

Introduced by: Johnson at the Request of
the Borough Clerk
Date: 04/18/23
Action: Adopted
Vote: 8 Yes, 0 No, 1 Absent

**KENAI PENINSULA BOROUGH
RESOLUTION 2023-033**

**A RESOLUTION APPROVING A QUARTERLY UPDATE
TO THE BOROUGH RETENTION SCHEDULE**

WHEREAS, sound administrative practices require the borough to keep the retention schedule updated and current; and

WHEREAS, KPB 2.52.030(F) provides for the review and quarterly update of the retention schedule; and

WHEREAS, the records manager continues to address inconsistencies and updates throughout the schedule;

NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

SECTION 1. The revisions to the Kenai Peninsula Borough Records Retention Schedule, as shown in the accompanying memorandum and incorporated herein by reference, amend and add several record series to the schedule in an effort to meet current business practices as well as state and federal laws.

SECTION 2. That the revisions referenced above are approved for adoption into the current Kenai Peninsula Borough Records Retention Schedule.

SECTION 3. This resolution becomes effective immediately upon adoption.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 18TH DAY OF APRIL, 2023.

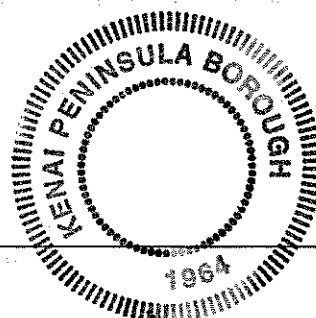
Brent Johnson

Brent Johnson, Assembly President

ATTEST:

Michele Turner

Michele Turner, CMC, Acting Borough Clerk



Yes: Chesley, Cox, Ecklund, Elam, Hibbert, Ribbens, Tupper, Johnson
No: None
Absent: Derkevorkian

Kenai Peninsula Borough
Office of the Borough Clerk
Records Management Division

MEMORANDUM

TO: Kenai Peninsula Borough Assembly Members

THRU: Brent Johnson, Assembly President *BJ*
Adeena Wilcox, Borough Assessor *aw*
Brandi Harbaugh, Finance Director *BH*

FROM: Michele Turner, Acting Borough Clerk / Records Manager *(MT)*

DATE: April 18, 2023

RE: Resolution 2023-033: Approving a Quarterly Update to the Borough Retention Schedule (Johnson at the Request of the Borough Clerk)

KPB 2.52.030(F) provides for the review and quarterly update of the retention schedule.

In collaboration with the departments, the following amendments are presented for the Assembly's Consideration.

Assessing

ASG.ADM.02	ANNUAL REPORTS Borough annual report showing assessed valuation of real and personal property by tax code area. Certified roll letters to service areas, cities and KPB. <u>Annual State Report.</u>	3 years/Office Permanent
ASG.ADM.06	REAL & PERSONAL PROPERTY – CORRESPONDENCE Routine correspondence on assessment of taxes on real and personal property <u>to include confidential owner request forms.</u>	1 year/Office 6 years/ Records Cntr.
ASG.ADM.07	PROPERTY CARDS Records and photos listing improvements, statistics and value of parcels <u>on Land, Residential and Commercial.</u>	Permanent (m)

Page -2-
 April 18, 2023
 Resolution 2023-033 Retention Schedule Updates

Finance – Accounts Payable

<u>FIN.ACC.12</u>	<u>GENERAL ACCOUNTING RECORDS</u> <u>May include vendor documentation, packing slips, inventory documents, and various supplemental work papers.</u>	<u>Until Administrative Need has been met.</u>
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Finance – Administration

<u>FIN.ADM.13</u>	<u>ASSET INVENTORIES</u> Fixed. Non-Fixed. Inventories of owned assets indicating value, location, purchasing information. The Government Accounting Standards Board (GASB) requires municipalities to record infrastructure as part of their fixed assets. <i>C = Life of asset or until State authorizes disposal of grant funded assets.</i> Note: Assets valued over \$5,000 that are federally funded must be retained until formal disposition approval has been issued to transfer, sell or donate.	[C+1 YEAR/OFFICE 3 YEARS/ RECORDS CNTR.] <u>Permanent</u>
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Finance - Audit

<u>FIN.AUD.04</u>	<u>[MISCELLANEOUS]OTHER AUDIT [FILES]DOCUMENTS</u> Documents, work papers, billing records and other items used in auditing businesses for compliance in areas other than sales and personal tax regulations.	1 year/Office 6 years/ Records Cntr.
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Thank you for your consideration.