

RECORDS RETENTION
Florida-Bahamas Synodical Women's Organization
of the
Women of the Evangelical Lutheran Church in America

Records Retention

To practice good record keeping, synodical women's organization boards are encouraged to use these guidelines for the retention of documents.

You create and maintain records so that you have the information you need when you need it. Records should be kept in the format you can most easily retrieve and in such a way that partners working within and outside your synodical organization can readily access the information. As you set about preserving information for future reference, plan for the entire life cycle of the records you are creating. If you do this, you should never need to spend time purging files and going through old material to determine the potential administrative or historical value.

Consistency is important in the care of records. Records retention policies should be neither selectively implemented nor disregarded at the whim of the custodians of the records. Never purge records in the face of potential litigation. Information that is retained in hard copy or in electronic files is the property of the congregational unit or synodical organization. Such information is not the property of the president or of officers of the synodical organization to be removed, retained personally, or destroyed at will.

Most of the records retained by a synodical organization are kept for daily operation, legal protection, financial security, and history. For the well-being of the organization, each type of record has a specific life cycle and needs appropriate care. The secretary of the synodical women's organization is the custodian for all records except the financial records that are created and retained by the treasurer. Limit access to the synodical officer responsible for maintaining these records.

Types of synodical women's organization records include the following:

- Governing documents, such as constitutions, bylaws, and other policy setting documents
- Board and convention minutes with exhibits
- Roster of active congregational units and their officers, including electronic and computer databases
- Financial records, including general ledger, audits, internal financial statements, invoices, disbursements and offering receipts
- Correspondence

Governing Documents

Minutes and reports are permanent records with historical value. The minutes of board meetings and of synodical conventions may also contain the record of actions that have legal importance. All editions of constitutions and bylaws minutes must be retained.

Roster of Active Congregational Units and Officers

The record or database of active congregational units and their officers is a constantly changing record. You must decide which reports generated by your database are necessary as permanent legal or historical records of the synodical organization. These should be printed out annually. Keep extra hard copies or back up your personal computer's hard drive at least once a month. This will allow for easy restoration of your written record or electronic database in the event of a computer failure, natural disaster, human error, or even tampering. Store the extra copies or disks at a location removed from the original records. Make certain that the structure

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of each database is documented, identifying the software, computer language, and report form. Well-kept files and databases ease the transition from the outgoing treasurer to the incoming treasurer.

As you update and purge information from your databases, consider which records (i.e., from previous officers) should become part of a subdirectory permitting long-term storage and ease of access, and make certain that these directories are included when information is transferred to a new officer or software.

Financial Records

Retention of financial records refers to hard-copy documents. The following is a suggested retention schedule:

Permanent

- General ledger
- Budget (this should be a part of minutes)
- Annual audit reports
- Check register

Four to six years beyond the current tax year

- Canceled checks and back-up
- Bank statements, deposit slips, and bank reconciliations
- W-9 forms
- Cash receipt journals
- Records of congregational unit offerings

Three years

- General invoices

One year

- Offering forms, generally Form A

Indefinite

- Insurance-related documentation for any claims filed for accidents, malfeasance, or other loss

Correspondence

The president's ex officio correspondence and correspondence to and from officers of the synodical organization or with the churchwide organization of Women of the ELCA should be kept for the tenure of the president or officer; the files then should be appraised for their permanent value. Only letters with historical significance need be kept.

Programmatic Materials

Programmatic materials developed for conventions, cluster/conference events, and other specific and general uses are valuable resources. Once they have exceeded their useful life, strong consideration should be given to sending these materials to your synodical or regional archives. These materials may help others develop similar resources, and they will serve as a historical record of your synodical women's organization.

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Off-site Storage of Vital Records

Synodical organizations need to protect their vital records by duplication and dispersal. Copies of vital records normally sent to the churchwide office of Women of the ELCA will serve a part of this purpose. Copies of other records could be sent to the synod office for safe keeping. In addition, synodical organizations should place appropriate materials in their synodical or regional archive.

The vital records sent to the churchwide office of Women of the ELCA include:

- Constitution and bylaws
- Accounting compilations and reviews
- Copies of other records that could be sent to your synod office include:
- Minutes of the board meetings and convention (with exhibits)
- Correspondence between officers
- General items that could be sent to the synod office for its information:
- Newsletters
- Programmatic materials
- Assembly programs and documents
- Histories and bulletins of special events

Additional questions for the role and duties of the treasurer can be directed to the Finance area of the Women of ELCA churchwide office.

Data Security

Personally Identifiable Information (PII) is data that, if stolen, could be used to steal a person's identity. PII includes such things as names, addresses, birthdates, social security and credit card numbers, and bank routing numbers. With respect to data processing and data security over this information, the following controls need to be in place:

- All software programs and data files need to be password protected.
- All security software should be current, and any updates should be installed as soon as they are received.
- Access should be restricted commensurate with job responsibilities.
- All software and data files should be backed up on a regular basis.
- All computers should have virus software installed and running.
- All documentation containing Personally Identifiable Information (PII) should be handled on a need-to-know basis.
- All paper documentation should be kept under lock and key when not being worked on.

When no longer needed, paper documentation containing PII should be shredded or stored in a secured archive location. For more information, please see the records retention policy on the ELCA Office of the Secretary's website.

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