

**CALIFORNIA STATE UNIVERSITY, NORTHRIDGE  
UNIVERSITY STUDENT UNION, INC.**

**CORPORATE/FISCAL POLICY**

**SUBJECT:**       **Records Retention & Disposition**

**REFERENCE:**    Executive Order 1031, the CSU Records/Information Retention and  
Disposition Schedules.

**DEFINITIONS:**

1. **Custodian:** This is the title of the USU-designated department head who maintains the official/original copy of the record/information. Retention schedules should specifically identify the designated custodian responsible for identified records/information.
2. **Disposition:** A range of processes associated with implementing records/information retention, destruction, or transfer decisions that are documented in the records retention and disposition schedule or other authority.
3. **Long-term Retention:** A retention period of more than five years (including permanent retention).
4. **Non-record:** Material that is of immediate value only. Non-records are not maintained as administrative records, are not assigned retention periods, and are not subject to records disposition guidelines (e.g. routing slips, worksheets, rough drafts, blank forms, courtesy copies, etc.)
5. **Records/Information:** Every means of recording upon any tangible thing in any form of communication or representation, including letters, words, pictures, sounds, or symbols, any combinations of these or other means to engage in business, regardless of media. This includes, but is not limited to:
  - Physical paper in files, such as memos, contracts, reports, photographs and architectural drawings;
  - Electronic communication such as e-mail content and attachments, voicemail, instant messages, and data on a contactless integrated circuit;
  - Content on Web sites, PDAs, mobile devices, desktops, and servers;
  - Information/data captured in various databases;
  - Licenses, certificates, registration, identification cards, or other means;
  - Handwriting, typewriting, printing, Photostating, photographing, photo scanning, photocopying, transmitting by electronic mail or facsimile;
  - Any record thereby created, regardless of the manner or media in which the record has been stored and/or created; and
  - Backups of electronic information.
6. **Record Retention Schedule:** A document identifying a series of unique records/information associated with a corporate process or function. For each record/information listed, the schedule will include a unique number/identifier, title, custodian, value, retention authority, and retention period. The basic schedules are to be modified by each department as needed, e.g., to specify custodians, incorporate additional records, etc.

7. **Value:** Records and information may have value in one or more of the following areas:
1. Operational: Required by a campus/department to perform its primary function
  2. Legal: Required to be kept by law or may be needed litigation or a government investigation.
  3. Fiscal: Related to the financial transactions of the campus, especially those required for audit or tax purposes.
  4. Historical: Of long-term value to document past events. This may arise from exceptional age and/or connection with some significant historical event or person associated with the CSU.
  5. Vital: Critical to maintain to ensure operational continuity for the USU after a disruption or disaster. Vital records or information may fall into any one of the above value categories.

**POLICY:**

It is the policy of the University Student Union (USU) to own and maintain records/information that have been created or received by the USU, regardless of their medium and location, even when they are in possession of individuals. Records may be categorized by type, such as corporate, personnel/payroll, facilities, student records, etc. and shall be retained in accordance with the attached prescribed retention schedule. This policy is designed to ensure compliance with legal and regulatory requirements while implementing appropriate operational best practices.

The policy consists of procedures to promote sound, efficient, and economical records management in the following areas:

- Creation, organization of, and access to records
- Maintenance and retention of administrative records
- Security and privacy of records
- Protection of records vital to USU
- Preservation of records of historical importance
- Disposition of administrative records when they no longer serve their purpose
- Other functions the USU may deem necessary for good records management

This policy applies to all administrative records, regardless of their medium, owned by the USU except as superseded by federal laws, regulations, and USU contracts.

The Manager of Administration and Communications (MAC) shall be responsible for the coordination of the record retention and disposition at the end of every fiscal year.

## **Record Retention Procedures:**

### **I. Standards for Packing:**

1. Only standard cartons issued by the Department of Administration (Administration) may be used with the following specifications:
  - a. Archiving box dimensions are to be 10" (height) x 12" (width) x 15" (length).
  - b. DO NOT write or print on the box lid.
2. Boxes may not contain anything except eligible paper documents in manila folders and/or hanging folders.
3. All folders within the boxes must clearly be labeled. Each folder should be reviewed before storage by an area supervisor to determine that all contents are necessary for storage. Throw away any unnecessary correspondence. Be selective about all materials kept.
4. All material pertaining to a common subject should be kept together. Place items with the same destruction date together.
5. Fill all boxes. However, DO NOT over pack to the extent that the box becomes too heavy or misshaped.
6. Refer to the USU Archiving Retention Schedule to determine when to destroy the documents. If the documents are already past their destruction date, set aside for destruction. If items are not vital or sensitive in nature, THROW THEM AWAY. It is best to keep up with your files and not let file drawers fill up with unused documents.

### **II. Storage Content Record:**

1. The Storage Content Record (SCR) prepared by the Department Manager should contain:
  - A. Department Identification
  - B. Department Manager Signature
  - C. Span of time covered by records
  - D. List of contents by OFFICIAL NAME of record series and sufficient description for easy retrieval.
  - E. Date the box was moved to storage basement
  - F. Date the SCR) was e-mailed to the Department of Administration.
2. The Storage Content Record (SCR) is initiated by the Department Manager on an approved form distributed by the Department of Administration and e-mailed back to Administration after the box is placed in storage.
3. Once the Storage Content Record is completed and electronically signed by the Department Manager, it should be e-mailed to the Department of Administration for approval (electronic signature). Once Administration has approved the SCR, a copy will be returned via e-mailed to the Department Manager.
4. Sufficient descriptive information shall be written on the SCR so that in the future anyone will be able to determine where to locate a specific document. This list will be the only bit of information to locate important documents. If necessary, list all titles of each file.
5. List only the contents of one box per SCR.

### **III. Electronic Documents and Records:**

Electronic documents will be retained as if they were paper documents. Therefore, any electronic files, including records of donations made online, that fall into one of the document types on the retention and disposition schedule will be maintained for the appropriate amount of time. If a user has sufficient reason to keep an e-mail message, the message should be printed in hard copy and kept in the appropriate file or moved to an “archive” computer file folder. Backup and recovery methods will be tested on a regular basis.

### **IV. Emergency Planning**

The records of the USU will be stored in a safe, secure, and accessible manner. E-documents and financial e-files that are essential to keeping the USU operating in an emergency will be duplicated and/or backed up daily.

### **V. Document Destruction:**

1. The Manager, Administration and Communications (MAC) will send a document’s Custodian a copy of the Storage Content Record (SCR) for destruction approval. The Custodian must electronically sign the SRC to authorize document destruction.
2. Should a Custodian wish to extend the date of destruction, an e-mail should be submitted to the MAC stating the reason why. A “Just-In-Case” response will not be accepted as a valid reason. A new destruction date will then be assigned and marked on the SCR by the MAC.
3. All or partial contents may be destroyed and/or have extended destruction dates.

**UNIVERSITY STUDENT UNION, INC.  
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**STORAGE CONTENT RECORD**

Department Number: \_\_\_\_\_

Department Name: \_\_\_\_\_

Span of Time Covered by Records (Month/Year): \_\_\_\_\_

Box Number: \_\_\_\_\_

**List of Contents/Filenames:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Confirm Location to Storage Area: \_\_\_\_\_ Date: \_\_\_\_\_  
Department Manager

Confirm Receipt of SCR: \_\_\_\_\_ Date: \_\_\_\_\_  
Administration

Approved for Destruction: \_\_\_\_\_ Date: \_\_\_\_\_  
Custodian

Approved for Destruction: \_\_\_\_\_ Date: \_\_\_\_\_  
Administration

**OFFICE USE ONLY**

Box Number \_\_\_\_\_

Cage ID \_\_\_\_\_ Date Archived \_\_\_\_\_

Destruction Date \_\_\_\_\_ Permanent Record

Administration Name and Initials \_\_\_\_\_

Special Notes: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

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**Record Retention & Disposition Schedule**

Title	Retention Period	Value	Vital
<b>CORPORATE CUSTODIAN (Mgr. Admin/Comm.)</b>			
<b>Correspondence</b>			
General	2 Years		
Legal & Tax	Permanently		
Staff & BOD Notebooks	1 Year		
<b>Administration</b>			
Annuity Gift Agreements	Permanently		
Articles of Incorporation	Permanently	Historical	X
Bylaws	Permanently	Historical	X
Codes of Committees and Commissions	Permanently		X
Constitutions	Permanently		
Contracts and Agreements	Permanently	Historical	X
Copyrights and Trademarks Registrations	Permanently		X
Deeds, Easements, Titles & Abstracts	Permanently		X
Labor Contracts	Permanently		
Licenses	Permanently		X
Life Income Agreements	Permanently		
Minutes Books	Permanently	Historical	X
Mortgages, Deeds, Notes, Contracts & Leases (Expired)	8 Years		X
Patents	Permanently		
<b>FISCAL CUSTODIAN (ADFBS)</b>			
<b>Accounting</b>			
Capital Asset Records (Including costs, depreciation reserves, year-end trial balance, depreciation reserves, blueprints & plans)	8 Years		
Charts of Accounts (One Copy)	Permanently	Fiscal/Legal/Operational	X
Depreciation Schedules	Permanently	Fiscal/Legal/Operational	X
Expense Analyses and Expense Distributions Schedules	8 Years	Fiscal/Legal/Operational	
General Ledgers and Journals (Including cash receipts, cash disbursements, general & payroll)	Permanently	Fiscal/Legal/Operational	X
Inventories of Products, Materials & Supplies	3 Years	Fiscal/Legal/Operational	
Inventory Records	8 Years	Fiscal/Legal/Operational	
Invoices of Customers	4 Years	Fiscal/Legal/Operational	
Petty Cash Vouchers	3 Years	Fiscal/Legal/Operational	

<b>Title</b>	<b>Retention Period</b>	<b>Value</b>	<b>Vital</b>
Plant Cost Ledgers	Permanently	Fiscal/Legal/Operational	X
Purchase Orders	8 Years	Fiscal/Legal/Operational	
Scrap and Salvage Records	4 Years	Fiscal/Legal/Operational	
Subsidiary Ledgers (Including accounts payable and accounts receivable ledgers)	8 Years	Fiscal/Legal/Operational	X
Trial Balance (Monthly)	6 Years	Fiscal/Legal/Operational	
Unrestricted Contribution Notification Letters	3 Years after restriction release	Fiscal/Legal/Operational	
Vouchers (For payments to vendors, employees and others)	8 Years	Fiscal/Legal/Operational	
<b>Audit</b>		Fiscal/Legal/Operational	
Operations Audits, Work Reports & Management Letters – 1 Copy	Permanently	Fiscal/Legal/Operational	X
Operations Audits, Work Reports & Management Letters – Extras	2 Years	Fiscal/Legal/Operational	
Revenue Fund Audit	Permanently	Fiscal/Legal/Operational	X
Financial Statements	Permanently	Fiscal/Legal/Operational	X
Internal Audit Reports	3 Years	Fiscal/Legal/Operational	
Property Appraisals	Permanently	Fiscal/Legal/Operational	X
<b>Bank Records</b>		Fiscal/Legal/Operational	
Bank Statements and Reconciliations	3 Years	Fiscal/Legal/Operational	
Canceled Checks (Payroll and General)	7 Years	Fiscal/Legal/Operational	X
Checks (Taxes, property and fulfillment of important contracts should be filled with the papers pertaining to the underlying transaction)	Permanently	Fiscal/Legal/Operational	X
Deposits Slips and Receipts	3 Years	Fiscal/Legal/Operational	
Signature cards	4 Years	Fiscal/Legal/Operational	
<b>Cash Records</b>		Fiscal/Legal/Operational	
Cash Recaps and Records	3 Years	Fiscal/Legal/Operational	
Cash Register Tapes	3 Years	Fiscal/Legal/Operational	
Cash Refund Vouchers	3 Years	Fiscal/Legal/Operational	
<b>Insurance</b>		Fiscal/Legal/Operational	
Accident Reports	Permanently	Fiscal/Legal/Operational	X
Claims (after settlement)Accident Reports	Permanently	Fiscal/Legal/Operational	X
Fire Inspections Reports Claims (after settlement)	Permanently	Fiscal/Legal/Operational	X
Group Disability Records Fire Inspections Reports	Permanently	Fiscal/Legal/Operational	X
Policies (all types-expired) with no residual value Group Disability Records	4 Years	Fiscal/Legal/Operational	
Safety ReportsPolicies (all types-expired) with no residual value	Permanently		X

Title	Retention Period	Value	Vital
<b>PERSONNEL /PAYROLL CUSTODIAN (UHR Officer)</b>			
<b>PERSONNEL /PAYROLL CUSTODIAN (UHR Officer)</b> Disability and Sick-Benefit Records	Permanently		
Earning Records	4 Years		
Employment Applications (Not-Hired) – Full Time	2 years		
Employment Applications (Not-Hired) – Part Time	1 Year		
Pensioners Records	6 Years		X
Illness/Injury Records	5 Years		X
Personnel Files (Terminated)	Permanently		X
Retirements	Permanently		X
Worker’s Compensation Claims	10 years after claim closes	Legal/Fiscal	X
<b>PERSONNEL/TAX &amp; TIME RECORDS CUSTODIAN (ADFBS)</b>	Permanently		
<b>PERSONNEL/TAX &amp; TIME RECORDS CUSTODIAN (ADFBS)</b> Contracts (Expired)	7 Years	Legal/Fiscal	
Daily Time Reports	4 Years	Legal/Fiscal	
Federal and State Tax Returns (Including working papers & reports to support carrybacks & carryovers)	Permanently	Legal/Fiscal	X
Form 941	4 Years	Legal/Fiscal	
Form W-2	4 Years	Legal/Fiscal	
Form W-4	4 Years	Legal/Fiscal	
Individual Time Reports	4 Years	Legal/Fiscal	
Payroll Tax Records	4 Years	Legal/Fiscal	
Sales Tax Returns	Permanently	Legal/Fiscal	X
Saving Bond Registrations Records of Employees	3 Years	Legal/Fiscal	
Time Cards	4 Years	Legal/Fiscal	
Withholding Tax Statements	6 Years	Legal/Fiscal	
<b>OPERATIONS CUSTODIAN (Associate Exec. Dir.)</b>			
<b>OPERATIONS CUSTODIAN (Associate Exec. Dir.)</b> Bills of Lading	4 Years		
Purchase Orders	8 Years		
Requisitions	3 Years		
Sales Contracts	8 Years		
Sales Invoices	8 Years		
Shipping and Receiving	4 Years		



Toxic Substance Exposure Reports	30 Years after claim closes	Legal/Fiscal	
<b>SPECIAL ITEMS: CUSTODIAN (Mgr. Admin &amp; Comm.)</b>			
<b>SPECIAL ITEMS: CUSTODIAN (Mgr. Admin &amp; Comm.)</b> Lost and Found Report	2 Years		