



Document Retention and Destruction Policy

Purpose

The Document Retention and Destruction Policy define the responsibilities of PPIA staff, volunteers, members of the Board of Directors, committee members, and external parties for maintaining, storing, and appropriately destroying PPIA documents.

Responsibilities

PPIA staff, volunteers, members of the Board of Directors, committee members, and external parties acting on PPIA's behalf (e.g., independent contractors through formal agreements) are required to comply with the following requirements:

- **Official records:** Paper or electronic documents designated for retention under this policy must be transferred to and maintained by the National Office.
- **Paper records:** All other paper documents must be destroyed after three (3) years.
- **Electronic records:** All other electronic documents must be deleted from individual computers, databases, networks, and backup storage after one (1) year.
- **Legal holds:** No paper or electronic documents may be destroyed or deleted if they are relevant to any ongoing or anticipated government investigation, legal proceeding, or private litigation.
- **Audit requirements:** No paper or electronic documents may be destroyed or deleted if retention is required to comply with government auditing standards, including the Single Audit Act.

Retention Timelines

The following outlines the required time frames for the retention and destruction of PPIA documents:

Permanently

- Lists of participants
- Audit reports
- Checks
- Correspondence (legal and important matters)
- Deeds, mortgages, and bills of sale
- Year-end financial statements
- Insurance records
- Minute books, bylaws, and charter
- Retirement and pension records
- Tax returns and worksheets
- Trademark registrations and copyrights

15 Years

- Reports and supporting information, including surveys

10 Years

- Historical documentation, including program participant and alumni information and applications

7 Years

- Accounts payable ledgers and schedules
- Contracts, mortgages, notes, and leases (expired)
- Invoices (to customers, from vendors)
- Payroll records and summaries
- Personnel files (terminated employees)
- Timesheets
- Withholding tax statements

3 Years

- Bank statements and reconciliations
- Employment applications
- Internal audit reports
- Inventory records for products, materials, and supplies

2 Years

- Correspondence (general)

Contract Period

- Contracts (still in effect)