Records Management for Congregations:
A Manual for Episcopal Parishes and Missions

The Archives of the Episcopal Church
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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, which is a tool that may be modified and adopted by congregations for their particular situation (i.e., a specific retention schedule). In all cases, the vestry or equivalent body of the parish should approve policy guidelines on records management, including records schedules for retention and destruction of church records. Legal counsel should also be consulted, especially if the parish considers a records retention policy in the context of potential or ongoing litigation.

The manual is a product of The Archives of the Episcopal Church and has been approved for distribution by the Board of Archives of the General Convention An abridged but otherwise similar version is found in the Episcopal Church's "Manual of Business Methods in Church Affairs." The complete version can also be found at http://www.episcopalarchives.org/ParRecordsMan.pdf.

To obtain copies for distribution, permission to reproduce, or consultation on records-related matters, contact: Mark J. Duffy, Canonical Archivist and Director, The Archives of the Episcopal Church, P.O. Box 2247, Austin, Texas 76768, tel. 800-525-9329. Send email inquires to: research@episcopalarchives.org.

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. Everyone who works for or has a leadership position in the church, particularly wardens, treasurers, administrators, and volunteers are reminded of some basic competencies in managing recorded information:

- Be aware of what constitutes a record in the context of the parish;
- Become familiar with practices that will ensure information is recorded accurately and in a standard, retrievable format;
- Identify and support the person(s) who are responsible for managing the records of their ministerial area (including the parish archivist);
- Retain and store records and archives safely and securely.

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

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.

Some records have a permanent administrative and legal value; others serve a sustaining and legitimizing role in the corporate life of the parish community. For these reasons, custody and title of 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.

About Records

Records are the fixed information bearing media 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 the parish and its agents. Records have many surface features, but the most important aspect of original records is that they must be authentic, have physical integrity, and be a trustworthy source of information.

Format Durability and Integrity. The physical integrity of the record is basic to its authenticity. Records are intended to be evidence of some transaction or event, and should have an adequate level of physical durability, readability, and persistence. Durable paper, CDs, DVDs, microfilm, and photo images are all common record formats. Each format is only enduring as the strength of the material base, the storage conditions, the labeling, and the recording practices used to capture the activity. The validity of a record can be thrown into question if it is poorly written or encoded, if the material base is inherently unstable, or if it has become unreadable because of software or hardware obsolescence. Cheap paper may be less permanent than a true gold-layered CD, but the CD may be unreadable if the data is not migrated to new software systems.

Authenticity and Completeness. Authentic records are reliable records created in the regular course of current business activity and maintained as originally generated even if they are copied or duplicated in another physical format. Records that are altered for convenience, or fabricated, or changed later in time without an appropriate audit trail, an authoring signature, and statement are not authentic records.

Records exist as originals and copies. There should be a way for the record's creator to identify the difference and authenticate each if necessary. This distinction is more complex for electronic records where there are sometimes multiple users, rapid updates, and numerous versions of essentially the same data. A report generated from a database for accountability purposes may serve as a record, but as a selection and extraction from the complete database record, the report is a new and separate record. Attention should be given to authenticating paper copies (dating, titling, initialing, labeling), and exercising version control over electronic files. Systematic care in recording for accuracy, completeness, and uniformity will determine the future trustworthiness of the record.

Trustworthiness. Trustworthy records are authenticated records that can stand up to scrutiny over time for being a true and complete account of the information which they claim to convey. Paper-based records are fairly easy to identify; keeping them in good order over time is well with reach of most parishes. Electronic records in computer systems such as databases, email messages, spreadsheets, and word processing documents should be properly titled, dated, sourced, encoded, internally organized, and described in order to allow others to verify factually that the record is a true rendering of the information it purports to be. (See Section below on Computer Records for more information on successfully managing electronic records.)

Table. **Authentic Records are easier to recognize in paper form. Their electronic counterparts must also be part of valid record-keeping system.**

Sample Record	Authenticity	Format Durability	Trustworthiness
Vestry Minutes, permanent copy	Created or signed by the parish clerk; Kept on site in the vestry room or Archives.	Signed copy printed on archival bond; Original copy (bound or filed) kept in Archives.	Routinely contain a record of the date, attendees, motions, votes, resolutions, and major points of agenda discussion.
General Ledger, electronic record	Password access; Un-alterable, dated transaction log with user log-in recorded; Periodic snapshots saved to high quality CDs or tape system.	Kept in widely available or open source software program; back-up data kept off site; System software backed up; Soft-ware program has a tested export feature for transfer to database programs.	Date, title, and table fields clearly written and labeled; Entry and revision dates automatically encoded. Back-up logs and system documentation kept up to date. In-house computer systems are audited annually.
Email Correspondence	Author identifies and intentionally saves email as a record. Substantive messages printed & placed with related files; electronic files; Technician's access limited and auditable; Destruction of backup is routine and scheduled.	Kept on network or parish computer (not personal computer or local drive) and backed up routinely; Email messages filed into a directory structure; Passwords securely recorded to a master file for staff transitions.	Information on sender, recipient, date and routing are maintained with persistent links to attachments; Copies printed of significant documents related to existing paper files; Email is organized and backed up regularly.
Website as parish publication	Code is W3C compliant; Firewalls installed and maintained; Web pages and documents dated with each revision; Update logs maintained for version control; password protected.	Web server is backed up automatically; site maps and content indexes are up-to-date.. Provisions taken to assure persistence of old links and legacy data.	Contracts with outside vendors includes access, audit, and migration controls; In-house systems audited annually. Written policy monitored to observe copyright, approve links, and endorse published statements. Parish approval process is in place for all public statements and publications.

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 are idiosyncratic and do not follow a standard policy on records retention 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. The rules of exemption from state and federal taxes are carefully drawn and are closely monitored by regulatory agencies. 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 on the assumption of guilt until the taxpayer can prove otherwise. The burden of proof is 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.

Personnel files 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 groups of employee 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, including ob status, total compensation, and payroll deductions (I-9 and W-4 forms; position descriptions, salary schedules)

Enumerate hours worked on a daily basis and rates of pay (time sheets, payroll journals);

Document recruitment and hiring, including promotion, and compensation for all positions (job announcements, applications/resumes, search records, payroll registers);

Substantiate retirement plans including plan documentation and contributions (pension and annuity plan documents, prospectus, enrollment forms, records of payment); and

Detail injury and illness associated with occupational activity or the work place (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.

Operational and Administrative Records

Several categories of records join financial and employment records as constituting vital operational records, which are critical to the long-term stability of the parish. These records contain identifying information on the Church in its capacity as faith community, corporation, physical plant, and participant in civil society. Special care should be taken to retain the following classes of records.

Sacramental Records and Membership Records. The Parish Registers are the vital record of membership in The Episcopal Church. They should be kept in canonical form (see Canons I.6.1(1) and III.9.5(c)), signed, and properly witnessed. The registers should be held in custody by the parish and not placed in the public domain for at least the period of the US census (80 years). *These records should never be sold or given to a third party or distributed to others for private research or commercial publications and use.* Access to the registers should be carefully controlled. Information less than 80 years old should be given only to those persons with a direct relationship and a legitimate need to know. Parish Registers contain information that many members consider private and assume will be used exclusively for the internal needs of the community. While searching and reporting on membership is an excellent use of computerized membership databases, computerized versions should not replace the permanent registers or communicant list.

Corporate Records and Governance Documents. Key governance documents should be carefully recorded and preserved in the Parish Archives. These documents include vestry minutes, annual meeting minutes, incorporation papers, articles of association, charters, bylaws, deeds, instruments of donation and consecration of Church buildings, and trust fund registers and files.

Property and Building Records. Building plans, specifications, vendor contracts, purchase orders, and paid bills on new buildings and major construction should be retained for the long term and in some cases permanently, and brought together in the Parish Archives. Not only do major construction records have historical value, they may also save the parish money in future renovation projects or insurance claims. Building records are used to support product liability and toxic substance exposure cases (e.g., asbestos), where the statute of limitations may not start until the harm has been discovered. All building plans should be carefully protected to eliminated costly recreation of drawings for renovations.

Contracts and Agreements. Contracts, legal instruments, and supporting correspondence should be labeled in the central administrative files and retained for an appropriate length of time. Obviously, the retention period will depend on the length of the contract's applicability, the warranty, or the possibility of future legal action. Employees often have Internet access to the vendor records (including banks, payroll services) and may come to believe the vendor is keeping the record copy for the parish. This assumption may result in employees abandoning their own record-keeping duties in the expectation that the vendor will always be in business and will have the data in a ready format when it is needed. Always make provision for the migration of data and records at the dissolution of the vendor relationship in a format acceptable to the parish. This understanding should be included in the contract with vendors and consultants.

Historical Records. Vital records are often secured in the Parish Archives with other historical records. Care and protection of these records should not be overlooked. The Archives will hold related supporting documentation, for example, the records of parish committees and organizations, photo images, newsletters and parish publications, master calendars, parochial reports, and special events and project files. For further advice on the retention and preservation of these records, consult the Diocesan Archivist or The Archives of the Episcopal Church.

Electronic Records Management

Most parishes are now using computers to create and keep financial and administrative data. Electronic systems are excellent management and retrieval tools, but they present special difficulties as long-term storage and access devices for 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 for even the scaled-down computer operations of a congregation. The management of computer records should be controlled 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. Authentic electronic records are accompanied by easily accessible and readable descriptive data on (1) the document's content, (2) the computer system and application software, and (3) backup procedures used by the chief operators. Computer programs can be set up to automatically create activity logs showing a history of all transactions, including access logon IDs and dates, file changes, and deletions. Activity log reports should be examined periodically for errors and unauthorized uses.

Electronic records are easily altered, copied, and transmitted. Software features for tracking such activities are not uniformly standard, thus leaving much of the responsibility for managing the record with the end user. Electronic records are legally admissible evidence under certain circumstances and susceptible to discovery in a lawsuit. As a minimum guide, the E-Sign Act requires that authentic electronic records pass three tests. They must:

- accurately reflect the information in the original transaction;
- remain accessible to subsequent use; and
- be capable of being accurately and faithfully reproduced.

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.

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 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)

When converting records from paper media to electronic form, consider the data preservation issues surrounding permanent electronic records. This is particularly important for such financial and administrative applications as budgets, payroll registers, trust fund records, membership records, vestry minutes and electronic publications (e.g., the website). Although paper records can go decades before needing preservation work, long term data preservation has to be considered at the birth of the electronic record. Administrators and staff must try to anticipate the day when the software and hardware – the writing implements so to speak – are made obsolete by new technology. Electronic records need to be periodically refreshed and copies checked for error occurrences. Logs and memos on refreshing and migrating legacy records should be a part of the manual of operations.

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, however, especially in these transition years when electronic record-keeping standards and data preservation tools are still being developed for mid-size organizations. The viability of computerized media is not as big an issue as the continuity of management oversight of what physically happens to those media and how the documentation about the records ("metadata") is kept. Parishes generally do not have this management capacity and for that reason a dual paper and digital strategy is advisable.

A dual approach does not translate into printing all email messages and electronic reports. In the case of financial records, for example, the computerized database of financial transactions and the ledger are for all intents and purposes the official record copy. Selective reports generated from the financial database are usually of passing importance, yet this selective data are usually the only printed output from the official record. For purposes of internal audit, accountability, and security, master ledgers, payroll registers, budgets, operational statements, operational procedures and policies, and insurance inventories should be printed every six months and retained.

Certain administrative records should always be printed, dated, and initialed or signed. This includes minutes, formal financial reporting statements, key indexing tools such as the chart of accounts, membership lists and statistics, trust fund registers, and similar business and membership documents. Other financial records should also be made available in paper form periodically (annually) for purposes of internal audit, accountability, and security: master ledgers, payroll registers, budgets, operational statements, operational procedures and policies, and insurance inventories. Note that parish registers should not be kept in electronic form except as a secure duplicate for search and retrieval purposes.

Websites as Electronic Publications. *Parishes and dioceses that are using their websites as a publishing medium for such permanent records as parish annual reports, diocesan journals, and other official communications must make provision for the canonical deposit and permanent retention of the data in a durable, digitally persistent form (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 and records (see General Convention Resolution 2006-A049 on open source software). Websites are public statements and publication on them should be guided by a policy and review process. Be concerned here 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.

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.

While printing important messages and attachments is a good way of ensuring permanence, routinely printing email for archival storage is not an acceptable or practical solution to retention and future access. Electronically created records are now a *de facto* record keeping standard.

Retention of email can be successful if key records creators (i.e. account holders) systematically delete transitory messages and intentionally save retained messages and attached documents in folders or "archived" directories of their email system. In addition, employees may save email messages and attachments to text processing directories on their workstation or network server. 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 at: http://www.episcopalarchives.org/ParRecordsMan.pdf.

Record Keeping and Filing Practices

Within any filing system, there are basically three methods of arranging records: alphabetically by title, name or topic; chronologically by date; or numerically. The arrangement pattern for a group of records is often implied by the way the record is generated and used. Most financial accounting records, for example, follow a chronological arrangement, while employee name files will be alphabetical. The key component of a good organizational scheme is that another person can quickly understand the arrangement. A serviceable record keeping system should be obvious and not bear a personal stamp sed as a means to keep the records private.

Some Organizing Principles for Paper Files

- Keep the filing scheme simple but orderly, use a consistent alphabetical or chronological order that best aids future retrieval.
- Label file cabinet drawers; avoid binder systems except for accounting records.
- Place file titles and dates on folder labels for easy retirement and weeding.
- Use folders inside hanging files; do not use naming files in place of a file folder.
- Records should be kept in groups with like material.
- Avoid multiple collections of subject files.
- Keep "resource files" (very temporary) separate from administrative subject files, which may contain vital and permanent material.
- Identify, whenever possible, the master or central file.
- Whenever possible, centralize documentation to create a complete record.
- Records should be located in as few areas as possible.
- Records should not be in private homes. If offices are far apart, consider a central file room for gathering current records not in active use.
- Off-site location of stored records should be well known and passed along.
- Inactive records should be set apart or sent to records storage/archives.
- Schedule a day to archive accumulations of inactive office records.

Organization of Computer Files

Electronic records and paper records can be organized with similar filing schemes. Just as paper records are grouped together in file folders, electronic records should be grouped together into electronic folders, or "directories" to maintain organization. Directories allow faster retrieval of electronic records and facilitate easy destruction (or preservation) of folders. A directory folder can be divided according to common file break practices, such as: chronological (month or year), functional (financial records, projects, mission program, etc.), by their status (closed accounts, terminated employees, etc.) or by subject.

It is common for electronic records to have paper counterparts. Directories should follow naming conventions similar to the paper file to avoid confusion. If a paper file is named "Annual Reports," for example, the electronic directory should also be named "Annual Reports". Be sure to define and utilize standard naming conventions, and use standard labels and sequential numbers to control drafts and versions, (e.g., “Draft”, “Final”, and “v01" or “ver01").

Table. **Below is a sample filing structure for "annual reports." The annual reports directory is divided into sub-directories. Note that although this illustration shows electronic documents, the same filing scheme could be used for paper records.**

Annual Reports (main electronic directory or paper filing system.)

- Finals (sub-directory)
  - 2004 Report.doc (the file or document)
  - 2005 Report.doc (the file or document)
  - 2006 Report.doc (the file or document)
  - 2007 Report.doc (the file or document)
- Working Drafts (sub-directory)
  - 2008 (sub-sub-directory)
    - Annual_Report 2006 (the file or document)
    - DRAFT 04-30-2007.doc (the file or document)
    - TreasReport_ver-1.doc (the file or document)
    - TreasReport_ver-2.doc (the file or document)
    - ParStats2006_ver-1.doc (the file or document)
  - 2007 (sub-sub-directory)
    - Individual reports (sub-sub-sub directory)
      (relevant files or documents kept here)
    - Draft Versions (sub-sub-sub-directory)
      (relevant files or documents kept here)

The 2007 and 2008 directories within Working Drafts are "expanded" here to show the directories and documents within. The computer will record the last "saved" date, but this may not be the last revision date. Thus, using dates in the file title is a good naming technique. Keep the previous year's drafts temporarily for reference purposes or as a starting point and template for future reports.

Naming Conventions for Computer Documents and Directories. Below are some useful and fairly standard approaches for naming files and organizing docuents to make them more browsable and easier to manage.

- Create simple hierarchies of directories and sub-directories, rather than one flat list of directories with long lists of files inside them. This will help reduce redundant entries in file titles.
- Keep file names short but self-evident. Use obvious abbreviations and avoid repeating words already in the directory name. For example: use <AnnualRep_ver1> instead of <Annual Report-1>" or <arpt-1>.
- Draft documents should be given version numbers and/or last revision dates; do not rely exclusively on the computer generated revision date.
- Identify in the file name the "record copy," sometimes called the final copy or master document to distinguish it from other versions. Example: use <AnnRep-final> instead of <AnnRep-ver8>.
- Separate into annual sub-directories the previous years' documents for future reference or archiving. Previous years' reports are a good starting point or template for future reports.
- Use the "insert path and file name" feature of your software to keep track of important document locations. (In MS Word, for example, this feature is located as "Autotext" under Insert in the toolbar.).
- Use common abbreviations, but avoid periods in file titles–they are often blocked by spam filters.
- Initials can usually substitute for first names and follow the surname (AndersonB-ltr.doc)
- Articles, conjunctions, and preposition such as: the, and, of, for are not necessary.
- Avoid spaces inany file name, especially if the file might be sent to someone else by email.
- Instead of spaces, use hyphens or underscoring.

- Upper and lower case can be used effectively to eliminate spaces.
- Use numbers and first words with sorting principles in mind:
  - Years will sort before month and day
  - Numbers will sort before letters
  - Characters will sort before spaces
  - Last names before first names.

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 its own version of a standard records retention policy after consultingwith 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, 2008 indicates a destruction date no earlier than January 1, 2012.

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 designations for retiring records after they are no longer needed for active (original) purposes.

> **Temporary Records**. The bulk of the temporary records will be paid bills, bank statements, outdated resource files, vendor contact files, duplicate publications and source materials, and other records with no long-term value. After all legal, administrative, and financial retention periods have been satisfied, these temporary records can be properly destroyed. Destruction of temporary records will open up additional physical or electronic storage space for reuse and lessen the overall management burden. Some records, especially subject or topical files or project files should be carefully reviewed by the parish archivist for records that may have long term historical value. Mark temporary records with an end date for final review (e.g.,"Review for destruction, 01/2010").
>
> **Permanent Records**. Some records are considered permanent or archival because they contain information of long-term administrative, legal, or historical value to the parish. These records should be retained in the Parish Archives. In addition to the obvious documents of value, mixed subject and special project files should be carefully set apart for selective retention by the parish archivist. Permanent records should be clearly marked ("Permanent. Send to Archives Jan. 2010") while in temporary storage or sent directly to the Archives for safe keeping. Once transferred to Archives, the archivist will conduct a careful review to reduce bulky file series of duplicates, ephemera, 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**. Maintain a dated log or other record of the groups and dates of the records to be destroyed and keep this with you records and archives management file. A sample destruction log sheet is attached to this chapter.
2. **Destroy Under Authority**. An authorized, delegated person should oversee and sign off on the destruction.
3. **Verify Content and Value**. Verify that the contents of the boxes match the inventory list. Don't rely exclusively on old lists as box numbers may have changed or boxes may have been incorrectly labeled. Verify labels and contents by checking inside boxes.
4. **Reevaluate if Necessary**. The value of information can change over time. When in doubt, obtain a second opinion if there is any question regarding a record's long-term administrative or historical value. The Church Archives can help with any re-appraisal.
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. Most records can be recycled, but sensitive records such as payroll reports, donor information, and personnel data should be shredded. Protect social security, credit card, and bank account numbers.
7. **Destroy Electronic Data Carefully**. Simply deleting a file on a hard drive does not destroy electronic data; the record itself still exists on the hard drive. Re-format the hard drive or delete data using special software that prevents recovery of deleted data to destroy the data effectively. This is especially true if you are discarding a computer workstation or server.
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. Bring proposed retention policies before appropriate committees of the Vestry to receive approval for changes.
10. **Finish the Job**. After destroying obsolete records, follow up with the appropriate house-keeping tasks to prepare the temporary storage areas for newly retired records and to move permanent records to the Parish Archives.

Securing a Records Center and Parish Archives

Records Center. A Records Center is used for storing temporary non-current records or records that are still too current to transfer to the Parish Archives. The Records Center should be secure but accessible to authorized staff who will have occasional need to reference recently retired files. The Records Center should be dry and well lighted, and protected against fire, water, and vandalism. Boxes may be stacked off the floor on pallets or shelves as a protection against leaks and flooding. An ongoing list of the room's contents and shelf location should be kept in an obvious nearby location. Large parishes with many business and management activities can sometimes justify the expense of using a commercial Records Center when space is particularly tight. With a good parish archivist in place, a section of the archives room can be used for temporary records, although these two should always be physically separted and labeled.

The Parish Archives. Every congregation should have a Parish Archives. The room should be a secure, supervised, and structurally reinforced room with a stable and, if possible, a controlled 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 small and medium size parishes, it may be practical to combine the Archives and the Records Center storage in one place, provided that the room is actively supervised, and temporary records are strictly segregated on separate shelving units from permanent records. Clear, obvious labels are an absolute must, and box inventories should be readily available. Vital and important records should be placed in the Parish Archives for safekeeping as soon as they can be retired. The stereotype of the Parish Archives as a place for antiquarian items is inappropriate to the corporate life of the parish.

Off-site Storage and Deposits. 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 ways of protecting parish archives before alienating them from the Church's custody. For a sample agreement to deposit archives and records with an outside agency, contact the Church Archives or click on this link http://episcopalarchives.org/.

General Records Retention Schedule for Congregations

The following retention schedule is provided as a guide to the adoption of local standards. It merits repetition that it is neither comprehensive nor tailored to fit the specific requirements of particular congregations. After review by the parish, however, a local version of this schedule may be adopted. 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/parish_records_manual.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.

Record Title or Series	Minimum Retention	Retention Recommendation
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.

Record Title or Series	Minimum Retention	Retention Recommendation
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.

Record Title or Series	Minimum Retention	Retention Recommendation
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):	SR	Review for selective retention with the following guidelines in mind.
Executive Administrative, Policy and program planning, official communication and statements, minutes, press releases, etc.		Permanent.
Program Planning, Discussions relating to strategic initiatives or mission program activities.		Permanent.
Administrative Support Messages, including travel, meeting appointments, acknowledgments, ordering correspondence, etc.		Destroy after 2 years.
Routine Courtesy Email, Transmittals, reminder notices, cover letters, forwarded mail, confirmations, announcements, etc.		Destroy after use.
Circulars/Broadcast Messages		Destroy after use.
List services, Bulletin Boards, and Online Forums		Review for historical value; if parish forum, secure for Parish Archives.
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.

Record Title or Series	Minimum Retention	Retention Recommendation
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 Polices, 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.

Record Title or Series	Minimum Retention	Retention Recommendation
Insurance Policies and Plan Descriptions, Liability	P	Permanent. Retain inactive policies indefinitely for protection against future claims against employees, volunteers, and other agents.
Insurance Polices 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 or CY + 4 years. after audit.
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.

Record Title or Series	Minimum Retention	Retention Recommendation
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.

Record Title or Series	Minimum Retention	Retention Recommendation
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.
Personnel Files and Records. File arrangement includes separate folders or sections for: 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.) Medical, Life, and Disability Records (Coverage election forms, medical reports, disability and worker's compensation claims, flexible spending claims, drug screening); Performance Records (Formal appraisals, memos and correspondence, sealed complaint resolution file)	30	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. Maintain all medical records in a separate file folder
Petty Cash Receipts and Accounts	7	Destroy after 7 years.
Photographs: Parish inventory, physical plant, windows, memorials, and other insurable property.	P	Permanent. Label photo images with dates and description and transfer to Parish Archives.
Pledge Envelopes	1	Destroy CY + 1 year after reconciliation for audit..
Pledge and Plate Receipts: Individual Cards, Tally Sheets, and Journal Entries and Listings	7	Destroy after 7 years or CY + 4 years after audit, or retain listings permanently if summary records have not been kept.
Pledge Registers and Journals, cumulative record of weekly stewardship giving	P	Permanent. See also Cash Journals, Receipts of Plate and Pledge Offerings.
Policy Statements	P	Permanent. Retire superseded statements to Parish Archives after revision. See also Employee Manuals and Policies
Profiles, Parish	P	Permanent.
Project Files, Special Programs and Ministries	P	Permanent. See also Office Files.

Record Title or Series	Minimum Retention	Retention Recommendation
Property Files including copies of deed, title papers, construction and repair history, specifications and drawings, permits, contracts, lease arrangements, and correspondence.	SR	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.
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. Aa 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

Record Title or Series	Minimum Retention	Retention Recommendation
Shipping and Freight Reeipts	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 or CY + 4 years after audit.
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.