**RECORD RETENTION AND DESTRUCTION POLICY**

**PURPOSE:** The purpose of this Policy is to ensure that necessary records and documents are adequately protected and maintained and to ensure that records that are no longer needed by Hornell Public Library or are of no value are discarded at the proper time. This Policy is also for the purpose of aiding employees of Hornell Public Library in understanding their obligations in retaining electronic documents - including e-mail, Web files, text files, sound and movie files, PDF documents, and all Microsoft Office or other formatted files.

**POLICY:** This Policy represents the Hornell Public Library’s policy regarding the retention and disposal of records and the retention and disposal of electronic documents.

The following is a Record Retention Schedule that is approved as the initial maintenance, retention and disposal schedule for physical records of Hornell Public Library and the retention and disposal of electronic documents. The Library Director (the “Administrator”) is the officer in charge of the administration of this Policy and the implementation of processes and procedures to ensure that the Record Retention Schedule is followed. The Administrator is also authorized to: make modifications to the Record Retention Schedule from time to time to ensure that it is incompliance with local, state and federal laws and includes the appropriate document and record categories for the Hornell Public Library; monitor local, state and federal laws affecting record retention; annually review the record retention and disposal program; and monitor compliance with this Policy.

In the event Hornell Public Library is served with any subpoena or request for documents or any employee becomes aware of a governmental investigation or audit concerning Hornell Public Library or the commencement of any litigation against or concerning Hornell Public Library, such employee shall inform the Administrator and any further disposal of documents shall be suspended until the Administrator, with the advice of counsel, determines otherwise. The Administrator shall take such steps as is necessary to promptly inform all staff of any suspension in the further disposal of documents.

This Policy applies to all physical records generated in the course of Hornell Public Library’s operation, including both original documents and reproductions. It also applies to the electronic documents described above.

**RECORD RETENTION SCHEDULE**

The Record Retention Schedule is organized as follows:

SECTION TOPIC

A. Accounting and Finance

B. Contracts

C. Corporate Records

D. Correspondence and Internal Memoranda

E. Electronic Documents

F. Grant Records

G. Insurance Records

H. Legal Files and Papers

I. Miscellaneous

J. Payroll Documents

K. Pension Documents

L. Personnel Records

M. Property Records

N. Tax Records

O. Contribution Records

P. Programs & Services Records

Q. Fiscal Sponsor Project Records

1. **ACCOUNTING AND FINANCE**

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| **Record Type** | **Retention Period** |
| Accounts Payable Ledgers and Schedules | 7 Years |
| Accounts Receivable Ledgers and Schedules | 7 Years |
| Annual Audit Reports and Financial Statements | Permanent |
| Annual Audit Records, including work papers and other documents that relate to the audit | 7 Years After Completion of Audit |
| Annual Plans and Budgets | 2 Years |
| Bank Statements and Canceled Checks | 7 Years |
| Employee Expense Reports | 7 Years |
| General Ledgers | Permanent |
| Interim Financial Statements | 7 Years |
| Notes Receivable Ledgers and Schedules | 7 Years |
| Investment Records | 7 Years |
| Credit Card Records (Documents showing customer credit card number) | 2 Years |

1. **CONTRACTS**

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| **Record Type** | **Retention Period** |
| Contracts and Related Correspondence (including any proposal that resulted in the contract and all other supportive documentation) | 7 years after expiration or termination |

1. **CORPORATE RECORDS**

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| **Record Type** | **Retention Period** |
| Corporate Records (minute books, signed minutes of the Board and all committees, corporate seals, articles of incorporation, bylaws, annual corporate reports) | Permanent |
| Licenses and Permits | Permanent |

1. **CORRESPONDENCE AND INTERNAL MEMORANDA**

**General Principle**: Most correspondence and internal memoranda should be retained for the same period as the document they pertain to or support. For instance, a letter pertaining to a particular contract would be retained as long as the contract (7 years after expiration). It is recommended that records that support a particular project be kept with the project and take on the retention time of that particular project file.

Correspondence or memoranda that do not pertain to documents having a prescribed retention period should generally be discarded sooner. These may be divided into two general categories:

1. Those pertaining to routine matters and having no significant, lasting consequences should be discarded within two years. Some examples include:

* Routine letters and notes that require no acknowledgment or follow-up, such as notes of appreciation, congratulations, letters of transmittal, and plans for meetings.
* Form letters that require no follow-up.
* Letters of general inquiry and replies that complete a cycle of correspondence.
* Letters or complaints requesting specific action that have no further value after changes are made or action taken (such as name or address change).
* Other letters of inconsequential subject matter or that definitely close correspondence to which no further reference will be necessary.
* Chronological correspondence files.

Please note that copies of interoffice correspondence and documents where a copy will be in the originating department file should be read and destroyed, unless that information provides reference to or direction to other documents and must be kept for project traceability.

1. Those pertaining to non-routine matters or having significant lasting consequences should generally be retained permanently.
2. **ELECTRONIC DOCUMENTS**

1. **Electronic Mail**: Not all email needs to be retained, depending on the subject matter.

* All e-mails—from internal or external sources—is to be deleted after 12 months.
* Staff will strive to keep all but an insignificant minority of their e-mail related to business issues.
* Staff will not store or transfer Hornell Public Library-related e-mail on non-work related computers except as necessary or appropriate for Hornell Public Library purposes.
* Staff will take care not to send confidential/proprietary Hornell Public Library information to outside sources.

1. **GRANT RECORDS**

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| **Record Type** | **Retention Period** |
| Original Grant Proposal | 7 Years after Completion of Grant Period |
| 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 | 7 Years after Completion of Grant Period |
| All pertinent formal correspondence including opinion letters of counsel | 7 Years after Completion of Grant Period |
| 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 |
| Pre-grant inquiry forms and other documentation for expenditure responsibility grants | 7 Years after Completion of Grant Period |
| Grantee work product with the grant funds | 7 Years after Completion of Grant Period |

**G. INSURANCE RECORDS**

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| **Record Type** | **Retention Period** |
| Annual Loss Summaries | 10 years |
| Audits and Adjustments | 3 years after the final adjustment |
| Certificates Issued to Hornell Public Library | Permanent |
| Claims Files (including correspondence, medical records, injury documentation, etc.) | Permanent |
| Group Insurance Plans- Active Employees | Until Plan is amended or terminated |
| Group Insurance Plans-Retirees | Permanent or until 6 years after death of last eligible participant |
| Inspections | 3 years |
| Insurance Policies (including expired policies) | Permanent |
| Journal Entry Support Data | 7 years |
| Loss Runs | 1. years |

**H. LEGAL FILES AND PAPERS**

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| **Record Type** | **Retention Period** |
| Legal Memoranda and Opinions (including all subject matter files) | 7 years after close of matter |
| Litigation Files | 1 year after expiration of appeals or time for filing appeals |
| Court Orders | Permanent |
| Requests for Departure from Records Retention Plan | 10 years |

**I. MISCELLANEOUS**

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| **Record Type** | **Retention Period** |
| Consultant’s Reports | 2 years |
| Material of Historical Value (including pictures, publications) | Permanent |
| Policy and Procedures Manuals-Original | Current version with revision history |
| Policy and Procedures Manuals- Copies | Retain current version only |
| Annual Reports | Permanent |

**J. PAYROLL DOCUMENTS**

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| **Record Type** | **Retention Period** |
| Employee Deduction Authorizations | 4 years after termination |
| Payroll Deductions | Terminination+7 years |
| W-2 and W-4 Forms | Terminination+7 years |
| Garnishments, Assignments, Attachments | Terminination+7 years |
| Labor Distribution Cost Records | 7 years |
| Payroll Registers (Gross and Net) | 7 years |
| Time Cards/Sheets | 2 years |
| Unclaimed Wage Records | 6 years |

**K. PENSION DOCUMENTS AND SUPPORTING EMPLOYEE DATA**

**General Principle:** Pension documents and supporting employee data shall be kept in such a manner that Donors Forum can establish at all times whether or not any pension is payable to any person and if so the amount of such pension.

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| **Record Type** | **Retention Period** |
| Retirement and Pension Records | Permanent |

**L. PERSONNEL RECORDS**

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| Record Type | Retention Period |
| Commissions/Bonuses/Incentives/Awards | 7 years |
| EEO-1/EEO-2 Employer Information Reports | 2 years after superseded or filing (whichever is longer) |
| Employee Earning Records | Seperation+7 years |
| Employee Handbooks | 1 copy kept permanently |
| Employee Medical Records | Separation +6years |
| Employee Personal Records (including individual attendance records, application forms, job or status change records, performance evaluations, termination papers, withholding information, garnishments, test results, training and qualification records) | 6 years after separation |
| Employment Contracts-Individual | 7 years after separation |
| Employee Records-Correspondence with Employment Agencies and Advertisements for Job Openings | 3 years from date of hiring decision |
| Job Descriptions | 3 years after superseded |
| Personal Count Records | 3 years |
| Forms I-9 | 3 years after hiring, or 1 year after separation if later |

**M. PROPERTY RECORDS**

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| **Record Type** | **Retention Period** |
| Correspondence, Property Deeds, Assessments, Licenses, Rights of Way | Permanent |
| Original Purchases/Sale/Lease Agreement | Permanent |
| Property Insurance Policies | Permanent |

**N. TAX RECORDS**

**General Principle:** Donors Forum must keep books of account or records as are sufficient to establish amount of gross income, deductions, credits, or other matters required to be shown in any such return.

These documents and records shall be kept for as long as the contents thereof may become material in the administration of federal, state, and local income, franchise, and property tax laws.

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| Record Type | Retention Period |
| Tax-Exemption Documents and Related Correspondence | Permanent |
| IRS Rulings | Permanent |
| Excise Tax Records | 7 years |
| Payroll Tax Records | 7 years |
| Tax Bills, Receipts, Statements | 7 years |
| Tax Returns-Income, Franchise, Property | Permanent |
| Tax Workpaper Packages-Originals | 7 years |
| Sales/Use Tax Records | 7 years |
| Annual Information Returns-Federal and State | Permanent |
| IRS or other Government Audit Records | Permanent |

**O. CONTRIBUTION RECORDS**

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| **Record Type** | **Retention Period** |
| Records of Contributions | Permanent |
| Hornell Public Library’s or other documents evidencing terms of gifts | Permanent |

**P. PROGRAM AND SERVICE RECORDS**

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| **Record Type** | **Retention Period** |
| Hornell Public Library | 7 years |
| Hornell Public Library convenings | Permanent (1 copy only) |
| Research and Publications | Permanent (1 copy only) |

**Q. FISCAL SPONSOR PROJECT RECORDS**

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| **Record Type** | **Retention Period** |
| Sponsorship Agreements | Permanent |

Adopted by the Hornell Public Library Board of Trustees \_\_\_\_\_9-17-2024\_\_\_\_\_\_\_\_

(Date)

*Garrett McGowan, President of the Board of Trustees*