

Abraham Lincoln Council, Boy Scouts of America Record Retention and Document Destruction Policy

The Abraham Lincoln Council, Boy Scouts of America shall retain records for the period of their immediate or current use, unless longer retention is necessary for historical reference or to comply with contractual or legal requirements. Records and documents outlined in this policy includes paper, electronic files (including e-mail) and voice mail records regardless of where the document is stored, including network servers, desktop or laptop computers, and handheld computers and other wireless devices with text messaging capabilities.

It is against Boy Scouts of America policy to knowingly destroy a document with the intent to obstruct or influence an investigation. If an official investigation is under way or even suspected, document purging must stop in order to avoid criminal obstruction.

All reports, records, and documents that are identified and approved for destruction that contain confidential or sensitive information shall be shredded.

In order to eliminate accidental or innocent destruction, Abraham Lincoln Council, Boy Scouts of America has the following document retention policy:

Retention Schedule

Off-Site Retention The following vital records are retained in off-site fireproof vaults using this schedule:

- Contracts - for the duration of the contract, warranty, or litigation
- Deeds - permanently
- Inventory of property or equipment - until superseded
- Notes and mortgages - permanently
- Stock and bond records - permanently
- Trademarks - permanently
- Trust agreements - permanently
- Wills and bequests - permanently

On-Site Retention The following fiscal records are retained in on-site fireproof vaults according to this schedule:

- Accounts Payable Journal - permanently
- Cash Receipts Journal - permanently
- Cash Disbursements Journal - permanently
- Contributions Journal - permanently
- Employee earnings records - seven years
- General Journal - permanently
- General Ledger - permanently
- Payroll Journal - seven years
- Property and equipment subsidiary ledger - permanently

Accounting Records The following accounting records/files are retained according to this schedule:

Accounts Payable registers and schedules - seven years
 Accounts payable vouchers - three years
 Audit reports - permanently
 Authorization and appropriation for capital expenditure - permanently
 Bank authorizations and reconciliations - one year or until audited
 Bank statements and deposit slips - seven years
 Bond and security records - three years after expiration
 Budget (capital) - permanently
 Budget (operating) - one year
 Bulk mailing/permit mailing - one year
 Cash disbursement vouchers - seven years
 Charge sale slips - three years
 Check registers - seven years
 Check requisitions - three years
 Check stubs/vouchers/canceled checks - seven years
 Contracts - three years after completion
 Daily receipt summary - five years
 Deeds, mortgages, and bills of sale - seven years after sale

Accounting Records
(continued)

Deposit records - three years
 Deposit slips - one year
 Depreciation schedules - three years after disposal
 Detailed General Ledger - permanently
 Dividend records - permanently
 Employee expense accounting records - seven years
 Employee withholding certificate (W-4) - seven years
 Federal wage records - permanently
 Fees (camps, etc.) - three years
 Financial statements, monthly - three years (including reports on activities, camps, and special events)
 Finance committee minutes - permanently
 Form 990 and state equivalent - permanently
 Form 941 and state equivalent - seven years
 General Ledger, monthly - one year
 Gifts and donations (including SME/FOS) - seven years
 Hospital plan records - three years after expiration
 Insurance claims - three years after settlement
 Insurance (general) - while current
 Insurance policies (expired) - permanently
 Insurance records (group) - permanently
 Internal audit reports - three years minimum
 Inventory records - four years
 Investment records - permanently
 Invoices from vendors - seven years
 Invoices to customers - seven years
 Licenses - until expiration
 Loans - seven years after expiration
 Maintenance (building repair) - 10 years

Membership fees - three years after expiration
 Memorial funds - permanently
 Notes - three years after expiration
 Payroll accounts - four years
 Payroll registers and summaries - seven years
 Pension plan records - permanently
 Petty cash records - three years
 Physical inventory tags - three years
 Pledges receivable register, schedules, and contribution cards - seven years
 Property improvements - permanently
 Purchase orders - seven years
 Royalty records - permanently
 SME/FOS pledge cards - seven years
 Safe deposit vault records - permanently
 Service contracts - three years after expiration
 Social Security/Medicare deposit records - permanently
 Special projects - as long as the project is current
 State unemployment compensation - permanently
 Statement of Cash Flows, year-end - permanently
 Statement of Changes in Net Assets, year-end - permanently
 Statement of Financial Position, year-end - permanently
 Statement of Functional Expenses, year-end - permanently

**Accounting
Records
(continued)**

Tax records, income, property, sales, etc. - permanently
 Trust funds - permanently
 Unit financing policies - permanently
 United Way agreements - permanently
 Workers' compensation - permanently

**Council
Administration
Records**

The following council administration records are retained according to this schedule:

Accident and illness incident reports - 18 years
 Annual meeting minutes - permanently
 Annual reports - permanently
Articles of Incorporation, amendments, and bylaws - permanently
[Camp Structure Blueprints and utility lines- as long as facilities are retained.](#)
 Checkout reports - permanently
 Dedications - permanently
 Executive board minutes - permanently
 First-aid log books - 18 years
 History - permanently
 IRS Tax-Exempt Determination Letter - permanently
 Land acquisitions - permanently
 Lease agreements - three years after expiration
 Legal regulations - permanently
 Long-range plans - until superseded

Merger and consolidation - permanently
Minutes of council committees - permanently
Objectives (goals) - as long as they are current
Policies - permanently
Program planning - as long as they are current
Real estate records - permanently
Scout distributors - for three years after they are no longer current
Tax and legal correspondence - permanently
Tour permits - 18 years

Membership Records

The following membership records are retained according to this schedule:

Council charter applications - permanently
Council Scouter rosters - permanently
District Totals Report - three years
District Totals Report, summary page - 10 years
Dropped unit charter applications - permanently
Membership applications - three years
National event registrations - as long as they are current
Objectives Progress Reports - three years
Registration additional application - three years
Scouter training course reports - five years
Standards of leadership records - saved at the region, not the local council
Unit charter renewal - three years
Unit expiration rosters - permanently
Youth Protection training records - three years

Advancement Records

The following advancement records are retained according to this schedule:

Advancement records, packs - one year
Advancement records, troops - seven years
Advancement records, crews/ships - seven years
Advancement committee minutes - permanently
Advancement procedures/regulations - until superseded
Ceremonies/courts of honor - two years
Eagle Palm records (listing only) - permanently
Eagle recipient records (listing only) - permanently
Emergency service (listing only) - permanently
Hornaday Award records - permanently
Lifesaving award records - permanently
Merit badge counselor lists - as long as they are current
Scholarships - as long as they are current
Scout Lifeguard (listing only) - permanently
Scouter training awards (listing only) - permanently
Venturing awards (Ranger, Quartermaster, Silver)

(listing only) - permanently
Silver Beaver/Fawn awards (listing only) - permanently
Special awards from outside groups (listing only) - permanently
Wood Badge (listing only) - permanently

Personnel Records The following personnel records are retained according to this schedule:

Attendance reports - three years
Compensation and benefits records - three years after separation
Job descriptions - until superseded
Office staff appraisals - one year after separation
Orientation - until superseded
OSHA Bloodborne Pathogens Occupational Exposure records - duration of employment plus 30 years
OSHA Bloodborne Pathogens training records - three years
Personnel listings - Until superseded
Professional appraisals - one year after separation
Professional recruiting - three years
Professional training - one year after separation
Retirement records - three years after separation
Staff conferences and reports - two years
Work scheduling records - two years
I-9 forms - three years minimum or one year after separation

Computer Administration

Computer backups (off site)
10-day rotation - until superseded
Month-end - two months (alternate)
Software licenses - until software is removed from computer

Adopted on ~~(DATE)~~ 01.27.2014