

# Archdiocese of New Orleans-Records Retention Schedule

Department/Section				Effective Date	Schedule No.	Page	
Department of Financial and Administrative Services: Finance and Accounting						1	
Records Series Title	Description			Retention Period			Final
				Active	Inactive	Total	Disposition
Annual Parish Financial Report	<b>Annual Parish Financial Report</b> - annual financial statement submitted to the Department of Financial and Administrative Services by parish administrators describing the parish's financial operations and conditions.  <i>Administrative Decision</i>			2	2	4	Permanent Department of Financial and Administrative Services to send copy to Archdiocesan Archives. Parish to maintain a copy in their archives.
Annual Corporate Financial Report	<b>Annual Corporate Financial Report</b> - annual financial statement submitted to the Archbishop or Finance Council chronicling an Archdiocesan corporate body's financial activities over the past fiscal year and describing it's financial operations and conditions.  <i>Administrative Decision</i>			2	2	4	Permanent Department of Financial and Administrative Services to send copy to Archdiocesan Archives. Archdiocesan entity to maintain a copy in their archives.
General Ledgers and Journals	<b>Ledgers and Journals</b> – may include cash disbursement journal, cash receipts journal, journal entries, purchase journal, sales journal, and ledgers.  <i>IRS Tax Guide for Churches and Religious Organizations</i>			Retain for at least four years after filing the return(s) to which they relate.	3	7	Destroy
Date	Archivist Approval (Print)	Date	Department Head or Cabinet Secretary Approval (Print)	Date	Finance Representative Approval (Print)	Date	Law Representative Approval (Print)
11/27/12	Emilie G. Leumas	11-27-12	SHELTON J. FABRE	11-27-12	JOHN L. WICKHOLDT	11/27/12	Richard A. ... President
Signature	Signature		Signature		Signature		
<i>Emilie G. Leumas</i>	<i>S. Shelton J. Fabre</i>		<i>John L. Wickholdt</i>		<i>Richard A. ...</i>		

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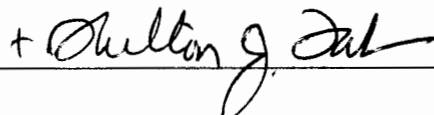
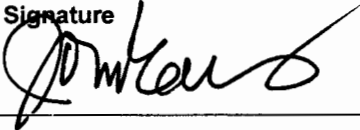
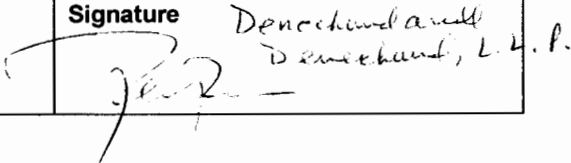
Department/Section				Effective Date	Schedule No.	Page	
Department of Financial and Administrative Services						2	
Records Series Title	Description			Retention Period			Final Disposition
	Active	Inactive	Total				
Budget, Executive	<b>Budget, Executive</b> – represents the official budget of the Archdiocese of New Orleans. <i>IRS Tax Guide for Churches and Religious Organizations</i>			Retain for at least four years after filing the return(s) to which they relate.	0	4	Permanent Department of Financial and Administrative Services to send copy to Archdiocesan Archives.
Budget, Archdiocesan Entities	<b>Budget, Archdiocesan Entities</b> – budgets for administrative offices, departments, schools, and parishes. <i>IRS Tax Guide for Churches and Religious Organizations</i>			Retain for at least four years after filing the return(s) to which they relate.	0	4	Destroy
Budget, Department of Housing and Urban Development, Christopher Homes, Inc	<b>Budget, Department of Housing and Urban Development, Christopher Homes</b> – budget for Christopher Homes, Inc and for properties managed by Christopher Homes, Inc that receive monies from the Department of Housing and Urban Development. 24: CFR 84.53 <i>IRS Tax Guide for Churches and Religious Organizations</i>			Retain for at least four years after filing the return(s) to which they relate.	0	4	Destroy
Investments, Annual Investments	<b>Annual Investments</b> - may include depreciation schedules, investment portfolios, and interest and calculations reports. <i>IRS Tax Guide for Churches and Religious Organizations</i>			Retain for at least four years after the filing of the return for the year in which disposition occurs.	0	4	Destroy
Date	Archivist Approval (Print)	Date	Department Head or Cabinet Secretary Approval (Print)	Date	Finance Representative Approval (Print)	Date	Law Representative Approval (Print)
11/27/12	Emilie G. Leumas	11-27-12	+ SHELTON J. FABRE	11-27-12	JOHN L. ECKHOLDT	11/27/12	Richard A. Borekolan
Signature	Signature		Signature	Signature		Signature	
<i>Emilie M. Leumas</i>	<i>+ Shelton J. Fabre</i>		<i>[Signature]</i>	<i>[Signature]</i>		<i>[Signature]</i>	

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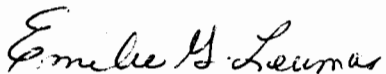
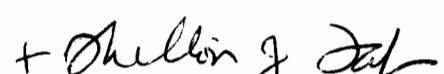

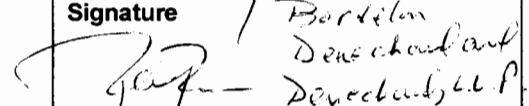
Department/Section		Effective Date	Schedule No.	Page	
Department of Financial and Administrative Services: Finance and Accounting				3	
Records Series Title	Description	Retention Period			Final Disposition
		Active	Inactive	Total	
Investments, Bonds, Securities, Stocks	<b>Bonds, Securities, Stocks</b> <i>IRS Tax Guide for Churches and Religious Organizations</i>	Retain for at least four years after the filing of the return for the year in which disposition occurs.	0	4	Destroy 4 years after sold or matured.
Investments , Capital Assets, (\$10,000.00 or more)	<b>Capital Assets, (\$ 10,000.00 or more)</b> – any projects needing the approval of the Finance Office, Vicar General, Finance Council or the Archbishop. <i>IRS Tax Guide for Churches and Religious Organizations</i>	Retain for at least four years after the filing of the return for the year in which disposition occurs.	0	4	Send to Archdiocesan Archives for archival review.
Investments, Noncapital Assets, (less than \$10,000.00)	<b>Noncapital Assets, (Less than \$10,000.00)</b> – any project needing the approval of the Chief Operating Officer or the Vicar General. <i>IRS Tax Guide for Churches and Religious Organizations</i>	Retain for at least four years after the filing of the return for the year in which disposition occurs.	0	4	Destroy
Financial Working Papers	<b>Financial Working Papers</b> – documents that accountants use to organize their work and that supports the information found in their financial statements. <i>IRS Tax Guide for Churches and Religious Organizations</i>	Retain for at least four years after filing the return(s) to which they relate.	0	4	Destroy

Date	Archivist Approval (Print)	Date	Department Head or Cabinet Secretary Approval (Print)	Date	Finance Representative Approval (Print)	Date	Law Representative Approval (Print)
11/27/12	Emilie G. Leumas	11-27-12	+ SHELTON J. FABRE	11/27/12	JOHN L. ECKHOLDT	11/21/12	Rubert A. Burdette
Signature		Signature		Signature		Signature	

## Archdiocese of New Orleans-Records Retention Schedule

Department/Section				Effective Date	Schedule No.	Page	
Department of Financial and Administrative Services: Finance and Accounting						4	
Records Series Title	Description			Retention Period			Final
				Active	Inactive	Total	Disposition
Audit Report	<b>Audit Report</b> - an examination of financial records and accounts to check their accuracy. <i>IRS Tax Guide for Churches and Religious Organizations</i>			Retain for at least four years after filing the return(s) to which they relate.	0	4	Permanent Department of Financial and Administrative Services to send copy to Archdiocesan Archives. Archdiocesan Entity to maintain copy in their archives.
Internal Auditor's Working Papers	<b>Internal Auditor's Working Papers</b> – documents that serve as evidence of work performed by auditors.  <i>Administrative Decision</i>			4	3	7	Destroy
Accounts Payable	<b>Disbursements</b> – a deduction from an account.  <i>IRS Tax Guide for Churches and Religious Organizations</i>			Retain for at least four years after filing the return(s) to which they relate.	0	4	Destroy
Date	Archivist Approval (Print)	Date	Department Head or Cabinet Secretary Approval (Print)	Date	Finance Representative Approval (Print)	Date	Law Representative Approval (Print)
11/27/12	Emilio G. Leumas	11-27-12	+ SHELTON J. FABRE	11-27-12	JOHN L. ECKHOLDT	11/21/12	Richard A. Berntson
Signature	Signature		Signature		Signature		
					 Denochumbant Denochumbant, L.L.P.		


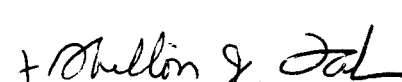

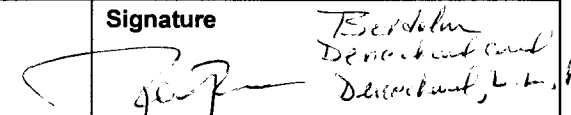
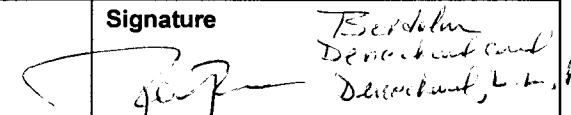
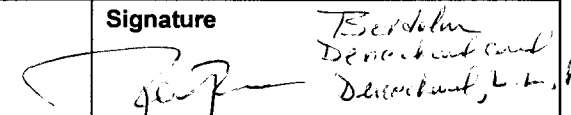
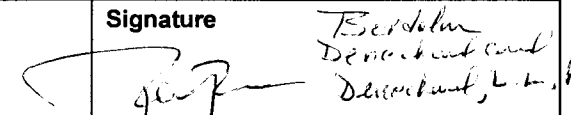
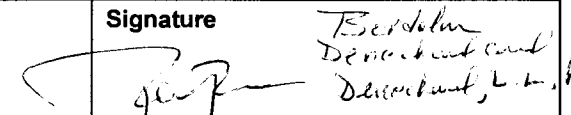
# Archdiocese of New Orleans-Records Retention Schedule

Department/Section				Effective Date	Schedule No.	Page	
Department of Financial and Administrative Services: Finance and Accounting						5	
Records Series Title		Description		Retention Period			Final
				Active	Inactive	Total	Disposition
Accounts Receivables		<b>Deposits</b> – an addition to an account.  <i>IRS Tax Guide for Churches and Religious Organizations</i>		Retain for at least four years after filing the return(s) to which they relate.	0	4	Destroy
Banking		<b>Banking</b> - may include, bank statements, check registers, canceled checks, payroll checks and payroll bank statements.  <i>IRS Tax Guide for Churches and Religious Organizations</i>		Retain for at least four years after filing the return(s) to which they relate.	0	4	Destroy
Gifts, Donation and Other Revenue, \$10, 0000. 00 or more		<b>Gifts, Donation and Other Revenue, \$10, 0000. 00 or more</b> – may include cash, property, stocks, bonds, or wills.  <i>IRS Tax Guide for Churches and Religious Organizations</i>		Retain for at least four years after filing the return(s) to which they relate.	0	4	Catholic Foundation to send to Archdiocesan Archives for archival review.
Gifts, Donations and Other Revenue, less than \$10, 000		<b>Gifts, Donations and Other Revenue, less than \$10, 000.00</b> – may include cash, stocks, bonds, or wills.  <i>IRS Tax Guide for Churches and Religious Organizations</i>		Retain for at least four years after filing the return(s) to which they relate.	0	4	Destroy
Date	Archivist Approval (Print)	Date	Department Head or Cabinet Secretary Approval (Print)	Date	Finance Representative Approval (Print)	Date	Law Representative Approval (Print)
11/27/12	Emilie G Leumas	11-27-12	TSHELTON J. FAORE	11-27-12	JOHN L. ECKHOLDT	11/21/12	Richard A.
Signature		Signature		Signature		Signature	
						 Richard A. Deane, U.P.	

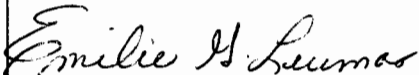


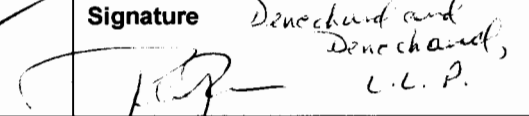
# Archdiocese of New Orleans-Records Retention Schedule

Department/Section				Effective Date	Schedule No.	Page
Department of Financial and Administrative Services: Finance and Accounting						6
Records Series Title	Description	Retention Period			Final	
		Active	Inactive	Total	Disposition	
Donations, Annual Acknowledgement Letter for the IRS	<b>Donations, Annual Acknowledgement Letter for the IRS</b> – letter sent to a donor by an Archdiocesan entity, acknowledging the receipt of a single contribution of \$ 250.00 or more.  <i>IRS Tax Guide for Churches and Religious Organizations</i>	Retain for at least four years after filing the return(s) to which they relate.	0	4	Destroy	
Payroll Records	<b>Payroll Records</b> - may include pay registers, time cards, attendance sheets, and payment for child support, tax penalties, and other deductions. <i>29 CFR: 1627.3 (a) and 29 CFR 516..5</i>	2	1	3	Destroy	
Payroll Taxes	<b>Payroll Taxes</b> - may include quarterly payroll tax reports, 1099 forms, W-2 Forms, W-4 Forms, Social Security Withholding Tax and Louisiana State Withholding Tax. <i>26 CFR: 31.6001-1 (e)(2)</i>	2	2	4	Destroy	
Clergy (Seminary) Burses Ledger	<b>Clergy (Seminary) Burses Ledger</b> - funds set up to provide interest income that can be used in perpetuity to help defray the cost of educating men to the priesthood.  <i>Administrative Decision</i>	Permanent	0	Permanent	Permanent Ledger maintained in Vocations Office.	
Tuition Agreements and Ledger for Seminarians	<b>Tuition Agreement and Ledger for Seminarians</b> – Funds disbursed as loans for Seminarians’ tuition and/or educational costs <i>IRS Tax Guide for Churches and Religious Organizations</i>	Retain for at least four years after filing the return(s) to which they relate.	1	Active +5	Destroy	

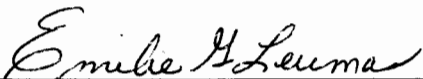
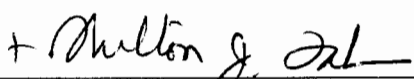

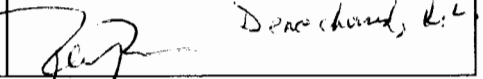
  

Date	Archivist Approval (Print)	Date	Department Head or Cabinet Secretary Approval (Print)	Date	Finance Representative Approval (Print)	Date	Law Representative Approval (Print)
11/27/12	Emilie G Leumas	11-27-12	+ SHELTON J. FABRE	11-27-12	JOHN L. ECKHOLDT	11/21/12	Richard A.
Signature	Signature	Signature	Signature	Signature	Signature	Signature	Signature
							

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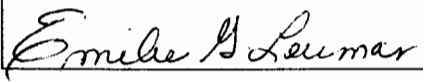


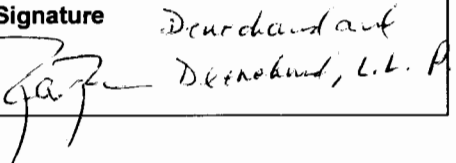
Department/Section				Effective Date	Schedule No.	Page	
Department of Financial and Administrative Services: Finance and Accounting						7	
Records Series Title	Description			Retention Period			Final
				Active	Inactive	Total	Disposition
Charitable Gaming	<p><b>Raffles</b> - Archdiocesan Entities that sell raffle tickets may maintain the following records pertaining to raffles: number of tickets or chances; number of tickets or chances printed or available; name of person drawing winning ticket (s) or determining winner (s); prizes given and their value; and name, address, and date of birth of winner (s). <i>LAC 42: 1721 A (2)</i></p> <p><b>Bingo, Keno, Pull Tabs, and Raffles</b> - Archdiocesan Entities that engage in charitable gaming may retain the following records: bank statements, canceled checks, deposit slips, sales invoices and receipts, purchase invoices and receipts, shipping documents, lease agreements, inventory records, and records of daily gaming activity as may be prescribed by the division. <i>LAC 42: 1731: A-B</i></p>			2	1	3	Destroy
School Food Services, Equipment	<p><b>Equipment</b> - records for equipment with a unit acquisition cost of \$1000 or more, with a useful life of one year or more, and acquired in whole or in part with school food service funds shall be retained for three years after its final disposition. <i>LA Bulletin 1196</i> <i>IRS Tax Guide for Churches and Religious Organizations</i></p>			1 Equipment with a cost of \$1000 or more and useful life of one or more.	3	Active + 4	Destroy
Date	Archivist Approval (Print)	Date	Department Head or Cabinet Secretary Approval (Print)	Date	Finance Representative Approval (Print)	Date	Law Representative Approval (Print)
11/27/12	Emilie G Leumas	11-27-12	FRSHELTON J. FABRE	11-27-12	JOHN L. ECKHOLT	11/27/12	Richard A. Boudreau
Signature	Signature	Signature	Signature	Signature	Signature	Signature	Signature
				<i>Denechand and Denechand, L.L.P.</i>			

## Archdiocese of New Orleans-Records Retention Schedule

Department/Section				Effective Date	Schedule No.	Page	
Department of Financial and Administrative Services: Finance and Accounting						8	
Records Series Title	Description			Retention Period			Final
				Active	Inactive	Total	Disposition
School Food Services, Transaction Records	<b>Transaction Records</b> - all income, expenditures, and meal counts shall be supported by source documents such as itemized invoices, attendance and payroll records, deposit slips, inventory records, participation records, etc. <i>LA Bulletin 1196</i> <i>IRS Tax Guide for Churches and Religious Organizations</i>			2	2	4	Destroy
School Food Services, Source Documentation	<b>Source Documentation</b> - Records, reports, inventories, invoices, and receipts that document the daily operations of the department. May include daily production records, monthly school reports, and applications for free and reduced meals, sign-in sheets, and assignment and assurance letters. Retain for three years after final claim for reimbursement. <i>LA Bulletin 1196</i> <i>IRS Tax Guide for Churches and Religious Organizations</i>			2	2	4	Destroy
School Food Services, Procurement Documentation	<b>Procurement Documentation</b> - all written documentation shall be maintained for three years after submission of the final claim for reimbursement for the fiscal year to which they pertain. <i>LA Bulletin 1196</i> <i>IRS Tax Guide for Churches and Religious Organizations</i>			2	2	4	Destroy
Date	Archivist Approval (Print)	Date	Department Head or Cabinet Secretary Approval (Print)	Date	Finance Representative Approval (Print)	Date	Law Representative Approval (Print)
11/27/12	Emilie G Leumas	11-27-12	+SHELTON J. FABRE	11-27-12	JOHN L. ECKHARDT	11/24/12	Richard A. Biscardin
Signature		Signature		Signature		Signature	
							



# Archdiocese of New Orleans-Records Retention Schedule

Department/Section				Effective Date	Schedule No.	Page	
Department of Financial and Administrative Services: Finance and Accounting						9	
Records Series Title	Description	Retention Period			Final Disposition		
		Active	Inactive	Total			
Federal Emergency Management Agency, Department of Homeland Security, Grants and Cooperative Agreements	<b>Federal Emergency Management Agency, Department of Homeland Security Grants and Cooperative Agreements</b> - may include all financial and programmatic records, supporting documents, statistical records, and other records of grantees or subgrantees. 44 CFR 13.42	Grant Active.	3 years after the close of grant	Active +3 years	Destroy		
<b>Date</b> 11/27/12	<b>Archivist Approval (Print)</b> Emilie G Leumas	<b>Date</b> 11-27-12	<b>Department Head or Cabinet Secretary Approval (Print)</b> SHELTON J. FABRE	<b>Date</b> 11-27/12	<b>Finance Representative Approval (Print)</b> JOHN L. ECKHOLDT	<b>Date</b> 11/27/12	<b>Law Representative Approval (Print)</b> Richard A. Berdeman
<b>Signature</b>		<b>Signature</b>		<b>Signature</b>		<b>Signature</b>	

## Archdiocese of New Orleans-Records Retention Schedule

Department/Section: Department of Finance and Administration: Insurance				Effective Date		Schedule No.		Page 1	
Records Series Title		Description		Retention Period			Final Disposition		
				Active	Inactive	Total			
Certificates of Insurance		Certificates of Insurance - a document issued by an insurance company/broker that is used to verify the existence of insurance coverage under specific conditions granted to listed individuals. More specifically, the document lists the effective date of the policy, the type of insurance coverage purchased, and the types and dollar amount of applicable liability. <i>Administrative Decision</i>		0	0	Permanent	Permanent		
Coverage Certificates/Policies		Coverage Certificates /Policies: may include all insurance coverage purchased by the Archdiocese. <i>Administrative Decision</i>		Coverage is in effect.	One year past renewal of policy.	Permanent	Permanent		
Special Events Coverage		Special Events Coverage : specialty coverage for sponsored and non-sponsored events. <i>Administrative Decision</i>		Coverage is in effect.	One year past event date.	Maintain (10) years past event date.	Destroy (10) years past event date.		
Accident or Claim Report (Suspense)		Accident or Claim Report (Suspense): claims that are not immediately pursued. <i>Administrative Decision</i>		Claim is filed.	Case is declared inactive.	Active + 1	Destroy one year after claim is declared inactive.		
Claims-Loss History		Claims-Loss History – may contain information on claims submitted by location under General Liability, Property, or Workers' Compensation Coverage. <i>Administrative Decision</i>		Date of Loss	Date Claim Closed	Maintain (10) years after close of claim	Destroy (10) years after close of claim.		
Date	Archivist Approval (Print)	Date	Department Head or Cabinet Secretary Approval (Print)	Date	Finance Representative Approval (Print)	Date	Law Representative Approval (Print)		
12/12/14	Emilie Leumas				Jeffrey J. Entwistle		Wendy Vitter		
Signature <i>Emilie Leumas</i>		Signature <i>[Signature]</i>		Signature <i>[Signature]</i>		Signature <i>[Signature]</i>			

## Archdiocese of New Orleans-Records Retention Schedule

Department/Section: Department of Finance and Administration: Insurance						Effective Date	Schedule No.	Page 2	
Records Series Title		Description				Retention Period			Final Disposition
						Active	Inactive	Total	
Risk Management/Safety Inspections		Risk Management/Safety Inspections – a report that identifies potential hazards on Archdiocesan properties.  <i>Administrative Decision</i>				2	3	5	Destroy
Appraisals		Appraisals – a report on that estimates the value of a property including photographs of property.  <i>Administrative Decision</i>				2	3	Permanent	Permanent
Vehicles Ownership Papers		Vehicles Ownership Papers - copy of ownership papers with year, make, model, vin number and registration.  <i>Administrative Decision</i>				When vehicle purchased.	When vehicle sold.	Permanent	Permanent
Date	Archivist Approval (Print)	Date	Department Head or Cabinet Secretary Approval (Print)	Date	Finance Representative Approval (Print)	Date	Law Representative Approval (Print)		
12/10/14	Emilie Leumas				Jeffrey J. Entwistle		Wendy Vitter		
Signature		Signature		Signature		Signature			
