



Working Document Retention & Destruction Policy

A document retention and destruction policy identifies the record retention responsibilities of staff, volunteers, board members, and outsiders for maintaining and documenting the storage and destruction of the organization's documents and records.

STATEMENT OF POLICY

This policy covers all records and documents, regardless of physical form, contains guidelines for how long certain documents should be kept and how records should be destroyed. The policy is designed to ensure compliance with federal and state laws and regulations, to eliminate accidental or innocent destruction of records and to facilitate the operation of the Denver Inner City Parish ("DICP) by promoting efficiency and freeing up valuable storage space.

RETENTION SCHEDULE AND ADMINISTRATION

The DICP's Record Retention Schedule is set forth in Appendix A. The Executive Director (ED) shall administer this Policy. The ED is also authorized to make modifications to the Record Retention Schedule and Program & Staff Execution Schedule from time to time to ensure that it is in compliance with local, state and federal laws and includes the appropriate document retention; annually review the record retention and disposal program; and monitor compliance with this policy.

Record Retention Execution will occur a minimum of once per fiscal year. Team members will be expected to close out both hard and e-files (including emails) within one month of the end of the fiscal year. Staff of La Academia must archive their documents at the end of the school year – before leaving for summer vacation.

ELECTRONIC DOCUMENTS AND RECORDS

Electronic documents will be retained as if they were paper documents. Therefore, any electronic files that fall into one of the document types in Appendix A will be maintained for the appropriate amount of time. If an employee has sufficient reason to keep an email message, the message should be printed in hard copy and kept in the appropriate file or moved to an "archive" computer file folder.

All electronic documents and records will be archived on the server under the appropriate server folder. This includes emails. Emails that need to be saved should be converted to documents and saved in the appropriate files.

Staff email accounts must be cleaned out upon termination of their employment, either by themselves or by their Supervisor, within 30 of termination. After 30 days, the email account will be deleted.



SUSPENSION OF RECORD DISPOSAL IN THE EVENT OF LITIGATION OR CLAIMS

No director, officer, volunteer or agent of the DICP shall destroy, dispose of, conceal, or alter any record or document while knowing that it is or may be relevant to an anticipated or ongoing investigation or legal proceeding conducted by or before a federal, state or local government agency, including tax and regulatory agencies, law enforcement agencies, and civil and criminal courts, or an anticipated or ongoing internal investigation, audit or review conducted by the DICP.

During the occurrence of an anticipated or ongoing investigation or legal proceeding as set forth above, the ED shall suspend any further disposal of documents until such time as the ED, with the advice of counsel, determines otherwise. The ED shall take such steps as necessary to promptly inform all staff of any suspension in the further disposal of documents.

APPENDIX A – RECORD RETENTION SCHEDULE

a. Corporate Records

Record Type	Retention Period
Articles of Incorporation	Permanent
By-Laws	Permanent
Corporate Resolutions	Permanent
Annual Reports to Secretary of State/Attorney General	Permanent
Board Meeting & Board Committee Minutes	Permanent
Board Policies & Resolutions	Permanent
IRS Application for Tax-exempt Status	Permanent
IRS Determination Letter and correspondence relating to it	Permanent
State Sales Tax Exemption Letter	Permanent
Contracts (not programmatic)	7 years after expiration
Licenses and Permits	Permanent
Insurance Policies	Permanent

b. Accounting & Finance

Record Type	Retention Period
Accounts Payable/Expenses	7 years
Accounts Receivable/Income	7 years
Annual Audits	Permanent
Annual 990's	Permanent
Annual Audit papers	7 years



Bank Statements	7 years
Investment Records	7 years after sale of investment

c. Property & Capital Records

Record Type	Retention Period
Real Estate Deeds, mortgages, bills of sale	Permanent
Lease Agreements – org (not house program)	Permanent
Property Insurance Policies	Permanent
Facilities General (upgrades, renovations, etc)	Permanent
Vehicles	7 years after sale of vehicle

d. Employee Documents

Record Type	Retention Period
Benefit Plans	Duration of the plan, plus 1 year after plan termination
Employee Files	Termination + 5 years
Forms I-9	3 years after hiring, or 1 year after separation, whichever is later
Payroll Taxes	5 years
Payroll Registers	5 years
Timesheets	5 years
Retirement Benefits	8 years

e. Tax Records

Record Type	Retention Period
Tax exemption Documents & Correspondence	Permanent
IRS 990	Permanent
Tax bills, receipts, statements	7 years

f. Grant Records

Record Type	Retention Period
Original Grant proposal	7 years after completion of grant period
Grant agreement and subsequent modifications if applicable	7 years after completion of grant period
All requested IRS/grantee correspondence	7 years after completion of grant period
Final grant reports – both financial and narrative	7 years after completion of grant period
All evidence of returned grant funds	7 years after completion of grant period
All grant compliance documentation	7 years after completion of grant period
Grantee work product produced with	



grant funds 7 years after completion of grant period

g. Contribution Records

Record Type	Retention Period
Records of Contributions	Permanent
Documents evidencing terms of gifts	Permanent
Event – Auction / Gala	5 years

h. Program Records

Record Type	Retention Period
Program reports for Grants	7 years after completion of grant of as required by grant – whichever is longer
Human Services – Intake Reports	5 years or as required by grant – whichever is longer
Human Services – Client Files	10 years or as required by Federal & State guidelines
Worship Records	4 years
Seniors Records	4 years
Hunger Records	4 years
Holidays (Thanksgiving & Christmas)	3 years
Volunteers	3 years

APPENDIX B - RECORD RETENTION ASSIGNMENT (This portion is updated annually with changes)

Record Type	Team Member Who Is Responsible	Current
Corporate	CEO/Executive Director	T. Clough
Accounting & Finance	CFO – or Finance Department Lead	R. Sanborn
Property & Capital Records	Facilities Dept Lead	L. Martinez
Employee Documents	CFO – or Finance Department Lead	R. Sanborn
Tax Records	CFO – or Finance Department Lead	R. Sanborn
Grant Records	Development Department Lead	B. Mol
Contribution Records	Development Department Lead	B. Mol
Program – Human Services	Department Lead	L. Alirez
Worship	Senior Pastor	A. Kleinkopf
Hunger	Hunger Department Lead	L. Martinez
OST	OST Department Lead	L. Martinez / L. Alirez
Holidays	Development Department Lead	B. Mol
Volunteers	Development Department Lead	B. Mol
School & Student	Principal	C.Ramirez-Mares