



DOCUMENT RETENTION AND DESTRUCTION POLICY

Policy Name:	Document Retention and Destruction				
Approval Authority:	Board of Directors	Adopted:	9/17/2025	Reviewed:	
Responsible Executive:	Secretary	Revised:			

Reason for Policy: Provide guidelines for League documents that should be available for future reference by board members and others.

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 organizations staff, volunteers, members of the board of directors, 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 members of the Executive Committee.
- b. All other paper documents will be destroyed after four (4) years.
- c. Other electronic documents generally should be deleted from all individual computers, data bases, networks, and back-up storage after four (4) years.
- d. No paper or electronic documents will be destroyed or deleted if pertinent to any ongoing or anticipated government investigation or proceeding of private litigation. Check with legal counsel or the human resources department for any current or unforeseen litigation if employees have not been notified

- e. No paper or electronic documents will be destroyed or deleted as required to comply with government auditing standards (Single Audit Act 1944 and Amendments; <https://www.congress.gov/bill/98th-congress/senate-bill/1510>).

Resources: Archives are maintained at the Division of Archives and Records, NC Department of Natural and Cultural Resources in Raleigh.

The Policy

At least one copy of the following documents should be retained permanently in League archives and provided to the Division of Archives and Records, NC Department of Natural and Cultural Resources

- Member Directory as of June 30
- Monthly Board minutes
- Annual Meeting Materials (minutes, slate, team reports, budget, program, president's remarks)
- Financial reports (monthly)
- Voter Newsletters (save electronically)
- Programs (agendas) for League meetings and public forums

At least one copy of the following materials should be retained for four years:

- Grant and Award Applications
- Grant Approval Letters
- Reports on Expenditures of Grant Monies

Issue forum study materials should be retained for four years and then archived.

Treasurer's Documents: IRS forms and any tax returns should be kept permanently; End of Year Balance Sheets and End of Year Income and Expense Statements should be retained permanently

Other items are covered in the table below.

Type of Document	Minimum Requirement
Accounts payable ledgers and schedules	7 years
Annual Meeting materials	Permanently
Audit Reports	Permanently
Bank reconciliations	4 years
Bank statements	4 years
Checks for important payments and purchases	Permanently
Contracts and leases (expired)	7 years
Contracts still in effect	Contract period
Council Meeting materials	Permanently
Correspondence – general	4 years
Correspondence – legal and important matters	Permanently
Correspondence – with customers and vendors	4 years
Duplicate deposit slips	4 years
Employment Applications	4 years
Expense analyses/expense distribution schedules	7 years
Grant and award applications	4 years
Grant approval letters	4 years
Grant expenditure reports	4 years
Insurance records – active and expired, accident reports, claims, policies	Permanently
Internal audit reports	4 years
Inventory records for products, materials, and supplies	4 years
Invoices to customers and from vendors	7 years
Member Directory as of June 30	Permanently
Minute books, bylaws, and charter	Permanently
Payroll records and summaries	7 years
Personnel files for terminated employees	7 years
Retirement records and summaries	7 years
Tax returns and worksheets	Permanently
Timesheets	7 years
Trademark registrations and copyrights	Permanently
Voter Newsletters	Permanently
Withholding tax statements	Electronic
Year-end financial statements	Permanently

Type of Document by Topic	Minimum Requirement
Contracts	
Contracts and leases (expired)	7 years
Contracts still in effect	Contract period
Correspondence	
Correspondence – general	4 years
Correspondence – legal and important matters	Permanently
Correspondence – with customers and vendors	4 years
Finances	
Accounts payable ledgers and schedules	7 years
Audit Reports	Permanently
Bank reconciliations	4 years
Bank statements	4 years
Checks for important payments and purchases	Permanently
Duplicate deposit slips	4 years
Expense analyses/expense distribution schedules	7 years
Insurance records – active and expired, accident reports, claims, policies	Permanently
Internal audit reports	4 years
Inventory records for products, materials, and supplies	4 years
Invoices to customers and from vendors	7 years
Year-end financial Statements	Permanently
Grants	
Grant and award applications	4 years
Grant approval letters	4 years
Grant expenditure reports	4 years
Members/Meetings	
Annual Meeting materials	Permanently
Council Meeting materials	Permanently
Member Directory as of June 30	Permanently
Minute books, bylaws, and charter	Permanently
Trademark registrations and copyrights	Permanently
Voter Newsletters	Permanently
Staff	
Employment Applications	4 years
Payroll records and summaries	7 years
Personnel files for terminated employees	7 years
Retirement records and summaries	7 years
Timesheets	7 years
Taxes	
Tax returns and worksheets	Permanently
Withholding tax statements	Electronic