

3.14 Document Retention

Background

The Edmonton Society for Christian Education (ESCE) takes seriously its obligations to preserve information relating to litigation, audits, and investigations. The purpose of this policy is to ensure that necessary records and documents are adequately protected and maintained and to ensure that records that are no longer needed by ESCE or are of no value are discarded at the proper time.

The information listed in the retention schedule below is intended as a guideline and may not contain all the records the Organization may be required to keep in the future. Questions regarding the retention of documents not listed in this chart should be directed to the Executive Director or the board executive.

From time to time, the Executive Director or the board executive may issue a notice, known as a “legal hold,” suspending the destruction of records due to pending, threatened, or otherwise reasonably foreseeable litigation, audits, government investigations, or similar proceedings. No records specified in any legal hold may be destroyed, even if the scheduled destruction date has passed, until the legal hold is withdrawn in writing by the Executive Director or the board executive.

Retention Schedule

File Category	Item	Retention Period
Corporate Records	Bylaws and Articles of Incorporation	Permanent
	Corporate resolutions	Permanent
	Board meeting agendas and minutes	Permanent
	Conflict-of-interest disclosure forms	4 years
Finance and Administration	Financial statements (audited)	Permanent
	Annual audit records, including work papers and other documents that relate to the audit	7 years
	Annual plans and budgets	7 years
	Interim financial statements	7 years
	Payroll records	7 years
	Check register and checks	7 years
	Bank deposits and statements	7 years
	Chart of accounts	7 years
	General ledgers and journals (includes bank reconciliations, accounts payable, accounts receivable)	7 years
	Equipment files and maintenance records	7 years after disposition
	Contracts and agreements	7 years after all obligations end
	Credit card records	7 years
	Correspondence — general	3 years
	Employee expense reports	7 years
Subsidy Application forms	3 years	
Insurance Records	Policies — occurrence type	Permanent
	Policies — claims-made type	Permanent
	Accident reports	7 years
	Safety reports	7 years

	Claims (after settlement)	20 years
	Group disability records	7 years after end of benefits
	Police Checks	20 years
Real Estate	Deeds	Permanent
	Leases (expired)	7 years after all obligations end
	Mortgages, security agreements	7 years after all obligations end
Tax	CRA exemption determination and related correspondence	Permanent
	CRA Forms	7 years
	Duplicate tax receipts	2 years
	Duplicate tax receipts for donations of property	10 years
	Receipts for Capital items	10 years after the capital item has been fully amortized
Human Resources	Employee personnel files	Permanent
	Retirement plan benefits (plan descriptions, plan documents)	Permanent
	Employee handbook	Permanent
	Workers comp claims (after settlement)	7 years
	Employee orientation and training materials	7 years after use ends
	Employment applications	3 years
	CRA forms	2 years after end of service
	Withholding tax statements	7 years
Technology	Software licenses and support agreements	7 years after all obligations end
Email	Not all email needs to be retained, depending on the subject matter	
	<ul style="list-style-type: none"> o All email – from internal or external sources – is to be deleted after 12 months o staff will strive to keep all but insignificant minority of their email related to business issues o ESCE will archive email for 6 months after the staff has deleted it after which time the email will be permanently deleted o staff will not store or transfer ESCE related email on non-work related computers except as necessary or appropriate for ESCE purposes o staff will take care not to send confidential/proprietary ESCE information to outside sources o any email staff deems vital to the performance of their job should be copied to the staff's F Drive folder and printed and stored in the employee's work space 	
Correspondence	Correspondence should be retained for the same time as the document they pertain to or support	
	Routine letters and notes that require no acknowledgement	2 years

	Letters of complaints requesting specific action that have no further value after changes are made or action taken	2 years
	Other letters of inconsequential subject matter or that definitely close correspondence to which no further reference will be necessary	2 years
	Generally correspondence pertaining to non- routine matters are having significant lasting consequences	Permanent

1. 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 on the above schedule will be maintained for the appropriate amount of time. If a user has sufficient reason to keep an e-mail 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.

2. Emergency Planning

The Organization's records will be stored in a safe, secure, and accessible manner. Documents and financial files that are essential to keeping the Organization operating in an emergency will be duplicated or backed up at least every week and maintained off-site.

3. Document Destruction

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

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.

4. Compliance

Failure on the part of employees and board trustees to follow this policy can result in possible civil and criminal sanctions against the Organization and its employees and possible disciplinary action against responsible individuals. The Executive Director and Board Chair will periodically review these procedures with legal counsel or the organization's certified public accountant to ensure that they are in compliance with new or revised regulations.

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Revised:

Reviewed: April 2021

Formerly: [4.9 Document Retention](#)