



Making the right food choices, together.

Record Retention and Document Destruction Policy

The Maryland School Nutrition Association (MSNA) shall retain records for the period of their immediate or current use, unless longer retention is necessary for historical reference or to comply with contractual or legal requirements.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.

In accordance with 18 U.S.C. Section 1519 and the Sarbanes Oxley Act, an organization 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, MSNA has the following document retention requirements:

MSNA Records Retention Schedule

	Retention Period	Storage Location
Accident reports and claims (settled cases)	20 years	Exec. Secretary
Accounts payable ledgers and schedules	7 years	Treasurer
Accounts receivable ledgers and schedules	7 years	Treasurer
Audit reports of accountants	Permanently	Treas. & Ex. Sec.
Bank reconciliations	3 years	Treasurer
Cash books	Permanently	Treasurer
Charts of accounts	Permanently	Treasurer
Checks (canceled, but see exception below)	7 years	Treasurer
Checks (canceled for important payments, i.e., taxes; purchases of property; special contracts; etc. Checks should be filed with the papers pertaining to the underlying transaction)	Permanently	Treasurer
Contracts and leases (expired)	7 years	Treas. & Ex. Sec.
Contracts and leases still in effect	Permanently	Treasurer
Correspondence (routine) with members, customers, or vendors	2 years	Exec. Secretary
Correspondence (general)	3 years	Exec. Secretary
Correspondence (legal and important matters only)	Permanently	Exec. Secretary

	Retention Period	Storage Location
Depreciation schedules	Permanently	Treasurer
Duplicate deposit slips	5 years	Treasurer
Employee personnel records (after termination)	7 years	Treas. & Ex. Sec.
Expense analyses and expense distribution schedules	7 years	Treasurer
Financial statements (end-of-year, other months optional)	Permanently	Treasurer
General and private ledgers (and end-of-year trial balances)	Permanently	Treasurer
Insurance policies (expired)	3 years	Treas. & Ex. Sec.
Insurance records, current accident reports, claims, etc.	Permanently	Treas. & Ex. Sec.
Internal audit reports (in some situations, longer retention periods may be desirable)	3 years	Treasurer
Inventories of products, materials and supplies	7 years	Exec. Secretary
Invoices to members and customers	7 years	Treasurer
Invoices from vendors	7 years	Treasurer
Journals	Permanently	Treasurer
Membership applications	3 years	Exec. Secretary
Minutes of directors and committees, including by-laws and charter	Permanently	Exec. Secretary
Notes receivable ledgers and schedules	7 years	Treasurer
Payroll records and summaries	7 years	Treasurer
Requisitions, Expense Vouchers	2 years	Treasurer
Sales records	7 years	Treas. & Ex. Sec.
Tax returns and worksheets; revenue agents' reports and other documents relating to determination of income tax liability	Permanently	Treas. & Ex. Sec.
Vouchers for payments to vendors, employees, etc. (Includes: allowances and reimbursement of employees, officers, etc., for travel and entertainment expenses.)	7 years	Treasurer

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The National Council of Nonprofit Associations (NCNA) is the network of state and regional nonprofit associations serving over 22,000 members in 46 states and the District of Columbia. NCNA links local organizations to a national audience through state associations and helps small and mid-sized nonprofits: manage and lead more effectively; collaborate and exchange solutions; save money through group buying opportunities; engage in critical policy issues affecting the sector; and achieve greater impact in their communities.

**Approved: May 19, 2010
EXECUTIVE BOARD
MARYLAND SCHOOL NUTRITION ASSOCIATION**