

## RECORDS RETENTION GUIDELINES

It is not possible to have a credible records retention schedule without knowing what records exist. Therefore it is necessary that a records inventory be done before establishing a retention schedule. The inventory should include the office or business entity to which the retention schedule is meant to apply.

### Procedures

To create or update a retention schedule:

1. Contact the records manager for assistance.
2. Inventory all current records (including all media types) maintained in the office or business entity to which the retention schedule is to apply.
3. Create a master list of record types and draft a preliminary retention schedule.
4. Determine retention periods on the basis of legal, administrative, and historical value.
5. Obtain approval from relevant areas with oversight responsibility (i.e. IT, finance, or legal).
6. Publish and follow the retention schedule.
7. Review the retention schedule at regular intervals (i.e. annually, biannually, etc.).

### Notes

1. National and local regulations where applicable describe minimum record retention periods.
2. Regardless of minimum retention periods, all records shall be kept until required audits are completed.
3. Records shall be kept beyond the listed retention period if litigation is in pending or in progress. The records manager **MUST** be notified of any pending litigation that would require records be retained beyond their normal scheduled disposition.
4. After the specific retention period for any record (paper or electronic) has been reached, the record will be destroyed consistent with appropriate, agreed upon procedures.
5. Destruction of records is permitted in accordance with law only after expiration of the retention period on the approved retention schedule.

### Electronic Records

Records retention is based on legal requirements and best business practices, not on the medium on which a record is stored. Therefore it is necessary to give consideration to how records are to be retained when they are created and used on a medium that may not last for the duration of the retention period of a particular type of record.

### Notes

1. Simply deleting an electronic record does-not constitute the destruction of that record. In many cases the medium on which the record resides must be destroyed as well.

2. A record is not considered destroyed as long as there are known copies or drafts of that record that have not been destroyed.

### **Scanning & Microfilming**

Scanning and Microfilming have two different purposes. Scanned documents are easy to retrieve and distribute. Microfilmed documents are not retrieved often, and are retained for long periods of time. However, what both processes have in common is significant to records retention.

Both scanning and microfilming take records that are in hard copy and change their format, reducing their volume and making storage of those records more efficient. Both processes require planning, document preparation, process documentation, and quality control to assure that the product of the documents that are scanned or microfilmed are the same as the original hard copy documents.

### **Procedures**

1. Create a statement declaring that the office or business entity scans/microfilms (be specific in your statement whether you scan or microfilm) its records (or a specific record series or type) regularly *in the normal course of business* and that the original hard copy is destroyed as a matter of policy. With microfilm certificates of authenticity can be used for the same purpose.
2. Have the statement reviewed and endorsed by top management (an officer of the organization or administrative committee), legal services, and someone from Information Technology (for scanned records).
3. Establish procedures and documentation for scanning/microfilming.
4. Establish auditing and quality control procedures and documentation.
5. Retain all your policy, procedural, and audit documentation for the full retention period of the scanned/microfilmed records.

### **Note**

When establishing a scanning system or procedure, it would be advisable to retain hard copy for a specified amount of time until satisfaction with the scanning system can be assured.

### **E-mail**

Since a great deal of business is transacted via e-mail, e-mail contains records that belong to the organization and are subject to the same retention regulations that govern any other similar non-e-mail records. Below are two sample e-mail policies suggested as guidelines by ARMA International (Association of Records Managers and Administrators) and SAA (Society of American Archivists).

### **Sample**

The electronic mail system is owned by the organization, and it is to be used for church business. Occasional use of the system for messages of a personal nature will be treated like any other message. The organization desires to respect the right to privacy of its

employees and does not monitor electronic mail messages as a routine matter. However, it reserves the right to access them view their contents, and track traffic patterns.

### **Sample**

When using electronic mail the message created or used may or may not be a record. When it is designated as a record, it is subject to the records retention policies of the organization. Within the organization each person is responsible for controlling records according to the records management policies and when an e-mail message is considered a record it falls into this category.

### **Assistance**

For assistance with issues concerning records retention or records management contact the Records Center of the General Conference Office of Archives and Statistics.  
[chiomentip@gc.adventist.org](mailto:chiomentip@gc.adventist.org)

Records Center  
Office of Archives and Statistics  
General Conference of SDA  
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BASIC SCHEDULE OF  
RETENTION OF DOCUMENTS

All documents should be kept until after your church/school has been audited, then use this schedule as a recommendation for how long to keep your documents.

Corporate Papers: Charter, Articles of Inc., Minutes. . . . .	Permanent
Property Records: Deeds, Abstracts of Title, Mortgages . . . . .	Permanent
Contracts, Building. . . . .	Permanent
Insurance Policies (after expiration) . . . . .	6 years
Correspondence, Departmental. . . . .	3 years
Correspondence, Administrative. . . . .	3 years
Audit Reports, Financial. . . . .	Permanent
Audit Reports, Labor, Salary and Expense. . . . .	Permanent
Ledgers, General. . . . .	Permanent
Journals, General . . . . .	Permanent
Receipts, Cash . . . . .	6 years
Vouchers, Journal, Purchase & Disbursement. . . . .	6 years
Canceled Checks, General . . . . .	6 years
Bank Statements & Reconciliations. . . . .	6 years
Employment Records . . . . .	Permanent
Time Cards . . . . .	4 years
Payroll Journals and Earnings Record, Employee. . . . .	Permanent
Ledgers, Accounts Receivable . . . . .	10 years
Sales Invoices. . . . .	6 years
Purchase Orders. . . . .	6 years
Capital Assets Ledger. . . . .	Permanent
Securities Ledger . . . . .	Permanent
Tithe Envelopes. . . . .	Keep until after audit, then destroy by shredding or burning