

RESOLUTION NO. _____

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF
TEHAMA APPROVING THE TEHAMA COUNTY AUDITOR-CONTROLLER'S
RECORDS RETENTION SCHEDULE AND PROCEDURE GUIDE**

WHEREAS, the County of Tehama's Auditor-Controller and other County departments have an obligation to maintain County records in accordance with laws and regulations and accepted records management practices;

WHEREAS, there are significant costs to maintaining records beyond their useful life as such records otherwise take up space in the County's offices;

WHEREAS, the purpose of a retention schedule is to establish a pattern for the orderly transfer, maintenance, and destruction of records on a continuing basis;

WHEREAS, Government Code provides the relevant procedures for destroying County records;

WHEREAS, pursuant to Government Code section 26201, the Board may authorize destruction or disposition of any duplicate record, paper, or document, the originals or a permanent photographic reproduction of which is in the files of any officer or department of the County;

WHEREAS, pursuant to Government Code section 26205.1, subdivision (a), the Board may delegate to County officers the authority to destroy any non-judicial public record, paper, or document if the record, paper, or document is photographed, microphotographed, reproduced by electronically recorded video images on magnetic surfaces, recorded in the electronic data processing system, recorded on optical disk, reproduced on film or any other medium that is a trusted system and that does not permit additions, deletions, or changes to the original document, or reproduced under the direction and control of the county recorder on film, optical disk, or any other medium in compliance with Government Code section 12168.7 for recording of permanent records or nonpermanent records;

WHEREAS, pursuant to Government Code section 26202, the Board may authorize the destruction or disposition of any record, paper or document which is more than two years old, which was prepared or received pursuant to State statute or county charter, and which is not expressly required by law to be filed and preserved if the board determines by four-fifths vote that the retention of any such record, paper or document is no longer necessary or required for county purposes. Such records, papers or documents need not be photographed, reproduced or microfilmed prior to destruction and no copy thereof need be retained;

WHEREAS, retention schedules are used by public entities across the State of California and are an appropriate mechanism for the Board to proactively make the determination under Government Code section 26202 as to when various categories of records will no longer be necessary or required for County purposes and thereby improve the efficiency of records management;

WHEREAS, there are some County records that are subject to specific retention requirements under State law, and it is necessary and appropriate to identify those records and how long they must be retained;

WHEREAS, this Board has reviewed the *Tehama County Auditor-Controller's Record Retention Schedule* and *Records Retention schedule Procedure Guide*, attached hereto and incorporate herein as Exhibits "A" and "B," and determined that the retention periods set forth therein meet or exceed the retention periods required by state law, and that good cause exists to adopt this *Schedule* and *Guide*;

WHEREAS, the records and documents authorized to be destroyed under the *Schedule* and *Guide* are no longer necessary or required for County purposes and are unlikely to have any legal or historical significance in the future; and

WHEREAS, this board has held a public meeting on this matter and considered any public comment that has been made.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Tehama that the *Tehama County Auditor-Controller's Record Retention Schedule* and *Records Retention Schedule Procedure Guide*, attached hereto and incorporate herein as Exhibits "A" and "B," are hereby approved and adopted;

BE IT FURTHER RESOLVED that each County officer and Department Head is authorized to destroy or cause the destruction of the enumerated County financial records in accordance with the *Schedule* and *Guide*. Such records or documents need not be photographed, reproduced, or microfilmed prior to destruction and no copy thereof need be retained;

BE IT FURTHER RESOLVED that in addition to the foregoing, County staff is further authorized, at any time, to destroy or dispose of duplicate records, papers, or documents, the originals of which are on file with any officer or department of the County, unless otherwise specified on the *Schedule and/or Guide*;

BE IT FURTHER RESOLVED that in addition to the forgoing, County staff is further authorized at any time, to destroy any non-judicial public record, paper, or document, including those records prepared or received pursuant to state or federal law,

if the record, paper, or document is photographed, microphotographed, reproduced by electronically recorded video images on magnetic surfaces, recorded in the electronic data processing system, recorded on optical disk, reproduced on film or any other medium that is a trusted system and that does not permit additions, deletions, or changes to the original document, or reproduced under the direction and control of the county recorder on film, optical disk, or any other medium in compliance with Government Code section 12168.7 for recording of permanent records or nonpermanent records;

BE IT FURTHER RESOLVED that if there is any ambiguity or conflict between the *Schedule*, the *Tehama County Record Retention Schedule - General Retention Schedule*, or any department-specific records retention schedule, the *Schedule* is controlling and the Auditor-Controller, in consultation with County Counsel, is responsible for interpreting the *Schedule* and *Guide*; and

BE IT FURTHER RESOLVED, any records retention schedule may be updated by County Counsel to be consistent with California statutory record retention minimums after providing notice of the update by letter to the Board.

The foregoing resolution was offered on a motion by Supervisor _____, seconded by Supervisor _____ and carried by the following vote of the Board:

AYES:

NOES:

ABSENT OR NOT VOTING:

STATE OF CALIFORNIA)

) SS

COUNTY OF TEHAMA)

I, Sean Houghtby, County Clerk and ex-officio Clerk of the Board of Supervisors of the County of Tehama, State of California, hereby certify the above and foregoing to be a full, true and correct copy of a Resolution and Order adopted by the Board of Supervisors on the ____ day of _____, 2026.

Dated this ____ day of _____, 2026.

Sean Houghtby, County Clerk and ex-officio Clerk of the Board of Supervisors, County of Tehama, State of California

By _____
Deputy

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