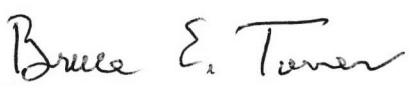
 <p>Unitarian Universalist Congregation of Las Vegas (UUCLV)</p> <p>Policies, Procedures, and Guidelines</p>	Policy: 5.06	Date: 3/27/2020	Page: 1
	Board Approval:		
	 Title: Records Retention		

## Records Retention

### Policy Statement


UUCLV generates records annually that contain sensitive. Some of these records are retained beyond the time required for legal review. The intent of this policy is to set guidelines regarding when records should be retained for legal or historical reasons, and when they should be discarded. It also defines the requirements for records disposal.

**Responsible Parties:** The Treasurer and Secretary of the Board of Trustees, Church Historian (if designated by the Board of Trustees), Finance Committee, and office staff are responsible under this policy. The intent of this policy is to set guidelines by which other committees may develop retention schedules for their records.

### Records Formats

While electronic copies may be retained, they shall not be deemed the official copy of any legal records. All legally required records shall be retained in hard copy form on paper and stored in an appropriate location in the UUCLV building. If needed, a fire-proof locking file cabinet shall be acquired to store these records.

Date: 3/27/2020	Records Retention	Page 1 of 3
-----------------	-------------------	-------------

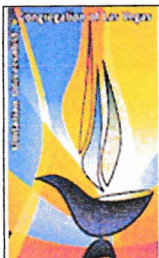
 <p>Unitarian Universalist Congregation of Las Vegas (UUCLV)</p> <p>Policies, Procedures, and Guidelines</p>	Policy: 5.06	Date: 3/27/2020	Page: 2
	Board Approval:		
	Title: Records Retention		

## Procedures

- A. All annual financial records shall be reviewed by the Finance Committee at the beginning of the following fiscal year. Records that include sensitive financial [e.g. Social Security, credit card and bank account numbers] shall be disposed of as soon as possible after the start of the fiscal year. Disposal shall be by shredding or other form of destruction that renders the information unusable by anyone who may find the records.
- B. All records that must be retained for IRS or other legal reasons, (payroll, donations, etc.,) shall be retained for seven years. At the end of the seven years, the records shall be reviewed by the Finance Committee, Treasurer, Secretary of the Board of Trustees, and Church Historian (if designated) for historical value. All records deemed not historically valuable shall be shredded or otherwise rendered unusable. Records deemed of historical value to the community at large shall be donated to an appropriate local archive or museum.
- C. UUCLV shall permanently retain an annual end-of-fiscal-year statement, and all end-of-fiscal-year statements provided by UUCLV affiliate organizations. These shall be deemed part of the permanent record of UUCLV. UUCLV shall also retain annual records of donations by individuals to UUCLV, including records of donations with all specific requirements or restrictions as approved by the Board of Trustees. Annual audit committee reports with written Board of Trustees response, copies of tax filings, and personnel records, including copies of all approved contracts, time of employment, nature of job, years employed,

Date: 3/27/2020	Records Retention	Page 2 of 3
-----------------	-------------------	-------------



 Unitarian Universalist Congregation of Las Vegas (UUCLV)  Policies, Procedures, and Guidelines	Policy: 5.06	Date: 3/27/2020	Page: 3
	Board Approval:		
	Title: Records Retention		

and salary, shall also be retained as part of the permanent record of UUCLV. While electronic copies can also be retained, all permanent records shall be retained as paper copies.

- D. UUCLV shall maintain, in perpetuity, minutes of all Board of Trustees meetings, with attachments; a copy of the monthly newsletter; deeds and records relating to property ownership by UUCLV; all incorporation documents; copies of all bylaws with changes as approved by the congregation and filed with the Nevada Secretary of State's office; copies of annual reports filed with the Nevada Secretary of State; copies of any other required legal filings made on behalf of UUCLV; and files relating to legal issues involving UUCLV. Minutes of committees, councils, task forces, and other groups may be kept as deemed historically important.
- E. In addition, the following types of records shall also be kept in perpetuity: annual IRS returns; property transaction records; minutes of Finance Committee meeting; records regarding donations and any agreed-to restrictions on their use; and records regarding estate donations. All other records, if not required for IRS audit reasons, shall be reviewed yearly, as provided for in Section A of this policy.

This policy shall be reviewed by the Board of Trustees at least every five years. It shall be maintained in the official UUCLV policies and procedures and made available to any member of UUCLV.

Date: 3/27/2020	Records Retention	Page 3 of 3
-----------------	-------------------	-------------