

**Church Benefits Association
Document Retention and Destruction Policy**

This document retention and destruction policy of the Church Benefits Association (CBA) identifies the responsibilities of management company staff, volunteers, members of the Board of Directors, and independent contractors for maintaining and documenting the storage and destruction of the CBA's documents and records.

CBA's documents and records will be maintained as follows:

- Important CBA records will be collected and recorded in an orderly fashion (well organized, properly filed & indexed, etc.);
- Old records will be removed and destroyed in accordance with prescribed timeframes for retention;
- Controls will be in place to prevent the alteration of records without authorized approval; and
- CBA records will be protected and safeguarded from damage, deterioration, and unauthorized access (e.g., secure off-site climate-controlled facilities).

Terms for Retention

No paper or electronic documents will be destroyed or deleted if pertinent to any ongoing or anticipated government investigation or proceeding, private litigation or legal hold. Otherwise, the CBA will follow the timeframes (Permanent vs. 7-Year) for retention of records as enumerated below.

Permanent Files (Itemized List)

100 Conferences & Events

Brochures
Programs

200 Boards, Members & Committees

Action items/Agendas
Minutes
Official meeting notices (including electronic notifications) to Board and members and meeting materials

300 Finance

Audits/Agreed-Upon Procedures Reports
Budgets
Cancelled Checks (tax, legal & special contractual matters)
Depreciation Schedules, when applicable
Year-End Financial Statements, Trial Balance, General Ledger & Journals
Investment Reports
IRS Determination Letter & Related Exempt Status Correspondence
Tax Returns, Related Worksheets & Correspondence

400 General

Articles of Incorporation
Bylaws/Charter/Constitution
Correspondence (legal & important matters only)
Strategic Plan, Vision and Mission Statements
Deeds, Mortgages and Bills of Sale

Insurance Claims Records, Accident Reports, Policies, etc.
Policies and Procedures
Property Records & Appraisals, when applicable
Trademark Registrations and Copyrights
Training Manuals
Contractual Workplan/Service Agreements

700 Membership

Denied Applications and Correspondence

800 Publications

Final Printed Copy

7-Year Files (Itemized List)

100 Conferences & Events

Agendas
Conference Insurance
Food & Beverage
Hotel Contracts and Conference-Related Contracts
Registrations and Registration Packets
Remarks
Speakers
Sponsors

200 Boards & Committees

Correspondence
Reports

300 Finance

AP and AR Ledgers & Schedules
Bank Statements
Cancelled Checks (except for ones to be kept permanently)
Expense Analyses/Expense Distribution Schedule
Invoices to Customers/Members and Invoices from Vendors
Notes Receivable Ledgers & Schedules, when applicable
Publications Sales and Other Sales Records
Purchase Orders
Subsidiary Ledgers
Vouchers for Payments (including reimbursements for travel & entertainment expenses)

400 General

Contracts
Employment Applications and Personnel Records, when applicable
Payroll & Timekeeping Records including Benefits, when applicable
Withholding Tax Statements, when applicable
Garnishments, when applicable

Historical Strategic Planning Documents
Internal Reports
Inventories of Products, Materials, & Supplies
Legislative
Related Organizations
Revised Policies

500 Grants & Programs

Contracts
Correspondence
Proposals
Reports (including grant financials)

600 Media & Public Relations

Clipping service
Correspondence
Media Kits
Press Releases
Reports

700 Membership

Approved Applications

800 Publications

Correspondence (including official notices sent electronically)
Draft Copies
Final Draft

Approved by the CBA Executive Committee on June 29, 2021.