

**Congregation Beth David**  
**Document Retention and Destruction Policy**  
**Adopted by Board of Directors January 23, 2019**

This policy is a combination of the AICPA Not-for-Profit Document Retention and Destruction policy dated 2015, which begins on the following page, and a supplementary list of documents provided below. This supplementary list should be considered along with the full AICPA list when deciding how and when to retain and destroy documents. Should there be doubt over which category a document falls in, the category with the longer retention period should be utilized. Please note that in the AICPA policy, the person referred to in item “a” as “fill in the blank based on the organization’s practices” is our staff member tasked with office management.

**Supplementary List of Documents**

<b>Type of Document</b>	<b>Minimum Requirement</b>
Discrimination/harassment complaints	Permanently
Medical Records in Employee Files (i.e. doctor visits; medical-laboratory test; etc)	Duration of employment + 30 years
Workmen’s Comps Claims	5 years from injury; at least 1 year from last date of compensation or when findings of an audit have become final
Unemployment Insurance Claims	4 years
Harassment Training of Employees	Duration of employment + 7 years

# Document Retention and Destruction Policy

## ***Purpose of this Tool***

Not-for-profit entities (NFPs) maintain documents and records, including emails, in the normal course of business, but it is not always clear how long those records should be preserved. A written document retention and destruction policy provides guidelines on the appropriate process that an NFP's employees and volunteers should follow. This tool contains sample elements that can be used in the creation of a document retention and destruction policy. As with any policy of this nature, the NFP may wish to consult legal counsel for assistance in developing a document retention and destruction policy that is appropriate for the organization.

## General

The Document Retention and Destruction Policy identifies the record retention responsibilities of staff, volunteers, members of the board of directors, and outsiders for maintaining and documenting the storage and destruction of the organization's documents and records.

The organization's staff, volunteers, members of the board of directors, committee members and outsiders (independent contractors via agreements with them) are required to honor the following rules:

- a. Paper or electronic documents indicated under the terms for retention in the following section will be transferred and maintained by (fill in the blank based on the organization's practices);
- b. All other paper documents will be destroyed after three years;
- c. All other electronic documents will be deleted from all individual computers, data bases, networks, and back-up storage after one year;
- d. No paper or electronic documents will be destroyed or deleted if pertinent to any ongoing or anticipated government investigation or proceeding or private litigation (check with legal counsel or the human resources department for any current or foreseen litigation if employees have not been notified); and
- e. No paper or electronic documents will be destroyed or deleted as required to comply with government auditing standards (Single Audit Act).

## Record Retention

The following table, adapted from the National Council of Nonprofits, indicates the minimum requirements and is provided as guidance to customize in determining your organization's document retention policy. Because statutes of limitations and state and government agency requirements vary from state to state, each organization should carefully consider its requirements and consult with legal counsel before adopting a Document Retention and Destruction Policy. In addition, federal awards and other government grants may provide for a longer period than is required by other statutory requirements.

Type of Document	Minimum Requirement
Accounts payable ledgers and schedules	7 years
Audit reports	Permanently
Bank reconciliations	2 years
Bank statements	3 years
Checks (for important payments and purchases)	Permanently
Contracts, mortgages, notes, and leases (expired)	7 years
Contracts (still in effect)	Contract period
Correspondence (general)	2 years
Correspondence (legal and important matters)	Permanently
Correspondence (with customers and vendors)	2 years
Deeds, mortgages, and bills of sale	Permanently
Depreciation schedules	Permanently
Duplicate deposit slips	2 years
Employment applications	3 years
Expense analyses/expense distribution schedules	7 years
Year-end financial statements	Permanently
Insurance records, current accident reports, claims, policies, and so on (active and expired)	Permanently
Internal audit reports	3 years
Inventory records for products, materials, and supplies	3 years
Invoices (to customers, from vendors)	7 years
Minute books, bylaws, and charter	Permanently
Patents and related papers	Permanently
Payroll records and summaries	7 years

Type of Document	Minimum Requirement
Personnel files (terminated employees)	7 years
Retirement and pension records	Permanently
Tax returns and worksheets	Permanently
Timesheets	7 years
Trademark registrations and copyrights	Permanently
Withholding tax statements	7 years