



RECORDS RETENTION AND DESTRUCTION POLICY

Updated: February 2026

PART 1 – PURPOSE

This Records Retention and Destruction Policy governs the creation, classification, storage and destruction of all records at the Office of Economic and Workforce Development (OEWD), regardless of format (electronic or paper), while enabling OEWD to comply with applicable contractual, regulatory, and legal recordkeeping requirements.

The objectives of this policy are to: define records and information management guidelines for OEWD that include the appropriate creation, classification, retention, and disposition of records and non-records; outline essential records management responsibilities for OEWD employees; provide for the disposition of records eligible for destruction under the records retention schedule (Schedule); and outline exceptions to general records management practices.

PART 2 – POLICY AND PROCEDURES

A. Retention Policy

OEWD will manage the retention, storage and disposition of its records, whether they are in paper, electronic, media or other formats, in accordance with all applicable laws, regulations, contracts, accounting, tax, audit, legal or other requirements and/or business practices. Additionally, all OEWD personnel must retain records in accordance with the Schedule.

Chapter 8 of the San Francisco Administrative Code (Admin. Code) requires departments organize its records using the following classifications: Permanent, Current, and Storage. For record retention and destruction purposes, the term “record” is defined as set forth in Admin. 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.”

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

Category 1: Permanent Retention

Records that are permanent or essential shall be retained and preserved indefinitely.

- **Permanent records** are records that are required by law to be permanently retained and that 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 records may be destroyed. Duplicate copies of permanent records may be destroyed whenever they are no longer necessary for the efficient operation of the Department.
- **Essential records** are records necessary for the continuity of government and the protection of the rights and interests of individuals, including but not limited to those that would be essential to the continuity of government and the protection of rights and interests of individuals in the event of a major disaster. (Admin. 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, building permits, business licenses, and interpretive materials such as manuals.

Category 2: Current Records

Admin. Code § 8.4 defines **current records** as records which for convenience, ready reference, or other reasons are retained in the office space and equipment of the department involved. Current records shall be retained as follows:

- *Where a retention period is specified by law:* Where federal, state, or local law prescribes a definite period for retaining certain records, OEWD will retain the records for the period specified by law. Examples of records for which the law specifies particular retention periods include the Statement of Economic Interest Form 700 (required by California Government Code Section 81009(e)).
- *Where a retention period is not specified by law:* Where no specific retention period is specified by law, the retention period for records OEWD is required to retain shall be specified in the attached Records 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. Examples of current records include invoices for purchases of supplies, departmental memoranda, and budget documents.

Category 3: Storage Records

Storage records, per Admin. Code § 8.4, are records which need not be retained in the office space and equipment of the department involved, but which must be, or should be, preserved for a time or permanently in the facilities of a records center. Storage records are subject to the same retention requirements as current records.

Category 4: No Retention Required

Documents and other materials that are not defined as “records” need not be retained unless retention is otherwise specified by law or required by this policy. Documents and other materials that are not required for retention, in addition to being unnecessary to the functioning of the Department and without 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 (other than drafts subject to disclosure under Administrative Code section 67.24(a)) that have been superseded by subsequent versions.
- Duplicate copies of records that are no longer needed.
- Routine emails that do not contain information required to be retained under this policy.
- Miscellaneous correspondence not requiring follow-up or departmental action.

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 ceased.

B. Records Not Addressed in the Records Retention and Destruction Policy

The department may destroy records and other documents or materials that are not required to be retained by law and are not expressly addressed in the Schedule, provided that the department has retained the documents for the periods prescribed for substantially similar documents.

C. Storage of Records

Active records may be stored in OEWD space or equipment if they are in active use or maintained in the office for convenience or ready reference. Examples of active records appropriately maintained in OEWD space or equipment include active administrative files, personnel files, contracts and grants, and civil grand jury reports. The attached Records Retention and Destruction Schedule establishes timeframes for when records must remain active and subsequently inactive.

D. Destruction of Records

Admin. Code § 8.3 states that current and storage records may be destroyed five (5) years after they were created if they have served their purpose and are no longer required for any public business or other public purpose, except for records that fall under “special instructions” as outlined in Section H of this policy below.

Admin. Code § 8.3 also states that current and storage records less than five (5) years old may be destroyed if their destruction will not be detrimental to the City and County or defeat any public purpose, and if a definitive description of such records and the retention period applicable to them are set forth in a schedule for the systematic retention and destruction of records. The attached Records Retention and Destruction Schedule establishes timeframes in accordance with this requirement.

Furthermore, it shall be the policy of OEWD that once the requisite retention period for a record has passed, the record shall be destroyed, unless a law, regulation, or particular circumstance (as determined by the OEWD Custodian of Records) dictates that the record be retained.

E. Historical Records

Historical records are those which are no longer of use to OEWD but, due to their age or research value, may be of historical interest or significance. Historical records may only be destroyed in accordance with procedures established in Admin. Code § 8.7.

F. Litigation Hold

1. In the event of certain types of legal matters, OEWD must preserve – and prevent destruction of – all records relevant to that matter.
2. If OEWD becomes involved in pending, threatened or reasonably foreseeable litigation, regulatory investigation or other legal matter, the City Attorney’s Office

(CAT) will issue a litigation hold notice to notify the appropriate OEWD staff outlining the general nature of the matter and the relevant records and non-records that should be preserved until the matter is resolved.

3. When OEWD personnel become aware of a reasonable probability that OEWD may become involved in litigation or a regulatory investigation, they must immediately advise the City Attorney's Office and must preserve any relevant records and non-records. All OEWD staff who receive a litigation hold notice shall acknowledge it as required by the City Attorney's Office.
4. A litigation hold suspends the normal retention period of all relevant records and non-records regardless of format – including hard copy and electronic documents. OEWD staff are required to preserve relevant records subject to a litigation hold even if the records are no longer needed for business purposes or are eligible for destruction under the schedule and shall preserve them until the City Attorney's Office issues a written notice lifting the litigation hold.
5. The City Attorney's Office will notify appropriate OEWD staff when a litigation hold is lifted and no longer applicable. At that time, any records and non-records preserved under the litigation hold will once again be subject to the terms of this policy as otherwise provided and shall be managed according to the schedule.
6. Failure to obey a litigation hold may result in court sanctions or penalties being imposed against OEWD and the violating personnel. Violations include, but are not limited to, destroying, altering, modifying, spoliating, or otherwise making inaccessible relevant records and non-records that are subject to a litigation hold. Violations will be investigated and may result in disciplinary action up to and including termination of employment with the department.
7. Where OEWD has reason to believe that one or more other departments also have records relating to the claim or litigation, OEWD should coordinate records retention and destruction efforts with those departments and notify them of OEWD's retention or destruction of such records.

G. Records Relating to Emergencies, Disasters, 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 OEWD to retain any and all records relating to a federal award for three (3) years after 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). In the event that any litigation, claim or audit involving the records is still active when the three-year period expires, then the records must be retained until all issues are closed and final action is taken, and all litigation hold requirements are satisfied. Final closeout (receipt of FSR) is when all project worksheets associated with a disaster/emergency are closed.

Records relating to state awards are governed by 19 CCR § 2980(e), which also requires OEWD to retain all financial and program records related to cost or expenditures eligible for state financial assistance for three (3) years from the starting date of the retention period. OEWD will be notified of this retention period starting date by the state.

Note: Because State and federal regulations change from time to time, the Controller's Office will issue specific rules for file retention on any given disaster, should there be a change.

H. Special instructions for destruction of certain records

1. *Records relating to financial matters.* Records pertaining to financial matters shall be destroyed only after approval by the Controller. The Controller's Office reviews and approves each department's Records Retention and Destruction Schedule. OEWD may destroy financial documents consistent with the Records Retention and Destruction Schedule once it is approved by the Controller. OEWD shall obtain specific authorization from the Controller before destroying financial documents that do not fall within the Records Retention and Destruction Schedule (Admin. Code § 8.3).
2. *Records relating to payroll.* The Retirement Board must approve the destruction of all records pertaining to payroll checks, timecards, and related documents. The Retirement Board reviews and approves each department's Records Retention and Destruction Schedule. OEWD may destroy payroll records consistent with the Records Retention and Destruction Schedule once it is approved by the Retirement Board. OEWD shall obtain specific authorization from the Retirement Board before destroying payroll records that do not fall within the Records Retention and Destruction Schedule (Admin. Code § 8.3).
3. *Records containing legal significance.* The City Attorney's Office (CAT) must approve the destruction of all records that contain legal significance. CAT reviews and approves each department's Records Retention and Destruction Schedule. OEWD may destroy records of legal significance consistent with the Records Retention and Destruction Schedule once it is approved by CAT. OEWD shall obtain specific authorization from CAT before destroying records of legal significance that do not fall within the Records Retention and Destruction Schedule (Admin. Code § 8.3).

I. Email Policy

The City and County of San Francisco provides an email system to its employees as a convenient and efficient medium of communication. The email system is not a medium

for the storage of information or for any of OEWD's records. Furthermore, the email system does not fulfill the department's record retention obligations.

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 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 this Schedule does not require retention of the email, 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 Staff deem appropriate. In any case, whether to satisfy records retention obligations or merely to serve administrative needs, Staff may not store email communication on the email system indefinitely.

J. Citywide Financial Records Retention and Destruction Policy

The Office of Economic and Workforce Development complies with the Controller's Office most recently updated copy of the Citywide Financial Records Retention and Destruction Policy. The Office of Economic and Workforce Development has attached the Citywide Financial Records Retention and Destruction Policy matrix to our policy.

PART 3 – OEWD Records Retention Schedule

DIVISION	RECORD TYPE (TITLE)	DESCRIPTION	TOTAL RETENTION PERIOD	RETENTION CATEGORY	NOTES & CITATIONS
All	General and routine reporting	General and routine reporting that is created on a regular basis to support a program or business function.	2 years	2 – Current	CA Gov't Code Section 34090, Admin. Code Sec. 8.3
All	Policies and procedures	Records documenting department-approved methods or processes for performing activities to ensure compliance with department and legal requirements.	2 years	2 – Current	CA Gov't Code Section 34090, Admin. Code Sec. 8.3
All	Reference Materials	Documents and materials that are maintained solely for reference purposes.	2 years	2 – Current	CA Gov't Code Section 34090, Admin. Code Sec. 8.3
All	Public Records Requests	Records related to responding to requests from the public and others for department records in compliance with the Sunshine Ordinance and applicable state law.	2 years	2 – Current	CA Gov't Code Section 34090, Admin. Code Sec. 8.3
All	Unofficial / non-record material	Unofficial or non-record material includes any information or materials that does not meet the definition of a record or has been excluded from coverage under the records retention schedule.	None	4 – No Retention Required	CA Gov't Code Section 34090, Admin. Code Sec. 8.3

PART 4 – Citywide Financial Records Retention and Destruction Schedule

ITEM NUMBER	RECORD TYPE (TITLE)	TOTAL RETENTION PERIOD¹	RETENTION CATEGORY²	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
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.

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.
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.
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.
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
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.
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

<p>47</p>	<p>CALENDAR, DEPARTMENT HEAD (PROP G)</p>	<p>2 years - Records are stored electronically in the City's Microsoft O365 application.</p>	<p>2-current</p>	<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>
<p>48</p>	<p>STATEMENT OF ECONOMIC INTEREST FORM 700 - DEPARTMENTALLY MAINTAINED FILINGS</p>	<p>7 years - for those not required to file through Ethic's NetFile. Otherwise, electronically required filing through Ethic's NetFile.</p>	<p>2-current</p>	<p>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.</p>

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 DEPARTMENT & 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	
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
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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 same 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.

PART 5 – RECORDS RETENTION AND DESTRUCTION POLICY AND SCHEDULE
SIGNATURE PAGE

Name of Department: Office of Economic and Workforce Development



Mayor's Office

3/2/2026

Date Signed

Anne Taupier

Department Head

March 30, 2026


Date Signed

Victoria Wong

City Attorney's Office

February 23, 2026

Date Signed



Retirement Board

March 23, 2026

Date Signed