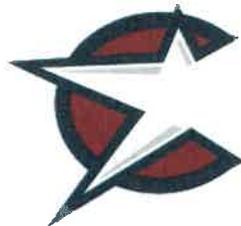


Finance Department Policies



CORSICANA
T E X A S

Preserving Yesterday. Building Tomorrow.

Capitalization Policy
Credit Card Data Policy
Financial Policy
Fraud Policy
Investment/Collateralization Policy
Purchasing Policy
Purchasing Card Policy
Records Management Policy

Adopted: Resolution Number **XXXX**
December 16, 2024

Significant Changes to Policies Presented

- Capitalization Policy:
 - Updated the Guidance document referenced per the TML Review findings
- Financial Policy:
 - Updated name of annual audit document per the TML Review findings
- Purchasing Policy:
 - Updated language regarding City Card purchases to point to Purchasing Card Policy
- Purchasing Card Policy
 - New Policy outlining appropriate uses and procedures regarding purchasing cards
- Records Management Policy
 - Updated the Texas State Records Retention Schedule to the most current revision of the 5th Edition.



SLRM
STATE AND LOCAL
RECORDS
MANAGEMENT

Archival and Citation Changes for the Texas State Records Retention Schedule Changes effective May 13, 2024

RSIN	Record Series Title	Current Remark/Citation/Etc. on RRS	Changed Remark/Citation/Etc. on RRS
1.1.058	Meetings, Agendas and Minutes of Open	ARCHIVES NOTE: Agency retains permanent record copy. The archival requirement will be met by sending a copy to the Archives and Information Services Division, Texas State Library and Archives Commission.	ARCHIVES NOTE: Agency retains permanent record copy. The archival requirement (see Texas Government Code, Section 324.008(d)) will be met by sending a copy to the Archives and Information Services Division, Texas State Library and Archives Commission.
1.1.059	Meetings, Agendas and Minutes or Audiovisual Recordings of Closed	N/A	Add citation Government Code, 551.104(a) to this series.
1.1.060	Meetings, Audiovisual Recordings of Open	Government Code, 551.104(a)	Remove citation Government Code, 551.104(a).
1.1.074	Sunset Review Report and Related Documentation	ARCHIVES NOTE: Related documentation includes the agency self-evaluation report, agency response to the commission's draft report, and documentation of the agency's implementation of the commission's final recommendations.	ARCHIVES NOTE: Related documentation includes the agency response to the commission's draft report and documentation of the agency's implementation of the commission's final recommendations. The final version of the agency self-evaluation report must be submitted to the Texas State Publications Depository Program per 13 TAC 3.3(a)(1).
4.5.003	Annual Financial Reports	CAUTION: If an agency does not produce a biennial or annual narrative report as described in RSIN 1.1.066, then these	CAUTION: If an agency does not produce a biennial or annual narrative report as described in RSIN 1.1.066, then the archival requirement is





SLRM
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RECORDS
MANAGEMENT

Archival and Citation Changes for the Texas State Records Retention Schedule Changes effective May 13, 2024

		<p>annual financial reports must be marked with Archival Code A. The archival requirement, when a biennial or annual narrative report is not produced, is met by sending the required copies of the reports to the Texas State Publications Depository Program, Texas State Library and Archives Commission.</p>	<p>met by sending the required copies of this annual financial report to the Texas State Publications Depository Program, Texas State Library and Archives Commission.</p>
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City of Corsicana, Texas

Capitalization Policy



December 169, 2024

Capitalization

The City shall maintain an inventory of all fixed assets held and/or owned by the City of Corsicana. Fixed Assets shall be recognized in accordance with the following ~~three (3)~~ categories:

- 1) Non-capitalized Acquisitions – minor asset acquisitions valued at less than \$500, and a useful life of one year or less; are not capitalized and shall be expensed, and no asset record will be maintained; However, it is the responsibility of each department to maintain a listing of all inventory purchased, for tracking and protecting all city acquisitions.
- ~~2) **Controlled Property Assets** — asset acquisitions valued between \$500.01 and \$9,999.99, whose acquisition cost is not capitalized (is expensed), for which a "Controlled Property Number" is issued and for which records are maintained;~~
- 3)2 **Capitalized Assets** – major assets valued at \$10,000 or more, whose acquisition cost is capitalized (is not expensed), whose value is depreciated over the useful life of the asset, for which an "Asset Number" is issued and records are maintained. This inventory shall contain all the fixed assets owned by the City, and shall be listed by fund and department.

Purpose

To ensure that consistent and proper procedures are followed in the recognition of assets held and/or owned by the City of Corsicana; and to establish a written requirement that the responsible authority of the City maintain financial and other records that contain sufficient quantitative information that the asset records and inventories be complete and accurate. The fixed asset records and inventory shall be maintained in such a manner as to sufficiently serve to safeguard these items as public investments and to assure stewardship of all such assets held in public trust.

Responsibility and Authority

The Director of Finance shall be responsible for ensuring the principles and policies set forth in this Capitalization Policy are followed. As such, the Director of Finance shall assure that this policy is carried out in conformity with the financial policies and goals established by the City Manager, the Mayor and the City Council.

Overview

Costs expended to obtain tangible assets with lives greater than one year are called capital expenditures, and such expenditures are commonly said to be capitalized. Then these expenditures are treated as an expense of the current period, they are called operating expenses. There are several factors involved in determining whether an expenditure is to be classified as a capital expenditure or as an operating expense. Following is a synopsis of the rules and guidelines to be used to determine whether or not an item is to be capitalized or not.

Capitalization Threshold

For purposes of budgeting and accounting classification, the following must be met for an expenditure to be considered a capital asset:

- A. For asset acquisitions by purchase, lease-purchase, donation or dedication, the asset must have a per unit cost of \$10,000 or more;
- 1) Should an asset be assembled from parts whose individual costs are less than \$10,000, but whose total unit cost (value) exceeds \$10,000, the item should NOT be capitalized for the sum of the cost of its components, unless the parts are permanently affixed to the structure, and will not be dismantled upon sale of the asset. An example of this would be the outfitting of a police car, after purchase. The car itself will be capitalized, but costs of detailing the car (including light bar and other fixtures that will be removed from the vehicle prior to sale or disposal will not be capitalized);
 - 2) Any asset acquired through donation, dedication, etc., shall be capitalized at its fair market value, if it is determined that the asset is valued at \$10,000 or more;
- B. For asset acquisitions by construction (to include major repairs), an expenditure must be capitalized if it meets the following criteria:
- 1) For major construction related repairs, the total cost of repairs must exceed ten percent (10%) of the original acquisition cost of the asset in order to be considered for capitalization ***in addition*** to the following two criteria:

Expenditures that result in SIGNIFICANT additional asset services, more valuable asset services, or extension of the life of the asset, should be capitalized.

Expenditures to maintain assets in good operating condition are viewed as expenses of the period in which they are incurred and are not to be capitalized.
 - 2) Any constructed assets with major repairs or construction having total cumulative costs in excess of \$75,000 may be accounted for as a capital expenditure if they in essence meet the criteria of SIGNIFICANT additional asset services, or extension of the life of the asset.
- C. For expenditures related to major equipment overhauls, the total cost of repairs must exceed twenty percent (20%) of the original acquisition cost of the asset **and** be greater in amount than \$10,000 before capitalization of expenditures would be considered.
- D. The asset must have an expected useful life greater than one year, or must extend the life of an existing capitalized asset for a period of time greater than one year.
- E. The asset must be owned by the City, and must be of a tangible nature, with the exception of water rights.

Fixed Assets, Accounting for

All fixed assets, including infrastructure assets, should be accounted for through their respective

funds. Should the time required to construct an asset extend past the close of any accounting period it will be necessary to capitalize the cost of construction in progress at the end of that period (i.e. the end of the fiscal year). It is not permissible in that case to wait to capitalize the total value of the asset at its completion.

Fixed Assets, Valuation:

Fixed assets should be accounted for at cost or, if the cost is not practically determinable, at estimated cost. Donated fixed assets should be recorded at their estimated fair value at the time received.

All fixed assets should be reported based on the consideration given or received, including ancillary charges. Normal ancillary charges beyond the construction costs for certain assets reported in the proprietary or trust funds must include capitalized interest.

Note: Ancillary costs would include freight, site preparation costs, professional fees, legal claims directly attributable to asset acquisition, installation and testing costs, construction related insurance, and all other costs associated with the purchase, installation and bringing an asset to an operable and productive state.

Fixed Assets, Capital Leases

Lease-purchase agreements are contractual agreements that are, in substance, a method of financing the acquisition of fixed assets. For authoritative information relating to accounting and financial reporting procedures to be followed by governmental units that enter into lease-purchase agreements, see [NCGA Statement 5](#) [GASB Statement 87](#).

Acquiring of assets through the use of a lease arrangement shall be considered to be of a capital nature if at least one of the following criteria should be met in the lease agreement provisions for the agreement to be classified as a capital lease:

- A. The lease transfers ownership of the property to the lessee by the end of the lease term;
- B. The lease contains a bargain purchase option;
- C. The lease term is equal to seventy-five percent (75%) or more of the estimated economic life of the leased property. However, if the beginning of the lease term falls within the last twenty-five percent (25%) of the total estimated economic life of the leased property (including earlier years of use) this criterion shall not be used for purposes of classifying the lease.
- D. The present value at the beginning of the lease term of the minimum lease payments, excluding that portion of the payments representing executory costs to be paid by the lessor, including any profit thereon equals or exceeds ninety percent (90%) of the excess of the fair value of the leased property to the inception of the lease.

Fixed Assets, Components

- A. Additions – An addition is a new and separate asset or an extension of an existing asset.

The construction of a new wing on an existing building is an addition to buildings. The installation of two-way radios in City vehicles is an addition to equipment. When the addition involves an enlargement or extension of an existing asset questions may be asked as to whether or not the purchased asset retains its separate identity, i.e. whether the item is separately capitalized) or will be a component of another asset, separately unidentifiable from it. If the asset retains its separate identity, even if it is a part or component of a larger asset (i.e. an expenditure of \$60,000 for a new roof on City Hall), it must be capitalized as an expenditure which is to be capitalized as a separate asset ***IF*** it meets the criteria set forth in sections A, B, or C of the Capitalization Threshold portion of this document.

- B. Improvements (or betterments), renewals, and replacements – nonrecurring expenditures that in some way add to the service potential of an asset. The additional value may be the result of extending the life of the asset, increasing the rate of output, or lowering the cost of operating the unit. Such expenditures are therefore properly able to have value associated with future periods of time. This is more clearly seen when viewed from the standpoint of a for-profit enterprise, but this principal can be seen at work as it is applied in the governmental sector as well. To the extent that renovation or modernization involves the substitution of new parts for old, the proper accounting is to remove the cost of the old part from the asset account (and the appropriate amount from the related accumulated depreciation account) and enter the cost of the new part. If renovation or modernization does not involve a substitution but results in some modification of the asset, the costs incurred should be added to the carrying value of the asset.

Fixed Assets, Inventories

The City has a computerized perpetual inventory system to maintain effective control over tangible capital assets. Additions, and changes are updated monthly in order to provide direct access throughout the year with reliable information for tangible capital assets. Once every five years a tangible capital asset inventory, at least on a test basis, will be performed.

* * * * *

Tangible Fixed Asset Inventory Last Performed:
June, 2023.

Policy Revision:

December 17, 2018, Resolution #4107

December 9, 2019, Resolution #4187

December 14, 2020, Resolution #4283

December 13, 2021, Resolution #4370

November 28, 2022, Resolution #4431

December 18, 2023, Resolution #4478

December 16, 2024, Resolution #XXXX

City Manager

City of Corsicana, Texas

Credit Card Data Security Policy



December 916, 2024

I. Purpose

The purpose of this policy is to continue the City of Corsicana's credit card security requirements as required by the Payment Card Industry Data Security Standard ("PCI-DSS") Program. The City of Corsicana ("City") is committed to these security policies to protect information utilized by the City. All employees are required to adhere to the policies described within this policy. Failure to comply with the terms of this policy may result in disciplinary action up to and including termination.

II. Scope

The PCI-DSS requirements apply to all systems that store, process, or transmit cardholder data. Currently, the City utilizes a secure, third party re-direct system for internet based payment processing and stand alone, dial-up terminals for in-person or face-to-face credit card transactions. Credit card transactions do not occur on any City server; as such, physical or electronic storage of cardholder data is not conducted or permitted. Due to the limited nature of the in-scope environment, this document is intended to meet the PCI-DSS requirements as defined in Self-Assessment Questionnaire (PCI SAQ) B Version 3.14.0. Should the City implement additional acceptance channels, begin storing, processing, or transmitting cardholder data in electronic format, or otherwise become ineligible to validate compliance under SAQ B, it will be the responsibility of the City to determine the appropriate compliance criteria and implement additional policies and controls as needed.

III. Credit Card Data and Security Policy

- A. This policy shall be approved by City Council prior to implementation. Approval by council shall be acknowledged in the policy revision history.
- B. The Finance/City Secretary department will be responsible for maintaining this policy document. This policy must be reviewed at least annually and updated as needed to reflect changes to business objectives or the risk environment.
- C. All card processing activities and related technologies must comply with PCI-DSS in its entirety. No activity may be conducted nor any technology employed that might obstruct compliance with any portion of the PCI-DSS program.
- D. A listing of all credit card terminals will be maintained by the Finance Department. This listing will include the model and serial number for each terminal. All credit card terminals will be periodically inspected for any evidence of tampering or substitution. Employee training will include procedures for inspecting the credit card terminals.
- E. City personnel within the Utility Billing (Centralized Cash Collections), Municipal Court, Airport, Landfill, Animal Shelter, and Library departments are authorized to receive credit card payments on behalf of the City using the stand alone, dial-up terminals, located in the Utility Billing, Landfill, Animal Shelter, Airport, Municipal Court, Library offices, or any other added terminals for in-person or face-to-face credit card transactions. These authorized personnel are restricted to the least privileges necessary to perform their job responsibilities and are prohibited from taking credit

card information by phone or without the cardholder present. No credit card numbers should be written, transmitted, physically or electronically stored in any other file system, personal computer, or e-mail account. Access to City of Corsicana cardholder system components and reporting data is limited to only management personnel. **Under no circumstances will it be permissible to obtain credit card information or transmit credit card information by e-mail, instant messaging, or chat.**

- F. A listing of employees who have been properly trained and authorized to accept in-person credit card payments will be maintained by the I T Manager. This listing will include the employee name, work location, the model and serial number of the credit card terminal the employee uses to process credit card payments, and the date that Credit Card Data Security Training was completed by the employee ~~through TML~~.
- G. Any hard copy material containing confidential or sensitive information is to be limited to paper reports or merchant receipts that do not contain complete credit card numbers or expiration dates. All reports and receipts are to be kept in a secure location with access limited to authorized City personnel and are to be destroyed when no longer needed for business or legal purposes. Acceptable methods of destruction include shredding, incineration, or pulping so that the data cannot be reconstructed.
- H. At no time is printed material containing cardholder data to be removed from any City data center, computer room or secured storage area without prior authorization from management.
- I. Any receipt provided by the City to a cardholder at the point of sale or transaction will not contain more than the last four (4) digits of the card number and will mask the expiration date.
- J. The Director of Finance, Assistant Director of Finance, Staff Accountant, Finance Supervisor for Utility Billing, and any Utility Billing (Centralized Cash Collections), Landfill, Animal Shelter, Airport, Municipal Court, Library department employees, responsible for receiving credit card payments from customers will be required to complete online Security Awareness Training ~~through TML~~ on an annual basis. It is the employee's responsibility to ensure that their training is completed annually. In addition, a written Credit Card Data Security Policy and Credit/Debit Card Payment Guidelines Acknowledgement or other Qualifying Training Certificate must be completed and kept on file in the Employee's personnel file. If an employee has not received the training ~~and signed the acknowledgement form~~, they may not take credit card payments.
- K. The IT department manager maintains a list of all third party providers and will periodically, at least annually, monitor the service providers' PCI-DSS compliance status by obtaining a Certificate of Compliance or other written evidence of the service providers' compliance with the PCI-DSS program. ***In the event the service provider(s) fail to maintain compliance with the PCI-DSS program, the City may, at its option, terminate the services of the non-compliant provider.***
- L. The City is precluded, by this policy, from engaging the services of any merchant provider that does not comply with the PCI-DSS program. A potential service provider must provide written evidence of PCI-DSS program compliance prior to the initial engagement.

IV. Incident Response Policy

- A. The IT Manager shall establish, document, and distribute security incident response escalation procedures to ensure timely and effective handling of all situations.
- B. Incident Identification –Employees must be aware of their responsibilities in detecting security incidents to facilitate the incident response plan and procedures. All employees have the responsibility to assist in the incident response procedures within their particular areas of responsibility. Some examples of security incidents that an employee might recognize in their day to day activities include, but are not limited to:
 - a. Theft, damage, or unauthorized access (e.g., papers missing from their desk, broken locks, missing log files, alert from a security guard, video evidence of a break-in or unscheduled/unauthorized physical entry)
 - b. Fraud – Inaccurate information within databases, logs, files or paper records.
- C. Reporting an Incident - The IT Manager should be notified immediately of any suspected or real security incidents involving cardholder data:
 - a. Contact the Director of Finance and IT Manager to report any suspected or actual incidents.
 - b. No one should communicate with anyone outside of their supervisor(s) or the Director of Finance about any details or generalities surrounding any suspected or actual incident. All communications with law enforcement or the public will be coordinated by the Director of Finance and IT Manager.
 - c. Document any information you know while waiting for the Director of Finance and IT Manager to respond to the incident. If known, this must include date, time, and the nature of the incident. Any information you can provide will aid in responding in an appropriate manner.
- D. Notify the following agencies of the incident:
 - a. Applicable Card Associations;
 - b. The Merchant Bank;
 - c. Local FBI Office;
 - d. U.S. Secret Service (if Visa payment data is compromised) and
 - e. Local Authorities.
- E. Perform an analysis of legal requirements for reporting compromises in every state where clients were affected. Refer to PCI-DSS Compliance (PCI Security Standards Council).
- F. Collect and protect information associated with the intrusion. In the event that forensic investigation is required the Director of Finance and IT Manager will work with legal and management to identify appropriate forensic specialists.
- G. Eliminate the intruder's means of access and any related vulnerabilities.
- H. Research potential risks related to or damage caused by intrusion method used.

- I. Not more than one week following the incident, the Director of Finance and IT Manager and all affected parties will meet to review the results of any investigation to determine the root cause of the compromise and evaluate the effectiveness of the Incident Response Plan. Review other security controls to determine their appropriateness for the current risks. Any identified areas in which the plan, policy or security control can be made more effective or efficient, must be updated accordingly.

Policy Revision History

Changes	Approving Manager	Date
Initial Publication	Connie Standridge	April 3, 2012
Initial Policy Adoption – Resolution 3527	City Council	April 3, 2012
Policy Revision and Annual Approval	City Council	March 19, 2013
Policy Revision and Annual Approval	City Council	February 24, 2014
Policy Revision and Annual Approval	City Council	February 23, 2015
Policy Revision and Annual Approval	City Council	March 14, 2016
Policy Revision and Annual Approval	City Council	April 10, 2017
Policy Revision and Annual Approval	City Council	March 2018
Policy Revision and Annual Approval	City Council Resolution #4110	December 17, 2018
Policy Revision and Annual Approval	City Council Resolution #4188	December 9, 2019
Policy Revision and Annual Approval	City Council Resolution #4283	December 14, 2020
Policy Revision and Annual Approval	City Council Resolution #4370	December 13, 2021
Policy Revision and Annual Approval	City Council Resolution #4431	November 28, 2022
Policy Revision and Annual Approval	City Council Resolution #4478	December 18, 2023
Policy Revision and Annual Approval	City Council Resolution #4431	November 28, 2022
Policy Revision and Annual Approval	City Council Resolution #4478	December 18, 2023
Policy Revision and Annual Approval	City Council Resolution #XXXX	December 16, 2024

-----End of Policy Document-----

City Manager

City of Corsicana, Texas

Financial Policy



December 16, 2024

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Introduction

These financial policies are within the parameters established by applicable provisions of the Texas Local Government Code and the City of Corsicana Charter, which comply with established public management best practices.

Note: The City of Corsicana implemented a new software system October 1, 2023, Fiscal Year 2024.

Purpose

The purpose of financial management and budgetary policies is to provide sound guidelines in planning the City's financial future. Adherence to these policies helps ensure long-term financial stability and healthy financial position and demonstrates to the citizens that the City is committed to a strong fiscal operation.

Financial Reporting

A ~~Comprehensive Annual Financial Report (CAFR)~~Annual Comprehensive Financial Report (ACFR) shall be prepared at the end of each fiscal year. The report shall be prepared in accordance with generally accepted accounting principles (GAAP) and shall include a report from an independent certified public accounting firm designated by City Council. The report shall be made available for public inspection and shall become a part of the records of the City. The results of the audit will be presented to the City Council no later than March 31 of the following year.

The Director of Finance will generate and submit to the City Manager at least quarterly a report covering the financial condition of the City. This report will compare actual revenues and expenditures to budgeted amounts for major funds. It shall include investment reporting.

Basis of Accounting

The City uses the modified accrual basis of accounting for governmental funds. Revenues, under the modified accrual basis of accounting, are recognized when susceptible to accrual, which is when they are measurable and available. Ad valorem sales and franchise taxes are accounted for using the modified accrual basis along with interest income. Most other revenues are recognized when received. Accrual basis of accounting shall be used for the Utility Operating, Sanitation and EMS Funds

Expenditures are recognized when the related fund liability is incurred, if measurable, except for principal and interest on general long-term debt, which are recorded when due.

Operating and Budgetary Policies

A. Budget Preparation – The City Budget shall be prepared in accordance with all applicable Charter requirements and State laws. The goal each year shall be to present the Proposed Budget to Council on or before the first regularly scheduled meeting in August, and for the final approval of the budget to be ready for Council action no later than the second regularly scheduled meeting in September. The Budget shall be comprehensive in nature and address all operating funds of the City, including governmental funds, proprietary funds, internal service funds, and expendable trust funds.

- B. Balanced Budget – It shall be expected that each year the budget of each fund shall be balanced. This means that total resources available, including prior year-ending resources plus projected revenues, shall be equal to or greater than the projected expenditures for the coming year. In a case where a deficit fund balance does occur, the goal shall be to adjust revenues and/or expenses so that the deficit is eliminated in no more than two budget years. Use of prior year-ending balances and other reserves to balance operations will be disclosed in the document with the underlying rationale.
- C. Public Hearings, Availability of Budget to Public – It shall be the policy of the City to hold the public hearing required by State law on the Proposed Budget at a duly advertised public meeting. Copies of the Proposed Budget shall be available for public inspection at any time after the initial Proposed Budget is submitted to Council.
- D. Cost Accounting and Budget – It shall be the policy of the City to allocate all direct costs and budget according to the various funds and departments to the extent practical. This includes such items as utility costs, fuel costs, vehicle lease charges, insurance fees, and other overhead costs.
- E. Franchise Fee & Overhead Fee to Enterprise Funds – It shall be budgetary policy that each enterprise fund shall pay to the General Fund a franchise fee. This charge shall be set at three percent (3.0%) of each enterprise fund's gross revenues as compensatory costs associated with maintenance of the City's streets and right-of-ways. Additionally, an administrative fee shall be levied to these funds of such an amount as to reimburse and be construed as a reimbursement payment for general administrative overhead, including management, accounting, legal and personnel services, engineering and other costs (such as road maintenance not covered by franchise fees). From an accounting perspective, such fee shall be based upon a formula that reasonably represents the costs experienced by the General Fund and shall be treated as a fund operating transfer. The City Manager may choose to forego this policy based on the cash flow of a fund.
- F. Budget Projections for Revenues and Expenditures – The City will estimate revenues and expenditures on an objective and reasonable, yet conservative basis.
- G. Maintenance of Property and Equipment – The operating budget will provide revenues sufficient for adequate maintenance and replacement of capital plants, buildings, infrastructure and equipment. Deferral of such costs on a long-term continued basis would not be an acceptable policy to use in balancing the budget.
- H. Budget Adjustments – The City Manager is authorized to make intra-departmental and inter-departmental fund transfers within a fund during the fiscal year as becomes necessary in order to avoid the over-expenditure of a particular object code or department.
- I. Budget Amendments – Amendments will be made as needed, or on a semi-annual or annual basis for internal monitoring purposes and to aid the management and Council in financial planning.
- J. Investments – Investments shall be managed in accordance with the Investment Policy. Investments shall comply with federal, state and local laws.
- K. Cash Management – The City's cash flow will be managed to maximize the cash available to invest.
- L. Fixed Assets – The City shall be managed with the City's Capitalization policy.

- M. Appraisal Procedures – The City will use due caution in the analysis of any incentives that are used to encourage development. The City will periodically review the tax abatement policy and perform routine audits on companies receiving tax abatements to verify compliance with conditions of the abatement.
- N. Depositories – The City Council, having given due consideration to all of its options and taking into consideration the best interest of the municipality, hereby authorized the consideration of applications and depositories not doing business within the City of Corsicana, Texas so long as that bank maintains a business location within the state of Texas.
- O. Purchasing – All purchases should be in accordance with the City's purchasing policies as defined in the Purchasing Manual.
- P. Prompt Payments – All invoices approved for payment by the proper City authority shall be paid by the Finance Department within thirty (30) calendar days of receipt in accordance with the State of Texas Civil Statutes.

Minimum Fund Balance and Sinking Funds

The City will establish and maintain a level of financial resources and reserves to meet future planning obligations and unplanned contingencies; and protect against reducing service levels or raising taxes and fees because of temporary shortfalls or unpredicted one-time expenditures. The City should establish reserves for replacement of facilities and equipment.

- A. Minimum Fund Balances – It shall be the long-term goal of the City to maintain a fund balance in the General Fund equal to twenty-five (25.0%) of the operating budget. The City will appropriate at least \$100,000 or one percent (1.0%) of each year's General Fund operating budget to a fund balance until the identified goal is met.

For enterprise funds, the goal shall be to attain a working capital position equal to twenty-five percent (25.0%) of the operating budget while maintaining a minimum working capital position of no less than seven percent (7.0%) of the annual operating budget appropriation. The City will allocate one percent (1.0%) of each year's budget operating budget appropriation in each enterprise fund toward the working capital position until the identified goal is met. Additionally, the Sanitation System Fund shall set aside a reserve appropriation of its estimated landfill closure costs annually to a budgetary reserve account until reserved funds are set aside and reserved to the extent of ten percent (10.0%) of the estimated landfill closure costs.

In order to alleviate the potential for undue hardship during austere times when such reserve appropriation(s) would cause unjustified hardship to municipal operations, the requirement for a budgetary reserve may be suspended.

- B. Revenue Bond Reserve Account – It shall be the policy of the City to always be in compliance with the requirements of all ordinances creating the Revenue Bond Reserve Account(s). If revenue bond reserve is not capitalized as part of a bond issue, the City will allocate such reserves over the sixty (60) months made available in its bond covenants to build the reserve to the required balance.
- C. Revenue Bond Debt Service Accounts – It shall be the policy of the City to always comply with the requirements of all ordinances creating the Revenue Bond Debt Service Account(s). Monthly transfers are to be made to these account each year in accordance with the bond ordinance. There should be sufficient funds in the account(s) to meet the total principal and interest payments.

- D. General Obligation Bond Debt Service Account – It shall be the policy of the City to always be in strict compliance with the requirements of the ordinances creating the General Obligation Bond Debt Service Account. Taxes shall be distributed to this account monthly as received. The balance in the account must be adequate to cover semi-annual payments when due. There should be sufficient funds in the account to meet the total semiannual principal and interest payments when due.
- E. Arbitrage Rebate Reserves – The City is required under the Tax Reform Act of 1986 to perform annual arbitrage calculations and to rebate excess earnings to the United States Treasury resulting from investment earnings on tax-exempt bonds issued after the effective date of the 1986 law. The City shall create an account, when needed, to segregate and reserve rebate obligations as required by law.

Long Term Debt Policies

- A. Disclosure and Bond Ratings – The City shall maintain good communications with the major bond rating agencies concerning the City’s financial condition and shall follow a policy of full disclosure in every financial report and official bond statement. The City will maintain sound fiscal management practices to preserve and improve current bond ratings.
- B. Capital Improvement Plan – Major capital improvements will normally be funded through the issuance of long-term debt, as opposed to being funded via appropriations in the operating budget. Each year there will be an effort to include some capital items needed by operating funds out of operating revenues. The City shall utilize the most beneficial method of financing capital projects.
- C. Debt Policies
1. The City will limit long-term debt to only those capital projects that cannot be financed from current revenues.
 2. The City will not use long-term debt to finance recurring maintenance and operating costs.
 3. The City will not issue long-term debt for a period longer than the estimated useful life of a) the capital project funded by the debt, or b) the life of the capital equipment being financed.
 4. The City will seek to minimize the maturity of long-term debt, qualified by the objectives of the long-term debt plan and the financial abilities of the City.
 5. The general policy of the City shall be to sell bonds on the basis of competitive bids for new money issues and in accordance with applicable laws and regulations.
 6. Coverage requirements are defined as the amount of system net revenue available to pay average annual debt service. Bond coverage requirements shall be no less than 1.25 times the current debt service.
 7. The City shall exhibit a willingness to raise the revenue to fully fund the debt necessary to implement the adopted capital improvement plan and to maintain the City’s bond rating.

Revenue Policies

- A. Water and Wastewater Rates and Other Fees for Services – Water and wastewater fees shall be set so that water and sewer revenue will pay for expenses of the Utility Operating Fund. It is the policy of the City that the Utility Operating Fund and other enterprise funds not be subsidized by property tax revenue. Water and sewer rates shall be comprised of a fixed and

variable portion. Emphasis will be made to not place undue reliance on the variable portion of the rate structure.

- B. Interest Income – Interest income shall be distributed on an equitable basis to the funds/ accounts from which the principal was invested. Exceptions to this general policy are:
 - 1. Interest earned on General Obligation Capital Projects Fund may accrue to the General Obligation Debt Service Fund;
 - 2. Interest earned on the Revenue Bond Reserve Accounts, Revenue Bond Debt Service and Revenue Bond Operating Accounts may accrue to the Utility Operating Fund and Sanitation Fund, respectively.
- C. Budgeting for Revenues – The City will review and revise annually all user charges, licenses and fees. The goal shall be that such charges shall be related to the cost of providing the service. To the extent possible, such user charges shall pay for the cost of the service and be charged to those who most directly benefit from the service. Budgeted revenues shall be based upon historical information and other forecasting methods for revenue projections.
- D. Use of Fund Balance – The City may utilize excess fund balance for capital expenditures or for non-recurring expenditures.
- E. Collection of Charges – The City will follow a policy of collecting, on a timely basis, all fees, charges, taxes and other revenue properly due to the City. The City will follow an aggressive policy of collecting all delinquencies due to the City.

Internal Controls

Written procedures, wherever possible, will be established and maintained by the Director of Finance for all functions involving cash handling and/or accounting throughout the City. Each department manager is responsible to ensure that good internal controls are followed throughout the department, that all Finance Department directives or internal controls are implemented and that all independent auditor internal control recommendations are addressed.

Advance Payment Procedures

When the City chooses to use advance payment procedures, as in the case of the CDBG-DR funding, the City shall make timely payments to vendors and minimize the time between transferring funds from the State Treasury and disbursement of funds to vendors in compliance with the terms and conditions of the federal contract, grant, regulation, or statute. All advanced payments using federal grant funds will be disbursed in accordance with 2 CFR 200.305(b) and with the provisions in the contract with the vendor.

To ensure vendor compliance, invoices/pay applications/pay estimates will be reviewed for accuracy for such items but not limited to change order approvals, outstanding lien/payments to subcontractors, labor standards, unnecessary or duplicative items, and verification of work completed as invoiced prior to disbursement or request for funds from State Agency. The City shall notify a vendor of an error in an invoice submitted for payment by the vendor.

Advance payments of federal grant funds will be deposited and maintained in a separate insured account. The City will maintain advance payments of federal awards in interest-bearing accounts, unless the following apply: City receives less than \$120,000 in Federal awards per

year and/or the City is not expected to earn interest in excess of \$500 per year on Federal cash balances. (2 CFR 200.305)

Additionally, the City of Corsicana adheres to the policies outlined in the most recent General Land Office's Disaster Recovery Program Project Implementation Manual: Financial Management.

Policy Revision/Updates:

- December 17, 2018, Resolution #4109
- December 9, 2019, Resolution #4189
- December 14, 2020, Resolution #4283
- June 14, 2021, Resolution #4325
- December 13, 2021, Resolution #4370
- November 28, 2022, Resolution #4431
- December 18, 2023, Resolution #4478
- December 16⁹, 2024, Resolution #XXXX

City Manager

City of Corsicana, Texas

Fraud Policy



December 16, 2024

Background

This fraud policy is established to facilitate the development of controls that will aid in the detection and prevention of fraud against the City of Corsicana. It is the intent of the City of Corsicana to promote consistent organizational behavior by providing guidelines and assigning responsibility for the development of controls and conduct of investigations. This is including, but not limited to waste or abuse of City resources.

Scope of the Policy

This policy applies to any irregularity, or suspected irregularity, involving employees as well as city council, consultants, vendors, contractors, outside agencies doing business with employees of such agencies, and/or any other parties with a business relationship with the City of Corsicana.

Any investigative activity required will be conducted without regard to the suspected wrongdoer's length of service, position/title, or relationship to the City.

Policy

Management is responsible for the detection and prevention of fraud, abuse, misappropriations, and other irregularities. Fraud is defined as the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon it to his or her injury. Each member of the management team will be familiar with the types of improprieties that might occur within his or her area of responsibility and be alert for any indication of irregularity.

Any irregularity that is detected or suspected must be reported immediately to the City Manager, who coordinates all investigations with the Legal Department and other affected areas, both internal and external.

Actions Constituting Fraud

The terms defalcation, misappropriation, and other fiscal irregularities refer to, but are not limited to:

- Any dishonest or fraudulent act;
- Forgery or alteration of documents;
- Misappropriation of funds, securities, supplies, or other assets;
- Impropriety, or questionable practices, in the handling or reporting of money, financial transactions, or auditing;
- Profiteering as a result of insider knowledge of City activities;
- Disclosing confidential and proprietary information to outside parties;
- Accepting or seeking anything of material value from contractors, vendors, or persons providing services/materials to the City; (exception: gifts less than \$50 in value)
- Destruction, removal, or inappropriate use of records, furniture, fixtures, and equipment; and/or
- Any similar or related irregularity.

Other Irregularities

Irregularities concerning an employee's moral, ethical, or behavioral conduct should be resolved by departmental management, Human Resources Department and the City Manager.

If there is any question as to whether an action constitutes fraud or abuse, contact the City Manager for guidance.

Investigation Responsibilities

The City Manager, or a committee set up by the City Manager, has the primary responsibility for the investigation of all suspected fraudulent acts as defined in the policy. If the investigation substantiates that fraudulent activities have occurred, the City Manager, or committee, will issue reports to appropriate designated personnel and, if appropriate, to the Mayor and City Council.

Decisions to prosecute or refer the examination results to the appropriate law enforcement and/or regulatory agencies for independent investigation will be made in conjunction with the legal counsel and City Council, as well as final decisions on disposition of the case.

Whistleblower Protection

The City of Corsicana will not retaliate, nor will it tolerate retaliation against those who, in good faith, report suspected fraud, abuse, or waste, or who participates in an investigation of suspected violations. An act of retaliation should be reported immediately to the City Manager and/or Human Resources Director, who will investigate and report potential violations to appropriate authorities.

Confidentiality

The City Manager, or committee designated, treats all information received confidentially. Any employee who suspects dishonest or fraudulent activity will notify the City Manager immediately, and *should not attempt to personally conduct investigations or interviews/interrogations* related to any suspected fraudulent act (see **Reporting Procedure** section below).

Complainants can choose to remain anonymous. Confidentiality of all complaints will be maintained, including documents (to the extent permitted by law).

Investigation results *will not be disclosed or discussed* with anyone other than those who have a legitimate need to know. This is important ~~in-order-to~~ avoid damaging the reputations of persons suspected or subsequently found innocent of wrongful conduct and to protect the City from potential civil liability.

Authorization for Investigating Suspected Fraud Violations or Questionable Practices

Members of the Investigation Committee will have:

- Free unrestricted access to all City records and premises, whether owned or rented; and
- The authority to examine, copy, and/or remove all or any portion of the contents of files, desks cabinets, and other storage facilities on the premises without prior knowledge or consent of any individual who might use or have custody of any such items or facilities when it is within the scope of their investigation.

Reporting Procedures

Great care must be taken in the investigation of suspected improprieties or irregularities ~~so-as-to~~ avoid mistaken accusations or alerting suspected individuals that an investigation is under way.

An employee who discovers or suspects fraudulent activity will *contact the City Manager immediately*. The employee or other complainant may remain anonymous. All inquiries concerning the activity under investigation from the suspected individual, his or her attorney or representative, or any other inquirer should be directed to the City Manager. No information concerning the status of any investigations will be given out. The proper response to any inquiries is: "I am not at liberty to discuss this matter." *Under no circumstances* should any reference be made to "the allegation," "the crime," "the abuse," "the fraud," "the forgery," "the misappropriation," or any other specific reference.

The reporting individual should be informed of the following:

- Do not contact the suspected individual ~~in an effort to~~ determine facts or demand restitution.
- Do not discuss the case, facts, suspicions, or allegations with *anyone* unless specifically asked to do so by the Legal Counsel or the Investigation Committee.

In order to process a complaint, the more information that is provided the better, however, a minimum amount of information is needed to proceed with an investigation. Please try to obtain the following information if possible:

- Names of individuals involved;
- What happened and why you think it is/was wrong;
- When and where the incident happened;
- Names and contact information, if known, of anyone that knows or witnessed what happened;
- The department impacted and the people involved;
- Any documentation or other evidence you have or know of.

Termination

The Investigation Committee does not have the authority to terminate an employee. The decision to terminate an employee is made by the City Manager in consultation with the appropriate management, Human Resources, the City's Legal Counsel, or outside counsel if necessary.

Administration

The City Manager is responsible for the administration, revision, interpretation, and applications of this policy. The policy will be reviewed annually and revised as needed.

Fraud Policy Updates:

- December 17, 2018, Resolution #4105
- December 9, 2019, Resolution #4190
- December 14, 2020, Resolution #4283
- December 13, 2021, Resolution #4370
- November 28, 2022, Resolution #4431
- December 18, 2023, Resolution #4478
- December 169, 2024, Resolution #XXXX

City Manager

Date

City of Corsicana, Texas

Investment and Collateralization Policy



CORSICANA
T E X A S

Preserving Yesterday. Building Tomorrow.

December 16, 2024

I. Purpose

It is the intent of the City of Corsicana to invest public funds in a manner which will provide maximum security and the highest investment return while conforming to all federal, state and local statutes governing the investment of public funds. The guidelines are intended to be broad enough to allow the investment officer to function properly within the parameters of responsibility and authority, yet specific enough to adequately safeguard the investment assets. The Policy and investment strategies shall be reviewed annually by the City Council who will formally approve any modifications. This Investment and Collateralization Policy is in compliance with the provisions of the Public Funds Investment Act of Texas, Government Code Chapter 2256.

II. Scope

This Investment and Collateralization Policy applies to all the investment activities of the City of Corsicana.

- A. Financial assets of all funds, except funds specifically excluded in these policy guidelines, are included. All funds are accounted for in the City's Comprehensive Annual Financial Report. Note that retirement funds are covered by a separate policy.
- B. Funds covered by this Policy:
 - 1. General Fund – used to account for resources traditionally associated with government, which are not required to be accounted for in another fund.
 - 2. Special Revenue Funds – used to account for the proceeds from specific revenue sources which are restricted to expenditures for specific purposes.
 - 3. Debt Service Funds – used to account for resources to be used for the payment of principal, interest, and related costs on general obligation debt/interest and sinking funds.
 - 4. Capital Project Funds – used to account for resources to enable the acquisition or construction of major capital equipment and facilities which are not financed by enterprise funds, internal service funds, or trust funds.
 - 5. Enterprise Funds/Proprietary Funds – used to account for operations that are financed and operated in a manner similar to private business enterprises.
 - 6. Internal Service Funds – used to account for the cost of providing goods/services/equipment between City departments.
 - 7. Trust and Agency Funds – used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds; unless required by law or existing contract to be kept segregated and managed separately.
 - 8. Bond Reserve Funds – funds set at prescribed levels by certain bond ordinances to pay principal and/or interest if required to prevent default.

9. Any new fund created by the City, such as (but not limited to) resources associated with Public Improvement Districts or Tax Increment Financing zones, unless specifically exempted from this policy by the City or by law.
 10. Bond Funds – funds established with the proceeds from specific bond issue.
- C. This policy does not govern funds that are managed under separate investment programs such as retirement funds, pension funds, and certain private donations that are separately maintained, and defeased bond funds, lease/purchase funds held in trust escrow accounts. The City will maintain responsibility for these funds to the extent required by Federal and State Law, the City Charter, and donor stipulations.
 - D. The City will consolidate cash balances from all applicable funds to maximize investment earnings in accordance with this policy. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles. Such earnings from investments will be used in a manner that best serves the public trust and interests of the City as deemed in the annual budget.

The City may consolidate cash balances from all applicable funds into pooled funds to maximize investment earnings in accordance with this policy. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles. Such earnings from investments will be used in a manner that best serves the public trust and interests of the City as deemed in the annual budget.

III. Objectives and Strategies

The City of Corsicana shall design and manage its investments in compliance with all Federal, State, and other legal requirements, including, but not limited to the Act. The objectives of the City's investment policy are safety, liquidity, public trust, and yield. To meet its objectives, the City shall manage and invest its available resources in conformance with State and Federal Regulations, applicable Bond Ordinance requirements, and adopted Investment Policy.

- A. **Suitability** - Understanding the City's financial requirements and purchasing suitable investments that comply with the Act and this policy are important.
- B. **Safety** - Preservation and safety of principal of the City's assets is the primary objective of the investment program. All investments will be in high quality securities with no perceived default risk.
- C. **Liquidity** - The City's investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements that might be reasonably anticipated. Liquidity shall be achieved by matching investment maturities with forecasted cash flow. A portion of the portfolio will also be placed in short term investment pools and/or money market mutual funds, which offer daily liquidity and may be utilized as a competitive yield alternative to fixed maturity investments.

- D. **Marketability** - Securities with active and efficient secondary markets are necessary in the event of an unanticipated cash requirement or an unforeseen need to liquidate the investment before maturity. Historical market "spreads" between the bid and offer prices of a particular security type of less than a quarter of a percentage point shall define an efficient secondary market.
- E. **Diversification** - Diversification of the portfolio will include diversification by maturity and market sector and will include the use of a number of broker/dealers for diversification and market coverage. Competitive bidding will be used on each sale and purchase. Investment pools satisfy diversification requirements.
- F. **Public Trust** - Investments shall be made with judgment and care, under circumstances, then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of capital as well as probable income to be derived. All participants in the City's investment process shall seek to act responsibly as custodians of the public trust. Investment officials shall avoid any transaction that might impair public confidence in the City's ability to govern effectively.
- G. **Yield** - The City's investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, commensurate with the City's investment risk constraints and the cash flow characteristics of the portfolio. Yield on investments is of significantly less importance compared to the safety, liquidity and public trust objectives described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. The yield of an equally weighted, rolling six-month Treasury bill portfolio shall be the minimum yield objective or "benchmark". A secondary objective will be to obtain a yield equal to or in excess of a local government investment pool or money market mutual fund.

The first measure of success in this area will be the attainment of enough income to offset inflationary increases. Although steps will be taken to obtain this goal, the City's staff will follow the "Prudent Person" statement relating to the standard of care that must be exercised when investing public funds per Tex. Gov't. Code Sec. 2256.006(a-b). Any transactions that might impair public confidence in the City's ability to govern effectively should be avoided.

IV. Standards of Care

A. Delegation of Investment Authority

The City Manager, the Director of Finance (Chief Financial Officer), and any designee they deem necessary, are designated as the Investment Officers of the City and are responsible for investment decisions and activities, pursuant to Tex Gov't Code Sec 2256.005(f). The City Council will retain ultimate responsibility as fiduciaries of the assets of the City of Corsicana. The Investment Officers may delegate the day-to-day administrative duties to other persons authorized to perform investment activities for the City, or he/she may perform the duties him or herself. No officer or delegate may engage in an investment transaction except as provided under the terms of this Policy and the procedures established.

The Investment Officers are responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft, or misuse. These controls should emphasize control of collusion, separation of duties, clear delegation of duties, accurate and timely reporting, and

staying informed about market conditions, changes and trends. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived. In conjunction with the City's annual financial audit, a compliance audit of management controls on investments and adherence to the City's Investment Policy shall be required.

B. Training Requirements

The Investment Officers and persons authorized to execute investment transactions must attend at least one training session, ten (10) hours in length, within twelve (12) months after assuming duties. They must take eight (8) hours of investment instruction every two (2) years after the initial training session. The training must include education in investment controls, security risks, strategy risks, market risks, diversification of investment portfolio, and compliance with the Public Investment Act. Training must be provided by an approved independent source such as but not limited to: Government Treasurers Organization of Texas (GTOT), Center for Public Management at University of North Texas (UNT), Government Finance Officers Association of Texas (GFOAT), Texas Municipal League (TML), North Central Texas Council of Governments (NCTCOG), Association of Public Treasurers United States and Canada (APT US & C), and Government Finance Officers' Association (GFOA). No person may engage in investment transactions except as provided under the terms of this Policy.

C. Prudent Person Rule

As set forth in the Act, Investment Officers shall use the standard of prudence with the "Prudent Person Rule". "Investments shall be made with judgment and care, under prevailing circumstances, that a person of prudence, discretion, and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived (Public Funds Investment Act 2256.006(a))."

D. Limitation of Personal Liability

Investment officials acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibilities for an individual security's credit risk or market price change, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments. The City Council will retain ultimate responsibility as fiduciaries of the assets of the City.

E. Ethics, Conflict of Interest and Disclosure

Investment Officers and other employees involved in the investment process shall refrain from personal business activities that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. According to the Act, an Investment Officer has a personal business relationship with a business organization if:

1. The Investment Officer or employee owns ten percent (10%) or more of the voting stock or shares of the business organization or owns \$5,000 or more of the fair market value of the business organization;
2. Funds received by the Investment Officer from the business organization exceed ten percent (10%) of the Investment Officer's gross income for the previous year; or
3. The Investment Officer has acquired from the business organization during the previous year investments with a book value of \$2,500 or more for the personal account of the Investment Officer.

Investment Officer(s) must file a disclosure statement with the Texas Ethics Commission and the City Council if an officer has a personal business relationship with a business organization offering to engage in an investment transaction with the City or if the Officer is related within the second degree by affinity or consanguinity, as determined under Tex Gov't Code Ch 573, to an individual seeking to transact investment business with the City of Corsicana.

F. Reporting

Not less than quarterly, the Investment Officer(s) shall prepare and submit to the City Council, a written, signed, investment report demonstrating a list of investment transactions for the preceding reporting period, in accordance with the Act. Reports will include the following:

1. For each pooled fund group: a beginning book value and market value and ending book and market value.
2. The book value and market value of each investment at the beginning and end of the period by type of asset and fund type invested.
3. The maturity date of each investment, if applicable.
4. Statement of compliance of the portfolios as it relates to the investment strategy.
5. The name and signature of all Investment Officers.

Detailed and summary reports will be prepared jointly and presented to the City Council and Mayor in conjunction with the monthly (quarterly) financial report, but not less than quarterly. Reports will comply with Section 2256.023 of the Act, at a minimum.

The market value of the portfolio shall be calculated at least quarterly and a statement of the market value of the portfolio shall be issued at least quarterly. This will ensure that a review of the investment portfolio, in terms of value and price volatility, has been performed consistent with the GFOA Recommended Practice on "Mark-to-Market Practices for State and Local Government Investment Portfolios and Investment Pools." In defining market value, consideration should be given to the GASB Statement 31 pronouncement.

Unless otherwise required by an external agency, quarterly reports will be formally reviewed at least annually by an independent auditor and reported to the City Council

once the City invests in items other than money market mutual funds, investment pools, or accounts offered by its depository bank in the form of CD's or money market or similar accounts.

V. Authorized Financial Institutions and Dealers

A qualified depository shall be selected through the City's banking services procurement process, which shall include solicitation of proposals as required under Chapter 105 of the Local Government Code. The centralization of depository services is designed to maximize investment capabilities while minimizing service costs. The selection of a depository shall be based on the financial institution offering the most favorable terms and conditions at the least possible cost, while adhering to the guidelines and provisions within the request for proposal. In selecting a depository, the City shall give consideration to the financial institution's credit characteristics, financial history, service capabilities, location within City limits or within a ten (10) mile radius of the City limits, and costs for required services. The City's depository contract shall be for three years with an option to extend for an additional two years upon mutual agreement of the depository and the City. Specialized services may be contracted for by the City with another financial institution or company if the depository cannot provide such service or charges more than the same service with little or no appreciable benefit. To further diversify the assets of the City, another financial institution within the City limits may also be selected as an additional depository of the City for certificates of deposit and/or higher yield savings accounts and additional local government investment pools may be utilized by the City to meet the objectives and strategies of this policy.

VI. Authorized Financial Broker/Dealer and Institutions

All investments made by the City will be made through either the City's banking services depository bank, additional local banks (if necessary to diversify investments) local government investment pools, investment management firm, or a broker/dealer. At least annually, the City Council will review, revise, and adopt a list of qualified broker/dealers that are authorized to engage in investment transactions with the City, per the Act 2256.025. Refer to Appendix A for a list of approved broker/dealers and institutions.

To be included on the City's qualified broker/dealer list that is reviewed, revised, and adopted by the City Council annually, broker/dealers must meet certain criteria as determined by the Investment Officer. The following criteria must be met by those firms on the list:

- A. Adherence to the City's objectives and strategies;
- B. Investment performance and transaction pricing within accepted risk constraints;
- C. Responsiveness to the City's request for services, information and open communication;
- D. Understanding of the inherent fiduciary responsibility of investing public funds;
- E. Similarity in philosophy and strategy with the City's objectives;
- F. Proof of certification by the National Association of Securities Dealers (NASD) and provision of CRD number;
- G. Proof of current registration with the State Securities Commission; and
- H. References from other public entities in Texas.

VII. Approved Broker/Dealers and Institutions

Every bank, local government investment pool, investment management firm or broker/dealer with whom the City transacts business will be provided a copy of this Investment and Collateralization Policy to ensure that they are familiar with the objectives and strategies of the Policy. A qualified representative of the firm will be required to return a signed certification (provided to them by the City, see Appendix B) stating that the Policy has been received and reviewed, and that they have implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between their organization and the City that are not authorized by the City's Investment and Collateralization Policy, except to the extent that this authorization is dependent on an analysis of the makeup of the City's entire portfolio or requires an interpretation of subjective investment standards, as required by the Act 2256.005 (k-l). Each bank, local government investment pool, investment management firm or broker/dealer is required annually to provide current audited financial statements to the City.

The City may not engage in an investment transaction with a business organization prior to receiving this written certification completed by the organization.

Competitive Bidding

It is the policy of the City to require competitive bidding for all investment transactions (securities and bank C.D's) except for transactions with money market mutual funds and local government investment pools (which are deemed to be made at prevailing market rates).

At least three bids or offers must be solicited for all other investment transactions. In a situation where the exact security being offered is not offered by other dealers, offers on the closest comparable investment may be used to establish fair market price of the security. When few broker/dealers or banks, if any, or in instances where timing is critical, City investment officers may use another authorized investment of similar maturity for evaluation purposes. The quotes may be accepted orally, in writing, electronically, or any combination of these methods, but must be followed by official written confirmation. City investment officers (at least two) may approve exceptions, on a case by case basis, by considering the investment type, maturity date, amount and potential disruptiveness to the City's investment strategy.

Funds will be authorized to be released after notification that the purchased security has been received. Written confirmation shall be received from the financial institution or broker/dealer. All investments purchased will be held in safekeeping at a third party custodial institution with a safekeeping receipt being sent to the City.

VIII. Authorized and Suitable Investments

Investments described below are authorized by Chapter 2256, Texas Government Code as eligible securities for the City. City funds governed by this Policy may be invested in the following types of securities:

- A. Obligations of the United States or its agencies with stated maturity not to exceed two years.

- B. Direct obligations of the State of Texas or its agencies with a stated maturity not to exceed two years.
- C. Other obligations, the principal of and interest on which are unconditionally guaranteed or insured by or backed by the full faith and credit of the State of Texas or the United States or its agencies, including obligations that are fully insured by the Federal Deposit Insurance Corporation or by the explicit full faith and credit of the United States and with stated maturity not to exceed two years.
- D. Obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent along with a stated maturity not to exceed two years.
- E. Certificates of deposit issued by state and national banks having an office in Texas that are:
 - 1. guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor with a stated maturity not to exceed two years; or
 - 2. collateralized in accordance with the collateralization requirements of this policy with a stated maturity not to exceed two years; and
 - 3. in compliance with the provisions of section 2256.010, except as limited by this policy.
- F. A no-load money market mutual fund is an authorized investment:
 - 1. for all City funds if the mutual fund:
 - a. is registered with and regulated by the Securities and Exchange Commission;
 - b. provides the City with a prospectus and other information required by the Securities and Exchange Act of 1934 (15 U.S.C. Section 78a et seq.) or the Investment Company Act of 1940 (15 U.S.C. Section 80a-1 et seq.);
 - c. has a dollar-weighted average stated maturity of *90 days or fewer*;
 - d. includes in their investment objectives the maintenance of a stable net asset value of \$1 for each share.
 - 2. For all City funds *other than bond proceeds, reserve funds, or debt service funds*, if the mutual fund:
 - a. is registered with the Securities and Exchange Commission;
 - b. has an average weighted maturity of less than two years;

- c. is invested exclusively in obligations approved by Chapter 2256, Subchapter A, Authorized Investments for Governmental Entities;
- d. is continuously rated as to investment quality by at least one nationally recognized investment rating firm of not less than AAA or its equivalent; and
- e. conforms to the requirements set forth in Sections 2256.016 (b) and (c) of the Act relating to the eligibility of investment pools to receive and invest funds of investing entities.

G. *The City is not authorized to:*

- 1. *invest, in the aggregate, more than 15% of its monthly average fund balance, excluding bond or other debt proceeds and reserves and other funds held for debt service, in mutual funds described above;*
- 2. *invest any portion of bond proceeds, reserves, and other funds held for debt service, in mutual funds described in Subsection B above;*
- 3. *invest its funds or funds under its control, including bond proceeds and reserves and other funds held for debt service, in any one mutual fund described above in an amount that exceeds 10 percent of the total assets of the mutual fund.*

H. Eligible Investment Pools as defined in Section 2256.016 of the Texas Government Code provided that:

- 1. investment in the particular pool has been authorized by the City Council;
- 2. the pool shall have furnished the Investment Officer an offering circular containing the information required by Section 2256.016(b) of the Texas Government Code;
- 3. the pool shall furnish to the Investment Officer investment transaction confirmations with respect to all investments made with it;
- 4. the pool shall furnish to the Investment Officer monthly reports that contain the information required by Section 2256.016(c) of the Texas Government Code;
- 5. any pool that is created to function as a money market mutual fund must maintain a stable net asset value of one dollar (\$1.00),
- 6. investment philosophy and strategy are consistent with this Policy and the City's ongoing investment strategy; and
- 7. the pool provides evidence of credit rating no lower than "AAA" or "AAA-m" by at least one nationally recognized credit rating service, and have a weighted average maturity of no greater than 90 days.

8. the pool complies with all relevant provisions of chapter 2256, specifically section 2256.016.

The City's investment officers will, not less than quarterly, monitor the rating status of any eligible investment pool(s) and obligations of states (other than Texas), agencies, counties and other political subdivisions by obtaining and reviewing a rating report from at least one nationally recognized investment rating firm. The City shall take all prudent measures that are consistent with this investment policy to liquidate any investment through the most efficient market available that does not have or is down-graded to less than the minimum rating stated herein. However, as stated in Section 2256.017, the City is not required to liquidate investments that were authorized investments at the time of purchase. Investment Officers of the City shall consider the time remaining until maturity, the quality of the investment, and the quality and amounts of any collateral which may be securing the investment in determining whether to hold the investment until maturity or to redeem the investment.

IX. Unauthorized Investments

The following investments are specifically prohibited by State Law or by virtue of this policy:

- A. An obligation whose payment represents the coupon payment on the outstanding principal balance of the underlying mortgage-backed security collateral and pays no principal.
- B. An obligation whose payment represents the principal stream of cash flow from the underlying mortgage-backed security collateral and bears no interest.
- C. Banker's Acceptances
- D. "Bond" Mutual Funds
- E. Collateralized mortgage obligations of any type
- F. Commercial paper, except that the City can invest in local government investment pools and money market mutual funds that have commercial paper as authorized investments. A local government investment pool or money market mutual fund that invests in commercial paper must meet the requirements of Article VIII, section (8) above.
- G. Any other investment specifically prohibited in section 2256.009 (b) (1-4)

X. Collateralization

The City of Corsicana's investment portfolio is selected and managed in such a manner to ensure that it will meet all the requirements established by the City of Corsicana Investment Policy and the Public Funds Investment Act. The Collateralization Policy, as part of the overall Investment Policy, is intended to protect the City's investments by providing a buffer against market changes to provide a level of security for all City funds. Therefore, collateralization will be required on deposits held by depository banks and certificates of deposit.

- A. Allowable Collateral and required Collateral Levels

Eligible collateral for security of the City's deposits is limited to:

- United States Treasury Bills, Treasury Bonds, and Treasury Notes which are backed by the full faith and credit of the United States Government;
- United States Government Agency securities which are unconditionally guaranteed or insured by or backed by the full faith and credit of the United States Government, *with a maturity not to exceed twenty years*; and
- Direct obligations of the State of Texas.

This policy requires that collateral pledged be revalued and adjusted on a monthly basis. The variable nature of this system recognizes the appropriateness of lower minimum requirements for collateral instruments that mark-to-market more frequently, and higher ratios for collateral that is market adjusted less frequently.

The following percentages are minimum market value for collateral instruments that are pledged for City deposits (and accumulated interest thereon):

<u>Maturity Period</u>	<u>Minimum Coll. Required -Mkt. Value-</u>
a. up to 1 year	102%
b. between 1 and 5 years	105%
c. more than 5 years	110%

Any collateral with a maturity of over 5 years must be approved by the Investment Officer(s) in writing before the transaction is initiated.

Collateral is valued at current market price plus accrued interest accrued through the date of valuation.

B. Monitoring Collateral Adequacy

The City requires monthly reports with market values of pledged securities from all financial institutions with which the City has deposits. The Investment Officer(s) will at least monitor adequacy of collateralization monthly.

C. Margin Calls on Certificates of Deposit

If the collateral pledged for a certificate of deposit falls below the par value of the deposit, plus accrued interest less FDIC insurance, the Institution will be notified by the Investment Officer(s) and will be required to pledge additional securities, allowed by this policy, no later than the end of the next succeeding business day.

D. Collateral Substitution

Any broker, dealer, or financial institution requesting collateral substitution must contact the Investment Officer(s) for approval and settlement. The substituted security's value will be calculated and substitution approved if its value is equal to or

greater than the required security level. The Investment Officer(s), or a designee, must provide written notification of the decision to the bank or the safekeeping agent holding the security prior to any security release. Substitution is allowable for all transactions, but should be limited, if possible, to minimize potential administrative problems and transfer expense. The Investment Officer may limit substitution and assess appropriate fees if substitution becomes excessive or abusive.

E. Collateral Reductions

Should the collateral's market value exceed the required amount, any broker or financial institution may request approval from the Investment Officer(s) to reduce collateral. Collateral reductions may be permitted only if the City's records indicate that the collateral's market value exceeds the required amount.

XI. Safekeeping and Custody

The City shall contract with a bank or banks for the safekeeping of securities either owned by the City as part of its investment portfolio or as part of its depository agreement. All collateral securing bank deposits must be held by third-party banking institution acceptable to and under contract with the City, or by the Federal Reserve Bank. All security transactions, including transactions for collateral held in the City's name, except for investment pool funds or mutual fund transactions, shall be conducted on a delivery-verses-payment (DVP) basis. By so doing, City funds are not released until the City has received, through the Safekeeping Agent, the securities purchased. The security shall be held in the name of the City or held on behalf of the City. The Safekeeping Agent's records shall assure the notation of the City's ownership of or explicit claim on the securities. The original copy of all safekeeping receipts shall be delivered to the City.

Evidence of perfected ownership shall be provided through monthly safekeeping statements which shall be promptly reconciled to internal investment records.

XII. Investment Parameters

A. Diversification

The City will purchase and diversify its investments by security type and investment maturity, in accordance with this policy. Diversification by investment type shall be established by the following maximum percentages of investment type to the total investment portfolio:

1.	Obligations of the United States or its agencies	100%
2.	Fully collateralized interest bearing commercial checking/savings accounts	100%
3.	Eligible Investment Pools as defined in section 2256.016 of the Act	100%
4.	Fully insured and/or collateralized Certificates of Deposit	50%
5.	No-load Money Market Mutual Funds	35%
6.	Direct obligations of the State of Texas or its agencies	25%
7.	Obligations of states, agencies, cities and other political subdivisions of any state	25%
8.	Other authorized and suitable investments	10%

B. Maximum and Weighted Average Maturity

In order to minimize risk of loss due to interest rate fluctuations, investment maturities will not exceed the anticipated cash flow requirement of the funds. The City of Corsicana intends to match the holding periods of investment funds with liquidity need of the City. The maximum final stated maturity of any investment shall not exceed five years. All long-term maturities will be intended to cover long-term liabilities. In addition, no less than ten percent (10%) of the funds in the portfolio will be liquid at all times. The entire portfolio will have a weighted average maturity of one (1) year or less. This weighted average will be calculated using the stated final maturity dates of each security.

C. By Fund Groups

Maturity guidelines by fund are as follows:

1. **Operating Funds** - The weighted average days to maturity for the operating fund portfolio shall be 365 days or less and the maximum allowable maturity shall be one year.
2. **Debt Service Funds** - Debt Service Funds shall be invested to ensure adequate funding for each consecutive debt service payment. The Investment Officer shall invest in such a manner as not to exceed an "unfunded" debt service date with the maturity of any investment. Any unfunded debt service date is defined as a coupon or principal payment date that does not have cash or investment securities available to satisfy said payment.
3. **Debt Service Reserve Funds** - Market conditions, Bond Resolutions constraints and Arbitrage compliance will be considered when formulating Reserve Fund strategy. Maturity limitation shall generally not exceed the call provisions of the Bond Ordinance and shall not exceed the final maturity of the bond issue. All Debt Service Reserve Fund investment maturities shall not exceed five years.
4. **Special Project, Special Purpose, and Construction Funds** - The investment maturity of bond or debt proceeds shall generally be limited to the anticipated cash flow requirements. City funds that are considered "bond proceeds" for arbitrage purposes will be invested using a more conservative approach than the standard investment strategy when arbitrage rebate rules requiring refunding excess earnings. All earnings in excess of the allowable arbitrage earnings will be segregated and made available for any necessary payments to the U.S. Treasury.

XIII. Investment Strategy

The City of Corsicana maintains one portfolio in which all funds under the City's control are pooled for investment purposes. Within the pooled portfolio are fund components, each having an investment strategy as described below:

- A. Investment strategies for operating funds are to assure that anticipated cash flows are matched with adequate investment liquidity. The secondary objective is to create a portfolio structure that will experience minimal volatility during economic cycles. This may be accomplished by purchasing quality, short-term securities or certificates of deposit in a laddered structure or utilizing authorized money market mutual funds

or investment pools that function as money market mutual funds. The dollar weighted average maturity of 365 days or less will be calculated using the stated final maturity date of each security.

- B. Investment strategies for the debt service funds shall have as the primary objective the assurance of investment liquidity to cover the debt service obligation on the required payment date. Securities purchased shall not have a stated maturity date that exceeds the debt service payment date.
- C. Investment strategies for debt service reserve funds shall have as the primary objective the ability to generate a dependable revenue stream to the appropriate debt service fund from securities with a low degree of volatility. Securities should be of high quality and, except as may be required by the bond ordinance specific to an individual issue, of short to medium term maturities.
- D. Investment strategies for special projects, special purpose, or construction fund portfolios will have as their primary objective the assurance that anticipated cash flows are matched with adequate investment liquidity. These portfolios should include highly liquid securities and investments to allow for flexibility and unanticipated project outlays. The stated final maturity dates of securities held should not exceed the estimated project completion date.

The Act requires that investment transactions for the City be settled on delivery versus payment (DVP) basis, with the exception of investment pools and mutual funds.

XIV. Monitoring of the Market Value of Investments and Collateral

The Investment Officer(s), with the help of City Council, as needed, shall determine the market value of each investment and of all Collateral pledged to secure deposits of City funds at least quarterly and at a time as close as practicable to the closing of the reporting period for the investments. Such values shall be included on the investment report. The following methods shall be used:

- A. Certificates of deposit shall be valued at their face value plus any accrued but unpaid interest.
- B. Shares in money market mutual funds and investment pools shall be valued at par plus any accrued but unpaid interest.
- C. Other investment securities with a remaining maturity of one year or less may be valued in any of the following ways:
 - 1. the lower of two bids obtained from securities broker/dealers for such security;
 - 2. the average of the bid and asked prices for such investment security as published in The Wall Street Journal or The New York Times;
 - 3. the bid price published by any nationally recognized security pricing service; or
 - 4. the market value quoted by the seller of the security or the owner of such Collateral.
- D. Other investment securities with a remaining maturity of greater than one year shall be valued at the lower of two bids obtained from securities broker/dealers for such

security, unless two bids are not available, in which case the securities may be valued in any manner provided in this section.

XV. Internal Control

Investment Officers shall establish a system of internal controls, which shall be reviewed by an independent auditor. The controls shall be designed to prevent losses of public funds arising from fraud, employee error, unanticipated changes in financial markets, or imprudent actions by employees. Pertinent controls include custodian safekeeping receipts records management, avoidance of bearer-form securities, documentation of investment bidding activities, written confirmations of oral transactions, reconciliation records, training requirement documentation, compliance with investment policies, and verification of all interest income and security purchase and sell computations. Where practical, the City should emphasize control of collusion, separation of duties, separation of transaction authority between Accounting and record keeping, clear delegation of duties, accurate and timely reports, validation of investment maturity decisions and supporting cash flow data, adequate training and development of Investment Officials, review of financial conditions of all brokers/dealers and depository institutions, and staying informed about market conditions, changes and trends.

XVI. Performance Standards

The investment portfolio shall be designed with the objective of ensuring the safety of the City's assets and minimizing interest rate risk. In addition, it will remain sufficiently liquid to meet cash flow needs, while protecting the interests of the public, all while obtaining a rate of return throughout budgetary and economic cycles.

The City's overall investment strategy is conservative. Given this strategy, the basis used by the Treasury to determine whether market yields are being achieved shall be the six month U.S. Treasury Bill.

XVII. Investment Policy Adoption and Policy Review

This Investment and Collateralization Policy shall be formally approved and adopted by resolution of the City Council and reviewed annually in accordance with the provisions of the Act.

Investment and Collateralization Policy Adoptions:

December 17, 2018, Resolution #4106

December 9, 2019, Resolution #4191

December 14, 2020, Resolution #4283

December 13, 2021, Resolution #4370

November 28, 2022, Resolution #4431

December 18, 2023, Resolution #4478

December 9, 2024, Resolution #XXXX

City Manager

Appendix "A"

The following are the only eligible institutions and broker/dealers authorized by this Investment Policy to engage in investment transactions with the City:

Depository Institutions:

1. Verabank (Primary Depository Institution)
2. JP Morgan Chase Bank, N.A. (Secondary ~~Depository~~ Institution for EMS lockbox ~~deposits~~deposits)
3. Truist Governmental Finance Company

Local Government Investment Pool:

1. Texas Short Term Asset Reserve Fund (TexSTAR)
2. Texas Local Government Investment Pool (TexPool)

Broker/Dealers:

This policy currently does not authorize engagement of third party broker/dealers for assistance with investing City funds. A formal amendment of this policy will be required prior to the involvement of third party broker/dealers with investing City funds.

Appendix “B”

I hereby certify that I have personally read and understand the investment policy of the City of Corsicana, Texas. I further acknowledge that reasonable procedures and controls designed to fulfill those objectives and conditions have been implemented. Therefore, this firm will preclude investment transactions between itself and the City of Corsicana that are not authorized by the City’s investment policy, except to the extent that this authorization is dependent on an analysis of the makeup the City’s entire portfolio or requires an interpretation of subjective investment standards, thus protecting the City’s credit or market risk.

All sales personnel of this firm dealing with the City of Corsicana’s account(s) have been informed and will be routinely informed of the City’s investment horizons, limitations, strategy and risk constraints, whenever we are so informed by the City.

This firm pledges due diligence in informing the City of foreseeable risks associated with financial transactions connected to this firm.

I further acknowledge that no investment transaction shall occur between this firm and the City, until the City of Corsicana receives this consent form, completed by the firm’s qualified representative.

Institution

~~City of Corsicana, Texas:~~

City Manager Signature, Title

Date

* * * * * *Attach City Council Resolution* * * * * *

Investment and Collateralization Policy Adoptions:
December 17, 2018, Resolution #4106
December 9, 2019, Resolution #4191
December 14, 2020, Resolution #4283
December 13, 2021, Resolution #4370
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December 9, 2024, Resolution #XXXX

City of Corsicana, Texas

Purchasing Policy



CORSICANA
T E X A S

Preserving Yesterday. Building Tomorrow.

December 16, 2024

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I. Purpose

The Purpose of this policy statement is to state in general the management philosophy behind this Purchasing Manual.

II. Policy

A. City of Corsicana Policy: It is the policy of the City of Corsicana Finance Department to authorize purchases in the following manner. Whenever possible, city departments will solicit quotations and bids from local business located within the City of Corsicana city limits. Corsicana businesses should be included in all purchasing decisions. All purchases are to be processed through the City ERP software for Approvals and information retention.

B. Policy Resources from State Comptroller: The Comptroller's Statewide Procurement Division helps local and state governments procure goods and services through accessible contracts when needed. Their eprocurement system TxSmartBuy, vendors' are listed for easy access and ordering by local and state government purchasers. Other services are:

Statewide Contracts: (comptroller.texas.gov/purchasing/contracts/)
TxSmartBuy.com
DIR Contracts

Vendor Resources: (comptroller.texas.gov/purchasing/vendor/)
Vendor Information
Centralized Master Bidders List (CMBL)
Historically Underutilized Business (HUB)

Governmental Resources: (comptroller.texas.gov/purchasing/programs/)
Vendor Performance Tracking System (VPTS)
Texas SmartBuy Membership Program
Vehicle and Fleet Management

Procurement Resources: (comptroller.texas.gov/purchasing/resources.php)
Search for CMBL/HUB Vendors

Training and Policy Development: (comptroller.texas.gov/purchasing/training/)
Continuing Education

C. For any purchase over \$3,000 the department must obtain proper approval prior to placing the order. A requisition submitted with all information needed with all required approvals and all quotations attached must be submitted before an order is made.

D. The City Manager shall approve all purchases of \$50,000 or greater prior to bidding process.

E. Preference to products made with recycled materials, so long as the products meet applicable specifications and price is less than 10% above non-recycled products.

III. Purchasing Procedures

A. Purchases of \$0.00 to \$499.99:

Requires one authorized approval; supervisor or director designee.

Intentionally splitting purchases to circumvent the system (i.e. two or more purchases made to keep the amount under \$500) is not acceptable.

B. Purchases of \$500.00 to \$2,999.99:

Requires ~~two~~one authorized approval; the Department Head.

Intentionally splitting purchases to circumvent the system (i.e. two or more purchases made to keep the amount under \$3,000) is not acceptable.

C. Purchases of \$3,000 to \$49,999.99:

1. The user department must obtain at least three mailed, emailed or faxed quotes.
2. In making an expenditure of more than \$3,000 but less than \$50,000, the department shall contact at least two Historically Underutilized Businesses (HUB) on a rotating basis, based on information provided by the Texas Building and Procurement Commission (formally the General Service Commission). If the list fails to identify a historically underutilized business in the county in which the municipality is situated, the municipality is exempt from this section and only three (3) quotes will be needed.

To check the HUB list: <https://comptroller.texas.gov/purchasing/>

3. The user department shall select the winning vendor, with city manager approval, based upon the overall price meeting specification(s).
4. The user department shall contact the successful vendor and make the order with them and set up delivery.
5. Requires two authorized approvals; the Department Head and the City Manager.
6. ***The City Manager shall approve ALL purchases of \$3,000 or greater.***

D. Purchases of \$50,000 and Above:

1. Keep detailed records for the bid process (from start to finish).
2. The user department shall develop a bid package and notice for advertisement and forward to the City Manager for approval to bid.

3. Publish advertisement for bid in newspaper to indicate the city's intent to accept bids in accordance with state law.
4. The City Manager shall open bids at a designated time and place as indicated in the bid packet. A representative from the user department should be present during the bid opening.
5. The user department shall review all documents and provide a written award recommendation to City Council, if required.
6. If approved by City Council, the user department shall contact the winning vendor and set up delivery. Submit a requisition with the Council action attached and any support presented to the City Council.
7. Items above \$50,000 previously approved by City Council during the budget process and purchased through an Interlocal Agreement, State Cooperative Program, Texas Building Procurement Commission (TBPC), Buyboard, Cooperative Purchasing Network (TCPN), or Regional Council of Government (COG) Program require proper approval from the City Manager. They need to have a requisition submitted but do not require further approval as defined within this policy.

E. City Credit Card (P-Card) Purchases:

1. ~~All purchases using a City Credit Card (JP Morgan Chase Card) require cardholder authorization prior to use/purchase. See separate Purchasing Card Policy for the specific processes related to purchases using this method. All requirements presented in this policy are fully applicable to purchases using a P-Card.~~

IV. **Emergency Purchases of \$3,000 or Greater**

Emergency Purchases: A purchase, exempt from competitive bidding, necessary to allow continuous operations due to unforeseen occurrences that might otherwise jeopardize the health and/or safety of the public, staff, city property, or city equipment. All efforts must be made, if possible, to comply with the policy for Historically Underutilized Businesses even in an emergency.

In the event an emergency occurs, the department may purchase any products and/or services needed, and shall notify the Managing Director, Finance Director, or City Manager where appropriate. Any emergency repairs of \$3,000 or greater must be approved retroactively by the City Manager.

EMERGENCIES CREATED THROUGH NEGLIGENCE MUST BE AVOIDED.

V. **Single/Sole Source Purchases of \$3,000 or Greater**

All departments who want to purchase items from single or sole source vendors must document the request and forward to the City Manager for approval.

VI. Debarred Vendors

All departments will verify that vendors, for contracts exceeding \$25,000, are not suspended or debarred. These vendors are not allowed to do business involving government contracts due to violations of law on improper business practices. This includes state and federal grant monies, which would violate grant regulations. Verification should be done in one of the three following ways:

- A. Checking the Excluded Parties List System (EPLS) maintained by the General Services Administration (GSA);
- B. Obtaining a certification from vendors that they are not suspended or debarred;
- C. Adding a clause or condition to the covered transaction with that vendor.

VII. Professional Services (Exempt from Bids or Quotes)

Professional Services: A service that uses a skill that is “predominantly mental or intellectual, rather than physical or manual.” The cost of a professional service should be “dependent mainly” upon the personal qualifications of the “person(s)” hired.

(SEE SECTION IX FOR ATTORNEY GENERAL OPINIONS)

VIII. Reference Materials

A. Purchasing Law

“Separate, Sequential, and Component Purchases” are two Purchasing Law conditions closely monitored by the State Attorney General’s Office for the State of Texas. Each are associated with intentionally avoiding the bidding process by splitting requisitions or purchases. The following definitions are taken directly from the Texas Local Government Code.

“Separate Purchases means purchases, made separately, of items that in normal purchasing practices would be purchased in one purchase.” (i.e., purchase a car today and engine tomorrow).

“Sequential Purchases means purchases made over a period of time, of items that in normal purchasing practices would be purchased in one purchase.” (i.e., purchase a uniform for one employee and waiting one day to purchase another uniform for another employee).

“Component Purchases means purchases made of the component parts of an item that, in normal purchasing practices, would be purchased in one purchase.” (i.e., purchase a CPU, monitor, and keyboard on different days).

B. Criminal Penalties

Any municipal official **or employee** commits a CLASS B MISDEMEANOR if they intentionally or knowingly make or authorize separate, sequential, or component purchases to avoid the competitive bidding requirements of §252.021. Any intentional or knowing violation of any provisions under this subchapter, other than §252.021, is a Class C Misdemeanor.

The final conviction for violations of §252.021, which are Class B Misdemeanors, result in immediate removal from office or employment of that person. Also, four years from the date of final conviction, the person is ineligible to:

1. be a candidate for, or be elected and appointed to, a public office in this State;
2. be employed by the City;
3. or, receive compensation through a contract with the City.

C. Other Considerations from Local Government Code

LGC §271.905 relates to Consideration of Location of Bidder's Principal Place of Business states that in some cases relating to a bidder whose principal place of business is in the local government and whose bid is within three percent of the lowest bid price received from a bidder who is not a resident of the local government – the bid may be accepted.

LGC §252.048 relates to Change Orders.

LGC §252.0415 relates to Procedures for Electronic Bids or Proposals.

LGC §252.0436 relates to Contract with Person (individual, sole proprietorship, corporation, nonprofit corporation, partnership, joint venture, etc.) Indebted to Municipality.

LGC §252.022 relates to General Exceptions, including one-source (single/sole source) purchases.

IX. Professional Services

Professional Services: A service that uses a skill that is “predominantly mental or intellectual, rather than physical or manual.” The cost of a professional service should be “dependent mainly” upon the personal qualifications of the “person” who is hired.

The following services have been held to be professional services in Texas cases or Attorney General Opinions or have been defined as professional services in statutes:

- A. Abstracters
- B. Certified Public Accountant (excluding external auditor)
- C. State Certified or Licensed Real Estate Appraisers
- D. Architects
- E. Models
- F. Optometrists
- G. Physicians

- H. Plat Book Preparers
- I. Private Consultants
- J. Property Tax consultants
- K. Scientists
- L. Supervisors of Public Construction Projects
- M. Surgeons
- N. Land Surveyors
- O. Tax Appraisal engineers
- P. Landscape Architect
- Q. Attorney
- R. Professional engineers in connection with this professional employment or practice.

X. Purchasing Flow Chart Information

- A. Department Purchases Under \$499.99
No quotes needed. Requires one approval; supervisor or director designee.
- B. Department Purchases Under \$2,999.99
No quotes needed. Requires one approval; the Department Head.
- C. Department Purchases over \$3,000 to \$49,999.99
 - 1. Requires 3 quotes + 2 HUB's
HUB list: <https://comptroller.texas.gov/purchasing/>
 - 2. Requires two approvals; the Department Head and the City Manager.
 - 3. **Requires City Manager approval \$3,000 and above.**
- D. Department Purchases over \$50,000
 - 1. User Department prepares RFP, Invitation to Bid, and Bid Specs for City Manager Approval.
 - 2. User department will put bid packet together and mail.
 - 3. User department will publish in newspaper.
 - 4. Bid opening.
 - 5. Read bids out loud.
 - 6. User department recommends low bidder or best value.
 - 7. User department prepares Resolution and Agenda Item.
 - 8. Council approval, if required.
 - 9. Certificate of holder, if required (Insurance requirements).
 - 10. User department notifies successful vendor and makes order.
 - 11. Submit requisition with City Council action for processing to submit invoice for payment to Finance.
- E. State Contract Orders
 - 1. Requires City Manager approval.
 - 2. Submit paperwork to vendor for order.

XI. Federal Provisions

All Non-Federal Entity Contracts Under Federal Awards must include the following - Appendix II to Part 200 - Contract Provisions for Non-Federal Entity Contracts Under Federal Awards

1. Contracts for more than the simplified acquisition threshold, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate
2. All contracts in excess of \$10,000 must address termination for cause and for convenience by the non-Federal entity including the manner by which it will be effected and the basis for settlement.
3. **Equal Employment Opportunity.** Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of “federally assisted construction contract” in 41 CFR Part 60-1.3 must include the equal opportunity clause provided under 41 CFR 60-1.4(b), in accordance with Executive Order 11246, “Equal Employment Opportunity” (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, “Amending Executive Order 11246 Relating to Equal Employment Opportunity,” and implementing regulations at 41 CFR part 60, “Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor.”
4. **Davis-Bacon Act, as amended (40 U.S.C. 3141-3148).** When required by Federal program legislation, all prime construction contracts in excess of \$2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 CFR Part 5, “Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction”). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-Federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland “Anti-Kickback” Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, “Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States”). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or

repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency.

5. **Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708).** Where applicable, all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.
6. **Rights to Inventions Made Under a Contract or Agreement.** If the Federal award meets the definition of "funding agreement" under 37 CFR § 401.2 (a) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that "funding agreement," the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.
7. **Clean Air Act (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended** - Contracts and subgrants of amounts in excess of \$150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).
8. **Byrd Anti-Lobbying Amendment (31 U.S.C. 1352)** - Contractors that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.

9. **200.323 Procurement of recovered materials** - A non-Federal entity that is a state agency or agency of a political subdivision of a state and its contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

10. **Solid Waste Disposal Act** - Contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

11. **Unnecessary and Duplicative Items** – Contractors must avoid acquisition of unnecessary or duplicative items. Consideration must be given to consolidating or breaking out procurements to obtain a more economical purchase, when possible. Where appropriate, an analysis will be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach.

City Manager

Purchasing Policy Update History:
 December 17, 2018, Resolution #4108
 December 9, 2019, Resolution #4192
 December 14, 2020, Resolution #4283
 June 14, 2021, Resolution #4325
 December 13, 2021, Resolution #4370

November 28, 2022, Resolution #4431
December 18, 2023, Resolution #4478
December 169, 2024, Resolution #XXXX

City of Corsicana, Texas

Purchasing Card (P-Card) Policy



December 16, 2024

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I. Purpose

The purpose of the purchasing card (P-Card) program is to establish a more efficient, cost-effective method of purchasing certain goods and services for the City of Corsicana. The P-Card program provides an alternative to the traditional process for goods, services, and travel.

The City's P-Card is not an entitlement and is not reflective of title or position. The P-Card remains City property and may be revoked at any time with or without prior notice. Use of the card does not replace or override the City's Purchasing policy or state law.

II. Benefits

The program offers significant benefits to the City. Users will be accountable for their purchases and will be able to obtain goods and services faster and easier reducing the paperwork and processing time in Purchasing, Accounts Payable, and the user department. If used properly, the P-Card program should reduce the volume of purchasing documentation, including the number of requisitions, purchase orders, invoices, and checks.

III. Policy

A. Administration/ Roles – The program will be administered through the Finance Department.

1. The 'Program Administrator' will be the individual in the Finance Department responsible for ordering new P-Cards, changing temporary spending limits (once authorized, the Finance Director), and receiving newly issued P-Cards from the card issuer.
2. Each department will have a 'P-Card Coordinator' (identified by the respective Department Director) who will be the primary point-of-contact in the department for all issues related to P-Cards.
3. A 'P-Card holder' is an individual employee of the City that has been issued a P-Card.

B. Controls

1. The P-Card Program uses internal controls as well as features and reports from the card issuer's system to manage and audit the process to ensure that procedures are followed. Several reports are available to the City for auditing and monitoring purposes.
2. Each P-Card has a credit limit. Once the P-Card's credit limit has been reached, transactions will be rejected when attempting a purchase.
3. Each P-Card has a single transaction limit. If a user exceeds the limit, the transaction will be rejected when attempting a purchase.
4. Purchases from certain types of vendors will not be permitted and those vendors will be blocked for all P-Card holders. Some of these vendors include, but are not limited to, liquor stores, bars and lounges, adult entertainment facilities, etc. If you have a question about a vendor you wish to use, please contact the Program Administrator.

Airlines, hotels, motels, restaurants, etc. may also be blocked, depending on the individual P-Card holder and/or department. If you have a question, please contact the Program Administrator.

5. All purchases require Director approval. Directors will approve all purchases made by employees within their department prior to the purchase receipts being turned into Accounts Payable for processing via EERP Purchase Card Statements workflow.

IV. Eligibility

- A. Department directors will recommend a P-Card be assigned to an employee within their respective departments. Requests will be approved by the Finance Director and City Manager.
- B. Employees on probation and temporary employees will not be issued a card, without the express written authorization of the City Manager.

V. Obtaining a P-Card

A P-Card can be obtained after the following:

- A. The prospective P-Card holder will completely read the P-Card Policy and sign the City of Corsicana Purchasing Card Agreement (See Exhibit A) and the Department Director will also sign indicating their approval.
- B. The Department Director will submit the executed P-Card Agreement to the Program Administrator in the Finance Department. Then a P-Card will be requested from the card issuer.
- C. Once received, the P-Card holder will sign the P-Card in the presence of the Program Administrator and store the card in a secure place.

VI. Canceling or Suspending a P-Card

- A. The Finance Director or City Manager may instruct the Program Administrator to cancel or suspend any P-Card at any time, for any reason.
- B. A Department Director may instruct the Program Administrator to cancel or suspend any P-Card issued to an employee in their department at any time, for any reason.
- C. Any instruction to cancel or suspend a P-Card must be in writing (email preferred).
- D. Upon receipt of written instruction pursuant to Section VI.A or VI.B of this policy, the Program Administrator shall cancel or suspend the relevant P-Card(s).
- E. The Program Administrator shall cancel P-Cards by canceling the P-Card account on the card issuer's website.
- F. The Program Administrator shall suspend P-Cards by Temporarily reducing the single transaction limit to \$0.
- G. Upon cancellation, the Department Director or Department P-Card Coordinator, should obtain the relevant physical card from the P-Card holder and forward it to the Program Administrator to be destroyed.
- H. Upon suspension, the Department Director or Department P-Card Coordinator, should obtain the relevant physical card from the P-Card holder and hold it until the P-Card holder's privileges have been reinstated.

VII. P-Card Holder Duties and Responsibilities

- A. P-Card holders are accountable and responsible for their P-Card.
- B. P-Card holders shall ensure the P-Card is always secured and never left in unsecured areas.
- C. If a card is lost or stolen, the P-Card holder must immediately notify the credit card issuer, the respective department head, and the Program Administrator.
- D. P-Card holders shall immediately report any fraudulent use or misapplication of the P-Card to the Program Administrator.
- E. P-Card holders shall immediately investigate any dispute charges and invoke the disputed charge procedures when necessary.
- F. P-Card holders are accountable for the physical receipt of the merchandise.

- G. In case of returns, P-Card holders are responsible for coordinating returns directly with the vendor.
- H. The P-Card is to be used for City business only. Personal purchases may be considered misappropriation of municipal funds, which constitutes a criminal offense, and shall be referred to the City Manager.
- I. In the case of accidental personal use, P-Card holders shall immediately reimburse the City.

VIII. Making a Purchase

- A. When making a purchase using the P-Card, the P-Card holder is to:
 - B. Obtain the best possible price following the Purchasing Policy;
 - C. Ensure the City is not charged sales tax as the City is exempt from sales tax;
 - D. Verify the charges (including no sales tax) and obtain an itemized receipt.
 - E. If the receipt does not itemize the individual items purchase; write each item on the receipt. Be specific.
 - F. Keep all receipts. If the order was placed by telephone or via the internet the receipt must be faxed, emailed, or printed. All purchases require a receipt or reimbursement.

IX. Unacceptable P-Card Uses

- A. P-Card purchases are not to be split into two (2) or more smaller purchases (either on a single P-Card or between multiple P-Cards) to circumvent the established purchasing limits and policy.
- B. Unacceptable uses of the P-Card include, but are not limited to:
 - 1. Personal purchases;
 - 2. Capital items;
 - 3. Items for which a purchase order has already been issued;
 - 4. Local Fuel Purchases, except for fuel in rental cars;
 - 5. Unbudgeted goods and/or services;
 - 6. Gift cards/certificates, except for Human Resources purchase of gift; cards/certificates in connection with an employee recognition program
 - 7. Entertainment; and
 - 8. Services where a potential liability may exist and requires insurance and/or bonds (i.e. construction, building repair/maintenance, etc.)
- C. Purchases for other Departments are discouraged and only made with the Department Director approval.
- D. Consequences for failure to comply with Program guidelines include, but are not limited to:
 - 1. Temporary or permanent revocation of the P-Card; and/or
 - 2. Disciplinary measures that may include termination and legal action

X. P-Card Management

- A. Monthly Submission Package.
 - 1. The credit card statement cycle is from the 4th of the month to the 3rd of the following month. Each month, the P-Card Administrator will send each department summaries

of charges by P-Card Holder to the department's P-Card Coordinator or Individual Cardholder through EERP Purchase Card Statements program.

2. Each Cardholder or P-Card Coordinator is responsible for attaching an itemized receipt with an approved P-Card Receipt Form in TCM and assigning an expense account for each transaction then releasing for approvals by the 15th of the month.
3. Each of the P-Card Statements will be approved by the Department Director evidencing their review and approval of each P-Card transaction before a final review by the Program Administrator before Accounts Payable processing and posting.

B. P-Card Holder Responsibilities for Transaction Management.

1. Entry of Expenditures - P-Card holders shall enter an appropriate general ledger expenditure account for each transaction into the Purchase Card Statement program and upload support into the Content Manager. (If further assistance is needed, the P-Card user can contact the Program Administrator in Finance.)
2. Receipt Submission - P-Card holders shall complete a P-Card Receipt Form (see example Exhibit B) for all transactions in each credit card billing statement cycle (from the 4th of the month through the 3rd of the following month) shall upload the related receipt(s) to the Content Manager to provide evidence for each transaction.
3. For lost receipts, the P-Card Lost Receipt Form (Exhibit C) should be used in lieu of the standard P-Card Receipt Form. This form requires Director approval.

C. P-Card Coordinator Responsibilities.

1. Monthly Package Submission - Each Department's P-Card Coordinator shall be responsible for submitting the department's purchase card statement for approval (See Section X.A, Monthly Submission Package.)
2. Primary Contact - The P-Card Coordinator is the P-Card Administrator's primary contact in the department for all matters related to P-Cards.
3. Entry of Expenditures - The P-Card Coordinator may assist the department's Director to ensure all P-Card holders have entered general ledger expenditure accounts into EERP Purchase Card Statement program.
4. Notification of Changes in Employment Status: Promotion, Transfer, Etc. - If a P-Card holder changes departments/divisions, the Program Administrator must be notified in writing. (Email is preferred.) Each P-Card is electronically coded with the funding and supervisory information associated with the respective P-Card holder, identifying which department/division pays for purchases and receives the respective reports.
5. Changes in Employment Status: Resignation, Termination, Etc. - If a P-Card holder's status changes and the P-Card holder is no longer an employee of the City, their P-Card must be returned to the P-Card Administrator. The department Director is responsible for obtaining the card from the employee. The P-Card Coordinator should work with the Director to ensure the P-Card is obtained and forwarded to the Program Administrator.

D. Director Responsibilities for Transaction Management.

1. Approval of All Transactions - Each month the Program Administrator sends a statement for each P-Card holder. The Cardholder or P-Card Coordinator is responsible to attach the relevant P-Card Receipt Forms and related receipts to the statements. Each statement has a Director Approval workflow step requiring final Director review and approval.
2. Compliance - The Director shall review each P-Card holder's monthly usage of the P-Card and is responsible for ensuring P-Card holders comply with this P-Card

Policy. Inappropriate usage of the P-Card by the P-Card holder shall be addressed and appropriate disciplinary measures taken up to and including termination and legal action.

3. Collection of P-Cards - The Director shall obtain P-Cards from any P-Card holder whose employment is terminating and shall submit the P-Card to the Program Administrator (typically via the department's P-Card Coordinator).

XI. Credit Limits and Single Transaction Limits

- A. Standard Credit Limits
 1. Directors: \$6,000
 2. Non-Directors: \$1,000
- B. Standard Single Transaction Limits
 1. Directors: \$2,000
 2. Non-Directors: \$600
- C. Non-Standard Credit Limits – Permanent credit limit increases or decreases from the standard amounts can be requested by a director. Requests should be in writing (email preferred) to the Finance Director, with the Program Administrator copied. The Finance Director will approve or deny the request. Upon approval, the Program Administrator will process the requested credit limit change with the credit card issuer.
- D. Non-Standard Single Transaction Limits – Temporary or permanent single transaction limit increases or decreases from the standard amounts can be requested by a director. Requests should be in writing (email preferred) to the Finance Director, with the Program Administrator copied. The Finance Director will approve or deny the request. Upon approval, the Program Administrator will process the requested single transaction limit change with the credit card issuer.
- E. Emergency Periods – The Finance Director may authorize widespread credit limit and/or single transaction limit increases in anticipation of or during an emergency period to ensure the City has adequate means to secure critical goods and services.

XII. Returns, Credits and Disputed Claims

- A. In the case of a discrepancy or disputed transactions, the P-Card holder should contact the vendor immediately. Most disputes can be resolved between the P-Card holder and the vendor. If the matter cannot be resolved with the vendor, contact the credit card issuer at the number listed on the back of the P-Card. If you are unable to obtain an acceptable resolution, contact the Program Administrator.
- B. Disputed Charges: If the P-Card holder identifies disputed charges and cannot validate the charges, the P-Card holder shall notify the vendor and invoke the disputed charge procedures. (See Section XII.D) Anyone suspecting fraudulent use or misapplication of the card should advise the Program Administrator and the respective department Director immediately.
- C. Questioned Items: All questioned items must be communicated to the credit card issuer within 30 days of the billing cycle date.
- D. Disputed Charges Procedures.
 1. P-Card holder attempts to resolve disputes (or returns) directly with the vendor.
 2. If unsuccessful, the P-Card holder must complete the dispute process on the credit card issuer's web site. The statement shall outline the basis of the dispute. Notify the Program Administrator of all disputed charges.
 3. After the dispute has been resolved, the P-Card holder shall determine that the appropriate charges have been removed and credited (or charged) to the account.

E. Lost or Stolen Cards.

1. In the event a P-Card is lost or stolen, the P-Card holder must notify the credit card issuer, the respective department Director, and the Program Administrator immediately.
2. Representatives of the credit card company are available 24 hours a day. The credit card company will replace lost or stolen cards within fifteen (15) days after notification of the loss.
3. The City is financially liable for all charges to the card until it is reported as lost or stolen. When the loss is reported promptly, the liability is \$50.00 per card. However, once the credit card company has been notified that a card is lost or stolen, the card will be blocked from further purchases.

F. Returned Merchandise.

1. If a P-Card holder returns merchandise obtained with a P- Card to the vendor, the P-Card holder is to obtain a credit against the P-Card. Cash reimbursements or store credit are not allowed.
2. Once an item is returned, the P-Card holder shall check the statement for the credit and attach the credit slip to the monthly submissions package. If a credit slip was not obtained, the P-Card holder is to attach a written and signed explanation of the return. If the credit does not appear by the second subsequent statement, the P-Card holder shall contact the credit card issuer.

XIII. Purchasing Card Security

The P-Card should always be treated with at least the same level of care that you treat your own personal credit cards.

- A. Sign the back of your P-Card.
- B. P-Cards must be secured by the P-Card holder and only accessible by the P-Card holder.
- C. Guard the P-Card account number. Do not post it or write it in any place easily accessible by others.
- D. P-Card Sharing (or use by someone other than the P-Card holder) is prohibited. The only person entitled to use the P-Card is the person whose name appears on the face of the card. Do not lend your card to another person for use.

City Manager

Purchasing Policy Update History:
December 16, 2024, Resolution #XXXX

Exhibit A: Card Agreement

**CITY OF CORSICANA, TEXAS PURCHASING CARD AGREEMENT
("Agreement")**

The City of Corsicana, Texas ("City") purchasing card ("P-Card") represents the City's trust in you and your empowerment as a responsible agent to safeguard and protect City assets.

By signing this Agreement, you (the prospective P-Card holder):

1. acknowledge receipt of a City P-Card;
2. acknowledge receipt of the City of Corsicana Purchasing Card Policy ("Policy");
3. confirm that you have read the Policy, understand the Policy, and agree to comply with the Policy;
4. agree to use the P-Card for City-related purchases only and agree not to charge personal purchases;
5. will immediately report any inappropriate purchases made using the P-Card, including personal purchases, and will immediately reimburse the City for any such purchases;
6. authorize the City to immediately deduct from your salary and withhold from your pay any amounts the City determines are inappropriate P-Card purchases even if you are no longer employed by the City;
7. understand that improper use of the P-Card may result in disciplinary action, including termination of employment;
8. understand that the City may terminate your right to use the P-Card at any time for any reason; and
9. agree to return the P-Card to the City immediately upon request or upon termination of employment.

ACCEPTANCE AND ACKNOWLEDGEMENT

By signing below, you agree to all the terms and conditions of this Agreement.

Prospective P-Card Holder: _____
Print Name

Signature: _____ Date: _____

Phone: _____

Department: _____

DIRECTOR APPROVAL FOR ISSUANCE OF P-CARD TO PROSPECTIVE P-CARD HOLDER

Department Director: _____
Print Name

Signature: _____ Date: _____

P-Card Receipt Form

Department: _____ P-Card Holder: _____

Date of Purchase: _____ Total Amount: _____

Merchant/Vendor: _____

P-Card Holder's Signature: _____

Account	Description of Purchase	Amount

Attach Receipt(s):

P-Card Lost Receipt Form

Department: _____ P-Card Holder: _____

Date of Purchase: _____ Total Amount: _____

Merchant/Vendor: _____

P-Card Holder's Signature: _____

Account	Description of Purchase	Amount

DIRECTOR APPROVAL

The P-Card holder has lost or never received an itemized receipt(s) for the above listed transaction(s). I have reviewed the above transaction(s) and approve it/them to be submitted without an accompanying receipt(s).

Director's Signature: _____ Date: _____

City of Corsicana, Texas

Records Management Policy



December 16, 2024

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Attachments

<i>* State Retention Schedules, last updated by state as updated</i>	<i>Pages 1-36</i>
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Policy

It is hereby declared to be the policy of the City to provide for efficient, economical, and effective controls over the creation, distribution, organization, maintenance, use, and disposition of all municipal records through a comprehensive system of integrated procedures for the management of records from their creation to their ultimate disposition, consistent with the requirements of the Texas Local Government Records Act and accepted records management practice.

Definition of Municipal Records of the City

All documents, papers, letter, books, maps, photographs, sound or video recordings, microfilm, magnetic tape, electronic media, or other information recording media, regardless of physical form or characteristic and regardless of whether public access to it is open or restricted under the laws of the state, created or received by the City of Corsicana or any of its officers or employees pursuant to law, or in the transaction of public business are hereby declared to be records of the City of Corsicana and shall be created, maintained, and disposed of in accordance with the provisions of this article or procedures authorized by it and in no other manner.

Municipal Records Declared Public Property

All municipal records as defined above of this article are hereby declared to be the property of the City of Corsicana. No municipal official or employee has, by virtue of his or her position, any personal or property right to such records even though he or she may have developed or compiled them. The unauthorized destruction, removal from files, or use of such records is prohibited.

Designation of Records Management Officer

The City Secretary, and successive holders of said office, shall serve as records management officer for the City. As provided by state law, each successive holder of the office shall file his or her name with the director and librarian of the Texas State Library within thirty (30) days of the initial designation or of taking up the office, as applicable.

Duties of the Records Management Officer

In addition to other duties assigned by this article, the records management officer shall:

- 1) Administer the records management program and provide assistance to department heads in its implementation;
- 2) Plan, formulate, and prescribe records disposition policies, systems, standards and procedures;
- 3) In cooperation with department heads identify essential records and establish a disaster plan for each City office and department to ensure maximum availability for the records in order to re-establish operations quickly and with minimum disruption and expense;
- 4) Develop procedures to ensure the permanent preservation of the historically valuable records of the City;
- 5) Establish standards for filing and storage equipment and for recordkeeping supplies;
- 6) Study the feasibility of and, if appropriate, establish a uniform filing system and a forms design and control system for the City;
- 7) Provide records management advice and assistance to all municipal departments by preparation of a manual or manuals of procedure and policy and by on-site consultations;
- 8) Monitor records retention schedules and administrative rules issued by the Texas State Library and Archives Commission to determine if the records management program and the City's records control schedules are in compliance with state regulations;
- 9) Disseminate to the City Manager and department heads information concerning state laws and administrative rules regulating to local government records;
- 10) Instruct records liaison officers and other personnel in policies and procedures of the records management plan and their duties in the records management program;
- 11) Direct records liaison officers or other personnel in the conduct of records inventories in preparation for the development of records control schedules as required by state law;

- 12) Ensure that the maintenance, preservation, microfilming, destruction, or other disposition of the municipal records is carried out in accordance with the policies and procedures of the records management program and the requirements of state law;
- 13) Maintain records on the volume of records destroyed under approved records control schedules, the volume of records microfilmed or stored electronically, and the estimated cost and space savings as the result of such disposal or disposition;
- 14) Report annually to the City Manager on the implementation of the records management plan in each department of the City, including summaries of the statistical and fiscal data compiled under paragraph (13) above, and
- 15) Bring to the attention of the City Manager noncompliance by department heads or other municipal personnel with the policies and procedures of the records management program or the Local Government Records Act.

Duties and Responsibilities of Department Heads

In addition to other duties assigned by this article, department heads shall:

- 1) Cooperate with the records management officer in carrying out the policies and procedures established in the City for the efficient and economical management of records and in carrying out the requirements of this article;
- 2) Adequately document the transaction of government business and the services, programs, and other duties for which the department head and his or her staff are responsible; and
- 3) Maintain the records in his or her care and carry out their preservation, microfilming, destruction, or other disposition only in accordance with the policies and procedures of the records management program of the City and the requirements of this article.

Designation of Records Liaison Officers

Each department head shall designate a member of his or her staff to serve as records liaison officer for the implementation of the records management program in the department. If the records management officer determines that in the best interests of the records management program more than one liaison officer shall be designated for a department, the department head shall designate the number of records liaison officers specified by the records management officer. Persons designated as records liaison officers shall be thoroughly familiar with all the records created and maintained by the department and shall have full access to all records of the City maintained by the department. In the event of the resignation, retirement, dismissal, or removal by action of the department head of a person designated as a records liaison officer, the department head shall promptly designate another person to fill the vacancy. A department head may serve as records liaison officer for his or her department.

Duties and Responsibilities of Records Liaison Officers

In addition to other duties assigned in this article, records liaison officers shall:

- 1) Conduct or supervise the conduct of inventories of the records of the department in preparation for the development of records control schedules;
- 2) In cooperation with the records management officer, coordinate and implement the policies and procedures of the records management program in their departments; and
- 3) Disseminate information to department staff concerning the records management program.

Records Procedures

The records procedures are designed to act as a guide to the procedures in the records room.

The principle of the records storage center is to provide an organized collection of material which is not current but might be needed by the City for reference purposes.

To locate material in storage, use the records room index. Look through the list of subjects until a possible subject is found. Look across the page to see what box numbers are listed for the subject being considered. Request the box from the records management officer. Please do not request a separate page or file from the box.

Step-By-Step Records Retention

In order to comply with State record retention laws, the following are the steps to follow when sending documents to storage.

1. Use a standard records center box (15 1/8" x 12 1/2" x 10"). These boxes may be available from the records management officer. If records management officer orders new boxes they will be charged to the appropriate departments. As records are destroyed, some old boxes may be re-used. Departments can order boxes as long as they are the required size as stated. Do not pack papers too tightly; remember that you may have to retrieve items from this box at a later date.
****Place folders of the same retention period in each box.****
2. The department representative prepares the records transmittal form with detailed description of the contents of the box and the appropriate retention period for the contents.
3. The department representative should then adhere the transmittal form on each end of the box, place one copy inside the box on top of the contents, keep a copy for your records and give a copy to the Records Management Officer.
4. The records management officer will assign the box number to the box.
5. The department representative should clearly mark the box with the box number assigned on each end of the box so that it is clearly and easily visible when boxes are stacked.
6. Inform the records management officer that you have a box to send to storage.
7. The box will be picked up and transported to storage.

Records Storage Locations

Current and frequently used files of the City of Corsicana are kept in each department at the government center. Permanent and critical files are kept in the vault located in the City Secretary's office. Older files are kept at the Record Storage Center at the K-Wolens Building until the retention period is reached at which time they are destroyed.

The off-site records storage centers are located on the first and second floors of the K-Wolens building. The rooms are secured and can only be accessed through the records management officer.

Retention Schedules

A retention schedule is necessary to provide departments with guidelines for purging files and destroying records so that regular destruction schedules can be established and maintained without having to get approval for each record's destruction from the City Attorney, State, and City Council. The City of Corsicana uses the Texas State Library retention schedules for all records. These schedules can be found at <https://www.tsl.texas.gov/slr/rrs>. A PDF of the schedules have also been saved on the Public Drive P: Records Management/Retention Schedules.

Destruction of Records

A record whose retention period has expired on a records control schedule shall be destroyed unless an open records request is pending on the record, the subject matter of the record is pertinent to a pending law suit, or the department head requests in writing to the City Manager that the record be retained for an additional period. All scanned documents must still follow the Texas State Library retention schedules for paper documents.

Prior to the destruction of a record under an approved records control schedule, authorization for the destruction must be obtained by the Records Management Officer.

IMPORTANT: NO DOCUMENTS SHOULD, CAN OR WILL BE DESTROYED UNTIL THEY HAVE BEEN INDEXED AND RECORDED PURSUANT TO THE PROCEDURES SET OUT ABOVE.

Destruction of Unscheduled Records

A record that has not yet been listed on an approved records control schedule may be destroyed if its destruction has been approved in the same manner as a record destroyed under an approved schedule and the Records Management Officer has submitted to and received back from the director and librarian an approved destruction authorization request.

Micrographics and Laserfiche

Unless a micrographics or laserfiche program in a department is specifically exempted by order of the City Council, all microfilming or laserfiching of records will be centralized and under the direct supervision of the Records Management Officer. The records management plan will establish policies and procedures for the microfilming or laserfiching of municipal records, including policies to ensure that all microfilming and laserfiching is done in accordance with standards and procedures for the microfilming or laserfiching of local government records established in rules of the Texas State Library and Archives Commission. The plan will also establish criteria for determining the eligibility of records for microfilming or laserfiching, and protocols for ensuring that a microfilming or laserfiching program that is exempted from the centralized operations is, nevertheless, subject to periodic review by the records management officer as to cost-effectiveness, administrative efficiency, and compliance with commission rules.

*Records Management Policy Updates:
December 17, 2018, Resolution #4111
December 9, 2019, Resolution #4193
December 14, 2020, Resolution #4283
December 13, 2021, Resolution #4370
November 28, 2022, Resolution #4431
December 18, 2023, Resolution #4478
December 16, 2024, Resolution #XXXX*

City Manager

**Records Transmittal Form
City of Corsicana**

DEPARTMENT _____ DATE SENT _____

CONTENT SUMMARY _____

BOX NO. _____ DESTRUCTION DATE _____

***** CONTENTS SHOULD ALL HAVE THE SAME RETENTION PERIOD *****

DESCRIPTION _____

SIGNATURE _____ TITLE _____

RECORDS MANAGEMENT SIGNATURE _____

Texas State Records Retention Schedule

5th Edition, 2nd Revision.

Effective May 13, 2024
Texas Administrative Code, Title 13, Chapter 6, Section 6.10(a)

TEXAS STATE LIBRARY AND ARCHIVES COMMISSION

CAUTION

A state record whose retention period has expired may not be destroyed if any litigation, claim, negotiation, audit, public information request, administrative review, or other action involving the record is initiated; its destruction shall not occur until the completion of the action and the resolution of all issues that arise from it.

A state record whose retention period expires during any litigation, claim, negotiation, audit, public information request, administrative review, or other action involving the record may not be destroyed until the completion of the action and the resolution of all issues that arise from it.

INQUIRIES AND COMMENTS REGARDING THIS SCHEDULE SHOULD BE DIRECTED TO:

TEXAS STATE LIBRARY AND ARCHIVES COMMISSION
STATE AND LOCAL RECORDS MANAGEMENT DIVISION

PO BOX 12927

AUSTIN, TEXAS 78711-2927

512-463-7610

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INTRODUCTION

The Texas State Records Retention Schedule (RRS) is adopted as an administrative rule of the Texas State Library and Archives Commission and supersedes the schedule of May 10, 2020.

This retention schedule indicates the minimum length of time listed records series must be retained by a state agency before destruction or archival preservation. The RRS does not take the place of an agency's retention schedule, but it is to be used as a guide by the agency in creating and updating its schedule. Records series listed on the RRS are those that are commonly found in most state agencies. The retention periods given in the RRS are required minimums. The commission also recommends them as appropriate maximum retention periods.

In addition to the common records listed in the RRS, each agency has unique records series that must be included in its retention schedule. Each agency must submit a complete records retention schedule, entered on Form SLR 105, or an approved facsimile, to the State and Local Records Management Division of the Texas State Library and Archives Commission (Government Code, §441.185).

Some records in this schedule must be transferred to the Archives and Information Services Division of the Texas State Library and Archives Commission for archival preservation after they are no longer needed in the agency; other records in this schedule are subject to archival review for historical value by staff of the same division before disposal.

If a federal or state statute or regulation specifies a longer retention period for any records series received, created, or maintained by an agency, the statute or regulation overrides this schedule.

SUMMARY OF IMPORTANT POINTS

- The RRS does not take the place of an agency records retention schedule.
- The RRS is to be used as an authoritative guide in creating and updating an agency records retention schedule.
- Retention periods listed in the RRS are required minimums. Some agencies may need to keep some of the records listed for longer periods; agency legal staff should be consulted.
- Federal or state statutes or regulations requiring longer retention periods override retention periods in the RRS.
- For individual records series, there may be requirements in law or regulation for submitting copies of records to other state agencies. Each agency should determine any requirements for filing copies that may apply to the agency's specific records series.
- TSLAC acknowledges that state agencies that utilize certain state-mandated and state-supported systems, including CAPPs, ABEST, and USAS, may not be the custodians of the records maintained in those systems. Agencies are advised to consult with their own legal counsel regarding final disposition of those records. Record copies maintained by the agencies should be retained according to prescribed retention periods.
- Each agency must submit a complete records retention schedule to the State and Local Records Management Division of the Texas State Library and Archives Commission.
- For assistance in evaluating records having possible historical value, contact the Archives and Information Services Division of the Texas State Library and Archives Commission at 512-463-5455.

EXPLANATION OF FIELDS

RECORDS SERIES ITEM NUMBER — Records series item numbers are assigned by the State and Local Records Management Division of the Texas State Library and Archives Commission.

RECORDS SERIES TITLE — The most general titles possible have been chosen. Explanations are provided for those titles which are not self-explanatory.

ARCHIVAL — Those records series that must be transferred to the Archives and Information Services Division of the Texas State Library and Archives Commission for archival management. Archival codes are shown in the lower right corner of each page of the schedule (see [page ix](#)).

RETENTION PERIOD — Retention is expressed in years unless otherwise noted. Retention codes are listed in the lower left corner of each page of the schedule (see [page x](#)).

REMARKS — This column contains citations to applicable federal or state laws or regulations or other information regarding records retention requirements.

EXPLANATION OF CODES

ARCHIVAL CODES:

- A** The records must be transferred to the Archives and Information Services Division of the Texas State Library and Archives Commission.
- R** The Archives and Information Services Division must be contacted for an archival review of the records before disposition. Those records determined to be archival must be transferred to the Archives and Information Services Division for long-term preservation.
- Special Note:** Staff of the Archives and Information Services Division conduct archival appraisals on a series by series basis. As a result of these appraisals, one or more records series of an agency bearing the Archival Code R may be found to lack sufficient archival value to merit transfer to the Archives and Information Services Division. In such instances, the agency will be instructed to use a special Archival Code E for the records series.

The following criteria should be considered when identifying archival litigation files (see RSIN 1.1.048):

- any landmark legal opinion;
- cases that change the way an agency operates;
- any case with a high degree of inherent legal interest;
- any case that involved significant people or events;
- any case that received a high degree of media attention;
- natural resource litigation (land and /or oil disputes with statewide impact, water rights and open beach cases);
- cases where monetary judgments exceed \$10 million;
- cases involving a minimum of \$1 million in state tax revenue; or
- records that, in the opinion of the agency's legal counsel, contain highly concentrated, unique, and valuable information unlikely to be found in any other source available to researchers.

RETENTION CODES: All numbers used with retention periods are expressed in years unless otherwise indicated.

- AC After Closed (or terminated, completed, expired, or settled): The record is related to a function or activity with a finite closure date.
- AV As Long as Administratively Valuable: The immediate purpose for which the record was created has been fulfilled and any subsequent need for the record to conduct the operations of the agency, if any, has been satisfied.
- CE Calendar Year End: December 31.
- FE Fiscal Year End: August 31.
- LA Life of Asset: The record is retained until the deposit of the asset.
- PM Permanent: A record that possesses enduring legal, fiscal, or administrative value and must be preserved permanently by the agency.
- US Until Superseded: The record is replaced by an updated version. If a record subject to this retention period is discontinued or is no longer required by law, the date of supersession is the date the decision to discontinue the record is made or the law takes effect. If the record relates to an employee, the date of supersession is the date of termination or the last date the record is needed with reference to the employee, as applicable.

EXPLANATION OF TERMS

ARCHIVES NOTE – Emphasizes the need for action/attention by agency to ensure records with archival value are properly maintained/retained.

CFR – Code of Federal Regulations. Regulations of federal agencies adopted under authority of laws enacted by the U.S. Congress.

RECORD COPY – The document which is kept on file as an original or official record for the total retention period. It is distinct from a “working” or “convenience” copy, which is a duplicate used for reference purposes.

Caution: Care must be taken by records management officers in determining if duplicate records are, indeed, convenience copies or if two or more copies of the same document must be considered record copies. It is very possible for the same document to be present in two or more units of a state agency and be the record copy in each unit if it serves a different function in each of those units.

RECORDS SERIES – A group of identical or related records with the same function and the same retention period that is evaluated as a unit for retention scheduling purposes.

RETENTION PERIOD – The amount of time a records series must be retained before destruction or archival preservation.

STATE PUBLICATION – Information in any format that is publicly distributed and produced by the authority of or at the total or partial expense of a state agency or is required to be distributed under law by the agency. The term does not include information the distribution of which is solely limited to contractors with or grantees of the agency, staff persons within the agency or within other government agencies, or members of the public under a request made under the Public Information Act, Government Code, Chapter 552. The term includes but is not limited to: a publication distributed in print; on microform; as audiovisual material; as interactive media or on electronic external storage device; as an online publication (including websites); which is an index to other online publications; as one or more text, graphic, or other digital files; or as a user interface to a computer database.

TAC — Texas Administrative Code. Regulations of state agencies adopted under authority of laws enacted by the Texas Legislature.

TRANSITORY INFORMATION — Records of temporary usefulness that are not an integral part of a records series of an agency and are not essential to the fulfillment of statutory obligations or to the documentation of agency functions. Some examples of transitory information, which can be in any medium (voice mail, fax, email, hard copy, etc.) are routine messages; telephone message notifications; internal meeting notices; routing slips; incoming letters or memoranda of transmittal that add nothing of substance to enclosures; and similar routine information used for communication, but not for the documentation, of a specific agency transaction.

AMENDMENT NOTICE

Occasionally, a records series will be deleted from this schedule because it has been determined that it is not a record maintained in most agencies, but it may remain a specialized record in some agencies.

Missing numbers in the Records Series Item Number sequence indicate that in prior editions of this schedule a records series was eliminated, combined with another records series, or was re-numbered.

Category 1: Administrative Records

Section 1.1 – General

Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
1.1.002	Audits	Audits and reviews performed by or on behalf of an agency, including the working papers that support the audit. Also includes audits performed on the agency.	AC+7		AC = Publication or release of final audit findings. The State Auditor's Office (SAO) retains any copies of its audits performed on Texas state agencies. See RSIN <u>5.4.018</u> and <u>5.4.019</u> for Audit Plan records.	
1.1.004	Legislative Appropriation Requests (LAR)	Including any supporting documentation created and/or used to justify and support legislative appropriations requests by an agency.	AC+6		AC = September 1 of odd-numbered calendar years. ARCHIVES NOTE: The final version of Legislative Appropriation Requests must be submitted to the Texas State Publications Depository Program per 13 TAC 3.3(a)(3)(A). Working files and related documentation used in creating the final plan are not subject to archival review and may be disposed of at the expiration of the retention period.	

<p>Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end</p>	<p>FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded</p>	<p>Archival Codes – See page ix. A/U – Transfer to State/University Archivist R/O – Review by State/University Archivist</p>
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
1.1.006	Complaint and Feedback Records	Complaints and other unsolicited feedback received by an agency from the public concerning the agency and records pertaining to the resolution of complaints.	AC+2		AC = Date of receipt, action taken, or final disposition of the complaint, whichever later. CAUTION: If a complaint becomes the subject of litigation, it must be included in and is subject to the minimum retention period of RSIN <u>1.1.048</u> .	

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded	Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
1.1.007	Correspondence – Administrative	Incoming/outgoing and internal leadership, supervisory, managerial, executive, administrative, substantive, and other high-level correspondence in any media, including electronic communication, pertaining to the formulation, planning, implementation, interpretation, modification, or redefinition of the programs, services, or projects of an agency and the administrative regulations, policies, and procedures that govern them.	4	R	<p>ARCHIVES NOTE: Only the administrative correspondence of executive staff, board or commission members, division directors and program heads require archival review. Contact the State Archives when these records have met their retention periods.</p> <p>CAUTION: This records series and RSIN <u>1.1.008</u> should be used only for correspondence that is not included in or directly related to another records series on the agency's approved schedule. For example, a memorandum that documents an appropriations request must be retained for the minimum retention period prescribed by RSIN <u>1.1.004</u>; a letter concerning an audit for that prescribed by RSIN <u>1.1.002</u>, etc. See also RSIN <u>1.1.011</u>.</p>	

<p>Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end</p>	<p>FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded</p>	<p>Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist</p>
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
1.1.008	Correspondence – General	Non-administrative incoming/outgoing and internal correspondence, in any media, including electronic communication, pertaining to or arising from the routine operations of the policies, programs, services, or projects of an agency.	2		See comment to RSIN <u>1.1.007</u> . See also RSIN <u>1.1.010</u> .	
1.1.010	Directives	Any document that officially initiates, rescinds, or amends general office procedures.	US+1			
1.1.011	Executive Orders	Any document that initiates, rescinds, or amends a regulation, policy, or procedure that governs the programs, services, or projects of an agency.	US+3	A		

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	Retention Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
1.1.013	Calendars, Appointment, and Itinerary Records	Calendars, appointment books or programs and scheduling, or itinerary records maintained by staff during business hours that document appointments, itineraries, and other activities of agency officials or employees.	CE-1	R	<p>ARCHIVES NOTE: Only the calendars, appointment, and itinerary records of elected officials, agency heads, and board or commission members require archival review. Contact the State Archives when these records have met their retention periods.</p> <p>CAUTION: A record of this type purchased with personal funds but used by a state official or employee to document his or her work activities may be a state record and subject to this retention period. See Open Records Decision 635 issued in December 1995 by the Attorney General.</p>	

<p>Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end</p>	<p>FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded</p>	<p>Archival Codes – See page ix. A/U – Transfer to State/University Archivist R/O – Review by State/University Archivist</p>
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
1.1.014	Legal Opinions and Advice	From agency legal counsel or the Attorney General, including any requests eliciting the opinions.	AV	R	CAUTION: Does not include legal opinions or advice rendered on a matter in litigation or with regard to pending litigation, or opinions rendered for Public Information Act Requests. See RSIN <u>1.1.048</u> , <u>1.1.020</u> , and <u>1.1.021</u> . ARCHIVES NOTE: Opinions and advice that set legal precedent or exhibit historical value will be evaluated by the Archives and Information Services Division of the Texas State Library and Archives Commission for archival preservation. See <u>page ix</u> for additional guidelines.	
1.1.019	Public Relations Records	News, press releases, marketing files and collateral, or any public relations files maintained or issued by an agency. Includes print, electronic, audio, and audiovisual records.	2	R		

<p>Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end</p>	<p>FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded</p>	<p>Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist</p>
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
1.1.020	Public Information Requests – Not Excepted	Includes all correspondence and documentation relating to requests for records that are furnished to the public under the Public Information Act (Chapter 552, Government Code). Also includes withdrawn requests.	AC+1		AC = Date request fulfilled or withdrawn.	
1.1.021	Public Information Requests – Excepted	Includes all correspondence and documentation relating to requests for records that are excepted under the Public Information Act (Chapter 552, Government Code), including records provided to the legislature under section 552.008.	AC+2		AC = Date of notification that records are excepted.	
1.1.023	Organization Charts	Charts or diagrams that show the structure of an agency and the relationships and relative ranks of its departments and job positions.	US	A	ARCHIVES NOTE: Only charts showing the overall arrangement and administrative structure of the state agency need to be transferred to the Archives and Information Services Division, Texas State Library and Archives Commission. Organizational charts showing division/department level detail are not considered archival.	

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
1.1.024	Plans and Planning Records	Plans and records relating to the process of planning new or redefined programs, services, or projects of an agency that are neither included in nor directly related to other records series in this schedule.	AC+3	R	AC = Decision made to implement or not to implement result of planning process. ARCHIVES NOTE: Data processing planning records are not archival.	
1.1.026	Texas Register Submissions	Copies of all proposed, withdrawn, emergency, and adopted rules; open meetings notices; or any other documents required by law to be submitted to the Texas Register.	AC+1		AC = Date of publication in the Texas Register.	
1.1.027	Proposed Legislation	Drafts of proposed legislation and related correspondence.	AV			
1.1.038	Surveys and Questionnaires	Surveys soliciting feedback from customers, clients, or stakeholders of an agency, and the statistical data maintained rating an agency's performance.	AC		AC = Final disposition of summary report, or date of decision not to produce a report, as applicable. See RSIN <u>1.1.067</u> for summary reports compiled from customer surveys.	

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded	Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
1.1.040	Speeches, Papers, and Presentations	Notes or text of speeches, papers, presentations, or reports delivered in conjunction with agency work.	AC+2	R	AC = End of event, until superseded, or obsolete. ARCHIVES NOTE: Only speeches, papers, and presentations given by or on behalf of executive staff, board or commission members, division directors and program heads require archival review.	
1.1.043	Training Materials	Instructional materials and other records developed by an agency associated with training the entities or non-personnel individuals it regulates or serves, including but not limited to training manuals, course registration, class rosters, sign-in sheets, syllabuses, course outlines, and similar training aids used in external training programs.	AC+1		AC = Close of training session, after training materials superseded, or termination of training program, as applicable. See RSIN <u>3.3.030</u> for internal personnel training materials. CAUTION: Does not include hazardous material training records. See RSIN <u>5.4.007</u> .	

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
1.1.048	Litigation Files	Records created by or on behalf of an agency in anticipation of or in the adjudication of a lawsuit.	AC+1	R	AC = As applicable, decision of an agency not to file a lawsuit or decision that a lawsuit will not be filed against it on a matter; dismissal of a lawsuit for want of prosecution or on motion of the plaintiff; or final decision of a court (or of a court on appeal, if applicable) in a lawsuit. ARCHIVES NOTE: Cases that set legal precedent or exhibit historical value will be evaluated by the Archives and Information Services Division of the Texas State Library and Archives Commission for archival preservation. See page ix for more information.	
1.1.053	Registration Logs	Logs or similar records used to register persons appearing before state agencies as required by Chapter 2004, Government Code, including quarterly reports filed with the Texas Ethics Commission (TEC).	AC		AC = Report filed with the Texas Ethics Commission, or date quarterly report would have been filed when the agency has no information to report.	

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded	Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
1.1.055	Strategic Plans	Operational strategic plans, which include descriptions of information resources programs, prepared in accordance with Government Code, 2054.095 and 2056.002. Includes working files and related documentation used in creating the final plan.	AC+6		AC = September 1 of odd-numbered calendar years. ARCHIVES NOTE: The final version of Strategic Plans must be submitted to the Texas State Publications Depository Program per 13 TAC 3.3(a)(2)(C). Working files and related documentation used in creating the final plan are not subject to archival review and may be disposed of at the expiration of the retention period.	
1.1.056	ADA (Americans with Disabilities Act) Documentation	Self-evaluations and plans documenting compliance with the requirements of the Americans with Disabilities Act.	3			28 CFR 35.105(c).

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
1.1.057	Transitory Information	Records of temporary usefulness that are not an integral part of a records series of an agency, that are not regularly filed within an agency's recordkeeping system, and that are required only for a limited period of time for the completion of an action by an official or employee of the agency or in the preparation of an ongoing records series. Transitory records are not essential to the fulfillment of statutory obligations or to the documentation of agency functions. See page xii for examples.	AC		AC = Purpose of record has been fulfilled. CAUTION: Records management officers should make certain records are not part of another records series listed in this schedule or, for records series unique to an agency, are not part of a records series that documents the fulfillment of the statutory obligations of the agency or the documentation of its functions. The disposal of transitory information need not be documented through destruction signoffs (RSIN 1.2.001) or in records disposition logs (RSIN 1.2.010), but agencies should establish procedures governing disposal of these records as part of its records management plan (RSIN 1.2.014).	

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded	Archival Codes – See page ix . A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
1.1.058	Meetings, Agendas and Minutes of Open	Agendas and minutes of state boards, committees, commissions, and councils that conduct open meetings as required by Chapter 551, Government Code.	PM	A	<p>ARCHIVES NOTE: Agency retains permanent record copy. The archival requirement (see Texas Government Code, Section 324.008(d)) will be met by sending a copy to the Archives and Information Services Division, Texas State Library and Archives Commission.</p> <p>CAUTION: This records series and RSIN <u>1.1.059</u>, <u>1.1.060</u>, <u>1.1.061</u>, and <u>1.1.062</u> must be used for those state boards, committees, commissions, and councils, which by law or the biennial Appropriations Act, are administered by another state agency. These records and all others related to the functions of any of these dependent entities must be included in the records retention schedule of the administering agency.</p>	Government Code, 551.104(a).
1.1.059	Meetings, Agendas and Minutes or Audiovisual Recordings of Closed	Agendas, minutes, or audiovisual recordings of closed meetings of state boards, commissions, committees, and councils.	AC+2		<p>AC = The date of the meeting or completion of pending action involving the meeting, whichever later.</p> <p>See caution comment at RSIN <u>1.1.058</u>.</p>	

<p>Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end</p>	<p>FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded</p>	<p>Archival Codes – See page ix. A/U – Transfer to State/University Archivist R/O – Review by State/University Archivist</p>
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
1.1.060	Meetings, Audiovisual Recordings of Open	Audiovisual recordings of open meetings of state boards, commissions, committees, and councils.	AC+90 days		AC = Approval of written minutes of the meeting by the governing body of an agency. CAUTION: It is an exception to the AC+90 days retention that if an agency does not prepare written minutes, it must retain recordings of open meetings permanently, following the same retention requirements of RSIN <u>1.1.058</u> . See also caution comment at RSIN <u>1.1.058</u> .	
1.1.061	Meetings – Notes	Notes taken during open meetings of state boards, commissions, committees, and councils from which written minutes are prepared.	AC+90 days		AC = Approval of the written minutes by the governing body. See caution comment at RSIN <u>1.1.058</u> .	
1.1.062	Meetings – Supporting Documentation	Documents submitted at meetings of state boards, commissions, committees, and councils, including exhibit items, documentation for agenda items, public comment forms, etc. Includes documents sent in advance of meetings for briefing purposes, some of which may not be submitted at an actual meeting.	2	A	See caution comment at RSIN <u>1.1.058</u> .	

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded	Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
1.1.063	Staff Meeting Minutes and Notes	Minutes or notes, and supporting documentation, taken at internal agency staff meetings.	1			
1.1.064	Agency Performance Measures Documentation	Any records of an agency needed for the documentation of output, outcome, efficiency, and explanatory measures in an agency's appropriations request or strategic plan, and for performance measures used to manage the agency.	FE+3		See RSIN <u>1.1.068</u> for reports on agency performance measures. CAUTION: The FE + 3 retention period overrides any shorter retention period for a records series in this schedule if the records series is needed for documentation of agency performance measures.	
1.1.065	Reports and Studies (Non-Fiscal) – Raw Data	Information or data collected and compiled for the purpose of producing non-fiscal reports.	AV		See RSIN <u>1.1.067</u> for reports produced from raw data. CAUTION: Does not include source documentation used for information or data included in or directly related to another records series in this schedule. See RSIN <u>1.1.064</u> .	

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded	Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
1.1.066	Reports – Biennial or Annual Agency (Narrative)	Biennial narrative reports to the governor and legislature as required by an agency's enabling statutes, including annual narrative reports if they are required by statute. Includes working files and related documentation used in creating final report.	AC+6		AC = September 1 of odd-numbered calendar years. ARCHIVES NOTE: The final version of these agency reports must be submitted to the Texas State Publications Depository Program per 13 TAC 3.3. The requirement is met by sending the required copies of the reports to the Texas State Publications Depository Program, Texas State Library and Archives Commission. Working files and related documentation used in creating the final report may be disposed of at the expiration of the retention period.	
1.1.067	Reports and Studies (Non-Fiscal)	Annual, sub-annual, or special reports or studies on non-fiscal aspects of an agency's programs, services, or projects compiled by agency personnel, by advisory committees, or by consultants under contract with an agency that are not noted elsewhere in this schedule. Includes reports distributed either internally or to other entities.	3	R	See RSIN <u>1.1.065</u> for raw data used to produce reports. ARCHIVES NOTE: Reports are archival when they deal with significant aspects of the agency's programs. For agencies that have had an archival appraisal, separate this records series by each type of archival coding, A, R, or E. See <u>page ix</u> for more information.	

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded	Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
1.1.068	Reports on Performance Measures	Quarterly and annual reports on agency performance measures submitted to executive and legislative offices.	AC+6		AC = September 1 of odd-numbered calendar years. See RSIN <u>1.1.064</u> for documentation used to produce reports on agency performance measures.	
1.1.069	Reports – Activity	Reports compiled by agency personnel on a daily or other periodic basis pertaining to workload monitoring, task completion times, number of public contacts, and similar activities.	1		CAUTION: If reports are used to document performance measures, see RSIN <u>1.1.064</u> .	
1.1.070	Agency Rules, Policies, and Procedures	Manuals, guidelines, administrative rules, or similar records distributed internally for the use of employees or externally to the public or those individuals or entities regulated by an agency that sets out the rules, policies, and procedures that govern an agency's programs, services, or projects. Includes working files and related documentation used in creating rules, policies, and procedures.	AC+3	R	AC = Until superseded, or termination of program, rules, policies, or procedures, whichever applicable. ARCHIVES NOTE: Working files and related documentation used in creating the final rules, policies, and procedures, are not subject to archival requirement and may be disposed of at the expiration of the retention period.	

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	Archival Codes – See page ix. A/U – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
1.1.072	Public Information Reports	Reports made to the Office of Attorney General (OAG) on an agency's Public Information Act activities, per Government Code, 552.010.	2			
1.1.073	Administrative Hearings	Transcripts and final decisions of hearings conducted as part of the regulatory process, and hearings on proposed rules and changes.	AC+3	R	<p>AC = Last action.</p> <p>ARCHIVES NOTE: Only records that lead to substantial or statutory changes to the operations of the agency and its policies and procedures should be retained for archival review. Contact the State Archives when these records have met their retention periods.</p> <p>CAUTION: These records may be maintained with related information, including meeting notices, proofs of publication, and meeting minutes, and require a longer retention period.</p>	

<p>Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end</p>	<p>FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded</p>	<p>Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist</p>
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
1.1.074	Sunset Review Report and Related Documentation	Sunset Review Report, agency self-study, and other correspondence and supporting documentation related to the Sunset review process for state agencies.	AC+3	R	AC = After the subsequent Sunset Review. ARCHIVES NOTE: Related documentation includes the agency response to the commission's draft report, and documentation of the agency's implementation of the commission's final recommendations. The final version of the agency self-evaluation report must be submitted to the Texas State Publications Depository Program per 13 TAC 3.3(a)(1).	
1.1.075	Alternative Dispute Resolutions – Final Agreement	Final agreement described by Government Code, 2009.054(c), associated with a matter conducted under an alternative dispute resolution procedure in which personnel of a state agency participated as a party on the agency's behalf.	AC+4		AC = Date of final agreement.	Texas Civil Practice and Remedies Code, 154.071.
1.1.076	Subpoenas	Subpoenas for production of evidence produced for litigation in which the state agency is not a party. Includes legal documents requiring recipient to appear in court to testify, or to produce records to be used in litigation.	AC		AC = Date request fulfilled. For subpoenas related to litigation in which the state agency is a party, see RSIN <u>1.1.048</u> .	

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded	Archival Codes – See page ix. A/U – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
1.1.077	Release of Records Documentation	Records that document the release of records or information through any method other than a Public Information Act request or subpoena (including employment verification).	AC		AC = Date records released. See RSIN <u>1.1.020</u> for records released under the Public Information Act. See RSIN <u>1.1.076</u> for records produced for a subpoena. See RSIN <u>1.1.048</u> for records produced for litigation. CAUTION: Some records releases may require a longer retention period. Agencies must determine if a longer retention period is required based on any federal or state statutes or regulations that apply to the agency's functions. Agency legal staff should be consulted.	
1.1.078	Waivers of Liability	Waivers of liability, including statements signed by volunteers acknowledging non-entitlement to benefits, agreeing to abide by state agency policies, etc.	AC+3		AC = Date of cessation of activity for which the waiver was signed. CAUTION: If an accident occurs to any person covered by a signed waiver of liability, it must be retained for the same period as accident reports. See RSIN <u>5.4.001</u> and <u>5.4.014a/b</u> .	

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
1.1.079	Copyright Records	Copyright records which pertain to employees' original work. May include but not limited to a copy of the work itself as submitted to the United States Copyright Office and the corresponding copyright application, registration notice, and supplementary documents.	AC	R	AC = Expiration of copyright.	17 USC 302.

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	Retention Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Category 1: Administrative Records

Section 1.2 – Records Management

Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
1.2.001	Destruction Authorizations	Documents authorizing final disposition of records under a certified records retention schedule. Records may also include destruction authorizations (e.g., form RMD 102) approved by Texas State Library and Archives Commission.	3		CAUTION: If destruction authorizations are maintained as part of RSIN <u>1.2.010</u> (Records Disposition Logs), then longer retention period applies.	
1.2.003	Forms History and Maintenance	Master versions of all forms used internally and externally by the agency, including subsequent revisions to an agency form or any associated design or design modification requests.	AC+2		AC = Until superseded or use of form is discontinued.	

<p>Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end</p>	<p>FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded</p>	<p>Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist</p>
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
1.2.005	Records Retention Schedule	A records retention schedule (i.e., form SLR 105) that identifies the records that are created and maintained by an agency, provides the minimum timeframes the records must be retained, and includes instructions for their disposition. This series may include working files and documentation of certification and approval by the Texas State Library and Archives Commission.	US		Original is retained for 50 years by the State and Local Records Management Division, Texas State Library and Archives Commission.	
1.2.006	Records Transmittal Forms	Forms used to track the transmittal of records to/from onsite and offsite storage areas or a transfer of physical custody.	AV			
1.2.010	Records Disposition Logs	Logs or similar records listing records disposed of by an agency, which might include records series title, dates of records, and date of disposition.	10		CAUTION: Disposition can mean destroyed or transferred.	
1.2.012	Records Inventories	Worksheets or working papers used to capture records inventory information, including location tracking and to document existence and requirements of a records series.	US			

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded	Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
1.2.013	Records Access and Locator Aids	Documentation used to provide and improve access to records. Includes indexes, card files, shelf lists, registers, guides, and other finding aids.	AC		AC = When aid is superseded, or no longer needed because associated records have been destroyed. CAUTION: These records must carry the same retention period and archival code of the records they support.	
1.2.014	Records Management Policies and Procedures	Records management plans and similar records that establish the policies and procedures under which records and information are managed in an agency.	US+1			
1.2.015	Disaster Recovery Service Transmittals	Transmittals and related service documentation (e.g., form RMD 109) for disaster recovery services provided by TSLAC or other entities.	AV			
1.2.016	Disaster Recovery Service Approval Forms	Forms used by TSLAC (e.g., form RMD 113) or other entities to establish disaster recovery services, authorize agency staff to access the media, etc.	AC		AC = Until superseded or termination of service.	

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	Archival Codes – See page ix. A/U – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Category 1: Administrative Records

Section 1.3 – State Publications

Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
1.3.001	State Publications	One copy of each state publication as defined on page xi of this schedule, except a publication that is subject to a different retention period in this schedule. For example, a meeting agenda (see RSIN 1.1.058) also meets the definition, but it must be retained permanently; RSIN 1.1.004, 1.1.055, 1.1.066, 1.1.068, and 4.5.003, which also meet the definition, are closely associated with the appropriations process and must be retained AC + 6.	AC+2		AC = Until superseded or obsolete. CAUTION: Many state publications must be submitted to the Texas State Publications Depository Program, TSLAC, by law (Government Code, 441.103-441.105). The Texas State Library and Archives Commission will retain a copy of all state publications submitted to it on a continuing basis, subject to periodic evaluation to determine if the publication merits further retention. For additional information and requirements concerning state publications made available to the public through the internet, consult the administrative rules of the Texas State Publications Depository Program of the Texas State Library and Archives Commission (13 TAC §§3.1-3.8).	

<p>Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end</p>	<p>FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded</p>	<p>Archival Codes – See page ix. A/U – Transfer to State/University Archivist R/O – Review by State/University Archivist</p>
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
1.3.002	Publication Development Files	Physical and digital development and design files used to create State Publications, including but not limited to background material, copy (drafts), original artwork, photo negatives, prints, flats, etc. This includes all work performed both inside and outside the agency.	AV	R	See RSIN <u>1.3.001</u> for final State Publications created from development files. ARCHIVES NOTE: Successive and substantive drafts of major publications may be archival. Major is defined by both the publication's authorship and its impact on Texas and Texans. Original artwork, including photo prints and negatives that have significant value as evidence of agency programs as well as the potential for re-use, may be archival.	

<p>Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end</p>	<p>FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded</p>	<p>Archival Codes – See page ix. A/U – Transfer to State/University Archivist R/O – Review by State/University Archivist</p>
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Category 2: Information Technology Records

Section 2.1 – Automated Applications

Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
2.1.002	Master Files and Application Data	Relatively long-lived computer files containing organized and consistent sets of complete and accurate electronic records and associated processing files. Examples include, but are not limited to, data tables of relational databases used by applications or computer programs.	AC		AC = Until electronic records are transferred to and made usable in a new system environment, or there are no electronic records being retained to meet an approved retention period established in this schedule that require the use of the system. CAUTION: Records management officers must be certain before assigning the retention period of AC to agency master files and application data that the files do not fall under records series listed elsewhere.	

<p>Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end</p>	<p>FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded</p>	<p>Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist</p>
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
2.1.007	Computer Software Programs	Agency-developed automated software applications, operating system files, and associated processing files, including job control language, programs, applications, scripts, source code, etc.	AC		AC = Until electronic records are transferred to and made usable in a new software environment or there are no electronic records being retained to meet an approved retention period that require the software to be retrieved and read. CAUTION: Software needed for access to electronic records must be retained for the period of time required to access the records.	13 TAC 6.94.
2.1.008	Computer Hardware Documentation	Records documenting operational and maintenance requirements of computer hardware such as operating manuals, hardware/operating system requirements, hardware configurations, equipment control systems, and associated processing files.	AC		AC = Until electronic records are transferred to and made usable in a new hardware environment or there are no electronic records being retained to meet an approved retention period that require the hardware to be retrieved and read. CAUTION: Hardware needed for access to electronic records must be retained for the period of time required to access the records.	13 TAC 6.94.

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded	Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
2.1.009	Hardware and Software Technical Documentation	Records adequate to specify all technical characteristics necessary for reading or processing electronic records; to document modifications to computer programs; to access, retrieve, manipulate, and interpret data in an automated system; and allow for their timely, authorized disposition. Records include but are not limited to: user guides, system or sub-system definitions, system specifications, input and output specifications, system flow charts, program flow charts, program maintenance logs, change notices, data element dictionaries, file layouts, code books or tables, and other records that explain the meaning, purpose, structure, logical relationships, and origin of the data elements.	AC		AC = Until electronic records are transferred to and made usable in a new hardware or software environment with new documentation or there are no electronic records being retained to meet an approved retention period that require the documentation to be retrieved and read. CAUTION: Hardware and software needed for access to electronic records must be retained for the period of time required to access the records.	13 TAC 6.94.
2.1.010	Audit Trail Records	Files needed for electronic data audits. Records include but are not limited to: reports showing transactions accepted, rejected, suspended, and/or processed; history files or tapes; records of updates to application files; and security logs.	AC		AC = All audit requirements have been met.	

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded	Archival Codes – See page ix. A/U – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Category 2: Information Technology Records

Section 2.2 – Computer Operations and Technical Support

Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
2.2.001	System or Computer Monitoring Records	Hardware and software components for monitoring agency's computer system resources and performance.	AV		The disposal of monitoring records that are automatically overwritten need not be documented through destruction authorizations (RSIN <u>1.2.001</u>) or in records disposition logs (RSIN <u>1.2.010</u>), but agencies should establish procedures governing disposal of these records as part of its records management plan (RSIN <u>1.2.014</u>).	
2.2.002	Chargeback Records to Data Processing Services Users	Records documenting usage, costs, billing, cost recovery, budgeting, and administrative functions of computer usage and data processing services for individual units / departments / divisions in an agency.	FE+3			

<p>Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end</p>	<p>Retention Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist</p>
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
2.2.010	Data Processing Policies and Procedures	Manuals, guidelines, or similar documents establishing data processing policies and procedures in an agency in such areas as access and security, systems development, data retention and disposition, data ownership, production control, system back-up, etc.	US+3		CAUTION: Does not include technical documentation of procedures necessary for reading or processing of electronic records. See RSIN <u>2.1.009</u> .	
2.2.011	Data Input Documents	Forms and logs used to enter and reconcile data sets submitted for processing.	AC		AC = Data entered into applicable system and, if required, verified.	
2.2.013	Quality Assurance Records	Information verifying the quality of system, hardware, or software operations. Records include but are not limited to: records of errors or failures and the loss of data resulting from such failures; documentation of abnormal termination and of error-free processing; checks of changes put into production; transaction histories; and other records needed as an audit trail to evaluate data accuracy.	AC		AC = No longer needed as an audit trail for any records modified. For quality control records related to non-IT procedures, see RSIN <u>5.2.018</u> .	

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded	Archival Codes – See page ix. A/U – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
2.2.014	Internet Browser Files	A record of web pages visited during an internet session, including data files of user-specific information created by the webserver, that allows users to access previously visited pages more quickly or to generate a record of usage of a state-owned computer.	AV		The disposal of internet history records need not be documented through destruction authorizations (RSIN <u>1.2.001</u>) or in records disposition logs (RSIN <u>1.2.010</u>), but agencies should establish procedures governing disposal of these records as part of its records management plan (RSIN <u>1.2.014</u>).	
2.2.016	Software Registrations, Warranties, and License Agreements	Records documenting the registration and licensing of a software application to activate the software for legal use by the end users of a state agency, along with warranties providing that the software will perform in accordance with functional specifications.	LA+3			
2.2.017	Help Desk Tickets	Records documenting the request for and response to help desk tickets received by divisions or units, such as information technology.	AV			
2.2.018	Biennial Information Security Plan	Biennial information security plan for protecting the security of the agency's information.	US			1 TAC 202.23; 1 TAC 202.73.

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Category 3: Personnel Records

Section 3.1 – Employee

Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
3.1.001	Applications for Employment – Not Hired	Applications, resumes, transcripts, letters of reference, and similar documents whose submission by candidates for vacant positions is required on the application form, by application procedures, or in the employment advertisement.	AC+2		AC = Date of the making of the record or the personnel action involved, whichever occurs later. CAUTION: Does not include ADA Accommodation Requests. See <u>RSIN 3.1.042</u> .	29 CFR 1602.31 [State Agencies]. 29 CFR 1602.49(a) [State Universities].
3.1.002	Applications for Employment – Hired	Applications, resumes, transcripts, letters of reference, and similar documents whose submission by candidates for vacant positions is required on the application form, by application procedures, or in the employment advertisement.	AC+5		AC = Termination of employment.	
3.1.006	Employee Counseling Records	Notes, memoranda, or reports relating to the counseling of an employee for work-related, personal, or substance abuse problems. Usually maintained at the supervisory level except in those agencies with counseling staff.	AC+3		AC = Termination of counseling.	

<p>Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end</p>	<p>FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded</p>	<p>Archival Codes – See page ix. A/U – Transfer to State/University Archivist R/O – Review by State/University Archivist</p>
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
3.1.011	Employee Benefits	Agency copies of information relating to the selection by employees of life, disability, health, vision, dental, and other types of insurance or benefits offered by the State of Texas to its employees.	AC		AC = Until superseded or termination of employment. CAUTION: Documents that serve as payroll deduction authorizations must be maintained for the retention period prescribed for RSIN 3.2.001.	
3.1.012	Employment Opportunity Announcements	Internal or external announcements or advertisements of job openings, promotions, training programs, or opportunities for overtime.	2			29 CFR 1602.31 [State Agencies]. 29 CFR 1602.49(a) [State Universities].
3.1.013a	Employment Contracts -- 9/1/2015 and After	Includes a contract or agreement regarding the terms and conditions of employment of an individual and a contract with a vendor for temporary staffing services. Executed, renewed, or amended on or after September 1, 2015.	AC+7		AC = Expiration or termination of the contract according to its terms.	Government Code, 441.1855.
3.1.013b	Employment Contracts -- 8/31/2015 and Prior	Includes a contract or agreement regarding the terms and conditions of employment of an individual and a contract with a vendor for temporary staffing services. Executed, renewed, or amended on or before August 31, 2015.	AC+4		AC = Expiration or termination of the contract according to its terms. NOTE: Refer to SB20 (84th Leg.) for retention period context.	Government Code, 441.1855.

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	Retention Codes – See page ix. A/1 – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
3.1.014	Employment Selection Records	Includes notes of interviews with candidates; questions asked of applicants; audio and videotapes of job interviews; driving record and previous injury checks; pre-employment physical examinations; and all other records that document the selection process, except for those noted in Remarks.	AC+2		AC = Date of the making of the record or the personnel action involved, whichever occurs later. CAUTION: Does not include criminal history checks; see RSIN <u>3.1.026</u> . Does not include drug screening test results; see RSIN <u>3.1.040a/b/c</u> . Does not include pre-employment skills tests; see RSIN <u>3.027</u> and <u>3.3.028</u> . Does not include pre-employment polygraph examinations; see RSIN <u>3.1.043</u> .	29 CFR 1602.31 [State Agencies]. 29 CFR 1602.49(a) [State Universities].
3.1.018	Grievance Records	Records relating to the review of employee grievances or complaints against personnel policies, working conditions, etc.	AC+2		AC = Final decision on the grievance. CAUTION: Does not include formal complaints filed by an agency employee with the Equal Employment Office (EEO) of the U. S. Department of Labor (DOL). See RSIN <u>1.1.048</u> .	29 CFR 1620.32(c).
3.1.019	Performance Appraisals	Job evaluations, performance appraisals, or other similar documents used to evaluate the performance of an employee.	2			

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	Archival Codes – See page ix. A/1 – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
3.1.020	Personnel Corrective Action Documentation	Corrective actions are those actions which do not affect pay, status, or tenure and are imposed to correct or improve an employee's job performance.	AC+5		AC = Termination of corrective action. CAUTION: If, during the retention period of this series is used to document and support personnel disciplinary action under RSIN 3.1.021, all documentation from this series used to support disciplinary action must be retained for the minimum retention period described by RSIN 3.1.021.	
3.1.021	Personnel Disciplinary Action Documentation	Disciplinary actions are those actions which may affect pay, status, or tenure. They are imposed to discipline an employee whose conduct is harmful to the best interests of the state, the agency, or the employee work force; and for failure to improve performance or conduct following imposition of corrective action. May include cause for demotion, suspension, or dismissal, and the reasons for failure to give written notice of resignation. May also be used to document evidence of employee self-improvement efforts, as well as favorable and unfavorable communication.	AC+5		AC = Termination of employment.	

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded	Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
3.1.022	Personnel Information or Action Forms	Forms or similar records used to create or change information concerning the records of an employee, including pay grade, position classification, employee number, evaluation date, and termination of employment.	2			29 CFR 1602.31 [State Agencies]. 29 CFR 1602.49(a) [State Universities].
3.1.023	Position/Job Descriptions	Job descriptions, including all associated task or skill statements, for positions in an agency.	AC+4		AC = Until superseded or job eliminated.	40 TAC 815.106(i).
3.1.024	Physical Examinations/ Medical Reports	Medical or physical examination reports or certificates of employees for whom periodic monitoring of health or fitness is required.	AC+2		AC = Until superseded or termination of employment. CAUTION: Does not include pre-employment physical examinations. See RSIN <u>3.1.014</u> . Does not include medical or physical examinations for employees exposed to hazardous materials. See RSIN <u>5.4.016a/b</u> .	

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded	Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
3.1.026	Criminal History Checks	Criminal history record information on job applicants or agency employees obtained from the Department of Public Safety (DPS).	AC		AC = The criminal history record has served the immediate purpose for which it was obtained. CAUTION: An agency that is authorized to obtain a criminal history record information from DPS must refer to its agency's legislation or see Subchapter F, Chapter 411, Government Code for appropriate retention and use of this information.	
3.1.027	Training and Educational Achievement Records (Individual)	Certificates of completion, certifications, licenses, transcripts, test scores, or similar records documenting the training, testing, certification, licensing, or continuing education achievements of an employee.	AC+5		AC = Termination of employment.	
3.1.029	Employment Eligibility Documentation	Federal reporting form (Form I-9).	AC		AC = 3 years after date of hire or 1 year after termination of employment, whichever later.	8 CFR 274a.2(b)(2)(i)(A) and (c)(2).
3.1.034	Resumes – Unsolicited	Retention period applies if an agency replies to the sender of a resume that it will be kept on file should future job openings occur.	AV		See RSIN <u>3.1.014</u> for resumes, whether solicited or unsolicited, that are used in any way in the employment selection process.	

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	Retention Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
3.1.036	Apprenticeship Records	Summary of apprenticeship applicant qualifications, evaluation basis for selection or rejection, original applications, job assignments, promotions, separations, layoffs, terminations, compensation records, conditions of work, time records, hours of training provided (separate from labor), minority status, and gender of all selected and rejected applicants.	5			29 CFR 30.8(e).
3.1.037	Employee Recognition Records	Awards, incentives, tenure, etc.	AC+5		AC = Termination of employment.	
3.1.038	Public Access Option Records	Form completed and signed by employee or official, or former employee or official, electing to keep home address, home telephone number, social security number, and family information open or confidential under the Public Information Act, Government Code 552.024.	US		CAUTION: Most recent public access election information must be kept as long as the former employee verification records. See RSIN <u>3.3.011</u> .	

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded	Archival Codes – See page ix. A/U – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
3.1.039	Ombudsman Records	Consultation records, notes, letters, memos, emails, reports, and other documentation.	AC		AC = Final decision or matter closed. CAUTION: Does not include formal complaint filed with EEOC (Equal Employment Opportunity Commission). If matter becomes a grievance or the subject of counseling or litigation, or employee is subject to disciplinary action, the records are subject to retention in the appropriate records series. See RSIN <u>1.1.048</u> , <u>3.1.006</u> , <u>3.1.018</u> , <u>3.1.020</u> , and <u>3.1.021</u> .	
3.1.040a	Employee Drug Testing and Screening Records – Positive Results and Calibration	Records of employee alcohol test results indicating an alcohol concentration of 0.02 or greater; records of employee verified positive controlled substances test results; documentation of refusals to take required alcohol and/or controlled substances tests; employee evaluation and referrals; calibration documentation; records related to the administration of the alcohol and controlled substances testing programs; copy of each annual calendar year summary.	5			49 CFR 382.403 for commercial motor vehicle drivers.

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	Retention Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
3.1.040b	Employee Drug Testing and Screening Records – Collection Records	Records related to the alcohol and controlled substances collection process (except calibration of evidential breath testing devices).	2		See RSIN 3.1.040a for calibration documentation.	
3.1.040c	Employee Drug Testing and Screening Records – Negative Results	Records of negative and canceled controlled substances test results and alcohol test results with a concentration of less than 0.02.	1			
3.1.041	Employee Acknowledgement and Agreement Forms	Agreements between employee and agency authorizing certain actions, including acknowledgement forms, telecommuting agreements, outside/secondary employment authorizations, or other documentation that show proof of receipt and awareness of and adherence to agency policies and procedures.	AC+2		AC = Until superseded, obsolete, or date of separation, as applicable.	
3.1.042	ADA Accommodation Requests	Employee or applicant requests for reasonable accommodation under the ADA (Americans with Disabilities Act).	AC+2		AC = For employees, termination of employment; for job applicants who were not selected, date of application.	29 CFR 1602.31.
3.1.043	Polygraph Examination Results	Polygraph examinations and results that are administered as a part of the employment selection process.	3			29 CFR 801.

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Category 3: Personnel Records

Section 3.2 – Payroll

Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
3.2.001	Employee Deduction Authorizations	Documentation used to start, modify, or stop all voluntary or required deductions from payroll, including garnishment or other court-ordered attachments.	AC+4		AC = After termination of employment or after amendment, expiration, or termination of authorization, whichever sooner.	
3.2.002	Employee Earnings Records	Payroll records and registers documenting employee earnings, wages, and pay. This may include but is not limited to payroll input records, summary statements, payroll vouchers, payroll detail sheets, and payroll history.	4			40 TAC 815.106(i).
3.2.003	Federal Tax Records	Includes 1099, W2, FICA, and other tax records.	AC+4		AC = Tax due date, date the claim is filed, or date tax is paid, whichever later.	26 CFR 31.6001-1(e)(2).
3.2.004	Income Adjustment Authorizations	Used to make increases or decreases to employees' gross pay, FICA, retirement, or in the computation of taxes.	2			29 CFR 516.6(c).
3.2.005	W-4 Forms	Employer's copy of "Employee's Withholding Exemption Certificate."	AC+4		AC = Until superseded, obsolete, or termination of employment.	26 CFR 31.6001-1(e)(2).

<p>Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end</p>	<p>Archival Codes – See page ix. A/U – Transfer to State/University Archivist R/O – Review by State/University Archivist</p>
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
3.2.006	Wage Rate Tables	Records defining the wage or salary rate for each position in the agency expressed in dollars, grades, or step numbers.	2			29 CFR 516.6(a)(2).
3.2.007	Unemployment Compensation Records	Records and documentation relating to unemployment compensation claims, including reimbursement of funds disbursed by Texas Workforce Commission (TWC).	AC+5		AC = Resolution of the claim.	
3.2.008	Direct Deposit Application/ Authorizations	Forms used to deposit employee's earnings into a specified personal account.	AC		AC = Until superseded, cancelled, or last payment deposited after termination of employment, whichever applicable.	
3.2.009	State Deferred Compensation Records	Records documenting the amount of pension or deferred compensation earned by individual employees.	4			

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	Archival Codes – See page ix. A/U – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Category 3: Personnel Records

Section 3.3 – Personnel Administration

Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
3.3.001a	Affirmative Action Plans – Employees	Affirmative action plans for regular employees and apprenticeship programs.	AC+5		AC = Date of the making of the record or the personnel action involved, whichever occurs later.	29 CFR 30.12(d).
3.3.001b	Affirmative Action Plans – Contractors	Affirmative action plans for contractors and subcontractors.	AC+2		AC = Date of the making of the record or the personnel action involved, whichever occurs later.	41 CFR 60-1.12(a).
3.3.004	Benefit Plans	Employee benefit plans such as pension; life, health, and disability insurance; deferred compensation; etc., including amendments.	AC+1		AC = Until superseded or plan terminated.	29 CFR 1627.3(b)(2).
3.3.010	Labor Statistics Reports	Reports providing statistical information on labor force.	3			
3.3.011	Former Employee Verification Records	Minimum information needed to verify employment. Includes: name; social security number; exact dates of employment; last known address; and most recent public access authorization.	AC+75		AC = Termination of employment. See RSIN <u>3.1.038</u> .	

<p>Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end</p>	<p>FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded</p>	<p>Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist</p>
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
3.3.015	Positions/Job Classification Review File	Records relating to review and monitoring of job classifications within an agency.	US+3			
3.3.020	Work Schedules/Assignments	Work, duty, shift, crew, or case schedules, rosters, or assignments.	AV			
3.3.022	Texas Workforce Commission (TWC) Reports	Reports to the agency from TWC or its predecessor pertaining to employees.	3			
3.3.023	Reimbursable Activity Records	Requests and authorizations for travel; participation in educational programs, workshops, or college classes; or for other work-related activities for which the expenses of the employee are defrayed or reimbursed.	FE+3			
3.3.024	Personnel Policies and Procedures	Any internally distributed manuals, guidelines, or similar records that define agency wide policies and procedures concerning the personnel of an agency.	US+3			
3.3.025	Job Procedure Records	Any documents detailing the procedural duties and responsibilities of agency positions on a position-by-position basis.	US+3			

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded	Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
3.3.026	Agency Staffing Reports	Any reports compiled by an agency on aspects of personnel staffing, including listings of all staff by program or name, staff hired during a month, detailed listings of employees within its organizational structure, position vacancies, analyses of turnover rates and seasonality of employment, etc.	US+3			
3.3.027	Aptitude and Skills Tests	Aptitude, competency, or skills tests and checklists required of job applicants or of current personnel to qualify for promotion or transfer, including validation records.	AC+2		AC = Until superseded or no longer used by agency. CAUTION: One copy of each different master test (different in terms of either questions or administration procedures) should be retained for the period indicated.	29 CFR 1602.31 [State Agencies]. 29 CFR 1602.49 [State Universities].
3.3.028	Aptitude and Skills Tests (Test Papers)	Completed aptitude, competency, or skills test papers and checklists of job applicants or of current personnel taking a test to qualify for promotion or transfer.	2			29 CFR 1602.31 [State Agencies]. 29 CFR 1602.49 [State Universities].

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
3.3.030	Internal Training Administration Records	Records documenting the planning, development, implementation, administration, and evaluation of in-house training programs, including but not limited to training manuals, course registration, class rosters, sign-in sheets, syllabuses, course outlines, and similar training aids used in in-house training programs.	AC+2		AC = Close of training session, after training materials superseded, or termination of training program, as applicable. See RSIN <u>1.1.043</u> for external training records. See RSIN <u>3.1.027</u> for individual employee training records. CAUTION: Does not include hazardous material training records. See RSIN <u>5.4.007</u> .	
3.3.031	EEO Reports and Supporting Documentation	Includes documentation used to complete EEO (Equal Employment Opportunity) reports.	3			29 CFR 1602.32, 1602.48, and 1602.50.
3.3.032	Equal Pay Records	Reports, studies, aggregated or summary data, and similar documentation compiled to monitor and demonstrate compliance with the federal Equal Pay Act.	2			29 CFR 1620.32(c).
3.3.033	Recruitment Plans	Diversity and recruitment plans and related workforce analyses.	3			Texas Labor Code, 21.501 and 502.

<p>Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end</p>	<p>FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded</p>	<p>Archival Codes – See page ix. A/U – Transfer to State/University Archivist R/O – Review by State/University Archivist</p>
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Category 3: Personnel Records

Section 3.4 – Time and Leave

Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
3.4.001	Accumulated Leave Adjustment Requests	Used to create employee leave balances, to transfer leave balances when an employee transfers positions, to adjust carry-over balances at end of fiscal year, to correct errors on leave accumulation, and to close out leave accounts on separated employees.	FE+3			
3.4.002	Leave Status Reports	Cumulative report is issued each pay cycle and provides employee leave status information for each position.	FE+3			
3.4.004	Overtime Schedules and Authorizations	Records created to schedule time worked by employees outside of or in addition to their regular working hours, including approval authorizations.	2		CAUTION: Only includes overtime schedules and authorizations. See RSIN <u>3.4.006</u> for timekeeping records.	
3.4.006	Time and Attendance Records	Records documenting individual employee's hours worked, including work schedules and documentation evidencing adherence to or deviation from normal hours for those employees working on fixed schedules.	4			40 TAC 815.106(i).

<p>Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end</p>	<p>FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded</p>	<p>Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist</p>
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
3.4.007	Time Off and/or Sick Leave Requests	Requests and authorizations for vacation, compensatory, sick, Family and Medical Leave Act (FMLA), sick pool leave, and other types of authorized leave, and supporting documentation.	FE+3			Government Code, Section 661.152(d); 29 CFR 825.500(b).
3.4.008	Sick Leave Pool Documentation	Records documenting number of hours transferred in and out of comprehensive sick leave pool.	FE+3			

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	Archival Codes – See page ix. A/U – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Category 4: Fiscal Records

Section 4.1 – General Accounting Records

Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
4.1.001	Accounts Payable Information	Claims; invoices; statements; copies of checks and purchase orders; expenditure authorizations; ledgers; encumbrance, purchase, general journal, expenditure, and special vouchers; and similar records that serve to document disbursements, including those documenting claims for and reimbursement to employees for travel and other expenses.	FE+3			
4.1.006	Investment Transaction Files	Records documenting the investment of any public funds that evidence the investment of such funds, the cancellation or withdrawal of investments, and similar activities.	FE+5		See RSIN 4.5.002 for reports associated with investments.	

<p>Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end</p>	<p>FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded</p>	<p>Archival Codes – See page ix. A/J – Transfer to State/University Archivist R/O – Review by State/University Archivist</p>
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
4.1.009	Accounts Receivable Information	Bill copies or stubs, statements, billing registers, account cards, deposit warrants, cash receipts, credit card receipts, receipts books, cash transfers, daily cash reports, reconciliations, general journal vouchers, special vouchers, and similar records that serve to document money owed to or received by a state agency and its collection or receipt.	FE+3			

Section 4.2 – [withdrawn]

Section 4.3 – [withdrawn]

Section 4.4 – [withdrawn]

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded	Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Category 4: Fiscal Records

Section 4.5 – Fiscal and Financial Reports

Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
4.5.002	Fiscal Management Reports	Internal and external periodic fiscal management reports and associated worksheets, including federal financial reports, salary reports, HUB reports, investment performance reports, etc.	FE+5		CAUTION: This series does not include fiscal reports created to fulfill grant requirements. See RSIN <u>4.7.008</u> .	

<p>Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end</p>	<p>FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded</p>	<p>Archival Codes – See page ix. A/U – Transfer to State/University Archivist R/O – Review by State/University Archivist</p>
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
4.5.003	Annual Financial Reports	Annual Financial Reports (AFR) required by the General Appropriations Act (100 Day Report).	AC+6		AC = September 1 of odd-numbered calendar years. ARCHIVES NOTE: The final version of Annual Financial Reports must be submitted to the Texas State Publications Depository Program per 13 TAC 3.3(a)(2)(a). Working files and related documentation used in creating the final plan are not subject to archival review and may be disposed of at the expiration of the retention period. CAUTION: If an agency does not produce a biennial or annual narrative report as described in RSIN <u>1.1.066</u> , then the archival requirement is met by sending the required copies of the reports to the Texas State Publications Depository Program, TSLAC.	
4.5.007	USAS Reports – Daily/Monthly	Periodic reports compiled from information entered into the Uniform Statewide Accounting System (USAS).	AC		AC = Receipt and reconciliation of annual report.	

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	Archival Codes – See page ix. A/U – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
4.5.009	USAS Reports - Annual	Yearly report compiled from information entered into the Uniform Statewide Accounting System (USAS).	FE+3			
4.5.010	Unclaimed Property Reports and Documentation	Sufficient records to verify information on unclaimed property previously reported to the State Comptroller showing the name and last known address of the apparent owner of reportable unclaimed property, a brief description of the property, and the balance of each unclaimed account, if appropriate.	AC+10		AC = Date on which property is reportable.	Property Code, Section 74.103(b).

Section 4.6 – [withdrawn]

Category 4: Fiscal Records

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded	Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Section 4.7 – Other Fiscal

Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
4.7.001	Accounting Policies and Procedures Manual	Records documenting the internal and external procedural requirements with respect to the accounting department of a state agency.	US+3			
4.7.003	Uncollectible Accounts	Records of accounts deemed uncollectible, including write-off authorizations and returned checks, warrants, and drafts.	AC+3		AC = Date account deemed uncollectable.	
4.7.004	Capital Asset Records	Documentation relating to the capital and fixed assets of a state agency, including equipment or property history cards containing data on initial cost, depreciation schedules or summaries used for capital outlay budgeting, and property sale, auction, or disposal records of agency owned equipment and property.	LA+3			
4.7.005	Claim Files	Records documenting requests for payment of a sum of money according to the terms of a policy or contract.	AC+3		AC = Resolution of claim.	

<p>Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end</p>	<p>FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded</p>	<p>Archival Codes – See page ix. A/U – Transfer to State/University Archivist R/O – Review by State/University Archivist</p>
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
4.7.008a	Grant Records – Awarded	This series documents state, federal, and other sponsored grant projects participated in or administered by state agencies. It includes grant authorization records, which provide evidence of the award of grants to or by agencies; grant/project financial or performance reports, which are periodic reports of financial activity and/or program performance related to grants received or made by agencies.	AC+3		AC = Satisfaction of all Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments (the Common Rule). CAUTION: Retention requirements may vary depending on the specific funding agency. Records in this series may be subject to Government Code 441.1855. Agencies must ensure that records are retained for the appropriate retention period.	
4.7.008b	Grant Records – Non-Awarded	Non-awarded, denied, or unfunded grant applications and proposals.	AC+2		AC = Date of notification.	
4.7.010	Long-Term Liability Records	Records documenting financial obligations of a state agency that are not payable within one year of the date of the balance sheet, including debentures, loans, deferred tax liabilities, bonds, and pension obligations.	AC+3		AC = Retirement of debt.	
4.7.012	Signature Authorizations	Signature cards or similar records establishing authority of an agency employee to initiate or authorize financial transactions on behalf of an agency.	AC+4		AC = Until superseded, date of expiration, or termination of employee, whichever sooner.	

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	Retention Codes – See page ix. A/J – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
4.7.013	Federal Tax Information (FTI) Audit Logs	Logs documenting requests and receipt of FTI, including any information created by the recipient that is derived from federal return or return information received from the IRS or obtained through a secondary source.	5			IRS Publication 1075.
4.7.014	Indirect Cost Plans	Indirect cost plan and supporting documentation created or maintained in the development of the plan.	AC+3		AC = If submitted for negotiation of rate, date of submission; if not submitted for negotiation, the end of the fiscal year covered by the proposal, plan, or other computation.	2 CFR 200.333(f)(1) and (2).

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	Archival Codes – See page ix. A/J – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Category 4: Fiscal Records

Section 4.8 – Banking Records

Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
4.8.001	Banking Records	Bank statements, credit card statements, cancelled checks, check registers, deposit slips, debit and credit notices, reconciliations, and other banking related records.	FE+3			

<p>Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end</p>	<p>FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded</p>	<p>Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist</p>
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Category 4: Fiscal Records

Section 4.9 – Budgeting

Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
4.9.001	Annual Operating Budgets	Required by the General Appropriations Act. Includes encumbrances and documentation about budget transfers and revisions, as well as detail charts of accounts.	FE+3			

<p>Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end</p>	<p>FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded</p>	<p>Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist</p>
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Category 5: Support Services Records

Section 5.1 – General

Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
5.1.001a	Contract Administration Files – 9/1/2015 and After	Contracts, leases, and agreements include general obligation, land lease, utilities, and construction except for buildings. Documents include specifications, affidavits of publication of calls for bids, performance bonds, contracts, purchase orders, inspection reports, and correspondence. May also include other applicable documentation in the master contract file per Texas Comptroller of Public Accounts Contract Management Guide. Executed, renewed, or amended on or after September 1, 2015.	AC+7		AC = Expiration or termination of the instrument according to its terms. See related RSIN <u>5.3.007a/b/c</u> for bid documentation. See RSIN <u>5.2.028</u> for building construction contracts. See RSIN <u>5.1.017</u> for contract logs.	Government Code, 441.1855.

<p>Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end</p>	<p>FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded</p>	<p>Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist</p>
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
5.1.001b	Contract Administration Files – 8/31/2015 and Prior	Contracts, leases, and agreements include general obligation, land lease, utilities, and construction except for buildings. Documents include specifications, affidavits of publication of calls for bids, performance bonds, contracts, purchase orders, inspection reports, and correspondence. May also include other applicable documentation in the master contract file per Texas Comptroller of Public Accounts Contract Management Guide. Executed, renewed, or amended on or before August 31, 2015.	AC+4		AC = Expiration or termination of the instrument according to its terms. See related <u>RSIN 5.3.007a/b/c</u> for bid documentation. See <u>RSIN 5.2.028</u> for building construction contracts. See <u>RSIN 5.1.017</u> for contract logs. NOTE: Refer to SB20 (84th Leg.) for retention period context.	Government Code, 441.1855.
5.1.003	Delivery Reports	Records documenting incoming or outgoing deliveries, including through private courier services.	2			
5.1.004	Mail and Telecommunications Listings	Any mailing address, telephone or fax number, or email address records maintained by an agency on its employees or on entities or persons it serves.	US			
5.1.005	Postage Records	Records and reports of postage expenses, including postal meter usage.	FE+3			

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded	Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
5.1.007	Requisitions for In-Agency or Inter-Agency Copy/Printing Service	Includes word processing and data processing.	AV			
5.1.010	Licenses and Permits for Non-Vehicles	Licenses and permits obtained from external agencies or organizations in order to perform operations.	AC+2		AC = Expiration date of license or permit. CAUTION: Does not include licenses and permits issued by an agency as part of its statutory responsibilities.	
5.1.011	Photocopier and Telefax Usage Logs and Reports	Registers or logs of print copies and fax transmissions made by user or in total.	AV			
5.1.012	Charge Schedules/Price Lists	Schedules of prices charged by an agency for services to the public or other agencies, including any documentation used to determine the charges.	US+3			
5.1.013a	Insurance Policies - 9/1/2015 and After	Liability, theft, fire, health, life, automobile, and other policies for government property and personnel including supporting documentation relevant to the implementation, modification, renewal, or replacement of policies. Executed, renewed, or amended on or after September 1, 2015.	AC+7		AC = Expiration or termination of the policy according to its terms.	Government Code, 441.1855.

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded	Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
5.1.013b	Insurance Policies – 8/31/2015 and Prior	Liability, theft, fire, health, life, automobile, and other policies for government property and personnel including supporting documentation relevant to the implementation, modification, renewal, or replacement of policies. Executed, renewed, or amended on or before August 31, 2015.	AC+4		AC = Expiration or termination of the policy according to its terms. NOTE: Refer to SB20 (84th Leg.) for retention period context.	Government Code, 441.1855.
5.1.014	Office Procedures	Any internally distributed manual, guidelines, or similar records that establish standard office procedures for an agency, e.g., agency style manuals, telephone protocols, mail room procedures, print shop and photocopy ordering instructions.	US+1			
5.1.015	Correspondence Tracking Records	Any record created by an agency to track any type of incoming and outgoing correspondence or packages by the U.S. Postal Service (USPS) or by private couriers.	1			
5.1.017	Contract Log	List of agency contracts, leases, and agreements, including general obligation, land lease, utilities, and construction contracts.	FE+3			

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded	Archival Codes – See page ix. A/U – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
5.1.018	Surveillance Videos	Surveillance videos of buildings, facilities, vehicles, or other state property.	AV		See RSIN <u>5.4.001</u> or <u>5.4.014</u> if video is needed for an accident investigation or RSIN <u>1.1.048</u> if the video is needed as evidence in litigation. The disposal of surveillance videos need not be documented through destruction signoffs (RSIN <u>1.2.001</u>) or in records disposition logs (RSIN <u>1.2.010</u>).	

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	Archival Codes – See page ix. A/ – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Category 5: Support Services Records
Section 5.2 – Facility Management

Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
5.2.001	Appraisals – Building or Property	Assessments or evaluations of the value of state-owned buildings or property.	AV	R		
5.2.002	Building Construction Project Files	Project records related to planning, design, construction, conversion, or modernization of state facilities, structures, infrastructure, and systems, including feasibility, screening, and implementation studies; topographical and soil surveys and reports; as-builts; laboratory test reports; environmental impact statements; correspondence; successful and unsuccessful bid documentation and other related documentation.	AC+10	R	AC = Completion of project. See RSIN <u>5.2.003a/b</u> and <u>5.2.028</u> for further retention of completed building documentation. See RSIN <u>5.3.007a/b</u> for additional bid documentation retention periods, including RSIN <u>5.3.007c</u> for invalid bids that do not meet agency submission requirements. ARCHIVES NOTE: Archival review designation is for state-owned buildings only.	
5.2.003a	Building Plans and Specifications – State Owned	Includes architectural and engineering drawings, profiles, and blueprints of planning, design, construction, conversion, or modernization of state-owned facilities, structures, infrastructure, and systems.	LA	R	See RSIN <u>5.2.002</u> and <u>5.2.028</u> .	

<p>Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end</p>	<p>FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded</p>	<p>Archival Codes – See page ix. A/U – Transfer to State/University Archivist R/O – Review by State/University Archivist</p>
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
5.2.003b	Building Plans and Specifications – Leased	Includes architectural and engineering drawings, profiles, and blueprints of planning, design, construction, conversion, or modernization of leased facilities, structures, infrastructure, and systems.	AC+2		AC = Termination or cancellation of lease according to its terms. See RSIN <u>5.2.002</u> and <u>5.2.028</u> .	
5.2.004	Building Space Requests	Records documenting building space requests and approvals. Information on request forms may include but is not limited to: the building and room; the reason for the change; parties involved in the request; date of request and approval.	1			
5.2.005	Calibration Records (Equipment or Instrument)	Records documenting the determination, checking, or rectifying of any instrument giving quantitative measurements.	2		CAUTION: Some equipment and instruments may require longer retention period. State agencies must determine if longer retention period is required based on the type of equipment or instruments they use within their agency.	
5.2.006	Inventory and Property Control Records	Records documenting the inventorying, maintenance, usage, checkout, and disposal of supplies, equipment, and property of a state agency. Includes lost, stolen, and damage reports.	FE+3		See RSIN <u>5.2.008</u> for the maintenance logs of individual pieces of equipment.	

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded	Archival Codes – See page ix. A/U – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
5.2.008	Inspection, Repair, and Maintenance Records – Equipment	Equipment history file, which may include logbooks and requests for installation, moves, service, repair, etc.	LA+3		For service agreements or contracts related to equipment repairs and service, retain in accordance with <u>RSIN 5.1.001</u> . For vehicle maintenance records, see <u>RSIN 5.6.003</u> .	
5.2.010	Equipment Manuals		LA			
5.2.011	Equipment Warranties		AC+1		AC = Expiration of Warranty.	
5.2.012	Estimate Files (Supply and Repair Cost Estimates)	Quotes for minor construction and repair projects and supplies. Includes supporting documentation, as applicable.	1			
5.2.016	Inventory System Update Listings	Listing shows all additions, changes, deletions, and transfer times for the monthly processing period.	AC		AC = Transfer of information into annual listing. See <u>RSIN 5.2.006</u> for annual inventory listing.	
5.2.018	Quality Control Reports	Documentation and reporting on adherence to procedures that ensure quality of a process, product, or service.	2		See <u>RSIN 2.2.013</u> for quality control records related to IT procedures.	
5.2.019	Service Orders	Requests or work orders for repairs or maintenance to facilities, vehicles, or equipment completed by internal agency personnel or external service providers.	1			

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded	Archival Codes – See page ix. A/U – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSJN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
5.2.022	Utility Usage Reports	Any type of usage report or log used to monitor utilities such as gas, electric, water, etc.	AV		CAUTION: Does not include utility usage reports for agencies that operate their own utilities.	
5.2.024	Equipment Descriptions and Material Specifications	Equipment and material descriptions and specifications that may include but are not limited to detailed descriptions; lists of raw materials and ingredients; physical characteristics of items; special handling procedures; or technical drawings.	AC+2		AC = Equipment or material is no longer in the agency.	
5.2.026	Facilities Reservation Logs	Reservation logs or similar records relating to the use of agency facilities such as meeting rooms, auditoriums, etc.	2			
5.2.027	Space Utilization Reports	Reports summarizing efficiency of facility space utilization, which may include data on room usage, demand, allocation, and capacity.	AV			
5.2.028	Building Construction Contract and Inspection Records	Building construction contracts, surety bonds, and inspection records.	LA+10	R	See also RSJN <u>5.2.002</u> and <u>5.2.003a/b</u> .	

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded	Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
5.2.029	Returned Mail	Documentation of mail returned by the postal or other mail delivery services as undeliverable.	AC+1		AC = Date returned. CAUTION: If corrected address provided and mail rerouted, maintain address update documentation for prescribed retention period.	

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded	Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Category 5: Support Services Records

Section 5.3 – Purchasing

Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
5.3.003	Freight Claims	Freight or cargo claims against carrier for damage or loss to a shipment.	AC+2		AC = Resolution of claim.	43 TAC 218.61(d); 49 USC 14706(e).
5.3.004	Shipping Information	Shipping information, including order acknowledgements, packing slips, and related documentation.	AV		CAUTION: Some shipping information may require longer retention period. State agencies must determine if longer retention period is required based on the type of materials shipped to or from their agency.	
5.3.007a	Bid Documentation – 9/1/2015 and After	Includes bid requisition/authorizations, invitations to bid or propose, bid specifications, awarded and unawarded bids, and bid tabulation /evaluations. Associated with a contract executed, renewed, or amended on or after September 1, 2015.	AC+7		AC = Expiration or termination of the instrument according to its terms or decision not to proceed with the bid.	Government Code, 441.1855.

<p>Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end</p>	<p>FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded</p>	<p>Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist</p>
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
5.3.007b	Bid Documentation – 8/31/2015 and Prior	Includes bid requisition/authorizations, invitations to bid or propose, bid specifications, awarded and unawarded bids, and bid tabulation /evaluations. Associated with a contract executed, renewed, or amended on or before August 31, 2015.	FE+3		NOTE: Refer to SB20 (84th Leg.) for retention period context.	Government Code, 441.1855.
5.3.007c	Bid Documentation – Invalid Bids	Invalid bids that do not meet agency submission requirements and are not included in bid evaluation process (e.g., withdrawn, missed submission deadline, incomplete submission, etc.)	AC+2		AC = Date of notification of denial or date of withdrawal, as applicable.	
5.3.008	Purchasing Logs	Log, register, etc., providing a record of purchase orders issued, orders received, and similar data on procurement status.	FE+3			

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded	Archival Codes – See page ix. A/U – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
5.3.009	Requests for Information	Requests for information preliminary to the procurement of goods or services by direct purchase or bid.	AC		AC = Decision not to proceed with the procurement. See RSIN <u>1.1.020</u> and <u>1.1.021</u> for public information requests. CAUTION: If the request for information leads to request for proposal or bid, the request for information documentation should be retained in accordance with RSIN <u>5.3.007a/b/c</u> .	
5.3.010	Vendor Records/W-9	W-9 IRS Form used to request a taxpayer identification number (TIN) for reporting information to the Internal Revenue Service (IRS). This includes W-9 forms received by a state agency from vendors.	AC+3		AC = Date account is opened or date instrument purchased.	26 CFR 31.3406(h)-3(g).

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	Retention Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Category 5: Support Services Records

Section 5.4 – Risk Management

Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
5.4.001	Occupational Accident Reports and Associated Documentation	Accident or occupational disease reports (by supervisors and employees) and other associated reports required to be submitted to the State Office of Risk Management (SORM) or its predecessors or maintained internally on accident frequency.	CE+5		See RSIN 5.4.014a/b for non-employee accidents.	29 CFR 1904.33; 28 TAC 120.1(c).
5.4.002	Evacuation Plans	Plans for evacuation of agency facilities in cases of emergency.	US			
5.4.003	Safety, Drill, and Inspection Records	Fire, safety, emergency drill, alarm, and other inspection records of agency facilities and equipment, including orders issued by inspectors to correct deficiencies in compliance with any code or regulations.	AC+3		AC = Date of drill, alarm, inspection, or date of the correction of deficiency, whichever applicable. CAUTION: Does not include inspection reports of building construction. See RSIN <u>5.2.028</u> .	

<p>Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end</p>	<p>FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded</p>	<p>Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist</p>
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
5.4.007	Hazardous Materials Training Records	Records of training given to employees in an agency hazard communications program. May include but is not limited to date of class, roster of attendees, subjects covered, and instructors.	5		See RSIN <u>3.1.027</u> for individual employee training records.	Texas Health and Safety Code, 502.009(g).
5.4.008	Hazard Communication Plans	Plan that provides information to employees about the hazardous chemicals to which they may be exposed to in their workplace.	US+5			Texas Health and Safety Code, 502.009(g).
5.4.009	Workplace Chemical Lists	List of each hazardous chemical normally present in the workplace.	30			Texas Health and Safety Code, 502.005(d).
5.4.010	Safety Data Sheets	Safety Data Sheets (SDS) that list information relating to occupational safety and health for the use of various substances and products.	AC		AC = After sheets are updated or hazardous chemical no longer stored by agency, as applicable. CAUTION: If Workplace Chemical Lists (RSIN <u>5.4.009</u>) are not maintained, these records must be maintained for 30 years.	29 CFR 1910.1020(d)(1)(ii)(B).
5.4.011	Visitor Control Registers	Logs, registers, or similar records documenting visitors to limited access or restricted areas of agency facilities.	3			

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
5.4.012	Security Access Records	Records relating to the issuance of keys, identification cards, building passes, passwords, signed statements or similar instruments of access to agency or state facilities, equipment, or automated systems.	AC+2		AC = Until superseded, date of expiration, or date of termination, whichever sooner.	
5.4.013	Continuity of Operations Plans (COOP)	Plans developed (per Texas Labor Code, 412.054) to mitigate the damage of potential events that could endanger an agency's ability to function. Includes disaster preparedness, response, and recovery plans.	US		See RSIN <u>5.4.017</u> for records related to responding or recovering from an emergency.	
5.4.014a	Accident Reports – Adults	Reports of accidents to adults on state property or in any other situation in which the state agency could be a party to a lawsuit.	AC+3		AC = Date of report, or if a claim is filed, after settlement or denial of claim, whichever applicable.	
5.4.014b	Accident Reports – Minors	Reports of accidents to minors on state property or in any other situation in which the state agency could be a party to a lawsuit.	AC+3		AC = Date minor reaches the age of majority, or if a claim filed, after settlement or denial, whichever applicable.	

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded	Archival Codes – See page ix. A/U – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
5.4.015	Hazardous Materials – Administrative Records	This series documents the use of hazardous carcinogenic compounds, building by building survey and plan to correct asbestos and other material hazards. This series may include but is not limited to: surveys; monitoring tests and reports; data forms; building plans; correction checklists; removal job records; research protocols; lists of carcinogenic compounds used; environmental, biological, and material safety monitoring reports concerning toxic substances and harmful physical agents in the workplace, including analyses derived from such reports.	AC+30		AC = Date of project or research completion. See RSIN 5.4.016a/b for hazardous material exposure records.	29 CFR 1910.1001; 29 CFR 1910.1020(d)(ii); 25 TAC 295.62(a).
5.4.016a	Hazardous Materials – Employee Exposure Records	Environmental, biological, and material safety monitoring reports, including health or physical examination reports or certificates of employees, who have experienced exposure to toxic substances, harmful physical agent, or airborne pathogens in the workplace, including analyses derived from such reports.	AC+30		AC = Termination of employment.	29 CFR 1910.1020(d); 29 CFR 1910.1001; 29 CFR 1910.1020(d)(1)(ii).

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded	Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
5.4.016b	Hazardous Materials – Periodic Monitoring	Environmental, biological, and material safety monitoring reports, including health or physical examination reports or certificates of employees, for whom periodic monitoring of health or fitness is required concerning toxic substances, harmful physical agent, or bloodborne pathogens in the workplace, including analyses derived from such reports.	US+2			29 CFR 1910.1020(d); 29 CFR 1910.1001; 29 CFR 1910.1020(d)(1)(ii).
5.4.017	Emergency Response and Recovery Records	This series documents the events and damages to institutional property due to storms, riots, fires, droughts, floods, and other events affecting citizens and facilities within the jurisdiction of the institution. This series may include but is not limited to: diaries; logs; reports; photographs; notes which indicate or document what happened, when, and where; and related documentation and correspondence.	3	R	See RSIN <u>5.4.013</u> for Continuity of Operations Plans (COOP). CAUTION: If grant monies are received to assist with the response or recovery, the retention requirements for this series may vary depending on the specific funding agency.	

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
5.4.018	Annual Audit Plan	Includes working papers and agency risk assessment used to develop the plan, per Texas Internal Auditing Act requirement.	AC+7		AC = After final plan has been issued. See RSIN <u>1.1.002</u> for individual Audit records not related to the development of the Audit Plan.	Government Code, 2102.013.
5.4.019	Audit Peer Review – Working Papers	Documents collected or generated as part of the process of reviewing other state agency internal audit programs. Includes but is not limited to: self-assessments, worksheets, surveys or questionnaires, evaluations, and other documents as described in the State Agency Internal Audit Forum (SAIAF) Peer Review Manual.	AC+1		AC = After final report has been issued. See RSIN <u>1.1.002</u> for individual Audit records not related to the peer review of an Audit Plan.	Government Code, 2102.007(a)(5).

Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end	Archival Codes – See page ix. A/I – Transfer to State/University Archivist R/O – Review by State/University Archivist
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Category 5: Support Services Records

Section 5.5 – Telecommunications

Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
5.5.002	Telephone Activity Records	Telephone logs created for internal documentation purposes; station activity reports of internal listings of incoming/outgoing telephone activity to individual telephone stations; operator call transfers; summary detail reports; and system activity reports of internal listings of all incoming/outgoing agency telephone activity.	AV		See RSIN <u>4.1.001</u> for telephone bills.	
5.5.007	Disputed Call Documentation	Documentation relating to disputed long-distance calls, including documents evidencing repayment by employees for personal long-distance use.	AC+3		AC = Dispute resolved or repaid + FE.	

<p>Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end</p>	<p>FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded</p>	<p>Archival Codes – See page ix. A/U – Transfer to State/University Archivist R/O – Review by State/University Archivist</p>
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Category 5: Support Services Records

Section 5.6 – Vehicles

Records Series Item No. (RSIN)	Records Series Title	Records Series Description	Retention Period	Archival	Remarks	Legal Citation
5.6.001a	Aircraft Flight Logs – State Owned	Logs and related documentation used to maintain information about state owned aircraft flight data.	LA+3			
5.6.001b	Aircraft Flight Logs – Leased	Logs and related documentation used to maintain information about leased aircraft flight data.	FE+3			
5.6.002	Aircraft Passenger Lists	List of passengers on an aircraft.	FE+3			
5.6.003	Inspection, Repair, and Maintenance Records – Vehicles	Records and documentation related to inspections, repairs, and maintenance for state vehicles.	LA+1		See RSIN <u>5.2.008</u> for non-vehicle equipment maintenance records.	
5.6.004	License and Driving Record Checks		AC		AC = Until superseded or until termination of employment.	
5.6.005	Vehicle Use Reports	Includes mileage, fuel/oil consumption, passengers carried and other related operational information.	FE+3			
5.6.007	Vehicle Titles and Registrations	Vehicle titles, registration information, and owner manuals for state vehicles.	LA			
5.6.009	Parking Permits or Assignments	Records documenting issuance of parking permits and assignments.	US		See RSIN <u>4.1.009</u> for payment of permit fees.	

<p>Retention Codes – See page ii for caution statement. AC – See event trigger for specific records series definition AV – Administratively valuable CE – Calendar year end</p>	<p>FE – Fiscal year end LA – Life of asset PM – Permanent US – Until superseded</p>	<p>Archival Codes – See page ix. A/U – Transfer to State/University Archivist R/O – Review by State/University Archivist</p>
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