	**Records Management Program Procedure Manual**	**SOP # 6**	
		Revision # (none)	
		Implementation Date	**9/11/2023**
Page # 1	**i of 20**	**Last Reviewed/Update Date**	**9/25/2025**
SOP Owner	**Pastor/Administrator**	**Approval**	**9/11/2023**

Standard Operating Procedure

Table of Contents

Purpose... 1

Scope... 3

Responsibilities.. 3

Procedure...4

Application of the Zion Lutheran Church's Records

Information Management System..3

Principles of Zion Lutheran Church's Records Information Management System..3

Unauthorized destruction, damage, or removal of records......... 4

Identifying Recordkeeping Requirements.................................... 4

Retention Periods.. 5

Electronic Recordkeeping.. 5

Filing Procedures...6

Labeling Procedures..7

Archival Records..8

Digital Records...8

Annual Review..9

Related Documents.. 9

Appendix

Appendix A –Office Records List (ORL)... 10

Appendix B - Sample File Label...19

Appendix C - Compliance Guide for 501(c)(3) Public Charities.............20

1. Purpose

Zion's Constitution stipulates that the pastor(s), "shall keep accurate parochial records of all baptisms, confirmations, marriages, burials, communicants, members received, members dismissed, or members excluded from the congregation; shall submit a summary of such statistics annually to the synod…" (*C9.12.a. and b.).

Zion must also maintain books and records to show that it complies with tax rules. Zion must be able to document the sources of receipts and expenditures reported on Form 990, *Return of Organization Exempt From Income Tax* or Form 990-EZ, *Short Form Return of Organization Exempt From Income Tax*, and Form 990-T, *Exempt Organization Business Income Tax Return*.

A records management program provides an organized track leading to eventual disposal or archival storage of records. This procedure manual establishes policies, responsibilities, and procedures for managing records created or accumulated within Zion Lutheran Church through final disposition, according to Federal laws and 501c (3) Public Charities recordkeeping requirements and other ELCA guidance. This procedure manual:

a. Establishes the Zion Lutheran Church (Zion) Records Management System
b. Furnishes the authority for destroying nonpermanent information.
c. Provides life cycle management instructions for the systematic identification, maintenance, storage, retrieval, and destruction of Zion's information recorded on any medium (paper, electronic, or any other).
d. Ensures that essential records are available when needed, that they are in usable format, and that they are created, maintained, used, and disposed of at the least possible cost.
e. Preserves those records needed to protect the rights and interests of Zion and its current and former employees and those records that are of permanent value.
f. Ensures records related to matters involved in administrative or legal proceedings are retained until the legal advisor authorizes resumption of normal disposition.

If Zion does not keep required records, it may not be able to show that it qualifies for tax-exempt status or should be classified as a public charity. Thus, Zion may lose its tax-exempt status or be classified as a private foundation rather than a public charity. In addition, Zion may be unable to complete its returns accurately and, hence, may be subject to penalties.

When good recordkeeping systems are in place, Zion can:

a. **Evaluate Charitable Programs**. Zion can use records to evaluate the success of its program and determine whether it is achieving desired results. Good records can also help identify problem areas and determine what changes may be needed to improve performance.
b. **Monitor Budgetary Results**. Without proper financial records, it is difficult to assess whether Zion has been successful in adhering to budgetary guidelines. The ability to monitor income and expenses and ensure that Zion is operating within its budget is crucial to successful stewardship.
c. **Prepare Financial Statements**. It is important to maintain sufficient financial information to prepare accurate and timely annual financial statements. Zion may need these statements when it is working with banks, creditors, contributors, and funding organizations.
d. **Prepare Annual Information and Tax Returns**. Records must support income, expenses, and credits reported on Form 990 series and other tax returns. Generally, these are the same records used to monitor programs and prepare financial statements. Books and records must be available for inspection by the IRS. If the IRS examines Zion's returns, Zion must have records to explain items reported. Having a complete set of records will speed up the examination.
e. **Identify Sources of Receipts**. Zion may receive money or property from many sources. With thorough recordkeeping, Zion can identify the sources of receipts. Zion needs this information to separate program from non-program receipts, taxable from non-taxable income, and to complete Schedule A, as well as other schedules of Form 990 which Zion may be required to complete. Zion will maintain a list of its donors and grantors and the amount of cash contributions or grants (or a description of the noncash contributions) received from each.
f. **Substantiate Revenues, Expenses and Deductions for Unrelated Business Income Tax (UBIT) Purposes**. Zion needs to keep records of revenues derived from, and expenses attributable to, an unrelated trade or business so that it can properly prepare Form 990-T and calculate its unrelated business taxable income.
g. **Comply with Grant-Making Procedures (Grants to Individuals)**. If Zion makes grants to individuals, it must keep adequate records and case histories to demonstrate that such grants serve its charitable purposes. Case histories on grants to individuals should show names, addresses, purposes of grants, manner of selection, and relationship (if any) that the recipient has with any members, officers, trustees, or donors of the organization.

h. **Comply with Racial Nondiscrimination Requirements**. Zion must keep records that show that it has complied with requirements relating to racial nondiscrimination, including annual publication of a racially nondiscriminatory policy through newspaper or broadcast media to the general community served.

2. Scope

All personnel with a role in Zion's records management operations are expected to uphold the policies in this manual. It is the intention of Zion that this manual serve as our commitment to proper, accurate records management and reporting.

3. Responsibilities

Staff throughout the organization need to be aware of the guidelines and process so that they can help identify, organize, and move records out of their offices and into other storage after the immediate use of the records has passed. The following is a list of personnel who have responsibilities for records management:

a. **The Church Council will**:
   1) Issue guidance necessary to establish, manage and maintain an active and continuing Records Management Program to include policy and procedures applicable to the creation, maintenance, use, preservation, and disposal of all records, in any storage medium records.
   2) Coordinate with the Pastors/Administrator on major issues requiring records management.

b. **The Pastor(s)/Administrator will**:
   1) Maintain and administer Zion's Records Management Program.
   2) Ensure that recordkeeping requirements for all functional areas are provided in a timely manner.
   3) Ensure records are created and preserved in accordance with the procedures established in this manual.
   4) Identify records required to support the church's processes.
   5) Ensure that any requirements or established procedures governing the use and retention of the records are specified in Zion's records retentions list.
   6) Safeguard all personal data within records.
   7) Reconstruct as much of the lost or destroyed records as possible.

Record proprietors determine which records will be created, gathered, and maintained, and produce records for audit and other purposes. Records proprietors are the manager of an operational unit (Pastor(s), Ministry Teams, Committee Chairs: Finance, Personnel, Property, Archives, etc.).

4. Procedure

a. **Application of ZION LUTHERAN CHURCH Records Management System (RMS)**

Zion's RMS applies to all of Zion's records regardless of medium. Zion's RMS does not apply to:

1) Publications and blank forms stocked for filling requisitions.
2) Reference materials, books, CDs and DVDs in formally organized and officially designated libraries.
3) Personal or private records maintained in the workplace.

b. **Principles of ZION's Records Management System**

Zion's RMS focuses on the management of long–term and permanent records and allows the church staff to manage short–term records. It addresses only the record copy of information; all other copies of the same information may be disposed of when no longer needed for business.

Records are identified according to function. Zion's RMS record titles are determined by the Pastor(s)/Administrator and provide an overall identification of the categories and types of records needed to support the business processes of those functional areas.

c. Unauthorized destruction, damage, or removal of records

In cases of accidental loss or destruction of records by fire or other cause, the pastor(s)/Administrator will reconstruct as much of the lost or destroyed records as possible. Reconstructed records should be documented with cross–referenced material to aid in identifying their original content.

d. Identifying Recordkeeping Requirements

The Pastor(s)/Administrator will identify records required to support their business processes. These are the records that are created or received when carrying out the functions of the programs prescribed therein.

The pastor(s)/Administrator will further ensure that any requirements or established procedures governing the use and retention of the records are specified when necessary. These requirements may pertain to matters such as the naming, arranging, and or locating of files and established procedures such as those governing data or input submitted for consolidated reports, summaries, or similar information.

Zion's records management function must include records that clearly show the organization's income and expenses. The Treasurer will set up a recordkeeping system using an accounting method that is appropriate for proper monitoring and reporting of Zion's financial activities for the tax year. The system will ensure that the records appropriately identify the income and expense items that are attributable to each program. The recordkeeping system will include a summary of transactions. This summary is ordinarily written in Zion's books (for example, accounting journals and ledgers e.g., *QuickBooks* software, Shepherd Staff, etc.). The books must show gross receipts, purchases, expenses (other than purchases), employment taxes, and assets. Zion will keep its books and records based on an annual accounting period called a tax year to comply with annual reporting requirements.

e. Record Retention Periods

The following records will be retained as indicated:

1) **Permanent Records**. Some records should be kept permanently. These include the application for recognition of tax-exempt status, the determination letter recognizing tax-exempt status, and organizing documents, such as articles of incorporation and by-laws, with amendments, as well as board minutes.
2) **Employment Tax Records***.* Zion will keep employment tax records for at least four years after the date the tax becomes due or is paid, whichever is later.
3) **Records for Non-Tax Purposes**. When records are no longer needed for tax purposes, an organization should keep them until they are no longer needed for non-tax purposes for example, a grantor, insurance company, creditor, or state agency may require that records be kept longer than the IRS requires.

f. Electronic Recordkeeping

Zion's records, regardless of medium, must follow the disposition instructions identified in Zion's RMS records retention list as determined by the Church Council. The procedures for saving electronic records should be determined as early as possible in the life cycle of a system.

g. Filing Procedures

Effective records maintenance and reference procedures are essential to document Zion's official business. This section contains procedures for maintaining Zion's information as records and applies to all media (paper, electronic, and so forth).

1) **Recordkeeping supplies**

   Zion's RIMS supports the conservation and use of all records supplies and equipment. Records should be maintained electronically when possible.

2) **Examining, assembling, and fastening hardcopy records**

   a) Examine records prior to filing to ensure all actions are complete and eliminate unnecessary attachments such as used envelopes, routing slips that bear no essential information, and extra copies. If any essential information is missing and unable to be located, include a note of the action taken to obtain the information and file it with the action.

   b) Staple hardcopy documents if possible. Other fasteners may be used when there are too many papers for stapling or physical characteristics prohibit stapling.

3) **Using guides and folders**

   a) Use guides to divide records and to identify subdivisions to ease filing and retrieval.

   b) Use folders to consolidate, retrieve, and protect the records.

4) Arranging records

   Unless specified by the prescribing publication, records should be arranged in a manner that best suits the business or reference needs of an office.

5) Maintaining suspense files

   Suspense files are used as reminders that an action is required by a given date. Folders or containers in which suspense documents are kept are not required to be maintained within the recordkeeping system. The following are some examples of suspense files.

   a) A note to submit a report or to take some other action. The note will be destroyed after the report is submitted or the action is taken.

b) An outgoing communication filed by the date on which a reply is expected.
c) When the reply is received, the communication is withdrawn and filed (if it is the record copy) or destroyed (if it is an extra copy).

6) Office records lists

a) Office records lists (ORL's) are required and will be prepared. ORL's are primarily used to identify long-term and permanent records for transfer or retirement and to ensure that the records listed thereon identify and document the business of an office.
b) The Pastor(s)/Administrator will review the ORLs for accuracy and completeness and ensure that they are kept current as record titles are added, changed, or deleted.
c) ORL's contain Zion's RIMS record categories, titles, numbers, description.

h. Labeling Procedures

a) **Zion's Records Management System record titles**. Labels will be created using working titles that best fit the business and or reference use of the records in an office, or both.
b) **Zion's Records Management System record labels**.
    i. All folders and containers used to store official records, including records in electronic form, will be labeled. Records will be identified clearly by marking, designation, electronic labeling, or if physical marking of the medium is not possible, by some other means of identification. The term "labeling" is intended to include all methods of identification and is meant to apply to all record material, no matter how recorded (paper, microfiche, electronic, and so on). Labeling may be accomplished in any manner that best suits the business needs of an office.
    ii. Methods of labeling are at the discretion of the office of record and may include anything from typewritten or computer-generated labels, to writing or printing with pens and markers directly on the folders or containers for hardcopy records.
    iii. When there are several folders, drawers, or other containers with records under the same category, only the first folder,

drawer, or container will show all the required label information; the remaining folders, drawers, or containers need only be identified by the name, number, or other feature identifying the contents.

iv. Labels may be placed anywhere on folders, disks, tapes, drawers, containers, and so on, that are suitable and visible for easy identification and retrieval of records. A more uniform system of label placement may be established if desired (that is, folder labels will be placed on the top left corners for mission files and on the top right for housekeeping files; container labels will be placed front and center and identify the contents of each drawer or shelf).

i. Archival Records

Archival work entails appraisal of records, organizing and preserving them, developing finding aids to provide access, and creating storage in proper climate and temperature conditions with appropriate security to ensure the safety of the records. Zion's archivist preserves records that have value to the church because they reflect historical events or document Zion's history. This includes permanent maintenance of records that are designated for permanent retention with instructions to "transfer to Zion's Archives."

j. Digital Records

On-line retention period usually refers to retaining data on magnetic disks for disaster recovery purposes, generally 1 week to 3 months.

Near-line retention period: data may remain on-site but on removable media such as CDs. Depending on the type of information contained the data may need to be migrated periodically to avoid loss of information from deteriorating media.

Off-line retention period: data may be stored off-site, typically on magnetic tapes. Like near-line retention Records with Enduring Value, should be transferred regularly to more permanent, stable media. Zion will keep records for federal tax purposes for as long as they may be needed to document evidence of compliance with provisions of the Code. Generally, this means Zion must keep records that support an item of income or deduction on a return until the statute of limitations for that return runs. The statute of limitations has run when the Zion can no longer amend its return and the IRS can no longer assess additional tax.

Generally, the statute of limitations runs three years after the date the return is due or filed, whichever is later. It is important that any files of continuing value be "migrated" from one major software system to another, as the office migrates. Files must be backed up, whether off an individual's hard drive or off the organization's network, to guard against disasters…. And it is crucial to remember that back up media—whether CD's or external hard drives --- themselves have limited life spans.

k. Annual Review

A review of the current operating procedures will be made with the Church Council and Pastor(s)/Administrator and reaffirmed or revised each year.

5. Related Documents:

a) *Publication 4221-PC, Compliance Guide for 501(c)(3) Tax-Exempt Organization.* This brochure explains disclosure rules, record-keeping, and report-filing rules that apply to 501(c)(3) organizations. www.irs.gov/pub/irs-pdf/p4221pc.pdf
b) *Maintaining the Congregational Record: Advice for Congregations of the Evangelical Lutheran Church in America*
c) *Certification of Congregation Records at the Time of a Pastoral Transition (form)*
d) *Disposition of Records for Disbanding Congregations*
e) A Brief Guide for Archives of Congregations of the Evangelical Lutheran Church in America
f) The Work of a Congregational Archivist and/or Archives Committee.
g) Comparison of Microfilming and Digital Preservation Technologies.

Appendix A

Office Records List

(ORL)

1.00 Records Management Office Records List			
1.0 Congregational Record		**Location: Administrator (Office Manager)**	
Description of Records	**Care of the Records**	**Final Disposition**	**Directive**
1.11Members Files Baptisms Confirmations Marriages Funerals Communion participation **1.12Rostered ministers of the congregation** **1.13Other professional lay workers of the congregation**: such as choir directors and organists **1.14Roster of Congregational Officers**	The congregational record requires utmost care. It is a hard- copy record and should be kept in a fireproof safe. If software is used to manage the records, the database itself does not constitute the congregational record.	Place old records as well as printed reports constituting the congregational record (if the information is maintained electronically) in a fire- proof safe in the archives.	Zion Constitution C9.12.a For further instruction, please refer to the document, *Maintaining the Congregational Record.*
2.0 Legal and Vital Records		**Location: Administrator (Office Manager)**	
2.11 Articles of incorporation. **2.12Organizing documents:** with amendments Constitution, bylaws, and continuing resolutions, Congregation, Council and Committee minutes	Secure original documents by placing them in a fireproof safe.	Some records should be kept permanently. These include the application for recognition of tax-exempt status, the determination letter recognizing tax-exempt status and organizing documents, such as articles of incorporation and bylaws, with amendments, as well as board minutes.	Compliance Guide for 501(c)(3) Public Charities Records Retention Schedule for Congregations of the Evangelical Lutheran Church in America

2.13 Deeds: titles, surveys, leases, mortgages, easements, and blueprints, construction drawings, licenses		Keep the constitution current and send a copy to the synod for approval as required. Place in the archives.	
2.14 Insurance policies (current and retired) and claims	Congregations should never throw out insurance policies. Instead, the following records should be kept: 1. A copy of all insurance policies, organized by year. These should be stored in a fireproof cabinet, clearly labeled, e.g., Insurance Policies 2010-11, Insurance Policies 2011-12, etc. 2. A separate list, stored separately in a safe location (like a safety deposit box), of all current and historic insurance policies. The list should identify each policy, including, at a minimum, a. the name of the insurance carrier; b. the effective dates; c. the policy number; d. the types of coverage; e. the policy limits; and f. the name and address of the broker.This list should be updated every year. 3. Electronic copies (in	Keep records for federal tax purposes for as long as they may be needed to document evidence of compliance with provisions of the Code.	

2.15 Letters of Call **2.16 Endowments**: Documentation creating endowment funds and for bequests, gifts, and endowments.	pdf or similar form) of 1 and 2 (above), stored electronically, and appropriately backed up. 4. Finally, include all current insurance (including the items listed in number 2), in the congregation's annual report. That way, if all else fails, someone can retrieve the past annual reports and gather the necessary information.		
2.21 Tax-exempt status reports: documentation or the congregation's nine-digit federal employer identification number Application for recognition of tax-exempt status, the determination letter recognizing tax-exempt status. **2.22 Current service** or construction contracts and warranties, push pay (e-church)	Maintain while current.	Place in the congregation's archives Keep records for federal tax purposes for as long as they may be needed to document evidence of compliance with provisions of the Code, then transfer to archives. Retain Permanently	Records Retention Schedule for Congregations of the Evangelical Lutheran Church in America Compliance Guide for 501(c)(3) Public Charities
2.31 Policy documents (which may be in continuing resolutions):		Keep in the current files area until no longer needed for	Compliance Guide for 501(c)(3) Public Charities

SOPs, Document destruction guidelines; Personnel handbooks and employee benefit programs.		conducting business, but not more than 6 years	
2.41 Contracts: Distribution contract, Rental Contracts, Website management, Service Agreements, etc.		Keep in the current files area until time period specified has passed, or the contract is in force and three (3) years thereafter or when records are no longer needed for tax purposes, or until they are no longer needed for non-tax purposes. then destroy.	Compliance Guide for 501(c)(3) Public Charities
2.51 Tax Returns: Form 990, *Return of Organization Exempt From Income Tax* or Form 990-EZ, Short Form *Return of Organization Exempt From Income Tax*, and Form 990-T, *Exempt Organization Business Income Tax Return*		Keep in the current files area until the end of the fiscal year after the date the return is due or filed, whichever is later, then place in inactive files. Keep for three (3) years in inactive files, then destroy.	Compliance Guide for 501(c)(3) Public Charities
3.0 Financial Records		**Location: Treasurer/Financial Secretary**	
3.11 Annual audit reports: Treasurer's annual report to the congregation	The audit report, treasurer's annual report, and the annual budget approved by the congregation should be part of the minutes of the congregation's annual meeting.	You may have a financial management database that handles accounting transactions. Retention of financial records refers to hard-copy documents. Place in the congregation's archives.	Records Retention Schedule for Congregations of the Evangelical Lutheran Church in America
3.21 Budget approved by the congregation.		Keep in the current files area until the end of the fiscal year, then place in inactive files for three (3)	Compliance Guide for 501(c)(3) Public Charities

3.22 Monthly Income and Expense reports, Profit and Loss details (Not used) **3.23 Bequests & endowments**		years, then destroy.	
3.31 Investments in asset management CDs, Annuities, Mutual Funds, etc. **3.32 Canceled checks** or copies of canceled checks. (Not used) **3.33 Cash receipt journals (Not used)** **3.34 Record of member giving** **3.34 Batch Reports**	Records related to congregational spending are open. Records related to member giving are confidential and should be secured.	The IRS mandates you preserve these records **four** years. For administrative purposes, you may wish to keep these records **seven** years. Whether maintained as paper or electronic files, destroy these records at the end of the retention period.	Tax Guide for Churches and Religious IRS Pub.1828
3.41 Bank reconciliations: Bank Records, Deposit Slips, Bank Statements, Reconciliation Summaries, Deposit Summaries, Withdrawals		Keep in the current files area until the end of the fiscal year, then place in inactive files for three (3) years, then destroy.	Compliance Guide for 501(c)(3) Public Charities
3.51 Payroll administration records: such as W-2, W-4 forms and payroll registers, Employment tax records, Employee Journal by Check, Employee Earnings Summary, etc. Monthly Time Sheets, Employee Pay Stubs, Time Sheets		If an organization has employees, it must keep employment tax records for at least four (4) years after filing the fourth quarter for the year.	Compliance Guide for 501(c)(3) Public Charities

3.61 **General invoices:** Bills, Sales Receipts, Premium Notices, Invoices, Contracts; Invoices for Payment Records, Open Invoice Reports, Customer Balance Details, Transaction Lists	For insurance purposes, you may wish to retain receipts or cancelled checks for major purchases as evidence of ownership.	Keep in the current files area until the end of the fiscal year, then place in inactive files Shred after three years.	Compliance Guide for 501(c)(3) Public Charities
3.71 **Offering envelopes (Not used)**	Do not retain	Destroy after counting and entering the data.	Records Retention Schedule for Congregations of the Evangelical Lutheran Church in America
3.81 **Donor and Grantors**; Lists of donors and grantors and the amount of cash contributions or grants (or a description of the noncash contributions) received from each.		Keep in the current files area until the end of the fiscal year after the date the return is due or filed, whichever is later, then place in inactive files. Keep for three (3) years in inactive files, then destroy.	Compliance Guide for 501(c)(3) Public Charities
3.91 **Grants**: Grant proposals, approvals, reports (Not used)		Keep in the current files area until the end of the Calendar then place in inactive files. Retain Permanently	Compliance Guide for 501(c)(3) Public Charities
4.0 Congregation Statistics **Location: Administrator (Office Manager)**			
4.11 **Statistical reports** (Forms A and C)	Retain in office in hard copy or PDF the two most recent Forms A and C filings (current +1).	Place all older Forms A and C reports in the congregation's archives. Retain permanently.	Records Retention Schedule for Congregations of the Evangelical Lutheran Church in America
5.0 Information on Persons **Location: Administrator (Office Manager)**			
5.11 **Letters of call** 5.12 **Letters of employment** 5.13 **Letters of application** 5.14 **Job descriptions**	Right to privacy laws dictate that these files must be held in strictest confidence, However, the file must be made available to the employee upon	Place biographical information and career history for the congregation's staff in the congregation's archives.	

5.15Resumes **5.16Correspondence** **5.17 Honors and clippings**	request. Keep this file locked at all times.		
5.21Emergency notification forms **5.22Health-related documents:** such as worker's compensation **5.23Reference checks:** Letters of recommendation, Background checks **5.24Performance appraisals and letters of discipline** **5.25Employee Contracts** **5.26Continuing education** documentation **5.27Compensation and benefits** **5.28Personnel Files**	1. If information, including background checks and letters of recommendation, attest to the employee or volunteer's fitness to fulfill a responsibility or perform a service, it should be retained for **50 years** after completion of service. 2. If information relates to a worker's compensation or other claim by the employee, this should be retained until the matter is resolved. 3. If the information relates to a possible claim or lawsuit by others involving the employee's conduct or duties, it should be retained in the synod office or under controlled access in the synod or regional archives for 50 years after completion of service. 4. As required, the file for a seminary student is sent to the seminary after he or she has signed for its release. It is not preserved in the	Shred either upon completion of service or after 50 years, as noted to left. Background checks will be retained in current file area for 2 years then transferred to inactive files and retained for 50 years.	Records Retention Schedule for Congregations of the Evangelical Lutheran Church in America Compliance Guide for 501(c)(3) Public Charities

	congregation.		
6.0 Correspondence		**Location: Administrator (Office Manager)**	
6.11Executive officer: Ex-officio as chief executive officer of the congregation **6.12Officers of the congregation**: Correspondence to and from officers of the congregation and the bishop of the synod **6.13Personal**	E-mail is especially vulnerable to loss. E-mail that represents the policies, program, and ongoing life of the congregation should be printed out.	Place only letters that describe the program and ongoing life of the congregation in the congregation's archives.	Records Retention Schedule for Congregations of the Evangelical Lutheran Church in America
7.0 Youth Activities and Events		**Location: Administrator (Office Manager)**	
7.11Youth activities and events: Materials generated and/or retained that pertain to planning, hosting, or attending youth activities and events; **7.12Permission slips**		Retain these records permanently in a secure location in the congregation's office or a secure location in the congregation's archives	Records Retention Schedule for Congregations of the Evangelical Lutheran Church in America Kept for three years following the event. If an incident of abuse is reported relating to an event, the permission slips for that event will be maintained indefinitely.
8.0 Programmatic Material		**Location: Administrator (Office Manager)**	
8.11Congregation histories: Annual Reports, memorials, congregation profile **8.12Membership directories:** including	If you are preserving these records electronically, you need to preserve them in a readable, non-proprietary format and you must	Place in the congregation's archives.	Records Retention Schedule for Congregations of the Evangelical Lutheran Church in America

picture directories on computer disc., ministerium **8.13Newsletters** **8.14News releases** **8.15Program and training material** produced by the congregation, prayer chain **8.16Audiovisual materials** such as photographs of the congregation events.	regularly backup the files for preservation purposes.		
9.0 Resource Materials		**Location: Administrator (Office Manager)**	
9.11Worship materials **9.12Curriculum** **9.13 Program materials**	Files should be culled annually.	Samples of hymnals and education materials may be important for recording the history of the congregation. Discard other resource materials when they have been superseded by newer materials.	
10.0 Property / Procurement/ Accountability/ Management		**Location: Administrator (Office Manager)**	
10.11 Building Maintenance and Equipment: Equipment manuals **10.12 Office services and equipment requests and receipts:** applications for use of facilities		Retain 3 years unless required longer for legal or regulatory purposes, then destroy	
1.00 Office Records List			

Appendix B
Sample Files Label

Active files

1.11 Member files **Keep in CFA until NLN, then transfer to archives**

3.51 Payroll administration records **Keep in CFA until end of FY, then TRF to Inactive files until NLT 4 years, then destroy**

2.31 Policies **Keep in CFA until end of FY, then TRF to Inactive files until NLN (not to exceed 6 years), then destroy**

2.12 Organizing documents (copies Only) **CFA until end of FY, then TRF to Archive**

Inactive Files

3.51 Payroll administration records **Keep in Inactive file until ___, then destroy**

2.12 Organizing documents (copies Only) **Permanent (Archive)**

Appendix C

Compliance Guide for 501(c)(3) Public Charities