY
MARCH 2026


APPROVALS

This Record Retention and Destruction Policy and attached Schedule are hereby approved:

Signed by:

E00C20646F79467...
Daniel Adams
Director
Mayor’s Office of Housing and Community Development

3/24/2026 | 2:52 PM PDT
Date

Approved as to Records of Legal Significance:

DocuSigned by:

7C608639D022490...
Keith Nagayama
Deputy City Attorney
Office of City Attorney David Chiu

3/24/2026 | 11:35 AM PDT
Date

Approved as to Records Relating to Payroll Matters:

Signed by:

B0C2E799942741F...
Alison Romano
Chief Executive and Chief Investment Officer
San Francisco Employees’ Retirement System

3/26/2026 | 2:27 PM PDT
Date

**SEE ATTACHED 1) MAYOR’S OFFICE OF HOUSING AND COMMUNITY DEVELOPMENT -
RECORDS RETENTION AND DESTRUCTION SCHEDULE AND 2) CONTROLLER’S OFFICE –
CITYWIDE FINANCIAL RECORDS RETENTION AND DESTRUCTION POLICY FY 2025-2026**

MAYOR'S OFFICE OF HOUSING AND COMMUNITY DEVELOPMENT - RECORDS RETENTION AND DESTRUCTION SCHEDULE

Row #	Division	Record Description	Record Category	Retention Period Total	Retention Period On Site	Retention Period Off site	Controlling Authority	Staff Responsible	On site Document Location at MOHCD
1	Administrative	Equal Employment Opportunity (EEO), Human Resource Policies and Procedures Manual (HRPPM), Compensation, Classification Plan - Includes Position Approvals, Classification Postings, and Settlement Agreements	1 - Permanent and Essential	Permanent	Permanent	N/A	SF Admin Code Section 8.3; DHR	HR Director	HR Director office area
2	Administrative	Discrimination Complaints - Equal Employment Opportunity Commission (EEOC), Department of Fair Employment and Housing (DFEH) Discrimination Complaint Files, and Departmental Response	2 - Current 3 - Storage	7 years	3 years	4 years	SF Admin Code Section 8.3; DHR	HR Director	HR Director office area
3	Administrative	Americans with Disabilities Act (ADA) Accommodation	2 - Current 3 - Storage	7 years after separation if there's no litigation	During term of employment	7 years	SF Admin Code Section 8.3; DHR	HR Director	HR Director office area
4	Administrative	Workers Compensation (Claim Forms Settlement Agreements) Catastrophic Illness Program Forms	2 - Current 3 - Storage	5 years after closed or inactive; indefinitely if future medical care is awarded	5 years	Permanent if required	SF Admin Code Section 8.3; DHR	HR Director	HR Director office area
5	Administrative	Tuition Reimbursement, Supervisorial Differential, Pay for Performance, Employment Adjustments, Appoint Above Entrance, and Acting Assignments	2 - Current	5 years	5 years	N/A	SF Admin Code Section 8.3; DHR	HR Director	HR Director office area
6	Administrative	Special Conditions	2 - Current	5 years after action/approval	5 years	N/A	SF Admin Code Section 8.3; DHR	HR Director	HR Director office area
7	Administrative	Exam Administration Through Inspection Records, Pass/Fail Candidates Scores/Post Referral	2 - Current 3 - Storage	5 years unless there is pending litigation; 2 years for employment announcements - cancelled or no eligible list is created	1 year	4 years	SF Admin Code Section 8.3; DHR	HR Director	HR Director office area
8	Administrative	Salary Ordinance Amendments	2 - Current	2 years after action	2 years	N/A	SF Admin Code Section 8.3; DHR	HR Director	HR Director office area
9	Administrative	Additional Employment Requests and Approvals, and Layoff Records	2 - Current	7 years	7 years	N/A	SF Admin Code Section 8.3; DHR	HR Director	HR Director office area
10	Administrative	Personnel Files	2 - Current	7 years after separation and there's no pending litigation, unless the employee transferred or appointed to another department	7 years	N/A	SF Admin Code Section 8.3; DHR	HR Director	HR Director office area
11	Administrative	Grievance Files	2 - Current	10 years	10 years	N/A	SF Admin Code Section 8.3; DHR	HR Director	HR Director office area
12	Administrative	Job Exams Announcements	2 - Current 3 - Storage	3 years	1 year	2 years	SF Admin Code Section 8.3; DHR	HR Director	HR Director office area
13	Administrative	Post Referral Selection	2 - Current 3 - Storage	5 years	1 year	4 years	SF Admin Code Section 8.3; DHR	HR Director	HR Director office area
14	Administrative	Administrative Files for Employees - Files Separate from the Employee Personnel File	2 - Current 3 - Storage	7 years after separation if there's no pending litigation	During term of employment	7 years	SF Admin Code Section 8.3; DHR	HR Director	HR Director office area
15	Administrative	Job Announcements	2 - Current 3 - Storage	10 years if there's no pending litigation	2 years	8 years	SF Admin Code Section 8.3; DHR	HR Director	HR Director office area
16	Administrative	Job Exam Applications	2 - Current 3 - Storage	3 years	1 year	2 years	SF Admin Code Section 8.3; DHR	HR Director	HR Director office area
17	Administrative	Request for Approval of Exempt Positions, Appointments and Department Notes	2 - Current	2 years	2 years	N/A	SF Admin Code Section 8.3; DHR	HR Director	HR Director office area

MAYOR'S OFFICE OF HOUSING AND COMMUNITY DEVELOPMENT - RECORDS RETENTION AND DESTRUCTION SCHEDULE

Row #	Division	Record Description	Record Category	Retention Period Total	Retention Period On Site	Retention Period Off site	Controlling Authority	Staff Responsible	On site Document Location at MOHCD
18	Administrative	Eligible List and Certification of Eligible	2 - Current 3 - Storage	5 years	1 year	4 years	SF Admin Code Section 8.3; DHR	HR Director	HR Director office area
19	Administrative	Conviction History Records	2 - Current	During term of employment	During term of employment	N/A	SF Admin Code Section 8.3; DHR	HR Director	HR Director office area
20	Administrative	Live Scan Form	2 - Current	During term of employment	During term of employment	N/A	SF Admin Code Section 8.3; DHR	HR Director	HR Director office area
21	Administrative	Conviction History Records/Self Disclosure	2 - Current	During term of employment	During term of employment	N/A	SF Admin Code Section 8.3; DHR	HR Director	HR Director office area
22	Administrative	Civil Service Appeals and Staff Reports	2 - Current	5 years	5 years	N/A	SF Admin Code Section 8.3; DHR	HR Director	HR Director office area
23	Administrative	Employee Medical Records	2 - Current	7 years after separation if there is no pending litigation or review by a regulatory agency	7 years	N/A	SF Admin Code Section 8.3; DHR	HR Director	HR Director office area
24	Administrative	Employee Settlement Agreements	1 - Permanent and Essential	Permanent	Permanent	N/A	SF Admin Code Section 8.3; DHR	HR Director	HR Director office area
25	Community Development	Policy body meeting notices, agendas, and minutes	2 - Current	3 years posted on MOHCD website	3 years	N/A	SF Admin Code 67.29-2	Community Development Director	Electronic Records
26	Community Development	Request for Proposals (RFPs) and Request for Qualifications (RFQs)	2 - Current	7 years after end of the associated grant agreement(s)	7 years	N/A	Executive Directive 24-04	Grants Management and Operations Manager	Electronic records
27	Community Development	RFP and RFQ records related to the selection process— including selection scoresheets, rosters of panelist names, dates of panel meetings, and any records related to conflict checks	2 - Current	7 years after end of the associated grant agreement(s)	7 years	N/A	Executive Directive 24-04	Grants Management and Operations Manager	Electronic records
28	Community Development	Federal Environmental Review Records	2 - Current	5 years after letter of final disbursement or completion of construction	5 years	N/A	SF Admin Code Section 8.3; 2 CFR 200.334; 24 CFR 92.508; 24 CFR 570.502; 24 CFR 574.530	Compliance Coordinator	Electronic Records
29	Community Development	Contracts and Grants, including grant agreements, invoices, subcontracts, and program and fiscal monitoring documents	2 - Current 3 - Storage	7 years after the letter of: (a) contract or grant terminates or (b) final payment/disbursement	2 years	5 years	SF Admin Code Section 8.3; Controller's Office; 2 CFR 200.334; 24 CFR 92.508; 24 CFR 570.502; 24 CFR 574.530	Community Development Director	Electronic Records

MAYOR'S OFFICE OF HOUSING AND COMMUNITY DEVELOPMENT - RECORDS RETENTION AND DESTRUCTION SCHEDULE

Row #	Division	Record Description	Record Category	Retention Period Total	Retention Period On Site	Retention Period Off site	Controlling Authority	Staff Responsible	On site Document Location at MOHCD
30	Community Development	Program Client Data Connected to Workplan Activities and Outcomes	1 - Permanent and Essential	Permanent	Permanent	N/A	SF Admin Code Section 8.3; 2 CFR 200.334; 24 CFR 92.508; 24 CFR 570.502; 24 CFR 574.530	Community Development Director	Electronic Records
31	Community Development	Deeds of Trust and Other Recorded Real Estate Instruments for Capital Projects	2 - Current	3 years after reversion of assets provisions no longer apply	3 years	N/A	24 CFR 570.502(a)(7)(b)	Capital Program Manager	Electronic Records
32	Community Development	Lease Amendments for Capital Projects	2 - Current	3 years after reversion of assets provisions no longer apply	3 years	N/A	24 CFR 570.502(a)(7)(b)	Capital Program Manager	Electronic records
33	Community Development	Housing Opportunities for Persons With AIDS (HOPWA) Tenant Based Rental Assistance Client Files	2 - Current 3 - Storage	5 years after client exits from program	2 years	3 years	SF Admin Code Section 8.3; 24 CFR 574.530	Director of Housing Services	Electronic records
34	Data, Evaluation, and Compliance	Consolidated Plans, Annual Action Plans, and Consolidated Annual Performance and Evaluation Reports (CAPERs)	2 - Current	5 years after end of program year	5 years	N/A	24 CFR 91.105(h)	Director of Data, Evaluation, and Compliance	Electronic records
35	Data, Evaluation, and Compliance	Sunshine Requests and Responses	2 - Current	2 years after request is completed	2 years	N/A	California Government Code § 34090	Compliance Coordinator	Electronic Records
36	Fiscal	Audit Reports on MOHCD	2 - Current 3 - Storage	5 years after year of audit	2 years	3 years	SF Admin Code Section 8.3; 2 CFR 200.334; 24 CFR 92.508; 24 CFR 570.502; 24 CFR 574.530; 24 CFR 576.500	CFO and Finance Director	Electronic records
37	Fiscal	Budget Files	2 - Current 3 - Storage	5 years after year of budget	2 years	3 years	SF Admin Code Section 8.3; 2 CFR 200.334; 24 CFR 92.508; 24 CFR 570.502; 24 CFR 574.530; 24 CFR 576.500	CFO and Finance Director	Electronic records
38	Fiscal	Check Payments	2 - Current 3 - Storage	5 years after year of expenditure/payment	2 years	3 years	SF Admin Code Section 8.3; 2 CFR 200.334; 24 CFR 92.508; 24 CFR 570.502; 24 CFR 574.530; 24 CFR 576.500	CFO and Finance Director	Electronic records
39	Fiscal	Contracts administered by Fiscal team	2 - Current 3 - Storage	7 years after year contract, grant or loan terminates	2 years	5 years	SF Admin Code Section 8.3; Controller's Office; 2 CFR 200.334; 24 CFR 92.508; 24 CFR 570.502; 24 CFR 574.530; 24 CFR 576.500	CFO and Finance Director	Electronic records

MAYOR'S OFFICE OF HOUSING AND COMMUNITY DEVELOPMENT - RECORDS RETENTION AND DESTRUCTION SCHEDULE

Row #	Division	Record Description	Record Category	Retention Period Total	Retention Period On Site	Retention Period Off site	Controlling Authority	Staff Responsible	On site Document Location at MOHCD
40	Fiscal	Employee Reimbursement	2 - Current 3 - Storage	5 years after year of expenditure	2 years	3 years	SF Admin Code Section 8.3; 2 CFR 200.334; 24 CFR 92.508; 24 CFR 570.502; 24 CFR 574.530; 24 CFR 576.500	CFO and Finance Director	Electronic records
41	Fiscal	Office Expenditure Documents	2 - Current 3 - Storage	5 years after year of expenditure	2 years	3 years	SF Admin Code Section 8.3; 2 CFR 200.334; 24 CFR 92.508; 24 CFR 570.502; 24 CFR 574.530; 24 CFR 576.500	CFO and Finance Director	Electronic records
42	Fiscal	Payables (Invoices/Vendors)	2 - Current 3 - Storage	5 years after year of expenditure/payment	2 years	3 years	SF Admin Code Section 8.3; 2 CFR 200.334; 24 CFR 92.508; 24 CFR 570.502; 24 CFR 574.530; 24 CFR 576.500	CFO and Finance Director	Electronic records
43	Fiscal	Policy and Procedure Manuals	2 - Current 3 - Storage	5 full fiscal years after the manual is superseded by a new version	2 years	3 years	SF Admin Code Section 8.3; 2 CFR 200.334; 24 CFR 92.508; 24 CFR 570.502; 24 CFR 574.530; 24 CFR 576.500	CFO and Finance Director	Electronic records
44	Fiscal	Purchase Orders	2 - Current 3 - Storage	5 years after year of expenditure	2 years	3 years	SF Admin Code Section 8.3; 2 CFR 200.334; 24 CFR 92.508; 24 CFR 570.502; 24 CFR 574.530; 24 CFR 576.500	CFO and Finance Director	Electronic records
45	Fiscal	Receipts and Deposits	2 - Current 3 - Storage	5 years after year of expenditure	2 years	3 years	SF Admin Code Section 8.3; 2 CFR 200.334; 24 CFR 92.508; 24 CFR 570.502; 24 CFR 574.530; 24 CFR 576.500	CFO and Finance Director	Electronic records
46	Fiscal	Revolving Fund Records	2 - Current 3 - Storage	5 years after year of expenditure	2 years	3 years	SF Admin Code Section 8.3; 2 CFR 200.334; 24 CFR 92.508; 24 CFR 570.502; 24 CFR 574.530; 24 CFR 576.500	CFO and Finance Director	Electronic records
47	Fiscal	Work Orders and Payments	2 - Current 3 - Storage	5 years after year of expenditure/payment	2 years	3 years	SF Admin Code Section 8.3; 2 CFR 200.334; 24 CFR 92.508; 24 CFR 570.502; 24 CFR 574.530; 24 CFR 576.500	CFO and Finance Director	Electronic records
48	HBMR* – BMR	Project Files (BMR, Condo, SFRA, etc.), including NSR, LOD, and Development and other Agreements	1 - Permanent and Essential	Permanent	Permanent	Permanent	SF Admin Code Section 8.3	Inclusionary Program Manager	Electronic Records

MAYOR'S OFFICE OF HOUSING AND COMMUNITY DEVELOPMENT - RECORDS RETENTION AND DESTRUCTION SCHEDULE

Row #	Division	Record Description	Record Category	Retention Period Total	Retention Period On Site	Retention Period Off site	Controlling Authority	Staff Responsible	On site Document Location at MOHCD
49	HBMR* – BMR	Homeownership Applications, Financial Documents, Loan Documents, Post-Purchase Transaction Documents, Occupancy Recertifications, and etc. for owners	2 - Current	7 years after end of tenure**	7 years	N/A	SF Admin Code Section 8.3; Controller's Office	BMR Homeownership Program Manager	Electronic Records
50	HBMR* – BMR	Renter Applications, Financial Documents, Annual Income Recertifications, and etc. for renters	2 - Current	7 years after end of tenure**	7 years	N/A	SF Admin Code Section 8.3; Controller's Office	BMR Rental Program Manager	Electronic Records
51	HBMR* – BMR	Ownership BMR Release File	1 - Permanent and Essential	Permanent	Permanent	Permanent	SF Admin Code Section 8.3	Homeownership Compliance Manager	Electronic Records
52	HBMR* – BMR	Lottery/Supplemental Ownership and Rental Electronic Applications (Non-Owner and Non-Tenant)	1 - Permanent and Essential	Permanent	Permanent	N/A	SF Admin Code Section 8.3	BMR Marketing and Lottery Manager	Electronic Records
53	HBMR* – BMR	Lottery/Supplemental Ownership and Rental Paper Applications (Non-Owner and Non-Tenant)	2 - Current	90 days after the condo unit is (re)sold or rental unit is (re)leased	90 days	N/A	SF Admin Code Section 8.3	BMR Marketing and Lottery Manager	BMR Marketing and Lottery Manager area
54	HBMR* – Lead Program	Original Grant Documents (Lead Hazard Control and Lead Hazard Reduction Demonstration)	2 - Current 3 - Storage	7 years after grant reconveyance	2 years	5 years	SF Admin Code Section 8.3; Controller's Office	Homeownership Compliance Manager	Electronic Records
55	HBMR* – Lead Program	Project Working Files (Lead Hazard Control and Lead Hazard Reduction Demonstration)	2 - Current 3 - Storage	7 years after grant reconveyance	2 years	5 years	SF Admin Code Section 8.3; Controller's Office	Homeownership Compliance Manager	Electronic Records
56	HBMR* – Lead Program	Subgrantee Contracts (Lead Hazard Control and Lead Hazard Reduction Demonstration)	2 - Current 3 - Storage	7 years after grant reconveyance	2 years	5 years	SF Admin Code Section 8.3; Controller's Office	Homeownership Compliance Manager	Electronic Records
57	HBMR - Pre and Post Purchase Loan/MCC/RMCC Programs	Qualified Loan/MCC/RMCC Recipients' Financial Documents, including application and all documentation	2 - Current 3 - Storage	7 years after end of tenure**	7 years	7 years	SF Admin Code Section 8.3; Controller's Office	Homeownership Compliance Manager	Electronic Records
58	HBMR* – Preference Programs	Denied Preference Applications (COP, DTHP, etc.)	2 - Current	5 years after denial	5 years	N/A	SF Admin Code Section 8.3	Preference Programs Manager	Electronic Records
59	HBMR* – Preference Programs	Veteran Preference Certificate Holders' Documents Including Applications, Certificates, and Leases	1 - Permanent and Essential	Permanent	Permanent	N/A	SF Admin Code Section 8.3	Preference Programs Manager	Electronic Records
60	HBMR* – Preference Programs	Preference Certificate Holders' (COP, DTHP, etc.) Documents Including Applications, Certificates, and Leases	2 - Current	7 years after certificate is used or expired	7 years	N/A	SF Admin Code Section 8.3; Controller's Office	Preference Programs Manager	Electronic Records
61	Multi Family Housing	Citywide Affordable Housing Loan Committee meeting notices, agendas, and minutes	2 - Current	3 years posted on MOHCD website	3 years	N/A	SF Admin Code 67.29-2	Housing Director	Electronic Records
62	Multi Family Housing	RFPs, RFQs, and Notices of Funding Availability (NOFA)	2 - Current	1 year after completion of associated construction project(s)	1 year	N/A	SF Admin Code Section 8.3	Housing Director	Electronic Records

MAYOR'S OFFICE OF HOUSING AND COMMUNITY DEVELOPMENT - RECORDS RETENTION AND DESTRUCTION SCHEDULE

Row #	Division	Record Description	Record Category	Retention Period Total	Retention Period On Site	Retention Period Off site	Controlling Authority	Staff Responsible	On site Document Location at MOHCD
63	Multi Family Housing	Federal Environmental Review Records	2 - Current	5 years after latter of final disbursement or completion of construction	5 years	N/A	SF Admin Code Section 8.3; 2 CFR 200.334; 24 CFR 92.508; 24 CFR 570.502; 24 CFR 574.530	Compliance Coordinator	Electronic Records
64	Multi Family Housing	Project Working Files	2 - Current 3 - Storage	10 years from project completion/conversion	Until project completion/conversion	10 years from project completion/conversion	SF Admin Code Section 8.3	Project Manager	Electronic Records
65	Multi Family Housing	Purchase and Sale Agreements	2 - Current	5 years after closing date or end of any indemnity or warranties, whichever is later	5 years	N/A	CCSF Admin Code Section 8.3	Project Manager	Electronic Records
66	Multi Family Housing	Permit to Enter	2 - Current	5 years after agreement terminates	5 years	N/A	CCSF Admin Code Section 8.3	Project Manager	Electronic Records
67	Multi Family Housing	Developer Fee Agreements	2 - Current	5 years after agreement terminates	5 years	N/A	CCSF Admin Code Section 8.3	Project Manager	Electronic Records
68	Multi Family Housing	Construction Working Files	2 - Current	10 years after project completion/conversion	10 years	N/A	SF Admin Code Section 8.3	Director of Construction Services	Electronic Records
69	Multi Family Housing	Loan Evaluations (approved)	2 - Current	7 years after agreement terminates***	7 years	N/A	CCSF Admin Code Section 8.3; Controller's Office	Project Manager	Electronic Records
70	Multi Family Housing	Loan/Grant Documents/Bond Documents/Loan Contracts and Agreements and All Amendments and Copies of Promissory Notes	2 - Current	7 years after agreement terminates***	7 years	N/A	CCSF Admin Code Section 8.3; Controller's Office	Asset Manager	Electronic Records
71	Multi Family Housing	Loan/Grant Disbursement Paperwork	2 - Current	7 years after loan is fully repaid	7 years	N/A	CCSF Admin Code Section 8.3; Controller's Office	Joint Development Director	Electronic Records
72	Multi Family Housing	Original Promissory Notes	2 - Current	Life of loan agreements****	Life of loan agreements	N/A	CCSF Admin Code Section 8.3	Asset Manager	Asset Manager area
73	Multi Family Housing	Ground Lease Agreements and Memo	2 - Current	7 years after lease terminates	7 years	N/A	CCSF Admin Code Section 8.3; Controller's Office	Asset Manager	Electronic Records
74	Multi Family Housing	Annual Monitoring Reports	2 - Current	7 years after agreement terminates***	7 years	N/A	CCSF Admin Code Section 8.3	Asset Manager	Electronic Records
75	Multi Family Housing	HOME Inspection Files	2 - Current	5 years after inspection date	5 years	N/A	CCSF Admin Code Section 8.3	Asset Manager	Electronic Records
76	Multi Family Housing	California Debt Limit Allocation Committee (CDLAC) Reporting Documents	2 - Current	5 years after inspection date	5 years	N/A	CCSF Admin Code Section 8.3	Asset Manager	Electronic Records

MAYOR'S OFFICE OF HOUSING AND COMMUNITY DEVELOPMENT - RECORDS RETENTION AND DESTRUCTION SCHEDULE

HBMR Programs

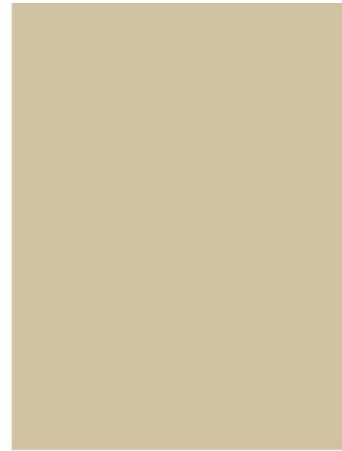
BMR Programs include:	Loan Programs include:	Preference Programs Include:	Lead Program includes:
1. Inclusionary units	1. DALP (BMR DALP, FRDALP, BMR DALP)	1. COP	1. Lead Hazard Control Program
2. Former SFRA BMR units	2. City Second	2. DTHP	2. Lead Hazard Reduction Demonstration
3. OCII and other City-Sponsored affordable units	3. Teacher Next Door	3. NRHP	
4. Condo Conversion units	4. Police in the Community	4. Live or Work in San Francisco	
	5. MCC or RMCC		
	6. MALP, HALP, CalHome, Healthy Homes/Lead, Elevator Repair Program, COVER		

**"Tenure" means contract, agreement, loan term, program restriction, etc.

***A loan agreement is "terminated" when either: (1) the loan is fully repaid and affordability restrictions expire; or (2) the loan is refinanced/extended and the original agreement is amended and restated (thus the original agreement is effectively terminated) and the repayment period is reset for another 55 years. Refinancing/loan extension may happen in about 20-30 years from the original agreement.

****An original promissory note is retained until it is canceled and returned when the loan is fully repaid or if the promissory note is amended and restated (refinance). A copy of the canceled/returned promissory note is retained under Loan/Grant Documents/Bond Documents/Loan Contracts and Agreements and All Amendments and Copies of Promissory Notes.

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.

For more information, please contact:

ChiaYu Ma, Deputy Controller
Claire Stone, Manager of Special Projects & Key Initiatives
Ayesha Hossain, Administrative Analyst
Lucy Jaffar, Administrative Analyst

Office of the Controller
City and County of San Francisco
Controller@sfgov.org | 415-554-7500

 sf.gov/controller

 [@sfcontroller](https://twitter.com/sfcontroller)

 [Controller's Office LinkedIn](#)

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, Chapter 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.

ITEM NUMBER	RECORD TYPE (TITLE)	TOTAL RETENTION PERIOD ¹	RETENTION CATEGORY ²	NOTES & CITATIONS
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:

- 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 some documents.
- 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.

Category 3: Storage Records: Are records that are retained offsite.
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.