



RECORDS RETENTION AND DESTRUCTION GUIDELINES

Statement of purpose

These guidelines cover all records and documents, regardless of physical form, including how long certain documents should be kept and how records should be destroyed. They are designed ensure compliance with federal and state laws and regulations, to eliminate accidental or innocent destruction of records and to facilitate the operation of the High Plains Library District by promoting efficiency and freeing up valuable storage space.

Retention Schedule and Administration

The High Plains Library District retention schedule is set forth in Appendix A. The Executive Director shall administer this document. The Administrator is also authorized to: make modification to the Record Retention Schedule from time to time to ensure that it is in compliance with local, state and federal laws and includes the appropriate document and record categories for the District; monitor local, state and federal laws affecting record retention; annually review the record retention and disposal program; and monitor compliance with these guidelines.

Electronic Documents and Records

Electronic documents will be retained as if they were paper documents. Therefore, any electronic files that fall into one of the document types in Appendix A will be maintained for the appropriate amount of time. If an employee 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.

Suspension of Record Disposal in the Event of Litigation or Claims

No director, officer, employee, volunteer or agent of the High Plains Library District shall destroy, dispose of, conceal, or alter any record or document while knowing that it is or may be relevant to an anticipated or ongoing investigation or legal proceeding conducted by or before a federal, state, or local government agency, including tax and regulatory agencies, law enforcement agencies, and civil and criminal courts, or an anticipated or ongoing internal investigation, audit or review conducted by the District. During the occurrence of an anticipated or ongoing investigation or legal proceeding as set forth above, the Administrator shall suspend any further disposal of documents until such time as the Administrator, with the advice of counsel, determines otherwise. The Administrator shall take such steps as necessary to promptly inform all staff of any suspension in the further disposal of documents.

These guidelines were approved by *Jane Reid* on 8/8/14.

APPENDIX A – RECORD RETENTION SCHEDULE

A. Accounting and Finance Records

Record Type	Retention Period	Dept. Location
Accounts Payable ledgers and schedules	7 years	Finance/Vault
Accounts Receivable ledgers and schedules	7 years	Finance/Vault
Annual audit reports and financial statements	Permanent	Finance
Annual audit records, including work papers & other documents that relate to the audit	7 years after completion of the audit	Finance /Vault
Bank statements & cancelled checks	7 years	Finance
Budget – final adopted	7 years	Finance
Expense records	7 years	Finance
General ledgers	Permanent	Finance
Electronic payment records	7 years	Finance
Notes Receivable ledgers & schedules	7 years	Finance
Investment records	7 years after sale of investment	Finance
W-9 forms	5 years	Finance
Bond registers and ledgers	Permanent	Finance
Acquisition records	Permanent	Finance
Building and structure records- construction & sale	7 years after deposition	Finance/Vault

B. Corporate Records

Record Type	Retention Period	Dept. Location
Annual Reports to Secretary of State/Attorney General	Permanent	Finance
By-laws	Permanent	Executive Director
Board meeting minutes	Permanent	Executive Director
Board policies/resolutions	Permanent	Executive Director
IRS Application for Tax-Exempt Status (Form 1023)	Permanent	Finance
IRS Determination letter	Permanent	Finance
State Sales Tax Exemption letter	Permanent	Finance
Historical news releases	Permanent	PIO
Routine news releases	3 years + current	PIO
Organization charts	Permanent – updated as needed	My High Plains
Annual Library report	Permanent	Executive Director
Trustee appointment ratifications	Permanent	Executive Director
Trustee signed ethics policy	Permanent	Executive Director
Formation/Organizational documents	Permanent	Executive Director

C. Employee Records

Record Type	Retention Period	Dept. Location
Compensation plans	Permanent	Human Resources
Employee files	Termination + 7 years	Human Resources
Employee applications, resumes and other forms of job inquiries, ads or notices for job opportunities	3 years	Human resources
Forms 1-9	3 years after hiring, or 1 years after separation	Human Resources
Employment taxes	7 years	Finance
Payroll register (gross and net	7 years	Finance
Time cards/sheets	5 years	Finance
Retirement and pension records	Permanent	Human Resources
Safety committee records	7 years	Human Resources

D. Property Records

Record Type	Retention Period	Dept. Location
Deeds and lease agreements	Permanent	Executive Director
Property insurance policies	Permanent	Finance
Sale or transfer of property records	Permanent	Executive Director
Maintenance records	7 years	Facilities

E. Tax Records

Record Type	Retention Period	Dept. Location
Tax-Exemption documents and related correspondence	Permanent	Finance
IRS 990 and 990T tax returns	Permanent	Finance
Tax bills, receipts, statements	7 years	Finance
Tax work paper packages - originals	7 years	Finance

F. Grant Records

Record Type	Retention Period	Dept. Location
Original grant proposal	7 years after completion of grant period	Foundation
Grant agreements and modifications	7 years after completion of grant period	Foundation
All requested IRS/grantee correspondence including determination letters and "no change" in exempt status letters	7 years after completion of grant period	Foundation
Final grantee reports, both financial and narrative	7 years after completion of grant period	Foundation
All pertinent formal correspondence including opinion letters of counsel	7 years after completion of grant period	Foundation
Report assessment forms	7 years after completion of grant period	Foundation
Documentation relating to grantee	7 years after completion of grant	Foundation

evidence of invoices and matching or challenge grants that would support grantee compliance with the grant agreement	period	
Pre-grant inquiry forms and other documentation for expenditure responsibility grants	7 years after completion of grant period	Foundation
Federal/State draw down forms	7 years	Finance

G. Contribution Records

Record Type	Retention Period	Dept. Location
Records of contributions	Permanent	Finance
Documents evidencing terms of gifts	Permanent	Foundation

H. Litigation and Legal Counsel Records

Record Type	Retention Period	Dept. Location
Billings – Legal Counsel	7 years	Finance
Legal opinions	Permanent	Executive Director
Major litigation case records	Permanent	Executive Director
Minor litigation case records	7 years after case closed	Executive Director

I. Miscellaneous Records

Record Type	Retention Period	Dept. Location
Website statistics	varies	IT
Programming	1 year + current	PIO
Policy or program development records	Permanent	Respective Managers
RFID – 3M contracts	7-10 years	Collection Resources
Database information	7-10 years	Collection Resources
ERATE bills – Century Link, Comcast and Verizon	5 years	Finance
Contracts	Permanent	Respective Departments