

Diocese of Covington

Policies & Procedures Manual

Section: Compliance – Other

Policy: Record Retention



The Diocese of Covington follows the Record Retention Policy of the United States Catholic Conference of Bishops (USCCB). To that end, below are excerpts from the finance and administration sections of the current USCCB records retention policy.

Records retention schedules represent the period of time that records must be kept according to legal and/or organizational requirements. This document covers the retention schedules for five (5) different groups of diocesan/parish records:

- Administrative
- Personnel
- Financial
- Property
- Cemetery

Within each group, different series are listed followed by a retention period. Records older than the retention policy period should be destroyed. Those of permanent value should be stored appropriately.

ADMINISTRATIVE RECORDS

These records are produced in the course of management of the affairs of the diocese/parish.

RECORD TYPE	RETENTION PERIOD
Abstracts (deeds) -----	Permanent
Annual reports to Chancery (<i>Status Animarum</i>) -----	Permanent
Annual reports to the diocese/parish -----	Permanent
Articles of Incorporation and By-Laws -----	Permanent
Bequest and estate papers (<i>wills</i>) -----	Permanent
Census records -----	Permanent
Contracts, inactive -----	Seven (7) years after end of contract
Correspondence, legal -----	Permanent
Correspondence, official (<i>diocesan/parish policies, directives, etc.</i>) -----	Permanent

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RECORD TYPE

RETENTION PERIOD

Correspondence, routine -----	Review/discard biannually
Donor lists -----	Permanent
Endowment decrees -----	Permanent
Finance Committee minutes -----	Permanent
Historical file (<i>diocesan/parish newspaper clippings, photos, etc.</i>) -----	Permanent
Insurance policies -----	Permanent
Inventories of property and equipment -----	Permanent
Leases -----	Destroy 7 years after expiration
Mass intention books -----	Two (2) years
Parish Council Constitutions -----	Retain until superseded
Parish Council Minutes -----	Permanent
Diocese/parish organization records (<i>minutes, correspondence, etc.</i>) -----	Permanent
Photographs (<i>pertaining to diocesan/parish history, clergy, etc.</i>) -----	Permanent
Policy Statements -----	Permanent
Religious education reports -----	Permanent
Parishioner rosters -----	Permanent
Wills, testaments, codicils -----	Permanent

PERSONNEL RECORDS

A personnel file should be maintained for each active diocesan/parish employee. That file should contain the following:

- Employee Application
- Resume
- Salary information
- Sick & Vacation leave records
- Performance evaluations
- Federal/state withholding election forms
- IRS Form I-9; Eligibility Verification form
- Results of background checks; including Virtus certification

These records are *confidential* and should be made available only to diocesan/parish representatives with a legitimate right to know, unless their disclosure is compelled by legal action.



RECORD TYPE	RETENTION PERIOD
BENEFITS	
Disability records -----	Seven (7) years
Pension vesting files -----	Seven (7) years
Retirement benefits -----	Seven (7) years
Service records -----	Seven (7) years
GENERAL	
Permanent earnings and records -----	Seven (7) years after termination
Attendance records -----	Seven (7) years after termination
Employee contracts -----	Seven (7) years after termination
Employee deduction authorization -----	Seven (7) years after termination
Employee salary schedules -----	Seven (7) years after termination
FMLA Reports -----	Seven (7) years after termination
Labor contracts -----	Permanent
HEALTH AND SAFETY	
Accident/Injury reports -----	Seven (7) years
Employee medical complaints -----	Seven (7) years
Employee medical records -----	Thirty (30) years from termination
Environment test records/reports -----	Permanent
Hazardous exposure records -----	Permanent
Toxic substance exposure reports -----	Permanent
Workers' compensation records -----	Twelve (12) years after injury (filing), death, or last compensation payment
LAY PERSONNEL ACTIONS	
Applications, rejected -----	One (1) year
Employee evaluations -----	Two (2) years after termination
Personnel files, terminated -----	Seven (7) years
Termination records -----	Seven (7) years



RECORD TYPE	RETENTION PERIOD
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SALARY ADMINISTRATION

W-2 forms -----	Seven (7) years from date of filing
W-4 forms -----	Seven (7) years from date of filing
Time cards -----	Three (3) years from date of filing
Time sheets -----	Three (3) years from date of filing
I-9 form -----	Seven (7) years after termination

FINANCIAL AND ACCOUNTING RECORDS

BANKING

Bank deposits -----	Seven (7) years
Bank statements -----	Seven (7) years
Cancelled checks -----	Seven (7) years
Check register/stubs -----	Seven (7) years

GENERAL

Audit reports -----	Permanent
Balance sheets, annual -----	Permanent
Balance sheets, monthly/quarter -----	One (1) year
Budgets, approved and revised -----	Seven (7) years
Financial reports, annual -----	Permanent
Financial reports, monthly -----	One (1) year
Financial statements -----	Permanent

INVESTMENT AND INSURANCE

Bonds, cancelled -----	Seven (7) years after cancellation
Certificates of deposit, cancelled -----	Three (3) years after redemption
Insurance policies, active and expired -----	Permanent
Letters of credit -----	Seven (7) years
Mortgage records -----	Permanent
Security sales -----	Seven (7) years
Stock investment records -----	Seven (7) years after sale

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ACCOUNTING

Accounts payable invoices -----	Seven (7) years
Accounts payable ledgers -----	Seven (7) years
Accounts receivable ledgers -----	Seven (7) years
Credit card statements/charge slips -----	Seven (7) years
Invoices and paid bills, major building construction -----	Permanent
Invoices and paid bills, general accounts -----	Seven (7) years
Cash books -----	Seven (7) years
Cash journals -----	Seven (7) years
Cash journal, receipts on offerings and pledges -----	Seven (7) years
Receipts -----	Seven (7) years
Mortgage payments -----	Seven (7) years
Chart of Accounts -----	Permanent
General ledger/annual -----	Permanent
Journals, general and specific funds -----	Permanent
Journal entry sheets -----	Seven (7) years
Ledgers, subsidiary -----	Seven (7) years
Payroll journals -----	Seven (7) years
Payroll registers, earnings/deduction/leave schedules -----	Seven (7) years
Pension records -----	Permanent
Pledge registers/ledgers -----	Seven (7) years
Permanently restricted gift documents -----	Permanent
Temporarily restricted gift documents -----	Seven (7) years after restrictions met

TAX RECORDS

Employment taxes, contributions, and payments -----	Seven (7) years from date of filing
W-2 forms -----	Seven (7) years from date of filing
W-4 forms -----	Seven (7) years from date of filing
IRS Exemption determination letters for organizations other than those listed in the <i>Official Catholic Directory</i> -----	Permanent
Form 990 -----	Permanent
Kentucky Charitable Gaming Reports/records -----	Five (5) years from date of filing
State sales tax returns -----	Four (4) years from date of filing
State tax exemption certificates (<i>income, excise, property, sales/use, etc.</i>) -----	Permanent



RECORD TYPE	RETENTION PERIOD
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PROPERTY RECORDS

Architectural records, blueprints, building designs, specifications, etc. -----	Permanent
Architectural drawings -----	Permanent
Deeds and related files -----	Permanent
Mortgage documents -----	Permanent
Property appraisals -----	Permanent
Real estate surveys/plots, plans -----	Permanent
Title search papers and certificates -----	Permanent

CEMETERY RECORDS

Account cards (<i>record of lot ownership and payments</i>) -----	Permanent
Annual report -----	Permanent
Bank statements -----	Seven (7) years
Board minutes -----	Permanent
Burial cards (<i>record of interred's name, date of burial, etc., alphabetically</i>) -----	Permanent
Burial record (<i>record of interred's name, date of burial, etc.</i>) -----	Permanent
Contracts documenting lot ownership -----	Permanent
Correspondence (<i>historical, legal or fiscal value</i>) -----	Permanent
Correspondence (<i>general</i>) -----	Review/discard biannually
General ledger -----	Permanent
Lot maps -----	Permanent