

General

The Document Retention and Destruction Policy identifies the record retention responsibilities of staff, volunteers, members of the board of trustees and outsiders for maintaining and documenting the storage and destruction of the organization’s documents and records.

The organization’s staff, volunteers, members of the board of trustees and outsiders (independent contractors via agreements with them) are required to honor the following rules:

- a. Paper or electronic documents indicated under the terms for retention in the following section will be transferred and maintained by the Secretary, Treasurer and/or Office Administrator of the Church;
- b. All other paper documents will be destroyed after three years;
- c. All other electronic documents will be deleted from all individual computers, data bases, networks and back-up storage after three years;
- d. No paper or electronic documents will be destroyed or deleted if pertinent to any ongoing or anticipated government investigation or proceeding or private litigation; and
- e. No paper or electronic documents will be destroyed or deleted as required to comply with government auditing standards (Single Audit Act).

Record Retention

Type of Document	Minimum Requirement
Correspondence (legal and important matters)	Permanently
Audit reports	Permanently
Deeds, mortgages, and bills of sale	Permanently
Determination letter for income tax exemption	Permanently
Insurance records, current accident reports, claims, policies, and so on (active and expired)	Permanently
Year-end financial statements and Annual Reports	Permanently
Minute books, bylaws and charter	Permanently
Retirement and pension records	Permanently
Tax returns and worksheets	Permanently

Type of Document	Minimum Requirement
Contracts (still in effect)	Contract period
Expense analyses/expense distribution schedules	7 years
Payroll records and summaries	7 years
Bank statements and reconciliations	7 years
Contracts, mortgages, notes and leases (expired)	7 years
Personnel files (terminated employees)	7 years
Timesheets	7 years
Withholding tax statements	7 years
Accounts payable ledgers and records	7 years
Correspondence (general)	4 years
Correspondence (with vendors)	4 years
Internal audit reports	3 years
Employment applications	3 years
Duplicate deposit slips	2 years

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