



## Document Destruction Schedule

October 29, 2013

Category	Subject Short Title	Period	Description	Delegate
A	Archival	Perpetuity	Newsletters and publications	PR/Communications
B	Organizational	Perpetuity	Minutes Books	Secretary
B	Organizational	Perpetuity	Organization documents, articles of incorporation, bylaws, etc.	-
C	Contracts	Perpetuity	Contracts	Treasurer
C	Contracts	3	Seminar and event source documents	-
D	Finance and Accounting	Perpetuity	Audit Reports	Treasurer
D	Finance and Accounting	Perpetuity	Depreciation schedules	-
D	Finance and Accounting	Perpetuity	Year end Financial Statements	-
D	Finance and Accounting	Perpetuity	Fixed assets (currently in service)	-
D	Finance and Accounting	5	Cancelled checks, paid invoices (copies of checks for important payments and purchases should be kept permanently)	-
D	Finance and Accounting	5	Interim financial statements	-
D	Finance and Accounting	5	Accounts receivable and accounts payable records	-
D	Finance and Accounting	5	Expense Analyses/expense distribution schedules	-
D	Finance and Accounting	5	Adjusting journal entries	-
D	Finance and Accounting	5	Budgets	-
D	Finance and Accounting	5	Charts of accounts	-
D	Finance and Accounting	5	Contributions, scholarships, etc.	-
D	Finance and Accounting	5	Detailed general ledger	-
D	Finance and Accounting	5	Expense reports	-
D	Finance and Accounting	5	Inventories of products, materials, supplies	-
D	Finance and Accounting	5	Invoices (to customers and from vendors)	-
D	Finance and Accounting	5	Accounting correspondence	-
D	Finance and Accounting	5	Fixed assets (removed from service)	-
D	Finance and Accounting	5	Internal audit reports	-
D	Finance and Accounting	5	Bank Statements	-
D	Finance and Accounting	5	Inventory records	-
D	Finance and Accounting	5	Bank Reconciliations	-
D	Finance and Accounting	Perpetuity	Tax returns and worksheets	-
E	Governmental Affairs	Perpetuity	CCLA Finance/Accounting records; archives	CCLA Chair
E	Governmental Affairs	Perpetuity	State Legislation Actions, Licensure, sunset review	Secretary
F	Legal & Insurance	Perpetuity	Expired insurance policies, leases, contracts	Secretary
F	Legal & Insurance	Perpetuity	Legal documents, correspondence, determination, opinions, etc.	-
G	Membership	5	Membership rosters (current, lapsed and new members list)	PR/Membership
H	Cont. Prof. Education	5	CEU & LA-CES Records (attendance, certificates, presentation info)	Programs
I	General and Administration	3	Administrative correspondence	Secretary
I	General and Administration	3	Non-critical paper documents and email messages	-
I	General and Administration	3	Calendars, routine correspondence, documents received from	-
I	General and Administration	3	Administrative documents, forms, reports, etc.	-
I	General and Administration	3	Informational messages sent/received	-
I	General and Administration	3	Board of Trustees Minutes; Board of Trustees Voting Record	-
J	Digital Graphics	2	Templates, graphics, Sponsor Logos etc.	PR/Communications
J	Digital Graphics	2	Photos, flyers, banners, handouts	-

**ASLA Colorado**  
**Document Retention and Destruction Policy**  
10/29/13

The association's records and documents (referred to below as documents) are important corporate and historical assets that may be in paper form or electronic. The association is legally required to keep certain types of documents for a minimum period of time. Failure to keep these documents could subject the association and its representative to penalties and fines, obstruct justice, or seriously disadvantage the association in litigation.

From time to time the association may establish or amend retention or destruction policies or schedules for specific categories of documents in order to ensure legal compliance and also to accomplish other objectives such as preserving its tax exempt status, for archival or historical purposes, and for cost management. All board members, officers, committee members, volunteers, and staff are expected to comply with any approved document retention and destruction policies and schedules. Questions about this policy should be referred to the President or Executive Director.

**Principle Rules**

1. No paper or electronic documents should be discarded, deleted, or destroyed if pertinent to an ongoing or anticipated governing investigation or proceeding or any anticipated litigation. **This rule supersedes all other policies and rules.**
2. Paper and electronic documents that are categorized below should be transferred to and kept by the central office.
3. Other paper documents and working files kept outside of the office should be securely transferred to the main office, discarded, or deleted from individual computers, and from all backups every two (2) years.
4. Copies of paper or electronic documents may be kept individually by appropriate individuals for historical or ongoing work reasons, but only with the knowledge and approval of the President.

Not all documents need to be kept physically. In many cases an image or digital copy of the document is sufficient. The general goal is to manage the data in the documents so that the information is secure and accessible. As a general rule the association will minimize the retention of physical documents.

When documents are no longer needed they will be disposed of in a secure and appropriate fashion and a log will be kept documenting the disposition of the records. In most cases appropriate shredding of paper documents will be sufficient. Electronic documents will require other methods depending upon where and how they are stored.

It is important to remember that the distribution of documents cannot always be controlled and once they are shared electronically these documents have the potential to exist in perpetuity outside the control of the association. Caution should always be used when sharing documents electronically.

It is important that the principal officers and staff know the location of all physical and electronic documents (including backups) so that they can be retrieved as needed or secured in the event of a disaster.

**Document Categories**

Several categories of paper and electronic documents that bear special consideration are identified below. If a document falls within more than one category it should be kept for the longer of the periods in which it falls. When documents are stored (boxed or electronically filed) by category then all the documents in that category may be kept for the longest period of time governing any document in that box or file.

**Archival Records (Category A).** These include any record that documents the origins, development, activities, and achievements of the society can be an archival record. These include materials in any format concerning the association affairs, including annual meetings, lobbying, awards, social events, news events, professional affairs, and administrative activities, copies of press releases, and publicly issued documents, materials in any format published by the association or distributed to association members. Note: Reference copies of publications, forms, logos, newsletters, printed brochures and booklets, or other memorabilia items of historical interest should be kept in perpetuity.

**Organizational Records and Board of Directors Materials (Category B).** These include minutes, bylaws, and charter documents. Included are the minutes and voting record of the Board of Trustee. These documents should be kept in perpetuity.

**Contracts and Related Documents (Category C).** These include execution copies of all contracts and leases, final copies of marketing and sales documents, invoices, inventories, and accounts payable ledgers and schedules.

**Financial and Accounting (Category D).** These include all records related to audits and audit reviews, including documents that form the basis of an audit or review, expense analyses, expense distribution schedules, memoranda, correspondence, communications, and other documents and records that are created, sent, or received in connection with an audit or review. These also include internal audit reports and bank statements, bank reconciliations, and deposit records. These include tax returns including records used to complete the returns such as tax worksheets and depreciation schedules. Note: Audit reports and year-end financial statements should be kept permanently. Destruction of documents related to corporate audit records is punishable by criminal and civil penalties.

**Governmental Affairs (Category E).** This includes insurance policies and insurance documents related to

**Legal and Insurance (Category F).** This includes insurance policies and insurance documents related to accident reports and claims records. This includes all documents of legal significance such as deeds, mortgages, documents of title, settlement agreements, and judgments. Note: All records related to the association's legal obligations and maintenance of the association's tax status should be kept permanently.

**Membership Documents (Category G).** This includes membership rosters, certificates, committees of service, and elected positions.

**Continuing Professional Education (Category H).** This includes event location contracts, speaker contracts, registration records, marketing materials, handouts, certificates of completion, and CPE audits. If approved by presenter, recordings of lectures shall be included.

**Administrative (Category I).** This includes routine correspondence and emails, informational messages (sent or received), administrative forms, logs, reports, and Board of Trustee Minutes and voting records.

**Digital Graphics (Category J).** Templates, graphics, sponsor logos, photos, flyers, banners, handouts.