

## **VII RECORD RETENTION**

Effective Date: September 23, 2014

Revision Date: April 22, 2015

It is the policy of ReMerge to maintain records in accordance with laws and regulations. The record retention policy is as follows:

### **PERMANENT**

Certificate of Incorporation, articles and any amendments

Bylaws and any amendments

Minutes

Legal Matters – Legal Documents, Relating to any Court Action

Tax Filings (990s, 990Ts, 941, Etc.)

Audit Reports

Form 1023

Correspondence with Internal Revenue Service

### **SEVEN YEARS**

Charitable Registration

Contracts/Leases relating to building and equipment from their ending dates

Accounting Records

Accounts Payable Invoices

Accounts Receivable Records, Vouchers and Payroll Checks

Bank Statements and reconciliation reports

Timesheets, Leave Requests and Personnel Activity Files

Bank Deposit Slips and Online Donation with Support

Payroll Earnings Records

Personnel Files - Including Employee Contracts, Fringe Benefits, Etc.

Travel Expense Reports and Records

Procurement and Purchasing Data

Budgets

Journal Entries

Annual General Ledger and Financial Statements

Contracts relating to Grants from their ending dates

All Grant documents from their ending dates

Credit Card Statement and Reconciliation Reports

Expense Reports with Support

### **PROGRAM POLICIES**

Personal Health Information may require more stringent record retention policies which shall be provided for in the Program Policies.