

# Records in Independent Schools: What, How Long, and How?

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March 2007

Among all of the general school administration questions that NAIS gets every year, the front runner in frequency is usually related to records retention. Schools are curious about whether they really need to keep all those old admissions records, or if they really need every single piece of paper related to a student's records. This publication is designed to help schools approach their records keeping issues, from almost every aspect of the school. Some retention questions are easier to approach than others. This document is designed to provide some answers, resources, and questions for schools approaching their retention guidelines.

## State Law

The most important aspect of records retention that largely will not be covered here is state law. Most of the guidance provided will relate to state law. Federal law provides guidelines on most areas, and some areas are more general common sense (e.g., keeping a school's bylaws, articles of incorporation and other documents permanently). However, other areas also have over-lapping state guidelines. States may not lessen a federal requirement, but they may extend it. Further, states may have regulations where the federal government has none. For example, federal law does not, in itself, require that a school keep a transcript for any length of time. However, many states require that schools keep student transcripts forever.

## State Statutes of Limitations on Actions

Of course, another important side of record keeping is having the information you need when you need it. Often, schools need it only if someone is looking for it. Generally, this is when either the student would like a copy, or the school would like a copy because it needs to look back at its records. For the latter, a school may want this information largely because it is being sued for whatever actions it took at the time of an incident. In many schools, the time period that such records are kept is determined by the state statute of limitations. A statute of limitations is the period of time during which an individual may bring an action against another party. States limit these periods by statute so that eventually the threat of a suit on whatever the matter is may not be brought. The following chart provides a brief overview that is believed accurate as of the date of this publication. Because various statutes of limitations exist in each state, this chart is not intended to provide a complete overview of statutory limitations and may not reflect subsequent changes in the law.

State or Territory	Bodily Injury	Property Damage	Unwritten Contract	Written Contract
Alabama	2 yrs	2yrs	6 yrs	6yrs
Alaska	2 yrs	2 yrs	3 yrs	3 yrs
Arizona	2 yrs	2 yrs	3 yrs	6yrs
Arkansas	3yrs	3yrs	3yrs	3yrs

California	2yrs	3yrs	2yrs	4yrs
Connecticut	2yrs	2yrs	3 or 6 yrs	6yrs
Colorado	2yrs	2yrs	4yrs	4yrs
Delaware	2yrs	2yrs	3yrs	3yrs
District of Columbia	3yrs	3yrs	3yrs	3yrs
Florida	4yrs	4yrs	4yrs	5yrs
Georgia	2yrs	4yrs	4yrs	6yrs
Hawaii	2yrs	2yrs	1yr	6yrs
Idaho	2yrs	3yrs	4yrs	5yrs
Illinois	2yrs	5yrs	5yrs	10yrs
Indiana	2yrs	2yrs	6yrs	6yrs
Iowa	2yrs	5yrs	5yrs	10yrs
Kansas	2yrs	2yrs	3yrs	5yrs
Kentucky	1yr	2yr	5yrs	10yrs
Louisiana	1yr	1yr	Varies	Varies
Maine	6yrs	6yrs	6yrs	6yrs
Maryland (from day after occurrence)	3yrs	3yrs	3yrs	3yrs
Massachusetts	3yrs	3yrs	6yrs	6yrs
Michigan	3yrs	3yrs	6yrs	6yrs
Minnesota	6yrs	6yrs	6yrs	6yrs
Mississippi	3yrs	3yrs	3yrs, sometimes 1yr	3yrs
Missouri	5yrs	5yrs	10 or 5 yrs	10 or 5 yrs
Montana	3yrs	2yrs	5yrs	8yrs
Nebraska	4yrs	4yrs	4yrs	5yrs
Nevada	2 yrs	3 yrs	4 yrs	6 yrs
New Hampshire	3yrs	3yrs	3yrs	20yrs
New Jersey	2 yrs	6 yrs	6 yrs	6 or 20 yrs
New Mexico	3 yrs	4 yrs	4yrs	6 yrs
New York	3 yrs	3 yrs	6yrs	6 yrs
North Carolina	3 yrs	3 yrs	3 yrs	3 yrs
North Dakota	2 yrs	2 yrs	6 yrs	6 yrs
Ohio	2 yrs	2 yrs	6 yrs	15 yrs
Oklahoma	2 yrs	2 yrs	3 yrs	5 yrs
Oregon	2 yrs	6 yrs	6 yrs	6 yrs
Pennsylvania	2 yrs	2 yrs	4 yrs	4 yrs
Puerto Rico	3 yrs	10 yrs	10 yrs	10 or 20 yrs
Rhode Island	3 yrs	3 yrs	3 yrs	3 yrs
South Carolina	3 yrs	6 yrs	6 yrs	6 yrs
South Dakota	1 yrs	3 yrs	6 yrs	6 yrs
Tennessee	2 yrs	2 yrs	4 yrs	4 yrs
Texas	4 yrs	3 yrs	4 yrs	6 yrs
Utah	3 yrs	3 yrs	6 yrs	6 yrs
Vermont	2 yrs	2 yrs	3 yrs	5 yrs

Virginia	3 yrs	3 yrs	3 yrs	6 yrs
Washington	2 yrs	2 yrs	5 yrs	10 yrs
West Virginia	3 yrs	6 yrs	6 yrs	6 yrs
Wisconsin	4 yrs	4 yrs	8 yrs	10 yrs
Wyoming	4 yrs	4 yrs	8 yrs	10 yrs

### **Student Claims: Expanding the Statute of Limitations**

On top of these statutes of limitation, schools must also look at other potential laws that might affect a claim against the school. Many states have extended the statute of limitations for students, meaning that the state has determined that if an incident happened to a minor, the minor may bring a suit once he reaches majority age. Often these statutes provide for suit until the minor reaches majority age plus whatever the statute of limitations is. For example, a student falls down a flight of stairs as a result of the janitor leaving a bucket of water and a broom in the middle of the third step. The student graduates two years later at the age of 18. The student files a law suit against the school two years later. In New York the personal injury statute of limitations is three years. However, with the infancy tolling statute the student need not bring a law suit until three years after he turns majority age. Each school should check with their school's attorney to determine what the status of such a law might be in their state.

### **Student Claims: Sexual Abuse Records**

A very special sub-category in the infancy tolling statute area involves any kind of sexual abuse claim. Almost every state in the country has some tolling provision for these kinds of claims. This website: <http://www.smith-lawfirm.com/statutetable.html> is routinely updated with this information and often contains information about the general infancy tolling statutes available in each state. The records relating to these issues should be very complete and held in the utmost confidence for however long is required.

### **Education Records FAQs**

*Q: What do I do with all the education records once the students have graduated?*

Many schools are faced with rooms upon rooms, if not almost entire buildings, filled with student records. Some schools have found that these files are filled with everything from phone messages to transcripts, to copies of old English papers. Generally, a school is only required to save transcripts and attendance records of students that have already graduated. These requirements are set by state law. Most states do not define what a transcript must contain. Schools are probably best served by thinking about transcripts as what will serve the student best when he or she needs the information. This usually includes grades, honor roll information, and other distinctions the student may have achieved. Anything beyond these basic pieces of information in terms of the base education record is up to the school.

Schools should bear in mind the information already covered, however, in terms of different kinds of suits that may be brought against the school. For this reason, many

schools save the entire education record for the length of the statute of limitations and then pare down that file to the basics at that time. If there is something in a student's file that would require longer retention (a sexual abuse allegation or something similar), the school may want to retain the pertinent documents for a longer period.

*Q: I have a room filled with old applicant records of every kind. They date back to 1963. Can I destroy them?*

Admissions files are the most frequent conundrum at schools. Many times the process of these files is at the heart of the question, so a look at the variations on the records is helpful.

*Student applies, gets in, and accepts his place at the school.*

In these situations many schools want to know what to hold onto in the admissions office, what to pass on to the regular file, and what to destroy. Most of this is up to the particular school, but there are a variety of options.

1. School gives teachers of the new student a chance to review the application and then destroy all but the pertinent, current information. The documents destroyed include the recommendations, essays, etc.
2. School does not let the teachers view the file and only pass on the pertinent information on the theory that the student deserves and entirely fresh start at the school. The rest of the information is destroyed.
3. School holds onto the entire file and passes all of the information for keeping in the student's official file.
4. School keeps everything in the admissions office until such time as someone comes digging.

*Student applies, gets in, and goes some place else*

*Student applies and does not get in, and goes some place else*

Schools in these situations either keep the entire file, destroy the entire file, destroy parts of the file or keep pertinent information in the database in the event the student reapplies.

*So, which among these are the right approaches?*

From a school perspective, it really depends on the school's culture and how much storage space may be available. From a legal perspective the school needs to consider where the legal issues may arise. Generally, these are from students that apply and do not get into the school for one reason or another. When this happens there are usually two basic pressure points: was there any discrimination of any kind or was it the teacher recommendations received by the school? Schools that decide to immediately destroy the application records should have some way of illustrating that their process is nondiscriminatory. Some ways of doing this are having admissions policies in place addressing the consideration of various characteristics, having a summary profile of each class of applicants as well as the admitted applicants, and the attending class, and other similar steps. In the event that schools are going to destroy admissions files before the end of the statute of limitations for such claims, schools should work with legal counsel

to determine what sorts of documents they will have in place to help the school in the event of such a litigation threat.

On the reference front, many schools prefer not to be in a position to have to turn over teacher recommendations. For this reason, most schools have a parent waiver line on the reference form itself. However, in the event of a subpoena, these forms will have to be turned over.

*Q: What about discipline hearing records and results?*

Schools make a variety of policy decisions relating to disciplinary records in terms of disclosure to other schools. However, a more complicated question often arises about what to do with the records of the process itself. Many schools have separate discipline files relating to the event, the process, and the outcome. As a practical matter, once the statute of limitations is over, there is a question of what to do with the records. Most schools will keep these documents indefinitely in some capacity or another. This is helpful in that it provides the school with a history of its own precedent in handling disciplinary issues. Whether the school keeps the entire record, including the names of all involved or creates a summary or redacted version of the same is largely up to the school.

*Q. I just got a subpoena for all information relating to a student's file. The student graduated five years ago and I don't know what this is for. What should I send them?*

Most subpoenas are written very broadly: "All documents, memorandum, or other materials in hard copy or electronic format that mention the individual in question in any capacity." Unless there is a specific privilege that would enable the school to keep the document from being subpoenaed (e.g., a psychiatrist's notes from an interview with the student), the school will have to turn them over. Some schools make the mistake of thinking that this subpoena can only possibly apply to the student's "official" file. This is not the case. Regardless of where the information is kept (a teacher's desk, the admission office, the dean's office, etc.), all of the relevant documents must be provided unless there is a legitimate legal reason for not providing them. Any school that receives a subpoena should contact legal counsel.

*Q. What if there is a pencil note on one of the documents, could I just erase it? It's my note.*

No. Any destruction or alteration of any of the documents in question is against the law.

### **Everything Else**

So many schools are looking for the ultimate in records retention guidelines on all of the other documents that arise as well. Unfortunately one document is unlikely to fill in all the potential holes in this area. However, the following sections should hopefully get you started. The following table is based on NAIS's records retention system, which largely follows guidance that has been issued by the IRS and other agencies.

## Records Retention Schedule

Record	Retention	Record	Retention
Accident reports/claims (settled cases)	7 years	Financial Statements (interim/internal)	Permanently
Accounts receivable and payable - ledgers and schedules	7 Years	General Journal or Ledger	Permanently
Annual Reports	Permanently	Government Reports	6 Years
Articles of incorporation	Permanently	Income Tax Returns and Canceled Checks (federal, state, & local)	Permanently
Auditors' reports/work papers	Permanently	Insurance policies (expired)	Permanently
Authorization and appropriations for expenditures	3 Years	Insurance policies (current) - accident reports, claims, etc.	Permanently
Bank reconciliations / statements	7 Years	Inventory List	Permanently
Bank Deposit Slips	3 Years	Invoices (to customers, from vendors)	7 Years
Budgets	3 Years	Journals	Permanently
Cash disbursement journals	Permanently	Leases	10 Years
Cash receipts journal	Permanently	Manuscripts	2 Years
Chart of Accounts	Permanently	Medical Records	30 Years
Checks (cancelled), general	7 Years	Membership Records	3 Years
Checks (canceled) for important payments, i.e. taxes, purchases of property, special contracts, etc. Checks should be filed with the papers pertaining to the underlying transaction.	Permanently	Minutes (Board and committees with board authority)	Permanently
to the underlying transaction	Permanently	Minutes (Committees without board authority)	5 Years
Claims and Litigation files	10 Years	Occupational Inquiry and Illness Records	5 Years
Constitution and By-laws	Permanently	Patents, copyrights, licenses, agreements, bills of sale, permits, etc.	3 Years or Life of Document
Continuing Education documents	2 Years	Payroll records and summaries (Including payment to pensioners)	7 Years
Contracts (general)	10 Years	Payroll Tax Returns	4 Years
Contracts (government)	7 Years	Pension/ Profit-Sharing Plans	Permanently
Contracts (sales), UCC	7 years	Personnel records (terminated)	7 Years
Contracts and leases still in effect	Permanently	Petty cash vouchers	3 Years
Copyright, patent, and trademark registrations	Permanently	Property records, including costs, depreciation reserves, year end trail balances, depreciation schedules, blueprints, and plans	Permanently
Correspondence (general)	3 Years	Publications	Permanently
Correspondence (legal and important matters)	Permanently	Purchases, including Title Abstracts, Opinions, Insurance Policies, Sales Agreements, Mortgages, and Deeds	20 Years

Correspondence (routine with customers and/or vendors)	3 Years	Purchase orders - Purchasing Dept. Copy	7 years
Deeds, mortgages and bills of sales	Permanently	Retirement and pension records	Permanently
Depreciation schedules	Permanently	Rosters	Permanently
Duplicate deposit slips	3 Years	Sales and Used Tax Returns	10 Years
Employee Expense Reports	3 Years	Sales records	7 Years
Employee Payroll Records (W-2, W-4, Annual Earnings, etc.)	6 Years	Subsidiary ledgers	7 Years
Employee Pension Records, including service, eligibility, personal information, pensions paid	6 Years	Tax returns and worksheets, revenue agents, and other documents relating to determination of income tax liability	Permanently
Employment applications	4 Years	Time books/cards	7 Years
Employee Contracts	10 Years	Trademark registrations and copyrights	Permanently
Expense analyses/expense distribution schedule	7 Years	Training manuals	Permanently
Financial Statements (Annual)	Permanently	Voucher register and schedules	7 Years
		Withholding tax statements	7 Years

These time periods are generally going to be longer than those required by law. The last NAIS document done on this topic included those time periods, however in creating this publication, it seemed to be more helpful to give schools an idea of what the general retention periods would be like, padding for different provisions in different laws.

Some documents that are commonly found in schools are not included in this list, but many schools will find that these pieces of information should be kept either permanently or for six or seven years (usually the upper end of the statute of limitations).

### **Electronic Records**

It is impossible to ignore the fact that more and more information is being created and provided in electronic format. Of course, these communications are all part of the records retention approach as well. The general rule of thumb in this area is that however long something would be kept in paper is how long it should be kept electronically. This means that an email relating to an employment issue should be retained for however long a similar paper document on the same issue should be retained, and the easiest way to do this may very well be either printing the email out and putting it in the paper file or creating a document out of the email and putting that document in the appropriate electronic file. Often email systems have a back-up process that ensures communications are not truly deleted for some time. In most cases the sent emails are most easily recalled. However, these systems do not back up these communications indefinitely. Therefore, schools must train all staff that are involved in electronic communications to either store the information electronically, or produce paper copies of particularly sensitive or necessary communications. While daunting, most schools will find that the emails being sent are largely administrative in nature and do not need to be retained for any reason or for any particular length of time.

Storage of electronic records is another issue that has moved to the forefront. Just as paper documents need to be protected from mold, water, excessive heat, etc., electronic documents must be protected from the same, and a back-up system is virtually imperative. Some schools have been venturing into the world of almost entirely electronic records, often to a fair amount of expense when they have taken on the task of creating electronic documents from paper files. A back-up system or server to maintain a copy of these records should be in place.

Schools that ignore the notion of electronic records as a way of the future do so at their own storage peril. Eventually, most businesses will move into the electronic age. Planning now to get there in the long run will save costs.

### **Federal Law on Electronic Documents**

In December 2006 the new federal rules on Electronic Discovery (“EDiscovery”) were adopted. These rules codify much of current law and govern the discovery process during litigation in federal court. The rules require that the parties meet early in litigation to agree to an electronic discovery timetable during which the parties will determine when, how, and what will be shared between the parties during the court of litigation. Schools should be aware that these discovery rules reach every corner of electronic documents in the schools possession, as well as those that may be retrievable through forensic approaches.

One of the most important parts of the federal rules provides organizations with a safe harbor in the event that a document is mistakenly destroyed. If an organization has a pre-established electronic records retention policy and the efile is destroyed during the ordinary course of the destruction of files, before the organization should have known to stop the destruction process, then the organization may well be within the safe harbor of the rules. For this reason, it is important that schools establish a written records retention policy that addresses electronic documents and follow that policy.

For more information on E-Discovery, see the helpful articles on the Duane Morris website: <http://www.duanemorris.com/servlet/DuaneCom.srvPublications?type=CLA>.

### **Destroying Documents**

The most exciting thing about document retention is actually the destruction of the documents that no longer need to be kept. Although a prolonged process, freeing up huge file rooms of generations of admissions files is ultimately a fulfilling task. However, schools need to have a document destruction routine in place so that the destruction takes place the same way, at the same time, each time. Confidential documents need to be shredded or burned, either by appropriate school personnel or an outside company that specializes in such work.

Each time large groups of documents are on the docket to be destroyed, a point person who is aware of all document destruction should be notified. This is particularly important in light of the new document destruction law enacted through Sarbanes Oxley.



Section 1519 makes it a crime knowingly to destroy a document with the intent to obstruct or influence “*the investigation or proper administration of any matter within the jurisdiction of any department or agency of the United States . . . or in relation to or contemplation of any such matter or case.*” This is an extremely broad statute that can trigger a variety of concerns relating to what may seem to be a pretty innocuous document destruction issue. Generally, the point person to whom future document destructions are reported should be in a position to know if there are any potential issues that may be on the horizon. A good example of this circumstance is if the school is aware of a potential EEOC complaint and some personnel related documents are up for destruction.

### **Implementing a Records Retention System**

- A. Make a List of the Documents Routinely Created
  - a. Each office / department
  - b. Electronic or Paper
  - c. Technology group should report on how long electronic documents (both actual e-files and e-mail) are maintained, and how long it may be practical to do so in various formats.
- B. Check with Your School’s Attorney
  - a. Statute of limitations for various records in your state
  - b. Student records requirements for your state
  - c. General overview of your eventual document retention and destruction plan
- C. Check with Your School’s Accountant / Auditor
  - a. These individuals are also priceless when it comes to input on document retention. They may have helpful input on both the front and back end of your planning.
- D. Name a Point Person / Office for Document Destruction Notification
  - a. Create a process that flows through this person or office at all times
  - b. Identify the individual in charge of the electronic archiving and destruction of documents
- E. Train Staff
  - a. Implementing new policies and systems does not happen overnight, and document retention is not the most scintillating topic, so this may take more time. However, getting everyone on board early will help the process.
- F. Routinely review the time tables and practices in effect.
  - a. Schools should review both their retention schedules and processes every few years to ensure that nothing substantial has changed that would impact the way records are handled.

*This policy has been generously provided by Ravenscroft School as an example of what schools may want to consider when drafting their own policies in this area. It is not, nor should be relied upon as, legal advice. Neither Ravenscroft School nor NAIS warrants or guarantees the appropriateness of this or any other form for other independent schools. It is provided for general educational purposes only.*

**RAVENSROFT SCHOOL, INC.  
DOCUMENT RETENTION POLICY**

This Document Retention Policy applies to all departments of Ravenscroft School, Inc. ("School"). This memorandum sets forth the School's policies and procedures for the management of Documents (as defined below).

**I. OBJECTIVES**

The objectives of this Document Retention Policy are:

- A. to establish a consistent policy for managing, retaining, storing and disposing of Documents, regardless of the media in which they are stored;
- B. to ensure the preservation of Documents relevant to any pending, threatened, reasonably foreseeable or contemplated legal action or proceeding or government investigation;
- C. to ensure that Documents required for the School's operations are maintained in an efficient manner so they can be readily accessed when necessary;
- D. to comply with applicable legal requirements for retaining Documents;
- E. to reduce the volume and cost of storing Documents that are no longer needed by the School; and
- F. to ensure an appropriate and orderly Document disposal process.

**II. POLICY**

The general policy of the School is to retain for an appropriate time all Documents that are needed to operate the School or required by law to be retained. Documents should be retained or routinely disposed of in accordance with the time periods indicated in the Document Retention Schedule attached as Exhibit A (the "Schedule"). These time periods apply to all Documents regardless of how or where they are maintained. The time periods listed in the Schedule do not apply, however, where the Head of School ("Head") specifically has indicated through the issuance of a Document Disposal Suspension Notice (as defined below) that certain Documents or categories of Documents should be retained. This Policy will be consistently and uniformly applied throughout the School.

**Documents that are reasonably likely to be relevant to any pending threatened, reasonably foreseeable or contemplated (i) legal action or proceeding (e.g., a civil lawsuit) or (ii) government investigation (e.g., an IRS audit), should not under any circumstances, be altered, mutilated, concealed, deleted, destroyed or otherwise disposed of without the specific authorization of the Head. Under the circumstances described above, routine Document disposal must be suspended pending authorization by the Head to resume routine Document disposal.**

### III. RESPONSIBILITY

Every employee is required to manage Documents in such employee's possession or control in accordance with this Document Retention Policy. Records Retention Coordinators (as defined below) are responsible for overseeing the management of the Documents maintained by their respective Divisions (as defined below) in accordance with this Document Retention Policy.

### IV. DEFINITIONS

- A. "Department" means any organizational subdivision of the School, such as Human Resources.
- B. "Disposal Suspension Notice" means a notice prepared by the Head and distributed to employees directing that disposal of Documents relating to a particular matter be suspended.
- C. "Document" means any document, communication, memorandum, report, record, data compilation or other similar item generated, received, transmitted or maintained by (i) the School or (ii) any the School employee for or on behalf of the School (including informational, working and personal copies), regardless of the format or storage method of or medium used to store the item, including any paper, chart, card, book, photograph, microfilm, microfiche, magnetic media, daytimer, electronic calendar, computer tape, floppy disk, zip drive, computer hard drive, e-mail, electronic image or CD-ROM, and any copy, back-up or printout thereof.
- D. "Document Retention Schedule" or "Schedule" means the document attached as Exhibit A, that sets forth time periods for the retention of Documents, and any subsequent versions thereof.
- E. "Head" or "Head of School" References to the Head or Head of School refer to the person serving in that position or the designee of the Head of School for Records Retention responsibilities.
- F. "Record Retention Coordinators" means the following persons for each of the Divisions:

Administration:	Executive Assistant to Head of School
Finance:	Assistant Director, Business & Finance

Human Resources:	Human Resources Manager
Lower School:	Lower School Director
Middle School:	Middle School Director/Asst. Head of School
Upper School:	Upper School Director
Athletics:	Director of Athletics
Technology:	Director of Technology
Fine Arts:	Director of Fine Arts
Development:	Director of Development
Ethics/Leadership:	Director of Ethics & Leadership Development
Maintenance:	Director of Buildings & Grounds

## V. ADMINISTRATION

### A. Record Retention Coordinators

Record Retention Coordinators' responsibilities include:

1. Assuming ultimate responsibility for the School's compliance with the Schedule in their respective Department;
2. Communicating the requirements of the Document Retention Policy to employees in their respective Department;
3. Interpreting for employees in their respective Department provisions of the Document Retention Policy or Document Retention Schedule as such provisions may apply to specific situations and consulting with the Head regarding those interpretations as needed;
4. Training employees in their respective Departments to implement the Document Retention Policy;
5. Supervising the implementation of and ensuring compliance with the Document Retention Policy in their respective Department;
6. Notifying Department heads of, and monitoring their compliance with, any Document Disposal Suspension Notice;
7. Providing notice to Department heads of exceptions or modifications to the Schedule and assuring that such notice reaches all employees in the Department; and
8. Overseeing annual document reviews conducted by the Department.

If a Record Retention Coordinator is uncertain whether a particular Document should be retained or disposed of, he or she should promptly seek advice from the Head who will make the final determination.

B. Head of School

The Head School (or the Head's designee) is responsible for the overall implementation and maintenance of the School's Document Retention Policy. The Head's responsibilities include:

1. As may be necessary or appropriate from time to time, notifying the Record Retention Coordinators (through a Document Disposal Suspension Notice) regarding Documents that must be retained because they are reasonably likely to be relevant to a pending, threatened, reasonably foreseeable or contemplated legal action or proceeding or government investigation;
2. Interpreting for Record Retention Coordinators any provisions of the Document Retention Policy or Document Retention Schedule as such provisions may apply to specific situations;
3. Advising the Record Retention Coordinators of material changes in the laws and regulations governing the retention or disposal of Documents;
4. Modifying or amending the Document Retention Schedule.

VI. IMPLEMENTATION

A. Annual Document Review

Each Department will conduct an annual review of all Documents maintained in or by employees of the Department. The annual review will take place between November 1 and December 31 of each year. During this review:

1. Documents to be retained will be indexed, grouped, labeled and transferred to an appropriate storage location pursuant to Section C below;
2. Copies of the index will be forwarded to the Department's Record Retention Coordinator and will be maintained by both the Department head and the Department's Record Retention Coordinator;
3. Documents that have exceeded their required retention period pursuant to the Schedule will be identified and handled pursuant to Section D below; and
4. Duplicate copies of Documents will be disposed of.

B. Drafts and Copies

1. To the extent original versions of Documents to be retained are available, only the originals will be retained. Copies should not be retained. The

Department that maintains the original will be responsible for retaining the Document.

2. If an original is not available, only one duplicate will be retained. The Department that created the original will be responsible for retaining the duplicate copy.
3. If a duplicate contains any original markings, it is no longer considered a duplicate; it is an original that is subject to the provisions of this Document Retention Policy. Markings on a duplicate copy create a new Document.
4. Only the most recent draft of a Document should be retained. Once a draft has been superseded by a new draft, the old draft should be disposed of in accordance with Section D below.

C. Document Storage

Documents that are being retained should be stored in a secure storage area that is reasonably safeguarded against theft, inappropriate access, misuse and damage (including events such as fire and flood).

D. Obsolete Documents

During each Department's annual Document review, Documents requiring routine disposal pursuant to the Schedule are to be handled in the following manner:

1. Each Department head, or his/her designee as directed by the Department head, will identify Documents maintained by the Department that have exceeded the required retention period;
2. Each Department head, or his/her designee as directed by the Department head, will examine relevant indices of Documents the Department previously sent to storage to identify Documents that have exceeded their required retention period;
3. Each Department head will confirm that none of the identified Documents should be retained pursuant to any Document Disposal Suspension Notice distributed by the Head;
4. Each Department head will approve the disposal of all Documents maintained by his or her Department that have exceeded the required retention period;
5. Each Department head, or his/her designee as directed by the Department head, will initiate the disposal of the Documents that have exceeded their required retention periods and are not required to be retained under any Document Disposal Suspension Notice distributed by the Head;

6. Hard copy Documents will be disposed of by shredding or burning such that no Document disposed of remains intact; and
7. Electronic Documents will be disposed of by the information technology department that supports the Department pursuant to a stringent data disposal program.

If a Department head is uncertain whether a particular Document should be retained or disposed of, he or she should promptly seek advice from the Division's Record Retention Coordinator.

E. E-mail

E-mail presents a unique Document retention issue. When e-mails are "deleted," they often are stored in a back-up file and not disposed of. The cost of indiscriminately retaining e-mail can be significant. Accordingly, employees will store any e-mails they are required to retain in accordance with this Policy either in the form of a paper document or in a separate electronic folder in the employee's e-mail system. The printed or stored e-mail will be subject to the Document retention periods listed in the Schedule. E-mail not stored to a separate electronic folder and all back-up e-mail will be routinely disposed of thirty days after the date on the e-mail.

F. Disposal Suspension Notices

When appropriate, the Head will issue to the Record Retention Coordinators a Document Disposal Suspension Notice related to Documents that must be retained because they are reasonably likely to be relevant to a pending, threatened, reasonably foreseeable or contemplated legal action or proceeding or government investigation. The Record Retention Coordinators will distribute the Document Disposal Suspension Notice to all employees in his/her Department. When a Document Disposal Suspension Notice is issued, routine disposal of Documents covered by the Document Disposal Suspension Notice must be suspended immediately. Documents covered by the Document Disposal Suspension Notice must be promptly forwarded to the appropriate Record Retention Coordinator together with an index of those Documents. If a Document covered by a Document Disposal Suspension Notice cannot be forwarded to the Record Retention Coordinator because it is required for the School operation, the Department head of the Department retaining such Document must notify the Record Retention Coordinator in writing of the existence of the Document and the reason it cannot be forwarded to the Record Retention Coordinator.

G. Training

All employees will be periodically trained and kept current in all aspects of their Document management responsibilities. Each Record Retention Coordinator will be responsible for informing the employees in his or her Division of the policies and procedures established by the Document Retention Policy and ensuring that each employee receives the appropriate training to ensure appropriate implementation.

#### H. Audits

The Head will conduct, in conjunction with each Record Retention Coordinator with respect to his or her respective Division, a periodic audit to evaluate the effectiveness of and the School compliance with this Policy. During the audit, the Head and Record Retention Coordinators will, at a minimum, focus on whether:

1. Employees are aware of the School's Document Retention Policy, understand it and are able to apply it to all their Documents;
2. The Policy has been applied to the School Documents and retention periods are being followed; and
3. Employees understand and are complying with document management procedures as to storage, disposal and disposal suspension.

#### I. Inquiries

Any inquiries regarding the Document Retention Policy or Document Retention Schedule should be referred to the appropriate Record Retention Coordinator. The Record Retention Coordinator will seek advice from the Head as needed. Employees are required to report to the Head, **or their respective Record Retention Coordinator or Department head** any instances of non-compliance with this Policy.

### VII. PROCEDURE FOR AMENDING THE DOCUMENT RETENTION SCHEDULE

In the event of any change in the Document Retention Schedule, the Head will notify each Record Retention Coordinator and provide a new Document Retention Schedule. The Record Retention Coordinator will be responsible for notifying Division employees of the changes and supplying Division employees with a new Document Retention Schedule.



## EXHIBIT A

### RAVENSCROFT SCHOOL RECORDS RETENTION SCHEDULE

Record	Retention
Accident reports/claims (settled cases)	7 years
Accounts receivable & payable – ledgers & schedules	7 years
Annual Reports	Permanently
Articles of incorporation	Permanently
Auditors' reports/work papers	Permanently
Authorization and appropriations for expenditures	3 years
Bank reconciliations/statements	7 years
Bank deposit slips	3 years
Budgets	3 years
Cash disbursement journals	Permanently
Cash receipts journal	Permanently
Chart of accounts	Permanently
Checks (cancelled), general	7 years
Checks (cancelled), for important payments: (i.e., taxes, purchases of property, special contracts, etc.) Checks should be filed with papers pertaining to underlying transaction.	Permanently
Claims and litigation files	10 years
Constitution and by-laws	Permanently
Continuing education documents	3 years
Contracts (general)	10 years
Contracts (government)	7 years
Contracts (sales), UCC	7 years

Record	Retention
Contracts and leases still in effect	Permanently
Copyright, patent and trademark registrations	Permanently
Correspondence (general)	3 years
Correspondence (legal and important matters)	Permanently
Correspondence (routine with customers & vendors)	3 years
Deeds, mortgages and bills of sales	Permanently
Depreciation schedules	Permanently
Duplicate deposit slips	3 years
Employee expense reports	3 years
Employee payroll records (W-2, W-4, annual earnings, etc.)	6 years
Employee pension records, including service, eligibility, personal information, pensions paid	6 years
Employee pension records, including service, eligibility, personal information, pensions paid	4 years
Employee contracts	10 years
Expense analyses/expense distribution schedule	7 years
Financial statements (annual)	Permanently
Financial statements (interim/internal)	Permanently
General journal or ledger	Permanently
Government Reports	6 years
Income tax returns and cancelled checks	Permanently
Insurance policies (expired)	3 years
Insurance policies (current), accident reports/claims, etc.	Permanently
Inventory list	Permanently
Invoices (to customers, from vendors)	7 years

Record	Retention
Journals	Permanently
Leases	10 years
Manuscripts	3 years
Material Safety Data Sheets	30 years
Medical records	30 years
Membership records	3 years
Minutes (board/committee with board authority)	Permanently
Minutes (committees without full board authority)	Permanently
Occupational inquiry and illness records	5 years
Patents, copyrights, licenses, agreements, bills of sale, permits, etc.	3 years or life of document
Payroll records and summaries (including payment to pensioners)	7 years
Payroll tax returns	4 Years
Pension/profit-sharing plans	Permanently
Personnel records (terminated)	7 years
Petty cash vouchers	3 years
Property records, including costs, depreciation reserves, year-end trail balances, depreciation schedules, blueprints and plans	Permanently
Publications	Permanently
Purchases, including title abstracts, opinions, insurance policies, sales agreements, mortgages and deeds	Permanently
Purchase orders – purchasing department copy	7 years
Retirement and pension records	Permanently
Rosters	Permanently
Sales and use tax returns	10 years

Record	Retention
Sales records	7 years
Student Records: Transcripts, test scores; attendance records	Permanently
Subsidiary ledgers	7 years
Tax returns and worksheets, revenue agents and other documents relating to determination of income tax liability	Permanently
Time books/sheets/cards	7 years
Trademark registrations and copyrights	Permanently
Training manuals	Permanently
Voucher register and schedules	7 years
Withholding tax statements	7 years