

CHAPTER IX: RECORDS MANAGEMENT

Chapter Contents

<i>Introduction</i>	IX-1
<i>Custodial Responsibility for Records</i>	IX-1
<i>Records and Litigation</i>	IX-3
<i>Special Classes of Records</i>	IX-3
<i>Records of Financial Accountability and Audit</i>	IX-3
<i>Employment and Personnel Records</i>	IX-4
<i>Other Operational and Administrative Records</i>	IX-6
<i>Electronic Records Management</i>	IX-6
<i>Records Retention and Disposition</i>	IX-8
<i>Records Retention Policy</i>	IX-8
<i>Retirement and Disposition of Inactive Records</i>	IX-9
<i>Destruction of Temporary Records</i>	IX-10
<i>Secure Storage in a Parish Archives and Records Center</i>	IX-11
<i>General Records Retention Schedule for Congregations</i>	IX-11-21
<i>Appendix-1: Sample Records Destruction Register</i>	IX-22

Introduction

This manual of records management guidelines is designed for parish officers and administrators, including the custodian of records and archives or the parish archivist. It includes a general records retention schedule that may be modified and adopted by congregations for their particular situations. In all cases, however, the vestry or equivalent body of the parish should approve policy guidelines on records management, including schedules for retention and destruction. Legal counsel should also be consulted, especially in the context of potential or ongoing litigation.

This chapter is an abridged version of a manual created by The Archives of the Episcopal Church and approved by the Board of the Archives of the General Convention. To obtain a copy of the full manual, or for other advice on records related matters, contact The Archives of the Episcopal Church, PO Box 2247, Austin, TX 76768, 800-525-9329, email the Archives at research@episcopalarchives.org, or visit the Archives website at: http://www.episcopalarchives.org/Records_Manual_for_Congregations.pdf.

Custodial Responsibility for Records

The vestry, officers, and employees of a congregation have a fiduciary and custodial responsibility to create and maintain an adequate record of the parish or mission's activities.

Some basic competencies in managing recorded information include:

- Being aware of what constitutes a record in the context of the parish;
- Becoming familiar with practices that will ensure information is recorded accurately and in a standard, retrievable format;
- Identifying and supporting the person(s) who are responsible for managing the records (including the parish archivist);
- Retaining and storing records and archives safely and securely.

Records that are created in the normal course of parish business of events, projects, personnel, physical plant, and routine transactions may have ongoing importance to the legal and financial activities of the parish. They are the property of the parish and should not be considered or treated as an individual's "personal files." Records created by all employees, officers, agents, and volunteers fall within the scope of this custodial responsibility. To guarantee their future integrity, records should be prepared and kept at the principal place of business, normally be housed within the confines of the parish property.

Accessibility and Ownership. Records should be properly labeled and secured. Confidentiality should always be respected, but it is also important to keep key financial and administrative data accessible to those who are ultimately responsible for the operation of the parish. Appropriate members of the vestry, finance committee, and the rector should be apprised of the location of financial and business records, as well as the written procedures for accessing computer files, safety deposit boxes, and records kept off site as data back-up. While access to parish records and archives should always be fairly controlled, an ethic of openness and accessibility should prevail for reasons of administrative accountability and historical inquiry.

Authenticity. Records are the fixed formats of information created or received in the normal course of operations. When properly created and maintained, records serve as reliable evidence of the activities and transactions of an organization and its agents. Records have many features, but the most important aspects of original records is that they must have physical integrity, be complete and accurate, and be a trustworthy representations of the information they claim to document.

Choose quality recording materials to save important corporate records. Be careful not to alter, or create at a later time, information that is not part of the original record. Be alert to the fact that some records (e.g., a copy of a vote, or a monthly financial statement) are extracts of more complete records (minutes, general ledger) and should be treated as separate documents for retention purposes. Version control is a high priority in managing electronic records; clearly identify the final or authorized copy of a record on a computer and in hard copy.

Some corporate records have a permanent administrative and legal value; others serve a sustaining and historical role in the life of the parish. Custody of and title to parish records should never be alienated from The Episcopal Church. Off-site deposit of records, if deemed necessary for their protection, should be arranged so that the parish retains title and ownership. Closed church records should be transferred to the succeeding congregation or (as is required by many diocesan canons) relinquished to the diocese.

Records and Litigation

A congregation's records and archives may be relevant to future litigation and may be subject to legal discovery. Should litigation or an investigation appear to be approaching, all relevant records should be carefully preserved and must not be destroyed or altered in any way. Electronic records and email are recognized as legally admissible evidence in a court of law. In a legal action, the validity of the church's documents and records will be evaluated by their authenticity (i.e., how original, complete, and reliable they are in accurately reflecting the processes and events that they claim to document). Poorly kept or altered records can harm the parish in the event that they are called into evidence or relied upon to reconstruct some past event. Records that cannot be found or easily retrieved can expose the parish to liability, unnecessary expense, and public embarrassment. Retention and destruction practices that do not follow a standard policy may be perceived as an obstruction to justice.

Special Classes of Records

Records of Financial Accountability and Audit

An organization is not released from record-keeping accountability simply by being tax-exempt. Certificates, filings, and evidential backup documentation are required for compliance with statutory and industry standards. Most congregations engage in activities that generate questions regarding tax reporting or liability. These include:

- Employee payroll, withholding, and related compensation records for consulting, travel, scholarships, etc;
- Income on rent, purchase and sale of real estate;
- Income from operation of gift and bookstores, thrift shops, and other concessions;
- Fund raising and solicitation of charitable gifts.

Financial records and supporting administrative documentation should be kept in detail to demonstrate the critical accounting distinction between income that is related to Church activities and income generated from activities that are unrelated to church business. Congregations should document these activities clearly and in a format that allows historical re-creation of data during a tax inquiry or audit.

Tax laws are generally applied with the burden of proof on the taxpayer to establish evidence of income, deduction, and exemption.

The Internal Revenue Service (IRS) requires taxpayers to retain, "permanent books of account or records, including inventories as are sufficient to establish...any return of such tax or information" (26 CFR 1.6001-10). By "permanent," the IRS refers to the treatment and format of the record for its period of legal usefulness. Minimum retention of financial transaction and reporting documents is strongly implied by tax law.

Employment and Personnel Records

Administrators should give special attention to personnel and employment related records because few parishes can hire specialists to manage these sensitive records. Several legislative acts and statutes apply in this area, including the Civil Rights Act, Equal Pay Act, Family Medical Leave Act, Fair Credit Reporting Act, Fair Labor Standards Act, the Immigration Reform and Control Act, Federal Unemployment Tax Act, Privacy Act, Americans with Disabilities Act, Occupational Safety and Health Act, and, for some parishes, the Health Insurance Portability and Accountability Act (HIPAA) may apply. State laws often place further regulatory controls in these areas.

A personnel file should be kept on every individual acting as an agent of the parish. Agents of the parish include paid (full and part-time) staff members, and unpaid volunteers who have official duties and responsibilities. The files for each of these groups may look different as volunteers generally do not generate earnings, benefits, or medical information. All personnel files should be kept together. Separating employee folders from volunteer folders within the personnel files or using color coding techniques is recommended.

Personnel files should be internally organized into folders that hold records on the essentials of:

- (1) Employment history (hiring information, job description, earnings history, promotions, required training, etc.);
- (2) Benefits enrollment information (pension, health and life insurance, disability and worker's compensation, medical leave, etc.); and
- (3) Performance evaluations (annual reviews, employee replies, and disciplinary inquiries).

Be aware that employees have rights to access and review their personnel files. Supervisors should be extremely careful not to introduce irrelevant or unsubstantiated material to the personnel file. Personnel files should be kept locked and secure at all times, even after the file is retired from the office to the Records Center or Archives vault. Confidentiality should be observed, especially in using computer files to track employee activity.

Personnel records should be kept on all volunteer staff in key ministry areas such as governance, property oversight, education and youth work, outreach social ministry, stewardship, and financial management. These records can be less elaborate than employee personnel files. In lieu of individual folders, an annual, up-to-date "leadership file" could be created to include volunteers' biographical and contact information, history of service with job descriptions, and signed acknowledgment of policy statements and special training required by the diocese or parish. Records on volunteers should be designated for long-term retention in the Records Center or Archives.

Should a question or complaint arise about an individual's performance, the memoranda and records surrounding the inquiry should be secured and maintained as a separate, personnel-like file. This measure will help to prevent unauthorized access while confirmation or investigation takes place. Once an inquiry reaches the level of a performance action, however, separate files should not be kept or hidden. All extraneous records not related to

the inquiry or action taken as a result of an inquiry should be destroyed before the action file is made part of the individual's personnel file. Such records should also be sealed within the personnel file from browsing eyes and inadvertent disclosure.

Retention of Employment Records. Retention of employment records should be systematic to avoid legal exposure. Recent legislation and case law in such areas as child abuse and sexual misconduct have greatly extended the time periods by which individuals may seek recourse for past harms. Retention of personnel and payroll records should be systematic and allow for reasonable future retrieval or discovery of vital employment data. Likewise, retaining records that are no longer useful and that fall under a standard retention policy and practice can be destroyed at the appropriate time, as defined by an approved schedule.

The IRS, the Department of Labor, and the Equal Employment Opportunity Commission require that employers keep certain payroll and benefits records. In order to maintain a complete employment record, parishes should keep and retain temporarily records that:

- Verify employment, (I-9 and W-4 forms; position descriptions, salary schedules);
- Enumerate hours (time sheets, payroll journals);
- Document recruitment and hiring, (applications/resumes, search records);
- Substantiate retirement plans, (pension plan documents, enrollments, payments);
- Detail injury and illness (worker's compensation claims, disability leave).

Personnel Records: What is a Prudent and Enforceable Retention Practice?

Keeping every personnel or payroll-related record permanently is a storage, management, and security challenge that few parishes are in a position to meet. Ordinarily, all personnel files should be retained for a minimum of 6 full years after termination of employment, *provided* that two other permanent records are kept: the **Employee History and Earnings Record Summary** – typically a comprehensive summary form kept on each employee; and the year-end **Payroll Registers**, which document hours, exact duration of service, and key identifying data (SSN, DOB, bank deposit numbers, etc.). Saving summary records and registers allows for the scheduled destruction of source files such as time sheets.

How can one be sure that good management controls will prevail in the future? Saving critical summary records, computerized payroll registers, or third party vendor reports, is fraught with uncertainty. Employee History and Earnings Summaries are often out of date or irregularly kept. Building in some redundancy is surely reasonable. Individual **Personnel Files** are the fall-back permanent documents. Maintaining a lean but complete personnel file is advisable. Parishes that have secured their Personnel Files in a Records Center or Archives should consider retaining basic employment history and service records for a minimum of 30 years after termination of employment.

Administrators should be alert to keeping records that demonstrate due diligence in verifying past employment of candidates and conducting ongoing oversight and training of employees and volunteer agents. A permanent file should be kept that can demonstrate a consistent history of required training of individuals who are in contact with minors. A separate personnel file or cumulative **Service Files** on volunteers should be retained for a minimum of 30 years.

Other Operational and Administrative Records

Several other categories of operational records are important. These records contain identifying information on the Church in its capacity as a membership community, corporation, physical plant, and participant in civil society.

Care should be taken to retain the following classes of records. (Consult the full manual at http://www.episcopalarchives.org/Records_Manual_for_Congregations.pdf for additional information on these records.)

- **Sacramental Records:** Parish Registers, Communicants, and Membership Lists
- **Corporate Records:** Minutes, reports, charters, bylaws, deeds, and governance documents
- **Property and Building Records:** Plans, specifications, contracts, paid bills on major construction
- **Legal Records:** Contracts, agreements, and trusts
- **Historical Records:** Older records and supporting documents on events, projects, and mission

Electronic Records Management

Most parishes now use computers to create and store financial and administrative data. Electronic systems present special concerns for long-term storage and access of authentic records. Governmental legislation such as the Electronic Signature (E-Sign) Act, the Uniform Electronic Transactions Act, IRS Revenue Procedure 98-25, and the Sarbanes-Oxley Act offer industry standards and guidelines, which, if not directly applicable, are pertinent models, even for the operations of a small congregation. The management of computer records should be directed by administrative policy and practice, not by the technical skill of the computer user or outside technical consultant.

When the "record copy" of any operational information is kept in electronic form, it should be regularly "fixed" in an unchangeable medium to guarantee authenticity and accuracy of the content. High quality CDs or tape back up systems will serve this requirement. Regular periodic (monthly or quarterly) snapshots of electronic content should be stored in a device other than the user's hard drive or the file server and should be kept in a separate, secure physical location. Documentation on legacy and snapshot files should be extracted and recorded in a manual that identifies the named files, and briefly describes the content of computer databases and other records. Snapshot and legacy documentation should be labeled and stored on high quality CDs or DVDs alongside the manual in a secondary location as a disaster prevention measure.

Parishes may use third-party vendors to perform vital operations. Employees who access records through an Internet-based service company (e.g., bank data, payroll services) may expect that the vendor is keeping a record copy for the parish. Employees should not abandon their own record-keeping duties, expecting that the vendor will always be in business and have the data in a ready format when it is needed. The vendor should be asked

to provide an assurance of data migration, and the parish should test their ability to transfer usable data to the local network to assure business continuity.

Keeping a combination of visible (paper) and non-visible (electronic) recording media remains a good rule of thumb and prudent management approach. Some redundancy is a good idea. The viability of computerized media is one concern, but more practically, managing the data over time is very difficult. Parishes generally do not have this layer of management and for that reason a dual paper and digital strategy is advisable. Consult the full version of this chapter for more information on electronic records including naming and organizing practices at http://www.episcopalarchives.org/Records_Manual_for_Congregations.pdf.

Websites as Electronic Publications. Websites are public statements. Publication on them should be guided by a policy and review process. Be concerned with continuity and retention of published documents. Identify a competent, able person in addition to the IT manager to help monitor and work with records creators to manage content and preserve historical records in all formats. Parishes and dioceses that use their websites as a publishing medium for such permanent records as minutes and annual reports should make retention provisions for data in a durable, digitally persistent form (see, for example, see Canons I.6.4, I.6.5(a), and I.7.1(c)). Standard, open source software should be considered whenever possible in the creation of electronic publications (see General Convention Resolution 2006-A049 on open source software).

Electronic Record Keeping Procedure— A Simple Back-up Approach

- Regularly save a snapshot record copy of the electronic record to a CD-R/DVD or tape media.
- Do not rely on re-writable disks to save money as these are inherently weaker; for longevity use true gold-layered disks.
- Avoid combining different record series on a single disk.
- On the CD/DVD case, list the disk contents by record title, the inclusive dates covered, and creating office.
- Record the date the disk was created and a unique identification number (i.e. CD2007-01).
- Label the non-reflective surface of the CD/DVD itself with the ID number using a permanent ink felt-tip pen. Do not use sticky labels.
- Store disks in their protective cases in a secure, dust-free, and moderate (< 76° F) environment.
- Back-up disks should be stored in a building or site away from the site of the file server in the event of a localized disaster.
- Retain system documentation such as the name of the software application, version number, file format, operating system, etc.
- Keep a log of the CDs/DVDs, indicating the record title (e.g., Ledger, Journal Entries, etc.), the date span of the records, the burn date, the electronic file name (e.g., “GenLdg_12312007.xls”), and the file format (see IRS Bulletin 1997-13 Sec. 4 on Electronic Storage System Requirements)

Email Communications. Like other electronic records, email must be considered in a records management scheme, either at the point of creation, or as stored data. Email records are subject to legal discovery and must be produced at the request of a court. Regular housekeeping is advisable. Email records that are eligible for systematic destruction (transient correspondence) should be scheduled for destruction and reviewed periodically by the user, the archivist, or the systems administrator. The planned and scheduled destruction of email records, carried out as part of the regular conduct of business in accordance with the records management scheme, nullifies an accusation that email has been deleted for purposes of disposing of evidence. For a sample email policy for parishes or for a copy of a questionnaire that can be used in to evaluate the integrity of electronic record keeping practices, contact the Archives of the Episcopal Church, or see the electronic copy posted on the [Archives website](http://www.episcopalarchives.org/Records_Manual_for_Congregations.pdf) at http://www.episcopalarchives.org/Records_Manual_for_Congregations.pdf.

Records Retention and Disposition

Records Retention Policy

A records retention schedule is a policy document that guides the disposition of an organization's records. It directs the length of time and final retention decisions that will meet the organization's operational and business needs, and the legal requirements for record keeping. While a general records schedule such as the one attached to this chapter can be adopted for this purpose, large parishes should consider adopting a retention statement and a customized retention schedule.

In formulating a policy statement, the parish will want to review the guidelines recommended in this chapter, and also obtain the input of employees and leadership about how to make the policy practical and enforceable. The parish should formulate its own version of a standard records retention policy after consulting with counsel whenever possible. The retention policy should be accessible both in the office and in the archives. Applied consistently and regularly, it will be recognized as part of business normal practice by the courts.

Regulatory Requirements for Records Retention

Record keeping requirements for records are assigned by statutory legislation, administrative law, professional standards, and best practices. Some of the more important legislative requirements are defined within the Civil Rights Act, Equal Pay Act, Fair Credit Reporting Act, Fair Labor Standards Act, Federal Unemployment Tax Act and the Uniform Rules of Evidence Act, the Immigration Reform and Control Act and the Health Insurance Portability and Accountability Act. Administrative regulations are also defined by the IRS, the Equal Employment Opportunity Commission and the Wage and the Department of Labor and published in the Code of Federal Regulations.

The sample retention schedule in this manual takes into account the record keeping requirements defined by the abovementioned legislation and agencies. The individual States impose record keeping requirements in certain areas, especially labor law, privacy, worker's compensation, health, and safety. These should be researched by parish counsel before implementing a records retention schedule.

For the sake of simplicity, retention periods are usually measured in annual accumulations. Some records can be discarded when they are superseded and all administrative use ceases (AU). These files and others designated for "selective retention" (SR) should be discarded after proper verification and review by the administrator and/or archivist for any files that may have long term administrative or historical value. Selective retention (i.e., careful separation of record material from obsolete record material within an integrated set of files) is particularly important when discarding large Subject or Central File series. The parish should consider naming a person to conduct this aspect of records and archives management. Retention periods for most records are usually expressed as "CY +__ ", i.e., retain for the current year and add a number of succeeding years. Thus, a three-year retention (CY +3) period for a record dated January 1, 2009 indicates a destruction date no earlier than January 1, 2013.

Retirement and Disposition of Inactive Records

Records that are active and still in use in the office are usually easy to find by looking in a filing cabinet or browsing electronic directories. Records that have become inactive but must be kept in order to fulfill record keeping requirements are often stored in a separate storage area (or moved to an "archived" computer directory). When physical records are moved to inactive storage (usually in standard size records boxes), a list of the contents of every box (which can be a range of dates or alphabetical groupings) should be prepared to facilitate occasional retrieval of records. One copy of the list should be placed in the box with the records. A complete set of numbered box lists should be kept in an active file in the Parish Archives and/or in the active administrative office files.

There are two basic ways to designate records when they are being retired from active use. Temporary records make up the bulk of the accumulation. After retention periods have been

met, these temporary records can be properly destroyed. Mark temporary records with an end date for final review (e.g., "Review for destruction, 01/2010"). Permanent Records are kept as archival records because they contain information of long-term administrative, legal, or historical value to the parish. After temporary storage for quick access, these records should be clearly marked ("Permanent. Send to Archives Jan. 2010") and retained in the Parish Archives. Once transferred to archives, the appointed archivist can carefully review them to eliminate duplicates and non-record material.

Destruction of Temporary Records

Destroying obsolete records should be done carefully, under supervision, and in the presence of more than one person. Keep the following points in mind:

1. **Log the Destruction.** A sample destruction log sheet is attached to this chapter.
2. **Destroy Under Authority.** An authorized person should supervise the destruction.
3. **Verify Content and Value.** Verify labels and contents by checking inside boxes. Box numbers may have changed or boxes may have been incorrectly labeled.
4. **Reevaluate if Necessary.** The value of information can change over time. When in doubt, obtain a second opinion regarding long-term administrative or historical value.
5. **Isolate Obsolete Records.** Physically separate and clearly label the boxes marked for destruction from other temporary or permanent records nearby.
6. **Protect Confidential Data.** Destroy confidential records carefully. Sensitive records such as payroll reports, donor information, and personnel data should be shredded.
7. **Destroy Electronic Data Carefully.** Re-format the hard drive or delete data using special software that prevents recovery of deleted data to destroy the data effectively.
8. **Be Mindful of Pending Litigation.** Never destroy records in anticipation of pending litigation. Never remove records from the parish's place of business.
9. **Revise and Update.** Modify the retention schedule as needed, but do so as a policy change. Receive Vestry approval for changes.
10. **Finish the Job.** After destroying obsolete records, follow-up with house-keeping tasks to prepare for newly retired records. Move permanent records to the Parish Archives.

Secure Storage in a Parish Archives and Records Center

Every congregation should attempt to set apart its archives. The Parish Archives is a room that is a secure, supervised, structurally reinforced, and stable environment. (A stable environment is one in which the average temperature does not fluctuate seasonally more than 5 degrees from a norm of about 68 F and relative humidity changes of no more than 5-7% from a norm of about 55%.) Physical access to the archives room should be limited to persons designated by the vestry. For many parishes, it may be practical to combine the Archives and the Records Center storage in one place. A Records Center is used for storing temporary non-current records or records that are still too current to transfer to the Parish Archives. If combined in one room, the temporary records should be strictly shelved apart from permanent records and labeled. Vital and important corporate records should be placed in the Parish Archives for safekeeping as soon as they can be retired. Consider: The Parish Archives should not be viewed simply as a place to store antiquarian items.

When local resources are determined to be inadequate and risky for maintaining parish records, arrangements can be made to place the records in an off-site facility or deposit the archives in a secular repository. In either case, a congregation should never alienate, remove, or transfer title to its records without the informed consent of the vestry and a written agreement on title and ownership with the outside agency. Consult the diocesan or Episcopal Church archivist for alternative, cost effective means of protecting parish archives. A sample agreement to deposit archives and records with an outside agency can be obtained from The Archives of The Episcopal Church.

General Records Retention Schedule for Congregations

The following retention schedule is provided as a general guide to the adoption of local standards. It is neither comprehensive nor tailored to fit the specific requirements of particular congregations; but it may be useful as a congregation reviews and develops its own schedule. In conducting the review, seek the advice of those who are generating records in the parish. For updates to entries, see: http://www.episcopalarchives.org/Records_Manual_for_Congregations.pdf.

The following code and definitions apply:

P = permanent retention for purposes of indefinite legal or administrative use or archival preservation

AU = retain record for its ongoing administrative use and destroy only after all current use ceases

SR = retain for selective review of individual files for permanent retention in the Parish Archives.

Record Title or Series	Minimum Retention	Retention Recommendation
A		
Accounts Payable Files , Operational Accounts	7	Destroy after 7 years. See also Invoices and Paid Bills, Capital Expenses.
Act of Incorporation	P	Permanent.
Agreements, Contractual		See Contracts.
Annual Financial Reports		See Financial Statements, Annual.
Applications for Employment, Unsuccessful	1	Destroy after CY + 1 year.
Applications for Employment, Successful	P	Retain for life of Personnel File.
Appraisals, Property	AU	Retain until superseded.
Assessment/Quota Apportionment Data	5	Destroy after 5 years.
Audio and Video Recordings	P	Permanent. Transfer to Parish Archives for final review.
Audit Working Papers, including back-up	4	Destroy after CY + 4 years with audit.
Audit Reports	P	Permanent
B		
Balance Sheets, Annual	P	Permanent
Balance Sheets, Monthly/Quarterly	2	Destroy after 2 years.
Bank Deposit Books	7	Destroy after 7 years or CY + 4 years after audit.
Bank Deposit Slips	4	Destroy after 4 years.
Bank Statements	7	Destroy after 7 years.
Bank Reconciliations	2	Destroy after CY + 2 years.
Bequest and Estate Papers	P	Permanent.
Bonds, Canceled	2	Destroy after CY + 2 years from date of cancellation.
Budgets, Approved and Revised	P	Permanent.
Budgets, Proposed and Worksheets	AU	Destroy after administrative use ceases.
Building Plans and Drawings	P	Retain as-built drawings, architect's renderings, and renovation drawings. Transfer Mylar copies or e-copies of all original drawings to Parish Archives and make duplicate use copies. See also Specifications for Building and Design.

Bylaws	P	Permanent. Place a copy in the Archives after every revision or amendment.
C		
Camp and/or Conference Center, Health and Safety Records (Including Health Treatment Procedures, Health Logs, Safety Incident Reports, Permission and Treatment Forms, Operations Manuals)	7	Destroy after 7 years unless action pending. See also Personnel Records and related business records for operation of camps and conference centers.
Canceled Checks	7	Destroy after 7 years or CY + 4 years after audit.
Cash Journals, General Receipts and Disbursements	7	Destroy after 7 years. Retain permanently if used as primary book of entry in lieu of general ledger.
Cash Journals, Receipts on Plate and Pledge Offerings	7	Destroy after 7 years. See also: Pledge Registers.
Cashbooks, Discretionary Accounts	7	Destroy after 7 years. See also Discretionary Account Checkbooks.
Cashbooks, Special Fundraising Subscriptions	P	Permanent.
Certificates of Deposit, Canceled	2	Destroy CY + 2 years after redemption.
Certificates of Title to Property	P	Permanent.
Certificates of Incorporation	P	Permanent.
Cemetery and Columbarium Interments	P	Permanent.
Chart of Accounts	P	Permanent. Transfer superseded copy with date of retirement to Parish Archives after substantive revisions.
Check Register	7	Destroy after 7 years.
Check Book/Stubs	7	Destroy after 7 years.
Checks, Canceled		See Canceled Checks.
Committee Minutes and Records	P	Permanent.
Compensation Schedules, Salary and Benefit Guidelines	AU	Destroy after use ceases.
Computer Records		See Electronic Records, Legacy Files
Consecration Certificates for Episcopal Church Buildings	P	Permanent. Keep authentic copy in Parish Archives if original is on display.
Constitution and Bylaws with Revisions	P	Permanent. Retire previous versions to Parish Archives.
Contracts, Active	P	Permanent. Retain in active files. See also Contracts, Inactive.

Contracts, Inactive	SR	Selective Retention. Retain contracts on: New construction: P Betterments and major improvements: P Repairs and maintenance: CY + 6 years. Service: CY + 6 years. Lease agreements: CY + 6 years. Loans and bank notes: CY + 6 years. Employment contracts: see under Personnel Files and Records; see also Consultants Contracts.
Consultants Contracts	6	Destroy CY + 6 years after termination of contract for non-staff consultants.
Contracted Staff and Employees		See Personnel Files and Records.
Conveyances	P	Permanent. See also Deeds.
Copyright Registration	P	Permanent; retain for life of copyright protection (90 yrs from publication or 120 from creation for works performed for hire by parish.)
Correspondence Files , subject and name arrangement	SR	Selective Retention. Retain substantive correspondence permanently; destroy routine courtesy correspondence after 5 years.
Correspondence Files , chronological arrangement	2	Destroy after 2 years if duplicative of central correspondence file by topic or subject; otherwise retain for review if used as primary filing system.
Correspondence, Transactional , including payments, receipts, transmittals, credits, etc.	4	Destroy after CY + 5 years.
Correspondence, Legal , including tax, real estate and probate issues	P	Permanent. See also Litigation Papers.
D		
Deeds : including conveyances, covenants, and easements	P	Permanent.
Development and Fundraising Campaign Records	SR	Selective Retention. Retain donor lists, case statements, correspondence, minutes, and planning documents; destroy receipts, letters of acknowledgment.
Disability Claims	AU	Retain indefinitely against future claims.
Discretionary Account Checkbook	7	Destroy after 7 years.
Directories and Yearbooks	P	Permanent.
Employment Taxes , Contributions and Payments, including taxes withheld and FICA/Social Security contributions	7	Destroy after 7 years; a confidential record.
E		
Earnings and Benefits Records		See Employee History and Earnings Records; Personnel Files and Records.
E-mail Correspondence (Email) : Executive Administrative, Policy and program planning, official communication and	SR	Review for selective retention with the following guidelines in mind. Permanent.

<p>statements, minutes, press releases, etc.</p> <p>Program Planning, Discussions relating to strategic initiatives or mission program activities.</p> <p>Administrative Support Messages, including travel, meeting appointments, acknowledgments, ordering correspondence, etc.</p> <p>Routine Courtesy Email, Transmittals, reminder notices, cover letters, forwarded mail, confirmations, announcements, etc.</p> <p>Circulars/Broadcast Messages List services, Bulletin Boards, and Online Forums</p>		<p>Permanent.</p> <p>Destroy after 2 years.</p> <p>Destroy after use.</p> <p>Destroy after use. Review for historical value; if parish forum, secure for Parish Archives.</p>
Electronic Records, Legacy Data and Files of accounting systems and other business records	SR	Selective Retention. Retain legacy records after review of data set, software source code, and other descriptive metadata. Keep all permanent record series not printed, labeled, and verified. See also individual record titles in this schedule.
Employee Contracts		See Personnel Files and Records for contracted employees. See also Consultants Contracts.
Employee Files and Records		See Personnel Files and Records; see also Volunteers Files.
Employee History and Earnings Records , a summary record	P	Permanent. Retain long term for purposes of risk management. In the absence of the Employee History and Earnings Record, retain individual Personnel Files for 30 years. A confidential record series. See also Personnel Records and Files; see also Service Files for volunteers.
Employee Manuals and Policies	30	Permanent. Transfer superseded, dated copies to Archives.
Employee Training Certificates , required sexual misconduct prevention and anti-racism training	P	Place with Personnel Files and Records, and keep indefinitely.
Employee Withholding Statement, Form W-2 , and State Withholding	7	Destroy after 7 years; confidential record. See also: Tax Forms, Individual Employees.
Employee Withholding Certificate: Form W-4	7	Destroy after 7 years; confidential record.
Estates and Bequests		See Bequest and Estate Papers.
Every Member Canvass Records	P	Permanent. Retain canvass lists and fair copy of program literature; discard working papers and memoranda.
Events Files	SR	Selective Retention. Transfer to Archives for final review. See also Office Files.

F		
Financial Statements, Annual	P	Permanent.
Financial Statements, Monthly	2	Destroy after CY + 2 years.
Form I-9: Immigration and Naturalization Service Certifications	6	Destroy CY + 6 years after termination of employment. Retain original copy in Personnel File for period of employment.
G		
Grant Proposals: Successful Applications	SR	Selective Retention. Retain proposal, final report and substantive correspondence.
Grant Proposals: Denied Applications	1	Destroy after CY + 1 year.
H		
Human Resources Policies, manuals and handbooks		See Employee Manuals and Policies.
I		
Immigration and Naturalization Certifications: Form I-9		See Form I-9: Immigration...Certifications above.
Incorporation Papers	P	Permanent. Keep in Parish Archives or comparable place of safe keeping.
Injury Reports	6	Destroy CY + 6 years after settlement of all claims.
Instruments of Donation of Episcopal Church Property	P	Permanent. . Keep authentic copy in Parish Archives if original is on display.
Insurance, Notices of Employee Claims, including employer's copy of statement of benefits	1	Destroy after CY + 1 year; a confidential record.
Insurance Policies and Plan Descriptions, Liability	P	Permanent. Retain inactive policies indefinitely for protection against future claims against employees, volunteers, and other agents.
Insurance Policies and Plan Descriptions, Employee Medical and Life	AU	Retain indefinitely for protection against future claims.
Insurance Policies and Plans: Auto, Equipment, and Personal Property, Inactive	6	Retain for life of policy; destroy CY + 6 years after termination.
Insurance Policies and Plans: Property, Fine Arts, and Extended Risk Coverage	6	Retain for life of policy; destroy CY + 6 years after termination. See also Inventories of Property.
Insurance, Employee Medical Benefit, Election of Coverage	6	Maintain in separate section of Personnel File; retain for CY + 6 years after termination of employment. Confidential record.
Inventories of Property and Equipment, with photographs	P	Retain until superseded by new version. Place a back-up copy in separate buildings or sites. Retain old versions and photographs in Parish Archives.

Invoices and Paid Bills on Capital Expenses (Major Building Construction and Alterations)	30	Transfer to Archives for minimum long-term retention period against future liability claims. Review for archival retention thereafter. See also Accounts Payable, Operational Accounts.
Invoices and Paid Bills , General Operating Accounts	7	Destroy after 7 years or CY + 4 years after audit. See also Invoices and Paid Bills on Capital Expenses.
J		
Journals , General and Special Funds	P	Permanent.
Journal Entry Sheets	7	Destroy after 7 years.
Journals, Payroll	7	Destroy after 7 years.
L		
Lay Ministry and Leadership Files , annual accumulation of service record	P	Permanent.
Leases	6	Destroy CY + 6 years after expiration.
Ledgers, General and Special Parish Funds	P	Permanent.
Ledgers, Subsidiary	10	Retain 10 years and transfer to Parish Archives for review.
Legacies	P	Permanent.
Lists and Schedules of Subscribers/Donors	P	Permanent.
Litigation Papers , including claims, decrees, court briefs, substantive correspondence, judgments rendered, memoranda of counsel's opinion	P	Permanent. Remove and discard non-substantive documentation 3 years after settlement: notes, abstracts, routine duplicate copies and drafts. See also Correspondence, Legal.
Loan Schedules	AU	Retain for life of loan.
M		
Manuals , Operating and Procedural	AU	Retain until superseded; transfer old version to Parish Archives for review.
Medical Insurance Policies and Claims		See under Insurance.
Memorial Gifts Register	P	Permanent.
Minutes of Meetings : Vestry or Council, Official Committees, Agencies, and Organizations	P	Permanent. Keep on permanent paper or in redundant electronic record keeping systems. Records kept in books should be post bound for efficient retirement. Transfer permanent copy of annual proceedings to Parish Archives after 3 years.
Monthly Reports , Financial	2	Destroy after 2 years
Mortgage Deeds	P	Permanent. Keep in Parish Archives or comparable place of safe keeping.

N		
Newsletters and Bulletins	P	Retain 2 fair copies and transfer to Parish Archives. See also Service Leaflets.
O		
Office Files or Administrative “Central Files” arranged by Subject, Topic, Name, Project Title, or Event)	SR	Selective Retention. Review annually. Retain for Parish Archives records that document administration, lay and clerical ministry, mission programs, and parish activities. Destroy resource materials, duplicate files, redundant reference files, vendor reference files. See also specific record titles herein for retention periods.
P		
Paid Bills	7	Destroy after 7 years.
Parish Sacramental Registers	P	Permanent. See also Sacramental Records.
Parochial Reports, National/Diocesan Returns	5	Destroy after 5 years.
Payroll Journals	7	Destroy after 7 years.
Payroll Registers, summary schedule of earnings and deductions and accrued leave time	P	Permanent. Retain year-end, cumulative, inclusive report on all employees.
Pension Records, Retired Employees, including contributions, schedules, vesting records, and certificates of enrollment	6	Retain for CY + 6 years after termination of benefit payment; destroy thereafter when administrative use ceases. Keep with Personnel Files.
Pension Plans and Literature	P	Permanent. Transfer superseded plans to Parish Archives. Retain copy of current plan in Archives or a comparable place of safe keeping.

<p>Personnel Files and Records. File arrangement includes separate folders or sections for:</p> <p>Employment History & Status File (Includes Employee History and Earnings Summary, job application, job descriptions, appointment letter and/or agreements; change of status notices, Form I-9, Forms W-4, annual attendance and leave time, Church's required training certificates, and sealed background check.)</p> <p>Medical, Life, and Disability Records (Coverage election forms, medical reports, disability and worker's compensation claims, flexible spending claims, drug screening);</p> <p>Performance Records (Formal appraisals, memos and correspondence, sealed complaint resolution file)</p>	<p>30</p>	<p>Keep individual Personnel Files for 30 years after termination of employment. Transfer inactive files to Archives CY + 1 year after termination of employment for secure safekeeping. A confidential record series, personnel records should be kept in a locked archives room or cabinet. See also Payroll Registers; Volunteer Files.</p> <p>Maintain all medical records in a separate file folder</p>
<p>Petty Cash Receipts and Accounts</p>	<p>7</p>	<p>Destroy after 7 years.</p>
<p>Photographs: Parish inventory, physical plant, windows, memorials, and other insurable property.</p>	<p>P</p>	<p>Permanent. Label photo images with dates and description and transfer to Parish Archives.</p>
<p>Pledge Envelopes</p>	<p>1</p>	<p>Destroy CY + 1 year after reconciliation for audit.</p>
<p>Pledge and Plate Receipts: Individual Cards, Tally Sheets, and Journal Entries and Listings</p>	<p>7</p>	<p>Destroy after 7 years or CY + 4 years after audit, or retain listings permanently if summary records have not been kept.</p>
<p>Pledge Registers and Journals, cumulative record of weekly stewardship giving</p>	<p>P</p>	<p>Permanent. See also Cash Journals, Receipts of Plate and Pledge Offerings.</p>
<p>Policy Statements</p>	<p>P</p>	<p>Permanent. Retire superseded statements to Parish Archives after revision. See also Employee Manuals and Policies</p>
<p>Profiles, Parish</p>	<p>P</p>	<p>Permanent.</p>
<p>Project Files, Special Programs and Ministries</p>	<p>P</p>	<p>Permanent. See also Office Files.</p>
<p>Property Files including copies of deed, title papers, construction and repair history, specifications and drawings, permits, contracts, lease arrangements, and correspondence.</p>	<p>SR</p>	<p>Retain unique files permanently; destroy duplicate files after administrative use ceases. Retain sufficient back-up data on contractors and major renovations for future liability protection.</p>

Property Inventories and Schedules	AU	Retain until superseded. Place current copy in Parish Archives for safe keeping; transfer previous versions to Archives for final review.
Property Surveys/Plans		See Real Estate Surveys/Plot Plans below.
Publications, Parish	P	Retain 2 fair copies and transfer to Parish Archives.
Purchase Orders	7	Destroy after 7 years.
R		
Real Estate Surveys/Plots Plans	P	Permanent.
Receipts, General Accounts	7	Destroy after 7 years.
Records Schedules and Destruction Logs	P	Permanent.
Resource Files , External Relations including catalogs, sales brochures, common publications, professional literature, clippings & articles on non-parish events, vendor files, Episcopal Church resources and entities.	AU	Retain until superseded or until administrative use ceases; review annually and remove outdated material for destruction.
S		
Sacramental Records : Registers of Baptisms, Confirmations, Marriages, and Burials, including membership registers, and records of transfer not entered	P	Permanent. Transfer full volumes to Parish Archives. A confidential record series.
Sales Slips	7	Destroy after 7 years.
Search Records, Employee	SR	Selective Retention. Integrate final candidate application to Personnel File; destroy unsuccessful applications CY + 1. A confidential record series.
Sermons	SR	Selective Retention. Retain full sermons for review; keep printed sermons as part of an archival series. Destroy sermon notes and duplicates.
Service Leaflets	SR	Transfer to Parish Archives for review and sampling, especially if Service Books are not kept.
Service Books and Registers	P	Permanent. Transfer to Parish Archives.
Service Files, Volunteers		See Volunteers' Files
Shipping and Freight Receipts	3	Destroy after CY + 3 years.
Specifications for Building and Design, new construction	P	Permanent. See also Building Plans and Drawings.
Specifications for Service and Sales Contracts, and Minor Repairs	7	Destroy 7 years after completion of transaction.
Statistical Analysis and Reports	SR	Retain until administrative use ceases; review membership, financial, and stewardship analyses for archival value.
Subject Files , including central administrative office files	SR	Selective Retention: review annually and retain permanent records that are filed within office file accumulations; see also Office Files.

Subsidiary Ledgers	SR	Selective Retention: retain permanent record series.
T		
Tax Forms , Individual Employees: W-2, 1099	7	Destroy after 7 years; confidential record.
Tax Returns/Filings	7	Destroy 7 years after filing provided no action is pending.
Tax-exempt Certificates/ Form 990	P	Permanent.
Time Sheets	3	Destroy after CY + 3 years.
Title Certificates and Search Papers	P	Permanent.
Trial Balances , Closing	7	Destroy after 7 years.
Trust Fund Files	SR	Selective Retention: Retain copies of conditions, restrictions, legal opinions, and summary distribution history permanently; retain distribution notices and courtesy correspondence for 7 years.
Trust Fund Registers	P	Permanent.
V		
Volunteers' Files	30	Treat as Personnel Files. Transfer to Parish Archives for long term retention after CY + 1. Volunteer Files are a cumulative record of annual parish service, including positions held, evidence of required training, policy acknowledgment, performance, and incident reports. See also Personnel Records and Files.
Vouchers	7	Destroy after 7 years or CY + 4 years after audit.
W		
Warranties	AU	Retain until expiration of warranty.
Wills, Testaments, and Codicils	P	Permanent.
Workers Compensation Claims and Filings	7	Destroy 7 years after filing or settlement of claims whichever occurs later.

Appendix-1: Sample Records Destruction Register

**St. Mary's Episcopal Church
Records Destruction Register**

<p>This register is a log of all records set aside for destruction as previously scheduled in accordance with the approved parish records retention schedule and after final review for legal, administrative and fiscal controls, and archival retention.</p>			<p>Approval Signatures</p>				
			<p>Sr. Warden: _____ Date _____</p> <p>Parish Administrator: _____ Date _____</p> <p>Parish Archivist: _____ Date _____</p>				
Box Unique Reference No.	Record Title or Series/Content Notes	Box Count	Trash or Shred	Location	Retention Schedule No.	Destruction Date	Initials -- Contents verified
2008-01	Treasurer's Paid Bills, 2001, vendor file A-Z	2	T	Basement-Caged Area	2006 ver.- # 2	1/20/2008	
2008-02	Paid Bills, 2001, copies filed by account number	2	T	Basement-Caged Area	2006 ver.- # 5	1/20/2008	
2008-03	Employee Time Sheets, 06/2001 to 12/2001 (boxes wrapped in duct tape 5 old Paige boxes)	1	S	Room II - Trash Pile	2006 ver.- # 17	1/20/2008	

Last Updated October 2009