

SOUTH GRANVILLE CONGREGATIONAL CHURCH

Document Destruction

The Document Retention and Destruction Policy identifies the record retention responsibilities of staff, volunteers, Church Officers, and outsiders for maintaining and documenting the storage and destruction of the organization's documents and records.

The organization's staff, volunteers, Church Officers, committee members 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 Pastor, Clerk, Treasurer, Trustees, Hiring Committee, Finance Committee;
- 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 one year;
- 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).

* Adapted from National Council of Nonprofits.

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The AICPA Audit Committee Toolkit: Not-for-Profit Organizations 66 Copyright © 2010. AICPA Inc. All Rights Reserved.

ACCIDENT AND INJURIES RECORDS

Workers Compensation N/A
Claims Records

This series documents claims made by employees for occupational injuries, accidents, or illnesses; insurance coverage and related reimbursement issues; and safety analysis and compliance inspections. This series may include but is not limited to Report of Accident forms; Occupational Safety and Health Administration (OSHA) Form 200; OSHA Form 101; incident logs; employer payroll reports; hearing transcripts; notices of claim disposition; determination orders; opinions and orders; appeal letters; claim adjustment documentation; medical reports; cost statements; and related documentation and correspondence.

Official Copy: Church safe

Retention: 6 years after case settlement.

Destroy the Official Copy 6 years after case settlement.

ACCOUNTS PAYABLE RECORDS

Claims and Disbursements Records, Expenses,
Accounting, Bookkeeping, Paid Invoices,
Finance, Purchasing

This series documents expenditures and purchases. The series may also be used to research, evaluate, and monitor prior transactions and/or track the budget. This series may include but is not limited to Purchase Orders; Contract Release Orders; Balance Sheets; bills; invoices; Invoice Vouchers; Journal Voucher/Entry Forms; price quotes; Departmental Requisitions; justifications of purchases; payment authorizations; reports of receipt of goods or services; and related documentation and correspondence.

Official Copy: Treasurer

Retention: 7 years.

Destroy the Official Copy after 7 years.

Other copies used in offices

Retention: 2 years.

Destroy other copies after 2 years.

ACCOUNTS RECEIVABLE RECORDS

Membership contributions, offering records

This series is used to provide a record of collections and offerings for the local church.

Official Copy: Treasurer

Retention: 7 years.

Destroy the Official Copy after 7 years.

Other copies used in offices

Retention: 2 years

Destroy other copies after 2 years.

ADMINISTRATIVE REPORTS

Charge Conference reports, Administrative Board Reports, Council on Ministries reports, or Administrative Council Reports

This series documents the annual activity of the local church and its subdivisions. Final annual reports may be printed and bound or they may be less formal unpublished documents prepared for limited distribution. Report sections may include but are not limited to administrative activities; goals and objectives achieved; fiscal status; project work performed; personnel activity and accomplishments; facility changes; and related sections. This series may include but is not limited to local church charge conference report; administrative board and Council on Ministries reports, or Administrative council reports.

Official Copy: Church Clerk

Retention: Permanent

Other copies: Receiving units

Retention: Until superseded or obsolete.

Destroy all other copies when superseded, obsolete, or no longer needed for reference.

ANNUAL FISCAL REPORTS

Closing of the Books Records, Financial Reports, Balance Reconciliation Records

This series documents annual fiscal year-end status of accounts and is used to provide the office with summary information relating to its programs which may be used for planning or review. The series includes annual operating statements; schedules of rates; and related correspondence.

Official Copy: Treasurer/Clerk

Retention: Permanent

Other copies used in offices

Retention: 3 years.

Destroy other copies after 3 years.

ARCHITECTURAL DRAWINGS, BLUEPRINTS, AND MAPS

This series provides a detailed graphic record of land and buildings of the local church. The series is used as a primary source tool when working on projects to improve or maintain existing buildings and/or land and also when working on new construction. These records are largely created as part of individual construction projects but may include drawings, maps, and photographs worked up independently by the office and from various sources. This series may include but is not limited to architectural blueprints; sketches; aerial photographs; preliminary planning drawings; as built drawings; drawings reflecting changes to the original plans; soil testing maps; any other type of graphic representation produced relating to buildings, systems, and land; and related documentation.

Official Copy: Church Safe

Retention: Permanent.

Transfer the Official Copy to the church safe when superseded or inactive.

AUDIT RECORDS

This series documents the unit's response to internal and independent management, operations, and fiscal audits. This series may include but is not limited to audit reports; written responses showing how recommended changes will be implemented; and related documentation and correspondence.

Official Copy: Clerk

Retention: Permanent

BANK DEPOSIT TRANSACTIONS (QUICKEN)

Official records of bank deposit transactions

Official Copy: Treasurer

Retention: 7 years

Destroy official copy after 7 years

BANK DEPOSIT SLIPS

Receipt from bank of deposit transaction

Official Copy: Treasurer

Retention: 7 Years

Destroy official copy after 7 years

BANK STATEMENTS

This series documents redeemed checks and other financial matters related to local church bank accounts.

Official Copy: Treasurer

Retention: 7 years.

Destroy the Official Copy after 7 years.

BENEFITS POLICIES AND PROCEDURES RECORDS

Finance Committee housing allowance, days off and mileage allowance agreement.

Official Copy: Clerk

Retention: Permanent

BEQUEST AND ESTATE PAPERS

Wills, gift agreements, bequests and other grants of real property or assets. This series relates to gifts, financial or otherwise, to the conference or to one of its agencies. These papers document the origin, transfer and requirements or restrictions of the gift

Official Copy: Church Safe

Retention: Permanent

BUDGET RECORDS

Annual Budget

This series documents the annual budget; and related documentation and correspondence.

Official Copy: Clerk

Retention: Permanent.

BULLETINS

Sunday worship bulletins, Special local church occasion bulletins

Bulletins provide a resource for ministers as well as document the worship practices of the church. They often also include special news of interest for the local church. Special local church occasions could be a church anniversary, mortgage burning service, or dedication service.

Official Copy: Pastor

Retention: Permanent (electronic file)

BYLAWS

Bylaws, procedural regulations, meeting policies, constitutions

Organizational bylaws and other regulations relating to the conduct of meetings or organizations

Official Copy: Church Safe/Clerk

Retention: Permanent

CERTIFICATES OF DEPOSIT, CANCELED

Redeemed or canceled certificate of deposits

Official Copy: Treasurer

Retention: 3 Years

Destroy official copy after 3 years

COMMITTEE RECORDS

Church Committee Records

This series documents the activities of standing and ad hoc committees, agencies and boards of the local church. They may function as steering committees, activities committees, standards committees, planning committees, awards committees, councils, etc. This series may include but is not limited to agendas; meeting minutes; reports; notes; working papers; and related documentation and correspondence.

Official Copy: Clerk

Retention: Permanent for agendas, minutes, reports, and correspondence

CONTRACTS

Repairs and Maintenance, Lease Agreements
Loans and Notes

This series contains contracts that have either been completed or terminated. This includes Repairs and Maintenance, Lease Agreements, Loans/Notes and Service type of contracts

Official Copy: Church Safe

Retention: 4 Years for Service contracts Destroy after 4 years Retention: 6 Years for Repairs/Maintenance, Lease, Loans and Notes Destroy after 6 years

Retention: Permanent for contracts on new construction, betterments/improvements

CORRESPONDENCE

Transitory correspondence, Subject
correspondence

A large amount of correspondence should be considered transitory or routine general correspondence. Correspondence of this type might include responses to inquiries concerning time of services or other functions at the church; information about assistance programs run by the church or in which the church is involved and other routine correspondence which reflects a normal part of the local church's program. Special or subject correspondence may focus on a special program or service in which the church is involved, such as special worship services or specific assistance program or some other program which has a specific beginning and end. Transitory correspondence should be reviewed and destroyed on a yearly basis, which subject correspondence should be kept, as it documents a special event in the local church's life.

Transitory correspondence

Official Copy: Pastor, Clerk, Treasurer

Retention: 1 year

Destroy after one year

Subject correspondence

Official Copy: Pastor, Clerk

Retention: Permanent

DIRECTORIES

Local church directory, church photographic
directory

The church directory lists the members of the local church and photographic directories not only illustrate the people but often have scenes from church life.

Official Copy: Pastor

Retention: Permanent (electronic and hard copy)

Other copies used in offices

Retention: Destroy when superseded

This series documents information used to establish the identity and to verify the employment eligibility of employees to preclude the unlawful hiring of persons not authorized to work in the United States. This series includes completed I-9 forms and copies of documents that establish the identity and the employment eligibility of the employee.

Official Copy: Church Safe

Retention: 1 year after employee separation or after 3 years, whichever is longer.

Destroy the Official Copy 1 year after employee separation or after 3 years, whichever is later.

EMPLOYMENT POLICIES AND PROCEDURES RECORDS

Employment Policies

This series documents employment policies and procedures administered by the Hiring Committee. This series may include but is not limited to information on appointments; employment of handicapped persons; family employment program; interviewing; job sharing; nepotism; temporary appointments; transfers; and related documentation and correspondence.

Official Copy: Church Safe

Retention: Permanent.

Retain the Official Copy in Church safe until superseded.

GRIEVANCE RECORDS

This series documents grievances brought forward by employees against the institution concerning affirmative action; equal opportunity; policies and procedures; or articles contained in the Collective Bargaining Agreement. This series may include but is not limited to notices of grievance; informal discussion notes; grievance responses; formal hearing records, including tapes; transcripts and tapes of individual interviews; logs of persons interviewed; action(s) taken; settlement agreements; case histories; final summary statements; appeals documentation; and related documentation and correspondence.

Official Copy: Pastor and Legal Advisor

Retention: 3 years after grievance is settled.

Destroy the Official Copy 3 years after grievance is settled.

INSURANCE POLICIES

This series is comprised of inactive insurance policies and related correspondence.

Official Copy: Church Safe

Retention: Permanent

Current hard copy in safe and electronic copies maintained on Treasurer's church laptop.

INVENTORIES OF PROPERTY AND EQUIPMENT

This series consists of lists, both written and photographic, of the property and equipment of the conference or agency

Official Copy: Trustees

Retention: Until superseded by new version

INVOICES

This series contains invoices and paid bills

Official Copy: Treasurer

Retention: 7 years, except for major building construction/alterations - Permanent

Destroy official copy after 7 years (transfer construction records to Church Safe)

MEETING RECORDS

This series documents the meetings of the staff of a department, or office which sets policy and procedures for the unit. Participants at meetings may be composed exclusively of or a mixture of staff, administrators, and managers; specialized and task oriented sub-committees composed of unit personnel are also documented as part of this record series. These meetings may concern routine matters of procedure and topics such as program development, planning, administrative and personnel management, and assessments of future needs. This series may include but is not limited to meeting notes/minutes; reports; working papers; agendas; and related documentation and correspondence.

Official Copy: Clerk

Retention: Permanent.

MEMBERSHIP RECORDS

Membership register, baptisms, marriages, transfers

These are permanent records which list the names of each person of the local church. This reflects the membership and the activities of the local church.

Copy: Clerk

Retention: Permanent

PERSONNEL RECORDS

Personnel Files

This series documents the employee's work history and includes routine, non-evaluative information such as job title, rank, full-time equivalency (FTE), dates of employment, salary, education and employment background. Some of the documents comprising this series include confidential information such as social security number, birth date, and marital status. This series may include but is not limited to copies of Affirmative Action Compliance Data Forms; Applications and Contracts for Sabbatical Leave; Conditions of Employment; Memoranda of Agreement; Notices of Appointment; Pay/Budget Action Forms; resumes or curriculum vitae; and related documentation and correspondence, such as letters of resignation and memos confirming appointments.

Official Copy: Church Safe

Retention: 7 years after termination.

PROPERTY FILES

deeds, title papers, repair history, permits,
lease agreement and correspondence

This series contains records dealing with the ownership and maintenance of property.

Official Copy: Church Safe

Retention: Permanent

Destroy after 7 years

REAL ESTATE SURVEYS

Real estate survey, plots plans

This series contains real estate surveys, plots plans and related correspondence.

Official Copy: Church Safe

Retention: Permanent

REJECTED APPLICATIONS

Rejected and Incomplete Employment
Applications

This series documents employment applications that were submitted for jobs with the conference and for reasons of incompleteness or inadequate qualifying experience/training are rejected.

Official Copy: Church Safe

Retention: 2 years.

Destroy the Official Copy after 2 years.

SEARCH RECORDS

This series documents the selection process for advertised management service and classified positions. This series may include but is not limited to applications; curriculum vitae or resumes; academic transcripts; samples of writing or publications; approvals of recruitment proposals; Certificate of Eligibles; candidate lists; position announcements; position advertisements; position descriptions; copies of Affirmative Action Compliance Data Forms; interview materials such as rating sheets, tallies, screening and interview notes, review committee notes and memoranda; telephone conversation notes; and related correspondence such as cover letters and reference letters.

Official Copy: Church Safe

Retention: Place record with the personnel file; 5 years after search completed for all other records.

Retain application materials of successful candidate in the Personnel Files; destroy the Official Copy of all other records 5 years after the search is completed.

TAX-EXEMPT CERTIFICATES AND FORM 990

This series documents the tax-exempt status of the conference and its functions.

Official Copy: Treasurer

Retention: Permanent

TAX RETURNS

Tax returns, tax filings, W2's, W3's, 1099Misc, 941's

This series comprises tax returns, supporting documentation and related correspondence

Official Copy: Treasurer

Retention: 7 years

Destroy 7 years after filing period provided no legal action is being taken

TRAVEL RECORDS

This series documents approved travel by employees and is used to monitor travel expenditures and for planning purposes. This series may include but is not limited to travel request forms indicating purposes, itineraries, methods of travel, funds from which travel is to be paid, and estimated expenditures; Travel Reimbursement Requests (employee and nonemployee); receipts; authorizing signatures; and related documentation and correspondence.

Official Copy: Clerk, Treasurer

Retention: 5 years.

Destroy the Official Copy after 5 years.

Other copies used in offices

Retention: 2 years.

Destroy other copies after 2 years.

LOCAL CHURCH RECORDS SCHEDULE

RECORD SERIES TITLE	DESCRIPTION	TOTAL
Accident and Injuries Records	Claims Records	Settled+6
Accounts Payable Records	Claims and Disbursements Records,	7
	Expenses, Accounting, Bookkeeping,	
	Paid Invoices, Finance, Purchasing	
Accounts Receivable Records	Membership contributions,	7
	offering records	
Administrative Reports	Charge Conference reports,	Permanent
	Administrative Board reports,	
	Council on Ministries report, or	
	administrative council reports	
Annual Fiscal Reports	Closing of the Books Records,	Permanent
	Financial Reports, Balance	
	Reconciliation Records	
Architectural Drawings, Blueprints, and Maps		Permanent
Audit Records		Permanent
Bank Deposit Transactions (Quicken)		7
Bank Deposit Slips		7
Bank statements		7
Benefits Policies and Procedures Records	Housing allowance, days off, mileage	Permanent
Bequest and Estate papers	wills, gift agreements, bequests	Permanent

Budget Records	Annual Budget	Permanent
Bulletins	Sunday worship bulletins, special local church occasion bulletins	Permanent
Bylaws		Permanent
Certificates of Deposit, Canceled		3
Committee Records	Local church committee records	Permanent
Contracts	Service contract	4
	Repairs/Maint, Lease, Loans & Notes	6
	New const, betterments/improvements	Permanent
Correspondence - subject	Correspondence on special or topic Interest	Permanent
Correspondence - transitory	Routine correspondence	1
Directories		Permanent
Employment Eligibility Verification Forms		Active +1 (3 yrs Min.)
Employment Policies and Procedures Records	Employment Policies	Permanent
Grievance Records		Active +3
Insurance Policies		Permanent
Inventories of Property and Equipment		Until superseded
Invoices		7 (Permanent for major construction)
Meeting Records		Permanent
Membership records	Membership register, baptisms, marriages, transfers	Permanent
Personnel Records		Active+7
Property Files	Deeds, title papers, repair history, permits, lease agreement, ect.	Permanent
Real Estate Surveys	Surveys, plot plans and related	Permanent
Rejected Applications	Rejected and Incomplete Employment	2
Search Records accepted		5
Search Records - all others		5
Tax-Exempt Certificates	Certificates and Form 990	Permanent
Tax Returns		7
Travel Records		5

ADDENDUM per 10/6/2024 Annual Meeting

****Documents ready for destruction will be noted on the destruction log and brought to the church. A minimum of two people will be required to destroy documents to confirm the eligibility of destruction. The destruction log will be archived in a folder to be stored in the safe at the church.**

National Council of Nonprofits www.councilofnonprofits.org

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BoardSource Record Retention and Document Destruction Policy—Download 4 Samples (E-Policy Sampler)
www.boardsource.org/Bookstore.asp?Type=epolicy&Item=1071

Independent Sector www.independentsector.org/issues/sarbanesoxley.html

AICPA Management of an Accounting Handbook—2003 and IRS Appendix Document
www.cpa2biz.com/AST/Main/CPA2BIZ_Primary/PracticeManagement/PracticeAdministration/PRDOVR~PC-090407/PC-090407.jsp

Guide to Record Retention Requirements in the Code of Federal Regulations: Contact the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402-9325 or from CCH, Inc. at www.onlinestore.cch.com

North Texas Conference of the United Methodist Church
www.ntcumcc.orghttps://d.docs.live.net/59b111f9d420dd71/Documents/Church/Record%20Destruction/SGCC%20Records%20Disposition%20Log%204-15-23.docx

Policy approved 10.6.2024