



- 20.1 **Document Retention and Destruction Policy:** The purpose of this policy is to allow International Association of Rehabilitation Professionals (“the Association”) to identify, retain, store, and dispose of the Association’s records in an appropriate, legally sound, and orderly manner.

It is the intention of this policy that documents are retained only so long as they are (1) necessary to the conduct of the Association’s business; (2) required to be kept by statute or government regulation; or (3) relevant to pending or foreseeable investigations or litigation.

Except as otherwise indicated, documents shall be retained for the number of years indicated below. Irrespective of the retention periods specified below, upon (i) receiving notice of a lawsuit, government investigation, or other legal action against or involving the Association, or (ii) learning of circumstances likely to give rise to such an action, proceeding or investigation, all documents in any way relating to such matter shall be preserved and safeguarded.

No officer, director, employee, agent or member of the Association shall knowingly destroy a document with the intent to obstruct or influence the investigation or proper administration of any matter within the jurisdiction of any government department or agency or in relation to or contemplation of any such matter.

Employees are expected to utilize document retention practices as trained and are required to comply with the document retention standards outlined in this policy. Failure to do so could result in disciplinary action, up to and including termination of employment. Employees with questions about this policy should consult with management or volunteer leadership or seek legal advice.

Currently relevant documents should be filed systematically and accessibly.

Documents that must be maintained permanently can be catalogued and, if possible, reduced to some secure form of electronic record for storage and easy access when needed. Designated staff will maintain complete, accurate and high-quality records electronically or in local, damage-proof storage for the duration of the time periods provided for in this policy. Once any such time period is complete, the records are to be destroyed.

Documents maintained solely in electronic format will be scanned and retained in highly organized electronic folders on the Association’s network in accordance with this schedule. All records or directories will be password protected and will be physically stored on separate network servers from their original server, with access only provided to the appropriate employee(s). Daily backups will be performed and the records will be stored offsite in a security warehouse that meets the Association’s strictest security handling and safety practice requirements. The Association’s management or volunteer leadership shall conduct spot checks and visits to ensure the appropriate backup and handling of the information.

Designated staff shall be responsible for authorizing, overseeing, and ensuring that records are destroyed pursuant to this policy. Destruction of paper files and electronic media will be performed by an independent, outside service for shredding

and disposal. Disposal of specific electronic files will be performed through the use of a scrubbing program. Disposal of records or electronic media into our general trash service is strictly prohibited.

20.2 **Schedule:** The following schedule provides retention periods for the major categories of documents, both paper and electronic, for the Association.

TYPE OF RECORD	RECORD	RETENTION PERIOD (YEARS)
Accounting	Auditors' reports	Permanent (hereinafter "P")
Accounting	Budgets	7
Accounting	Cancelled checks, generally	3
Accounting	Depreciation records	P
Accounting	Officer, Director and employee expense reports	3
Accounting	Employee payroll records (W-2, W-4, annual earnings records, etc.)	3
Accounting	Inventory lists	7
Accounting	Invoices	7
Accounting	Payroll journal	3
Accounting	Petty cash vouchers	3
Accounting	Subsidiary ledgers (accounts receivable, accounts payable, etc.)	7
Corporate	Annual reports	P
Corporate	Approved Board minutes and records of all actions taken by Board without a meeting	
Corporate	Approved executive committee minutes and records of all actions taken by executive committee without a meeting	P
Corporate	Approved minutes of all members' meetings and records of all actions taken by members without a meeting	P
Corporate	Articles of Incorporation	P
Corporate	Authorizations for expenditures	P
Corporate	Bylaws	P
Corporate	Policies	P
Corporate	Contracts, generally	Expiration + 7
Corporate	Contracts, sales (UCC)	7
Corporate	Membership applications	5
Corporate	Membership names and addresses	Current + 7 for inactive
Corporate	Members' Continuing Education Units Verification Records	5*
Corporate	Notes (internal reports, memos, etc.)	3
Corporate	Trade marks	3
Corporate	Written communications to members	3
Correspondence	General, routine	3
Insurance	Accident reports	7
Insurance	Insurance policies	P
Legal	Claims and litigation files	P
Personnel	Applications	1
	Employee earnings/payroll records	3
	Employee files	4
Personnel	Employment contracts	Expiration + 3
Personnel	Form I-9	3 years after hire or 1 year after termination, whichever is later
Personnel	Garnishments	7
Personnel	Medical or exposure to toxic substances records	30
Personnel	Pension documents/profit sharing plans	6
Personnel	Government reports	6
Personnel	Employee pension records, including service, eligibility, personal information, pensions paid	6
Personnel	Time cards/sheets	7
Real Estate	Leases	Expiration + 7

Real Estate	Deeds	P
Real Estate	Mortgages	P
Taxes	Income tax returns and cancelled checks (federal, state and local)	6
Taxes	Internal Revenue Service Federal exemption and group exemption determinations of income tax liability, documents related to chapter filings	P
Taxes	IRS annual group exemption reports	P
Taxes	Payroll tax returns	4
Taxes	Property tax returns	P
Taxes	Sales and use tax returns	4

*Reviewed May 2018*