Policy on Records Retention

Effective Date: **May 20, 2022**
Approved By: **CC-2022-24**
Review Date:

1. **Annual Financial Records**
   At the close of each financial year, under direction of the Treasurer, the church staff will compile the following documents and mark them for destruction 7 years hence. Where the records are electronic, at the close of the financial year a copy of the files will be made and stored separately and destroyed in 7 years time:
   a. CRA charitable return
   b. Manitoba Corporations Branch return
   c. Accounts payable, accounts receivable, expense reports, bank statements, credit card statements and cancelled cheques
   d. Records of donations
   e. Investment records
   f. Contracts

2. **Human Resource Records**
   The pastor will maintain an employee record for each member of the staff which includes the information noted below. Upon the employee's separation from the church, the file will be marked for destruction 7 years hence except where indicated:
   a. Timecards (only required for 2 years)
   b. Documents related to payroll: Pay records, payroll deductions, earnings records, unclaimed wages, tax forms, etc.
   c. Personnel records: application forms, evaluation forms, employment contracts, termination papers, etc.
   d. Note that employee records of the pastor are an exception, as outlined in 4(a).

3. **Permanent Annual Records**
   At the end of each fiscal year, under the direction of the Council Chair, the church staff will compile a summary of documents from the previous year for permanent retention. These documents include:
   a. Minutes of the Annual General Meeting
   b. A copy of the Annual Financial Report & Auditors Report
   c. A copy of the minutes of each Council meeting, with any documents that are referenced (e.g., if the minutes refer to a subcommittee report, that report should be included. Routine subcommittee reports are not necessary)
   d. A list of congregation members noting accessions, transfers, and releases
   e. Official correspondence of note (regarding extraordinary issues)
   f. A sample newsletter and Sunday bulletin
   g. A copy of the general financial ledger
   h. ELCIC Parochial Report

4. **Permanent Church Records**
The following permanent files will be set up and maintained by church staff. Where the files are electronic, they will be set up in a separate directory and backed up accordingly. In response to software changes either a paper copy will be made and retained, or the versions will be upgraded to maintain accessibility:

a. **Pastor Files (One file per pastor)**
This will include:
   i. Application Files
   ii. Call letter and acceptance
   iii. Pertinent information (e.g., awards, letters of commendation, disciplinary files)
   iv. Letter of resignation

b. Legal Files (one file per topic)
   i. Ownership documents (deeds, titles, mortgages)
   ii. Articles of Incorporation
   iii. Bylaws (a dated copy added each time they are updated)
   iv. Licenses, Permits
   v. Construction documents: Building permits, architectural drawings, contracts
   vi. Lawsuits (subfiles for each legal action)

c. **Media Files (one file per decade)**
Any pictorial records of church events, or mentions by other organizations should be kept to tell the St. Mark's story such as:
   i. Photographs (identified and dated as possible)
   ii. Newspaper articles, magazine articles etc.
   iii. Histories of the congregation

5. **Permanent Historical Material**
Records beyond a certain date may not lend themselves to this format (for example historically baptisms, confirmations, and weddings were recorded in the Parish Registry, but are now noted in the Annual Reports). Documents pertaining to the topics in section 4 should be maintained in their existing format.

6. **Retention of Email Records**
Email messages only need to be kept for 12 to 24 months unless they are relevant to one of the categories above.

References:

- Evangelical Council for Financial Accountability: https://www.ecfa.org/
  Canada Revenue Agency
- Evangelical Lutheran Church in America: https://bit.ly/3Mu2WRT