



Document Category	Policy		
Policy Name	Document Retention and Destruction		
Affected Program(s)	Vista Autism Services		
Effective Date	09/13/2024	Next Review Date	09/13/2025
Revision Date	09/11/2024	Version Number	1
Responsible Owner	Trevor Motley (Chief Operating Officer)		
Oversight Approval	Trevor Motley (Chief Operating Officer)		

**Purpose:**

This policy identifies the record retention responsibilities of Vista staff, volunteers, and members of the Board of Directors for maintaining and documenting the storage and destruction of the organization's documents and records.

**Policy Statement:**

Vista staff, volunteers, members of the Board of Directors, committee members, and outsiders (independent contractors via signed agreements) are required to adhere to the following rules:

1. Paper or electronic documents, as indicated under the terms for retention in the Document Retention Schedule below, will be transferred and maintained by the Director of Infrastructure and the Chief Operating Officer (COO).
2. All other paper documents not outlined in the Document Retention Schedule below will be destroyed after three (3) years in the action of shredding or burning.
3. No paper or electronic documents will be destroyed or deleted if they are pertinent to any ongoing or anticipated government investigation or proceeding, or private litigation.
4. No paper or electronic documents will be destroyed or deleted as required to comply with government auditing standards (Single Audit Act).

## Document Retention Schedule

Type of Document	Responsible Authority	Minimum Requirement	Responsible Authority
Accounts payable ledgers and schedules		7 years	Chief Operating Officer
Audit Reports		Permanently	Chief Operating Officer
Bank Reconciliations		2 years	Chief Operating Officer
Bank Statements		3 years	Chief Operating Officer
Contracts, mortgages, notes, and leases (expired)		7 years	Chief Operating Officer
Contracts (still in effect)		Contract period	Chief Operating Officer/Compliance Director
Correspondence (legal and important matters)		Permanently	Compliance Officer
Deeds, mortgages, and bills of sale		Permanently	Chief Operating Officer
Determination letter for income tax exemption		Permanently	Chief Operating Officer
Depreciation Schedules		Permanently	Chief Operating Officer
Duplicate deposit slips		2 years	Chief Operating Officer
Expense analyses/expense distribution schedules		7 years	Chief Operating Officer
Insurance records, current accident reports, claims, policies, etc. (active and expired)		Permanently	Chief Operating Officer
Inventory records for products, materials, and supplies		3 years	Chief Operating Officer
Invoices (to customers, from vendors)		7 years	Chief Operating Officer
Minute books, bylaws, and charter		Permanently	Chief Operating Officer
Patents and related papers		Permanently	Director of Infrastructure
Payroll records and summaries		7 years	Chief Operating Officer
Tax returns and worksheets		Permanently	Chief Operating Officer
Timesheets		7 years	Chief Operating Officer
Trademark registrations and copyrights		Permanently	Director of Infrastructure

Withholding tax statements	7 years	Chief Operating Officer
Year-end financial statements	Permanently	Chief Operating Officer

Links to additional content or information

Related Relevant Policy	
Related Standard Operating Procedure(s)	
Related Form(s)	