

Tecumseh Council Records Retention Policy

Adopted: 6/3/2017

Official records of the Tecumseh Council shall be retained in the specified format so long as they are in use or retention is necessary for historical reference or contractual or legal requirements. Records and documents outlined in this policy include paper, electronic files (including email) and voicemail records regardless of where the document is stored. This includes network servers, desktops or laptop computers and handheld computers and other wireless devices with text messaging capabilities.

This policy is intended to provide general parameters for the retention of records. Ambiguities and exceptions must be resolved by proper written approval and documentation.

This policy specifies a minimum retention period. If it appears prior to or at the expiration of the retention period that a record should be retained longer, then the steps must be taken to safeguard the file and indicate when it will be appropriate to destroy the record.

If notice of an ongoing investigation or a legal hold is placed on records or documents then the records or documents are to be segregated and or duplicated and placed in a safe location until notice that the investigation is over or the legal hold is lifted. Documents reflecting the communication of, search for and retention of any records subject to a legal hold must be retained and stored in a secure location with the all records subject to the legal hold. No document subject to a legal hold may be destroyed without the written approval of legal counsel.

It is against this council's policy to knowingly destroy a record or document with the intent to obstruct or influence an investigation.

Prior to the destruction of any records or documents, approval for the destruction shall be obtained from the Scout executive or legal counsel. Destruction approval may be accomplished by paper or digital approval and a record of the approval is to be permanently obtained in digital format. Paper records and documents containing confidential, personal or other sensitive information shall be identified on the destruction approval form for shredding where appropriate.

Documents which may be described in multiple categories should be kept the longer of the applicable periods. Documents authorized to be kept in digital form may be kept in paper form until digitized or the expiration of the required retention period. It is considered a best practice to permanently retain digital copies of important business records, including deeds, trust agreements, insurance policies and corporate records.

Type of Document

Retention Period

Format

Corporate Records

Articles of incorporation/merger	Permanent	Original
Receipt from state	Permanent	Original
Bylaws	Permanent	Original
Amendments to bylaws	Permanent	Original
Annual reports	Permanent	Paper or digital
Minutes & resolutions	Permanent	Paper or digital
Deeds	Permanent	Original
Trust agreements	Permanent	Original
Executive board conflict of Interest Policy - signed copies	7 years	Original

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Accounting

General ledger: Year-end file copy with supporting details	Permanent	Digital
Accounting Journals: Accounts payable, cash receipts, cash disbursements, contributions, fixed assets & depreciation, general journal, payroll	Permanent	Digital
Year-end financial statements	Permanent	Paper or digital
Financial audits	Permanent	Paper
Notes and mortgages	Permanent	Original
Records of permanently restricted funds	Permanent	Paper or digital
Records of temporarily restricted funds	7 years beyond satisfaction of restrictions	Paper or digital
Budgets: Operating, capital, endowment	7 years beyond budgeted period	Paper or digital
Subsidiary ledgers	7 years	Paper or digital
Mail log (signed)	7 years	Paper or digital
Payroll records	7 years	Paper or digital
Investment Statements	7 years	Paper or digital
Travel expense reports	7 years	Paper or digital
Inventories	7 years	Paper or digital
Check registry	7 years	Paper or digital
Bank deposit slips, statements & reconciliations	7 years	Paper or digital
Tracking forms of field receipts	7 years (Completed books are retained 2 years)	Paper or original
Daily reports from point-of-sale, cash receipts	4 years	Paper or digital
Invoices, purchase orders	4 years	Paper or digital
Monthly financial statements	3 years	Paper or digital
Petty cash records	3 years	Paper or digital

Contract Files

Contracts: Bids, performance and acceptance documents, correspondence, insurance certificates, warranties	Expiration of contract, plus 10 years	Paper
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Fundraising

Pledge forms: FOS, special events, capital, etc.	7 years	Paper or digital
Endowment pledge forms, contribution records	Permanent	Paper or digital
Wills/bequests and other planned gifts	Permanent	Original
Monthly fundraising reports	3 years	Paper or digital

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Fundraising (continued)

Agreements and supporting reports for grants from foundations, United Way, and government	7 years	Paper or digital
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Health and Safety

Incident and investigation reports (incident-specific with attachments such as plan, inspections, logs, etc.)	18 years	Paper or digital
Tour Permits & Tour Activity Plans	Current plus 3 years	Paper or digital
First aid logs	5 years	Original

Insurance

Insurance policies	Permanent	Paper or digital
Claim Files (workers' compensation, liability claims, general litigation files, auto claim files)	10 years after closure	Paper or digital

Membership

Youth and adult applications	3 years	Original
Authorization & disclosure forms	Permanent	Paper or digital
Unit expire rosters	Permanent	Paper or digital
Council/district registrant rosters	Permanent	Paper or digital
Monthly membership reports	3 years	Paper or digital
Unregistered Unit Report	3 years	Paper
Investigation reports from background checks of volunteers not placed on ineligible list	Permanent	Paper or digital
Ineligible volunteer files	Sent to National Office	List only

Personnel Files

Regular staff files including letters of employment and salary changes	Permanent	Original
Performance reviews	Permanent	Paper or digital
Employee conflict of Interest Policy - signed copies	7 years	Original
Attendance, resumes, relocation, unemployment claims, goals, promotions and other related reports	7 years	Paper
Illness and medical reports	7 years	Paper - separate folder
I 9's: Employment eligibility & verification	3 years after date of hire or one year after termination, whichever is later	Original - separate folder
Seasonal staff files including letters of employment	5 years	Original

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Program

Training records	Permanent	Paper or digital
Eagle Scout applications	Permanent	Paper or digital
Advancement reports	7 years	Paper or digital
Event files	5 years	Paper or digital

Properties

Blueprints, maps of facilities, construction as-built drawings, construction specifications, equipment manuals and purchase documents and engineering reports	May be transferred with ownership or 10 years after property conveyed away	Original
Environmental reports and hazardous waste disposal records	Permanent	Paper or digital
Security, fire & safety inspections	3 years	Paper or digital

Software

Software registrations, warranties & license agreements	Until software is removed	As provided
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State Required Clearance or Background Check Documents

Applications for clearance or checks	1 year	Paper or digital
Documentation of clearances or checks	3 years after expired	Paper or digital

System Backups

Magnetic tape and similar devices. Includes security, testing & upgrades	13 months	Digital
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Tax Records

Federal & State Tax: 990, 990-EZ, 900-T, 5500, 1099, 1042, 5227, 1041-A, 1065, 941, 945, trust returns, unclaimed property returns, tax sheltered annuity reports	Permanent	Paper or digital (Must have past 3 years of 990s available for public inspection.)
State and Federal Sales & Payroll Tax: payroll withholding, unemployment, garnishment and workers compensation reports, sales tax returns, charitable registrations, and corporate filings	7 years	Paper or digital