



American Legion Auxiliary

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Record Retention and Disposal Policy

Prepared by: Department Headquarters Staff Reviewed by: Department Finance Committee
Date approved: _____ Approved by: Department Executive Committee

1. Purpose

- A. Both federal and state law require that the American Legion Auxiliary Department Headquarters (“Auxiliary”) maintain many types of Records for specified periods. Failure to abide by these laws can subject the Auxiliary, and in some cases individual employees, to fines and other penalties. As a result, this Policy is designed to provide employees with guidance as to the storage, retention, and destruction of Auxiliary Records. As used in this Policy, the term “Records” includes any document or material, whether in electronic or hard copy form, that is generated or received by the Auxiliary in the course of business.
- B. The Auxiliary expects employees to fully abide by the terms of this Policy, as well as any other record retention policies or schedules that the Auxiliary may adopt in the future. Failure to comply with this Policy will subject employees to discipline up to and including discharge. If employees have any questions about the term or application of this Policy, they should contact the Department Secretary or Department Treasurer.

2. Application

- A. The Auxiliary’s Department Secretary will serve as the “Records Manager” for the purpose of developing, implementing and enforcing this Policy. The Auxiliary’s Document Coordinator will be responsible for ensuring all employees of the Department understand the Auxiliary’s Record Retention Policy and its related procedures and will authorize the destruction of untimely Records in accordance with the Schedule of General Retention Periods.

3. Documents Relevant to Actual or Potential Litigation and Governmental Investigations and Proceedings

- A. If the Auxiliary is confronted with or contemplates potential or actual litigation, or a potential or actual governmental investigation or proceeding, the Auxiliary has a duty to preserve Records, including electronic data, emails and other documents that may be relevant to the potential or actual litigation or governmental investigation or proceeding. Consequently, upon the direction of a member of Auxiliary management that certain Records may be relevant to actual or potential litigation, or a potential or actual governmental investigation or proceeding, employees have an obligation to preserve such Records until Auxiliary management informs employees that the Records are no longer needed. Such obligation includes turning off any automatic delete functions related to email, voice mail, text messages and instant messages. Additionally, no employee may discard Records based on a concern by the employee or others that the Records could be harmful in potential or actual litigation or a potential or actual governmental investigation or proceeding. Accordingly, the retention period for the Records potentially relevant to potential or actual litigation or governmental investigations or proceedings supersedes any established retention period identified in the Schedule of General Retention Periods. Failure of employees to abide by these policies can carry severe civil and criminal penalties, as well as disciplinary action up to and including termination of employment.

4. Schedule of General Retention Periods

Subject Document	Recommended Retention Period
Accounting	
Accounts Payable	CY + 7 years
Journals and related Trace Reports	
Invoices	
Vouchers (payment to vendors, volunteers, staff – include expense sheets)	CY + 7 years
Cancelled checks	CY + 10 years
Cancelled checks (important payments)	Permanent
Accounts Receivable	CY + 7 years
Zero balance books	
Accounts to 3 rd party letter writer	
Accounts to collection agency	
Journals and related Trace Reports	
Invoices	
Audit reports and audited (external) financial statements	Permanent
Internal Audit work papers	7 years
Interim Budget-actual (internal) financial reports	CY + 7 years
Year-end budget-actual (internal) financial reports	Permanent
Bank statements and reconciliations	10 years
Budgets – annual, adopted	7 years
Capital expenditure vouchers	Life of item + 10 years
Chart of Accounts	Permanent
Check registers	CY + 7 years
Financing/Loan/Line of Credit	Term + 6 years
General Ledgers	Permanent
Journal entry postings to General Ledger	7 years
Monthly trial balances	7 years
Membership deposit edit reports	7 years
Petty cash vouchers	7 years
Subsidiary Ledgers	Permanent
Claims	
Accident reports/claims (settled)	7 years after settlement
Communications (Public)	
Press releases/public statements	Permanent
News Articles	Permanent
Computer and Voice Mail System Back-Up Records	
Back-Up Records related to duplicate copies of electronic data issued for disaster recovery due to data loss from a catastrophic event, users error or hardware errors	Not less than 30 days
Records related to deleted emails, instant messages and text messages	Not less than 30 days
Voice Mail messages	Not less than 30 days
Disk and hard drives of computers provided to employees Separated from employment. Do not erase, however, without consulting the Department Secretary	Not less than 30 days

Subject Document	Recommended Retention Period
Corporate/Administration	
Annual Reports	CY + 10 years
Charter Documents	
Articles of Incorporation	Permanent
Constitution/Standing Rules	Permanent
Department Executive Committee	
Written Communications, including Financials	Permanent
DEC Meeting Minutes	Permanent
DEC Meeting Notices (calls)	Permanent
Conflict of Interest-DEC, Officers, Chairman	Tenure + 5 years
DEC and Officers names and addresses	Tenure + 5 years
Resolutions	Permanent
Bonds, Surety	Life of bond + 6 years
Contracts, mortgages, leases	Term + 10 years
Department Finance Committee Minutes	Permanent
Policy, Procedures and Training Manuals	Current + 10 years
Personal Property (incl. inventory) records	10 years after disposition
Strategic Plans	Permanent
Trademark registrations and copyrights	Permanent
Correspondence (via paper or email)	
General (important, accounting related)	7 years
Legal or tax related	Permanent
All others	Period needed for business purposes
Employment/Human Resources	
Payroll Reports (includes withholding tax info)	5 years
Personnel files (terminated)	Termination + 5 years
Personnel records relevant to litigation or government Action	Disposition of Action
Social Security Reports	7 years
Staff in-service logs and employee trainings	5 years from training date
W-4's, W-2's	5 years
Advertisements for employment	1 year
Applications and resumes of non-employees	1 year
Attendance records/FMLA leave and documents describing policies	3 years
Employee benefit plans subject to ERISA	Period that plan or system is in effect + 6 years
Employee benefit plans not subject to ERISA	1 year
Employment eligibility verification (form I-9)	3 years after hire/1 year after termination or separation, whichever is later
ERISA reports	CY + 6 years
Human resources policies, handbooks, manuals and Procedures	Life + 10 years
Job Descriptions (after completion)	6 years
Medical records for employees with occupational exposure to blood borne pathogens	CY + 30 years
Professional licenses and permits	Permanent
Organizational Charts	Life + 2 years
OSHA: Log and summary or recordable occupational injury or illness, supplemental record, annual summary	5 years
Reasonable accommodation requests (ADA)	2 years
Retirement and pension records	Permanent
Seniority or merit rating systems	Period plan is in effect + 1 year
Wage rate/wage change documentation	CY + 3 years

Subject Document	Recommended Retention Period
Environmental	
Fire Disaster Preparedness Plan	Permanent
Grants	
Approved grant applications (AEF, Scholarships, etc.)	5 years after project completion and after audit
Unapproved grant applications	5 years
HIPAA	
Privacy Rule or Security Rule Policies and Procedures	Permanent
Information Management	
Purchase/service contracts/warranties	Term + 10 years
Computer systems manuals	Life of computer + 10 years
General support materials	Life + 10 years
Reference materials	Life + 10 years
System acquisition documentation	Life + 10 years
Vendor work orders	Life + 10 years
Insurance	
Insurance policies (expired)	3 years
Insurance policies (current)	Term + 3 years
Insurance records, current accident reports	Permanent
Safety reports	Permanent
Bond claims from Units	10 years
Legal/Compliance	
Compliance program	Permanent
Compliance audits	Permanent
Correspondence with government agencies	Permanent
Corrective Actions	Permanent
Inquiry logs	10 years
Memoranda/letters from attorneys	Permanent
Litigation documents	Disposition of case
Membership	
Dues Deposit and Edit Reports	7 years
Membership Reports	
Weekly	CY & 6 months
Delegate Strength	CY & 3 years
Applications and changes	Permanent
Tax Returns and Work Papers	
Federal Tax Returns	Permanent
Federal Tax supporting documents	CY & 7 years
State and local tax returns	Permanent
State and local supporting documents	CY + 7 years
Depreciation schedules	Life of item + 7 years
Equipment records (after disposition)	Life of item + 7 years