

CATHOLIC CHARITIES  
POLICIES & PROCEDURES  
OPERATIONS MANUAL

Distribution: Administry		Subject: Record Retention	
Effective Date: 11/25/09	Page 1 of 4	File Under Section: L No. 02	
Revision Dates: 8/9/11, 8/18/14, 6/15/15, 6/1/17, 7/18/17, 9/1/20, 2/1/22			

**POLICY:**

The following is the record retention policy of Catholic Charities and Affiliates (the “Company”). The goals of this policy are the following:

- (1) to ensure that all non-critical records are retained for no longer than the minimum period required by law, thereby eliminating storage space problems and minimizing expenses;
- (2) to ensure that all critical records, including those which may substantially affect the obligations of the Company or document the Company’s compliance with the law, are retained for a sufficient period of time as to be useful to that end; and
- (3) to ensure that records are destroyed only pursuant to a standard policy which has been developed for business reasons.

**PROCEDURE:**

Attached to this policy is a Record Retention Schedule. This Schedule sets forth the recommended retention periods for each category of records. The categories are intended to be general and should be interpreted as including all types of records relating to that category, including correspondence, notes, reports, etc. Documents that are sent to storage should indicate a planned destruction date determined in accordance with the attached schedule. The individual responsible for carrying out this policy shall use these dates to identify records ready for destruction.

This policy shall apply to all records listed in the attached Record Retention Schedule regardless of whether the records are stored on paper or on computer hard drives, floppy disks or other electronic media. See the separate attachment to this policy for the Guidelines for Disposition of Electronic Mail Messages.

The Chief Financial Officer is responsible for the overall administration and enforcement of this policy. Program and Departmental Directors must monitor compliance with the retention periods for their related responsibilities.

The Company acknowledges its responsibility to preserve information relating to litigation, audits and investigations. The Sarbanes-Oxley Act of July 30, 2002, makes it a crime to alter, cover up, falsify,

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or destroy any document to prevent its use in an official proceeding. Failure on the part of employees to follow this policy can result in possible civil and criminal sanctions against the Company and its employees and possible disciplinary action against responsible individuals (up to and including termination of employment). **Each employee has an obligation to contact the Chief Financial Officer and the Director of Human Resources of a potential or actual litigation, external audit, investigation or similar proceeding involving the Company that may have an impact on the approved records retention schedule.**

The legally-required retention periods set forth on the attached schedule presume the operation of the Company in the “ordinary course of business.” Destruction of records relating to litigation or governmental investigations may constitute a criminal offense. The Chief Financial Officer and the Director of Human Resources shall be responsible for suspending destruction of any Company records as soon as litigation, federal government investigation, civil action, audit by a governmental agency or enforcement proceeding is suspected, reasonably anticipated or is commenced against the Company, its officers, directors or employees. The Chief Financial Officer and the Director of Human Resources shall be responsible for notifying individuals at the Company responsible for record retention activities to ensure that destruction of records is suspended until the litigation, investigation or proceeding is complete.

Anyone becoming aware of a new category of records that need to be retained should contact the Compliance Officer so that this Policy and Record Retention Schedule may be updated.

### **a) GUIDELINES FOR DISPOSITION OF ELECTRONIC MAIL MESSAGES**

Electronic mail (“e-mail”) messages that fall into any of the categories of the attached Record Retention Schedule are corporate records and must be treated as such. It is the responsibility of the sender of the e-mail message and the recipient of messages from outside the Company to manage e-mail messages according to this records retention policy. Non-essential e-mail should be deleted immediately from the system.

The Company’s e-mail servers are NOT intended for long-term record retention. E-mail messages and any associated attachment(s) with retention periods greater than three (3) years should be kept in similar fashion to paper records or electronically stored in an appropriate file on the network drive, so that it may be maintained and stored in accordance with the records retention policy. It is important to

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note that the e-mail messages should be kept with the attachment(s). The printed or electronic copy of the e-mail message should contain the following header information:

- who sent the message;
- who the message was sent to;
- date and time the message was sent; and
- the subject of the message.

When e-mail is used as a transport mechanism for other record types, it is possible, based on the content, for the retention and disposition periods of the e-mail message and the transported record(s) to differ. In this case, the longest retention period shall apply.

An e-mail message can be deleted once a paper copy has been printed or the e-mail message has been stored electronically in a file on the network drive. The paper copy or the electronic copy must be retained for the correct time period as determined by this record retention policy.

Note:

To electronically save an E-mail message in Microsoft Outlook, click File, then Save As. This will create an HTML document that can be read in Microsoft Word or Internet Explorer. All appropriate header information will be saved as well.

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### Records Retention Schedule

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Category of File	Item	Retention Period
<b>Corporate Records</b>	Annual reports to Chancery ( <i>Status Animarum</i> )	Permanent
	Annual reports to the Company/parish	Permanent
	Articles of Incorporation, Charters and Constitutions	Permanent
	Bylaws	Permanent
	Boards ,Councils and Senate meeting agendas & materials	Permanent
	Boards, Councils and Senate, and standing committee, meeting minutes	Permanent
	Conflict of interest disclosure forms	7 years
	Trustee files (info on individual trustees including correspondence)	Permanent
	Whistleblower: Records relating to employee complaints or concerns pursuant to Catholic Charities' Whistleblower Policy	Seven Years; notwithstanding any shorter period provided above for the particular category of document. Store with other whistleblower records.
<b>Finance &amp; Administration</b>	Accounts payable invoices	7 years
	Accounts payable ledger	7 years
	Accounts receivable ledger	10 years
	Auditor management letters, audit reports	Permanent
	Bank deposits & statements	7 years
	Balance sheets, annual	Permanent
	Balance sheets, monthly/quarterly	3 years
	Billing records	10 years
	Budgets, approved/revised	7 years
	Cash books	7 years
	Cash journals	7 years
	Cash journal, receipts on offerings and pledges	7 years
	Census records	Permanent
	Charitable organization registration statements (filed with NYS Atty General)	7 years
	Chart of accounts	7 years
	Check register & cancelled checks	7 years
	Contracts & agreements	7 years after all obligations end
	Correspondence – legal	Permanent
	Correspondence – official (e.g., <i>diocesan/parish policies, diocesan/parish directive, etc.</i> )	Permanent

Category of File	Item	Retention Period
	Correspondence – routine	3 years
	Credit card statements/charge slips	7 years
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	Equipment files & maintenance records	7 years after disposition
	Expense reports	4 years
	Financial reports/statements (annual)(audited)	Permanent
	Financial reports (monthly)	3 year
	IRS Form I-9	7 years after end of service, or 3 years
	General ledgers (annual) & journals (general and specific funds)	Permanent
	Investment performance reports	7 years
	Investment manager correspondence	7 years
	Investment manager contracts	7 years after all obligations end
	Investment consultant reports	7 years
	Invoices and paid bills, major building construction	Permanent
	Invoices and paid bills, general accts	7 years
	Journal entries	Permanent
	Mortgage payments	7 years
	Payroll journals	7 years
	Payroll registers, summary schedule of earnings, deductions and accrued leave	7 years
	Pension records	Permanent
	Receipts	7 years
<b>Healthcare related records</b>	Generally. For more specific guidance, see below.	10 years from date of service
<b>HIPAA:</b>	Authorizations	10 years after expiration.
	Complaint Logs and Investigations	10 years.
	Incident Logs and Investigations	10years.
	Training Certificates	Same as personnel record.
	Records of Training and Speaker Evaluations	10Years.
	Disclosure Logs	Same as Clients' Charts.
<b>Program Records:</b>	Administration Records (i.e., duplicate personnel records)	Until termination of employee
	Client appointment book, client schedules, letters, memos	10 Years.
	Discharged client files except for children's dental records and exception noted below:	10 years unless client is a minor. Then 10 years after reaching age of majority.
	Medicare Manage Care	Ten Years

Category of File	Item	Retention Period
	Discharged Child Dental Records	Until child reaches 18 years of age or until completion of Orthodontic Treatment
	Incident Reports, Investigation Report, Incident review meeting minutes	Twenty years from disposition of the case.
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	Inspection Reports/ Plans of Corrective Action	10 years from expiration date of certificate.
	Personal Needs Allowances	10 years unless client is a minor. Then seven years after reaching age of majority
	Quality Improvement Reports	10 years.
	Radiography	10 years.
	Screenings: For Dental Clinic	10 years
	For all other programs	10 years. (10 years for ADHCP)
	Service Ledger Worksheets	10 years.
	Sign in Sheets	10 years.
	Consumer Surveys	10 years.
	Utilization and Review Reports	10 years unless client is a minor. Then seven years after reaching age of majority
	Program records not listed above	10 Years.
	Fire Drill Records, Emergency Light and Fire Extinguisher Monthly Inspection, Quarterly Inspection Reports for Fire Alarm Systems and Sprinkler Systems and Repair ( as per Long Island Assurance Task Force)	Ten Years
<b>Internal Audit</b>	Reports	Ten Years
	Identity Theft Records/Reports related to Red Flag Rules	Five Years.
<b>Investments</b>	Bonds, cancelled	7 years from date of cancellation
	Certificates of deposit, cancelled	3 years after redemption
	Letters of credit	7 years
	Mortgage records	Permanent
	Securities sales	7 years
	Stock investment	7 years after sale
<b>Insurance Files</b>	Policies – occurrence type	Permanent
	Policies – claims-made type	Permanent
	Accident reports	7 years
	Fire inspection reports	7 years
	Group disability records	7 years after end of benefits
	Safety (OSHA) reports	Permanent
	Claims (after settlement)	7 years

Category of File	Item	Retention Period
<b>Litigation/Claims</b>	All Risk Property	7 years from the date of acceptance of last claim payment
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	Liability Claims – abuse related	Permanent
<b>Real Estate</b>	Abstracts, Deeds	Permanent
	Property appraisals	Permanent
	Architectural records, blueprints, building designs, specification	Permanent
	Architectural drawings	Permanent
	Leases (expired)	7 years after all obligations end
	Mortgages, security agreements	Permanent
	Purchase agreements	7 years after disposition of property
<b>Tax</b>	Correspondence with legal counsel or accountants, not otherwise listed	7 years after return is filed
	Employment taxes, contributions, and payments, including taxes withheld, FICA	7 years from date of filing
	Form 990	Permanent
	IRS exemption determination & related correspondence	Permanent
	State tax exemption certificates ( <i>income, excise, property, sales/use, etc.</i> )	Permanent
	Tax audit closing letters	Permanent
	Tax returns	Permanent
	Timecards	3 years
	Withholding tax statements	10 years
<b>Bequests/Estates/Development</b>	Bequest and estate papers ( <i>wills, testaments, codicils</i> )	Permanent
	Donor lists	Permanent
	Endowment decrees	Permanent
	Fund agreements (signed)	Permanent
	Fund correspondence relating to terms of the fund	Permanent
	Gift acknowledgments	Permanent
	Pledge registers/ledgers	7 years
	Permanently restricted gift documents	Permanent
	Temporarily restricted gift documents	7 years after meeting restrictions
	Trust agreements	7 years after termination of trust
	Trust correspondence	7 years after termination of trust

Category of File	Item	Retention Period
<b>Communications</b>	Annual reports	Permanent
	Other publications	Permanent
	Photos	Permanent
	Policy statements	Permanent
	Press clippings	Permanent
	Press releases	7 years
	Research reports/surveys	7 years
	Year-end reports	10 years
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<b>Community Philanthropy</b>	Approved grant applications	7 years after completion of funded program
	Declined/withdrawn grant applications	7 years after application is declined or withdrawn
	Grant acknowledgment letters	7 years after completion of funded program
<b>Philanthropic Consulting Services</b>	Consulting contracts	7 years after all obligations end
<b>Human Resources/Personnel</b>	Accident/injury reports	7 years
	Benefits: retirement plans (plan descriptions, plan documents)	Permanent
	Benefits: welfare plans (plan descriptions, plan documents)	Permanent
	Consultant contracts/files (expired)	7 years after all obligations end
	Contracts with employees	7 years after all obligations end
	Disability & sick-benefit records	7 years from date of termination
	Employee Certifications of completed Corporate Compliance and HIPAA trainings and receipt of Code of Conduct	10 years from time period covered
	Employee medical complaints	7 years
	Employee medical records	30 years from termination
	Employee handbooks	Permanent
	Employee orientation & training materials	Permanent
	Employee personnel files (including W-2, W-4, time cards, time sheets, applications, evaluations, salary history )	7 years from date of termination
	Employee service record	Permanent
	Employment applications and resumes – non-employees	1 year
	Environmental test records/reports	Permanent
	Hazardous exposure records	Permanent
	Payroll records	7 years after termination
	Workers compensation claims (allowed claims)	19 years after claim allowed or 9 years after last payment, whichever is longer

Category of File	Item	Retention Period
	Workers compensation claims (disallowed claims)	7 years after claim disallowed or closed
<b>Technology</b>	Software licenses & support agreements	7 years after all obligations end
<b>Library</b>	Annual reports for other foundations	2 years
	Directories	2 years
	Periodicals	2 years
<b>General Administration</b>	Correspondence - President & CEO	7 years
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	Appointment calendars – President & CEO	7 years
<b>Sacramental and Religious</b>	Baptism register	Permanent
	Confirmation register	Permanent
	First Communion register	Permanent
	Death register	Permanent
	Liturgical minister's schedules ( <i>altar servers, ushers, lectors, etc.</i> )	Retain until superseded
	Marriage register	Permanent
	Marriage case files	Permanent
	Mass intention books	2 years
	Religious education reports ( <i>for the diocesan offices</i> )	Permanent
	Rosters of parishioners	Permanent
<b>Cemeteries</b>	Account cards ( <i>record of lot ownership and payments</i> )	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
	Lot maps	Permanent