

RETENTION OF RECORDS For Church and School Treasurers

Following is a schedule of how long certain treasurer's records should be kept for churches and schools:

<u>Record</u>	<u>Retention Period</u>
Audit Reports	Permanent
Ledgers	Permanent
Copies of Board Minutes	6 years - The clerk or secretary is to maintain the original minutes and keep them permanently.)
Invoices and Receipts for Paid Bills	6 years
Church's Copies of Donor Receipts	6 years
Bank Statements, Reconciliations And Cancelled Checks	6 years
Tithe Envelopes	Keep all envelopes until they have audited, then retain only the current year.

PLEASE NOTE: No records should be disposed of until they are audited, even if they meet the retention period criteria. Church records which have met the retention period and have been audited may be destroyed by being shredded or burned.