

Arlington Soccer Association

Documentation Retention and Destruction Policy

Certain federal laws prohibit the destruction of certain documents. Arlington Soccer Association takes seriously its obligation to preserve information relating to actual and potential litigation, audits, and investigations. Policies such as this will eliminate the accidental or innocent destruction. In addition, it is important for administrative personnel to know the length of time records should be retained to be in compliance.

This document does not cover email communications unless specified below that occur from ASA Volunteers as part of any of the various ASA committees.

Document Destruction

The Document Retention and Destruction Policy identifies the record retention responsibilities of staff, volunteers, members of the board of directors, and outsiders for maintaining and documenting the storage and destruction of the organization's documents and records.

From time to time, Arlington Soccer Association's Executive Director may issue a notice, known as a "legal hold," suspending the destruction of records due to pending, threatened, or otherwise reasonably foreseeable litigation, audits, government investigations, or similar proceedings. No records specified in any legal hold may be destroyed, even if the scheduled destruction date has passed, until the legal hold is withdrawn in writing by the ASA Executive Director.

Record Retention

The information listed in the retention schedule below indicates the length of time each document should be retained. The Arlington Soccer Association staff, volunteers, members of the board of directors, committee members and outsiders (independent contractors via agreements with them) are required to honor the following schedule.

Questions regarding the retention of documents not listed in this chart should be directed to the Executive Director.

File Category	Type of Document	Retention Period
Corporate Records	Amendments	Permanent
	Annual Reports	Permanent
	Articles of Incorporation	Permanent
	Audit Reports - Public	Permanent
	Board of Directors – Committee meetings	Permanent
	Board of Directors – Minute Book	Permanent
	Bylaws	Permanent
	Charter	Permanent
	Contracts – After Termination	Permanent

	Election Records	Permanent
	Organization Charts	Permanent
	Partnership Agreement	Permanent
Finance and Administration	Financial statements (audited)	Permanent
	Accounts Payable Ledger	7 years
	Accounts Receivable Ledger	7 years
	Auditor management letters	Permanent
	Audit – Internal Records	6 years
	Bank Reconciliations	7 years
	Bank Statements	7 years
	Budgets	3 years
	Chart of Accounts	Permanent
	Check Register	Permanent
	General Ledger	Permanent
	Expense Reports	7 years
	Prepaid Dues Income	4 years
	Purchase Order	7 years
	Vendor Invoices	7 years
	Payroll records (after termination)	10 years
	Remote Deposit checks	3 months
Insurance Records	Insurance Policies (Expired)	10 years
	Accident reports – settled	7 years
	Automobile Insurance Claims	10 years
	Safety (OSHA) reports	6 years
Real Estate	Leases (expired)	10 years
	Leases - current	Permanent
Tax	Depreciation Schedules	Permanent
	IRS Form 990s	Permanent
	IRS Determination Letter	Permanent
	Payroll tax returns	Permanent
Human Resources	Personnel files (terminated employees)	7 years
	Personnel files – Current Employees	Permanent
	Employee handbooks	Permanent
	Worker compensation plans (after settlement)	10 years
	Employee orientation and training materials	
	Employee Withholding Exemption Certificates	10 years
	Employment application (not hired)	3 years
	Garnishments	5 years
	IRS Form I-9 (store separate from personnel)	3 years for current employees or 1 year after termination
	Employee Withholding Exemption Certificate	10 years
	Withholding Allowance Certificates (W-4)	4 years
	Accident Reports – settled	7 years
	Payroll Register	4 years
	W-2 Forms	Permanent

	Timecards	7 years
	Pension Plan Agreement	Permanent
Technology	Software licenses and support agreements	As long as software is actively in use
ASA Relevant Forms	Financial Aid Forms (Hardcopy)	End of FY for year of award
	Financial Aid Forms (Electronic Copy)	Shred/delete after documented
	Financial Aid Log	3 years
	Paper Registration Forms & related documents	Once electronically entered into database or after season is complete if never entered
	R&D process—communications & notes	2 years
	Age Verification Documents (electronically)	Electronically shredded at the end of season
	Age Verification Documents (hardcopy)	Immediately after verification
	KIDSafe Background Checks	TBD

Emergency Planning

Arlington Soccer Association's records will be stored in a safe, secure, and accessible manner. Documents and financial files that are essential to keeping the Organization operating in an emergency will be duplicated (electronic or hardcopy) and maintained offsite. Electronic files will be backed up on a regular basis via one of the recommended options including to the ASA server, via an external hard drive or through an on-line data-backup such as Carbonite. All external databases ASA utilizes such as GroupNet and Quickbooks will have their own back-up procedures and be maintained within accordance of their policies.

Document Destruction

The Executive Director is responsible for the ongoing process of identifying its records, which have met the required retention period, and overseeing their destruction. Destruction of financial and personnel-related documents will be accomplished by shredding.

Compliance

Failure to follow this policy can result in possible civil and criminal sanctions against Arlington Soccer Association and its employees and possible disciplinary action against responsible individuals. The Executive Director and Board Chair will periodically review these procedures with legal counsel or the organizations public accountant to ensure that they are in compliance with new or revised regulations.