

**UUFSD Policy and Procedure Document****Policy ID: 170****Title: Document Retention**

Date Approved: 3/18/20

**Purpose**

To specify which UUFSD documents must be kept in perpetuity, which *will* be destroyed after a specified time, and which *must* be destroyed after a specified time, based on federal and state laws and business best practices. Additionally, to define who controls access to UUFSD's documents and who is responsible for maintaining the archives.

**Policy**

In terms of document retention, UUFSD has three kinds of documents:

- (1) The documents that must be kept permanently for legal or historical reasons.
- (2) Credit card authorization forms that **MUST** be destroyed after three years from the date of the last transaction (per Vanco), and as a matter of UUFSD policy, not used at all (per pcisecuritystandards.org).
- (3) All other documents, for which it is the policy of UUFSD to destroy them after 7 years. This includes day-to-day financial records and most personnel records. The exception to the latter is if there is a claim, litigation, or a credible threat of litigation involving UUFSD hiring or compensation practices, those records must be kept for the duration of the litigation (per hrcalifornia.calchamber.com). If there is any doubt, concern, or confusion about whether a document should be retained, then the policy is to retain the document until such time as it becomes clear as to whether the document should be retained permanently or destroyed.

Therefore, in order to be compliant with federal and state laws and business best practices, and to maintain control over document storage space, UUFSD adheres to the following document retention schedule.

**Permanent Records Retention Schedule:**

- Corporate records and documents such as articles of incorporation, bylaws, annual corporate reports, corporate seals, minute books, signed minutes of the Board and all committees
- Licenses and permits
- Property records and documents such as property deeds, assessments, and rights of way

- Property Insurance policies
- Audit reports
- Financial Statements
- General Ledgers
- Contribution records
- Documents evidencing terms, conditions, or restrictions on gifts
- Tax-exemption documents and related correspondence
- Successful grant applications and related correspondence
- Publications and documents pertaining to congregational and facilities history

**Temporary Records Retention Schedule:**

The retention period for the following documents and records is 7 years unless otherwise stated.

- Accounts payable and accounts receivable ledgers and schedules
- Bank statements and canceled checks
- Notes receivable ledgers and schedules
- Investment records (*7 years after sale of investment*)
- Annual audit records, including workpapers and other documents that related to the audit (*7 years after the completion of the audit*)
- Excise tax records
- Tax bills, receipts, statements
- Tax workpaper packages-originals
- Sales/use tax records
- Payroll tax records
- Payroll registers
- Contracts and related correspondence (*7 years after expiration or termination*)
- Employee expense reports (*termination plus 7 years*)
- Personnel records such as commissions, bonuses, incentives, and awards (*termination plus 7 years*)
- Payroll documents such as: payroll deductions; W-2 and W-4; and garnishments, assignments, attachments (*termination plus 7 years*)
- All other documents pertaining to personnel will be kept for 7 years after termination unless there is litigation, in which case, documents must be retained for 7 years or until case is settled, whichever is later.
- Digital source files for all marketing materials and related artwork (*last use plus 7 years*)
- Credit card authorization forms (*3 years from the date of the last transaction per Vanco*)

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**Procedure**

Paper files: These are stored in the office and in locked storage rooms and controlled by the Congregational Administrator (they are also accessible to anyone who has an appropriate key). With the authorization of the Finance Committee, which is charged with the archiving and purging of old finance records per P&P #440, the Congregational Administrator is responsible for ensuring that paper documents are destroyed according to the above schedule and that current paper documents are appropriately filed in a timely fashion.

Digital files: These are stored in a cloud-based Google Suite archive and controlled by the Archive Administrator by means of user IDs and passwords. The digital archive is not intended to be an exact duplicate of paper files, but focuses instead on the documents that must be permanently retained. The Congregational Administrator is responsible for ensuring that newly generated documents that are on the permanent records retention schedule are appropriately archived online using the agreed-upon file naming and tagging conventions, and that any temporary documents older than 7 years stored in the online archive, with the authorization of the Finance Committee, which is charged with the archiving and purging of old finance records per P&P #440, are deleted on an annual basis.

Sources (these sources found online as of 1/1/2020):

- [https://www.freechurchaccounting.com/records\\_retention\\_schedule.html](https://www.freechurchaccounting.com/records_retention_schedule.html)
- <https://vancopayments.zendesk.com/hc/en-us/articles/360028036532-How-do-I-Obtain-Authorization-for-Credit-Debit-Card-Authorizations->
- The following should be reviewed periodically to ensure UUFSD remains compliant regarding California State Law for employment record retention:  
<https://hrcalifornia.calchamber.com/forms-tools/forms/records-retention-requirements>
- <https://www.logikcull.com/guide/legal-holds-data-preservation>