



*"Changing with the tides in harmony with our people, land and heritage."*

## **QNT Document Retention/Destruction Policy**

This policy specifies how important documents (hardcopy, online or other media) should be retained, protected and eligible for destruction. The policy also ensures that documents are promptly provided to authorities in the course of legal investigations or lawsuits.

### ***Document Retention Schedule***

The following types of documents will be retained for the following periods of time. At least one copy of each document will be retained according to the following schedule.

#### **Corporate Records**

Article of Incorporation	Permanent
IRS Form 1023 to file for tax-exempt and/or charitable status	Permanent
Letter of Determination, from the IRS, granting tax-exempt 501c status	Permanent
Constitution / By Laws	Permanent
Council policies	Permanent
Resolutions	Permanent
Tribal Council meeting minutes	Permanent
Sales tax exemption documents	Permanent
Tax or employee identification number designation	Permanent
Annual corporate filings	Permanent
Tribal enrollment documents	Permanent

#### **Financial Records**

Chart of Accounts	Permanent
Fiscal Policies and Procedures	Permanent
Audits	Permanent
Financial statements	Permanent
General Ledgers	Permanent
Check registers / books	7 years
Business expenses documents	7 years

Bank deposit slips	7 years
Cancelled checks	7 years
Invoices	7 years
Investment records (deposits, earnings, withdrawals)	7 years
Property / asset inventories	7 years
Petty cash receipts / documents	3 years
Credit card receipts	3 years

### **Tax Records**

Annual tax filing for the organization (IRS form 990)	Permanent
Payroll registers	Permanent
Filings of fees paid to professionals (IRS form 1099)	7 years
Payroll tax withholdings	7 years
Earnings records	7 years
Payroll tax returns	7 years
W-2 statements	7 years

### **Personnel Records**

Employee offer letters	Permanent
Confirmation of employment letters	Permanent
Benefits description per employee	Permanent
Pension records	Permanent
Employee applications and resumes	7 years after termination
Promotions, demotions, letters of reprimand, terminations	7 years after termination
Job descriptions, performance goals	7 years after termination
Workers compensation records	5 years
Salary ranges per job description	5 years
I-9 Forms	5 years after termination
Time sheet reports	3 years after termination

### **Client Records**

Client service records	7 years from date of service
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Client financial records (Medicaid and private pay)	7 years
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### **Insurance Records**

Property Insurance policies	Permanent
Directors and Officers Insurance policies	Permanent
Workers Compensation Insurance policies	Permanent
General Liability Insurance policies	Permanent
Insurance claims applications	Permanent
Insurance disbursements / denials	Permanent

### **Contracts**

All insurance contracts	Permanent
Employee contracts	Permanent
Construction contracts	Permanent
Legal correspondences	Permanent
Loan / mortgage contracts	Permanent
Leases / deeds	Permanent
Vendor contracts	7 years
Warranties	7 years

### **Donations / Funder Records**

Grant dispersal contracts	Permanent
Donor lists	7 years
Grant Applications	7 years
Donor acknowledgements	7 years

### **Management Plans and Procedures**

Strategic Plans	7 years
Staffing, programs, marketing, finance, fundraising and evaluation plans	7 years
Vendor contacts	7 years
Disaster Recovery Plan	7 years

## ***Document Protection***

Documents will be stored in a protected environment for the duration of the Document Retention Schedule.

## ***Document Destruction***

Documents will be destroyed by shredding, burning or other proven means after they have been retained until the end of the Document Retention Schedule.

## ***Provision of Documentation for Investigations or Litigation***

Documents requested and subpoenaed by legally authorized personnel will be provided within 5 business days. The Tribal Council President and CEO will authorize this provision. No documents will be concealed, altered or destroyed with the intent to obstruct this or any other investigation or litigation.