

Milan Seniors for Healthy Living

Document Retention and Destruction Policy

VII. Document Retention and Destruction Policy

I. Purpose:

This policy is to ensure that MSHL manages data in an efficient and effective manner, maintains historical records related to its financial and administrative operations, and purges documents as part of our normal management process. By establishing a specific timeline for document purging, this shall also ensure compliance with the Sarbanes-Oxley Act, which prohibits the alteration, falsification, or destruction of documents that are part of any official proceeding. If anyone associated with MSHL becomes aware of any investigation, the Executive Director and/or the Board of Director Chair shall be notified immediately so that document purging will cease and all relevant documents will be appropriately identified and protected.

II. Definitions:

- a. "Document" refers to any item listed in the table included, in either hard copy, or electronic form. Electronic files also include those in audio/visual or email format.
- b. "Recycle/scrap paper" includes disposal by normal recycling methods or reuse as scrap paper for internal printing or note taking.
- c. "Shred" means using a shredder machine to properly shred and dispose of documents.
- d. "Delete" means the removal of the electronic storage.

III. Review and Purge:

Review and purging of files is encouraged to take place in an ongoing manner, at a minimum annually, and must follow the minimum retention requirements stated below.

IV. Document Protection:

Documents (hardcopy, online, or other media) will be stored in a protected environment for the duration of the Document Retention Schedule. Computer backup media will be included.

V. Document Drafts:

Once the final copy of a document has been completed, the drafts may be recycled or deleted, unless they are documents of legal value. For documents of legal value, drafts containing comments shall be saved for a minimum of two years, and drafts without comments may be destroyed once the final version is complete.

VI. Provision of Documentation for Investigations or Litigation:

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Documents requested and subpoenaed by legally authorized personnel will be provided within 5 business days, or as otherwise required by law. The Board Chair and Executive Director will authorize provision. No documents will be concealed, altered, or destroyed with the intent to obstruct the investigation or litigation.

- VII. Policy additions, deletions, changes, and review:
 A comprehensive review of this policy will occur annually by MSHL's Board of Directors. In addition, the executive director of MSHL shall have the authority to add funder specific document retention and destruction requirements to MSHL's Document Retention and Destruction Policy as needed on an ad hoc basis with an annual confirmation by vote of the Board of Directors

The following schedules shall govern the periods during which MSHL documents shall be retained, and after which they shall be destroyed in the manner provided:

Document Type	Minimum Retention Requirement	Destruction Method
Corporate Records		
Articles of Incorporation	Permanent	N/A
IRS Form 1023	Permanent	N/A
Letter of Determination	Permanent	N/A
By-Laws	Permanent	N/A
MSHL Employee Identification Number (not social security number)	Permanent	N/A
Current Board Policies	Permanent	N/A
Past Board Policies	7 years	Shred/delete
Resolutions	Permanent	N/A
Formal meeting notes (e.g. Board of Directors)	Permanent	N/A
Annual Corporate filings	Permanent	N/A
Management Plans & Procedures		
Strategic Plans	7 years	Recycle/scrap, delete

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Staffing, programs, marketing, finance, fundraising, and evaluation plans	7 years	Recycle/scrap, delete
Emergency Preparedness Plan	While current and operational	Recycle/scrap, delete
Financial Records		
Fiscal Policies & Procedures	Permanent	N/A
Audits	Permanent	N/A
Annual Financial Statements	Permanent	N/A
General Ledger	7 years after year-end	N/A
Funded grant proposals, reports, correspondence, etc	7 years after closure	Shred financial and private information, or recycle/scrap; delete electronic version
Rejected grant proposals, correspondence, etc.	2 years after rejection	Shred financial and private information, or recycle/scrap; delete electronic version
Budgets	7 years	Shred; delete
Check registers/books	7 years	Shred; delete
Business Expense documents	7 years	Shred; delete
Bank Deposit slips	7 years	Shred; delete
Invoices	7 years	Shred; delete
Property/assets inventory	7 years	Shred; delete
Credit card receipts	3 years	Shred; delete
Contracts, mortgages, notes, & leases (active)	Permanent	N/A
Contracts, mortgages, notes, & leases (expired)	7 years	Shred; delete
Donations/Funder Records		

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Grant Dispersal Contracts	Permanent	N/A
Donor Lists	7 years	Shred; delete
Grant Applications	7 years	Shred; delete
Donor Acknowledgements	4 years	Shred; delete
OCED (Office of Community and Economic Development) Senior Nutrition Program documents	5 years after final dispersement of allocation from OCED	Shred if contains personal information, or recycle/scrap
MDOT	3 years from the date of final payment or in the case of a dispute until the dispute is decided and the time for all available challenges or appeals of that decision has expired	Shred if contains personal information, or recycle/scrap
AAATA – retain and allow access to all data records pertaining to the contract	3 years after the final payment by MDOT	
MMCoA attendance sign-in sheets	3 years	Scrap/recycle
Washtenaw Coordinated Funders – grants received, all expenses incurred under the grant	4 years after grant is completed	
Tax Records		
Annual tax filing (IRS Form 990)	Permanent	N/A
Payroll registers	Permanent	N/A
Filings of fees paid to professionals (IRS Form 990)	7 years	Shred; delete
Payroll tax withholdings (FICA, FUTA, Federal Income)	7 years	Shred; delete
Earnings records	7 years	Shred; delete

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Payroll tax returns	7 years	Shred; delete
W-2 statements	7 years	Shred; delete
Personnel Records		
Employment applications and resumes	Permanent while employed, 7 years after end of employment	Shred; delete
Promotions, demotions, letters of reprimand, end of employment	7 years after end of employment	Shred; delete
Job descriptions, employee performance evaluations	7 years after end of termination	Shred; delete
Workers Compensation Claims Documentation	10 years after claim resolution	Shred; delete
Timesheets	7 years after end of employment	Shred if contains personal information, or recycle/scrap
I-9's	5 years after end of employment	Shred; delete
Insurance Records		
Property Insurance policy	7 years after expiration	Scrap/recycle
General Liability Insurance Policy	7 years after expiration	Scrap/recycle
Directors and Officers Insurance Policy	7 years after expiration	Scrap/recycle
Worker's Compensation Policy	7 years after expiration	Scrap/recycle
Insurance Claims applications	Permanent	N/A
Insurance dispersements /denials	Permanent	N/A

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Contracts		
Contracts	7 years after expiration	N/A
Legal Correspondence	7 years after expiration	N/A
Loan/Mortgage contracts	7 years after expiration	N/A
Leases/Deeds	7 years after expiration	N/A
Warranties	Life of product	N/A
Program Records		
Program/Activity records	3 years after program/activity was run (or longer if desired)	Recycle/scrap; delete
Building use attendance sheets (per request of MCCoA)	3 years after year end	Scrap/recycle
OCED Senior Nutrition Program – as per contract – “retain all reports, records, and supporting documentation pertaining to this agreement for a period of three years from the date of submission of the final expenditure report for that contract year	3 years after final expenditure report for that contract year	
Personal Client information (demographic, financial, medical, incidence reports, etc)	6 years after client death or inactivity at MSHL (duration set by OCED requirements)	Shred; delete