

**DIOCESE OF COLORADO SPRINGS
RECORD RETENTION POLICY
(Effective March 31, 2014)**

GENERAL

1. This policy governs the retention and destruction of records. The purpose of this policy is to ensure that necessary records and the documents of the diocese, parishes, and related entities are adequately maintained and to ensure that documents that are no longer needed or serve no purpose are discarded at the proper time.
2. This policy permits the destruction of groups of records. It is never permissible to selectively destroy potentially harmful or embarrassing documents.
3. If records are maintained electronically, these same specifications apply. It is the content of the document and not its status as electronic or hard copy which governs how documents are to be treated under this policy.
4. In the event that a lawsuit is filed or explicitly threatened, or when any employee becomes aware of an investigation or audit concerning the Diocese, a parish, or a related entity, suspend all destruction of records. Destroy *nothing* until explicit permission is received from the General Counsel or the lawyer assigned to provide representation.

MINISTERIAL RECORDS

1. Keep the following records **permanently**:
 - a. Parish Statutes; Pastoral, Finance, and School Council Statutes; census records, rosters of parishioners, and donor lists;
 - b. Baptismal, Confirmation, First Communion, Death, and Marriage registers, and Marriage case files;
 - c. Newsletters of the diocese, parish or related organization, other diocese or parish-related publications, as well as parish bulletins;
 - d. Minutes of Pastoral, Finance, and School Council meetings;
 - e. Annual reports to the Chancery;
 - f. Cemetery incorporation and organization documents, meeting minutes, policies and procedures.
2. Keep the following records for **seven years**:
 - a. Religious education records;
 - b. Youth group activity release forms.

SCHOOL RECORDS

1. Keep the following records **permanently**:
 - a. Records of grades;
 - b. Graduation records;

- c. Attendance records.
2. Keep the following records for **one year after students graduate or leave the school**:
 - a. Student disciplinary records;
 - b. Any student records not listed in paragraph 1.

PERSONNEL, VOLUNTEER, AND EMPLOYMENT RECORDS

1. Keep the following records **permanently**:
 - a. Pension vesting files and documentation of retirement benefits;
 - b. Clergy files;
 - c. Seminarian records;
 - d. Application records for denied seminarians.
2. Keep the following records for **seven years after employment/volunteer ministry ends**:
 - a. Personnel records;
 - b. Volunteer records;
 - c. Job descriptions, employment applications, completed orientation checklists, employee reference checks, receipts for Employee Manuals, and Employment Agreements;
 - d. I-9 Forms, W-4 Forms, training records, and criminal background checks;
 - e. Employment/Change Form (pink copy), documentation on pay (effective dates and amounts), employment action records (promotions, transfers, demotions, & terminations), performance evaluations and notes, requisitions, teacher contracts, and copies of benefits forms for appropriate individuals (medical and dental enrollments or waivers, 125 cafeteria plans, insurance forms);
 - f. Exit Interview Forms.
3. Keep the following records for **seven years**:
 - a. Job ads and postings;
 - b. Health or safety training records.
4. Keep the following records for **one year**:
 - a. Rejected employment applications;
 - b. Records of regular training activities.

MEDICAL RECORDS

1. Keep the following records **permanently**:
 - a. Environmental test records and reports;
 - b. Hazardous exposure records and toxic substance exposure records.
2. Keep the following records for **seven years after employment ends**:
 - a. Form 101 Workers Compensation Forms, Plan Description Disclosure records, and annual reports;

- b. Workers compensation documents, employee disability benefits records, and accident and injury reports and claims for settled cases;
- c. occupational injury and illness records, including annual summary and record in detail on OSHA;
- d. Illness records, vouchers, worksheets, receipts, and acceptable resolutions, as well as employee medical complaints.

BUSINESS RECORDS

1. Keep the following records **permanently**:
 - a. Tax returns and worksheets, revenue agents' reports, and other documents relating to tax liability;
 - b. Corporate documents (e.g. Articles of Incorporation, By-Laws, etc.);
 - c. Cancelled checks for important payments (e.g. taxes, property purchase, special contracts, etc.) along with applicable papers;
 - d. Support for endowment contributions, endowment decrees, permanently restricted gift documents, wills, testaments, trusts, codicils, and other bequests and estate papers;
 - e. Insurance records and policies, policy statements, and third-party insurance certificates;
 - f. Audit reports of accountants, fiscal reviews, charts of accounts, cash books, and invoices for fixed assets;
 - g. End-of-year financial statements, general and private ledgers (and end-of-year trial balances), journals, and balance sheets, income statements, financial reports and statements;
 - h. Correspondence regarding legal, real estate, and other important matters.
2. Keep the following records for **seven years after completion/expiration**:
 - a. Loans, contracts, and rental agreements;
 - b. Certificates of Deposit, letters of credit; securities sales, mortgage payments, journal entries, pledge register/ledgers;
 - c. Temporarily restricted gift documents and their notification letters.
3. Keep the following records for **seven years**:
 - a. 941 Forms, W-2 and W-9 Forms, and 1099 Forms;
 - b. Payroll records and summaries, including payments to pensioners and timesheets, and payroll journals;
 - c. Wage and hour records; employee earnings records, timesheets, wage tables, work schedules, established hours; Leave of Absence Forms; and employee assignments and garnishments;
 - d. Budgets, investments statements, bank statements and reconciliations, bank deposit slips, checks (cancelled for ordinary payments), and cash receipts and disbursements;
 - e. Invoices from vendors, check stubs, offertory deposit sheets, petty cash vouchers, stock and bond certificates (cancelled), and internal audit reports;

- f. Accounts payable ledgers and schedules, accounts receivable ledgers and schedules, check registers, monthly trial balances, and subsidiary ledgers;
 - g. Acknowledgements of donations greater than \$250;
 - h. Claim files, credit files, expense analyses and distribution schedules, miscellaneous internal reports, inventory records, and invoices to customers;
 - i. Licenses and permits, plant cost ledgers, savings bond registration records of employees, tuition records and contracts, voucher for payments to vendors, employees, etc. and voucher registers and schedules.
4. Keep the following records for **one year**:
- a. General correspondence;
 - b. Acknowledgements of donations of \$250 or less.

REAL PROPERTY RECORDS

1. Keep the following records **permanently**:
- a. Property records including costs, depreciation reserves, depreciation schedules, blueprints, and plans;
 - b. Deeds, mortgages, mortgage records, and bills of sale, as well as engineering and scientific records, construction documents, architectural drawings, building designs, and specifications;
 - c. Property appraisals, inventories of property and equipment, real estate surveys, plot plans, title search papers and certificates, documentation of lot ownership, and lot maps;
 - d. Property tax exemption certificates
 - e. Cemetery records, including plot sales and interment records.

MISCELLANEOUS RECORDS

1. Keep the following records for **one year**:
- a. Notes, drafts, and other preparatory materials;
 - b. Any records not specifically mentioned above.