

**ASSISTANCE LEAGUE® OF ORANGE**  
**Attachment A: Records Retention Schedule**  
 Adopted November \_\_, 2011

<b>File Category</b>	<b>Item</b>	<b>Retention Period</b>
CORPORATE RECORDS	Bylaws and Articles of Incorporation	Permanent
	Corporate resolutions	Permanent
	Board, regular and special meeting minutes	Permanent
	Conflict-of-interest disclosure forms	4 years
FINANCE AND ADMINISTRATION	Financial statements (audited or reviewed)	Permanent
	Auditor management letters	Permanent
	Journal entries	Permanent
	Payroll records	10 years
	Check register and checks	10 years
	Cancelled checks for important payments: purchase of property, taxes, special contracts; attach check to pertinent papers	Permanent
	Bank deposits and statements	10 years
	Charitable organizations registration statements (filed with [State] Attorney General)	10 years
	Chart of accounts	10 years
	Depreciation schedules	10 years
	Inventories of materials and supplies	10 years
	Expense reports	10 years
	General ledgers and end-of-year financial statements	Permanent
	Accounts payable ledger	10 years
	Accounts receivable ledger	10 years
	Investment performance reports	10 years
	Investment consultant reports	10 years
Equipment files and maintenance records	10 years after disposition	
Contracts and agreements	Expiration date plus 10 years	
Correspondence – general	4 years	
Correspondence – legal and important matters	Permanent	
Donation records of endowment funds and of significant restricted funds	Permanent	

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INSURANCE RECORDS	Policies	Permanent
	Insurance records, current accident reports, claims, policies, etc.	Permanent
	Fire inspection records	10 years
	Safety (OSHA) reports	10 years
REAL ESTATE	Deeds	Permanent
	Leases	Expiration date plus 10 years
	Mortgages, purchase and security agreements	Expiration date plus 10 years
TAXES	IRS exemption determination and related correspondence	Permanent
	IRS Form 990's	Permanent
	Withholding tax statements	10 years
	Correspondence with legal counsel or accountants, not otherwise listed	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 – acknowledgment 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 including Summary Plan Descriptions (ERISA)	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 after new materials adopted
	Employment offer letter	10 years after all obligations end
	Employment applications	4 years

<b>File Category</b>	<b>Item</b>	<b>Retention Period</b>
HUMAN RESOURCES (Cont.)	IRS Form I-9 (store separate from personnel file)	4 years 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 matters	Permanent

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