**SAINT JOHN’S PROGRAM FOR REAL CHANGE**

**RECORD RETENTION AND DESTRUCTION**

**RECORD RETENTION AND DESTRUCTION POLICY**

**1) Purpose**

The purpose of this Policy is to ensure that necessary records and documents of are adequately protected and maintained and to ensure that records that are no longer needed by Saint John’s Program for Real Change or are of no value are discarded at the proper time. This Policy is also for the purpose of aiding employees of Saint John’s Program for Real Change in understanding their obligations in retaining electronic documents - including e-mail, Web files,

text files, sound and movie files, PDF documents, and all Microsoft Office or other formatted files.

**2) Policy**

This Policy represents the Saint John’s Program for Real Change policy regarding the retention and disposal of records and the retention and disposal of electronic documents.

**3) 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 Saint John’s Program for Real Change and the retention and disposal of electronic documents. The Chief Financial Officer (the “Administrator”) is the officer in charge of the administration of this Policy and the implementation of processes and procedures to ensure that the Record Retention Schedule is followed. The Administrator is also authorized to: make modifications 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 Saint John’s Program for Real Change; monitor local, state and federal laws affecting record retention; annually review the record retention and disposal program; and monitor compliance with this Policy.

**4) Suspension of Record Disposal In Event of Litigation or Claims**

In the event Saint John’s Program for Real Change is served with any subpoena or request for documents or any employee becomes aware of a governmental investigation or audit concerning Saint John’s Program for Real Change or the commencement of any litigation against or concerning Saint John’s Program for Real Change, such employee shall inform the Administrator and any further disposal of documents shall be suspended until shall 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.

**5) Applicability**

This Policy applies to all physical records generated in the course of Saint John’s Program for Real Change’s operation, including both original documents and reproductions. It also applies to the electronic documents described above.

This Policy was approved by the Board of Directors of {Insert Name of Organization} on .

**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. Correspondence and Internal Memoranda

E. Electronic Documents

F. Grant Records

G. Insurance Records

H. Legal Files and Papers

I. Miscellaneous

J. Payroll Documents

K. Pension Documents

L. Personnel Records

M. Property Records

N. Tax Records

O. Contribution Records

P. Programs & Services Records

Q. Fiscal Sponsor Project Records

**A. ACCOUNTING AND FINANCE**

**Record Type Retention Period**

Accounts Payable ledgers and schedules 7 years

Accounts Receivable ledgers and schedules 7 years

Annual Audit Reports and Financial Statements Permanent

Annual Audit Records, including work papers and other 7 years after audit completion documents that relate to the audit

**Record Type** **Retention Period**

Annual Plans and Budgets 2 years

Bank Statements and Canceled Checks 7 years

Employee Expense Reports 5 years

General Ledgers 7 years

Notes Receivable ledgers and schedules 7 years

Investment Records 7 Years after sale

Credit card records (documents showing customer credit 2 Years

card number)

1. Credit card record retention and destruction

A credit card may be used to pay for certain products and services as approved by Managers

All records showing customer credit card number must be locked in a desk drawer or a file cabinet when not in immediate use by staff. If it is determined that information on a document, which contains credit card information, is necessary for retention beyond 2 years, then the credit card number will be cut out of the document.

**B. CONTRACTS**

**Record Type Retention Period**

Contracts and Related Correspondence (including any 7 years after expiration or

proposal that resulted in the contract and all other termination

supportive documentation)

**C. CORPORATE RECORDS**

**Record Type Retention Period**

Corporate Records (minute books, signed minutes of Permanent

the Board and all committees, corporate seals, articles

of incorporation, bylaws, annual corporate reports)

Licenses and Permits Permanent

**D. CORRESPONDENCE AND INTERNAL MEMORANDA**

**General Principle:** Most correspondence and internal memoranda should be retained for the same period as the document they pertain to or support. For instance, a letter pertaining to a particular contract would be retained as long as the contract (7 years after expiration). It is recommended that records that support a particular project be kept with the project and take on the retention time of that particular project file. Correspondence or memoranda that do not pertain to documents having a prescribed retention period should generally, be discarded sooner. These may be divided into two general categories:

1. Those pertaining to routine matters and having no significant, lasting consequences should be discarded *within two years.* Some examples include:

• Routine letters and notes that require no acknowledgment or follow-up, such as notes of appreciation,

congratulations, letters of transmittal, and plans for meetings.

• Form letters that require no follow-up.

• Letters of general inquiry and replies that complete a cycle of correspondence.

• Letters or complaints requesting specific action that have no further value after changes are made or action taken (such as name or address change).

• Other letters of inconsequential subject matter or that definitely close correspondence to which no further reference will be necessary.

• Chronological correspondence files.

Please note that copies of interoffice correspondence and documents where a copy will be in the

originating department file should be read and destroyed, unless that information provides reference to or direction to other documents and must be kept for project traceability.

2. Those pertaining to non-routine matters or having significant lasting consequences should generally be retained permanently.

**E. ELECTRONIC DOCUMENTS**

1. **Electronic Mail**: Not all email needs to be retained, depending on the subject matter.

• All e-mail—from internal or external sources—is to be deleted after 12 months.

• Staff will strive to keep all but an insignificant minority of their e-mail related to business issues.

• Saint John's Program for Real Change will archive e-mail for six months after the staff has deleted it,

after which time the e-mail will be permanently deleted.

• All Saint John's Program for Real Change business-related email should be downloaded to a service

center or user directory on the server.

• Staff will not store or transfer Saint John's Program for Real Change related e-mail on non-work related computers except as necessary or appropriate for Saint John's Program for Real Change purposes.

• Any e-mail staff deems vital to the performance of their job should be copied to the staff’s H: drive folder, and printed and stored in the employee’s workspace.

2. Electronic Documents: including Microsoft Office Suite and PDF files. Retention also depends on the subject matter.

• **PDF documents** – The length of time that a PDF file should be retained should be based upon the content of the file and the category under the various sections of this policy. The maximum period that a PDF file should be retained is 6 years. PDF files the employee deems vital to the performance of his or her job should be printed and stored in the employee’s workspace.

• **Text/formatted files** - Staff will conduct annual reviews of all text/formatted files (e.g., Microsoft Word documents) and will delete all those they consider unnecessary or outdated. After five years, all text files will be deleted from the network and the staff’s desktop/laptop. Text/formatted files the staff deems vital to the performance of their job should be printed and stored in the staff’s workspace.

**3. Web Page Files: Internet Cookies**

• All workstations: Internet Explorer should be scheduled to delete Internet cookies once per month. Saint John’s Program for Real Change does not automatically delete electronic files beyond the dates specified in this Policy. It is the responsibility of all staff to adhere to the guidelines specified in this policy.

Each day Saint John’s Program for Real Change will run a tape backup copy of all electronic files (including email) on Saint John’s servers, as specified in the Disaster Recovery Plan. This backup tape is a safeguard to retrieve lost information within a one-year retrieval period should documents on the network experience problems. The tape backup copy is considered a safeguard for the record retention system of Saint John’s Program for Real Change, but is not

considered an official repository of its. All monthly and yearly tapes are stored offsite according to Disaster Recovery Policy. In certain cases, a document will be maintained in both paper and electronic form. In such cases the official document will be the electronic document.

**F. GRANT RECORDS**

**Record Type Retention Period**

Original grant proposal 7 years after completion of grant period

Grant agreement and subsequent modifications, 7 years after completion of grant

if applicable period

**Retention Period**

All requested IRS/grantee correspondence including

determination letters and “no change”

in exempt status letter 7 years after completion of grant period

Final grantee reports, both financial and narrative 7 years after completion of grant period

All evidence of returned grant funds 7 years after completion of grant period

All pertinent formal correspondence including

opinion letters of counsel 7 years after completion of grant period

Report assessment forms 7 years after completion of grant period

**Record Type**

Documentation relating to grantee evidence of 7 years after completion of grant period

Invoice and matching or challenge grants

that would support grantee compliance with the grant agreement

Pre-grant inquiry forms and other documentation for 7 years after completion of grant period

expenditure responsibility grants

Grantee work product produced with the grant funds 7 years after completion of grant period

**G. INSURANCE RECORDS**

**Record Type Retention Period**

Annual Loss Summaries 10 years

Audits and Adjustments 3 years after final adjustment

Claims Files (including correspondence, medical Permanent

records, injury documentation, etc.)

Group Insurance Plans - Active Employees 3 years

Insurance Policies (including expired policies) Until Plan is amended or terminated

**H. LEGAL FILES AND PAPERS**

**Record Type Retention Period**

Legal Memoranda and Opinions (including all subject matter files) 7 years after close of matter

Litigation Files 1 year after expiration of appeals or time for

filing appeals

Court Orders Permanent

Records Retention Plan 10 years

**I. MISCELLANEOUS**

**Record Type Retention Period**

Consultant's Reports 2 years

Material of Historical Value (including pictures,

publications) Permanent

Policy and Procedures Manuals – Original Current version with revision history

Policy and Procedures Manuals - Copies Retain current version only

Annual Reports Permanent

**J. PAYROLL DOCUMENTS**

**Record Type Retention Period**

Employee Deduction Authorizations 4 years after termination

Payroll Deductions Termination + 7 years

W-2 and W-4 Forms Termination + 7 years

Garnishments, Assignments, Attachments Termination + 7 years

Labor Distribution Cost Records 7 years

Payroll Registers (gross and net) 7 years

Time Cards/Sheets 2 years

**K. PENSION DOCUMENTS AND SUPPORTING EMPLOYEE DATA**

**General Principle:** Pension documents and supporting employee data shall be kept in such a manner that Donors Forum can establish at all times whether or not any pension is payable to any person and if so the amount of such pension.

**Record Type Retention Period**

Retirement and Pension Records Permanent

**L. PERSONNEL RECORDS**

**Record Type Retention Period**

Commissions/Bonuses/Incentives/Awards 7 years

EEO- I /EEO-2 - Employer Information Reports 2 years after superseded or filing (whichever

is longer)

Employee Earnings Records Separation + 7 years

Employee Handbooks 1 copy kept permanently

Employee Medical Records Separation + 6 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) 6 years after separation

Employment Contracts – Individual 7 years after separation

Employment Records - Correspondence with

Employment Agencies and Advertisements for Job

Openings 3 years from date of hiring decision

**Record Type Retention Period**

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)

Job Descriptions 3 years after superseded

Personnel Count Records 3 years

Forms I-9 3 years after hiring, or 1 year after separation if later

**M. PROPERTY RECORDS**

**Record Type Retention Period**

Correspondence, Property Deeds, Assessments,

Licenses, Rights of Way Permanent

Original Purchase/Sale/Lease Agreement Permanent

Property Insurance Policies Permanent

**N. TAX RECORDS**

**General Principle:** Donors Forum must keep books of account or records as are sufficient to establish amount of gross income, deductions, credits, or other matters required to be shown in any such return.

These documents and records shall be kept for as long as the contents thereof may become material in the

administration of federal, state, and local income, franchise, and property tax laws.

**Record Type Retention Period**

Tax-Exemption Documents

and Related Correspondence Permanent

IRS Rulings Permanent

Excise Tax Records 7 years

Payroll Tax Records 7 years

Tax Bills, Receipts, Statements 7 years

**Record Type Retention Period**

Tax Returns - Income, Franchise, Property Permanent

Tax Workpaper Packages - Originals 7 years

Sales/Use Tax Records 7 years

Annual Information Returns - Federal and State Permanent

IRS or other Government Audit Records Permanent

**O. CONTRIBUTION RECORDS**

**Record Type Retention Period**

Records of Contributions or other 7 years

documents evidencing terms of gifts

**P. PROGRAM AND SERVICE RECORDS**

**Record Type Retention Period**

Program Service and Client Records 7 years