CHAPTER 6: FINANCE AND ADMINISTRATION

PURPOSE

As a department of Spartanburg County government, the SCPD must comply with County Council policies as well as the administrative procedures and guidance issued by the Operational Support Departments of Spartanburg County, which include:

1. Budget Management
2. County Attorney
3. Facilities Maintenance
4. Finance
5. Fleet Services
6. GIS
7. Human Resources
8. Information Technology
9. Planning and Development
10. Purchasing
11. Records Management

The purpose of this chapter is to describe administrative procedures that are unique to the SCPD or are not covered in other County policies and procedures. Appropriate portions of this chapter have been reviewed and approved by the Finance Director, Internal Auditor, Purchasing Director, Information Technology Director and Records Manager.

Specifically, this chapter includes guidance on SCPD procedures concerning:

1. Fiscal Management
2. Auditing and Reporting
3. Procurement
4. Information Technology
5. Records Management
RESPONSIBILITY

This chapter applies to all teams of the Spartanburg County Parks Department. The Parks and Recreation Director or his or her designee may assign responsibilities for specific tasks described in this chapter to one or more individuals.

FISCAL MANAGEMENT

1. The purpose of this section is to outline policies, regulations and procedures that guide the financial management of SCPD.

2. As a Spartanburg County Department, the SCPD is governed by County fiscal policies, including:
   a. Fiscal Policy: County Financial Policies are established by the Spartanburg County Council.
   b. Spartanburg County Purchasing Ordinance: Purchasing procedures for all County departments are established in the Purchasing Ordinance.
   c. Accounting System and Financial Reports: A computerized accounting system, used by all departments, is accessible to a limited number of administrative departments. Line departments, such as the SCPD, are provided with access to online weekly and monthly budget status reports.
   d. Position Authorizations: Position authorizations are established in each County Annual Operating Budget. Position control is provided by the Human Resources Department, working from the staffing authorized in the Adopted Operating Budget.
   e. Independent Audit: As a department of Spartanburg County, the expenditures of the SCPD and transfers to and from the funds associated with the SCPD are included within the annual Certified Annual Financial Report (CAFR). The CAFR is produced by the Spartanburg County Finance Department with the assistance of an external audit firm chosen by County Council.
   f. Inventory and Fixed Assets Control: The Spartanburg County Finance Department is responsible for fixed assets control. On an annual basis, the Finance Department requests verification of the Department’s fixed asset listing. The verification process is coordinated by the Park Maintenance Manager, with assistance from other employees, as needed.
   g. Internal Audits: The SCPD, like other departments, is subject to internal audits, particularly for internal control. The SCPD structures its revenue handling procedures to comply with internal control principles specified by the County Internal Auditor.
3. This section addresses those financial management regulations and procedures that are unique to SCPD or are not addressed in other Spartanburg County policies and procedures, including:
   a. Fiscal Management Authority and Responsibility
   b. Finance Department Deadlines
   c. Accounts Receivable
   d. Internal Control Standards and Internal Auditing
   e. Accounts Payable and Budget Compliance

**FINANCIAL MANAGEMENT AUTHORITY AND RESPONSIBILITY**

1. The Parks and Recreation Director is the principal authority for the fiscal management of the SCPD, working within the ordinances and procedures promulgated by County Council, County Administration and County Operational Support Offices.

2. Certain SCPD employees are issued purchasing cards for the efficient acquisition of materials and supplies. The Parks and Recreation Director is responsible for electronically reviewing and approving all purchasing card transactions. Department members who are granted the use of purchasing cards must comply with regulations issued by the Finance Department and Purchasing Department. Failure to comply with regulations may result in revocation of purchasing cards privileges. Willful disregard of the regulations may result in the loss of purchasing card privileges and/or disciplinary action.

3. The Assistant Parks and Recreation Director, team managers, assistant team managers, recreation coordinators, athletic coordinators and park technician IIIs will seek quotations for goods and services, and prepare requisitions and payment requests for equipment, supplies and services that are budgeted in their operating accounts. Team managers review expenditures against the adopted budget to ensure that adequate funds are available to support the expenditure.

4. The Parks and Recreation Director has delegated signature authority for vouchers, purchase requisitions, payment approvals and travel expense reports, as follows:
   a. For purchases from Account 9210, Administration, the Parks and Recreation Director or Assistant Parks and Recreation Director.
   b. For purchases from Account 9211, Park Maintenance, the Park Maintenance Manager, Parks and Recreation Director or Assistant Parks and Recreation Director.
   c. For purchases from Accounts 9215, Recreation Centers, 9216, Recreation Programs and 9214, the Recreation Manager, Parks and Recreation Director or Assistant Parks and Recreation Director.
d. For purchases from Account 9217, Park Operations, the Park Operations Manager, Parks and Recreation Director or Assistant Parks and Recreation Director.

e. For purchases from Fund 40, Capital Projects, the Senior Project Manager, Parks and Recreation Director or Assistant Parks and Recreation Director.

f. The Parks and Recreation Director must sign all travel expense reports for personnel that report to the Director. Travel expense reports for the Parks and Recreation Director must be signed by the Deputy County Administrator.

5. Travel expense form will be prepared by the person who was involved in the travel. Forms, invoices and purchase orders will be prepared by assigned clerical personnel, for signature. The forms, invoices and purchased orders, once signed, will be scanned and emailed to either the Finance Department or Purchasing Department. Electronic copies of the documents will be retained and disposed of by the clerical personnel, in accordance with the approved Records Retention Schedules.

6. Capital project managers prepare requests for bids, requests for qualifications and requests for proposals for capital projects, process department intent to award forms, purchase requisitions, change order requests and payment requests for their assigned projects. Project managers review expenditures against the adopted Capital Improvement Program to ensure that adequate funds are available to support the expenditure.

7. Capital project forms, including RFPs, RFQs, Departmental Notice of Awards, Sole-Source Purchase Requests, Purchase Requisitions and Payment Applications are developed by SCPD Project Managers and must be signed by the Parks and Recreation Director. Once signed, the project manager will send the documents to the Purchasing Department and will retain a copy of financial and other documentation in a permanent project file.

8. The Finance Department accounts for all expenditures and prepares monthly reports of all operating and capital expenditures as well as a weekly report of Operating Budget balances. All reports are available on the County intranet.

9. All above-named SCPD positions are responsible for reviewing these reports to ensure that accounts payable transactions utilize the correct account numbers and that the accounts utilized have adequate funds to support the planned expenditures, so that the SCPD can comply with approved Operating Budget and Capital Improvement Program. The above-named personnel that discover an apparent accounts payable problem will bring the problem to the attention of their supervisor, Team Manager or the Parks and Recreation Director.

**Finance Department Deadlines**

In order to provide timely financial transaction processing and accurate financial records, the Finance Department has established the following deadlines:
1. Time sheets are due to Finance by 12:00 p.m. on the Friday before pay day. Notifications are sent to departments for any changes due to holidays.

2. Employees that need to make changes to their W-4, direct deposit, or voluntary credit union deductions must make the change by 11:00 a.m. on the Friday prior to the next Thursday pay day.

3. Vouchers are due to Accounts Payable by 3:00 p.m. each Monday. Notifications are sent to departments for any changes due to holidays.

4. Accounts Payable checks cannot be picked up until after 1:00 p.m. each Friday, if arrangements have been made for pickup.

5. Travel expense reports are due to the Senior Accountant within seven days of the trip.

6. Travel advance transmittals must be submitted no more than 10 days nor less than two days before the scheduled departure date.

7. Team managers using new vendors that will be paid by voucher must submit a completed W-9 with the voucher.

8. Appropriate persons will sign the receiving copy of any purchase order as soon as the goods/services are received in good order; send to Accounts Payable.

9. Purchasing card transactions should be signed off daily.

10. Copies of all Grant Agreements should be given to the Deputy Finance Director as soon as they are received by the Department.

11. Fixed Asset Listing should be reviewed, signed and returned to the Property Coordinator no later than April 15.

12. Construction Contract Reports are due by July 30.

13. Notify Accounts Payable of any address changes as quickly as possible.


**ACCOUNTS RECEIVABLE**

1. The SCPD receives funds from a variety of sources, including program fee payments, facility rentals, grant payments/reimbursements, concessions commission payments and tournament organizer payments.

2. Accounts have been established to account for the revenue received. In general, SCPD personnel deposit funds to the bank branch assigned to them and then forward a copy of the deposit slip and account summary report to the County Treasurer. SCPD personnel also may make deposits directly to the Treasurer’s Office in limited circumstances.
3. SCPD team personnel who receive payments in cash, checks and debit/credit cards must account for them according to approved program procedures, which are developed to comply with the guidelines promulgated by the Internal Auditor, described below.

4. SCPD also utilizes an online payment system and encourages customers to make online electronic payments whenever possible. The online payment system provider accumulates payments and monthly issues a check to the SCPD. The account allocation for the payments represented by these checks is provided to the Treasurer’s Office, which divides the funds into the correct revenue accounts.

5. The receipt of cash is discouraged. Whenever possible, in order to promote greater internal control and to alleviate temptation for wrongdoing, payments for SCPD programs and facility rentals will be received by checks or electronic payments.

6. On a regular basis, revenues received by or processed through the Treasurer’s Office are posted to the General Ledger by the Finance Department. Reports of these postings can be tracked through monthly reports available through the County Intranet.

**INTERNAL CONTROL AND INTERNAL AUDITS**

1. The Spartanburg County Internal Auditor has developed internal control standards. The objectives of internal control are to ensure that:
   a. All revenue due to the County is actually received.
   b. The proper entries have been made on the pertinent accounting records.
   c. All receipts are appropriately deposited or otherwise adequately safeguarded on a timely basis.
   d. Employees having funds in their custody will be constantly aware of the possibility of the loss of funds due to theft, robbery or error.
   e. Safekeeping facilities will be maintained for County funds.
   f. The amounts of monies retained on hand and subject to loss will be the minimum needed for the activity.

2. Team managers will ensure that reasonable precautions have been implemented to prevent losses and will cooperate with internal audits done to identify problems within and to improve upon internal control procedures.

3. Strong internal controls are necessary to deter theft of County revenue. At the same time, they cover employees from being wrongly blamed when money goes missing.

4. The control standards used by internal auditors during internal audits include:
   a. Employees must follow documented procedures. Procedures pertinent to receiving and accounting for revenue are contained in the Chapter 7, Recreation
Programming. Employees will be trained and re-trained on Team Procedures. If employees have procedural questions, they should ask their supervisor or team manager.

b. Only authorized employees should receive payments.

c. In general, payments should be taken only in authorized areas where access is restricted (i.e., front offices). The exceptions to this rule are special events and SCPD-operated tournaments, where payments must be taken where the event occurs.

d. Customers should be given a receipt at the time of payment. Customers should be made aware of policies for giving receipts. Notices should be posted stating receipt procedures.

e. Checks should be stamped “for deposit only” at the time of receipt.

f. To the extent possible, duties for collecting, depositing and accounting for payments should be assigned to separate individuals. No one employee should have responsibility for and access to the entire process of receiving and depositing cash, as this could give employees the opportunity to mishandle cash and cover their activities.

g. Each employee responsible for receipting cash should have an individual lockable cash drawer/bag.

h. All payments should be deposited once a week, at a minimum. If actual cash on hand (currency) is significant, payments should be deposited more frequently.

i. Whenever feasible, deposits should be prepared and made by an employee who is not responsible for the initial receipt of cash.

j. Copies of deposit slips/deposit records should be kept on hand for audit purposes, based on retention schedule approved through the Records Manager.

k. Cash receipt reports are due to the County Treasurer within one day of the deposit being made. The cash receipt reports can be emailed. The Treasurer’s Office doesn’t post revenue until it gets the cash receipt report to ensure that revenue received is posted according to the time in which the revenue is received. Revenue could be posted in the wrong period.

l. Cash/checks should be adequately safeguarded from the time that they come in the door until deposit.

m. Un-deposited cash must be kept in lockable drawers/cash boxes/or safes.

n. Access to lockable drawers, safe combinations, etc., should be limited to as few employees as possible.
o. Deposits should be prepared in an area that is hidden from customers/ unauthorized employees.

p. All payments should be recorded in the Rec1 system at the time of receipt.

q. Attendance logs should be maintained that are accurate and up-to-date, preferably by an employee who is not responsible for receiving cash.

r. Accurate and up-to-date Parent Payment Forms should be maintained.

s. The form of payment (cash, check, credit card, etc.) should be accurately recorded for each transaction.

t. Voided transactions should be performed by an employee independent of the cash receipt/cash deposit process.

u. Team managers and assistant team managers should perform periodic surprise cash counts.

v. Cash receipt and deposit records, parent payment forms, attendance logs, Rec1 reports, etc., should be reviewed frequently by team managers and assistant team managers.

5. An anonymous, third-party hotline for reporting abusive/potentially fraudulent behavior has been established, where trained interviewers will ask questions to seek needed information. Reports of all fraud hotline reposts are received by the Internal Auditor and County Administration. Reports of suspected fraud are actively investigated.

**AUDITING AND REPORTING**

1. As a department of Spartanburg County, the SCPD is included within Spartanburg County’s Comprehensive Annual Financial Report (CAFR) for the fiscal year. This report is a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed certified public accountants in compliance with State law S.C.4-9-150.

2. The report consists of management’s representations concerning the finances of Spartanburg County. Spartanburg County’s financial statements are audited by McAbee, Schwartz, Halliday & Co., a firm of licensed certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of Spartanburg County are free of material misstatement. The independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation.

3. In the CAFR, capital assets, which include land, buildings, improvements, furniture and equipment, and infrastructure assets (e.g., roads, bridges, sidewalks and similar items),
are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than $1,000 and an estimated useful life of more than one year. Such assets are recorded at historical cost or at estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Public domain (infrastructure) capital assets have been capitalized using actual and estimated historical costs of major general infrastructure assets that were acquired or significantly reconstructed, or that received significant improvements in fiscal years ending after June 30, 1980.

4. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<table>
<thead>
<tr>
<th></th>
<th>Years</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Buildings</td>
<td>30</td>
</tr>
<tr>
<td>b. Office Equipment</td>
<td>10</td>
</tr>
<tr>
<td>c. Vehicles</td>
<td>5</td>
</tr>
<tr>
<td>d. Computers</td>
<td>4</td>
</tr>
</tbody>
</table>

OTHER REPORTS

1. Performance Reports, including program and service statistics, are submitted to County Administration and the County Council on a monthly basis, or as requested.

2. Annual Performance Reports, containing previous year achievements, current year plans, previous year statistics, previous year actual revenue and the current year budget, are presented to County Council soon after the Operating Budget and CIP are approved.

PROCUREMENT

As a Spartanburg County Department, the SCPD is generally governed by County policies, including the Spartanburg County Procurement Ordinance. The following procedures should be considered as supplementary to the Procurement Ordinance. They were reviewed and approved by the Purchasing Department.

ROUTINE PURCHASING PROCEDURES

1. Requisitions are formal written requests outlining the purchase of goods/services.
   a. Departments must complete a requisition with as much detail as possible to ensure that the correct item(s) are ordered. Important information for this form includes:
      i. Quantity
ii. Price

iii. Taxes

iv. Freight

v. Shipping

vi. Where to deliver the order

vii. Contact information for the receiving SCPD employee

viii. Any special instructions

b. If purchasing from a S.C. State Contract, include contract number. This is used as verification from the S.C. Budget & Control Board. Documentation of specific contract information must be attached to the Requisition form. The Purchasing Department also will require a new or updated vendor information packet if the vendor's information is out of date or is not currently within the Purchasing vendor database.

c. Include a copy of all quotes received. Quotes are generally good for 30 days unless the prospective vendor specifies otherwise.

d. Inform the Purchasing Department if the vendor is being used to acquire the materials or supplies, only. If the selected vendor will be delivering the materials and supplies, or if the vendor will be providing labor to occur on County property, the Purchasing Department will require SCPD personnel to obtain a Certificate of Insurance (COI) from the vendor if a COI is not already on file. The COI must be for an amount that is commensurate with the product or service that is being pursued, as defined by the Purchasing Department.

e. Include the full account number and any associated project number. Make sure that there are adequate funds in the account to support the purchase.

f. If the requisition is related to a purchase from a bid project, be sure to include Bid Number and title of project.

g. If a Sole/Single Source purchase is being requested, complete and attach the justification form, along with required letter from the vendor.

h. Have the Parks and Recreation Director or his/her designee sign the requisition.

2. Purchase Order Issuance

a. Once the Purchasing Department has received the requisition and has verified that all information submitted is complete and correct, a purchase order will be issued.

b. A purchase order is defined as a document issued by a buyer (County) to a seller (Vendor), indicating types, quantities and agreed prices for products or services that the seller will provide to the buyer.
c. A purchase order must be issued by the Purchasing Department prior to material and supplies delivered or services being performed.

3. Purchase Order Process by Departments

a. The Purchasing Department will send the department that issued the Requisition a “Department Copy” and “Receiving Copy” of the purchase order once it has been processed.

b. The “Department Copy” must be kept by the department.

c. The “Receiving Copy,” along with the Vendor’s invoice, will be signed by the department head and submitted to the Finance Department for payment processing after the work is completed, items received and service rendered.

   i. Before the “Receiving Copy” is submitted, departments must inspect materials and supplies delivered.

   ii. The department must verify that the goods received match the quality and quantity of the goods ordered.

   iii. The unit costs and miscellaneous charges billed on the packing slip or invoice must agree with information contained on the original Purchase Order. Any freight charges must be consistent with the terms on the Purchase Order.

   iv. The packing slip is accurate.

   v. If there is a discrepancy, the department should contact the vendor immediately to correct the discrepancy.

d. If the Purchase Order involved professional or technical services, departments must ensure:

   i. Services ordered were satisfactorily completed in accordance with the terms, conditions and technical requirements contained in the Contract, RFP and/or Purchase Order.

   ii. The units, costs and miscellaneous charges billed on the invoice agree with those detailed on the Purchase Order.

   iii. The invoice is clerically accurate.

e. The “Receiving Copy” must be submitted to the Finance Department in a timely manner. Payment on undisputed invoice amounts is due upon receipt of the invoice by Spartanburg County and is past due thirty (30) days from the date the invoice is received.

f. If progress payments are necessary on a large-dollar purchase order, a spreadsheet will be attached to the “Receiving Copy” sent to the Finance Department. The spreadsheet will note the title, account number and project number. The
spreadsheet will document the original purchase order date and amount, the date and amount of any approved change orders, and the date and amount of any previous progress payments, as well as the date and amount of the requested payment plus the balance left on the purchase order.

**EMERGENCY PURCHASES**

1. According to the Spartanburg County Purchasing Ordinance, only the County Administrator, Deputy County Administrator or Procurement Director can authorize an emergency purchase.

2. However, since the SCPD operates seven days per week and as many as 20 hours per day, it is possible that a situation could arise that requires an emergency purchase exceeding $1,000 (the limit that can be authorized by a County department). Should a need for an emergency purchase arise, the team manager involved will make a request to the Parks and Recreation Director. Assuming the Parks and Recreation Director agrees that the situation requires an emergency purchase, the Director will contact the Procurement Director by email to make the request. If the Parks and Recreation Director cannot make contact with the Procurement Director, the Parks and Recreation Director will contact, via email, the County Administrator or Deputy County Administrator to seek authorization.

3. All emergency purchases will be documented with a purchase requisition on the next business day.

4. In the long-term absence of the Parks and Recreation Director for illness, vacation, etc., the Parks and Recreation Director will delegate purchasing approval authority to the Assistant Parks and Recreation Director and will notify administrative department heads of the action.

**VOUCHER PROCESSING**

1. Purchase orders are Spartanburg County’s preferred method of acquiring, tracking and paying for materials, supplies and services. Purchase orders are issued before a purchase is made. Vouchers are used after a purchase is made.

2. Some purchases require the utilization of vouchers for payment, such as recurring expenditures for which there is no vendor competition available (such as utility payments and software maintenance contracts), refunds of program fees and security deposits, payments to contract recreation service providers, and payments for subscriptions, among others. The use of vouchers assumes that the service or product has already been received and that a purchase order was not issued prior to receiving a product or service.

3. If an SCPD employee has questions as to whether a voucher is an appropriate method of payment, he or she should consult the Finance Department.
4. Vouchers are typically prepared or reviewed by the team manager. Team managers are approved to sign vouchers for accounts in their division. The Parks and Recreation Director and Assistant Parks and Recreation Director are approved to sign vouchers for all department accounts.

**ABANDONED OR LOST PROPERTY**

1. SCPD customers sometimes leave property in parks and recreation facilities. When found, team managers will store the property for a minimum of one month.

2. After a month has elapsed, the item(s) lost or abandoned will become the property of the SCPD. Team managers are authorized to make decisions as to whether the property may be placed into service, sold via GovDeals, donated to community organizations or disposed of at the County landfill.

**INFORMATION TECHNOLOGY**

1. As a Spartanburg County Department, the SCPD is generally governed by County policies, including the Spartanburg County Employee Handbook, which among other subjects, includes information technology policies and procedures.

2. SCPD receives network administration, PC break/fix and smart phone services through the Spartanburg County Information Technology Department. Problems with information systems must be reported through the Information Technology Help Desk, according to procedures promulgated by the Information Technology Director.

3. One position in that department and all parks and recreation hardware/software are funded by the Spartanburg Parks and Recreation Special Tax District. The District Fund also provides funding for the purchase of replacement personal computers and other devices.

4. SCPD utilizes technology for intra-department and inter-agency communications, seeking to achieve efficiency. SCPD staff members are spread across Spartanburg County. Used effectively, technology allows information flow to occur without the need for excessive meetings.

5. The SCPD leverages technology to improve efficiency. Routine communications are accomplished by email, provided through a hosted application.
   a. All Leadership Team members, supervisors and key staff members are equipped with internet-capable mobile devices. All Leadership Team members and selected staff members will share electronic calendars, to facilitate meeting coordination.
   b. SCPD uses standard office automation software for most tasks and allows access to reports, forms and other information on the Spartanburg County intranet, via VPN connection, for selected individuals.
c. SCPD employs an internet-based program for registration and facility reservation software that allows the public to sign up for programs, reserve parks and recreation facilities and pay fees online.

d. SCPD programs a content-rich website for information on parks and recreation facilities throughout Spartanburg County, whether or not the facilities are owned or operated by Spartanburg County. The website also provides information on SCPD recreation programs and capital projects. The website is configured to provide access through computers and mobile devices, such as smart phones and tablet computers. The website is hosted by a third-party provider and maintained by the Graphic Designer/Webmaster.

e. SCPD utilizes Spartanburg County’s accounting system and receives standard revenue and expense reports from the Finance Department on a regular basis.

**RECORDS MANAGEMENT**

1. The Spartanburg County Records Manager coordinates the development of records retention schedules for SCPD and other County departments, in compliance with regulations promulgated through the S.C. Department of Archives and History. The Records Manager also arranges for approval of the retention schedules by the S.C. Department of Archives and History.

2. The Records Manager also arranges the secure destruction of records, in accordance with approved retention schedules and also works with the SCPD to develop plans for records recovery in the event of a disaster that threatens vital records.

3. Only two categories of records generated by the SCPD have a permanent retention schedule: Plans and Directive Adopted By County Council and project files for Completed Capital Projects. These records will be preserved in a permanent form, off-site, in a storage facility provided by the Records Manager. Scanned copies of these documents will be stored in electronic form, on a secure server that is routinely backed up and is password-protected, for reference by department personnel.

4. The Parks and Recreation Director will designate a responsible individual for each records series within the Parks Department Records Retention Schedules. A chart showing these schedules follows. The responsible individual will comply with the approved records retention schedule and may coordinate with the County Records Manager to develop new schedules, as needed. The approved retention schedules are minimum standards for records retention, and as such, must be followed, as they are considered “official Spartanburg County records,” subject to public disclosure.

5. Records that are not listed within the Records Retention Schedules are not considered official Spartanburg County records and may be kept or destroyed, as needed.
6. At the end of each calendar year, the designated responsible individuals will review records and will take any action appropriate to update documents such as contracts and to request permission to destroy records according to the approved retention schedules.

7. However, designated responsible individuals may also keep “convenience copies” of any official records for which there is an approved records retention schedule, but these copies cannot be kept longer than the period specified by the approved records retention schedules. Convenience copies may be destroyed at any time without approval from the County Records Manager.

8. All records, whether they are official records or convenience copies, must be securely stored in locked cabinets, so that the safety of sensitive personal information is not compromised.

9. Records which have wide application in the SCPD, such as contracts, will be stored in electronic form, on a secure server that is routinely backed up and is password-protected.

### SCPD Approved Records Retention Schedules and Persons Responsible for Implementation

*Note: These records detailed below are “Official Public Records,” subject to public disclosure. Persons designated as the Responsible Party may keep “convenience copies” of official records, but convenience copies may not kept for a period longer than the period specified in this chart. The responsible party MUST comply with the Retention Schedule for official department records. Any materials that are not detailed in this chart are not considered official records and may be retained or destroyed, as needed. Positions named as “Responsible Parties” may delegate duties to subordinates.*

<table>
<thead>
<tr>
<th>Records Series Title</th>
<th>Record Description</th>
<th>Retention Schedule</th>
<th>Responsible Party</th>
<th>Record Group Number</th>
<th>Record Series Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchase Requisitions</td>
<td>Department copies of the forms related to the purchase of goods or services for the Parks Department. Official record copies are submitted to and retained by the County's Purchasing Department. Information includes, number, department, delivery location, name, date, date required, item number, quantity, description, supplier name and authorizing signature.</td>
<td>1 year; then destroy. (Purchase requisitions related to capital projects are permanent retained in the Parks Capital Project file, series 16490.)</td>
<td>Departments 9210, 9211, 9215, 9216 and 9219: Administrative Assistant and Sr. Administrative Assistant. Department 9217: Recreation Coordinator. Capital Projects: Senior Project Manager.</td>
<td>42</td>
<td>16497</td>
</tr>
<tr>
<td>Vouchers</td>
<td>Office copies of forms filed in the county Finance Office for payment of goods and services. Information includes date, name, check number, amount and approval signatures.</td>
<td>1 year; then destroy.</td>
<td>Departments 9210, 9211, 9215, 9216 and 9219: Administrative Assistant and Sr. Administrative Assistant. Department 9217: Recreation Coordinator. Capital Projects: Project Manager.</td>
<td>42</td>
<td>16506</td>
</tr>
<tr>
<td>Annual Reports to County Council</td>
<td>Annual reports of the status and statistics of the Parks Department that are submitted to County Council. Information includes written reports of activities and financial data for each year.</td>
<td>2 years; then destroy.</td>
<td>Marketing Manager</td>
<td>42</td>
<td>16478</td>
</tr>
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<td>---------------------------------</td>
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</tr>
<tr>
<td>Monthly Reports to County Council</td>
<td>Written reports submitted to Administration and County Council. Information includes monthly status reports and statistics</td>
<td>2 years; then destroy.</td>
<td>Marketing Manager</td>
<td>42</td>
<td>16488</td>
</tr>
<tr>
<td>Volunteer Application Forms</td>
<td>Forms completed by persons volunteering to work in Parks Department programs. Information includes name and address, health information, Waiver and Release of Liability form acknowledging that the county will not be responsible for injuries sustained during work.</td>
<td>3 years; then destroy.</td>
<td>Marketing Manager</td>
<td>42</td>
<td>16504</td>
</tr>
<tr>
<td>Grounds Safety Inspections</td>
<td>Forms used to periodically inspect the conditions of county parks. Information includes Maintenance Inspection Form; name of park, conditions, problems noted, repairs recommended and action taken.</td>
<td>3 years; then destroy.</td>
<td>Park Maintenance Manager</td>
<td>42</td>
<td>16484</td>
</tr>
<tr>
<td>Playground Safety Inspections</td>
<td>Records used to periodically inspect playground equipment to document problems and the repairs made. Information includes the site name and identification number, inspector name, date, start/finish times, repairer name, date and start/finish times, area inspected, equipment name, code, problem, action taken, supervisor signature and date.</td>
<td>3 years; then destroy.</td>
<td>Park Maintenance Manager</td>
<td>42</td>
<td>16495</td>
</tr>
<tr>
<td>League Registration Forms</td>
<td>Forms signed by participants in sports leagues such as adult softball, basketball, kickball, etc. Information includes name and address of participant, type of league requested, signature and date</td>
<td>2 years; then destroy.</td>
<td>Park Operations Manager</td>
<td>42</td>
<td>16485</td>
</tr>
<tr>
<td>Tournament Agreements</td>
<td>Contractual agreements with other public entities or private organizations requesting to use the park facilities for the purpose of hosting tournaments. Information includes name of parties involved, terms of agreement, dates of agreement, and authorizing signatures.</td>
<td>3 years after expiration of agreement; then destroy.</td>
<td>Park Operations Manager</td>
<td>42</td>
<td>16502</td>
</tr>
<tr>
<td>Category</td>
<td>Description</td>
<td>Retention Period</td>
<td>Responsible Person</td>
<td>Record Number</td>
<td></td>
</tr>
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</tr>
<tr>
<td>Vendor Permit Forms</td>
<td>Forms completed by vendors requesting permission to provide services or sell products during tournaments and other events sponsored by the Parks Department. Information includes name of vendor, type of service/sales, date of event, associated fees and authorizing signature.</td>
<td>2 years; then destroy.</td>
<td>Park Operations Manager</td>
<td>42 16503</td>
<td></td>
</tr>
<tr>
<td>&quot;Youth&quot; or &quot;Adult&quot; Volunteer Athletic Association Permits</td>
<td>Forms signed by youth and adult volunteer athletic associations to permit league play in parks owned or managed by Spartanburg County Park Department.</td>
<td>2 years; then destroy.</td>
<td>Park Operations Manager</td>
<td>42 16505</td>
<td></td>
</tr>
<tr>
<td>Routine Correspondence</td>
<td>Records of incoming and outgoing correspondence with Parks Department and county administration, senior appoint officials and/or elected officials. Information may include letters, memoranda and reports.</td>
<td>5 years; then destroy.</td>
<td>Parks and Recreation Director</td>
<td>42 16483</td>
<td></td>
</tr>
<tr>
<td>Memoranda of Understanding</td>
<td>Informal agreements used to outline a working relationship between the Parks Department and other public or private-sector organization.</td>
<td>3 years after expiration of agreement; then destroy</td>
<td>Parks and Recreation Director</td>
<td>42 16486</td>
<td></td>
</tr>
<tr>
<td>Parks Partner Contracts</td>
<td>Contractual agreements between the Parks Department and other public and/or private entities allowing the entity's facility to be used for public recreation services. Information includes date, type of contract, explanation of agreement and authorizing signatures.</td>
<td>3 years after expiration of agreement; then destroy</td>
<td>Parks and Recreation Director</td>
<td>42 16491</td>
<td></td>
</tr>
<tr>
<td>Other Contracts</td>
<td>Contracts for recreation program providers</td>
<td>3 years after expiration of agreement; then destroy</td>
<td>Recreation Manager</td>
<td>Request made to SCDAH</td>
<td>Request made to SCDAH</td>
</tr>
<tr>
<td>Plans/Directives Adopted by County Council</td>
<td>Records documenting improvement plans adopted by County Council. Information includes policies for the operation, maintenance and improvement of parks and recreation facilities.</td>
<td>PERMANENT</td>
<td>Parks and Recreation Director</td>
<td>42 16494</td>
<td></td>
</tr>
<tr>
<td>Category</td>
<td>Description</td>
<td>Retention Period</td>
<td>Responsible Party</td>
<td>Reference</td>
<td>Notes</td>
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</tr>
<tr>
<td>Procedures Manual</td>
<td>Department procedures manual as defined by Commission on Accreditation of Parks and Recreation Agencies. May include appendices and attachments, which are updated periodically.</td>
<td>Until superseded; then destroy.</td>
<td>Parks and Recreation Director</td>
<td>42</td>
<td>16496</td>
</tr>
<tr>
<td>Daily/weekly/monthly collections</td>
<td>Department copies of records documenting the financial transactions involved in program registration and facility rentals.</td>
<td>1 year; then destroy.</td>
<td>Parks Operation Manager; Recreation Manager</td>
<td>42</td>
<td>16480</td>
</tr>
<tr>
<td>Facility Rental Forms</td>
<td>Agreements/permit forms completed by persons requesting to rent recreation centers owned or operated by the county. Information includes name and address of facility; customer/organization name and contact information; event name, date and location; start and end times; estimated number of guests; rental and security fees; amount of security deposit; conditions of agreement; name, signature and date of agreement/permit acceptance, name and address for return of security deposit.</td>
<td>3 years after agreement/permit expires; then destroy.</td>
<td>Parks Operation Manager; Recreation Manager</td>
<td>42</td>
<td>16482</td>
</tr>
<tr>
<td>Park Reservation Forms</td>
<td>Forms used to reserve specific parks or sections of parks for practice, etc. Information includes the name of person or group reserving park and the time reserved.</td>
<td>2 years; then destroy.</td>
<td>Park Operations Manager; Recreation Manager</td>
<td>42</td>
<td>16489</td>
</tr>
<tr>
<td>Special Events Files</td>
<td>Documents special events promoted by the Parks Department. Information includes promotional brochures, participant registration forms and financial data, emergency plan, and safety checklist.</td>
<td>3 years; then destroy.</td>
<td>Parks Operation Manager; Recreation Manager</td>
<td>42</td>
<td>16500</td>
</tr>
<tr>
<td>Parent Payment Form</td>
<td>Forms used to track participant account balances. Information includes name, date, receipt number, check number, memos and balance.</td>
<td>5 Years; then destroy.</td>
<td>Recreation Manager</td>
<td>42</td>
<td>16053</td>
</tr>
<tr>
<td>Program Registration Forms</td>
<td>Forms completed by family members to register program participants. Information includes participant name, age, address, email, driver’s license number, physician, health information and pickup permission release.</td>
<td>5 Years; then destroy.</td>
<td>Recreation Manager</td>
<td>42</td>
<td>16054</td>
</tr>
<tr>
<td>SCPD Approved Records Retention Schedules and Persons Responsible for Implementation</td>
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<tr>
<td><strong>Building Safety Inspections</strong></td>
<td>Records used to periodically inspect buildings or components of buildings to document problems and repairs. Information includes Safety Checklist Form: name of recreation center building, date, inspected by, checked (Y/N) passed, description of problems found, corrective action taken and comments.</td>
<td>3 years; then destroy.</td>
<td>Recreation Manager</td>
<td>42</td>
<td>16479</td>
</tr>
<tr>
<td><strong>Employee Accident Forms</strong></td>
<td>Office copies of records used to document accidents involving employees of the Parks Department which are duplicated in the Risk Manager's Office. Information includes forms and other related records documenting the employee's injuries.</td>
<td>1 year; then destroy.</td>
<td>Recreation Manager</td>
<td>42</td>
<td>16481</td>
</tr>
<tr>
<td><strong>Participant Injury Forms</strong></td>
<td>Office copies of records relating to injuries sustained by participants in recreational programs. Information includes forms and other related documentation required by the Risk Manager to document injuries</td>
<td>1 year; then destroy.</td>
<td>Recreation Manager</td>
<td>42</td>
<td>16492</td>
</tr>
<tr>
<td><strong>Recreation Contractor Agreements</strong></td>
<td>Agreements between the Parks Department and persons contracting to provide specific services for the Department. Information includes name of contractor, federal identification number or social security number, name of business (if any), terms of agreement, signature and date.</td>
<td>3 years after expiration of agreement; then destroy.</td>
<td>Recreation Manager</td>
<td>42</td>
<td>16498</td>
</tr>
<tr>
<td><strong>Recreation Program Files</strong></td>
<td>Records concerning recreation programs promoted by the county. Information may include promotional brochures, participant registration forms, and financial data.</td>
<td>3 years; then destroy.</td>
<td>Recreation Manager</td>
<td>42</td>
<td>16499</td>
</tr>
<tr>
<td><strong>Miscellaneous Personnel Files</strong></td>
<td>Office copies of forms and materials related to department employees. Information is forwarded to County Human Resources Department. Information includes annual performance evaluation, disciplinary notices and letters of commendation.</td>
<td>1 year after records are filed in Human Resources; then destroy.</td>
<td>Administrative Assistant</td>
<td>42</td>
<td>16487</td>
</tr>
<tr>
<td>SCPD Approved Records Retention Schedules and Persons Responsible for Implementation</td>
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<tr>
<td><strong>Personnel Action Forms</strong></td>
<td>Department copies of forms and materials employed with the Parks and Recreation Department. Official record copies of these files are retained in the County's Human Resources Department. Information includes records related to an employee's hiring, discipline or termination.</td>
<td>1 year after records are filed in Human Resources; then destroy.</td>
<td>Administrative Assistant</td>
<td>42</td>
<td>16493</td>
</tr>
<tr>
<td><strong>Time Sheets</strong></td>
<td>Department copies of timesheets verifying the number of hours worked by employees. Information includes employee name, date and hours worked for each pay period.</td>
<td>1 year; then destroy.</td>
<td>Administrative Assistant</td>
<td>42</td>
<td>16501</td>
</tr>
<tr>
<td><strong>Parks Capital Projects</strong></td>
<td>Records concerning park construction or park improvements, including contracts and purchase orders, preliminary plans, construction documents and as-built plans, financial records and other project related information</td>
<td>PERMANENT</td>
<td>Senior Project Manager</td>
<td>42</td>
<td>16490</td>
</tr>
</tbody>
</table>