



## **ICCCC Document Retention Policy Effective**

**Date: 10/01/2009**

### **Purpose**

This document represents the policy of the Iowa Consortium for Comprehensive Cancer Control (ICCCC) regarding the retention and disposal of records and electronic documents. This policy provides the guidelines to ensure that necessary records and documents are adequately protected and maintained and that records that are no longer needed are discarded at the proper time.

“Records” discussed herein refers to all business reports of Organization (and is used interchangeably with “documents”), including written, printed, and recorded materials, as well as electronic records (i.e., emails and documents saved electronically). All business records shall be retained for a period no longer than noted in the attached record retention schedule, and in no case longer than necessary for the proper conduct and functioning of ICCCC.

### **Administration**

Attached as Appendix A is a Document Retention Schedule that is the retention and disposal schedule for physical records and electronic documents of the ICCCC. The Executive Director is in charge of the administration of this policy and the implementation of processes and procedures to ensure that the Document Retention Schedule is followed. The Executive Director is authorized to:

- Make modifications to the Document Retention Schedule to ensure that it is in compliance with local, state and federal laws and includes the appropriate document categories for ICCCC;
- Monitor local, state and federal laws affecting record retention;
- Annually review the record retention and disposal program; and
- Monitor compliance with this policy.

### **Suspension of Record Disposal in Event of Litigation or Claims**

In the event the ICCCC is served with any subpoena or request for documents, or in the event that a violation of policy has been reported and is under investigation, any disposal of documents shall be suspended until the Executive Director with the advice of board members, determines otherwise. The Executive Director shall take the necessary steps to promptly inform all staff of any suspension in the disposal of documents.



## **Applicability**

This policy applies to all physical documents generated by the ICCCC. Including both original documents and reproductions. It also applies to all electronic documents, including, but not limited to: e-mail, web files, text files, sound and movie files, PDF documents, and all Microsoft Office or other formatted files.

## **Types of Records**

The table of minimum requirements in Attachment A lists several categories of records, as well as specific records that contain specified retention periods. All records not provided for in the Document Retention Schedule or described herein, shall be classified into three types: (1) Temporary Records, (2) Final Records, and (3) Permanent Records.

### Temporary Records

Temporary records include all business documents that have not been completed. Such include, but are not limited to written memoranda, reminders, to-do lists, report, studies, calculation drafts, interoffice correspondence regarding a business transaction, and running logs.

Temporary records can be destroyed, or permanently deleted if in electronic form (see protocol below for proper destruction of data in electronic form) when a project/file closes. Upon the closing of a project/file, gather and review all such temporary records. Before you destroy or permanently delete these documents, make sure you have duplicates of all the final records pertaining to the project/file. Upon destruction or deletion, organize the final records (and duplicates) in a file marked "FINAL" and store them appropriately.

### Final Records

Final records include all business documents that are not superseded by modifications or addition. Such include, but are not limited to: documents given (or sent via electronic form) to any third party not employed by the Organization, or government agency; final memoranda and reports; correspondence; handwritten telephone memoranda not further transcribed; minutes; design/plan specifications; journal entries; cost estimates; etc. All accounting records shall be deemed final. Except as provided for in the Document Retention Schedule, all final documents are to be discarded ten (10) years after the close of a project/file.

### Permanent Records



Permanent records include all business documents that define Organization's scope of work, expressions of professional opinions, research and reference materials. Such include, but are not limited to: contracts, proposals, annual financial statements, federal tax returns, payroll registers, copyright registrations, patents, etc. Except as provided for in the Document Retention Schedule, all permanent documents are to be retained indefinitely.

#### Accounting and Corporate Tax Records

Accounting and corporate tax records include, but are not limited to: financial statements; ledgers; audit records; invoices and expense records; federal and state tax returns; payroll; accounting procedures; gross receipts; customer records; purchases; etc. Unless otherwise specified in the Document Retention Schedule (DRS), such records should be retained for the minimum of six (6) years or until the statute of limitations for a particular record expires.

#### Workplace Records

Workplace records include, but are not limited to: Articles of Incorporation, bylaws, meeting minutes, deeds and titles, leases, policy statements, contracts and agreements, patents and trademark records, etc. Unless otherwise specified in the DRS, such records shall be retained in perpetuity.

#### Employment, Employee and Payroll Records

Employment records include, but are not limited to job announcements and advertisements; employment applications, background investigations, resumes, and letters of recommendation of persons not hired; etc. Unless otherwise specified in the DRS, such records should be retained for a

minimum of three (3) years. Employee records include, but are not limited to: employment applications, background investigations, resumes, and letters of recommendation or current and past employees, records relating to current and past employee's performance reviews and complaints, etc. Unless otherwise specified in the DRS, such records should be retained for the minimum of three (3) years following unemployment with the ICCCC.

Payroll records include, but are not limited to wage rate tables; salary history; current rate of pay; payroll deductions; time cards; W-2 and W-4 forms; bonuses; etc. Unless otherwise specified in the DRS, such records should be retained for the minimum of seven (7) years.

#### Bank Records

Bank records include, but are not limited to bank deposits; check copies; stop payment orders; bank



statements; check signature authorizations; bank reconciliations; etc. Unless otherwise specified in the DRS, such records should be retained for the minimum of three (3) years.

#### Legal Records

Legal records include, but are not limited to all contracts; legal records; statements and correspondence; trademark and copyright registrations; patents; personal injury records and statements; press releases, public findings, etc. Unless otherwise specified in the DRS, such records should be retained for the minimum of ten (10) years.

### **Storage**

#### Tangible records

Tangible records are those in which you must physically move to store, such as paper records (including records printed versions of electronically saved documents), photographs, audio recordings, advertisements and promotional items. Active records and records that need to be easily accessible may be stored in ICCCC's office space or equipment.

#### Electronic records

Electronic email should be either printed and stored as tangible evidence or downloaded to a computer file and kept electronically on a disk. ICCCC has computer software that duplicates files which are then backed-up on central servers. It is important that all employees take precautionary measures to save work and records on network drives.

### **Destruction/Deletion**

#### Tangible Records

Tangible records should be destroyed by shredding or some other means that will render them unreadable. If you have a record that you do not know how to destroy, such as a photograph, compact disk, or tape recording, as the advice of the Executive Director.

#### Electronic Records

E-mail records that you "delete" remain in the ICCCC's servers. Thus the IT department is responsible for permanently removing deleted emails from the computer system (currently the University of Iowa's IT department). Deleting files and emptying the recycling bin is usually sufficient in most circumstances to get rid of a record.



## **Acknowledgment**

I have read and understand the purpose of the document retention policy. I understand that strict adherence to this policy is a condition of my employment with the ICCCC. If I do not understand something regarding this policy, I will contact the ICCCC Executive Director immediately for clarification. I agree to abide by the ICCCC's policy.

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Employee signature

Date

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Employee's name (print)



## Appendix A Document Retention Schedule

Type of Document	Minimum Retention Period
Accounts payable ledgers and schedules	7 years
Audit reports	Permanently
Bank reconciliations	3 years
Bank statements	3 years
Checks (for important payments and purchases)	Permanently
Contracts, mortgages, notes and leases (expired)	7 years
Contracts (still in effect)	Permanently
Correspondence (general)	2 years
Correspondence (legal and important matters)	Permanently
Correspondence (with customers/vendors)	2 years
Credit card and cash receipts	3 years
Deeds, mortgages, bills of sale	Permanently
Depreciation schedules	Permanently
Duplicate deposit slips	2 years
Employment applications	3 years
Expenses Analyses	7 years
Year End Financial Statements	Permanently
Grants (unfunded)	1 year
Grants (funded)	7 years (after closure)
Insurance Policies (expired)	3 years
Insurance records, current reports, claims, policies, etc.	Permanently
Internal audit reports	3 years
Inventories of products, materials, supplies	7 years
Invoices to customers or from vendors	7 years
Minute books, bylaws, and charter documents	Permanently
Patents and related papers	Permanently
Payroll records and summaries	7 years
Personnel files (terminated employees)	7 years
Retirement and pension records	Permanently
Tax returns and worksheets	Permanently
Timesheets	7 years
Trademark registrations and copyrights	Permanently
Withholding tax statements	7 years