

Whitehall Public Library Policies

Title	Records Retention Policy
Date Approved	10/8/2014
Amended	
Prepared by	Paula Kelly

Purpose:

This policy provides for the systematic review, retention and destruction of documents received or created by The Whitehall Public Library with the transaction of organization business. This policy covers all records and documents, regardless of physical form, contains guidelines for how long certain documents should be kept and how records should be destroyed. The policy is designed to ensure compliance with federal and state laws and regulations. Some documents may need to be preserved for operational use or historical value.

Statement of Policy:

The Whitehall Public Library follows the document retention schedule as outlined in the table below:

Organizational

Articles of Incorporation	Permanent
Annual Reports to the PA Department of Education	Permanent
Board Meeting and Board Committee Minutes	Permanent
Board Policies, Resolutions and By-laws	Permanent
Construction Documents and Plans	Permanent
State Sales Tax Exemption Letter	Permanent
IRS Determination Letter	Permanent

IRS Application for Tax-Exempt Status (Form 1023)	Permanent – 5 year renewal
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Correspondence (Executive Director-general)	2 years
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Correspondence (legal)	Permanent
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Accounting and Tax Records

Annual Audits and Financial Statements	Permanent
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Audit Inquires	Permanent
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General Ledgers	Permanent
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IRS 990 Tax Returns	Permanent
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Business Expense Records	7 years
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Journal Entries	7 years
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Invoices	7 years
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Cash and Credit Card Receipts	7 years
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Bank Records

Check Registers	7 years
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Year End Financial Statements	7 years
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Bank Deposit Slips	7 years
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Bank Reconciliation	7 years
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Bank statements, deposit records, electronic fund transfer and cancelled checks	7 years
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Payroll and Employment Tax Records

Payroll Register	7 years
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State Unemployment Tax Records	7 years
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W-2 Statements	7 years
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Earnings Records	7 years
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Employee Records

Retirement and Pension Plan Documents	7 years after termination
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Records Relating to Promotion, Demotion or Discharge	7 years after termination
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Accident Reports and Worker's Compensation Records	7 years after termination
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I-9 Forms	3 years after termination
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PA Child Abuse History Clearance	1 year after termination
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Criminal Record Check	1 year after
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termination

Employment Applications and Resumes	3 years
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Grants and Donations

Donor Records	7 years
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Acknowledgement Letters and Donor Response Cards	7 years
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Grant Applications and Contracts	7 years after completion
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Legal, Insurance and Safety Records

Appraisals	Borough of Whitehall
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Environmental Studies	Borough of Whitehall
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Building Inspections	Borough of Whitehall
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Real Estate Documents	Borough of Whitehall
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Insurance Policies (expired)	Borough of Whitehall
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Leases	6 years after expiration
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OSHA Documents	5 years
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General Contracts	3 years after
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termination

Insurance Certificates

Term of Service

Library Patrons & Material Records

Patron Applications

2 years after
expiration

Catalog of Holdings

Deleted after
becoming
superseded or
obsolete

Electronic Documents and Records

Electronic documents will be retained as if they were paper documents. Therefore, any electronic files, including records of donations made online, that fall into one of the document types on the above schedule will be maintained for the appropriate amount of time. If a user has sufficient reason to keep an email message, the message should be printed in hard copy and kept in the appropriate file or moved to an “archive” computer file folder. Backup and recovery methods will be tested on a regular basis.

Document Destruction

The Executive Director is responsible for the ongoing process of identifying records which have met the required retention period and overseeing their destruction. Destruction of financial and personnel-related documents will be shredded.

Document destruction will be suspended immediately, upon any indication of an official investigation or when a lawsuit is filed or appears imminent. Destruction will be reinstated upon conclusion of the investigation.

Compliance

Failure on the part of employees to follow this policy can result in possible civil and criminal sanctions against the Whitehall Public Library and its employees and possible disciplinary action against responsible individuals. The Executive Director and Library Board will periodically review these procedures to ensure that they are in compliance with new or revised regulations.

