



## RECORD RETENTION AND DESTRUCTION POLICY 2019-2020

Assistance League Antelope Valley follows the document retention procedures outlined below. Documents that are not listed, but are substantially similar to those listed in the schedule, will be retained for the appropriate length of time.

### Document Retention

File Category	Item	Retention Period
Corporate Records	Bylaws and Articles of Incorporation	Permanent
	Corporate Resolutions	Permanent
	Board, Regular and Special Meeting Minutes	Permanent
	Endowment Originating Documents and Subsequent Amendments	Permanent
Finance & Administration	Financial Statements	Permanent
	Auditor Management Letters	Permanent
	Journal Entries	Permanent
	Cancelled Checks (property, taxes, special contracts, etc.)	Permanent
	Registration Statement filed with State Attorney	10 years
	Chart of Accounts	10 years
	Depreciation Schedules	10 years
	Inventories of Materials and Supplies	10 years
	Expense Reports	10 years
	General, Accounts Payable, Accounts Receivable Ledgers	Permanent
	Investment Performance Reports	10 years
	Investment Consultant Reports	10 years
Equipment and Maintenance Reports	10 years after disposition	

	Contracts and Agreements	Expiration date plus 10 years
	Correspondence – General	4 years
	Correspondence – Legal and Important	Permanent
	Donation Records of Endowment Funds and of Significant Restricted Funds	Permanent
Insurance Records	Policies	Permanent
	Insurance Records, Current Accident Reports, Claims, Policies, etc.	Permanent
	Fire Inspection Records	10 years
	Safety (OSHA) Records	10 years
Real Estate	Deeds	Permanent
	Leases	Expiration date plus 10 years
	Mortgages, Purchase and Security Agreements	Expiration date plus 10 years
Tax	IRS Exemption Determination and Related Correspondence	Permanent
	IRS Form 990's	Permanent
	Withholding Tax Statements	10 years
	Correspondence with Legal Counsel or Accountants,	10 years after return is filed
Communications	Press Releases	Permanent
	Annual Reports	Permanent
	Other Publications	10 years
	Photos/Photo Releases	10 years
	Press Clippings	10 years
Donor Services	Correspondence – Acknowledgement of Gifts and Grant Requests	Permanent
	Donor Fund Statements	Permanent
Philanthropic Programs	Program Selection Reports	Permanent
	Scholarship Grant Records	10 years
	Agreements with Other Organizations	Expiration date plus 10 years
Human Resources	Employee Personnel Files	10 years after termination
	Retirement and Pension Records	Permanent
	Employee Medical Records	Permanent
	Employee Handbooks	Permanent
	Workers Comp Claims	10 years after settlement
	Employee Time Records	10 years

	Employee Orientation and Training Materials	10 years
	Employment Offer Letter	10 years after all obligations end
	Employment Applications	4 years
	IRS Form I-9	Greater of 1 year after end of service
	Resumes	1 year
Technology	Software Licenses and Support Agreements	10 years after all obligations end
Library	Other Organizations Annual Reports	2 years
	Directories and Periodicals	2 years
General Administration	Correspondence – General	10 years
	Correspondence – Legal and Important	Permanent

### **Electronic Documents and Records**

Shall be retained as if they were paper documents. Therefore, any electronic files, including records of donations made online, that fall into one of the document types on the above schedule will be maintained for the appropriate amount of time. If a user has sufficient reason to keep an email message, the message should be printed in hard copy and kept in the appropriate file or moved to an “archive” computer file folder. Backup and recovery methods will be tested on a regular basis.

### **Emergency Planning**

Records will be stored in a safe, secure and accessible manner. Documents and financial files that are essential to keeping Assistance League operating in an emergency will be duplicated or backed up at least every month and maintained off-site.

### **Documentation Destruction**

The Treasurer is responsible for the ongoing process of identifying its records, which have met the required retention period and overseeing their destruction. Destruction of financial and personnel-related documents will be accomplished by shredding.

Document destruction will be suspended immediately upon any indication of an official investigation, or when a lawsuit is filed or appears imminent. Destruction will be reinstated upon conclusion of the investigation.