



RECORD RETENTION AND DESTRUCTION POLICY 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 Christian Center of Park City (“CCPC”) by promoting efficiency and freeing up valuable storage space.

RETENTION SCHEDULE AND ADMINISTRATION

CCPC’s Record Retention Schedule is set forth in Appendix A. The Director of Finance shall administer this Policy. The Executive Director is also authorized to: make modifications to the Record Retention Schedule from time to time to ensure that it is in compliance with local, state and federal laws and includes the appropriate document and record categories for the Association; monitor local, state and federal laws affecting record retention; annually review the record retention and disposal program; and monitor compliance with this policy.

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.

SUSPENSION OF RECORD DISPOSAL IN THE EVENT OF LITIGATION OR CLAIMS

No director, officer, employee, volunteer or agent of CCPC 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 being conducted by CCPC.

During the occurrence of an anticipated or ongoing investigation or legal proceeding as set forth above, the Director of Finance, in conjunction with the Executive Director, shall suspend any further disposal of documents until such time as the Director of Finance, in conjunction with the Executive Director, with the advice of counsel, determines otherwise. The the Director of Finance, in conjunction with the Executive Director, 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

File Category	Item	Retention Period
Corporate Records	Bylaws and Articles of Incorporation	Permanent
	Annual Reports to Secretary of State/ Attorney General	Permanent
	Board and committee meeting minutes	Permanent
	Board Policies and Resolutions	7 years
	Conflict-of-interest disclosure forms	4 years
Finance and Administration	Annual Audit Reports and Financial Statements	Permanent
	Accounts Payable ledgers and schedules	7 years
	Accounts Receivable ledgers and schedules	7 years
	Annual Audit Records, including work papers and other documents related to audit	7 years after audit
	Bank statements, deposits, and cancelled checks	7 years
	Expense Records	7 years
	General Ledgers	Permanent
	Electronic Payment Records	7 years
	Notes Receivable ledgers and schedules	7 years
	Investment Records	7 years after sale of investments
Insurance Records	Policies — occurrence type	Permanent
	Policies — claims-made type	Permanent
	Accident reports	7 years

	Safety (OSHA) reports	7 years
	Claims (after settlement)	7 years
	Group disability records	7 years after end of benefits
Property Records	Deeds	Permanent
	Leases (expired)	7 years after all obligations end
	Mortgages, security agreements	7 years after all obligations end
	Property Insurance Policies	7 years after all obligations end
Tax	IRS Determination Letter	Permanent
	IRS Application for Tax-exempt Status (Form 1023)	Permanent
	IRS 990 and 990T tax returns	Permanent
	Charitable Organizations Registration Statements (filed with State of Utah)	7 years
	State Sales Tax Exemption Letter, Contracts (after expiration) Licenses and Permits	7 years
Employee Documents	Employee personnel files	Permanent
	Benefits (plan descriptions, plan documents)	Permanent
	Staff Handbooks	Permanent
	Workers comp claims (after settlement)	7 years
	Employee orientation and training materials	3 years after use ends
	Employment applications, resumes and other forms of job inquiries, ads or notices for job opportunities	3 years

	IRS Form I-9 (store separate from personnel file)	Greater of 1 year after end of service, or three years
	Employment withholding tax statements	7 years
	Payroll Registers (gross and net)/Time Sheets	7 years
	Unclaimed Wage Records Retirement and Pension Records	3 years
Technology	Software licenses and support agreements	7 years after all obligations end
Grant Records	Original grant proposal, along with grant agreement and subsequent modifications, if applicable	7 years after completion of grant period
	All requested IRS/grantee correspondence including determination letters and “no change” in exempt status letters	7 years after completion of grant period
	Final grantee reports, both financial and narrative	7 years after completion of grant period
	All evidence of returned grant funds if applicable, along with all pertinent formal correspondence including opinion letters of counsel and report assessment forms	7 years after completion of grant period
	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
Contributions	Records of Contributions	Permanent (1 copy only)
	The associations or other documents evidencing terms of gifts	Permanent (1 copy only)