



3612 Kutztown Rd
Reading PA 19605

Document Retention Policy

The Muhlenberg Community Library shall retain records for the period of their immediate or current use, unless longer retention is necessary for historical reference or to comply with contractual or legal requirements. Records and documents outlined in this policy includes paper, and electronic files, regardless of where the document is stored, including network servers, desktop or laptop computers and handheld computers.

In accordance with 18 U.S.C. Section 1519 and the Sarbanes Oxley Act, the Muhlenberg Community Library shall not knowingly destroy a document with the intent to obstruct or influence an "investigation or proper administration of any matter within the jurisdiction of any department agency of the United States . . . or in relation to or contemplation of such matter or case." If an official investigation is underway or even suspected, document purging must stop in order to avoid criminal obstruction.

In order to eliminate accidental or innocent destruction, the Muhlenberg Community Library has the following document retention requirements:

Personnel			
Employment applications	1 Years		
Time Cards		7 Years	
Payroll records and summaries		7 Years	
Disability and sick benefits records		7 Years	
Personnel files (terminated)		7 Years	
Withholding tax statements		7 Years	

Corporate			
Minutes, Bylaws, Charter			Permanent
Contracts and agreements			Permanent
IRS determinations 501(c)(3) status			Permanent
Deeds, Mortgages, notes and leases (current)			Permanent
Deeds, Mortgages, notes and leases (expired)		7 Years	

Financial			
Bank Statements, Reconciliations, Deposit Slips		5 years, provided audited	
Accounts Payable		5 years, provided audited	
Accounts Receivable		5 years, provided audited	
Petty Cash Records		5 years, provided audited	
Treasurer's Reports (internal audit)			Permanent
General ledgers and journals			Permanent
Professional Audits			Permanent
Tax returns and working papers			Permanent
Year End Financial Statements			Permanent



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Depreciation Schedules			Permanent
Insurance			
Policies (expired)	3 Years		
Accident/Incident reports		7 Years	
Fire inspection reports		7 Years	
Group disability records		7 Years	
Safety reports		7 Years	
Claims (after settlement)		7 Years	
Library Reports			
Request for Reconsideration		3 Years	
Director's Monthly Library Reports		7 Years	
Reports to BCPL		3 Years	
Guidelines for Excellence (URRs) from BCPL		3 Years	
Library Annual Report for Public			Permanent
PA Annual Reports			Permanent

Adopted by Board of Trustees 10/12/09
Reviewed by Board of Trustees 11/12/12
Reviewed and Amended by Board of Trustees 11/08/2021