



Etowah Water & Sewer Authority
Records Retention Program

Adopted: July 2011

EXHIBIT A

Records Retention Policy for Etowah Water & Sewer Authority

Table of Contents

Purpose.....	3
Records Management Coordinator.....	4
Records Inventory.....	8
Glossary.....	10
How to Read the Schedules.....	13
Schedules.....	14
Accounting.....	14
Administration.....	15
Administrative Support.....	16
Audits.....	16
Budgeting.....	17
Legal.....	17
Payroll.....	17
Personnel.....	18
Property.....	19
Public Works.....	20
Forms.....	22

Records Retention Policy for Etowah Water & Sewer Authority

PURPOSE

- To establish and maintain an active and efficient Records Management Program, in full compliance with the Georgia Records Act (O.C.G.A. 50-18-94)
- To provide for procedures for the transfer of Records in accordance with applicable Records Retention Schedules; and
- To designate an agency Records Management Coordinator; and
- To provide general guidelines for the implementation of a sound and efficient Records Management Program.

RECORDS MANAGEMENT COORDINATOR

1. The Financial Manager shall be appointed as the Etowah Water & Sewer Authority's Records Management Coordinator.

The duties of the Records Management Coordinator include the following:

- Coordinating and enforcing the maintenance of official records of the Etowah Water and Sewer Authority
 - Assuring the maintenance of the Records Center in compliance with State Law
 - Maintaining and enforcing safeguards against the removal or loss of records in the custody of Etowah Water and Sewer Authority
 - Maintaining Etowah Water & Sewer Authority's official file of approved Records Retention Schedules;
 - Maintaining Etowah Water & Sewer Authority's official file of Records Transfer and Receipt forms;
 - Maintaining Etowah Water & Sewer Authority's official file of "Certificates of Records Destruction";
 - Coordinating the annual transfer of Records to the Records Center or to the Georgia Archives in accordance with each department Retention Schedule; and,
 - Reviewing and updating applicable Records Retention standards and policies;
 - Making recommendations for any modifications to the Records Retention standards and policies to the General Manager;
 - Assisting in provision to members of the public all non-exempt public records upon proper request for said records
2. Every record of EWSA is the property of EWSA. No officer, employee, or contractor of EWSA has any personal or property right to an EWSA

Records Retention Policy for Etowah Water & Sewer Authority

- record even though the individual or entity may have developed or compiled the record. The unauthorized alteration, destruction, deletion, removal, or use of EWSA records is prohibited.
3. EWSA records may not be sold, loaned, given away, destroyed or otherwise removed from EWSA custody unless approved by the Records Management Coordinator pursuant to the procedures set forth in the Record Retention Program.
 4. Each department shall have one designated staff person who will assist the Records Management Coordinator with the Records Management process.
 - Each Department Records Management Member along with the Coordinator is responsible for the following activities:
 - Reviewing Secretary of State publications set forth in the References section below in order to become familiar with and stay abreast of the Records Management requirements of state law;
 - Creating and updating an annual inventory of the department's Records;
 - Developing and maintaining a current Retention Schedule for the department records;
 - Assisting in provision to members of the public all non-exempt public records upon proper request for said records
 -
 - Working with the Records Management Coordinator to ensure an orderly annual transfer of Records to the Records Center or to the Georgia Archives in accordance with the departments Retention Schedule; and
 - Working with the Records Management Coordinator to ensure that records are destroyed in accordance with this Policy.
 5. Records Retention Schedules shall be established in accordance with this Policy, containing recommended schedules for retention of each type of Record.

Records Retention Policy for Etowah Water & Sewer Authority

- Recommended Retention Schedules will be submitted to the State Records Committee. The Retention Schedules will include the types of Record that will be maintained.
 - No Records shall be scheduled for permanent retention in an office.
 - No Records shall be scheduled for retention any longer than is absolutely necessary in the performance of required functions.
6. Records shall be disposed of (i.e., destroyed or given away) only in accordance with the applicable Retention Schedule approved by the Records Management Coordinator (Financial Manager), assisted by the Department Records Management Members.
- No records shall be destroyed without the written approval of the Records Management Coordinator and the relevant department's director, supervisor or General Manager as set forth below.
 - The Certificate of Records Destruction will be submitted to the Records Management Coordinator prior to the destruction of any Records. The Records Management Coordinator will specify the method of destruction and will maintain these Certificates permanently.
 - Records to be destroyed will not be placed in recycle bins.
 - Confidential Records shall be destroyed in such a manner that they cannot be read, interpreted or reconstructed.
 - The Records Management Coordinator shall retain notification that the Records have been destroyed as authorized.

Records Retention Policy for Etowah Water & Sewer Authority

7. When Records of any department are scheduled for destruction, the Records Management Coordinator will sign the Certificate of Records Destruction and have the department's director, supervisor, or the General Manager (where appropriate) approve the destruction in writing to the Records Management Coordinator. The Records Management Coordinator will notify the Authority's Attorney of the scheduled destruction, upon approval to proceed and destroy records as stated in the Certificate of Records Destruction.
8. The following documents shall not be destroyed per the Records Retention Schedule: 1) Records of an activity under legal investigation shall be destroyed on upon completion of the investigation; 2) Records involved in litigation shall not be destroyed until final disposition of the litigation; 3) Records involved in any financial audit shall not be destroyed until after completion of the audit; 4) Records involved in an Open Records Act request shall not be destroyed until the request has been fulfilled.
9. The Records Management Coordinator, with the approval of the General Manager, may from time-to-time, on an as needed basis, make minor modification to the procedures set forth herein. Any substantive changes required by changes in the law must be approved by the Board.

PREPARATION AND MAINTENANCE OF RECORD INVENTORY

The following sets forth the responsibilities of the personnel for conducting a Record Inventory and staying abreast of the State's Record Retention Schedules.

INVOLVED PERSONNEL

- Department Records Member
- Department Manager
- Records Management Coordinator
- General Manager
- Attorney
-

PERIODIC RESPONSIBILITIES OF INVOLVED PERSONNEL

1. Regularly and periodically review Secretary of State Publications including Retention Schedules for Local Government Records.
2. Identify the location of Records within the departments,
3. Methodically document all types of Records kept in the Departments by doing the following:
 - Log findings on the Records Retention Schedule Form. Those Records identified as permanent in the Retention Schedules for Local Government Records must be shown as permanent in the Retention Schedule.
 - Indicate the title and description of each Record
 - If the Record is listed in the Retention Schedules for State Government Records, enter a legal citation. Otherwise, leave blank.
 - If the Record is listed in the Retention Schedules for Local Government Records, enter a retention classification. Otherwise, enter a classification based on the definitions set forth below.
 - Enter the time period the Records are to be retained on site. The determination should be based on the convenience of accessing

Records Retention Policy for Etowah Water & Sewer Authority

the Records and the amount of filing space available for storing the Records.

- Enter the time period for storing the Records at the Records Center and/or at the Georgia Archives. It is often desirable to store Records for some period at the Records Center and then to transfer the Records at a later time to the Georgia Archives. Active Records may not be transferred to the Georgia Archives, but Records should not be kept at the Records Center beyond the period that they are expected to be referenced. The choice between storing records at the Records Center and at the Georgia Archives depends on the extent to which access to the Records is needed.

GLOSSARY

“Active Record” – A record needed to perform current operations, subject to frequent use, and usually located near the user.

“Authority” – **The Etowah Water and Sewer Authority (EWSA).**

“Copy” – A reproduction of an original document.

“Destruction” – The definitive obliteration of a record beyond any possible reconstitution.

“Disposition” – A final administrative action taken with regard to records, including destruction, transfer to another entity, or permanent preservation.

“Georgia Archives” – An establishment maintained by the Department of Archives and History for the preservation of those records and other papers that have been determined to have sufficient historical and other value to warrant their continued preservation by the state.

“Inactive Record” – A record no longer need to conduct current business but preserved until it meets the end of its retention period.

“Record” – Any document, paper, letter, record, book, map, drawing, photograph, tape (audio or video), microfilm, or other materials, regardless of physical form or characteristics including information contained in electronic data processing equipment and on disks (optical or compact) and regardless of whether public access to it is open or restricted under State law, that is made or received by the Authority, its employees, officers, or its contractors in the transaction of public business. It does not include unsolicited materials received by the Authority, its employees, officers or contractors in the transaction of public business.

Records Retention Policy for Etowah Water & Sewer Authority

“Records Center” – The facility (ies) or space(s) designated by the Records Management Coordinator and used to provide centralized and secure storage for non-current and permanent records of the Authority.

“Records Inventory” – the process of locating, identifying and describing in detail the records of the Authority culminating in a detailed listing that includes record types, locations, dates, volumes, equipment, classifications systems, and forms

“Records Management” -the application of management techniques to the creation, utilization, maintenance, retention, preservation and disposal of records undertaken to reduce costs and improve efficiency of record keeping. The term specifically includes, but is not limited to, management of filing and information retrieval systems and archiving systems, protection of vital and permanent records, economical and space-effective storage of non-current records; control over the creation and distribution of forms, reports and correspondence, management of manual micrographic, electronic, digital and other records storage systems and identification of functional record keeping requirements to ensure records are created to adequately document the Authority’s business transactions and public functions.

“Records Management Coordinator” -the person appointed by the Board to administer the records management and retention program or his or her authorized designee.

“Records Management Member” -an employee of the Authority who is designated as the records manager for a particular department

“Retention Period” the minimum time that must pass after the creation, recording or receipt of a record, or after the fulfillment of certain actions associated with a record before the record is eligible for destruction.

“Retention Schedule” -that schedule adopted as part of the Records Retention Program identifying the type of record and the required retention period.

Records Retention Policy for Etowah Water & Sewer Authority

“Vital Record” -any record vital to EWSA’s operation, legal or financial status and to its fulfillment of its obligations to its users and the public.

HOW TO READ THE SCHEDULES

The five columns in the schedule are:

RECORD TITLE

The common name of the records and the information contained therein. Record title is also used to describe the function that created the records.

DESCRIPTION

A brief summary of the records.

RETENTION

The period of time the record or information must be kept.

LEGAL CITATION

The specific Federal and/or State Code which stipulates the retention period. This information may not exist for certain records.

RETENTION CLASSIFICATION

One of four general classifications used to group records by disposition.

The four classifications are:

- *Transitory*
Information of a temporary nature that does not meet the requirements for longer retention prescribed by OCGA 50-18-94(1).
- *Short term*
Information that needs to be retained less than fifteen years.
- *Long term*
Information that needs to be retained for fifteen years or longer, but which does not need to be retained permanently.
- *Permanent*
Information that for legal, historical, fiscal, or administrative reasons need to be retained forever.

Records Retention Policy for Etowah Water & Sewer Authority

These classifications can also serve as a guideline when selecting appropriate record formats (paper, film, electronic).

SCHEDULES

ACCOUNTING

Record Title	Description	Retention	Legal Citation	Retention Classification
Accounts Payable Files	Records documenting payments made by agency for services rendered or items purchased	5 yrs	O.C.G.A. 11-2-725; 36-11-1	Short term
Accounts Receivable Files	Records documenting monies owed to and collected by the agency	5 yrs	O.C.G.A. 11-2-725	Short term
Annual Financial Statements	Annual reports of the accounts, income and liabilities of an agency	Annual Reports of the accounts, income and liabilities of an agency	O.C.G.A. 36-1-6; 36-81-8	Permanent
Bank Loan Records	Include outstanding financial obligations incurred by an agency in the form of bank loans	5 yrs	na	Short term
Bank Statements	Periodic computations of deposits and credits to a bank account	5 yrs	O.C.G.A. 9-3-25	Short term
Bids & Competitive Selection Records	Records documenting quotes by vendors to supply products or services to an agency	Capital Improvement Projects: 11 yrs. All Other Records: 7 yrs	O.C.G.A. 9-3-24; 9-3-51; 11-2-725; 36-91-20	Short term
Collection Records	Records documenting accounts sent to collection agency	5 yrs	O.C.G.A. 9-3-25	Short term
Contracts & Agreements	Records documenting services and products provided to an agency for a specified cost and period of time	Capital Improvement Projects; 10 yrs after expiration. Other Contracts: 7 yrs after expiration	O.C.G.A. 9-3-24; 9-3-26	Short term
Deposit slips & Reconciliations	Documents recording transaction in a bank account	5 yrs	O.C.G.A. 9-3-25	Short term

Records Retention Policy for Etowah Water & Sewer Authority

General Ledger	Record of final entry for all financial transactions	7 yrs	O.C.G.A. 9-3-25	Short term
Invoices	Records requesting payment for goods and services provided to an agency	5 yrs	O.C.G.A. 11-2-725	Short term
Professional Membership Records	Records documenting agency-paid individual memberships and activities in professional organizations	5 yrs	O.C.G.A. 9-3-25	Short term
Travel Authorization & Reimbursement Records	Records documenting requests for authorization from supervisors to travel on official business and related material, such as reimbursement of expenses and itineraries	3 yrs	O.C.G.A. 50-6-7: Government Accounting Manual for the State of Georgia	Short term

ADMINISTRATION

Act of Legislation	Documents of the creation of the agency and all amendments	Permanent	na	Permanent
Correspondence, General	Correspondence related to day-to-day operations of the office	5 yrs	O.C.G.A. 9-3-25	Short term
Deeds, Right-of-Way	Records authorizing use of land for road widening or public work	Permanent	na	Permanent
Easements	Records documenting the granting of access by a property owner to a local government to run water or sewage pipes, and other public works (or other reasons)	Permanent	na	Permanent
Maps, Plats & Drawings	Records documenting the location of roads, subdivision, water and sewage lines	Permanent	O.C.G.A. 36-7-9; 44-2-26	Permanent
Meeting Notices	Official notification of the time and place of regular and special meetings	5 yrs	O.C.G.A. 50-14-1	Short term
Minutes and Agendas	Official record of agency meetings and the decisions made	Permanent	O.C.G.A. 36-1-25	Permanent

Records Retention Policy for Etowah Water & Sewer Authority

Open Records Act Requests/Correspondence	Inquiries from members of the public requesting access to information under the GA Open Records Act (O.C.G.A. 50-18-70 et.seq.)	5 yrs	O.C.G.A. 9-3-24	Short term
Policies & Procedures	Standard operating practice for business processes	Permanent Retain 1 copy	na	Permanent
Publications	Newsletters, handbooks, pamphlets and brochures published by the agency	Permanent Retain 1 copy	na	Permanent
Resolutions and Ordinances	Local laws and actions adopted by the Board of Directors	Permanent	na	Permanent
Right of Way Agreements	Agreements with property owners specifying the terms of access to property for public works purposes	Permanent	na	Permanent
Visitors Logs & Sign-In Sheets	Records documenting visitors at the administration office	2 yrs	na	Short term

ADMINISTRATIVE SUPPORT

News Clippings and Scrapbooks	Copies of news articles and photos maintained by the agency as historical records of activities	Permanent	na	Permanent
-------------------------------	---	-----------	----	-----------

AUDITS

Audit Reports	Reports prepared by external auditors examining and verifying the agency's financial activities for a defined period of time	Permanent	O.C.G.A. 36-11-2; 36-81-7	Permanent
---------------	--	-----------	---------------------------	-----------

Records Retention Policy for Etowah Water & Sewer Authority

BUDGETING

Budget Reports	Records documenting changes made in the agency's initial budget including change requests, request authorizations, fund transfers, and other records	6 yrs	O.C.G.A. 45-8-9; 45-12-83; 45-12-87; 36-81-5	Short term
Final Budgets	Includes the final approved budget for an agency	Permanent	O.C.G.A. 36-81-5	Permanent

LEGAL

Attorney Opinions	Interpretations of the law and an agency's compliance with the law	Permanent	na	Permanent
-------------------	--	-----------	----	-----------

PAYROLL

Annual Payroll Earnings Reports	Summary of employees' payroll earnings for a calendar year, including deductions	50 yrs after the tax yr in which the records were created	na	Long term
Deduction Authorizations	Records documenting an individual employee's authorization to withhold taxes and other deductions from the employee's pay	5 yrs after the end of fiscal yr	O.C.G.A. 48-7-111	Short term
Direct Deposit Records	Records documenting an individual employee's authorization to direct deposit payroll	1 yr	na	Short term
Employee Retirement Contribution Reports	Records documenting the employees' contribution amount to their own retirement	6 yrs	O.C.G.A. 47-2-26; 48-7-111	Short term
Garnishments	Records documenting court ordered garnishments of an employee's wages	6 yrs from release of garnishment	na	Short term

Records Retention Policy for Etowah Water & Sewer Authority

Periodic Tax Reports	Records documenting taxable and non-taxable income of an agency	4yrs	O.C.G.A. 48-7-111	Short term
Salary & Wage Records	Pre-payroll reports, monthly payroll check registers, monthly fund distribution reports, and payroll action forms	4 yrs from end of fiscal yr	O.C.G.A. 9-3-25	Short term
Withholding Allowance Certificates (W4)	Federal forms completed by an individual employee to establish the amount of taxes withheld from wages	7 yrs after superseded	O.C.G.A. 48-7-111	Short term

PERSONNEL

Accidents Reports	Reports of employee accidents and injuries; may include worker's compensation claims	2 yrs	O.C.G.A. 9-3-33; 36-11-1	Short term
Applications for Employment, Not Hired	Records documenting applications for job openings	2 yrs	29 CFR 1602.31	Short term
Cafeteria Plan Records	Records documenting the agency cafeteria plan on benefits supplied to employees	6 yrs after termination of participation	O.C.G.A. 36-1-11.1; IRS Code 125	Short term
COBRA Records	Records documenting previous employees COBRA records	3 yrs	COBRA	Short term
Drug Testing Records	Records documenting prehire, post accident and random employee drug testing	5 yrs	O.C.G.A. 45-20-13	Short term
Employee Eligibility Verification Records (I-9s)	Federal forms required for employment	3 yrs after hire or 1 yr after separation, whichever is longer	8 CFR 274a.2(b)	Short term
Employee Handbooks	Handbooks for employees listing agency rules and benefits	Permanent	na	Permanent

Records Retention Policy for Etowah Water & Sewer Authority

Employee Personnel Files	Records documenting an employee's work history with the agency, generally maintained as a case file; includes records of continuing education, performance evaluations, disciplinary actions, and background checks	7 yrs after separation	O.C.G.A. 45-20-13; 47-2-94	Long term
Employee Retirement Plans	Documents of the retirement plans offered to eligible employees	Permanent	na	Permanent
Leave Donation Records	Records documenting leave time donated from one employee to another employee	1 yr after leave is used	na	Short term
Leave Records	Records documenting leave taken by employees	3 yrs	na	Short term
Position Classification Materials	Records describing the position worked	4 yrs after position is reclassified	na	Short term
Work Schedules and Time Sheets	Records documenting time worked by employees	3 yrs	29 CFR 516.6	Short term
Workers' Compensation Claims, Closed	Records documenting transaction and events during the workers' comp claim	4 yrs	O.C.G.A. 9-3-31	Short term

PROPERTY

Acquisition Records	Records documenting the purchase of property (real and personal) by an agency; does not include deeds or titles	5 yrs	na	Short term
Architectural Project Monitoring Files	Monitoring of the construction of facilities	7 yrs after project completion	O.C.G.A. 9-3-24	Short term
Capital Construction Project Records	Provides a record of the planning, administration and implementation of capital construction projects	11 yrs after completion of the project	O.C.G.A. 51-1-11	Long term
Depreciation Schedules	Records documenting useful life and depreciation of agency-owned equipment and property	3 yrs from disposition of equipment/property	na	Short term

Records Retention Policy for Etowah Water & Sewer Authority

Insurance Policies	Records documenting insurance purchase for agency facilities	7 yrs after expiration of policy	O.C.G.A. 9-3-24	Long term
Inventories	Listings of agency owned property and equipment	Retain until superseded	na	Transitory
Maintenance Work Orders	Records documenting routine maintenance on facilities and property	5 yrs	O.C.G.A. 9-3-26	Short term
Real Property Ownership Records	Deeds and supporting documentation for land owned by an agency	11 yrs after property was sold/transferred	O.C.G.A. 9-3-51	Long term
Utility Systems Operating and Maintenance Records	Records include equipment operations logs, mechanical reading charts, equipment maintenance histories	5 yrs after equipment is no longer in service	O.C.G.A. 9-3-26	Short term
Vehicle Title Records	Applications and title of agency owned vehicles	Duration of ownership	O.C.G.A. 9-3-31	Short term
PUBLIC WORKS				
Adjusted Billing Reports	Billing details and adjustments for misread service meters	5 yrs	na	Short term
Bill Payment Reconciliations	End-of-day reconciliations of payments received for water and sewer services	3 yrs	na	Short term
Customer Service Deposits Refunded	Documents refunds of initial hook-up deposits to customers	3 yrs	na	Short term
Discharge Monitoring Records	Reports summarizing treatment of wastewater in government sewer systems	5 yrs	na	Short term
Filter Plant Files	Records monitoring the operation of water filtration plants	3 yrs	na	Short term
Maintenance Records	Documents service and repair work to public utility lines, mains, and meters	5 yrs	na	Short term
Meter Books	Record of meter readings	5 yrs	na	Short term
New Meter Installations	Document the installation of new water meters	5 yrs	na	Short term
Overdue Water Billing Accounts	Reports used to track past due payments and new charge totals	5 yrs	na	Short term

Records Retention Policy for Etowah Water & Sewer Authority

Requests for Meter Turn on or Shut off	Records requesting water service connection or disconnection	3 yrs	na	Short term
Revenue Collection Reports	Reports showing a breakdown of daily revenue collections for water and sewer	5 yrs	na	Short term
Sewage Treatment Plant Monitoring Reports	Records used to monitor and report on the operation of sewage treatment plants; includes lab reports, and amounts of waste processed	5 yrs	na	Short term
Sewer and Water Improvement Projects	Records documenting improvement projects for water and sewer services; includes contracts, petitions, surveys, resolutions, bid specifications, inspections reports, cost estimates, and cost assessments	20 yrs	na	Long term
Wastewater Treatment Plant Compliance Reports	Reports documenting compliance with federal and state wastewater disposal regulations	5 yrs	na	Short term
Water Billings	Bills for water and sewer service; including invoices for maintenance work and monthly usage fees	3 yrs	na	Short term

Records Retention Policy for Etowah Water & Sewer Authority
