

# Records Retention and Destruction Policy

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 [toolkit.capta.org/running-your-pta/planning-organizing/pta-records/](https://toolkit.capta.org/running-your-pta/planning-organizing/pta-records/)

## Model Practices for Districts, Councils and Units

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It is very important that certain records be retained. The current IRS letter of determination, the current bylaws and standing rules approved by the state parliamentarian and the articles of incorporation (for incorporated PTAs) should be readily available at all times.

In 2016, a policy for handling PTA records was adopted by the California State PTA Board of Directors and Board of Managers. It meets all applicable state and federal statutes related to document retention for nonprofit organizations.

As summarized below, the policy is intended as a guide for model practices at the local district, council and unit level.

The purposes of the policy include:

- (a) The retention and maintenance of documents necessary for the proper functioning of local PTA as well as to comply with applicable legal requirements;
- (b) The destruction of documents which no longer need to be retained; and,
- (c) Guidance for the Board of Directors (the "Board"), officers, and other constituencies with respect to their responsibilities concerning document retention and destruction.

Please refer to the *Toolkit* online at [toolkit.capta.org](https://toolkit.capta.org) for the complete policy recommended for all districts, councils and units.

## RETENTION SCHEDULE

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### Permanent Storage

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#### Accounting & Finance

- Annual Financial Statements & Audit Reports
- Cancelled Checks – special, such as loan repayment
- General Ledger

#### Contributions/Gifts/Grants

- Contribution Records
- Documents Evidencing Terms of Gifts

## **Governance**

- Articles of Incorporation & Amendments
- Bylaws & Amendments
- Minute Books, including Association, Board & Committee Minutes
- Annual Reports & Returns to State & Federal Agencies
  - IRS 990N, 990EZ or 990
  - Franchise Tax Board 199N or Form 199
  - Attorney General –
    - RRF-1
    - Raffle Reports (if applicable)
- Secretary of State SI-100 (if incorporated, filed biennially)
- IRS Rulings
- Licenses and Permits
- Employer Identification (EIN) Designation
- Any other correspondence with State or Federal Agencies

## **Electronic Mail (Email)**

Emails considered important or of lasting significance

## **Retirement & Pension Records**

## **Insurance**

- Property, D&O, Workers' Compensation & General Liability Insurance Policies
- Insurance Claims Records

## **Legal Correspondence**

## **10 Years**

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- Personnel Records
- Employee Contracts
- Personal Property Leases

## **7 Years**

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- Accounts Payable
- Accounts Receivable
- Bank Statements, Reconciliations & Deposit Slips
- Cancelled Checks – routine
- Credit Card receipts
- Employee/Business Expense Reports/Documents

- Interim Financial Statements
- Grant Records

## **2 Years**

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- Hard copy correspondence and internal memoranda – routine matters
- Electronically stored documents – routine matters

## **12 Months**

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Emails – routine