

Subject: Records Retention & Disposition

Application: Library System Employees

Westchester Library System (WLS) business records are important assets. Records include essentially all administrative, legal and financial documents created and retained by employees and trustees as part of their regular duties and activities, whether paper or electronic. A record may be a memorandum, an email, or a contract, or something not as obvious, such as a computerized desk calendar, a voice mail, an appointment book or an instant message.

State law requires WLS to maintain certain types of records, usually for a specified period of time and to make them available to the public in accord with the NYS Freedom of Information Law, as well as in the course of legal discovery. Failure to retain such records for those minimum periods could subject WLS and its employees to penalties and fines, cause the loss of rights, obstruct justice, spoil potential evidence in a lawsuit, place WLS in contempt of court, or seriously disadvantage WLS in litigation.

WLS will use the State's requirements for retention and destruction of records, as exemplified in the appendix at the end of this policy.

WLS expects all employees to fully comply with any published records retention or destruction policies and schedules. This Policy applies to all WLS records, or copies or excerpts or summaries of such records, whether retained on site, off-site, in a personal computer or other device, or otherwise in employees' business or personal files. This Policy applies specifically and without limitation to e-mail, voicemail and to instant messages. It also applies to WLS-related documents created by employees personally and not during active employment hours.

To ensure compliance with this Policy, the Executive Director will designate the Records Management Officer, who will be delegated the overall supervision and responsibility for this Policy. He/She will: coordinate education and training of employees to ensure compliance with this Policy; periodically provide updates to employees based on changes in State records retention and disposition requirements; and will ensure the proper storage of records and their orderly destruction. In addition, the Executive Director will also designate WLS's Records Access Officer and ensure that the system is in compliance with the NYS Freedom of Information Law.

There are three kinds of records: Temporary, Final and Permanent.

Temporary Records

Temporary records include business documents that are intended to be superseded by Final Records or Permanent Records, or which are intended to be used only for a limited

period of time, including, but not limited to written memoranda and dictation to be typed in the future, reminders, to-do lists, reports, drafts, and interoffice correspondence regarding a client or business transaction.

Temporary records will be destroyed or, if in electronic format, permanently deleted when a project or matter is closed. However, before temporary records are destroyed or deleted, there should be retained a copy of the final record pertaining to the project or matter. Upon destruction or deletion, the final records should be marked “Final” and stored appropriately.

Final Records

Final records include business documents which are not superseded by modification or addition, including but not limited to records given (or sent via electronic form) to any third party not employed by WLS, or to any government agency. These include final memoranda and reports, correspondence, handwritten telephone memoranda not further transcribed, minutes, specifications, journal entries, etc. All accounting records shall be deemed Final Records.

Permanent Records

Permanent records include all business documents that define WLS’s scope of work. These include but are not limited to contracts, proposals, financial statements, tax returns, payroll registers, and formal minutes of meetings. Except as provided in the attached Document Retention Schedule, all permanent documents are to be retained indefinitely.

E-mail Policies

All electronic communication systems as well as all communications and stored information transmitted, received, or contained on WLS’s information systems are the property of WLS. Employees using this equipment for personal purposes do so at their own risk. Such usage is discouraged.

E-mails relating to audit work papers and financial controls should be retained for at least 7 years.

Any messages exchanged between WLS and third parties (such as consultants and auditors) should be archived, regardless of their content. Instant messages and voice mail have the same status as e-mails and should be treated identically.

Storage

Active records and records that need to be easily accessible may be sent to a secure off-site storage facility and, as necessary for operations, stored in WLS’s office.

Destruction/Deletion

Records should be destroyed by shredding or some other means that will render them unreadable. If there are any questions on a record that you do not know how to destroy, ask the advice from the Records Management Officer.

This policy was approved by the WLS Board of Trustees at their 2/22/2011 Meeting and is to be reviewed annually.

APPENDIX

DOCUMENT RETENTION & DISPOSITION SCHEDULE

Category of Records	Description of Records	Manner of Record Keeping	Retention Period	Disposition
General	Correspondence	Compile and store current correspondence in appropriate subject files or in accordance with general corporate filing guidelines.	Three Years.	Archive only correspondence important to business activities. Useless documents should be recycled or shredded.
Financial	Accounts payable, ledgers and schedules	Compile and file records on an annual basis.	Seven Years. Store with financial records.	Archive with financial records and shred at the end of period.
	Accounts receivable, ledgers and schedules	Compile and file records on an annual basis.	Seven Years. Store with financial records.	Archive with financial records and shred at the end of period.
	Annual information returns (IRS Forms 990)	Federal law ¹ requires that copies of the three most recent years' returns be kept in the organization headquarters and be made available for public inspection.	Permanent. Store with financial records.	Not applicable.

¹ This requirement is found in Section 6104(d) of the Internal Revenue Code of 1986, as amended.

Category of Records	Description of Records	Manner of Record Keeping	Retention Period	Disposition
	Audit reports	Compile and file records on an annual basis.	Permanent. Store with financial records.	Not applicable.
	Banking statements and reconciliations	Compile and file records on an annual basis.	Three Years. Store with financial records.	Shred at the end of the retention period.
	Budget	Compile and file records on an annual basis.	Seven Years. Store with financial records.	Shred at the end of the retention period
	Cash books	Compile and file records on an annual basis.	Seven Years. Store with financial records.	Shred at the end of the retention period.
	Chart of accounts	Compile and file records on an annual basis.	Seven Years. Store with financial records.	Shred at the end of the retention period.
	Cancelled checks	For important payments, i.e., taxes, purchases of property, special contracts, etc., checks should be filed with the papers pertaining to the underlying transaction. Otherwise, compile and file records on an annual basis.	Seven Years. Store with financial records.	Shred at the end of the retention period.
	Depreciation schedules	Compile and file records on an annual basis.	Seven Years. Store with financial records.	Shred at the end of the retention period.

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	Duplicate deposit slips	Compile and file records on an annual basis.	Seven Years. Store with financial records.	Shred at the end of the retention period.
	Expense analyses and distribution schedules	Compile and file records on an annual basis.	Seven Years. Store with financial records.	Shred at the end of the retention period.
	Financial statements (year-end, other optional)	Compile and file records on an annual basis.	Permanent. Store with financial records.	Not applicable.
	General/private ledgers, year-end trial balances	Compile and file records on an annual basis.	Seven Years. Store with financial records.	Shred at the end of the retention period.
	Journal entries	Compile and file records on an annual basis.	Seven Years. Store with financial records.	Shred at the end of the retention period.
	Notes receivable, ledgers and schedules	Compile and file records on an annual basis.	Permanent. Store with financial records.	Not applicable.
	Payroll records and summaries	Compile and file records on an annual basis.	Permanent. Store with financial records.	Shred at the end of the retention period.
	Petty cash vouchers	Compile and file records on an annual basis.	Permanent. Store with financial records.	Shred at the end of the retention period.

Category of Records	Description of Records	Manner of Record Keeping	Retention Period	Disposition
	Property records including costs, depreciation reserves, year-end trial balances, depreciation schedules, blueprints, plans, insurance policy, and leases	Compile and file records on an annual basis.	Permanent. Store with financial records.	Not applicable.
	Purchase orders	Compile and file records on an annual basis.	Three Years. Store with financial records.	Shred at the end of the retention period.
	Requisitions	Compile and file records on an annual basis.	Three Years. Store with financial records.	Shred at the end of the retention period.
	Tax returns, worksheets and revenue agents' reports	Compile and file records on an annual basis.	Permanent. Store with financial records.	Not applicable.
	Time cards	Compile and file records on an annual basis.	Seven Years. Store with financial records.	Shred at the end of the retention period.
	Vouchers (invoices) for payments to vendors, employees, etc. (includes allowances and reimbursements of employees, officers and consultants for travel and entertainment expenses)	Compile and file records on an annual basis.	Seven Years. Store with financial records.	Shred at the end of the retention period.

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	Withholding tax statements	Compile and file records on an annual basis.	Seven Years. Store with financial records.	Shred at the end of the retention period.
Governance	Board of Directors minutes, notes and reports from all years	Compile and file records on an annual basis.	Permanent. Store with other corporate records.	Not applicable.
	Governing documents including articles of incorporation, bylaws, amendments, membership and other related documents	File documents with other corporate records.	Permanent. Store with other corporate records.	Not applicable.
Grants	Proposals, original contract agreements, supporting data, accounting documents, financials, subrecipient policy reports, time cards, invoices for payments to subawardees, subaward agreements, procurement documents, A-133 audits and related correspondence	Compile and file records on an annual basis.	Six Years. Store with other grant records.	Archive with grant records for three years at the end of the retention period following the filing of the closing report and acceptance by the funding agency.

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Human Resources	Employment applications	Compile and file records on an annual basis.	Length of Employment. Store with other human resources records.	Shred at the end of the retention period.
	Personnel files (current)	Compile and file records on an annual basis.	Length of Employment. Store with other human resources records.	Shred at the end of the retention period.
	Personnel files (from date of termination)	Compile and file records on an annual basis.	Seven Years. Store with other human resources records.	Shred at the end of the retention period.
	Retirement and pension records	Compile and file records on an annual basis.	Permanent. Store with other human resources records.	Not applicable.
	Records of pension paid to employees or beneficiaries (after final payment)	Compile and file records on an annual basis.	Seven Years. Store with other human resources records.	Shred at the end of the retention period.
	Insurance policies (expired)	Compile and file records on an annual basis.	Three Years. Store with other human resources records.	Shred at the end of the retention period.
	Insurance records, current accident reports, claims	Compile and file records on an annual basis.	Permanent. Store with other human resources records.	Not applicable.
	Garnishments	Compile and file records on an annual basis.	Seven Years. Store with other human resources records.	Shred at the end of the retention period.

Category of Records	Description of Records	Manner of Record Keeping	Retention Period	Disposition
Whistleblower	Records relating to employee complaints or concerns pursuant to WLS's Whistleblower Policy	Compile and file records on an annual basis.	Seven Years; notwithstanding any shorter period provided above for the particular category of document. Store with other whistleblower records.	Unless otherwise provided above for the particular category of document, shred at the end of the retention period.