

MENDOCINO COUNTY EMPLOYEES RETIREMENT ASSOCIATION RECORDS RETENTION SCHEDULE

A retention period given for a Category (in **bold**) applies to all document types in the category unless a separate retention is provided.

Active means the duration of MCERA's relationship with the topic – i.e., a trustee's term, a contract, or holding of an investment.

Record Category	Description / Citations	Retention Period
ACTUARIAL INFORMATION		
Actuary Reports	Valuations, experience studies, etc.	Permanent
~~Correspondence with Actuary~~	~~Email between MCERA staff and actuary that are deemed important for the administration should be preserved in accordance with the 5-year retention schedule.~~	~~Active + 5 years~~
Information exchanged with the Actuary		Active + 5 Years
AUDIT INFORMATION		
Audit Reports		Permanent
~~Correspondence with Auditor~~	~~Email between MCERA staff and auditor that are deemed important for the administration should be preserved in accordance with the 5-year retention schedule~~	~~Active + 5 years~~
Information exchanged with Auditor		Active + 5 years
BOARD AND COMMITTEE RECORDS		
Board Election Materials		
Ballots, voter ID envelopes, tally sheets and copy of roster		6 months after election date
Roster of eligible voters		5 years after election date
Meetings		
~~Meeting Agendas~~		~~Permanent~~
~~Meeting Meetings~~		~~Permanent~~
Meeting <u>Agendas, Minutes, and Packets</u> /Materials	~~Agenda materials not subject to another retention category. Materials subject to another retention category shall be kept in accordance with the requirements for that category.~~	~~10 years~~ <u>Permanent</u>
Policies	Versions of policies that have been amended or rescinded shall be kept for a historical record.	Permanent
Recordings of Meeting		Per County policy
Resolutions, ~~ordinances~~		Permanent
Trustee Biographies/Publicity		Active + 2 years
Photos		
COMMUNITY OUTREACH, PUBLIC RELATIONS, and PUBLICATIONS		4 Years
Brochures, flyers, FAQs and similar, general correspondence, surveys, event registration / attendance lists, presentations, media packets, press releases, newsletters, member handbooks, social media documentation		

Record Category	Description / Citations	Retention Period
ELECTRONIC COMMUNICATIONS (email or instant messages)		
Emails and messages ~~on County service~~	~~Specific communications needed to preserve informational content saved as PDF to legal, member or other files as appropriate subject to the retention rules of the applicable category.~~	~~Emails on the County server are retained Per per County policy.~~
~~Specific communications needed to preserve informational content~~	~~Saved as PDF to legal, member or other files as appropriate subject to the retention rules of the category the document is saved to.~~	~~Determine by Category~~
EMERGENCY MANAGEMENT / CONTINUITY PLAN		Active + 7 years Superseded + 2 years
Records of drills and employee training; PGSecure Testing; emergency contact lists; evacuation procedures; emergency plans; etc.		
FACILITY OPERATIONS		Active + 4 years
Contracts with Vendors Accounts Payables / Receivables ~~Correspondence with vendors~~		
FINANCIAL TRANSACTION RECORDS		Active + 7 years
Fixed Assets	"Active" means as long as the asset is owned	
Budget	"Active" means the current fiscal year	
General ledger work papers	"Active" means the current fiscal year	
General ledger Year End	"Active" means the current fiscal year	
INVESTMENTS		Active + 7 years
Capital Call Letters	"Active" means MCERA has funds or related activity in an investment/manager	
Contracts – Consultants / Managers		
Correspondence	~~Email Records~~ between MCERA staff and investment consultant/managers that are deemed important for the administration should be preserved in accordance with the 5-year retention schedule	
Documentation of Investment Activity		
Investment RFP & Responses		
Investment Manager and Consultant Reports	Quarterly portfolio reviews and financial reports may be destroyed 4 years after receipt, as long as there is an annual report relating to the periods retained per this schedule	~~4~~ 5 years
Wire Transfers		
LEGAL		Permanent
Legal advice in any form	Email between MCERA staff and the counsel that are deemed important for the administration should be preserved permanently	
Litigation files		

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MCERA ADMINISTRATION		
General internal administrative records, including Administrative Appeal Decisions (non-Board items), Correspondence, RFP/RFQ/RFI and related, Routine reports generated by MCERA, ~~information captured on a log or list~~ , routine correspondence, memos, ~~notes, and emails~~ , General requests, ~~inquiries~~ , and complaints.		ACTIVE + 2 Years
MEMBER/BENEFICIARY FILES		
Member Records – any status	Applies to all official records and reports relating to a member and all related beneficiaries.	10 years after the last ~~beneficiary's~~ death
Member Records – any status	Routine reports, benefit estimates	3 years
Withdrawn members	Contribution refund records	50 years
Waived Membership	Waivers for employees who chose not to be part of the retirement plan.	While employed + 5 years after termination of employment
PLAN SPONSORS		
Agreements	Records between MCERA staff and plan sponsors that are deemed important for the administration should be preserved in accordance with this schedule	Permanent
~~Correspondence~~		
Resolutions, ordinances		
Contribution Reports		
PERSONNEL FILES	This refers to items in MCERA's possession	Active + 4 years
TAX REPORTING		
Tax documents (1099-R, 1099NEC, etc.), submission files, reports, etc.		~~10~~ 7 YEARS