

St. Margaret of Scotland Parish

Saint Louis, Missouri

Record Retention

Purpose: The purpose of the St. Margaret of Scotland Record Retention Policy and Procedure is to ensure proper control over routine records and to preserve records of permanent value. Retention periods are based on canon law, state and federal statutes, and practical parish realities.

Policy: It is the policy of St. Margaret of Scotland Parish to maintain a system of records that are maintained for the proper period of time, in the proper manner, at the proper level of security and in the proper order. Records may be stored in hard copy form or electronic storage media. Regardless of type of storage retention, requirements apply to all forms.

1. This document covers retention of the following types of documents
 - Administrative
 - Personnel
 - Financial
 - Property
 - Publication
 - Sacramental
 - Educational
2. Within each group record types are listed followed by a retention period. Records older than the retention period should be destroyed.
3. Those records of permanent value should be stored appropriately to protect from incidental or accidental environment damage.
4. Those records containing sensitive or protected information should be stored securely to protect from incidental or accidental disclosure of sensitive or protected information.
5. Records may be stored in hard copy formats or electronic format.
6. As each year is completed, records should be boxed, labeled with description, dates and date to be destroyed. In the case of permanent record retention. The date to be destroyed would be replaced with "Permanent."
7. Some records are kept on a calendar year and other kept on a fiscal year basis.

Responsibilities:

Parish and School Administrative Staff support this policy and procedure by establishing system of records that comply with this policy. When questions related to record-related issues arise, staff members will consult with the appropriate St. Louis Archdiocese point of contact for guidance. Staff will document the guidance received as an addendum to this policy.

Finance Committee supports this process by recommending policy and procedures to the Pastor, auditing process and ongoing review of financial statements for compliance with this policy as part of internal control assessment.

Record Retention

Procedure:

1. Administrative records are those produced in the course of the management of the affairs of St Margaret of Scotland Parish.

Record Type	Retention Period
Abstracts, deeds (<i>property</i>)	Permanent
Status Animarum (<i>Annual report</i>)	Permanent
Annual report to parish	Permanent
Bequest and estate papers (<i>wills</i>)	Permanent
Census Records	Permanent
Contracts, inactive	Destroy 7 years after the expiration
Correspondence, legal	Permanent
Correspondence, Official (<i>regarding diocesan policy/directive</i>)	Permanent
Correspondence, Routine	Review/discard biannually
Donor lists	Permanent
Endowment decrees	Permanent
Finance Committee Minutes	Permanent
Historical files (<i>newspaper clippings, photos, stories related to parish history</i>)	Permanent
Insurance Policies	Permanent
Inventories of equipment	Permanent
Leases	Destroy 7 years after the expiration
Liturgical minister's schedules (<i>servers, ushers, lectors, etc</i>)	Retain until superseded
Mass intencion books	Destroy after 2 years
Parish Council Minutes	Permanent
Photographs (relating to parish history)	Permanent
Policy statements	Permanent
Religious education reports	Permanent
Roster of parishioners	Permanent
Subject files (<i>correspondence, memos, rules, schedules etc.</i>)	Complete annual review, destroy when superseded biannually
Will, testaments, codicils	Permanent

2. Personnel Records are maintained on each parish employee. That file includes the following items:
 - a. Employee application
 - b. Resume
 - c. Eligibility verification form (I-9)
 - d. Salary (payroll) information including pay increases
 - e. Attendance records
 - f. Sick leave taken and accrued
 - g. Vacation record
 - h. Performance Evaluations

Record Retention

- i. Diplomacy Actions
- j. W-4 forms
- k. Applicable benefit information
- l. Termination type (voluntary/involuntary) and date

These records are *confidential* and should be made available only to parish representatives with a legitimate right to know, unless their disclosure is compelled by some legal action. Current and former employees may have the right to inspect their own personnel files. The parish has the right to require that the request be in writing and has a stated number of working days to comply with the request. The parish may require the review to be conducted in the presence of a parish employee as designed by the pastor.

Several items that may be included in personnel files that are specifically excluded from mandatory inspection are: investigation of criminal offenses, reference letters/checks, test documents, staff management plans, personal information concerning another employee that could, if released, be an invasion of privacy, and records relating to a pending legal claim that would be discoverable in court.

Personal health information (PHI) is not to be kept in personnel records. A separate *confidential* system of records is maintained with limited access.

Record Type	Retention Period
Accident/injury reports (PHI)	Destroy after 7 years
Employee medical complaints (PHI)	Destroy after 7 years
Employee medical records/reports (PHI)	Destroy 30 years from termination
Environmental test records/reports	Permanent
Hazardous exposure records	Permanent
Toxic substance exposure records	Permanent
Worker compensation records (PHI)	Destroy 12 years after injury (filing), death or last compensating payment
Applications of NON-Hires	Destroy after 1 year
Employee evaluations	Destroy 2 years after termination
Personnel files, terminated	Permanent
Termination records	Destroy after 7 years
W-2 forms	Permanent
W-4 forms	Permanent
Time Cards	3 years from time of filing
Time Sheets	3 years from time of filing
I-9 forms	7 years from time of filing

- 3. Financial and Accounting Records are those records generated by routine financial practices.

Record Retention

Record Type	Retention Period
<i>Banking</i>	
Bank Deposit Records	Destroy after 7 years
Bank statement/Income statement	Destroy after 7 years
Canceled checks	Destroy after 7 years
File copy of machine check/electronic	Destroy after 7 years
Check registers/stubs	Destroy after 7 years
Count Sheets	Destroy after 7 years
Contribution envelopes/records	Until the end of the following tax year
<i>General</i>	
Audit Reports	Permanent
Balance Sheet, annual	Permanent
Balance Sheet, monthly/quarterly	Permanent
Budgets approved/revised	Destroy after 7 years
Financial reports, annual	Permanent
Financial reports, monthly/quarterly	Destroy after 1 year
Financial statements	Permanent
Bonds, canceled	Destroy after 7 years of cancelation
Certificate of Deposit, canceled	Destroy after 3 years of redemption
Insurance policy, active	Permanent
Insurance policy, canceled	Permanent
Loan documents	Permanent
Security sales	Destroy after 7 years
Stock investments	Destroy 7 years after sale
<i>Accounting</i>	
Accounts payable, invoices	Destroy after 7 years
Accounts payable ledgers	Destroy after 7 years
Accounts receivable ledgers	Destroy after 7 years
Credit Card statements/slips	Destroy after 7 years
Invoices and paid bills for Capital Improvements	Permanent
Invoices and bills paid, general accounts	Destroy after 7 years
Cash books	Destroy after 7 years
Print out of contributions	Destroy after 7 years
Receipts	Destroy after 7 years
<i>Other</i>	
General ledger/annual	Permanent
Journals, general or specific funds	Permanent
Payroll registers, summary schedules of earning, deduction and accrued leave	Destroy after 7 years
Payroll reports	Permanent
Pension records	Permanent
Pledge registers/ledgers	Destroy after 7 years
Permanently restricted gift documents	Permanent
Temporarily restricted gift documents	Destroy 7 years after restriction met

Record Retention

Record Type	Retention Period
<i>Tax Records</i>	
Employment taxes, contributions and payments including taxes, withheld FICA	Permanent
W-2 Forms	Permanent
W-4 forms	Permanent
Year-end tax documents from financial institutions	Destroy after 7 years
IRS exemption determination	Permanent
State tax exemption certificates	Permanent

4. Property records are those records that relate to the building and property assets of the parish.

Record Type	Retention Period
Architectural records, blueprints, designs, specs	Permanent
Architectural drawing	Permanent
Deeds filed	Permanent
Property appraisals	Permanent
Real estate surveys/plots, plans	Permanent
Fixed Asset Files	Permanent
Furniture, Fixture & Equipment Lists	Permanent
Title search papers and certificates	Permanent

5. Publication records are those records that are produced to communicate information about the parish to the parish community or general public.

Record Type	Retention Period
Parish Directory	Permanent
Annual reports to the diocese or parish	Permanent
Newsletters of the parish	Permanent
Parish Bulletins	Permanent
Other official publications of the parish	Permanent

6. Sacramental Records are those records produced to record the sacraments performed at St. Margaret of Scotland Parish.

Record Type	Retention Period
Baptism register	Permanent
First Communion register	Permanent
Confirmation register	Permanent
Marriage register	Permanent
Marriage case files	Permanent

Record Retention

Funeral/Death register	Permanent
RCIA documentation	Permanent

7. Educational records are those records produced by the parish elementary school. The Student Privacy Act protects student records. (AFFC/ACSB 5125) Student information will not be sent to any outside organization with out written permission of the student’s parent/guardian. A permanent record of each student is kept on file. These records are private property and are submitted only when lawful.

Record Type	Retention Period
Child abuse/criminal record checks	Permanent
Code of Ethical Conduct	Permanent
Volunteer Applications	Permanent

8. Reference used to develop this policy and procedure include
- a. Retention periods from United States Conference of Catholic Bishops, retention schedule, 2002
 - b. Archdiocese of St. Louis *Financial Management and Control Manual for Parishes*
 - c. Archdiocese of St. Louis, Parish Support *Parish Record Retention Guidelines*.
 - d. Archdiocese of St. Louis, *Classification of Achieves and Records*

Finance Committee Recommendation Date:

Pastor Approval:

Tracking	This	Replaces
Initial	All	New
Pages	6 of	All
Date	11/1/2013	All