

Friends of the Little Miami State Park

Records Retention and Disposition Policy

The Friends of the Little Miami State Park (hereafter “FLMSP”) shall retain records for the period of their immediate or current use, unless longer retention is necessary for historical reference or to comply with contractual or legal requirements. Records and documents outlined in this policy includes paper, electronic files (including e-mail) and voicemail records regardless of where the document is stored, including network servers, desktop or laptop computers and handheld computers and other wireless devices with text messaging capabilities.

An FLMSP employee or volunteer shall not knowingly destroy a document with the intent to obstruct or influence an “investigation or proper administration of any matter within the jurisdiction of any department agency of the United States . . . or in relation to or contemplation of such matter or case.” If an official investigation is underway or even suspected, document purging must stop in order to avoid criminal obstruction.

In order to eliminate accidental or innocent destruction, FLMSP has the following document retention requirements:

<u>Document Content</u>	<u>Minimum Retention</u>
• Accident reports and claims (settled cases)	7 years
• Accounts receivable & payable ledgers & schedules	7 years
• Affirmative Action Plan (EO 11246, Vietnam Era Veterans Readjustment Act and the Rehabilitation Act of 1973)	1 year after plan expires
• Articles of Incorporation, charter, bylaws, minutes, and other incorporation records	Permanently
• Audit reports, financial statements (year-end), i.e. general/private ledgers, trail balance, journals	Permanently
• Bank Reconciliation	3 years
• Bank statements, deposit records, electronic funds transfer evidence, cancelled checks	7 years
• Bylaws and charter	Permanently
• Chart of accounts	Permanently
• Checks for important payments and purchases	Permanently
• Contracts, mortgages, notes and leases (expired)	7 years
• Contracts (still in effect)	Permanently
• Copyright, trademark, patent registrations	Permanently
• Correspondence, administrative (pertaining to formulation, planning, implementation, interpretation, modification, redefinition of programs, services, projects and the regulations, policies, and procedures that govern them)	3 years
• Correspondence, general (Non-administrative incoming/outgoing and internal correspondence pertaining to or arising from the routine operations of the policies, programs, services, or projects)	1 year

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• Correspondence, legal and important matters	Permanently
• Correspondence, customers and vendors	2 years
• Deeds, mortgages, bills of sale	Permanently
• Depreciation schedules	Permanently
• Donations	7 years
• Employee demographic and compensation records ¹	3 years
• Employee discrimination reports (EEOC, ADA, etc.)	Permanently
• Employment applications ²	3 years from record creation or personnel action
• Expense analyses & expense distribution schedules	7 years
• Financial statements, year-end	Permanently
• Garnishments	7 years
• General ledgers, year-end trial balance, journals	Permanently
• Grants, unfunded	1 year
• Grants, funded	7 years after closure
• I-9s ³	3 years after hire date or 1 year after termination
• Insurance policies	3 years after expiration
• Insurance records, current accident reports, claims, etc.	Permanently
• Internal audit reports	7 years
• Invoices (to customers, from vendors)	7 years
• Inventory records	7 years
• Loan documents and notes	Permanently
• Mission statements, strategic plans	Permanently
• Notes receivable ledgers and schedules	7 years
• Organization charts	Permanently
• OSHA logs ³	5 years
• OSHA records related to medical exams	30 years after termination
• Patents and related papers	Permanently
• Payroll records & summaries including expense reports and records related to employee leave (Equal Pay Act, FLSA)	7 years
• Personnel files, terminated employees	7 years after termination

¹ Davis-Bacon Act, Service Contract Act & Walsh-Healy Public Contracts Act.

² Depending on the number of employees, employers must retain applications and other personnel records relating to hires, rehires, tests, promotions, transfers, demotions, selection for training, layoff, recall, termination, or discharge. Civil Rights Act of 1964, Title VII, ADA, ADRA.

³ Federal requirements for organization with government contracts or subcontracts.

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(Title VII, ADA, ADEA)

- Petty cash vouchers 3 years
- Polygraph test results and records^{3 above} 3 years
(Employee Polygraph Protection Act)
- Program and/or project files (not grant specific) Permanently
- Property appraisals by outside appraisers Permanently
- Property records including costs, depreciation schedules Permanently
- Property blueprints and facility utility diagrams Permanently (or until property is sold)
- Purchase orders 7 years
- Retirement and pension records including Summary Plan Descriptions (ERISA) Permanently
- Sales records 7 years
- Stock and bond certificates (cancelled) 7 years
- Tax returns and worksheets including W-2's Permanently
- Timesheets, books, cards 7 years
- Trademark registrations and copyrights Permanently
- Training manuals Permanently
- Vouchers for payments to vendors, employees, etc. 7 years
(includes employee/officer travel & entertainment expense reimbursements)
- Withholding tax statements 7 years
(FICA, FUTA, Federal Income)
- Workers compensation documentation 10 years after 1st closure

Compliance Officer

The Vice President of the Board is FLMSPP's Compliance Officer and is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Record Retention and Disposition Policy and, at his/her discretion, shall advise the President of the Board and/or the Audit Committee. The Compliance Officer has direct access to the Audit Committee of the Board and is required to report to the Audit Committee at least annually on compliance activity. FLMSPP's Compliance Officer is the chair of the Audit Committee.

Reporting Violations

The Record Retention and Disposition Policy addresses FLMSPP's open door policy and suggests that employees and volunteers share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's or volunteer's supervisor is in the best position to address an area of concern.

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However, if you're not comfortable speaking with your supervisor or you're not satisfied with your supervisor's response, you're encouraged to speak with anyone in management whom you are comfortable in approaching, including the Compliance Officer. If you're not satisfied with the Compliance Officer's response, you're encouraged to speak with the President.

Supervisors and managers are required to report suspected violations of the Record Retention and Disposition Policy to the Compliance Officer, who has specific and exclusive responsibility to investigate all reported violations. If you're not satisfied or uncomfortable with following the FLMSP's open door policy, individuals should contact the President of the Board directly.