

**DOCUMENT MANAGEMENT POLICY
COMPASSPOINT**

Document	Retention Period	Location / Storage
Accounts payable ledgers and schedules	6 years	
Accounts receivable ledgers and schedules	6 years	
Audit reports of accountants	Permanently	
Bank statements	6 years	
Capital stock and bond records: ledgers, transfer payments, stubs showing issues, record of interest coupon, options, etc.	Permanently	
Cash books	6 years	
Checks (canceled, with exception below)	6 years	
Checks (canceled, for important payments; i.e., taxes, purchase of property, special contracts, etc. [checks should be filed with the papers pertaining to the underlying transaction])	Permanently	
Contracts and leases (expired)	6 years	
Contracts and leases still in effect		
Correspondence, general	4 years	
Correspondence (legal and important matters)		
Depreciation schedules	6 years	
Duplicate deposit slips	6 years	
Employee personnel records (after termination)	6 years	
Employment applications	3 years	
Expense analyses and expense distribution schedules (include allowance and reimbursement of employees, officers, etc., for travel and other expenses)	6 years	
Financial statements (end-of-year)	Permanently	
General ledgers and end-of-year statements	Permanently	
Insurance policies (expired)	Permanently	
Insurance records, current accident reports, claims, policies, etc.	Permanently	
Internal reports, miscellaneous	3 years	
Inventories of products, materials, supplies	6 years	
Invoices to customers	6 years	
Invoices from vendors	6 years	
Journals	6 years	
Minute books of Board of Directors, including Bylaws and Articles of Incorporation	Permanently	
Payroll records and summaries, including payments to pensioners	6 years	
Purchase orders	3 years	

Sales records	6 years	
Scrap and salvage records	6 years	
Subsidiary ledgers	6 years	
Tax returns and worksheets, revenue agents' reports, and other documents relating to determination of tax liability	Permanently	
Time sheets and cards	6 years	
Voucher register and schedules	6 years	

Warning:

All permitted document destruction shall be halted if Pollinator Partnership investigated by a governmental law enforcement agency, and routine destruction shall not be resumed without the written approval of legal counsel or the Executive Director