

FILES & RECORDS MANAGEMENT

I. PURPOSE

The Agency will retain records in an orderly fashion for time periods that comply with legal and governmental requirements and as needed for general business requirements; to outline the methods for filing, retaining, and disposing of business records necessary to support our work (including opinions, resolution of differences, conclusions and research utilized in analysis), our correspondence with customers/clients, our work product and items of continuing significance.

II. SCOPE

This procedure applies to all business documentation generated by the Agency. However, this does not necessarily cover internal or certain day-to-day business correspondence.

Drafts or other documents not utilized should not be retained. Documents and records transmitted as attachments via email should be considered separately from the email messages to which they are attached.

III. POLICY

A. FILING SYSTEM

- To ensure efficient access, filing centers will be established. To reduce the amount of duplicate and unnecessary record retention, individual desk files should be avoided unless they are used in daily operations. All other departmental or agency records should be filed in the departmental central filing areas.
- Unless necessary, records should only be kept by the originator or sender and not by the receiver to avoid duplicate filing systems.

- The following filing guidelines should be adhered to optimize filing efficiency and records access:
 - All file cabinets and files should follow recognized rules of order, such as Left to Right, Top to Bottom, Front to Back, and in the case of chronological records, Newest to Oldest.
 - File markers or label headings should always be placed at the beginning or front of a file or group of files.
 - Alphabetical files should always be filed under broad topical categories. Files should never be filed under individual employee names (except Human Resources records) to avoid confusion and re-filing in the event of turnover. Files should always be filed under the “proper” or agency names whenever appropriate. In the case of individuals, files should be maintained according to the person’s last name, then first name and middle initial.
 - Alphanumeric codes should be attached to colored end tabs of all file sets to show type of file by subject area and sub-category. For instance, all files dealing with Accounting will have a green end tab on the lateral file folder with the alpha code of AC followed by a three digit numeric code to designate the category (i.e. Financial Planning is AC-200, General Accounting is AC-300, Payroll is AC-340, etc.). Payroll is a function of Accounting thus the AC, payroll is a function of General Accounting (under Accounting) thus the 300 series numeric, and under General Accounting the Payroll file is series number 40, which translates to a file of AC-340. Refer to “Master File Guide Index.”
 - Extra care should be used for sensitive or private information. Agency financial data or personnel records that contain performance reviews, salary information, or any health-related information should be kept in a secure area with limited access to only those that have a “need to know,” such as the Chief Executive Officer or Director of Administration and Finance.
 - Documents attached to and transmitted by email should be stored in machine readable format in the Agency’s electronic

document management system within the appropriate client folders.

B. RECORD RETENTION AND LONG-TERM STORAGE

- Non-permanent files will be stored in cardboard file boxes. Each file box will be labeled on the front with the contents, dates covered, and destruction date if applicable. Permanent records will be maintained in metal fire-resistant file cabinets.
- Files should be stored only in boxes with similar items, dates and retention periods. This will allow easier access and purging of records. A general rule to keep in mind is that it is better to only half-fill a file box than to file dissimilar types of files in the same box.
- The Administrative Analyst will be responsible for categorizing and maintaining a listing of records maintained and the location.
- Maintain all files for as long as is necessary but only to the extent they serve a useful purpose or satisfy business or legal requirements. "Records Retention Periods" provides a guide.

C. RECORD DESTRUCTION

The Administrative Analyst will circulate a listing of file categories to be destroyed to all employees thirty days prior to destruction, for review and comment. The actual listing of records destroyed will be maintained permanently for future reference.

Three to six months after each year-end, the Administrative Analyst will proceed with destruction of all files that have exceeded their recognized holding period.

Destruction of the files will be performed by an independent, outside service for shredding and disposal. Any paper with a social security number, a federal ID number, confidential information or sensitive data, or a client name on it must be destroyed in this manner.

D. DISPOSAL OF RECORDS INTO THE AGENCY'S GENERAL TRASH SERVICE IS NOT ALLOWED

- Electronic documents are destroyed by deleting them from the medium on which they are stored, and then purging the medium itself.
- Email messages not saved for filing in the correspondence file or other appropriate folder should be deleted.

IV. ATTACHMENTS

1. Master File Guide Index
2. Records Retention Periods

MASTER FILE GUIDE INDEX

AC	ACCOUNTING
AC-100	Accounts Administration
AC-200	Financial Planning
AC-300	General Accounting
AC-310	Checking Account Register
AC-320	Accounts Payable
AC-330	Accounts Receivable
AC-340	Payroll
AC-350	Local, State, Federal taxes {FUTA, FICA, etc.}
AC-360	Banking Services
AC-370	Fixed Assets
AC-400	Employee Benefit Programs
AC-500	Employee Expense Accounts
AC-600	Agency Loan Management
AC-700	Grants Account Management
AC-800	Purchasing
AC-900	Open
AD	ADMINISTRATION
AD-100	General
AD-200	Organizational Manual
AD-300	Organizational Charts
AD-400	Agency Correspondence Manual
AD-500	Policies and Procedures
AD-600	Records Management and Retrieval
AD-700	Chief Executive Officer Administrative Memorandums
AD-800	Interoffice Staff Administrative Memorandums
AD-900	Open
BU	BUSINESS
BU-100	Feasibility Study
BU-200	Project Management
BU-300	Business Executive Summaries

CS COMPUTER INFORMATION SYSTEMS

CS-100 General
CS-200 Equipment
CS-300 Operation and Maintenance
CS-400 Training in Systems Operation
CS-500 Open

PS POWER SUPPLY

PS-100 General
PS-200 Contracts
PS-300 Power Purchase Agreements
PS-400 Risk Management
PS-500 Request for Information
PS-600 Request for Quote/Price
PS-700 Open
PS-800 Open

IN INSURANCE

IN-100 General Administration of Insurance
IN-200 Plant and Equipment Policies
IN-300 Agency Officer Policies
IN-400 Agency Vehicles Policies
IN-500 Health Program Policies
IN-600 Life Insurance Programs for Employees
IN-700 Employment Coverage
IN-800 Data Breach Coverage
IN-900 Open

LG LEGAL

LG-100 General
LG-200 Reports
LG-300 Contracts
LG-400 Litigation
LG-500 Disputes
LG-600 Legal Personnel Issues

LG-700 Agreements/Partnerships
LG-800 Open

MA MARKETING
MA-100 General
MA-200 Reports/Studies
MA-300 Marketing Plans
MA-400 Customer Relations
MA-500 Programs

OF OFFICE MANAGEMENT
OF-100 General
OF-200 Procedures
OF-300 Equipment/Furnishings/Telecommunications
OF-400 Information Processing/Communications Procedure
OF-500 Property Lease/Management Agreement
OF-600 Fax/Reproduction/Printing Procedures
OF-700 Protocol to Visitors
OF-800 Building Maintenance
OF-900 Open

PE PERSONNEL
PE-100 General
PE-200 Reports
PE-300 Employee Records
PE-400 Organizational Charts
PE-500 Recruiting
PE-600 Training
PE-700 Benefit Programs
PE-800 Open
PE-900 Open

PP PERMITS AND PLANS
PP-100 Permits
PP-200 Reports
PP-300 Open

PP-400 Open

PP-500 Open

PR PUBLIC RELATIONS

PR-100 General

PR-200 Reports and Studies

PR-300 Agency Releases

PR-400 List of Industry Contacts

PR-500 Open

RG REGULATORY DATA

RG-100 General

RG-200 Reports

RG-300 Correspondence

RG-400 Acts/Laws/Bills

RG-500 Regulations

RG-600 Agreements

RG-700 Guidelines/Policies/Resolutions

RG-800 Open

RECORDS RETENTION PERIODS

Accident reports and claims (settled cases)	7 years
Accounts payable ledgers, schedules, and trial balances	7 years
Accounts receivable ledgers, schedules, and trial balances	7 years
Assignments	3 years
Audit reports of accountants	Permanently
Bank reconciliations	2 years
Bank statements, cancelled checks, and deposit slips	7 years
Cash books	Permanently
Cash receipts and disbursements	7 years
Chart of accounts	Permanently
Checks (cancelled, all other)	7 years
Checks (cancelled, for important payments, i.e. taxes, property purchases, special contracts, etc. File checks with the transaction papers)	Permanently
Contracts and leases (expired)	7 years
Contracts and leases still in effect	Expiration +7 years
Agency records and minutes	Permanently
Correspondence (legal and important matters only)	Permanently
Correspondence general	3 years
CPE records.....	7 years (after term)
Credit Applications (Business)	1 year (after notification)
Depreciation schedules	7 years
Duplicate deposit slips	1 year
Electronic fund transfer documents.....	7 years
Employee personnel records (after termination).....	7 years

Category: FINANCE

Employment applications	3 years
Equipment records & invoices	5 years (after disp)
Expense reports, analyses and distribution schedules	7 years
Expired contracts and notes receivable	7 years
Expired purchase contracts	7 years
Federal, state and local tax returns	Permanently
Financial statements (end-of-year trial balances)	Permanently
Fixed asset records and appraisals	Permanently
Forecasts & projections	7 years
Forms W-4	7 years
Garnishments	3 years
General Ledgers (end-of-year trial balances)	Permanently
I-9s (after termination).....	2 years
Insurance records, current accident reports, claims, policies, etc.	Permanently
Interim and year-end financial statements and trial balances.....	Permanently
Invoices	7 years
Journals	Permanently
Licenses	Permanently
Litigation support files	3 years
Loan documents, notes	Permanently
Marketing publications, promotional brochures, newsletters & alerts	7 years
Minute books of directors, including bylaws and charter	Permanently
Monthly trial balances	Permanently
Paid bills and vouchers	7 years
Payroll journals	7 years

Category: FINANCE

Payroll records and summaries	7 years
Payroll reports (federal & state)	7 years
Physical inventory records	7 years
Physical inventory tags	7 years
Property records including costs, depreciation schedules, blueprints, plans	Permanently
Property titles and mortgages	Permanently
Purchase journals	7 years
Purchase orders	7 years
Receiving sheets	2 years
Retirement plan (401 (a) plan info)	Permanently
Requisitions	7 years
Sales journals	7 years
Sales records.....	7 years
Subsidiary ledgers	7 years
Tax exemption documents, including application for exemptions .	Permanently
Uncollectible accounts and write offs	7 years
Vendors' invoices & paid bills	7 years
Voucher for payments to vendors, employees, etc. (includes all allowances and reimbursement of employees, officers)	7 years
W-4 forms.....	4 years
W-2 or 1099 forms	7 years
Workman's comp documents	11 years