



# Record Retention Policy

Approved By Board: December 16, 2009

**Rappahannock EMS Council**

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**RECORD RETENTION AND DESTRUCTION POLICY**

**1) Purpose**

The purpose of this Policy is to ensure that necessary records and documents are adequately protected and maintained and to ensure that records that are no longer needed by Rappahannock EMS Council or are of no value are discarded at the proper time. This Policy is also for the purpose of aiding employees of Rappahannock EMS Council in understanding their obligations in retaining electronic documents - including e-mail, Web files, text files, sound and movie files, PDF documents, and all Microsoft Office or other formatted files.

**2) Policy**

This Policy represents the Rappahannock EMS Council's policy regarding the retention and disposal of records and the retention and disposal of electronic documents. The Council shall comply with all Virginia record retention program requirements accordingly.

**3) Administration**

Attached as Appendix A is a Record Retention Schedule that is approved as the initial maintenance, retention and disposal schedule for physical records of Rappahannock EMS Council and the retention and disposal of electronic documents. The Executive Director (the "Administrator") is the officer-in-charge of the administration of this Policy and the implementation of processes and procedures to ensure that the Record Retention Schedule is followed. The Administrator is also authorized to: make modifications to the Record Retention Schedule from time to time to ensure that it is in compliance with local, state and federal laws and includes the appropriate document and record categories for Rappahannock EMS Council; monitor local, state and federal laws affecting record retention; annually review the record retention and disposal program; and monitor compliance with this Policy.

Attached as Appendix B is a Record Recovery Plan as approved in the Rappahannock EMS Council's current Continuity of Operations Plan (COOP).

Appendix C includes the current Rappahannock EMS Council File Storage Inventory list.

**4) Suspension of Record Disposal In Event of Litigation or Claims**

In the event Rappahannock EMS Council is served with any subpoena or request for documents or any employee becomes aware of a governmental investigation or audit concerning Rappahannock EMS Council or the commencement of any litigation against or concerning Rappahannock EMS Council, such employee shall inform the Administrator and any further disposal of documents shall be suspended until such time as the Administrator, with the advice

of counsel, determines otherwise. The Administrator shall take such steps as is necessary to promptly inform all staff of any suspension in the further disposal of documents.

### **5) Applicability**

This Policy applies to all physical records generated in the course of Rappahannock EMS Council's operation, including both original documents and reproductions. It also applies to the electronic documents described above.

## APPENDIX A - RECORD RETENTION SCHEDULE

The Record Retention Schedule is organized as follows:

### SECTION TOPIC

- A. Accounting and Finance
- B. Contracts
- C. Corporate Records
- D. Correspondence and Internal Memoranda
- E. Electronic Documents
- F. Grant Records
- G. Insurance Records
- H. Legal Files and Papers
- I. Miscellaneous
- J. Payroll Documents
- K. Personnel Records
- L. Property Records
- M. Tax Records
- N. Contribution Records
- O. Programs & Services Records
- P. Fiscal Sponsor Project Records

### A. ACCOUNTING AND FINANCE

<b>Record Type</b>	<b>Retention Period</b>
Accounts Payable ledgers and schedules -	7 years
Accounts Receivable ledgers and schedules -	7 years
Annual Audit Reports and Financial Statements -	Permanent
Annual Audit Records, including work papers and other documents that relate to the Audit -	7 years after completion of audit
Annual Plans and Budgets	2 years
Bank Statements and Canceled Checks -	7 years
Employee Expense Reports -	7 years

<b>Record Type</b>	<b>Retention Period</b>
General Ledgers	Permanent
Interim Financial Statements	7 years
Notes Receivable ledgers and schedules	7 years
Investment Records	7 years after sale of investment
Credit card records (documents showing Customer credit card number)	2 years

1. Credit card record retention and destruction

All records showing customer credit card number must be locked in a desk drawer or a file cabinet when not in immediate use by staff.

If it is determined that information on a document, which contains credit card information, is necessary for retention beyond 2 years, then the credit card number will be cut out of the document.

**B. CONTRACTS**

<b>Record Type</b>	<b>Retention Period</b>
Contracts and Related Correspondence (including any proposal that resulted in documentation)	7 years after expiration or termination

**C. CORPORATE RECORDS**

<b>Record</b>	<b>Retention Period</b>
Corporate Records (minute books, signed minutes of the Board and all committees, corporate seals, articles of incorporation, Bylaws, annual corporate reports)	Permanent
Licenses and Permits	Permanent

**D. CORRESPONDENCE AND INTERNAL MEMORANDUM**

**General Principle:** Most correspondence and internal memoranda should be retained for the same period as the document they pertain to or support. For instance, a letter pertaining to a particular contract would be retained as long as the contract (7 years after expiration). It is recommended that records that support a particular project be kept with the project and take on the retention time of that particular project file.

Correspondence or memoranda that do not pertain to documents having a prescribed retention period should generally be discarded sooner. These may be divided into two general categories:

1. Those pertaining to routine matters and having no significant, lasting consequences should be discarded *within two years*. Some examples include:
  - Routine letters and notes that require no acknowledgement or follow-up, such as notes of appreciation, congratulations, letters of transmittal, and plans for meetings.
  - Form letters that require no follow-up.
  - Letters of general inquiry and replies that complete a cycle of correspondence.

- Letters or complaints requesting specific action that have no further value after changes are made or action taken (such as name or address change).
- Other letters of inconsequential subject matter or that definitely close correspondence to which no further reference will be necessary.
- Chronological correspondence files.

Please note that copies of interoffice correspondence and documents where a copy will be in the originating department file should be read and destroyed, unless that information provides reference to or direction to other documents and must be kept for project traceability.

2. Those pertaining to non-routine matters or having significant lasting consequences should generally be retained permanently.

## E. ELECTRONIC DOCUMENTS

1. **Electronic Mail:** Not all email needs to be retained, depending on the subject matter.

- Staff will strive to keep all but an insignificant minority of their email related to business issues.
- Rappahannock EMS Council will archive email for six months after the staff has deleted it, after which time the email will be permanently deleted.
- Staff will not store or transfer Rappahannock EMS Council-related email on non-work-related computers except as necessary or appropriate for Rappahannock EMS Council purposes.
- Staff will take care not to send confidential/proprietary Rappahannock EMS Council information to outside sources.

2. Electronic Documents: including Microsoft Office Suite and PDF files. Retention also depends on the subject matter.

- **PDF documents** – The length of time that a PDF file should be retained should be based upon the content of the file and the category under the various sections of this policy. The maximum period that a PDF file should be retained is 6 years. PDF files the employee deems vital to the performance of his or her job should be printed and stored in the employee's workspace.
- **Text/formatted files** – Staff will conduct annual reviews of all text/formatted files (e.g., Microsoft Word documents) and will delete all those they consider unnecessary or outdated. After five years, all text files will be deleted from the network and the staff's desktop/laptop. Text/formatted files the staff deems vital to the performance of their job should be printed and stored in the staff's workspace.

3. **Web Page Files: Internet Cookies**

- All workstations: Internet Explorer should be scheduled to delete Internet cookies once per month.

Rappahannock EMS Council does not automatically delete electronic files beyond the dates specified in this Policy. It is the responsibility of all staff to adhere to the guidelines specified in this policy.

In certain cases a document will be maintained in both paper and electronic form. In such cases the official document will be the electronic document.

## **F. GRANT RECORDS**

<b>Records</b>	<b>Retention Period</b>
Original grant proposal	7 years after completion of grant period
Grant agreement and subsequent modifications, If applicable	7 years after completion of grant period
All requested IRS/grantee correspondence including determination letters and "no change" in exempt status letters	7 years after completion of grant period
Final grantee reports, both financial and narrative	7 years after completion of grant period
All evidence of returned grant funds	7 years after completion of grant period
All pertinent formal correspondence including opinion letters of counsel	7 years after completion of grant period
Report assessment forms	7 years after completion of grant period
Documentation relating to grantee evidence of invoices And matching or challenge grants that would support grant period Grantee compliance with the grant agreement	7 years after completion of grant period
Pre-grant inquiry forms and other documentation for expenditure responsibility grants	7 years after completion of grant period
Grantee work product produced with the grant funds	7 years after completion of grant period

## **G. INSURANCE RECORDS**

<b>Record Type</b>	<b>Retention Period</b>
Annual Loss Summaries	10 years
Audits and Adjustment	3 years after final adjustment

Certificates Issued to Rappahannock EMS Council	Permanent
Claims Files (including correspondence, medical records, injury documentation, etc.)	Permanent
Inspections	3 years
Insurance Policies (including expired policies)	Permanent
Journal Entry Support Data	7 years
Loss Runs	10 years
Releases and Settlements	25 years
<b>H. LEGAL FILES AND PAPERS</b>	
<b>Record Type</b>	<b>Retention Period</b>
Legal Memoranda and Opinions (including all subject matter files)	7 years after close of matter
Litigation Files	1 year after expiration of appeals or time for filing appeals
Court Orders	Permanent
Requests for Departure from Records Retention Plan	10 years
<b>I. MISCELLANEOUS</b>	
<b>Record Type</b>	<b>Retention Period</b>
Consultant's Reports	2 years
Material of Historical Value (including pictures, publications)	Permanent
Policy and Procedures Manuals – Original	Current version with revision history
Policy and Procedures Manuals – Copies	Retain current version only
Annual Reports	Permanent
<b>J. PAYROLL DOCUMENTS</b>	
<b>Record Type</b>	<b>Retention Period</b>



Employee Deduction Authorizations	4 years after termination
Payroll Deductions	Termination + 7 years
W-2 and W-4 Forms	Termination + 7 years
Garnishments, Assignments, Attachments	Termination + 7 years
Labor Distribution Cost Records	7 years
Payroll Registers (gross and net)	7 years
Time Cards/Sheets	2 years
Unclaimed Wage Records	6 years

## **K. PERSONNEL RECORDS**

<b>Record Type</b>	<b>Retention Period</b>
Commissions/Bonuses/Incentives/Awards	7 years
EEO-1 / EEO-2 Employer Information Reports	2 years after superseded or filing (whichever is longer)
Employee Earnings Records	Separation + 7 years
Employee Handbooks	1 copy kept permanently
Employee Medical Records	Separation + 6 years
Employee Personnel Records (including individual attendance records, application forms, job or status change records, performance evaluations, termination papers, withholding information, garnishments, test results, training and qualification records)	6 years after separation
Employment Contracts – Individual	7 years after separation
Employment Records – Correspondence with employment agencies and advertisements for job openings	3 years from date of hiring decision
Employment Records – All Non-Hired Applicants (including all applications and resumes – whether solicited or unsolicited, results of post-offer, pre-employment physicals, results of background investigations, if any, related correspondence)	2-4 years (4 years if file contains any correspondence which might be construed as an offer)
Job Descriptions	3 years after superseded
Personnel County Records	3 years
Forms I-9	3 years after hiring, or 1 year after separation if later

**L. PROPERTY RECORDS**

<b>Record Type</b>	<b>Retention Period</b>
Correspondence, Property Deeds, Assessments, Licenses, Rights of Way	Permanent
Original Purchase/Sale/Lease Agreement	Permanent
Property Insurance Policies	Permanent

**M. TAX RECORDS**

**General Principle:** Rappahannock EMS Council must keep books of account or records as are sufficient to establish amount of gross income, deductions, credits, or other matters required to be shown in any such return.

These documents and records shall be kept for as long as the contents thereof may become material in the administration of federal, state, and local income, franchise, and property tax laws.

<b>Record Type</b>	<b>Retention Period</b>
Tax-Exemption Documents and related correspondence	Permanent
IRS Rulings	Permanent
Excise Tax Records	7 years
Payroll Tax Records	7 years
Tax Bills, Receipts, Statements	7 years
Tax Returns – income, Franchise, Property	Permanent
Tax Workpaper Packages – Originals	7 years
Sales/Use Tax Records	7 years
Annual Information Returns – Federal and State	Permanent
IRS or other Government Audit Records	Permanent

**N. CONTRIBUTION RECORDS**

<b>Record Type</b>	<b>Retention Period</b>
Records of Contributions	Permanent
Rappahannock EMS Council's or other documents Evidencing terms of gifts	Permanent

**O. PROGRAM AND SERVICE RECORDS**

<b>Record Type</b>	<b>Retention Period</b>
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Training Records  
Rappahannock EMS Council convenings  
Research & Publications

7 years  
Permanent (1 copy only)  
Permanent (1 copy only)

**P. FISCAL SPONSOR PROJECT RECORDS**

**Record Type**

**Retention Period**

Sponsorship agreements

Permanent

## APPENDIX B - RECORD RECOVERY PLAN

### 1. Responsibilities

The Council is responsible for safeguarding all the records of their organization, including the safe-keeping, accessibility and retention of records for as long as required. The following Record Recovery Plan is part of the Council's current Continuity of Operations Plan.

### 2. Risks

Water damage is the most common form of disaster to affect records. Staff should undertake these actions to minimize the risk of damage to council records:

- Identify and check regularly potential internal and external hazards to include heating systems, water pipes, etc.
- Identify and check regularly potential penetration hazards such as windows, gutters, and drains.
- Maintain flood alarm that has been installed in current facility which will sound when sprinkler system is activated.
- Maintain all records in basement storage on shelving units that are in place to keep said records above the floor level. Never put records on the floor.

Fire damage is also a risk to council records. Precautions should be taken to minimize fire damage to include:

- Ensure that all existing fire regulations in respect to doors, extinguishers, and alarm systems are enforced.
- Keep storage areas clean and tidy.
- Utilize fire box in place in council office for high level documents.
- Maintain liaison with local fire department and inspectors.

Security of the council facility and record retention is of great importance. Minimize risk from loss or theft through the following efforts:

- Security guards for facility check all entrances to building after closing.
- Interior of building is equipped with security cameras.
- All staff members are made aware of the need for good security of records to include maintaining locked file cabinets after hours and utilizing backup systems for records to include the main server which is located in the basement and other electronic backup devices.

### 3. Essential Records

Essential records are those records that are critical to the Council in carrying out its function in emergency and post-emergency situations. These records may include, but are not limited to: Quickbooks accounting records, personnel files, inventory records, legal documents, etc. The

protection of essential records includes duplication (paper and/or CD), use of fireproof and secure storage, and remote storage offsite.

#### 4. Instructions for Recovery of Records

- Assess the situation as soon as possible to determine if document salvage or protection is necessary.
- Air or fan-drying will be suitable for small quantities of records that have only been slightly damaged by water.
- Designate an assessment area to which damaged material or records can be taken. Ensure sufficient space to lay out records and pack as necessary.
- Consider using plastic crates or containers as stored on site versus cardboard boxes when moving damaged documents. The records should be placed in plastic bags to prevent further damage when packing.
- When records are removed, they must be labeled in the most convenient way to indicate their title/reference and location.
- Consider the need for document restoration for wet or fire damaged documents through local vendors. Do not attempt to separate material stuck together as this is a job for expert conservators.  
(BMS Catastrophe 1-800-433-2940)

**APPENDIX C**  
**RAPPAHANNOCK EMS COUNCIL FILE RETENTION STORAGE INVENTORY**