

XI – General Administration

11.01 Records Management

For the purposes of this policy, records shall be defined as all documents, regardless of form, produced or received by any body, officer, or employee of the Presbytery of Wyoming in the conduct of its business. Documents include all forms of recorded information, such as: correspondence, computer data, files, financial statements, manuscripts, moving images, publications, photographs, sound recordings, drawings, or other material bearing upon the activities and functions of the presbytery, its officers, and employees. Not included in the definition of records as used in this policy are: sermons, library material, material made or acquired for reference, research, or exhibition purposes, and extra copies of publications and other documents.

Records produced or received by any employee of the presbytery in the transaction of presbytery business become presbytery property and subject to presbytery policy for retention/disposal, access and publication. Records produced or received by staff or members in administration and committee service capacities are presbytery records subject to this policy.

Records will be maintained for a minimum period of time as indicated:

<u>TYPES</u>	<u>RETENTION</u>
Annual Reports	Permanent
Bylaws/charters	Permanent
Contracts	5 years
Correspondence, Legal & Important Matters	Permanent
Dissolved Congregations records	Permanent
Fixed asset records	Permanent
Incorporation records	Permanent
Insurance policies	Permanent
Legal/Judicial/Disciplinary Case records	Permanent
Manuals/handbooks	Permanent
Minister records	Permanent
Minutes	Permanent
Personnel/employee records	7 years
Property records	Permanent
Registers	Permanent
Wills, Bequests	Permanent
Financial Records, general	7 years
Accounts payable records	7 years
Accounts receivable records	7 years
Annual Audits	Permanent
Annual Budgets	Permanent
Bank deposit slips	7 years
Bank statements	7 years
Canceled checks	7 years
Cash receipt & disbursement records	7 years
Expense reports	7 years

FICA/W-2/1099 records	Permanent
Financial ledgers of final entry	Permanent
Financial statements, year end	Permanent
General ledger	Permanent
Invoices & Vouchers	7 years
Loan agreements	Satisfaction + 20 years
Receipts for purchases	7 years
Trial balance	Permanent

Preservation of records: The presbytery will maintain and preserve these records as securely as possible. Microfilming of records is permitted. Presbytery minutes and related documents will be deposited with the Presbyterian Historical Society after several (generally five) years.

Records of dissolved congregations: Copies of records of dissolved congregations will be retrieved as soon as possible after dissolution has been approved by presbytery. All minutes and other official records of existing and dissolved sessions that are no longer required for frequent reference are to be deposited for preserving and servicing with the Presbyterian Historical Society (G-9.0406). If the church is dismissed to another denomination, records will be retrieved before dismissal and forwarded to the Presbyterian Historical Society. The Presbyterian Historical Society will copy records for the new denomination, provided that permission is granted by the Presbytery of Wyoming.

Electronic Records: Electronic records shall be maintained for the same length of time that paper records are maintained unless they are converted to paper records, in which case the electronic records may be destroyed prior to the required destruction date.

Disposal of records: Non-current temporary records will be boxed periodically (generally every five years) and labeled with the contents. A destruction date will be included on the label. Records will be destroyed in an appropriate manner, to include shredding, recycling and normal trash, depending upon sensitivity of the content, after the destruction date has been reached. The person responsible for the specific document will determine the sensitivity of the document and its method of destruction.

Responsibility: The trustees for the Presbytery of Wyoming are responsible for implementing and maintaining this policy, with ongoing maintenance assigned to the Presbytery staff and officers.

11.02 Relief of Conscience from Funding Abortion Procedures Through the Medical Plan for the PC(USA) Board of Pensions

In 1996 the General Assembly of the Presbyterian Church (USA) “acknowledged the serious and urgent concern of those relief-of conscience congregations and individuals” who have conscientious objections to having their mandatory contributions to the Board of Pensions to present a plan that would protect those Presbyterians’ “moneys from funding abortions.”

The Presbyterian Church (USA) Board of Pensions (BOP) voted at its October 25, 1997 meeting to adopt a third “relief of conscience” measure for Presbyterians whose contributions to their churches have been used to provide unrestricted abortion coverage. The measure took effect on January 1, 1998.

The appropriate procedure to receive relief of conscience is for the session of a local church to petition the governing body of jurisdiction (i.e. the Presbytery of Wyoming, not the Board of Pensions) for said relief. The presbytery grants Relief of Conscience and notifies the Board of Pensions, including a request for confirmation from the Board to the Presbytery and the local congregation that Relief has been noted and that the provision is being applied in regards to the congregation which has received the relief.