



# Mifflin Community Library

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## POLICY

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### DOCUMENT RETENTION Effective October 29, 2009

#### Purpose

The purpose of this policy is to provide a system for complying with document retention laws, to ensure that the library retains valuable documents while saving money, time and space; to protect the library against allegations of selective document destruction; and to provide for routine destruction of nonbusiness, superfluous, and outdated documents.

The term “document” includes records in hard copy as well as electronic formats. Documents that should be retained and the period of retention are listed below. Documents should be destroyed in accordance with the retention periods and in a manner that protects any confidential information; shredding is the preferred method. In general, documents that are not subject to a retention requirement should be kept only long enough to accomplish the task for which they were generated.

The library has a legal duty to retain documents which it knows or believes may be relevant to any legal action. Accordingly, all document destruction is automatically suspended when a lawsuit, claim, or government investigation is pending, threatened, or reasonably foreseeable. In such a case, paper document destruction, as well as electronic destruction, must cease immediately.

#### Type of Document

#### Retention Period

#### **Corporate Records**

Articles of Incorporation	Permanently
Bylaws & Amendments	Permanently
Board Meeting Agendas and Materials, including Budgets	Permanently
Board and Committee Meeting Minutes	Permanently
Conflict of Interest Statements	7 years
Deeds, Mortgages, Notes, and Leases	Permanently
Construction Documents and Plans	Permanently

#### **Financial Documents**

Accounts Payable Ledgers and Schedules	7 years
Audit Reports	7 years

Bank Reconciliations and Statements	7 years
Checks (Important payments and purchases)	7 years
Contracts and Agreements	7 years
Correspondence	3 years unless related to special issue
Depreciation Schedules	5 years
Expenses and Purchases	5 years
Gross Receipts	5 years
Year-end financial statements	Permanently

### **Regulatory Documents**

Tax Returns	Permanently
IRS Determination Letter (501(c)(3)Status)	Permanently
Application for Tax-Exempt Status and Supporting Documentation	Permanently
Correspondence with Legal Counsel or Accountants	7 years
State Sales Tax Exemption Letter	Permanently
Pennsylvania Public Library Annual Reports	Permanently

### **Human Resource Documents**

Payroll Records, including W-2 and 1099	7 years after termination
Personnel Files	7 years after termination
Employment Applications	3 years
Job Descriptions and Policies	Current plus 3 years
Timesheets	3 years
PA Criminal Record Check	1 year after termination
PA Child Abuse History Clearance	1 year after termination
FBI Criminal Background Check	1 year after termination

### **Miscellaneous Documents**

Grant Applications, Awards, and Reports	7 years or as required by grant
Donor Records	7 years
Insurance Records, Accident Reports, Claims	7 years
Insurance Policies	While active plus 3
Incident Reports	5 years
Requests for Reconsideration and responses	5 years
Software Licenses and Support Agreements	While active
Cumulative Annual Reports of Statistics from the ILS	7 years
System-wide Annual Statistical Summary	Permanently

*Policy reviewed & approved on September 23, 2020 by the Mifflin Community Library Board of Directors.*