

# CATHOLIC DIOCESE OF CLEVELAND



## *Financial Policy & Procedure Statement J*

### RECORDS MANAGEMENT

#### IMPORTANCE OF RECORDS MANAGEMENT

Records management is a concern for most organizations. Due to the nature of certain church records, records management is even more critical for parishes and schools. Some records must be permanently maintained while others should be kept for a few years and then destroyed to avoid the unnecessary accumulation of documents that occupy limited available space. Safeguards need to be taken to avoid loss of records due to fire, theft or other unfortunate events. The purpose of this statement is to provide guidance on: (1) how long records should be maintained; (2) what safeguards are necessary to protect records and (3) who should be given access to parish and school records.

#### RECORD RETENTION PERIODS

A frequently asked question by the parish and schools staffs is: "We are running out of space. What documents are no longer needed so that we can throw them away?" After much research, we have prepared Attachment A to this Financial Policy and Procedure Statement. Attachment A lists a wide variety of records commonly found at parishes and schools. Parish and school staffs should become familiar with the contents of the list. The list should answer most questions dealing with retention periods. If have you questions concerning a document please feel free to call the Diocese Finance Office or the Diocesan Archivist in the Chancery Office.

#### SAFEGUARDING RECORDS

As shown in Attachment A, many records are classified as "Permanent", meaning that they must be retained indefinitely. Sacramental Records, such as Baptism and Marriage, are extremely important and must be protected against fire, natural disasters, theft and other calamities. Such records must be maintained in a fireproof, combination safe (preferred) or a fireproof, locked cabinet built to meet the most stringent fire safety standards.

Other records, such as financial, personnel, payroll and historical, are also very important and, as a minimum, should be kept in locked, fireproof file cabinets. Other less important records can be kept in routinely locked file cabinets. Records placed in storage should be clearly marked as to their contents and retention periods to prevent premature and inadvertent disposal. They also should be placed in a secure area to prevent unauthorized persons from viewing the contents.

Access to keys and combinations should be limited to a very small number of people. Combinations should be changed every five years or when key personnel are changed.

#### ACCESS TO SACRAMENTAL RECORDS

Sacramental Records are not available to the public. Some records contain confidential information that might be harmful or embarrassing. A person and/or the person's legal guardian has the right to the information pertaining to him/her but they do not have the right to see the original record. Only the Pastor or someone he has assigned to this duty (i.e. Associate Pastor, Pastoral Minister, Permanent Deacon, secretary) should look up the record.

DATE ISSUED	REPLACES	STATEMENT	PAGE
October 1, 1994		J	J-1

# CATHOLIC DIOCESE OF CLEVELAND



## *Financial Policy & Procedure Statement J*



### FINANCIAL REPORTING

#### **ACCESS TO SACRAMENTAL RECORDS, continued**

Many sacramental records are very old, fragile and sometimes written in Latin. For these reasons, coupled with the very confidential nature of the records, parish staff should supervise and often do the research when people want to look up their family histories. Access to these records should not be given to people doing research who say they want to go over the records themselves to save the parish staff the trouble of looking up data for them.

#### **SACRED VESSELS AND ART OBJECTS**

As discussed in the D.I.S.C. Handbook, each parish is required to have on file at the rectory office an updated inventory with complete descriptions of all sacred vessels, objects, vestments and fine arts owned by the parish and insured under the Diocese master insurance program (D.I.S.C.) The parish should have a current appraisal listing these objects on file.

#### **SAFEGUARDING COMPUTER RECORDS**

The computer "revolution" that started in the 1970's has resulted in our society relying more and more on the computer for document creation and storage of data. With this in mind, the following precautions are suggested:

- Parishes and schools must protect the computers from power surges that could destroy computer programs and data in the computer.
- Much computer data is sensitive and "passwords" should be used to prevent access to the data by unauthorized persons.
- At least weekly (or more frequently) computer data should be "backed up" on a separate disk or tape. The back up disk or tape should be stored off-site with someone independent of the computer operation and who would be unable to read or manipulate the data. The back-up data should not be held by the parish or school bookkeeper.

#### **MICROFILMING RECORDS**

For added security, some parishes or schools have certain records such as sacramental records, microfilmed for their files. Make sure you deal with a reputable organization and obtain references and samples of their work.

The parish/school should check security arrangements for the records and make sure that the microfilming organization does not retain copies. Check the microfilm against the original documents for clarity and possible missing pages. The microfilm should be stored in a secure area off-site, away from the original records.

DATE ISSUED	REPLACES	STATEMENT	PAGE
October 1, 1994		J	J-2

## *Archives and Records*

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If a parish closes or changes status through clustering, records issues become extremely important. Records literally tell the story of the parish and embody and preserve its unique heritage and contributions to the Life of the Church in the Diocese of Cleveland.

Records contain information that has ongoing value to the parish. The loss of such records would have serious impact on the present and future operation of the parish. They preserve important information regarding the finances and property of the parish. They can have (as in the case of sacramental records) continuing impact on people's lives. Not all records need to be permanently maintained.

Archival records include those records which have permanent and enduring status, based on historic, legal, financial and administrative values. These are records that are either created by the parish or contain information about the parish.

Records come in different formats. They can be blueprints, specifications, legal documents, official correspondence, decrees, insurance policies, organizational minutes, bulletins, newsletters, photographs, financial ledgers and journals, videos, cassettes, homilies, reports published and unpublished parish and organizational histories.

To help you, the following is a Records Retention Schedule for Parishes and Schools: (P- Permanent; \* original documents needed).

CATEGORY OF RECORD	RETENTION PERIOD (time in years)
I. Financial and Accounting	
Annual Financial Statements	P
Audit Reports (both internal & external)	P
Interim Financial Statements (monthly)	3
Banking Records:	
Deposit Slips	7
Reconciled Bank Statements	7
Canceled Checks (or copies of canceled checks)	7
Check Stubs/Carbons	7
Accounting Records:	
Disbursement journal/register	7
Receipts journal/register	7
General Ledger	P

CATEGORY OF RECORD	RETENTION PERIOD (time in years)
Payroll register and individual earnings rec.	P
1099 Forms	7
Payroll taxes and –Federal withholding, FICA and Medicare taxes paid	7
Payroll taxes – Ohio income taxes paid	7
Payroll taxes-Municipal Income taxes paid	7
Tax Shelter Annuities withheld and paid	7
Property taxes	15
Time cards and attendance records	3
Annual Budgets	7
Cash Receipt Records-	
Weekly collection, donor, tuition, School registration, etc.	7
Cash Disbursement Records-	
Suppliers ' invoices, petty cash receipts, Travel expense reports, etc.	7
II. Personnel	
Individual Employee Records: (Both Parish and School) General Employee Records that show hire and termination dates, wage history, social security numbers, addresses, etc.	7 years after termination
Job Application	7 years after termination
Performance Appraisals	7 years after termination
Payroll Change actions	4
Employee Contracts	15 years after termination
Accident reports, injury claims, settlements	6 years after settlement
Disciplinary actions	7 years after termination
Garnishment requests	2 years after last payment
Pension and Insurance Forms	P
Job Descriptions	7 years after termination
Job Announcements	2 years after position filled
General correspondence relating to personnel- Health benefits, workers' compensation, life insurance     Diocese personnel office, etc.	7 years after termination

CATEGORY OF RECORD	RETENTION PERIOD (time in years)
Workers' Compensation Records	P*
Employee Medical Records	30 years after termination
Unemployment forms	5
FMLA forms and correspondence	3
Child labor records	2 years after termination
Employment actions (hiring, promotion, Demotions, warnings, etc.	7 years after termination
W-2, W-4, IT-4 Forms	7
Ohio New Hire Reporting Forms	1
Time cards/time sheets	3
Attendance Records	7 years after termination
Background check results	P
I-9 forms	3 years from date of hire or 1 year after termination, whichever is longer

The following records must be filed separately from the personnel file:

Background check results, Workers' Compensation claims,  
FMLA documentation, Medical information  
Garnishments, legal matters, I-9's

All of the above records are confidential and should be locked or otherwise  
Secured at all times

### III. Property, Plant and Equipment

Property deeds and supporting documents*	P
Property Title search information*	P
Building construction contracts and supporting documents	P
Building Blueprints	
Building and equipments specifications and changes	P

### III. Property, Plant and Equipment (continued)

Building maintenance and repair records	15
Contracts (rental)*	
Easements and related documents*	P
Furniture and equipment inventory records	7 years After Disposal

CATEGORY OF RECORD	RETENTION PERIOD (time in years)
Furniture and equipment warranty and repairs including maintenance records	15
Equipment leasing records	3 years after lease expires
Insurance policies-property and casualty, including periodic appraisals and lapsed policies	P
Sacred Vessels and Fine Art Objects: inventory, appraisals, Insurance riders, conservation history	P
Stocks, bonds, mutual funds – original documents	P
IV. Administrative	
Originals of parish and school forms	until revised
Licenses and Permits	until expired
Legal – claims and litigation*	P
Legal – wills, bequests, endowments, trusts*	P
Bingo- annual license application and other information including financial records	7
Fundraising: correspondence, records	15
General correspondence	15
Gifts (restricted)- documents*	P
Parish Organizations include any separate incorporations*	P
Student records including grades	P
Zoning documents, restrictions*	P
V. Sacramental and Related Records	
Baptismal Records	P
Communion Records	P
Confirmation Records	P
Convert Register (if exists)	P
Book of Elect	P
Marriage Records	P
Death and Funeral Records	P
Burial Permit Books	P
Cemetery plot records and correspondence	P
Mass offering (Stipend) Books	P

CATEGORY OF RECORD	RETENTION PERIOD (time in years)
Prenuptial Files	P
Annulment Correspondence	to be evaluated
Parish Seal(s)	P
VI. Historical Records	
Diocesan Decrees and correspondence relating to parish boundaries	P
Appointment letters for parish Staff	P
Status Animarum Reports and addenda	P
Parish Pastoral Council by-laws, minutes, reports, officer roster	P
Parish Finance Council by-laws, minutes, reports, officer roster	P
Photographic files—historic events, parish activities, etc.	P
Historical publications, journals	P
Parish bulletins and newsletters	P
Chronicle of events or parish calendar	P
Parish organizations- minutes, reports, rosters	P
Donation records – for significant parish furnishings, e.g. Altars, statues, pews, sacred vessels, stained glass or conservation of same	P
Parish videos or DVDs	
Historic parish correspondence	P
Parish school- programs, photos, correspondence	P
Parish School of Religion – enrollment, teachers, curricula	P
Microfilm of sacramental records	P
Authenticates, supporting documents for relics	P

## Additional Notes:

As time approaches for a closing or a building transition, the question of records transfer becomes critical. It is important to check the building thoroughly because valuable records, such as blueprints can be and often are stored in out of the way places such as closets, basements, attics, crawlspaces. Please look inside any stored boxes because many times labeling is very inadequate on stored boxes or may even be misleading since people recycle good boxes!! Please contact the Archives staff for any needed assistance. If you have a question regarding whether items should be sent to the Archives, pack and transfer them anyway. Your time is very valuable so please ask for assistance.

Items should be packed in sturdy boxes. Labeling should be placed on the side of the box identifying the contents of the box and if it is part of a series, e.g. Saint Thecla, Midvale, Historic Parish Correspondence, 1895 to 1943 (box 1 of 2). Ideally boxes should be taped. Three lists detailing the contents of the box should be made. One will be given to the Archives, one to the delivery person and one kept by the parish for reference.

If there are questions regarding records, what should be kept, or getting packing material, contact the Archives staff ( Chris Krosel at 216-696-6525 ext. 3450 or Phil Haas ext. 1270). If one questions whether something should be forwarded to the Archives, please pack it and send it down. We will be able to sort and arrange at the Archives. We want to respect your time and understand that you have many tasks to complete.

Regarding \* items, the Finance Office should be informed of their existence and advice sought regarding their transfer.