

## Section 1.9

### Document Retention & Destruction

The purpose of this policy is to ensure the proper management of library records according to law and recommended practice.

For the purposes of this policy, “records” refers to both paper and electronic documents and files, including email. Therefore, any electronic records that fall into one of the document types on the Record Retention Schedule will also be maintained for the appropriate amount of time.

#### Corporate records

<i>Document</i>	<i>Retention period</i>
Annual reports to the secretary of state or attorney general	Permanent
Articles of incorporation	Permanent
Board meeting and board committee minutes	Permanent
Board policies and resolutions	Permanent
Bylaws	Permanent
Construction documents	Permanent
Fixed asset records	Permanent
IRS application for tax-exempt status (Form 1023)	Permanent
IRS determination letter	Permanent
State sales tax exemption letter	Permanent
Contracts	7 years after termination
General correspondence	3 years

#### Accounting and corporate tax records

<i>Document</i>	<i>Retention period</i>
Annual audits and year-end financial statements	Permanent
Depreciation schedules	Permanent
IRS Form 990 tax returns	Permanent
General ledgers	7 years
Business expense records	7 years
IRS Form 1099	7 years
Journal entries	7 years
Invoices	7 years
Sales records (books)	5 years
Petty cash vouchers	3 years
Cash receipts	3 years
Credit card receipts	3 years

#### Bank records

<i>Document</i>	<i>Retention period</i>
Check registers	7 years
Bank deposit slips	7 years
Bank statement and reconciliation	7 years
Electronic fund transfer documents	7 years

## Greenville Area Public Library Policy

### **Payroll and employment tax records**

#### *Document*

State unemployment tax records  
Payroll records  
Garnishment records  
Payroll tax returns  
W-2 statements  
Employment tax records

#### *Retention period*

Permanent  
Permanent  
7 years  
7 years  
7 years  
At least 4 years after filing the year's 4th quarter taxes (or longer, if required by state law)

### **Human resource records**

#### *Document*

Employment and termination agreements  
Retirement and pension plan documents  
Records relating to promotion, demotion or discharge  
Accident reports and workers' compensation records  
Background checks, drug test results, driving records and employment verifications  
Resumes, employment applications and related materials (including interview notes) for employees  
Resumes, employment applications and related materials (including interview notes) for applicants not hired  
Timesheets, compensation history and job history  
Performance appraisal and disciplinary action records  
I-9 forms

#### *Retention period*

Permanent  
Permanent  
7 years after termination  
5 years  
5 years  
4 years after termination  
3 years  
4 years after termination  
4 years after termination  
3 years after hire date or 1 year after employment ends (whichever is later)

### **Donor and grant records**

#### *Document*

Donor records and acknowledgment letters  
Grant applications and contracts

#### *Retention period*

7 years  
7 years after expiration

### **Legal, insurance and safety records**

#### *Document*

Appraisals  
Environmental studies  
Insurance policies  
Real estate documents  
Leases  
OSHA documents  
General contracts

#### *Retention period*

Permanent  
Permanent  
Permanent  
Permanent  
7 years after expiration  
5 years  
3 years after expiration

## Greenville Area Public Library Policy

### **Library records**

#### *Document*

Circulation Records

Patron Registration Files

Reports to the State Library

Rules and Regulations

#### *Retention Period*

2 years

3 years after expiration (or settlement  
for delinquent files)

Permanent

5 years after revoked

### **Destruction of Records**

The library director is responsible for the ongoing process of identifying records which have met the required retention period and overseeing their destruction and disposal. Destruction of financial and personnel-related records will be accomplished by shredding. Document destruction will be suspended immediately upon any indication of an official investigation or when a lawsuit is filed or appears imminent. Destruction will be reinstated upon conclusion of the investigation.

*Approved 5/17/2022*

Greenville Area Public Library Board of Directors