

Records Retention Schedule and Disposition Guidelines

Created October 2024

Records required in connection with a lawsuit or potential legal action must be retained until litigation is settled and the appeal time expires, regardless of whether the records have reached the end of their retention period.

Introduction

The following schedule is to be used to determine which records to keep and for how long. When a record is no longer needed or required, it should be disposed of properly in order to ensure that it truly is no longer recoverable.

Also refer to the schedule to determine when a record should be moved from desk drawers and personal files to a central filing cabinet within the archive. This helps to unclutter workspace and ensure that retention period and disposition method guidelines are followed. Fiscal year: January 1st – December 31st. Calendar year: January 1" - December 31".

Categorization of Records

Because the schedule below is not all-inclusive, you may need to determine whether a particular item is considered a record, and thus, subject to a records retention and disposition schedule. Some of the characteristics of a record are: (1) contains legal or regulatory compliance information, (2) evidences a transaction, (3) identifies participants in business activities or who had knowledge of an event, and/or (4) proves a business-related event or activity occurred or did not occur. It may be useful when making retention decisions to sort records into three categories - enduring value, limited value, and no value - and establish time periods to keep each group.

Category 1 - Records with enduring value (Retain: Permanently)

Examples, not all inclusive:

- Agendas and meeting minutes
- Appointment calendars or executives
- Correspondence related to business communications at the executive level to and from others inside and outside the organization
- Distribution list member names and e-mail addresses for each list

- Documentation of departmental and organizational decisions and operations
- Grant proposals, approvals, reports
- Policy, program, and procedure directives

Category 2/3 - Records with limited value (Retain: 5 - 7 years unless required longer for legal or regulatory purposes)

Examples, not all inclusive:

- Budget records
- Day-to-day administration
- Office services and equipment requests and receipts
- Supply orders and receipts
- Travel itineraries
- Workload reports
- Transaction records

Category 4 - Records with little or no long-term value (Retention: 0-30 days or until no longer needed for reference)

Examples, not all inclusive:

- Calendars (except for key executives)
- Copies of documents when the holder is not the official record keeper, sender, or primary addressee
- Copies of publications or other published reference materials
- Drafts, except for mission critical documents, program and policy changes, or original creative, artistic, and scientific works
- Informational, e.g. holiday closings, charitable drives, notifications of meetings, retirement celebrations, etc.
- Personal correspondence
- Routine requests for information or publications and replies
- Scheduling of work assignments, work-related trips and visits

- Suspense files or to-do and task lists that serve as a reminder that an action is required or a reply expected on a given date

Explanation of Retention Schedule

The Retention Schedule contains four columns of information. The first, **record type**, is a listing of the categories of records that are subject to a retention and archive period. The second, **on-site period**, provides the maximum amount of time a record should be kept at a workspace before it is transferred to central filing within the archive. Records may be transferred to the archive before they reach their maximum allotted time. The third **retention period** provides the minimum amount of time a record must be kept according to legal, regulatory, and organizational requirements. The fourth, **destroy date**, provides when nonpermanent records may be destroyed. Records may not be destroyed until after they have met the minimum retention period and are not involved in any legal action.

Transferring Records to Archive

When a record is no longer required to be readily accessible at a workspace, it should be properly transferred to central filing located within the archive. The transfer must be documented with a Certificate of Records Transfer form, which needs to be completed and filed with the archivist once records are transferred. Records that are transferred are still accessible at any time.

Destroying Records

When a record is no longer required to be kept, it should be properly destroyed and the destruction must be documented. A Certificate of Records Destruction form needs to be filled out and filed with the archivist once records are destroyed. Note that any records required in connection with a lawsuit or potential legal action must be retained until litigation is settled and the appeal time expires, regardless of whether the records have reached the end of their retention period.

Retention Schedule

Record Type	On-Site Period	Retention Period	Destroy date
Accident reports and claims (settled cases)	End of fiscal year + 2 years	7 years	Beginning of yr 8
Accounts payable ledgers and schedules	End of fiscal year + 2 years	7 years	Beginning of yr 8
Accounts receivable ledgers and schedules	End of fiscal year + 2 years	7 years	Beginning of yr 8
Audit reports	End of fiscal year + 2 years	Permanent	NA
Bank statements	End of fiscal year + 2 years	7 years	Beginning of yr 8
Bylaws and charter	End of calendar year + 1 year	Permanent	NA
Cancelled checks	End of fiscal year + 2 years	7 years	Beginning of yr 8
Cancelled checks (important payments and purchases)	End of fiscal year + 2 years	Permanent	NA
Contracts, mortgages, notes and leases (expired)	End of fiscal year + 2 years	7 years after expiration date	Beginning of yr 8
Copyright, trademark, patents, and related paperwork	End of fiscal year + 2 years	Permanent	NA
Correspondence, administrative	End of calendar year + 2 years	5 years	Beginning of yr 6
Correspondence, customers and vendors	End of fiscal year + 2 years	7 years	Beginning of yr 8
Correspondence, general	End of calendar year + 2 years	5 years	Beginning of yr 6
Correspondence, legal and important matters	End of calendar year + 2 years	Permanent	NA
Deeds, mortgages, bills of sale	End of fiscal year + 2 years	Permanent	NA
Deposit records	End of fiscal year + 2 years	7 years	Beginning of yr 8
Depreciation schedules	End of fiscal year + 2 years	Permanent	NA
Donation records	End of fiscal year + 2 years	Permanent	Beginning of yr 8
Donation records (endowment funds, restricted funds, etc.)	End of fiscal year + 2 years	Permanent	NA
Employee demographic info and compensation records	End of calendar year + 2 years	7 years after termination date	Beginning of yr 8
Employee discrimination reports (EEOC, ADA, etc.)	End of fiscal year + 2 years	Permanent	NA
Employment applications (not hired)	End of calendar year + 1 year	1 year	Beginning of yr 3

Employment applications (hired)	End of fiscal year + 2 years	7 years after termination date	Beginning of yr 8
Expense analyses and distribution schedules)	End of fiscal year + 2 years	7 years	Beginning of yr 8
Financial statements, year-end	End of fiscal year + 2 years	Permanent	NA
Garnishments	End of fiscal year + 2 years	7 years	Beginning of yr 8
General ledgers and journals	End of fiscal year + 2 years	Permanent	NA
Grants, funded	End of fiscal year + 2 years	7 years after closure date	Beginning of yr 8
Grants, un-funded	End of fiscal year + 2 years	5 years	Beginning of yr 6
I-9s	End of calendar year + 2 years	5 years after termination date	Beginning of yr 6
Insurance policies (expired)	End of fiscal year + 2 years	5 years after expiration date	Beginning of yr 6
Insurance Policies (still in effect)	End of fiscal year + 2 years	5 years after expiration date	Beginning of yr 6
Insurance records, accident reports and claims	End of fiscal year + 2 years	Permanent	NA
Internal audit reports	End of fiscal year + 2 years	5 years	Beginning of yr 7
Inventory records	End of fiscal year + 2 years	7 years	Beginning of yr 8
Invoices	End of fiscal year + 2 years	7 years	Beginning of yr 8
Loan documents and notes	End of fiscal year + 2 years	Permanent	NA
Meeting minutes and agendas	End of calendar year + 2 years	Permanent	NA
Mission statements	Once superseded	Permanent	NA
Organization charts	Once superseded	Permanent	NA
Payroll records and summaries	End of fiscal year + 2 years	7 years	Beginning of yr 8
Personnel files (employed)	End of fiscal year + 2 years	7 years after termination date	Beginning of yr 8
Personnel files (terminated)	End of fiscal year + 2 years	7 years after termination date	Beginning of yr 8
Petty cash vouchers	End of fiscal year + 2 years	7 years	Beginning of yr 8
Program and project files	End of calendar year + 2 years	Permanent	NA
Property appraisals	End of fiscal year + 2 years	Permanent	NA
Property appraisals and facility utility diagrams	Once superseded	Permanent	NA
Property records including costs, depreciation schedules	End of fiscal year + 2 years	Permanent	NA
Purchase orders	End of fiscal year + 2 years	7 years	Beginning of yr 8
Retirement and pension records	End of fiscal year + 2 years	Permanent	NA
Sales records	End of fiscal year + 2 years	7 years	Beginning of yr 8
Stock and bond certificates (cancelled)	End of fiscal year + 2 years	7 years	Beginning of yr 8
Strategic plans	Once superseded	Permanent	NA
Tax returns and worksheets	End of fiscal year + 2 years	Permanent	NA
Timesheets	End of fiscal year + 2 years	7 years	Beginning of yr 8
Training manuals	Once superseded	Permanent	NA
Vouchers for payments to vendors and employees	End of fiscal year + 2 years	7 years	Beginning of yr 8
Withholding tax statements	End of fiscal year + 2 years	7 years	Beginning of yr 8

I, _____, acting on behalf of The
Foundation for Human rights through Photography, hereby certify that the following records
were destroyed according to the Records Retention Schedule and Disposition Guidelines.

Records Description:

Records Type: (see Retention Schedule)

Date Range:

Method/Location of Disposal:

Signature:_____

Date:_____

Printed Name:_____

Title:_____