Florida Public Library
Records Retention & Destruction Policy

Florida Public Library’s Records Retention & Destruction Policy is provided as guidance in determining the retention and destruction of business records of the Library, which includes electronic records. The goal is to: 1) Retain important documents for reference and future use in accordance with Federal and State laws. 2) Destruction of documents that are no longer necessary. 3) To organize important documents for efficient retrieval. 4) Identify what documents should be retained, the length of their retention, and the date of their destruction.

The Library Director will be responsible for implementing and carrying out the Policy. The Library Director shall serve as the Records Access Officer for the Library in order to insure compliance with the Freedom of Information Law.

The following table identifies the records and the retention period as per the National Council of Nonprofit Associations, with adjustments as necessary for the Florida Public Library.

**ACCOUNTING RECORDS**
- Accounts payable ledgers and schedules: 7 years
- Accounts receivable ledgers and schedules: 7 years
- Audit reports: Permanently
- Depreciation schedules: Permanently
- Expense records: 7 years
- Year End Financial Statements: Permanently
- Fixed asset purchases: Permanently
- General ledger: Permanently
- Inventory records: 7 years
- Tax returns and worksheets: Permanently
- Bond documents: Life + 7 years

**BANK RECORDS**
- Bank statements: 7 years
- Bank reconciliations: 7 years
- Cancelled checks: 7 years
- Cancelled checks for real estate purchases: Permanently
- Deposit records: 7 years

**CORPORATE RECORDS**
- Board minutes: Permanently
- Bylaws & Charter: Permanently
- Business licenses: Permanently
- Contracts – major: Permanently
- Contracts – minor: Life + 4 years
- Insurance policies: Life + 3 years
- Insurance records – accident: Permanently
### Employee Records

<table>
<thead>
<tr>
<th>Record Type</th>
<th>Retention Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employment applications</td>
<td>3 years</td>
</tr>
<tr>
<td>Employee files – current &amp; separated</td>
<td>Permanently</td>
</tr>
<tr>
<td>Withholding tax statements &amp; returns</td>
<td>7 years</td>
</tr>
</tbody>
</table>

**Confidentiality**

Chapter 112, Laws of 1988, provides that any library records that personally identify users of libraries shall be confidential. Any questions regarding access to these records should be directed to the NYS Committee of Open Government.

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Adopted by the Board of Trustees  
April 4, 2022