

RESOLUTION NO. 2020- 30

**AUDITOR'S OFFICE
DESTRUCTION OF RECORDS**

WHEREAS, the Auditor's office has determined that the following attached records, prior to and including 2014, have been reviewed and found to be "semi-permanent records", which need to be retained not less than five (5) years, and;

WHEREAS, Idaho Code 31-871 does hereby authorize the destruction of the attached named documents.

NOW, THEREFORE BE IT RESOLVED by the Board of County Commissioners of Bonner County, Idaho, that the above-named documents may be destroyed.

Dated this 24th day of March, 2020.


BONNER COUNTY COMMISSIONERS



Dan McDonald, Chairperson

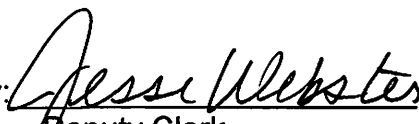


Jeff Connolly, Commissioner



Steve Bradshaw, Commissioner

ATTEST: Michael W. Rosedale

By: 

Deputy Clerk

Dated: March 24, 2020



Bonner County Clerk

1500 Highway 2, Suite 336 • Sandpoint, ID 83864

March 24, 2020

Clerk
#3

Memorandum

To: Bonner County Commissioners

From: Clorissa Koster, Chief Deputy Clerk

Re: Resolution for the destruction of records

The Bonner County Auditor's Office is seeking approval to destroy records as outlined in Idaho Code 31-871

Distribution: ☐ Original to BOCC Office
☐ Copy to Auditor's Office

Approved by Legal: _____

A handwritten signature in blue ink, likely belonging to the legal counsel, written over a horizontal line.

A suggested motion would be: **Mr. Chairman based on the information before us I make a motion to approve Resolution 20 - 30 for the Approval of the destruction of the Auditor's Office Records.**

Recommendation Acceptance: ☒ yes ☐ no

Commissioner Dan McDonald, Chairman

Date: 3/24/20

Auditor Certificates – Fiscal Year 2006 – Fiscal Year 2013

Journal Vouchers – Fiscal Year 2013

Claims Data – Fiscal Year 2007 – Fiscal Year 2014

Idaho Sales Tax Returns – Fiscal Year 1998 – 2011

Assessor's Office Abstract Reports – 2013 & 2014

Board of Equalization Records 1992 – 2014

Joint Quarterly Reports – Fiscal Year 2010 – Fiscal Year 2014

Payroll Blue Bar 2008 – 2009

Workman's Comp Backup 2008 – 2010

Magistrate Suspense Reconciliation – Fiscal Year 2012 – Fiscal Year 2014

Magistrate Trust Reconciliation – Fiscal Year 2011 – Fiscal Year 2014

Treasurer's Cash Reconciliation – Fiscal Year 2010 – Fiscal Year 2014

Treasurer's Suspense Reconciliation – Fiscal Year 2010 – Fiscal Year 2014

Department of Motor Vehicle Reconciliation – Fiscal Year 2010 – Fiscal Year 2014

Sheriff's Detention Fund Reconciliation – Fiscal Year 2012 – Fiscal Year 2014

Auditor's Trust Reconciliation – Fiscal Year 2011 – Fiscal Year 2014

Grant Reconciliations – Fiscal Year 2011 – Fiscal Year 2014

District Court Reconciliations – Fiscal Year 2011 – Fiscal Year 2014

Tax Remittance Reports – 2011 - 2014

Records Retention Handout (Front)
IACC – June 2015

"Public record" includes, but is not limited to, any writing containing information relating to the conduct or administration of the public's business prepared, owned, used or retained by any state agency, independent public body corporate and politic or local agency regardless of physical form or characteristics. I.C. 74-101(13)

"Writing" includes, but is not limited to, handwriting, typewriting, printing, photostating, photographing and every means of recording, including letters, words, pictures, sounds or symbols or combination thereof, and all papers, maps, magnetic or paper tapes, photographic films and prints, magnetic or punched cards, discs, drums or other documents. I.C. 74-101(16)

Idaho Code 31-871 retention requirements by record type:

<i>Permanent (10yr)</i>	<i>Semipermanent (5yr)</i>	<i>Temporary (2yr)</i>
Bond register	Bonds and coupons	Building applications
Budget records	Building applications for commercial projects and government buildings	Cash receipts subject to audit
Building plans	Canceled checks	Correspondence not related to permanent or semipermanent records
Cash books and records affecting the title to real property or liens thereon	Claims	Plans
General ledger	Contracts	Specifications for noncommercial and nongovernment projects after the structure or project receives final inspection and approval
Proceedings of the governing body	Departmental reports	Warrants
Resolutions	Duplicate receipts	
Specifications for commercial projects and government buildings	Duplicate warrants	
Warrant register	Financial records	
	License applications	
	Ordinances	
	Purchase orders	
	Vouchers	
Other documents or records as may be deemed of permanent nature by the board of county commissioners	Other documents or records as may be deemed of semipermanent nature by the board of county commissioners	Other documents or records as may be deemed of temporary nature by the board of county commissioners

DEPARTMENT: Clerk/Auditor/Recorders/Records

Record Title	Classification	Total Minimum Retention Period	Beginning of Retention Period	Comments
Applications: Catering permits	Temporary	2 years	Date of Permit	
Applications: Liquor License	Temporary	2 years	Date of License	
Applications: Passport Transmittals	Temporary	2 years	Application Date	
Applications: Marriage License	Permanent	Indefinite		
Assessor generated property reports -- signed by clerk (Abstracts)	Semi-Permanent	5 years	Date of Record	
Annual Audit Report	Permanent	Indefinite		Prepared by independent CPA
Board of Equalization Records	Semi-Permanent	5 years	Date of Decision	
Budget Reports	Permanent	10 years	Date of Record	
Child Support Payment Records (Proir to 1996)	Semi-Permanent	5 years	See comment	majority
Claims w/supporting data	Semi-Permanent	5 years	Date of Claim	
Clerk Correspondence	Temporary	2 years	Date of Record	
Commissioner Records & Files				See separate listing under "Commissioners"
Contracts (as necessary may have life greater than 5 years)	Permanent		Date of Signature	
Correspondence / Email not relating to records classified as permanent or semi-permanent	Temporary	2 years	Date of Mailing	
County Ordinances	Permanent	Indefinite	Date of Signature	
County Resolutions	Permanent	Indefinite	Date of Signature	
County Warrants/Checks	Semi-Permanent	5 years	Date of Record	
Court Records				Governed by ID Administrative Court Rules 37 &
Courthouse Specs	Permanent	Indefinite	Date of Record	
Election Abstract	Permanent	Indefinite		
Elections: Ballots	Temporary	2 years	Date of Canvass	
Elections: Voted Ballots	Temporary	2 years	Date of Canvass	
Elections: Duplicated Ballots	Temporary	2 years	Date of Canvass	
Elections: Absentee ballot affidavit envelopes	Temporary	1 year	Date of Record	
Elections: Unused and Spoiled Ballots	Temporary	60 Days	From deadline for requesting recount	
Elections: Record of number of ballots printed and furnished to each polling place	Temporary	1 year	Date of Record	
Elections: Unvoted ballots from Primary (Issued but not voted when Primary is not closed)	Temporary	1 year	Date of Record	
Elections: Poll Books	Semi-Permanent	5 years	Date of Canvass	

Elections: Tally Books	Temporary	2 years	Date of Canvass	
Elections: Request for Absentee Ballots	Temporary	2 years	Date of Canvass	
Elections: Purged, duplicate, moved, canceled voter registration cards	Temporary	2 years	Date of Action	
Elections: Voter registration cards for electors whose registration has been terminated.	Semi-Permanent	5 years	Date of Action	
Elections: Declaration of Candidacy	Semi-Permanent	5 years	Date of Election	
Elections: Financial Disclosure Reports	Semi-Permanent	5 years	After Election	
Elections: List of Absentee Voters	Semi-Permanent	5 years	After Election	
Elections: Correspondence relating to Voter Registration	Temporary	2 years	Date of Record	
Elections: Personal ID Affidavit	Temporary	1 year	Date of Record	
Elections: Ballot Tracking Logs	Temporary	1 year	Date of Record	
Elections: Automated tabulation ballot logs	Temporary	1 year	Date of Record	
Elections: Copy of election definition and program used in tabulating ballots	Temporary	1 year	Date of Record	
Elections: Notice of Election	Temporary	1 year	After Election	
Elections: Election Calendar	Semi-Permanent	5 years	Date of Publication	
Elections: Petitions for Signature Verification	Semi-Permanent	5 years	Date of Record	
Elections: Maps of precinct with legal descriptions	Semi-Permanent	5 years	After new revision of boundaries	
Financial Data: Annual Reports	Semi-Permanent	5 years	Date of Publication	
Financial Data: Auditors Certificates	Semi-Permanent	5 years	Date of Record	
Financial: Check/Warrant Registers	Permanent	Indefinite		
Financial: Checks/Warrants	Permanent	10 years	Date of Record	Redeemed, canceled, voided, and duplicate
Financial Data: Journals	Semi-Permanent	5 years	End of Year Record	
Financial Data: Ledgers	Permanent	10 years	End of Year Record	
Financial Data: Monthly Reports	Semi-Permanent	5 years	End of Year Record	
Financial Data: Quarterly Reports	Semi-Permanent	5 years	End of Year Record	
Financial Data: Receipts	Semi-Permanent	5 years	End of Year Record	Daily & monthly cash reports, orders for warrants, request for restitution disbursement from courts.
Financial Data: Vouchers	Semi-Permanent	5 years	End of Year Record	
Grants	Semi-Permanent	5 years	Date of Closure	
Indigent Records				See separate listing under (Assistant/Indigence)
Jury Records	Semi-Permanent	4 years	Date of Record	Idaho Code §2-214
Levies for each taxing district (L-2s)	Permanent	Indefinite	End of Fiscal Year - 10 years out	Although these are permanent (10 Years), you may want to consider keeping these indefinitely
Levies (L-1s)	Permanent	Indefinite	End of Fiscal Year - 10 years out	May want to consider keeping indefinitely
Maps (Precinct, tax code areas. Etc.)	Semi-Permanent	5 years	Becomes Obsolete	

Payroll Records	Semi-Permanent	5 years	End of Year Record	Benefit, flexible spending accounts, garnishment records, reports time sheets, W-2s, W-3s, W-4s, I-
Recorded Documents: Articles of Incorporation	Permanent	Indefinite		
Recorded Documents: Assumed Business Names	Permanent	Indefinite		
Recorded Documents: Deeds	Permanent	Indefinite		
Recorded Documents: Deeds of Trust	Permanent	Indefinite		
Recorded Documents: Marriage Licenses	Permanent	Indefinite		
Recorded Documents: Military Discharge Records	Permanent	Indefinite		
Recorded Documents: Mortgages	Permanent	Indefinite		
Staff Meeting Minutes	Semi-Permanent	5 years	Date of Meeting	
Survey Plats	Permanent	Indefinite		
Synopsis Publication	Permanent	Indefinite		
Tax Cancellation Records	Temporary	2 years	Date of Action	
Tax Records for Payroll and Accounts Payable	Semi-Permanent	5 years	End of Year Record	Federal & State tax records, 1099s, W-9s, 941, 941E, 8109, sales and used tax forms.
Tax Remittance Reports	Semi-Permanent	5 years	End of Year Record	