

Linne Community Services District



Records Retention Policy

Records Retention Policy

This Records Retention Policy establishes guidelines for the retention, maintenance, and disposition of records created or received by the Linne Community Services District (CSD). The policy is intended to ensure compliance with California law, promote transparency, support efficient operations, and protect the District in the event of audits, litigation, or public records requests.

1. Authority and Legal Framework

This policy is guided by applicable provisions of the California Government Code, Public Records Act, and best practices recommended for California special districts. It reflects generally accepted retention standards and may be updated as laws or operational needs change.

2. Scope

This policy applies to all District records regardless of format, including paper documents, electronic files, emails, financial systems, and cloud-based records. Drafts and duplicates are excluded unless they contain unique information.

3. Responsibility

The Treasurer is designated as the District’s Records Custodian unless otherwise assigned by the Board. The Records Custodian is responsible for implementing this policy, coordinating destruction of records, and ensuring records are retained for the appropriate period.

4. Records Retention Schedule

| Record Category | Examples | Minimum Retention Period |
|-----------------------------------|--|--------------------------|
| Governing Board Records | Agendas, minutes, resolutions, ordinances | Permanent |
| Financial Records – Annual | Budgets, audits, SCO reports, year-end financials | Permanent |
| Financial Records – Transactional | Invoices, checks, bank statements, deposit records | 7 years |
| Tax and Assessment Records | County tax allocation reports, assessment rolls | 7 years |
| Contracts and Agreements | Vendor contracts, interagency agreements | 7 years after expiration |
| Capital Asset Records | Road improvement records, asset inventories | Permanent |
| Insurance Records | Policies, claims, correspondence | 7 years after expiration |
| Legal Records | Claims, litigation files, settlement agreements | Permanent |
| Personnel Records (if applicable) | Employment agreements, payroll records | 7 years after separation |
| Correspondence – Administrative | Routine emails, notices | 2 years |
| Correspondence – Policy Related | Policy discussions, formal communications | 5 years |

5. Electronic Records

Electronic records shall be retained for the same duration as paper records. The District may store records electronically provided they are accessible, legible, and capable of being reproduced.

6. Destruction of Records

Records may be destroyed once the retention period has expired, provided they are not subject to litigation holds, audits, or public records requests. Destruction shall be authorized by the Records Custodian and documented.

7. Litigation and Audit Holds

If litigation, audit, or investigation is pending or reasonably anticipated, all relevant records shall be preserved until the matter is resolved, regardless of the retention schedule.

8. Policy Review and Updates

This policy shall be reviewed periodically and updated as necessary. Amendments must be approved by the District's Board of Directors.

Adopted by the Board of Directors on: _____

Title: _____