

# Savannah Presbytery

*Servant of the Churches*

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## **Records and Documents Policy**

In order to establish a comprehensive policy in relation to the making, storing and inspection of records and documents the following policy amendment to the Savannah Presbytery Manual was adopted by the Coordinating Council of the Savannah Presbytery and approved by the Presbytery at its 574<sup>th</sup> stated meeting.

Records, correspondence and other documents are an inescapable part of the daily life of any organization, even the church and particularly its governing bodies. The Presbytery staff must constantly decide what records to create, what to keep and for how long, what level of protection do different classes of records need, and who can inspect records and documents and when can they be inspected. In order to bring some order to a confusing question the following policy has been adopted by the Savannah Presbytery.

The creation and retention of records and documents are governed by the **Book of Order of the Presbyterian Church (USA)** (BOO), the Nonprofit Corporation laws of the state of Georgia, the Internal Revenue Code (IRC), The Immigration and Nationality Act (INA), the Code of Federal Regulations (CFR) and Georgia labor statutes and related regulations, and the generally accepted practices of good business management.

In this policy, records and documents are classified according to the length of time they must be retained as described in a controlling statute, regulation or by-law. The following table sets out the record, the length of time it must be retained on file and the level of security required as well as the controlling statute, regulation, by-law or business practice upon which the retention policy is based.

<b>Title of Record/Document</b>	<b>Retention Time</b>	<b>Security Level</b>	<b>Authority</b>
Minutes of Presbytery Stated and Called Meetings	Permanent	Lockable/fireproof cabinet/safe	BOO G-11.0305b
Rolls of Members and Churches	Permanent	Lockable/fireproof cabinet/safe	BOO G-1 1.0306
Terms of Call and record of examination for minister members	Permanent	Lockable/fireproof cabinet/safe	BOO G-1 1.0103 <i>et.seq.</i>
All Manuals and employee handbooks	Permanent	Lockable/fireproof cabinet/safe	Bus. Practice retain a copy of all versions and be able to identify the time period it was in effect.
Insurance policies	Permanent	Lockable/fireproof cabinet/safe	Bus. Practice What insurance was in place when a loss occurred?
Deeds for property owned by the Presbytery	Permanent	Lockable/fireproof cabinet/safe	GA Nonprofit Corp. Code

Copies of deeds for all churches in Presbytery	Permanent	Lockable/fireproof cabinet/safe	Bus. Practice, back up copies should originals be lost or destroyed
Contracts and closing documents at time of purchase or sale of real estate including title insurance policy	Permanent	Lockable/fireproof cabinet/safe	Bus. Practice, due to liberalized statutes of limitation on tort liability.
Corporate Charter	Permanent	Lockable/fireproof cabinet/safe	GA Nonprofit Corp. Code
Corporate Bylaws	Permanent	Lockable/fireproof cabinet/safe	GA Nonprofit Corp. Code
Certificate of Incorporation	Permanent	Lockable/fireproof cabinet/safe	GA Nonprofit Corp. Code
Annual Corporation Renewal certificate	Permanent	Lockable/fireproof cabinet/safe	GA Nonprofit Corp. Code
Minutes of all membership and committee meetings	Permanent	Lockable/fireproof cabinet/safe	GA Nonprofit Corp. Code
IRS correspondence granting tax exempt status to PC (USA) as a denomination	Permanent	Lockable/fireproof cabinet/safe	IRC proof of tax exempt status
Applications, screening forms, reference and background checks on volunteers and employees who are hired or authorized to work as volunteers	Permanent	Lockable/fireproof cabinet/safe	Bus. Practice due to liberalized statutes of limitation in cases' alleging negligent hiring or supervision.
Reference forms for volunteers and employees who work with youth who are hired or authorized to work as volunteers	Permanent	Lockable/fireproof cabinet/safe	Bus. Practice due to liberalized statutes of limitation in cases alleging negligent hiring or supervision.
Audit Reports	Permanent	Lockable/fireproof cabinet/safe	Bus. Practice historical record of Presbytery's financial status.
Annual statistical reports from the churches.	Permanent	Lockable/fireproof cabinet/safe	Bus. Practice historical record of Presbytery's demographic make up.
IRS Form 8282 Report of sale, disposal or consumption of donated property valued at \$5000 or more.	6 years	Fireproof file cabinet	IRC
Contribution Receipts issued by Presbytery.	6 years	Fireproof file cabinet	IRC
Receipts and evidence substantiating employee business expense reimbursements.	6 years	Fireproof file cabinet	IRC
Housing allowance designations for Ordained ministers on Presbytery	6 years	Fireproof file cabinet	IRC

Staff.			
Fringe Benefit Plan (Board of Pensions, Insurance and Flex Spending Plan records and documents.)	7 years	Fireproof file cabinet	IRC
IRS Form W-2	5 years	Fireproof file cabinet	IRC
IRS Form W-4	5 years	Fireproof file cabinet	IRC
IRS Form 941	5 years	Fireproof file cabinet	IRC
IRS Form 1 099 MISC	5 years	Fireproof file cabinet	IRC
Receipts and warranty information for equipment purchased by or donated to Presbytery.	5 years or until disposed of, if less than 5 yrs.	Fireproof file cabinet	IRC & Bus. Practice for warranty repair and receipt confirmation.
Reports of work related injuries and illnesses.	5 years	Fireproof file cabinet	29 CFR 1904.6
Bank records, statements and cancelled checks	5 years	Fireproof file cabinet	IRC and Bus. Practice internal control of expenditures
Payroll records	4 years	Fireproof file cabinet	IRC and 29 CFR 516.5 & 1627.3
Contracts for services and materials	4 years from completion of contract.	Fireproof file cabinet	Bus. Practice due to statute of limitations for tort claims.
Contracts for employment	3 years from date of voluntary termination of employment.	Fireproof file cabinet	Bus. Practice due to statute of limitations for tort claims.
Job Descriptions	Period of employment.	Fireproof file cabinet	Bus. Practice to keep track of changes in job duties and functions.
Employee performance evaluations and testing records	3 years from issuance or disposition of tort or grievance	Fireproof file cabinet	29.CFR 1602 & 1627
Applications, screening forms, reference and background checks on volunteers and employees who are <b>not hired nor</b> authorized to work as volunteers	1 year after filling the position or resolution of any tort or	Fireproof file cabinet	ADA, CRA 1964 & 29 CFR 1602 and 1627

	grievance		
Receipts for expendable office supplies and materials	1 year	File cabinet	Bus. Practice to substantiate expenses and track costs of operation.
Correspondence with committees churches, higher governing bodies and individuals	1 year from date written or completion of action by responsible party	File cabinet	Bus. Practice to keep track of routine non-policy issues.
Forms 1-9	Duration of employment or for 1 year after an employee leaves.	Fireproof file cabinet	INA

## INSPECTION OF RECORDS

It is the general policy of the Savannah Presbytery that its books and records are open to inspection by church members, sessions of churches and higher governing bodies of the denomination. However, since many of the records and files of the presbytery contain information that is confidential and/or privileged, inspections must be requested, approved and scheduled in accordance with the following policy to preserve their integrity.

The records, books and files of the Savannah Presbytery may be inspected by any member of the presbytery, a representative of any church of the presbytery authorized by the session, a member in good standing of any church in the presbytery or their properly designated agent or attorney. Inspections must be at a time the presbytery office is open for business. Such an inspection may only be done for proper purposes in keeping with the guidance in the Book of Order and the Nonprofit Corporation Code of Georgia. The Executive Presbyter shall determine the appropriateness of any requests to inspect records and allow or not allow the inspection. A negative decision may be appealed in writing to the full Coordinating Council at their next scheduled meeting. The decision of the Council shall be final in the matter as reflected in a majority vote.

Requests to inspect records must be sent in writing to the Executive Presbyter at least ten working days before the proposed date of inspection. If approved the Executive Presbyter will refer the request to the Office Manager who will schedule the inspection to minimize disruption of office business.

The Office Manager shall maintain a bound logbook in which he/she shall record all documents from the files of the Presbytery that are destroyed. The log shall describe the document, the date it was created, who created it (if known) and the date and reason it was destroyed. This logbook shall be a part of the permanent records of the Presbytery.