



**Evangelical Lutheran Church in America**

God's work. Our hands.

## **Records Retention Schedule for the Synods of the Evangelical Lutheran Church in America**

### **Your Records have a lifecycle!**

You create and maintain the records for your synod in order to have the information you need when you need it; in the format from which you can most easily retrieve it; and in such a way that partners working in your synod, today and in the future, can readily find the information. As you set about preserving information for future reference, plan for the entire lifecycle of the records you are creating. If you do this, you should never need to spend time purging files going through old material to determine the potential administrative, legal, or historical value of the documents.

### **Ownership**

Information that is retained in hard copy, electronic format, or other media is the property of the synod. Such information is not the property of the synodical bishop or synodical staff members to remove, to retain personally, or to destroy at will. Synodical staff members are the custodians of the records they retain.

### **Consistency**

A pattern of consistency in the care of records is necessary. Any records retention policy has validity, once accepted by the organization, only as it is uniformly practiced. It should neither be selectively implemented, nor disregarded, at the whim of the custodians of the records. Bishops or members of the synodical staff frequently are called upon to use good judgment with regard to the disposition of individual documents. Retention policies should not be modified or disregarded solely because of possible litigation.

### **Protection**

Vital records are the records needed to protect the financial and legal status of the organization and to protect the rights of its people. Vital records are the organization's records that are essential for the continuation or reconstruction of the organization in the event of natural disaster, human error, or mischief. While such records are essential for operation at a specific time, only some have permanent archival value.

Duplication and dispersal of valuable documents, in identical or other formats, is the most effective and economical method of protection. It also would be the most efficient method of reconstruction, should on-site records inadvertently be destroyed. In many cases, timely transfer of copies of these documents to off-site synod or regional archives would serve that need. You are advised to place the originals of legal documents in a bank safe-deposit box and to retain copies in the office for your use.



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Description of Records	Care of the Records	Final Disposition
<b>Legal Records</b>		
<ul style="list-style-type: none"> <li>▪ Charter or articles of incorporation</li> <li>▪ Synod constitutions and bylaws</li> </ul>	Retain in the synod office and send copies to the ELCA Office of the Secretary/Legal Office.	Send copies to the synod or regional archives.
<ul style="list-style-type: none"> <li>▪ Minutes and reports of the synod assembly</li> </ul>	<p>Retain copies in the synod office for current administrative purposes</p> <p>Supply the Office of the Secretary and the ELCA Archives a copy of synod assembly minutes and reports as produced by uploading to your synod's digital archive in the ELCA Archives' Synodical Online Digital Archive or send hard copies to the Office of the Secretary and the ELCA Archives.</p>	Send hard copies of these minutes and reports to the synod or regional archives as produced.
<ul style="list-style-type: none"> <li>▪ Minutes of the synod council</li> <li>▪ Minutes of the synod council executive committee</li> </ul>	<p>Retain copies in the synod office for current administrative purposes.</p> <p>Upload electronic copies of synod council, and synod council executive committee minutes to your synod's digital archive in the ELCA Archives' Synodical Online Digital Archive (SODA).</p>	Send hard copies of these minutes to the synod or regional archives as produced.
<ul style="list-style-type: none"> <li>▪ Deeds, titles, surveys, leases, mortgages, easements and blueprints</li> </ul>	Place in a fire-proof safe or bank safe deposit box and use copies for administrative purposes.	Records are retained permanently by the synod.



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<ul style="list-style-type: none"> <li>▪ Tax exempt status reports and documentation of the synod's nine-digit federal employer identification number</li> </ul>	Retain current documents.	Copies are Retained in the ELCA Office of the Secretary/Legal Office.
<ul style="list-style-type: none"> <li>▪ Documentation for bequests, gifts and endowments</li> </ul>	Place in a bank safe deposit box while current	Send to the synod or regional archives after the file is closed.
<ul style="list-style-type: none"> <li>▪ Property and liability insurance policies</li> </ul>	Keep both current and retired policies. Place in a safe deposit box and use copies for administrative purposes.	Records are retained permanently by the synod.
<ul style="list-style-type: none"> <li>▪ Current service contracts</li> </ul>	Retain while active	Destroy when no longer current.
<b>Information on Congregations</b>		
<ul style="list-style-type: none"> <li>▪ Constitutions and bylaws of congregations</li> <li>▪ Articles of incorporation</li> </ul>	Retain while current.	Send inactive documents to the synod or regional archives.
<ul style="list-style-type: none"> <li>▪ Copies of property related documents of congregations</li> </ul>	Retain while current.	Send inactive files to the synod or regional archives.
<ul style="list-style-type: none"> <li>▪ Congregation insurance policies</li> </ul>	Retain copies of current and retired policies.	Records are retained permanently by the synod.
<ul style="list-style-type: none"> <li>▪ Congregation annual reports</li> </ul>	Retain current copy.	Send inactive copy to the synod or regional archives.
<ul style="list-style-type: none"> <li>▪ Congregation statistical reports (Forms A and C)</li> </ul>	If received on paper, retain current copy 2 years.	Destroy as replaced.
<ul style="list-style-type: none"> <li>▪ Congregation benevolence giving statement</li> </ul>	Retain while current.	Destroy as replaced.



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<ul style="list-style-type: none"> <li>▪ Letters of call or employment</li> </ul>	Retain current copy ( <i>place the original copy in the individual's file</i> )	Records are retained permanently by the synod.
<ul style="list-style-type: none"> <li>▪ Congregation profile</li> </ul>	Retain current copy	Send inactive documents to the archives
<ul style="list-style-type: none"> <li>▪ Congregation histories and anniversary books</li> <li>▪ Reports of special congregation projects</li> <li>▪ Congregation audio and visual materials</li> <li>▪ Samples of congregation newsletters,</li> <li>▪ Promotional pieces,</li> <li>▪ Bulletins of special occasions</li> </ul>	No need to accumulate in the synod office beyond immediate usefulness.	Send directly to the synod or regional archives.
<ul style="list-style-type: none"> <li>▪ Congregation leadership directory</li> </ul>	Retain current year	Destroy as replaced.
<b>Information on Rostered Persons</b>		
<ul style="list-style-type: none"> <li>▪ Information on rostered persons</li> <li>▪ Records of the Candidacy Committee</li> </ul>	Information on rostered persons serving in the synod's congregations and agencies is presented in the document, <a href="#"><u>Care of Information on Persons Rostered in the Evangelical Lutheran Church in America</u></a>	



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<b>Information on Synod Employees</b>		
<ul style="list-style-type: none"> <li>▪ Letters of application</li> <li>▪ Letters of call</li> <li>▪ Position description</li> <li>▪ Mobility form</li> <li>▪ Resume</li> <li>▪ Continuing education documentation</li> <li>▪ Honors and clippings</li> </ul>	Retain for the tenure of the employee	Send to the synod or regional archives upon completion of service.
<ul style="list-style-type: none"> <li>▪ Letters of recommendation</li> <li>▪ Background checks</li> <li>▪ Performance appraisal</li> <li>▪ Contracts</li> <li>▪ Health related documents including worker's compensation</li> </ul>	<p>If the information attests to the employee's fitness to fulfill a responsibility or perform a service, it should be retained for <b>50 years</b> after completion of service.</p> <p>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 <b>50 years</b> after completion of service.</p>	Shred either upon completion of service or after <b>50 years</b> according to guidelines in the "Care of the Records" column.
<ul style="list-style-type: none"> <li>▪ Emergency notification forms</li> </ul>	Retain current copy	Destroy upon completion of service.
<b>Correspondence Including E-mail</b>		
<ul style="list-style-type: none"> <li>▪ Correspondence of the bishop and assistants to the bishop</li> </ul>	<p>E-mail is especially vulnerable to loss. E-mail that represents the policies, program, and ongoing life of the synod should be printed out.</p> <p>Letters and e-mail to and from officers of the synod or with the presiding bishop of the Evangelical Lutheran Church in America should be kept for the tenure of the bishop; the files then should be appraised for permanent value. Only letters that describe the program and ongoing life of the synod should be kept for the archives.</p>	Send to the synod or regional archives upon completion of service.



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<ul style="list-style-type: none"> <li>▪ Correspondence with pastors of the synod</li> </ul>	Letters and e-mail with pastors of the synod should be handled according to the guidelines in <a href="#">Care of Information on Persons Rostered in the Synods of the Evangelical Lutheran Church in America</a>	
<b>Synod Financial Records</b>		
<ul style="list-style-type: none"> <li>▪ Annual audit reports</li> </ul>	Copies must be submitted to the treasurer of the ELCA	Send to the ELCA Archives.
<ul style="list-style-type: none"> <li>▪ Synodical Budget/Actual Submission form</li> </ul>	The <a href="#">Synodical Budget/Actual Submission Form and Guidelines</a> are provided by the ELCA Office of the Treasurer to assist in reporting results in consistent categories.	Send to the ELCA Treasurer.
<ul style="list-style-type: none"> <li>▪ Annual budget</li> <li>▪ Annual treasurer's report</li> <li>▪ Information on permanent bequests, gifts and endowments</li> </ul>	Must be included in the minutes of the synod assembly	Send with the synod assembly minutes to the ELCA Archives.
<ul style="list-style-type: none"> <li>▪ Bequests after distribution</li> <li>▪ Mortgages paid in full</li> <li>▪ Legal files and notes on synodically owned real estate</li> <li>▪ Loans and notes after sale or termination</li> </ul>	Retain for 20 years	Shred after 20 years.



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<ul style="list-style-type: none"> <li>▪ Canceled checks or copies of canceled checks</li> <li>▪ Cash receipt record</li> <li>▪ Special fund-raising appeal record</li> <li>▪ Bank reconciliations</li> <li>▪ Accounts payable vouchers, originals and documentation</li> <li>▪ Payroll administration records such as W-2, W-4, 941 forms and payroll registers</li> <li>▪ Cash receipt journals</li> </ul>	<p>You will have a financial management database that handles all of your accounting transactions. Retain the information regardless of format for 7 years (IRS requires a retention period of 4 years, <a href="#">Tax Guide for Churches and Religious Organizations IRS p1821</a>)</p>	<p>Delete and/or shred after 7 years.</p>
<ul style="list-style-type: none"> <li>▪ General invoices</li> </ul>	<p>Retain for 3 years</p>	<p>Shred after 3 years</p>
<ul style="list-style-type: none"> <li>▪ Synod Remittance Advice System (SRAS)</li> </ul>	<p>The <a href="#">SRAS</a> is an Excel-based system that streamlines and automates the process of submitting monthly synod remittance advices to the ELCA Churchwide Office.</p>	
<p><b>Documents and Reports</b></p>		
<ul style="list-style-type: none"> <li>▪ Reports from the synod to the ELCA Church Council</li> <li>▪ Reports from synod staff or about various synod partnerships and activities</li> <li>▪ Publications of the bishop</li> <li>▪ Worship bulletins for synod sponsored events</li> </ul>	<p>These are created electronically but used and preserved as paper documents. These documents add to the story of the synod and should be collected in the archives of the synod or region. If not included in synod council minutes, select for inclusion in the archives.</p>	<p>Send to the synod or regional archives at the conclusion of the bishop's term of service.</p>





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<b>Description of Records</b>	<b>Care of the Records</b>	<b>Final Disposition</b>
<ul style="list-style-type: none"> <li>▪ Synod newsletters</li> <li>▪ News releases and other promotional material</li> <li>▪ Training program material</li> <li>▪ World Wide Web site</li> <li>▪ Membership directories (with or without photographs)</li> </ul>	When retained exclusively in electronic format, print samples for preservation in the synod or regional archives.	Send samples to the synod or regional archives.
<b>Synodical Agencies, Schools, and Camps</b>		
<ul style="list-style-type: none"> <li>▪ Constitutions and bylaws</li> <li>▪ Articles of incorporation</li> <li>▪ Minutes of boards</li> <li>▪ Audit reports</li> <li>▪ Copies of insurance policies</li> </ul>	Agencies, schools and camps related to the synod are encouraged to protect their vital records by duplication and dispersal. Copies of vital records placed in the synod office may serve this purpose.	Retain until superseded by updated versions or until tenure of new officers, then transfer to the synod or regional archives.
<ul style="list-style-type: none"> <li>▪ Programmatic material</li> <li>▪ Newsletters</li> <li>▪ Histories and bulletins of special events</li> </ul>	See Final Disposition for recommendation.	Send directly to the synod or regional archives.
<b>Synodical Auxiliaries</b>		
<ul style="list-style-type: none"> <li>▪ Constitutions and bylaws</li> <li>▪ Minutes of boards</li> <li>▪ Assembly programs and documents</li> <li>▪ Audit reports</li> </ul>	Auxiliaries related to the synod are encouraged to protect their vital records by duplication and dispersal. Copies of vital records placed in the synod office may serve this purpose.	Auxiliaries related to the synods of the Evangelical Lutheran Church in America should be responsible for their own records management practices. Such auxiliaries are encouraged to place appropriate materials in their synodical or regional archives.





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<ul style="list-style-type: none"> <li>▪ Programmatic material</li> <li>▪ Newsletters</li> <li>▪ Membership directories</li> <li>▪ Audiovisual materials</li> </ul>	See Final Disposition for recommendation.	Send directly to the synod or regional archives.
<p><b><i>See also these additional guidelines</i></b></p>	<p><a href="#">Records Retention Schedule for Synods of the Evangelical Lutheran Church in America</a>  <a href="#">Care of Information on Persons Rostered in the Synods of the Evangelical Lutheran Church in America</a>  <a href="#">Manual of Policies and Procedures for Management of the Rosters</a> (November 2010)   <a href="#">Candidacy Manual</a> (April 2010)  <a href="#">Synod Guidelines: Internal Controls Best Practices</a> (Office of the Treasurer)  <a href="#">Recommendations for Your Synod Secretary</a>   <a href="#">Records Retention Schedule for Congregations of the Evangelical Lutheran Church in America</a>  <a href="#">Retaining the Parish Register: Advice for Congregations of the Evangelical Lutheran Church in America</a>  <a href="#">Congregational Treasurers Financial &amp; Accounting Guide</a> (Office of the Treasurer)  <a href="#">Certification of Congregation Records at the Time of a Pastoral Transition (form)</a>  <a href="#">Disposition of Records for Disbanding Congregations</a>  <a href="#">A Brief Guide for Archives of Congregations of the Evangelical Lutheran Church in America</a>  <a href="#">Comparison of Microfilming and Digital Preservation Technologies</a></p>	
<p><b><i>For additional information contact. . .</i></b></p>	<p>Archives of the ELCA  Office of the Secretary  Evangelical Lutheran Church in America  321 Bonnie Lane  Elk Grove Village, IL 60007  Telephone: (800) 638-3522, ext. 2818  e-mail: <a href="mailto:archives@elca.org">archives@elca.org</a></p>	<p>Office of the Secretary  Evangelical Lutheran Church in America  8765 West Higgins Road  Chicago, Illinois 60631  Telephone: (800) 638-3522, ext. 2800</p>
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