

Records Retention & Destruction

1. Purpose

This guidance ensures that Foothills Unitarian retains and securely manages records in accordance with legal, ethical, and operational standards. It supports Board Policy 3.3.8 by safeguarding sensitive information, maintaining accountability, and preserving the institutional memory vital to our mission and continuity.

2. Organizational Guidance

Foothills Unitarian maintains a structured retention and destruction system for financial, administrative, and pastoral records. This ensures appropriate access, compliance, and care throughout the lifecycle of church documentation.

Retention Schedule

Records are kept for the minimum duration required to fulfill regulatory, legal, operational, and historical needs.

Record Type	**Minimum Retention Period**
Financial records (e.g., audits, budgets)	7 years
Payroll and employment tax records	7 years
Donor and pledge records	7 years after last activity
Contracts and legal agreements	7 years after expiration
Insurance policies and claims	7 years after expiration or resolution
Board minutes, policies, bylaws	Permanent
Staff and volunteer background checks	Duration of service + 3 years
Building maintenance	10 years

Record Type	**Minimum Retention Period**
Architectural Drawings and Construction	Permanent
Endowment and capital campaign records	Permanent
In-kind donation records	3 years after receipt or disposition
Program and event registrations	2 years
Internal communications (email, memos)	Reviewed annually; retained as needed
Pastoral care or sensitive notes	As needed per confidentiality/ethical guidelines

Secure Storage

- Digital records are maintained in secure, access-restricted platforms (e.g., **QuickBooks Online, Church Center, Google Drive**).
- Physical records are kept in **locked file cabinets** or **designated archive areas** within the building.
- Access is granted only to appropriate staff based on their role.

Authorized Destruction

- Records exceeding their retention timeline are destroyed annually by designated staff.
- Destruction must be **secure**:
 - **Shredding** for physical records
 - **Permanent deletion** from cloud platforms
- **Exceptions**: Records under legal hold or investigation may not be destroyed, even if they have passed their retention period.

3. Related Content

- [Board Policy 3.3.8](#) - Financial Transparency and Reporting
- [Internal Controls](#)

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