

## **Document Retention and Destruction Policy**

### **General**

The **Moore County Wildlife and Conservation Club, Inc.** (the “Organization”) seeks to establish this Document Retention and Destruction policy effective June 1, 2024. The policy identifies the record retention responsibilities for 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 volunteers, members of the board, committee members and outsiders (independent contractors via agreements with them) are required to honor the following

Rules and attached Exhibit:

- a. All other paper and electronic documents not addressed on the attached Exhibit (Record Retention) shall be destroyed after three years;
- b. The organization’s volunteers, members of the board and committee members may not retain data, records or other information belonging to the Organization on personal devices beyond one year past the last date the underlying document is needed for routine operations of the Organization;
- c. All electronic duplicative copies or drafts of documents will be deleted from all individual computers, data bases, networks, and back-up storage after one year past the last date the underlying document is needed for routine operations of the Organization;
- 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 or ongoing audit request.

**Approved & Adopted**

**June 10, 2024**

**EXHIBIT****Record Retention**

The following table, adapted from the National Council of Nonprofits, indicates the minimum requirements adopted by the Moore County Wildlife and Conservation Club, Inc.:

<b>Type of Document</b>	<b>Minimum Requirement</b>
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
Determination letter for income tax exemption	Permanently
Depreciation schedules	Permanently
Duplicate deposit slips	2 years

Type of Document	Minimum Requirement
Membership 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
Personnel files (terminated employees)	7 years
Retirement and pension records	Permanently
Tax returns and worksheets	Permanently