

Bexar County Master Gardeners

SUBJECT: F-7 Document Destruction

POLICY:

The destruction of business records and documents will be an intentional process that must be carefully monitored. The Bexar County Master Gardeners will adhere to a written, mandatory document retention and periodic destruction policy.

RATIONALE:

This policy is intended to provide a written, mandatory document retention and periodic destruction policy in order to eliminate accidental or innocent destruction. The following table provides administrative personnel with the minimum length of time records should be retained to be in compliance.

TYPE OF DOCUMENT	MINIMUM REQUIREMENT
Accounts payable ledgers and schedules	7 years
Annual Membership Status Report (VMS roster)	3 years
Audit reports	Permanently
Bank reconciliations	2 years
Bank Statements (may be retained electronically)	3 years
Checks (for important payments & purchases)	Permanently
Contracts, mortgages, notes and leases (expired)	7 years
Correspondence (general, customers, and vendors)	2 years
Correspondence (legal & important matters)	Permanently
Deed, mortgages, and bills of sale	Permanently
Depreciation schedules	Permanently
Duplicate deposit slips (may be retained electronically)	2 years
Employment applications	3 years
Expense analyses/expense distribution schedules	7 years
Year-end financial statements	Permanently
Insurance policies (expired)	3 years
Insurance accident reports, claims,	3 years after claim or settlement
Internal audit reports	3 years
Inventories of products, materials & supplies	7 years
Invoices (to customers; from vendors)	7 years
Minute Books, Bylaws and Charter	Permanently
Patents & related papers	Permanently
Payroll records & summaries	7 years
Personnel files (terminated employees)	7 years
Sales receipts from plant sales	3 years
Tax returns & worksheets	Permanently
Timesheets	7 years
Trademark registrations & copyrights	Permanently
Withholding tax statements	7 years

DATE APPROVED: 11 June 2020

DATE REVIEWED: