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**Document/Record Retention Requirements**

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**Policy**

The Church has extensive records and documents, including contribution records, correspondence, employment applications and other records, screening forms, references, insurance policies, minutes, financial records, and various other corporate records. The Church understands the importance of balancing a) the retention of important and needed information in order to comply with state or federal laws, possible relevance in future litigation, the needs of the Church, and historical importance while b) deleting other no longer useful documents and information promptly to minimize storage costs and exposures.

**General Requirements**

1. Documents listed in Attachment “A” to this policy have been specifically identified as ones requiring extended retention. This Attachment details specific documents with Personnel - overview or Finance-overview, as well as how long each type document should be retained, where they will physically be kept in a locked, secure location(s), the title of the person(s) responsible to file them, maintain them, and destroy them, and the title of any other person(s) authorized to access them without further approval from Personnel or Finance Ministry, as applicable.
  
2. The following documents serve no useful on-going organizational purpose and, thus, can significantly increase both storage costs and potential legal liability. These materials should be promptly destroyed:
  - a. Personal emails and correspondence
  - b. Preliminary drafts of letters and memoranda
  - c. Other materials, such as brochures and newsletters
  - d. Documents that are not subject to any retention requirement should be deleted or destroyed upon successful completion of the task for which they were generated.
  
3. Recommendations for modification to this policy and its Attachment “A” should be referred to Personnel, the Finance Ministry, or the Church Historian, as applicable, for evaluation and potential recommendation to the Church’s Board for approval consideration.

# APPENDIX "A" to Document/Record Retention Requirements Policy

Approved 7/20/11

	Retention Period	Where Filed/Kept?	Title of Person(s) Responsible to Provide Related Documents	Title of Person(s) Responsible to File Related Documents	Title of Person(s) Responsible to Maintain Related Documents	Title of Others Authorized to Access	Title of Person(s) Authorized to Approve Destruction Following Retention	Comments
<b>Personnel-Overview Documents:</b> <b>Employment Applications, Screening Forms and References</b> (unsuccessful candidates)	1 year	Office in Church Administrator's locked file cabinet.	Church Administrator	Church Administrator	Church Administrator	Personnel Chair, Senior Minister	Personnel Chair	
<b>Garnishments</b>	7 years	Office in Church Administrator's locked file cabinet.	Personnel Chair or Bookkeeper	Church Administrator	Church Administrator	Bookkeeper	Personnel Chair	
<b>I-9's</b>	3 yrs after date of hire or 1 yr after date employment ends, whichever is later	Office in Church Administrator's locked file cabinet.	Church Administrator	Church Administrator	Church Administrator	Personnel Chair	Personnel Chair	
<b>Payroll Records &amp; Summaries and Payroll Tax Returns</b>	7 years	Office in Church Administrator's locked file cabinet or locked in Church's basement	Bookkeeper	Bookkeeper	Bookkeeper	Personnel Chair, Treasurer	Personnel Chair - Payroll Records, etc. Treasurer - Payroll Tax Returns	
<b>Personnel Files</b> (incl. application, screening forms, references, etc. <b>excluding</b> performance reviews on current employees - see below)	7 years after termination	Office in Church Administrator's locked file cabinet	Church Administrator	Church Administrator	Church Administrator	Personnel Chair	Personnel Chair	
<b>Personnel Files</b> (performance reviews only on current employees)	term of employment (*see Comments)	locked file cabinet in Senior Minister's Office	Staff member performing review	Senior Minister	Senior Minister	Personnel Chair	Personnel Chair	*at termination, these are moved to Personnel File maintained in Church Administrator's locked file cabinet and retained per above
<b>Timesheets, etc.</b>	7 years	Office in Church Administrator's unlocked file cabinet.	Church Administrator, with copy to Bookkeeper	Church Administrator	Church Administrator	Bookkeeper	Personnel Chair	
<b>Worker's Compensation Documentation</b>	10 years after first closure of injury	Church Administrator's locked file cabinet.	Church Administrator	Church Administrator	Church Administrator	Personnel Chair	Personnel Chair	

## Finance Ministry -Overview Documents:

<b>Articles of Incorporation</b>	Permanently	Office in Church Administrator's locked file cabinet	Moderator or designee	Church Administrator	Church Administrator	copy to any requesting Church Member	Not Subject to Destruction	
<b>Constitution, By-Laws</b>	Permanently	Office in Church Administrator's locked file cabinet	Moderator or designee	Church Administrator	Church Administrator	copy to any requesting Church Member NOTE: see Comments if electronic copy requested	Not Subject to Destruction	Electronic copies will be provided only in scanned or ".pdf" form unless pre-approved, in writing, by Moderator or Sr Minister
<b>Church Policies and Procedures</b>	Permanently	Office	Moderator or designee	Church Administrator	Church Administrator	copy to any requesting Church Member NOTE: see Comments if electronic copy requested	Not Subject to Destruction	Electronic copies will be provided only in scanned or ".pdf" form unless pre-approved, in writing, by Moderator, Sr Minister, or Chair of affected Ministry
<b>Bank Reconciliations</b>	3 years	Office in Church Administrator's locked file cabinet	Bookkeeper	Bookkeeper	Bookkeeper	Treasurer and Finance Ministry Chair	Treasurer	
<b>Bank Statements, Deposit Records, Electronic Transfer Documents, etc.</b>	3 years	Office in Church Administrator's locked file cabinet	Bookkeeper	Church Administrator	Church Administrator	Treasurer and Finance Ministry Chair	Treasurer	

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Cancelled Checks (copies)	3 years	Office in Church Administrator's locked file cabinet	Bookkeeper	Church Administrator	Church Administrator	Treasurer and Finance Ministry Chair	Treasurer	
Contracts; Mortgages and related documents such as security and loan agreements, title opinions, etc. ; Promissory Notes, and Leases	7 years, after expiration	Church Administrator's locked file cabinet.	Moderator, Trustee, Treasurer, Finance Ministry Chair, or authorized designee	Church Administrator	Church Administrator	Trustees, Senior Minister, Treasurer and Finance Ministry Chair	Treasurer	
Deeds	Permanently	Office in Church Administrator's locked file cabinet	Moderator, Trustee, Treasurer, Finance Ministry Chair, or authorized designee	Church Administrator	Church Administrator	Trustees, Senior Minister, Treasurer and Finance Ministry Chair	Not Subject to Destruction	
Donation Records (electronic)	7 years	Church's financial software	Financial Secretary	not applicable	not applicable	per ACS Access Authorities	Treasurer, Finance Ministry Chair	
Donation Records (hard copy - excluding completed pledge cards - see below)	2 years	Office in Church Administrator's locked file cabinet.	Financial Secretary	Church Administrator	Church Administrator	Financial Secretary	Financial Secretary	
Donation Records (hard copy - completed pledge cards)	6 months*	Office in Church Administrator's locked file cabinet.	Pledge Card Results Coordinator	Church Administrator	Church Administrator	Person responsible to compile electronic pledge list	Pledge Card Results Coordinator	*Hold only until acknowledgments and first quarter (of pledge year) statements have been sent
Financial Reports - Audit reports, Yr End Financial Statements, General Ledgers, Trial Balances, Corporate Reports filed with the Secretary of State	7 years	Office in Church Administrator's locked file cabinet.	Treasurer	Church Administrator	Church Administrator	Treasurer, Finance Ministry Chair, and Bookkeeper	Treasurer	
Insurance Policies	Permanently	Office in Church Administrator's locked file cabinet.	Finance Ministry Chair	Church Administrator	Church Administrator	Finance Ministry Chair, Senior Minister, Moderator.	Not Subject to Destruction	
Insurance Claims Records, Accident Reports, etc	Permanently	Office in Church Administrator's locked file cabinet.	Finance Ministry Chair	Church Administrator	Church Administrator	Finance Ministry Chair, Senior Minister, Moderator.	Not Subject to Destruction	
Invoices (from vendors)	7 years	locked in Church basement	Bookkeeper	Bookkeeper	Bookkeeper	Treasurer and Finance Ministry Chair	Treasurer	
Minutes of Board, Cabinet, and Congregational Meetings NOTE: See also Minutes of Board, etc. in Church Historian-Overview Documents Section	Permanently	Office in Church Administrator's locked file cabinets.	Church Secretary or designee	Church Administrator	Church Administrator	copy to any requesting Church Member NOTE: see Comments if electronic copy requested	Not Subject to Destruction	Electronic copies will be provided only in scanned or ".pdf" form
Requests for pmts to vendors, members, staff, etc. (includes allowances and reimb. for approved expenses such as professional expenses, etc.)	7 years	locked in Church basement	Bookkeeper	Bookkeeper	Bookkeeper	Treasurer and Finance Ministry Chair	Treasurer	

## Church Historian-Overview Documents:

Minutes (Additional) of Board and Congregational Meetings NOTE: See also Minutes of Board, etc. in Finance-Overview Documents Section	Permanently	Church Historian Records	Church Secretary or designee	Church Historian	Church Historian	Moderator, Senior Minister, or Church Administrator	Not Subject to Destruction	Electronic copies will be provided only in scanned or ".pdf" form
Weekly Newsletters ("Crest") and Service Bulletins	Permanently	burned on CD's and maintained in Office in Church NOTE: See Comments section	Church Administrator	Church Administrator, supported by Church Historian and Technology Ministry	Church Historian	copy, provided only in CD copy or ".pdf" form, to any requesting Church Member	Not subject to Destruction once burned onto CD's. NOTE: See Comments.	Pending being burned onto CD's for permanent retention, original hard copy documents from 2006 to present are temporarily stored in Church basement