



All About Florida

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FLORIDA ASSOCIATION OF COUNTIES, INC. POLICY

Subject: Record Retention and Destruction

Objective: To create and maintain a systematic method for ensuring that the Association's records are protected and maintained and that they are discarded when no longer needed or valued.

Section 1. Purpose of the Policy. The purpose of this policy is to ensure that necessary records of the Florida Association of Counties, Inc. ("FAC") are adequately protected and maintained and to ensure that records that are no longer needed by FAC or are of no value are discarded at the proper time. This policy is also for the purpose of assisting FAC staff in understanding its obligation in retaining electronic documents, including e-mail, Web files, text files, sound and movie files, PDF documents, and all Microsoft Office or other formatted files.

Section 2. Definitions.

(A) A record is recorded information, regardless of medium or characteristic, which can be retrieved at any time. It includes all original documents, papers, letters, cards, books, photographs, sound or video records, magnetic tape, electronic media, and other information containing media that are generated and/or received in connection with transaction of the organization's business. If not indicated otherwise, these are the records to which the Record Retention Schedule applies.

(B) Non-records material includes duplicate copies or correspondence, duplicate copies of records used for short-term reference purposes, blank forms, stocks of publications, directories, and transitory messages used primarily for the informal communication of information. Transitory messages do not set policy, establish guidelines or procedure, certify a transaction, or become a receipt. Transitory messages may include, but are not limited to email messages with short lived or no administrative value, voice mail and telephone messages.

Section 3. Administration of the Policy.

(A) Attached to this policy, at Appendix A, is a Record Retention Schedule that is hereby approved as the initial maintenance, retention and disposal schedule for physical records of FAC and the retention and disposal of electronic records. The FAC Executive Director, or his/her

80
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1929-2009

designee, is the officer in charge of the administration of this policy and the implementation of processes and procedures to ensure that the Record Retention Schedule is followed.

(B) The Executive Director is also authorized to: make modifications to the Record Retention Schedule from time to time to ensure that it is in compliance with local, state and federal laws and includes the appropriate document and record categories for FAC; monitor local, state and federal laws affecting record retention; annually review the record retention and disposal program; monitor compliance with this policy; and draft and implement operational procedures to ensure compliance with this policy.

(C) While records should be destroyed when the retention period has passed, the historical or archival value of some records should be considered in light of future research, public relations, or corporate mission purposes. Managers may request an exception to this policy by presenting an assessment of the particular situation to the Executive Director.

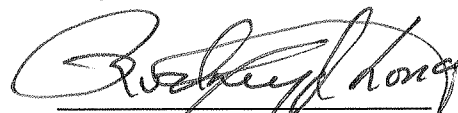
(D) The Record Retention Schedules do not apply to non-records. Non-records are maintained for as long as administratively needed and may be discarded when the business use has terminated.

Section 4. Suspension of Record Disposal in Event of Litigation or Claims. If FAC is served with any subpoena or request for documents or any employee becomes aware of a governmental investigation or audit concerning FAC or the commencement of any litigation against or concerning FAC, such employee shall inform the Executive Director and any further disposal of documents shall be suspended until such time as the Executive Director, with the advice of counsel, determines otherwise. The Executive Director shall take such steps as is necessary to promptly inform all staff of any suspension in the further disposal of documents.

Section 5. Applicability. This policy applies to all physical records generated in the course of FAC's operation, including both original documents and reproductions and this policy applies to the electronic documents described in Section 1.

Section 6. Reservation of Authority: Except as otherwise expressly delegated in this policy, the Board of Directors of the Association reserves the right to modify, amend or abolish this policy by majority vote at any regular meeting of the Board or any special meeting of the Board called for that purpose.

As approved by the Board of Directors
this 24th day of September, 2009


Rodney J. Long, President

APPENDIX A - RECORD RETENTION SCHEDULE

The Record Retention Schedule is organized as follows:

SECTION TOPIC

- A. Accounting and Finance
- B. Contracts
- C. Corporate Records
- D. Correspondence and Internal Memoranda
- E. Electronic Documents
- F. Insurance Records
- G. Legal Files and Papers
- H. Payroll Documents
- I. Pension Documents
- J. Personnel Records
- K. Property Records
- L. Tax Records
- M. Dues and Special Assessment Records
- N. Programs & Services Records
- O. Fiscal Sponsor Project Records
- P. Historical/Archival

A. ACCOUNTING AND FINANCE

Record Type	Retention Period
Accounts Payable ledgers and schedules	7 years
Accounts Receivable ledgers and schedules	7 years
Annual Audit Reports and Financial Statements	Permanent
Annual Audit Records, including work papers and other documents that relate to the audit	7 years after completion of audit
Annual Budgets	Permanent
Bank Statements and Canceled Checks	7 years
General Ledgers	Permanent

Record Type	Retention Period
Interim Financial Statements	7 years
Investment Records	7 years after sale or maturity of investment

B. CONTRACTS

Record Type	Retention Period
Contracts and Related Correspondence (including any proposal that resulted in the contract and all other supportive documentation)	15 years after expiration or termination

C. CORPORATE RECORDS

Record Type	Retention Period
Corporate Records (corporate seals, articles of incorporation, bylaws, strategic plans, meeting packets, minutes of Board, Executive Committee, F&A Committee, Enterprise Committee, and Leg Executive Committee)	Permanent
Licenses and Permits	Permanent

D. CORRESPONDENCE AND INTERNAL MEMORANDA

General Principle: Most correspondence and internal memoranda should be retained for the same period as the record they pertain to or support. For instance, a letter pertaining to a particular contract would be retained as long as the contract (15 years after expiration). Records that support a particular project should be kept with the project and take on the retention time of that particular project file.

Correspondence or memoranda that do not pertain to documents having a prescribed retention period should generally be discarded sooner. These may be divided into two general categories:

1. Those pertaining to routine matters and having no significant, lasting consequences should be discarded within 2 years. Some examples include:
 - Routine letters and notes that require no acknowledgment or follow-up, such as notes of appreciation, congratulations, letters of transmittal, and plans for meetings.
 - Form letters that require no follow-up.
 - Letters of general inquiry and replies that complete a cycle of correspondence.
 - Letters or complaints requesting specific action that have no further value after changes are made or action taken (such as name or address change).
 - Other letters of inconsequential subject matter or that definitely close correspondence to which no further reference will be necessary.
2. Those pertaining to non-routine matters or having significant lasting consequences should generally be retained permanently.

E. ELECTRONIC DOCUMENTS

1. **Electronic Mail:** Email communications, messages and documents transmitted by email are similar to paper documents. They may be considered records, subject to the Record Retention Schedule. To determine whether an email is such a record, the email will be treated as if it were a paper document or record. If a paper document would be retained as a record because of its content, then an email message with the same content must be treated as a paper record, subject to the Record Retention Schedule.
2. **Electronic Documents:** including Microsoft Office Suite and PDF files. Retention depends on the subject matter. The length of time that an electronic document should be retained must be based upon the content of the file, the category under the various sections of this policy, and its determination of a record under the Record Retention Schedule.

F. INSURANCE RECORDS

Record Type	Retention Period
Annual Loss Summaries	10 years
Audits and Adjustments	7 years
Certificates Issued to FAC	Permanent

Record Type	Retention Period
Claims Files (including correspondence, medical records, injury documentation, etc.)	Permanent
Group Insurance Plans - Active Employees	Until Plan is amended or terminated
Group Insurance Plans – Retirees	Permanent or until 6 years after death of last eligible participant
Inspections	3 years
Insurance Policies (including expired policies)	Permanent
Releases and Settlements	25 years

G. LEGAL FILES AND PAPERS

Record Type	Retention Period
Legal Memoranda and Opinions (including all subject matter files)	Permanent
Litigation Files	Permanent
Court Orders	Permanent
Requests for Departure from Records Retention Schedule	10 years

H. PAYROLL DOCUMENTS

Record Type	Retention Period
Employee Deduction Authorizations	Termination + 7 years
Payroll Deductions	Termination + 7 years
W-4 Forms	Termination + 7 years
Garnishments, Assignments, Attachments	Termination + 7 years

Record Type	Retention Period
Labor Distribution Cost Records	Termination + 7 years
Payroll Registers (gross and net)	Termination + 7 years
Time Cards/Sheets	Termination + 7 years
Unclaimed Wage Records	Termination + 7 years

I. PENSION DOCUMENTS AND SUPPORTING EMPLOYEE DATA

General Principle: Pension documents and supporting employee data shall be kept in such a manner that FAC can establish at all times whether or not any pension is payable to any person and if so the amount of such pension.

Record Type	Retention Period
Annual Retirement and Pension Records	Permanent

J. PERSONNEL RECORDS

Record Type	Retention Period
Commissions/Bonuses/Incentives/ Awards	Termination + 7 years
EEO- 1 /EEO-2 - Employer Information Reports	2 years after superseded or filing (whichever is longer)
Personnel Policies	Permanently
Employee Medical Records	Termination + 7 years
Employee Personnel Records (including individual attendance records, application forms, job or status change records, performance evaluations, termination papers, withholding information, garnishments, test results, training and qualification records)	Termination + 7 years

Record Type	Retention Period
Employment Contracts – Individual	Termination + 7 years
Employment Records - Correspondence with Employment Agencies and Advertisements for Job Openings	One year from date of hiring decision
Employment Records - All Non-Hired Applicants (including all applications and resumes - whether solicited or unsolicited, results of post-offer, pre-employment physicals, results of background investigations, if any, related correspondence)	One year (4 years if file contains any correspondence which might be construed as an offer)
Forms I-9	Termination + 7 years

K. PROPERTY RECORDS

Record Type	Retention Period
Correspondence, Property Deeds, Assessments, Licenses, Rights of Way	Permanent
Original Purchase/Sale/Lease Agreement	Permanent
Property Insurance Policies	Permanent

L. TAX RECORDS

General Principle: FAC must keep books of account or records as are sufficient to establish amount of gross income, deductions, credits, or other matters required to be shown in any such return.

These documents and records shall be kept for as long as the contents thereof may become material in the administration of federal, state, and local income, franchise, and property tax laws.

Record Type	Retention Period
Tax-Exemption Documents and Related Correspondence	Permanent
IRS Rulings	Permanent
Excise Tax Records	7 years
Payroll Tax Records	7 years
Tax Bills, Receipts, Statements	7 years
Tax Returns - Income, Franchise, Property	Permanent
Tax Workpaper Packages - Originals	7 years
Sales/Use Tax Records	7 years
Annual Information Returns - Federal and State	Permanent
IRS or other Government Audit Records	Permanent

M. DUES AND SPECIAL ASSESSMENT PAYMENT RECORDS

Record Type	Retention Period
Records of Dues and Special Assessment Payments	Permanent

N. PROGRAM AND SERVICE RECORDS

Record Type	Retention Period
Governmental Relations/Lobbying (correspondence, white papers, position papers, talk sheets, research)	Permanent
Conferences, Educational and Policy Convenings (programs, advertisements, final work products)	Permanent (1 copy only)

Record Type

Retention Period

Consultants' Workproduct

Permanent

Research & Publications

Permanent (1 copy only)

O. FISCAL SPONSOR PROJECT RECORDS

Record Type

Retention Period

Sponsorship agreements

Permanent

P. HISTORICAL/ARCHIVAL

Permanent