

DOCUMENT RETENTION AND DESTRUCTION POLICY

I. Purpose

This policy provides for document retention and destruction in connection with the transaction of First Congregational Church of Woodstock (FCCW) business. This policy covers all records and documents, regardless of physical form, contains guidelines for how long certain documents should be kept and how records should be destroyed. The policy is designed to ensure compliance with federal and state laws and regulations, to help avoid accidental or innocent destruction of records and to facilitate the operations of the Church by promoting efficiency and freeing up valuable storage space.

The policy will be reviewed periodically to address changes in our operations environment, governance, and legal requirements.

II. Document Retention

FCCW follows the document retention procedures outlined below. Documents that are not listed but are substantially similar to those listed in the schedule will be retained for the appropriate length of time. Paper documents are to be stored in designated files, cabinets office spaces, and/or archives at the church. Electronic documents and electronic copies of paper documents are to be retained in Church Windows, QuickBooks, the relevant Shared Drive on Google Workspace, or other designated system.

Commented [1]: need a comma after cabinets?

III. Business Records

TYPE OF DOCUMENT	MINIMUM REQUIREMENT
Accident Reports and Worker's Compensation records	7 years
Accounting records; electronic and paper	7 years
Annual reports to Secretary of State and Attorney General	Permanent
Annual reports to the Congregation	Permanent
Appraisals (of any type)	Permanent
Articles of Incorporation	Permanent
Attendance and prayer request documents	Destroyed once entered into system
Audit reports	Permanent
Bank deposit slips	7 years
Bank statements and reconciliations	7 years
Board meetings and board committee notes	Permanent
Board policies and resolutions	Permanent
By-Laws	Permanent
Cash receipts	3 years
Charitable Organizations Registry	7 years
Checks registers and checks	7 years

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Conflict resolution disclosure forms	4 years
Contracts	7 years after expiration
Construction documents	Permanent
Correspondence (general)	3 years
Correspondence (legal and important matters)	Permanent
Correspondence (congregants and vendors)	2 years
Correspondence (Pastoral)	3 years
Credit card receipts	3 years
Deeds and bills of sale	Permanent
Depreciation schedules	Permanent
Donor records and acknowledgement letters	7 years
Duplicate deposit slips	2 years
Earnings records	7 years
Electronic funds transfer documents	7 years
Employment applications	7 years
Environmental studies	Permanent
Equipment files and maintenance records	7 years after disposition
Financial Statements	Permanent
Fixed Asset Records	Permanent
Garnishment Records (Personnel)	Permanent
Grant applications and contracts	7 after completion
I-9 Forms	3 years after termination
Insurance policies, records, current accident reports, claims	Permanent
Internal audit reports	5 years
Invoices (from vendors)	7 years
IRS correspondence, documents and forms (all)	Permanent
IRS-1099's	7 years
Investment performance reports	7 years
Leases	7 years after expiration
Legal files (based on nature and seriousness)	Generally 10 years
Membership/Attendees Contact Records	3 years beyond last AGC recorded activity
Minute books and charters	Permanent
Ministry planning and budget forms	3 years
Mortgages	7 years after expiration
Notes (Liens, etc.)	7 years after expiration
OSHA documents and reports	5 years
Pastoral Care Activity logs and notes	3 years
Payroll records and summaries	7 years
Personnel files (former employees)	30 years
Petty cash vouchers	3 years
Retirement Plan documents (all)	Permanent

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Software license and support agreements	7 years after obligations end
Solicitations for contributions	10 years
State sales tax exemption letter	Permanent
State sales tax returns and worksheets	Permanent
State tax returns and worksheets	Permanent
State unemployment tax records	Permanent
Stock and bond records	Permanent
Timesheets	7 years
W-2 Statements	7 years
Withholding Tax Statements	7 years

IV. Glossary of Terms

- A. *Board and Board Committee Materials.* Meeting minutes should be retained in perpetuity in the FCCW minute book.
- B. *Contracts.* Final, executed copies of all contracts entered into by FCCW should be retained. FCCW should retain copies of the final contracts for at least seven years beyond the life of the agreement, and longer in the case of publicly filed contracts.
- C. *Legal Files.* Legal counsel should be consulted to determine the retention period of particular documents, but legal documents should generally be maintained for a period of ten years.
- D. *Personnel Records.* State and federal statutes require the Company to keep certain recruitment, employment and personnel information. FCCW should also keep personnel files that reflect performance reviews and any complaints brought against FCCW or individual employees under applicable state and federal statutes. Personnel records should be retained for thirty years.
- E. *Tax Records.* Tax records include tax returns and correspondence with tax authorities, which should be retained permanently except for payroll tax returns, which can be retained for only seven years. Supporting documents relating to transactions reported in tax returns should only be retained for the period specified in the table above for the relevant category of documents.

Commented [2]: Two questions: 1) what/where is the FCCW minute book and 2) how does material get entered?

V. Electronic Documents and Records

Electronic documents will be retained as if they were paper documents. Therefore, any electronic files, including records of donations made online, that fall into one of the document types on the above schedule will be maintained for the appropriate amount of time. If a user has sufficient reason to keep an email message beyond the specified period, the message should be printed in hard copy and kept in the appropriate file or moved to an "archive" computer file folder. Backup and recovery methods will be tested on a regular basis. A fresh

Commented [3]: How does one determine what email messages should be stored? Internal board a committee emails are extensive.

copy of "backup media" should be maintained off-site ~~or~~ stored using a "cloud" service.
[DEFINE where things should be stored and provide link]

VI. Destruction Policy

Based on the table for document retention, FCCW guidelines require that at the point the retention period ends, all paper documents will be shredded using a cross-cut shredder.

Board, Officer, and committee email correspondence should be conducted through or be copied to a relevant email address from the church's domain, which currently is FirstChurchWoodstock.org.

Commented [4]: Shouldn't this be under a different heading than Destruction Policy?