OREGON RV ALLIANCE

Document Retention And Destruction Policy

I. PURPOSE. In accordance with the Sarbanes-Oxley Act, which makes it a crime to alter, cover up, falsify, or destroy any document with the intent of impeding or obstructing any official proceeding, this policy provides for the systematic review, retention and destruction of documents received or created by Oregon RV Alliance in connection with the transaction of organization business. This policy covers all records and documents, regardless of physical form, contains guidelines for how long certain documents should be kept and how records should be destroyed. The policy is designed to ensure compliance with federal and state laws and regulations, to eliminate accidental or innocent destruction of records and to facilitate the operations of Oregon RV Alliance by promoting efficiency and freeing up valuable storage space.

II. DOCUMENT RETENTION. Oregon RV Alliance follows the document retention procedures outlined below. Documents that are not listed, but are substantially similar to those listed in the schedule will be retained for the appropriate length of time.

III. DOCUMENTS

Corporate Records

Articles of Incorporation	Permanent
IRS Application for Tax-Exempt Status (Form 1023)	Permanent
IRS Determination Letter	Permanent
State Sales Tax Exemption Letter	Permanent
Board Meeting and Board Committee Minutes	Permanent
Board Policies/Resolutions	Permanent
By-laws	Permanent
Fiscal Policies and Procedures	Permanent
Fixed Asset Records	Permanent
Construction Documents	Permanent
Annual Reports to Secretary of State/Attorney General	Permanent
Contracts (after expiration)	7 years
Warranties	7 years
Correspondence (general)	3 years

Accounting and Corporate Tax Records

Annual Audits and Financial Statements	Permanent
Depreciation Schedules	Permanent
General Ledgers	Permanent
IRS 990 Tax Returns	Permanent
Business Expense Records	7 years

Cancelled checks.....7 years
IRS 1099s .....7 years
Investment records (deposits, earnings, withdrawals).....7 years
Invoices .....7 years
Journal Entries .....7 years
Sales Records (box office, concessions, gift shop) .....5 years
Petty Cash Vouchers.....3 years
Cash Receipts .....3 years
Credit Card Receipts.....3 years

Bank Records

Check Registers.....Permanent
Bank Deposit Slips.....7 years
Bank Statements and Reconciliation.....7 years
Electronic Fund Transfer Documents.....7 years

Payroll and Employment Tax Records

Payroll Registers .....Permanent
State Unemployment Tax Records.....Permanent
Earnings Records .....7 years
Garnishment Records .....7 years
Payroll tax withholdings .....7 years
Payroll Tax returns.....7 years
W-2 Statements .....7 years

Employee Records

Employee offer letters.....Permanent
Confirmation of employment letters .....Permanent
Employment and Termination Agreements .....Permanent
Retirement and Pension Plan Documents .....Permanent
Job descriptions, performance goals.....7 years after .....termination
Records Relating to Promotion, Demotion or Discharge .....7 years after ....termination
Accident Reports and Worker's Compensation Records .....5 years
Salary Schedules.....5 years
Employment Applications .....3 years
I-9 Forms.....3 years after ....termination
Time Cards .....2 years

Fundraising And Programs

Grant Dispersal Contract.....Permanent
Donor Lists ....7 years
Donor Records and Acknowledgement Letters.....7 years

Grant Applications and Contracts .....5 year after
....completion

Legal, Insurance and Safety Records

Appraisals.....Permanent
Copyright Registrations .....Permanent
Environmental Studies .....Permanent
General Liability Insurance policy .....Permanent
Insurance claims applications .....Permanent
Property Insurance policy .....Permanent
Directors and Officers Insurance policy.....Permanent
Workers' Compensation Insurance policy.....Permanent
Insurance Disbursements /denials .....Permanent
Other Insurance Policies .....Permanent
Real Estate Documents .....Permanent
Stock and Bond Records .....Permanent
Trademark Registrations .....Permanent
Leases .....6 years after
....expiration
OSHA Documents .....5 years
General Contracts .....3 years after
....termination
Legal correspondence .....2 years

Planning

Disaster Recovery Plan .....7 years
Staffing, Programs, Marketing, Finance, Fundraising and
Evaluation Plans .....7 years
Strategic Plans .....7 years

IV. ELECTRONIC DOCUMENTS AND RECORDS. Electronic documents will be retained as if they were paper documents. Therefore, any electronic files, including records of donations made online, that fall into one of the document types on the above schedule will be maintained for the appropriate amount of time.

V. EMERGENCY PLANNING. The records of Oregon RV Alliance will be stored in a safe, secure and accessible manner. Documents and financial files that are essential to keeping Oregon RV Alliance operating in an emergency will be duplicated and maintained off site.

VI. DOCUMENT DESTRUCTION. The corporate Secretary of Oregon RV Alliance is responsible for overseeing the ongoing process of identifying its records which have met the required retention period and overseeing their destruction. Documents containing confidential information should be destroyed by shredding.

Document destruction will be suspended immediately, upon any indication of an official investigation or when a lawsuit is filed or appears imminent. Destruction will be reinstated upon conclusion of the investigation.

VII. COMPLIANCE. Failure on the part of employees to follow this policy can result in possible civil and criminal sanctions against Oregon RV Alliance and its employees and possible disciplinary action against responsible individuals. The corporate Secretary may periodically review these procedures with legal counsel or the organization's certified public accountant to ensure that they are in compliance with new or revised regulations.

Adopted by the Board of Directors of Oregon RV Alliance on: _____.

Signature : _____

Title: _____