



<b>Title:</b> Record Retention and Destruction Policy	
<b>Review date(s):</b> 2.5.2023; 2.12.2024; 4.25.25; 11.14.2025	<b>Approved by:</b> Jennifer Cathy, President and CEO; Mary LaDuca, COO
<b>Revised date(s):</b> 2.12.2024; 4.25.25; 11.14.2025	<b>Policy Owner:</b>
<b>Approved Date:</b> November 14, 2025	<b>Original Effective Date:</b> February 5, 2023

#### **Purpose**

The Purpose of this policy is to ensure that necessary records and documents are adequately protected and maintained and to ensure that records that are no longer needed by Delphi Rise or are of no value are discarded at the proper time. This policy is also for electronic documents, including email, web files, text files sound/movie documents, PDF documents, electronic system documents, scanned documents, and all Microsoft Office or other formatted files.

#### **Policy**

This Policy represents the retention and disposal of records and the retention and disposal of electronic documents for all Delphi Rise confidential institutional information as well as programs, including Care Services (Home Safe, reentry, and Health Homes Car management) and OASAS license services (Outpatient, Open Access, and Prevention).

#### **Scope**

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This policy applies to all affected individuals of Delphi Rise. Affected individuals include employees, the chief executive, senior administrators, managers, contractors, agents, subcontractors, independent contractors, volunteers, interns, members of the governing body, and corporate officers whose roles relate to, or may impact, Delphi Rise's operations or compliance risk areas.

#### **Administration**

Attached as Appendix A is a Record Retention Schedule that is approved as the initial maintenance, retention, and disposal of electronic documents. The Compliance Officer and HR Coordinator is the officer in charge of the administration of this Policy and the implementation of processes and procedures to ensure that the Record Retention Schedule is followed. The Administrator is also authorized to:

- Make modifications to the Record Retention Schedule from time to time to ensure that it is in compliance with local, state, and federal laws and includes the appropriate document and record retention categories for Delphi Rise.
- Monitor local, state, and federal laws affecting laws record retention; annually review the record retention and disposal program.
- Monitor compliance with this policy

#### **Suspension of Record Disposal in Event of Litigation or Claims**

If Delphi Rise is served with a subpoena, receives a formal request for documentation, or becomes aware of any pending or active litigation, governmental investigation, or audit involving the organization, all routine disposal of records must be immediately suspended.

- Any employee who becomes aware of such a situation must immediately notify the CEO.
- Upon notification, the CEO, in consultation with legal counsel, will determine whether a legal hold on document disposal is required.



- If a legal hold is enacted, the CEO will promptly notify all relevant staff and departments, instructing them to preserve all records (physical and digital) related to the matter.
- No records may be altered, deleted, or destroyed until the Administrator, with legal counsel's guidance, confirms that the legal hold is lifted.

### Applicability

This Policy applies to all physical records generated in the course of Delphi Rise's operation, including both original documents and reproductions. It also applies to the electronic documents described above.

### Review

This policy will be reviewed at least annually, or sooner if required due to changes in laws, regulations, payer requirements, or organizational needs. The Compliance Officer, in collaboration with Senior Leadership, is responsible for coordinating the review and ensuring required approvals.

### Appendix A – Record Retention Schedule

Section	Topic	Page
A	Accounting and Finance	2
B	Contracts	2
C	Corporate Records	3
D	Correspondence and Internal Memoranda	3
E	Electronic Documents	4
F	Grant Records	4
G	Insurance Records	4
H	Legal Files and Papers	4
I	Miscellaneous	5
J	Payroll Documents	5
K	Pension Documents	5
L	Personnel Records	6
M	Equipment and Property Records	7
N	Tax Records	7
O	Contribution Records	7
P	Programs and Services Records	7
Q	Fiscal Sponsor Project Records	7
R	Health, Safety, and Security Records	8

### Section A                    Accounting and Finance

Record Type	Retention Period
Accounts Payable ledgers and schedules	7 years
Accounts Receivable ledgers and schedules	7 years
Annual Audit Reports and Financial Statements	Permanent
Annual Audit Records (includes all associated documents)	7 years after audit completion
Annual Plans and Budgets	2 years



Bank Statements and Cancelled Checks	7 years
Employee Expense Reports	7 years
General Ledgers	Permanent
Interim Financial Statements	7 years
Notes Receivable ledgers and schedules	7 years
Investment Records	2 years after sale investment
Credit Cards Records	2 years

#### Section B Contracts

Record Type	Retention Period
Contracts and Related Correspondence	7 years after expiration/termination

#### Section C Corporate Records

Record Type	Retention Period
Corporate Records <ul style="list-style-type: none"> <li>- Minute books</li> <li>- Minutes of the Board/committees</li> <li>- Corporate seals</li> <li>- Articles of incorporation</li> <li>- Bylaws</li> <li>- Annual corporate reports</li> </ul>	Permanent
Licenses and Permits	Permanent
Meeting Files <ul style="list-style-type: none"> <li>- For meeting of governing body or board of agency, committees thereof, including agendas, background materials, and other records</li> </ul>	1 year

#### Section D Correspondence and Internal Memoranda

Record Type	Retention Period
Correspondence and Internal Memoranda pertaining to or supporting other documents	7 years after expiration or relevance to the type of documentation
Correspondence or Memoranda w/ no lasting consequences and significance <ul style="list-style-type: none"> <li>- Routine letters and notes</li> <li>- Form letter requiring no follow-up</li> <li>- Letters of general inquiry completing a cycle of correspondence</li> <li>- Letters or complaints requesting specific action that have no further value</li> </ul>	2 years



<ul style="list-style-type: none"> <li>- Other letters of inconsequential subject manner or that close correspondence which reference is no longer necessary</li> <li>- Chronological correspondence files</li> </ul>	
Documents pertaining to non-routine matters or having significant lasting consequences	N/A

<b>Record Type</b>	<b>Retention Period</b>
Electronic Mail	N/A
All email that an employee deems necessary to save must do so to their U Drive	
Electronic Documents	Dependent on the Subject Matter – minimum 6 months

<b>Record Type</b>	<b>Retention Period</b>
Grants/Contracts	7 years after completion/termination

<b>Record Type</b>	<b>Retention Period</b>
Annual Loss Summaries	10 years
Audits and Adjustments	3 years after Final Adjustment
Certificates Issued to the Agency	Permanent
Claims Files	Permanent
Group Insurance Plans – Active Employees	Until Plan is amended or terminated
Group Insurance Plans – Retirees	Permanent or until 6 years after death or last eligible participant
Inspections	3 years
Insurance policies (including expired)	Permanent
Journal Entry Support Data	7 years
Loss Runs	10 years
Releases and Settlements	25 years

Section H Legal Files and Papers

<b>Record Type</b>	<b>Retention Period</b>
Legal Memoranda and Opinions	7 years after close of matter
Litigation Files	1 year after expiration of appeals or time for



	filing appeals
Court Orders	Permanent
Requests for Departure from Records Retention Plan	10 years

## Section I                   Miscellaneous

<b>Record Type</b>	<b>Retention Period</b>
Consultant's Reports	2 years
Material of Historical Value	Permanent
Policy and Procedure Manuals – Original Copy	Current Version with Revision History
Annual Reports	Permanent

## Section J                   Payroll Documents

<b>Record Type</b>	<b>Retention Period</b>
Employee Deduction Authorizations	4 years after termination
Payroll Deductions	7 years after termination
W2 and W4 Forms	7 years after termination
Garnishments, Assignments, Attachments	7 years after termination
Labor Distribution Cost Records	7 years
Payroll Registers	7 years
Time Cards/Sheets	2 years
Unclaimed Wage Records	6 years

## Section K                   Pension Documents

<b>Record Type</b>	<b>Retention Period</b>
Retirement and Pension Records	Permanent



## Section L                    Personnel Records

<b>Record Type</b>	<b>Retention Period</b>
Commissions/Bonuses/Incentives/Awards	7 years
EEO-1/EEO-2 Employer Information Reports	2 years after superseded or filing
Employee Earnings Records	7 years after termination
Employee Medical Records	6 years after termination
Employee Personnel Records <ul style="list-style-type: none"><li>- Attendance Records</li><li>- Application forms</li><li>- Job status/change records</li><li>- Performance evaluations</li><li>- Termination papers</li><li>- Withholding information</li><li>- Garnishments</li><li>- Test results</li><li>- Training and qualification records</li><li>- Health Insurance Files</li></ul>	6 years after termination
Employee Service Records	10 years after termination
Employee Contracts	7 years after separation
Employment Records – Correspondence with Employment Agencies and Advertisements for Job Openings	3 years from date of hiring
Records from Non-Hired Applicants <ul style="list-style-type: none"><li>- Application</li><li>- Resume</li><li>- Results of post-offer</li><li>- Results of background investigation</li><li>- Any other related correspondence</li></ul>	4 years
Job Descriptions	3 years after suspended
Personnel Count Records	3 years
1-9 Forms	3 years after
Compliance Related Documents	7 years after termination
Grievance Case Records	10 years after final resolution or 6 years after termination of employee



## Section M      Equipment and Property Records

<b>Record Type</b>	<b>Retention Period</b>
Correspondence, Property Deeds, Assessments, Licenses, Right of Way	Permanent
Original Purchases/Sale/Lease Agreement	Permanent
Property Insurance Policies	Permanent
Motor Vehicle Records	3 years after vehicle is sold, transferred, or disposed
Equipment Inventory	Update inventory as appropriate, keeping disposed inventory records – Permanent

## Section N      Tax Records

<b>Record Type</b>	<b>Retention Period</b>
Tax Exemption Documents and Related Correspondence	Permanent
IRS Rulings	Permanent
Excise Tax Records	7 years
Payroll Tac Records	7 years
Tax Bills, Receipts, Statement	7 years
Tax Returns – Income, Franchise, Property	Permanent
Tax Work paper Packages – Originals	7 years
Sales/Use Tax Records	7 years
Annual Information Returns – Federal/State	Permanent
IRS or other Government Audit Records	Permanent

## Section O      Contribution Records

<b>Record Type</b>	<b>Retention Period</b>
Records of Contribution	Permanent
Agency or other documents evidencing terms of gifts	Permanent

## Section P      Programs and Services Records

<b>Record Type</b>	<b>Retention Period</b>
Patient Charts and Electronic Records	7 years (if already or when they turn 21 years of age)



Agency Convening's	Permeant
Research and Publications	Permanent

<b>Record Type</b>	<b>Retention Period</b>
Sponsorship Agreements	Permanent

<b>Record Type</b>	<b>Retention Period</b>
Facility Health and Safety Inspection Records	3 years upon completion of inspection
Fire Code Compliance Records	3 years after expiration
Fire Safety Training and Fire Safety Drill Records	5 years upon closing of investigation or incident