

## Meals on Wheels of Tampa Document Retention and Destruction Policy

**General Policy:** Meals on Wheels of Tampa will identify 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.

**Document Destruction Procedure:** 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:

1. Paper or electronic documents indicated under the terms of retention in the following section will be transferred and maintained by the Administrator and other staff as necessary under the supervision of the Executive Director;
2. All other paper documents will be destroyed after three years;
3. Individual computer drives shall be reviewed periodically for electronic documents that are not listed below and slated for retention. Documents not listed below should be deleted from individual computers, data bases, networks and back up storage after one year.
4. No paper or electronic documents will be destroyed or deleted if pertinent to any ongoing or anticipated government proceedings or private litigation. If unsure, legal counsel should be consulted prior to destruction.
5. No paper or electronic documents will be destroyed or deleted as required to comply with auditing standards.

**Record Retention Procedure:** The following table, adapted from the National Council of Nonprofits shall be used by Meals on Wheels of Tampa with regards to organizational records.

Type of Document	Minimum Requirement
Audit reports	Permanently
Checks (for important payments and purchases)	Permanently
Correspondence (legal and important matters)	Permanently
Deeds, mortgages, and bills of sale	Permanently
Determination letter for income tax exemption	Permanently
Depreciation schedules	Permanently
Year-end financial statements	Permanently
Insurance records, current accident reports, claims, policies (active and expired)	Permanently
Minute books, bylaws, and charter	Permanently
Retirement and pension records	Permanently
Tax returns and worksheets	Permanently

Accounts payable ledgers and schedule	7 years
Contracts, mortgages, notes, and leases (expired)	7 years
Expense analyses/expense distribution schedules	7 years
Invoices (to customers, from vendors)	7 years
Payroll records and summaries	7 years
Personnel files (terminated employees)	7 years
Timesheets	7 years
Withholding tax statements	7 years
Bank Statements	3 years
Employment applications	3 years
Internal audit reports	3 years
Inventory records for products, materials, and supplies	3 years
Bank Reconciliations	2 years
Correspondence (general)	2 years
Correspondence (with customers and vendors)	2 years
Duplicate deposit slips	2 years
Contracts (still in effect)	Contract period