

**Chapel In The Pines
Presbyterian Church (USA)
Records Retention and Destruction Policy**

A ministry's records policy should ensure that necessary records and documents are adequately protected and maintained and ensure that records that are no longer needed or are of no value are discarded at the proper time.

RECORD RETENTION AND DESTRUCTION POLICY

1) Policy

This Policy represents Chapel In The Pines' (CITP) policy regarding the retention, security (fire; theft – physical or electronic) and disposal of financial records and electronic documents.

2) Administration

Attached as Appendix A is a Record Retention Schedule that is approved as the initial maintenance, retention, and disposal schedule for physical records of CITP and the retention and disposal of electronic documents. The Finance & Administration Committee (the "Administrator") is in charge of the administration of this Policy which delegates the implementation of processes and procedures to the Treasurer to ensure that the Record Retention Schedule is followed. The Treasurer provides an annual update to the committee.

The Administrator is also authorized to:

- make modifications, with the approval of Finance & Administration Committee, to the Record Retention Schedule from time to time to ensure that it is in compliance with local, state, and federal laws and includes the appropriate document and record categories for CITP;
- monitor local, state, and federal laws affecting record retention;
- annually review the record retention program;
- annually review disposal program and take appropriate action (e.g. commercially secure shredding of disposed paper documents);
- Review adherence to electronic document security procedures (e.g., consistent backups to Cloud, identification of proper Cloud account as CITP has two Cloud sources); and
- monitor compliance with this Policy.

3) Suspension of Record Disposal in Event of Litigation or Claims

In the event CITP is served with any subpoena or request for documents or any employee or member becomes aware of a governmental investigation or audit concerning CITP or may reasonably be aware of any anticipated litigation against or concerning CITP, such employee shall inform the Administrator and any further disposal of documents shall be suspended until such time as the Administrator, with the advice of counsel, determines otherwise. The Administrator shall take such steps as is necessary to promptly inform all staff of any suspension in the further disposal of documents.

4) Applicability

This Policy applies to all physical and electronic documents and records generated in the course of CITP's operation, including both original documents and reproductions.

This Policy was approved by the Session of Chapel In The Pines on December 20, 2021.

Appendix A – Record Retention Schedule

The Record Retention Schedule is organized as follows:

SECTION TOPIC

- A. Accounting and Finance
- B. Contracts
- C. Corporate Records
- D. Property Records
- E. Personnel Records
- F. Payroll Documents
- G. Insurance Records
- H. Contribution Records
- I. Tax Records
- J. Worship Recordings
- K. Bank Lock Box Contents
- L. Electronic Documents

A. ACCOUNTING AND FINANCE

Storage Venue: Paper: Metal Cabinets in Finance Office
 Budgets: Virtual: Google Docs – Treasurer Folder
 Responsibility: Treasurer

<u>Record Type</u>	<u>Retention Period</u>
Accounts Payable & Accounts Receivable ledgers and schedules	7 years including current year
Annual Audit Reports (external and internal reviews) and Financial Statements	Virtual - Permanent
Annual Audit Records, if produced by/for outside auditor (does not include financial records provided)	7 years after completion of audit
Bank Statements and Canceled Checks	7 years
Budgets	Current year + 6 years
Credit card numbers - Donors	N/A Numbers not kept by CITP.
Employee Expense Reports	7 years
General Ledgers	Permanent
Notes Receivable ledgers and schedules	7 years
Investment Records	7 years after sale of investment
Mortgages & Loans	Permanent

B. CONTRACTS

Storage Venue: Paper: Church Office; Virtual: Office Hard Drive backed to Cloud
 Responsibility: Office Manager

<u>Record Type</u>	<u>Retention Period</u>
Contracts and Related Correspondence with Contractors, Service Providers, etc. (including any proposal that resulted in the contract and all other supportive documentation)	7 years after expiration or termination
Building Use Contracts including Certificates of Insurance and any other required accompanying document(s).	7 years after expiration or termination
Columbarium contracts	Permanent

C. CORPORATE RECORDS

Storage Venue: Bank Lock Box except Register which is in office “firebox”.
 Responsibility: Clerk of Session

<u>Record Type</u>	<u>Retention Period</u>
Corporate seals, Articles of Incorporation, Bylaws, Corporate Resolutions, Tax Exemption Documents	Permanent
Licenses and Permits	Permanent
Church Register – official record of membership, birth, deaths, etc.	Permanent

D. PROPERTY RECORDS

Storage Venue: Lock Box (Legal Documents); Finance Office Drawer (Construction)
 Responsibility: Clerk (Legal); B&G Chair (Construction)

Record Type	Retention Period
Property Deeds, Titles, Licenses, Rights of Way, Title Insurance	Permanent
Construction Blueprints and Construction Cost Records	Permanent
Utility Company agreements (e.g., solar power agreement)	Permanent

E. PERSONNEL RECORDS

Storage Venue: Locked Cabinet (fire resistant)
 Responsibilities: Pastor (as head of staff): Employment Contracts; Bookkeeper: (payroll and related);
 Personnel Chair: Employee Handbooks, Employment Contracts, Position Descriptions

Record Type	Retention Period
Employment Contracts/Letters of Hire	7 years after separation
Employee Handbooks	1 copy kept permanently
Position Descriptions	3 years after superseded
Training Manuals	5 years
Employee Earnings Records	Separation + 7 years
Bonuses/Incentives/Awards	7 years
Employee Personnel Records (including individual attendance records, application forms, job or status change records, performance evaluations, termination papers, withholding information, garnishments, test results, training and qualification records, retirement letter or other documentation)	6 years after separation
Employment Records - Correspondence with Employment Agencies and Advertisements for Job Openings	3 years from date of hiring decision
Employment Records - All Non-Hired Applicants (including all applications and resumes – whether solicited or unsolicited, results of post-offer, pre-employment physicals, results of background investigations, if any, related correspondence)	2-4 years (4 years if file contains any correspondence which might be construed as an offer)
Form 1099 Contract Records (including individual attendance records, application forms, job or status change records, performance evaluations, termination papers, withholding information, garnishments, test results, training and qualification records)	6 years after separation
Personnel Count Records	3 years
Forms I-9	7 years after separation

F. PAYROLL DOCUMENTS

Storage Venue: Finance Desk (locked drawer)
 Responsibility: Bookkeeper

Record Type	Retention Period
Employee Deduction Authorizations	Termination + 7 years
Payroll Deductions	Termination + 7 years
W-2 and W-4 Forms	Termination + 7 years
W-9 Forms (Form to obtain SSN or EIN#)	Termination + 7 years
Garnishments, Assignments, Attachments	Termination + 7 years
Payroll Registers (gross and net)	Termination + 7 years
Time Cards/Sheets	Termination + 7 years
Unclaimed Wage Records	Termination + 7 years
Workers Compensation Payroll Audit Records	Termination + 7 years

G. INSURANCE RECORDS

Storage Venue: Paper – Finance Office Cabinet; Virtual – Flash drive in Lock Box
 Responsibility: Treasurer

Record Type	Retention Period
Property/Liability (P&L) Insurance Policies including endorsements	Paper 2 years. Virtual 7 years
P&L Accident reports (including Workers Compensation)	7 years
Title Insurance	Permanent
Warranties – new building equipment or high-value electronics	Life of Warranty
Health Insurance group policies	On record with Pensions Board

H. CONTRIBUTION RECORDS

Storage Venue: Virtual – Realm and Vanco
 Responsibility: Treasurer

Record Type	Retention Period
Records of Contributions	7 years
Documents evidencing terms, conditions, or restrictions on gifts	7 years after funds are expended

I. TAX RECORDS

Storage Venue: Finance Office Metal Drawers
 Responsibility: Treasurer

Record Type	Retention Period
Tax-Exemption Documents and Related Correspondence	Permanent
IRS Rulings	Permanent
Payroll Tax Records	7 years
Tax Bills, Receipts, Statements	7 years
Sales/Use Tax Records including Tax Rebates	7 years

J. WORSHIP RECORDINGS

Storage Venue: Google Drive
 Responsibility: Communications Chair

Record Type	Retention Period
Worship Livestream recordings	7 years
Devotions YouTube recordings	7 years
Copyright documentation	Permanent

K. BANK LOCK BOX CONTENTS

Storage Venue: First Citizens Bank @ Chatham Downs
 Responsibility: Clerk (Legal Documents)
 Treasurer (Mortgage, Insurance & Property Value inventories)

Record Type	Retention Period
Corporate seals, Articles of Incorporation, Bylaws, Corporate Resolutions, Tax Exemption Documents	Permanent
Property Deeds, Titles, Licenses, Rights of Way, Title Insurance	Permanent
Insurance (Prop/Liab) – Flash drive	10 years; update at end of policy year
Mortgages & Loans – including final pay-off documents	Permanent
Building & Contents Value Inventories – Flash drive	Permanent; include updates

L. ELECTRONIC DOCUMENTS

Storage Venue: Google Drive
 Responsibility: Office Manager

- I. Electronic Documents:** including Microsoft Office Suite, Google Documents and PDF files. Retention for 7 years unless noted otherwise in this section. Owner rights for Google Docs should be in the name of a current member. Editor rights are transferred to new Clerk or Committee Chairs on a timely basis. Viewing rights are updated to maintain for current session or committee only. Documents on staff computers/laptops and documents posted on the church website (e.g., Policies & Procedures manual) are backed up to the Cloud on a consistent basis. (Backup success should be verified by Office Manager on a periodic basis.)

Records below include meeting minutes, files/folders of any projects or similar records worthy of historical documentation for the benefit of future session/committee members. Any CITP documents, whether committee or other area, are to be uploaded to CITP storage sources (e.g., Google Docs, cloud, etc) on a timely basis. For Session and Committee Records, a Google Drive "Records CITP" has been set up for centralized storage and access.

- **Session Records** – Posted and maintained in Google Drive by Clerk of Session. Permission levels decided by Clerk (Edit, Comment, View only).
- **Committee Records** – Posted and maintained in Google Drive by Committee Chair. Permission levels decided by Chair (Edit, Comment, View only).
- **Office and Staff Records** – Posted and maintained by Office Administrator.
- **Policies & Procedures Manual** – Updated and maintained by Clerk of Session.

- II. Electronic Mail:** Not all e-mail needs to be retained, depending on the subject matter.

- All e-mails—from internal or external sources—are recommended to be deleted after 12 months unless retained for historical and reference purposes.
- Staff will strive to keep all but an insignificant minority of their e-mail related to business issues.
- CITP will archive e-mail for six months after staff have deleted it, after which time the e-mail will be permanently deleted.
- All CITP business-related email should be downloaded to a service center or user directory on the server.
- Staff will not store or transfer CITP-related e-mail on non-work-related computers except as necessary or appropriate for CITP purposes.
- Staff will take care not to send confidential/proprietary CITP information to outside sources.
- Any e-mail staff deems vital to the performance of their job should be copied to the staff's network drive folder, and printed and stored in the employee's workspace.

III. Web Page Files: Internet Cookies

- All workstations: Web browsers should be scheduled to delete cookies once per month.

If an electronic document is reproduced into paper form, the official document will be considered the electronic document.