

ARCHDIOCESE OF CINCINNATI

RECORD RETENTION POLICY

Policy:

The purpose of this policy ("Policy") is to ensure that necessary records and documents of the Archdiocese and its affiliates (defined as any "parish, school, office, agency and other institutions which operate under the administrative authority of the Archbishop") are adequately protected and maintained and to ensure that records that are no longer needed or serve no purpose to the Archdiocese of Cincinnati are discarded at the proper time. This policy is also for the purpose of aiding employees in understanding their obligations in retaining records, which include, but are not limited to, electronic documents (if any) – email, Web files, text files, PDF documents, word processing documents, spreadsheets, databases, database data, backup tapes, and other formatted files.

The list of records included is lengthy, but not definitive. Retention periods were devised based on canon law, state and federal statutes and practical Archdiocesan/Affiliate realities.

This Policy is an attempt to formalize the rules and procedures for retaining documents that have already been or should have already been in place, and to simplify and make consistent rules for all Affiliates. For this Policy to be effective in protecting the Archdiocese, its affiliates, its employees, its students and its parishioners, it must be followed. It is up to each individual employee to ensure that he or she is properly adhering to Policy requirements.

Administration:

The following information is a Record Retention Schedule that is approved as the initial maintenance, retention and disposal schedule for physical and electronic records of the Archdiocese of Cincinnati and its affiliates. Administrators, principals and pastors ("**Responsible Administrator(s)**") will be in charge of the administration of the policy and the implementation of processes and procedures to ensure that the Record Retention Policy is followed. The Responsible Administrator is also authorized to: make modifications to the Record Retention Schedule from time to time to ensure that it is in compliance with canon law, local, state and federal laws and includes the appropriate document and record categories for the Archdiocese of Cincinnati and its affiliates; monitor local, state and federal laws affecting record retention, annually review the record retention and disposal program; and monitor compliance with this Policy.

Suspension of Record Disposal In The Event of Litigation or Claims – The "Litigation Hold":

In the event that the Archdiocese of Cincinnati or one of its affiliates is served with any subpoena or request for documents, or any employee becomes aware of a governmental investigation or audit concerning the Archdiocese of Cincinnati or one of its affiliates, or the commencement of any litigation against or concerning the Archdiocese of Cincinnati or one of its affiliates, or any employee reasonably anticipates litigation or is put on notice that litigation is imminent, such employee shall inform the Responsible Administrator. The Responsible Administrator shall take such steps as is necessary to initiate a "Litigation Hold" and to promptly inform all staff at the Archdiocese or the relevant affiliate, if applicable, of any suspension in the further disposal of documents. The Litigation Hold will be designated by the Responsible Administrator, with the advice of counsel, and any further disposal – even by a routine, good faith operation of the system – of documents and data shall be suspended until such time as the Responsible Administrator, with the advice of counsel, determines otherwise. During this period, routine over-writing of daily,

weekly and monthly backup tapes by the IT department, if applicable, should be immediately suspended until the Litigation Hold is cleared. In the event of a Litigation Hold, more detailed instructions will be provided.

Applicability:

This Policy applies to all physical records generated in the course of Archdiocese of Cincinnati or its affiliates' operations, including both original documents and reproductions. It also applies to the electronic documents described within the Policy.

Definitions:

- "ADA": Americans with Disabilities Act.
- "Biannually": Every two years.
- "Correspondence": Includes paper and electronic communications.
- "Expiration": End of the contract as provided in the contract, or end of the contract by termination of the parties.
- "FMLA": Family and Medical Leave Act.

RECORDS RETENTION SCHEDULES

Records retention schedules represent the period of time that records must be kept according to legal and/or organizational requirements.

This document covers retention schedules for the following different groups of Archdiocesan/Affiliate records:

- Administrative (A. pg. 3)
- Human Resources (B. pg. 4)
- Student (C. pg. 7)
- Financial (D. pg. 8)
- Property (E. pg. 10)
- Cemetery (F. pg. 10)
- Publications (G. pg. 11)
- Sacramental (H. pg. 11)
- Grants (I. pg. 12)
- Electronic Documents (J. pg. 13)

Within each group, different series are listed followed by a retention period. Records older than the retention period should be destroyed. Those of permanent value should be stored appropriately. If a series of records is not listed here, locate a similar record series in the list and apply that retention period or ask the Responsible Administrator.

A. Administrative Records

These records are produced in the course of the management of the affairs of the Archdiocese/Affiliate.

Records Type	Retention Period
Abstracts, deeds (property)	Permanent
Annual reports to Chancery (<i>Status Animarum</i>)	Permanent
Annual reports to the Archdiocesan/Affiliate	Permanent
Articles of incorporation and bylaws	Permanent
Bequest and estate papers (wills)	Permanent
Census records	Permanent
Contracts, for the purchase or sale of goods	15 years after contract expiration
Contracts, all other	4 years after contract expiration
Correspondence, legal	Permanent
Correspondence, official (regarding Archdiocesan/Affiliate policies, Archdiocesan/Affiliate directive, etc.)	Permanent
Correspondence, routine	Review, discard biannually; or, if applicable, file correspondence in accordance with other provisions of this Policy
Donor lists, including restrictions placed by the donor on donations	Permanent
Endowment decrees	Permanent
Finance Committee minutes	Permanent
Historical file (e.g., newspaper clippings, photos, etc., related to Archdiocese/Affiliate; also note that for central offices, media files are maintained by Communications Office)	Permanent
Insurance policies	15 years after insurance policy expiration
Inventories of property, equipment, other moveable goods, and goods of precious or significant value	7 years after all property and equipment on inventory is disposed

Records Type	Retention Period
Leases (Note that for central offices, leases are maintained by Finance Department)	15 years after lease expiration
Liturgical minister's schedules (altar servers, ushers, lectors, etc.)	Retain until superseded
Mass intention books	2 years after intentions have been satisfied
Parish council constitutions	Retain until superseded
Parish council minutes	Permanent
Archdiocesan/Affiliate organization records (minutes, correspondence, publications, etc.)	Permanent
Photographs (relating to Archdiocesan/Affiliate history, clergy, parishioners)	Permanent
Policy statements	Permanent
Religious education reports (for the Archdiocesan offices)	Permanent
Rosters of parishioners/members/students	Permanent
(Note that these records will be confidential and must be kept under lock and key if they contain any of the following: birth dates, social security numbers, drivers license numbers, or other personally identifying information.)	
Subject files (correspondence, memos, rules, schedules, etc.)	Annual review, destroy superseded files; or, if applicable, file documents within file in accordance with this Policy
Will, testaments, codicils	Permanent

B. Human Resource Records

The official human resource files on active and inactive employees are property of the Archdiocese of Cincinnati and its affiliates and are to be kept under lock and key. The file is to be maintained in a manner that protects employee Privacy Rights and provides due process and other legally required procedures, especially in the event of litigation. A human resource file should be maintained for each active Archdiocesan/Affiliate employee. That file should contain the following **to the extent that any the following documents exist**:

- Employee application
- Resume
- Reference letters
- Test documents
- Eligibility verification form (I-9)

- Salary information
- Sick leave taken and accrued
- Vacation record
- Performance evaluations
- Records of disciplinary actions
- W-4 form
- Employee contracts
- New Hire Form
- Pension Enrollment Form
- Official transcripts
- Application for all employee benefits plans
- IT-4 (Withholding Exemption Certificate)
- IT-4 (Statement of Residency in Reciprocity State)
- B.4 Form
- BCII Report (Ohio Bureau of Criminal Investigation & Identification)
- FBI Report (Federal Bureau of Investigation)

The retention period is 7 years for the personnel file and its documents listed above (B. Human Resources Records), based on the 6-year Ohio Statute of Limitations for employment discrimination and other periods based on related claims and other applicable state and federal laws. This Policy requires that the personnel file be retained for 7 years from the date of termination of the employee or, if applicable, the closing of the employing entity, whichever is longer. (Note that for central offices, these documents are maintained by Personnel Department.)

ADA Requirements (if applicable)

ADA requires that all medical records be maintained separately from the human resource files. Thus every location must maintain a personnel record for each employee that contains only medical records. The retention period for certain documents may vary, in accordance with the remainder of this Policy.

- Notices of reasonable accommodation
- Physical examinations
- Fit for Duty statements for extended absences
- FMLA reports and other FMLA documents
- Medical records used in disciplinary or dismissal hearings
- Medical statements for insurance claims
- Medical exams ordered by administration
- Pre-employment examinations
- Reasonable cause drug test
- Request for leave for medical reasons
- Request for return to work following a leave for medical disability
- Request for maternity/paternity leave of absence

These records are ***confidential*** and should be made available only to Archdiocesan/Affiliate representatives with a legitimate right to know, unless their disclosure is compelled by some legal action. In Ohio, employees and former employees have the right to access certain information, such as at least the name, address, occupation, pay rate, hours worked for each day worked, and each amount paid for the employee requesting the information, about himself or herself. The Archdiocesan/Affiliate/organization/employer may ask that the request be in writing and generally has 30 days to comply with the request.

Records Type	Retention Period
<u>Benefits</u>	
Disability records	Permanent
Pension vesting files	Permanent
Retirement benefits	Permanent
Service records	Permanent
<u>General</u>	
Permanent earnings and records	7 years after termination
Attendance records	7 years after termination
Employee contracts	15 years after contract expiration
Employee salary schedules	7 years after termination
Accident/injury reports	2 years after claim is closed or 5 years after injury, whichever is later
Workers' compensation records	2 years after claim is closed or 5 years after injury, whichever is later
Employee medical complaints and records (Confidential)	30 years from termination
<u>Safety</u>	
Environmental test records/reports	30 years
Hazardous exposure records	30 years
Toxic substance explore reports	30 years
<u>Human Resource Actions</u>	
Applications rejected	7 years from date of decision
Employee evaluations	7 years from each evaluation and after termination
Personnel files	7 years after termination
Termination records	7 years after termination

Records Type	Retention Period
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Salary Administration

W-2 forms	7 years from date of tax filing
W-4 forms	7 years from date of tax filing
Time cards	3 years from date of tax filing
Time sheets	3 years from date of tax filing
I-9 Forms	7 years from date of termination

C. Student Academic Records

Records Type	Retention Period
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Admissions documents	7 years from date of graduation or rejection, whichever is longer
General academic files, including report cards, testing materials, general disciplinary records, parent/student-teacher communications, registration materials	2 years from date of graduation from school; 7 years for not-to-return students; permanent for incarcerated or expelled students
Official transcripts	Permanent
Letters of Recommendation	7 years from date of graduation or date on letter, whichever is longer
Medical records and other information	7 years from date of graduation
(These records are <i>confidential</i> and should be made available only to Archdiocesan/Affiliate representatives with a legitimate right to know, unless their disclosure is compelled by some legal action.)	
Scholarship applications, selection committee records, including selection criteria used and other documentation regarding selection process	Compile annually; 3 years
Scholarship recipient information, including names, addresses and school attending	Compile list annually; permanent
Other scholarship documents, including funding documentation	Compile annually; 7 years from date of award

D. Financial and Accounting Records

Records Type	Retention Period
<u>Financial Banking</u>	
Bank deposits	7 years
Bank statements	7 years
Cancelled checks	7 years
Check registers/stubs	7 years
<u>General</u>	
Audit reports	Permanent
Balance sheets, annual	Permanent
Balance sheets, monthly/quarterly	7 years
Budgets, approved, revised	7 years
Financial reports, annual	Permanent
Financial reports, monthly	7 years
Financial statements	Permanent
<u>Investment/Insurance</u>	
Bonds, cancelled	7 years from date of cancellation
Certificates of deposit, cancelled	7 years after redemption
Insurance policies/active	15 years after policy expiration
Insurance policies/cancelled	15 years after policy expiration
Letters of credit	7 years after expiration
Mortgage records	Permanent
Notes receivable from the Archdiocese	7 years after redemption
Notes payable to the Archdiocese	7 years after cancellation
Securities sales	7 years after sale
Stock investment	7 years after sale

Records Type	Retention Period
<u>Accounting</u>	
Accounts payable invoices	7 years
Accounts payable ledgers	7 years
Accounts receivable ledgers	7 years
Credit card statements/charge slips	7 years
Invoices and paid bills, major building construction	Permanent
Invoices and paid bills, general accounts	7 years
Cash books	7 years
Cash journals, including receipts on offerings and pledges	7 years
Receipts	7 years
Mortgage payments	7 years
<u>Other Records</u>	
General ledger/annual	Permanent
Journals, general and specific funds	7 years
Journal entry sheets	7 years
Ledgers, subsidiary	7 years
Payroll journals	7 years
Payroll registers, summary schedule of earnings, deductions and accrued leave	7 years
Pension records	Permanent
Pledge registers/ledgers, including restrictions by donors	Permanent

Other Tax Records

Employment taxes, contributions and payments, including taxes withheld, FICA 7 years from date of tax filing

Records Type	Retention Period
IRS exemption determination letters, for organizations other than those listed in <i>The Official Catholic Directory</i>	Permanent
Form 990	Permanent
State tax exemption certificates (income, excise, property, sales/use, etc.)	Permanent

E. Property Records

Records Type	Retention Period
Architectural records, blueprints, building designs, specification	Permanent
Architectural drawings	Permanent
Deeds files	Permanent
Mortgage documents	Permanent
Property appraisals	Permanent
Real estate surveys/plots, plans	Permanent
Title search papers and certificates	Permanent

F. Cemetery Records

Records Type	Retention Period
Account cards, (record of lot ownership and payments)	Permanent
Annual report	Permanent
Bank statements	7 years
Board minutes	Permanent
Burial cards (record of person's name, date of burial, etc., alphabetically)	Permanent
Burial record (record of person's name, date of burial, etc.)	Permanent

Records Type	Retention Period
Contracts documenting lot ownership	Permanent
Correspondence	Review, discard biannually; or, if applicable, file correspondence in accordance with other provisions of this Policy
General ledger	7 years
Lot maps	Permanent

G. Publications

Records Type	Retention Period
Anniversary books	Permanent
Annual reports to Archdiocese/Affiliate	Permanent
Newsletters of the Archdiocese/Affiliate	Permanent
Other Archdiocesan/parish-related publications	Permanent
Parish bulletins	Permanent

H. Sacramental Records

Records Type	Retention Period
Baptism register	Permanent
Confirmation register	Permanent
First Communion register	Permanent
Death register	Permanent
Marriage register	Permanent

I. Grant Records

Records Type	Retention Period
Original grant proposal	7 years after completion of grant period or applicable tax filing, whichever is longer
Grant agreement and subsequent modifications, if applicable	7 years after completion of grant period or applicable tax filing, whichever is longer
All requested IRS/grantee correspondence including determination letters and "no change" in exempt status letters	7 years after completion of grant period or applicable tax filing, whichever is longer
Final grantee reports, both financial and narrative	7 years after completion of grant period or applicable tax filing, whichever is longer
All evidence of returned grant funds	7 years after completion of grant period or applicable tax filing, whichever is longer
All pertinent formal correspondence including opinion letters of counsel	7 years after completion of grant period or applicable tax filing, whichever is longer
Report assessment forms	7 years after completion of grant period or applicable tax filing, whichever is longer
Documentation relating to grantee evidence of invoices and matching or challenge grants that would support grantee compliance with the grant agreement	7 years after completion of grant period or applicable tax filing, whichever is longer
Pre-grant inquiry forms and other documentation for expenditure responsibility grants	7 years after completion of grant period or applicable tax filing, whichever is longer
Grantee work product produced with the grant funds	7 years after completion of grant period or applicable tax filing, whichever is longer

J. Electronic Documents

1. The term “electronic record” means any record that is created, received, maintained or stored in Archdiocesan/Affiliate workstations or central servers. Examples include, but are not limited to: email, Web files, text files, PDF documents, word processing documents, spreadsheets, databases, database data, backup tapes, and other formatted files.

2. The legal custodian of an email message or an electronic document is the Archdiocesan/Affiliate employee that originates the messages or to whom the email message or electronic document is sent. If the record is transferred, by agreement or policy, to another person for archival purposes, then that person becomes the legal custodian.

3. It is the policy of the Archdiocese and its affiliates that electronic records must be managed the same as traditional records to ensure compliance with state and federal regulations and to preserve institutional history. **In the event of litigation or notice that litigation is imminent, Litigation Hold policies will apply to electronic documents as well as paper documents.**

Electronic Mail: Not all email needs to be retained, depending on the subject matter. Work related email is an Archdiocesan/Affiliate record, and must be treated as such. Each email user must take responsibility for sorting messages and retain Archdiocesan/affiliate records as directed in the Archdiocesan/Affiliate Records and Retention Policy.

Email that does not meet the definition of a record of the Archdiocese of Cincinnati, such as personal or junk email, should be deleted immediately from the system.

Email servers are not intended for long-term record retention periods and are to be printed and filed in similar fashion to paper records. It is important to note that the email message should be kept with the attachments. Archdiocesan offices only will archive email for up to twelve months after which time the email will be permanently deleted. (For other specific email policies, refer to the Technology Policy.

Electronic Documents: including Microsoft Office Suite and PDF files. Retention also depends on the subject matter.

- PDF documents and Text/formatted files – Staff will conduct annual reviews of all PDF documents and text/formatted files (e.g. Microsoft Word documents) and will delete all those they consider unnecessary or outdated in accordance with this Policy’s retention period for that particular record. PDF documents and Text/formatted files the staff deems vital to the performance of the job should be printed and stored in the staff’s workspace.

The Archdiocese of Cincinnati and its affiliates do not automatically delete electronic files beyond the dates specified in this policy. It is the responsibility of all staff to adhere to the guidelines specified in this policy. In certain cases a document will be maintained in both paper and electronic form. In such cases the official document will be the paper document.

Conclusion

Failure to properly maintain electronic records may expose the Archdiocese and its affiliates to legal risk. Failure to maintain records may subject the individual to disciplinary action, up to and including dismissal, as well as personal liability for civil and/or criminal sanctions by the courts or law enforcement agencies. (See Technology Policy for information regarding backup of data and disaster recovery).

Enforcement

The Archdiocese and Responsible Administrators intend to enforce the policy set forth and expects responsible individuals to comply with the guidelines.