

**EXHIBIT “B”
TEHAMA COUNTY
AUDITOR-CONTROLLER
RECORDS RETENTION SCHEDULES PROCEDURE GUIDE**

The purpose of both this procedure guide and the Records Retention Schedule is to provide guidance to County staff regarding the identification, maintenance, safeguarding, and disposal of records in the normal course of business; to ensure prompt and accurate retrieval of records; and to ensure compliance with relevant legal and regulatory requirements.

The Auditor-Controller’s Records Retention Schedule is intended to apply to common financial documents that require finalization by the Auditor-Controller or his/her authorized designee. Where a conflict exists between a department-specific records retention schedule and the Auditor-Controller’s Retention Schedule, the final disposition of a particular record will be governed by the Auditor-Controller’s Retention Schedule.

Each Department Head and the Auditor-Controller is authorized by the Board of Supervisors to dispose of records specified within this guide and the Auditor-Controller’s Records Retention Schedule, and to delegate the responsibility of the maintenance, retention, and disposal of records to his/her staff.

Financial records containing any confidential, sensitive, or private personal information, including but not limited to, social security numbers, health information, passport number, date of birth, payroll information, credit card numbers, banking information, victim information, etc. should be destroyed by processing through a cross-shredding device.

The Auditor-Controller’s Retention Schedule establishes only minimum periods of retention, not maximum periods. Each Department Head may extend those periods when, in his or her discretion, the needs of the Department or the County dictate or indicate the need for an extension. In no instance are records, papers, or documents to be destroyed when there is a continuing need for such records for such matters as pending litigation or impending or ongoing audits.

Any questions regarding the implementation of the Auditor-Controller’s Retention Schedule should be brought to the attention of the Auditor-Controller or their authorized designee.