

Record Series Identifier	Record Series Name			
2.0	FISCAL RECORDS			
Record Identifier	Record Title	Custodian of Record	Retention Authority	Retention/Destruction Period
2.1	Accounts Payable	Accounting	CSU Fiscal Policy	Retain for 4 years from the end of the fiscal year of the record item (transaction; reconciliation; form etc.) if no litigation is pending. Duplicates: Retain for current fiscal year then destroy. Imaged documents: Retain until verified to the Imaging System then destroy.
	Documents related to the creation of a vendor record such as vendor data form; W-9.			Retention for this specific series (vendor setup documents) is 4 years after the last financial event with the vendor. Cannot destroy while Vendor is still active.
	Documents related to the payment for goods and services, regardless of payment method (check; wire; ACH): Source document; evidence of approval; pertinent backup. Examples: Invoice, fee refund, travel expense reports, check request, wire request; disbursement journals; check registers.			Retain for 4 years from the end of the fiscal year
	Work papers supporting non-cash debit adjustments to vendor transactions.			

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2.2	Accounts Receivable	Accounting	CSU Fiscal Policy	Retain for 4 years from the end of the fiscal year of the record item (transaction; reconciliation; form etc.) if no litigation is pending. Duplicates: Retain for current fiscal year then destroy. Imaged documents: Retain until verified to the Imaging System then destroy.
	Documents supporting the creation of a customer record: ACH authorization			Retention for this specific series (customer setup documents) is 4 years after the last financial event with the customer. Cannot destroy while Customer is still active.
	Documents related to the collection of payments due to the campus; copies of invoices; correspondence.			Retain for 4 years from the end of the fiscal year
	Analyses supporting Allowance for Doubtful accounts, write-offs.			
	Work papers supporting non-cash credit adjustments to Customer transactions.			
	Credit card receipts resulting from sales of goods or services.			
2.3	Audits	Accounting		

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	Documents related to financial or operational audits (GAAP; BSA); Campus' work papers generated during the audits.		CSU Fiscal Policy	Retain for 4 years from the end of the fiscal year of the record item (transaction; reconciliation; form etc.) if no litigation is pending. Duplicates: Retain for current fiscal year then destroy. Imaged documents: Retain until verified to the Imaging System then destroy.
	Audit reports; annual audited financial statements.			Permanent
2.4	Auxiliary Enterprise Records	Accounting	CSU Fiscal Policy	Retain for 4 years from the end of the fiscal year of the record item (transaction; reconciliation; form etc.) if no litigation is pending. Duplicates: Retain for current fiscal year then destroy. Imaged documents: Retain until verified to the Imaging System then destroy.
	Resident records such as signed license agreements; meningitis informed consent releases.			
	Parking permit records, such as applications; guest pass requests; temporary ADA requests; permit reconciliation reports.			

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	Parking citation records, including appeals; administrative hearings; DMV reports.			
	Receipts and cashiering reconciliation reports			
	Pertinent reports such as Lost and Stolen Permits.			
2.5	Banking & Investing	Accounting	CSU Fiscal Policy	Retain for 4 years from the end of the fiscal year of the record item (transaction; reconciliation; form etc.) if no litigation is pending. Duplicates: Retain for current fiscal year then destroy. Imaged documents: Retain until verified to the Imaging System then destroy.
	Bank statements, canceled checks; bank charges; bank reconciliations; remittance advices.			
	Cash adjustments/corrections			
	Expired Certificate of Deposit including original certificate of deposit contract/terms, monthly statements, 1099-Interest statements, etc.			7 years after expiration
2.6	Bond Issuance Items			Life of bond plus 5 years

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	All items related to the issuance of bonds, payments, etc. *Still clarifying paid off bonds and reissue of bonds and those record retention.			
2.7	Budget Documents	Accounting	CSU Fiscal Policy	Retain for 1 year from the end of the fiscal year of the record item (transaction; reconciliation; form etc.) if no litigation is pending. Duplicates: Retain for current fiscal year then destroy. Imaged documents: Retain until verified to the Imaging System then destroy.
	Documents used in the preparation of the campus' annual budget, such as working files and spreadsheets; correspondence.			
	Final Budget Submission; Allocations; Annual Plan.			

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2.8	Business Procurement Card Records Documents related to purchases made by the Campus using a p-card, such as original statements, receipts, reconciliations.	Accounting	CSU Fiscal Policy	Retain for 4 years from the end of the fiscal year of the record item (transaction; reconciliation; form etc.) if no litigation is pending. Duplicates: Retain for current fiscal year then destroy. Imaged documents: Retain until verified to the Imaging System then destroy.
2.9	Cash Receipts	Accounting	CSU Fiscal Policy	Retain for 4 years from the end of the fiscal year of the record item (transaction; reconciliation; form etc.) if no litigation is pending. Duplicates: Retain for current fiscal year then destroy. Imaged documents: Retain until verified to the Imaging System then destroy.

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	Documentation for payments received (including fees, permits, etc.) such as cash register records, deposit slips; courier records; ticket records; cash journals or logs; cash reconciliations.			
2.10	Closing of the Books Records	Accounting	CSU Fiscal Policy	Retain for 4 years from the end of the fiscal year of the record item (transaction; reconciliation; form etc.) if no litigation is pending. Duplicates: Retain for current fiscal year then destroy. Imaged documents: Retain until verified to the Imaging System then destroy.
	Documents related to the monthly, quarterly and annual analysis of accounts including reconciliations, journal entries, transaction journals; work papers.			
2.11	Collections			2 years after the account has been paid in full or 4 years after the account has been ruled uncollectable

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2.12	Contracts & Procurement Documents related to the acquisition of supplies, services, IT resources, space and facilities, and leasing of real property, such as requisitions; bids and proposals; purchase orders; contracts; leases; receiving reports; MOU's; licenses.	Accounting	CSU Fiscal Policy	Custodian's Record. Retain for 4 years from the end of the fiscal year in which the contract is completed or terminated. Duplicates: Retain for current fiscal year then destroy. Imaged documents: Retain until verified to the Imaging System then destroy.
2.13	Debt	Accounting	Education Code 90010 and Bond Indenture	Retain for 4 years from the end of the fiscal year in which the bonds are paid off or redeemed. Duplicates: Retain for current fiscal year then destroy. Imaged documents: Retain until verified to the Imaging System then destroy.

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	Documents related to non-State funding (CSU-issued bonds, equipment financing) such as official statements; debt service schedules; loan agreements.			
2.14	Financial Reports	Accounting	CSU Fiscal Policy	Retain for 4 years from the end of the fiscal year of the record item (transaction; reconciliation; form etc.) if no litigation is pending. Duplicates: Retain for current fiscal year then destroy. Imaged documents: Retain until verified to the Imaging System then destroy.
	Documents that relate to the status of accounts at month, quarter or year-end such as FIRMS submissions, IPEDS financial reports; SCO tab runs; general ledgers; A/R, A/P and fixed asset sub-ledgers.			
2.15	General Ledger			Retain 4 years
	Journal entry, TO Summary, Area breakdown; Records of day-to-day monetary transactions			

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2.16	Internal Control Compliance	Accounting	CSU Fiscal Policy	Retain for 4 years from the end of the fiscal year containing the last financial event that the document supports, if no litigation is pending. Duplicates: Retain for current fiscal year then destroy. Imaged documents: Retain until verified to the Imaging System then destroy.
	Non-financial records that show compliance with internal control procedures, such as Delegations of Authority; signature authorizations; electronic banking rights; PeopleSoft user rights; Trust Agreements.			
2.17	Methodologies	Accounting	CSU Fiscal Policy	Retain for 4 years from the end of the fiscal year containing the last financial event that the document supports, if no litigation is pending. Duplicates: Retain for current fiscal year then destroy. Imaged documents: Retain until verified to the Imaging System then destroy.

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	Documents that illustrate the reasoning and argumentation behind decisions made or actions taken, such as cost allocation methodologies; interest earnings allocations; Reserve Justifications.			
2.18	Tax Items	Accounting	IRC Section 6501(e)(1)(A); See Remarks.	Retain for 6 years. Duplicates: Retain for current fiscal year then destroy. Imaged documents: Retain until verified to the Imaging System then destroy.
	Documents related to the filing of information with taxing authorities such as the IRS and State Franchise Tax Board.			
	Payroll tax returns	Payroll		15 years - Source: The American Payroll Association - 2010 Payroll Source book and 26 CFR Section 301.6501. Records (i.e. payroll registers, payroll tax deposits) may be needed up to 15 years after the filing date in the event of an IRS collection action.