



ALBION LITTLE-RIVER FIRE PROTECTION DISTRICT RECORDS RETENTION AND DESTRUCTION POLICY

Statement of Policy

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 operation of the Albion Little-River Fire Protection District ("ALRFPD") by promoting efficiency and freeing up valuable storage space.

Retention Schedule and Administration

The ALRFPD's Record Retention Schedule is set forth in Appendix A. The Treasurer/Fiscal Officer ("Administrator") shall administer this policy. The Administrator is also authorized to:

- a) Make modifications to the Record Retention Schedule from time to time to ensure that it is in compliance with local, state and federal laws affecting record retention;
- b) Annually review the record retention and disposal program;
- c) Monitor compliance with this policy.

Electronic Documents and Records

Electronic documents will be retained as if they were paper documents. Any electronic files that fall into one of the document types in Appendix A will be maintained for the appropriate amount of time. If there is sufficient reason to keep an email message, the message should be printed in hard copy and kept in the appropriate file or moved to an "archive" computer file folder.

Suspension of Record Disposal in the Event or Litigation or Claims

No director, officer, employee, volunteer or agent of the ALRFPD shall destroy, dispose of, conceal, or alter any record or document while knowing that it is or may be relevant to an anticipated or ongoing investigation or legal proceeding conducted by or before a federal, state, or local government agency, including tax and regulatory agencies, law enforcement agencies, and civil and criminal courts, or an anticipated or ongoing internal investigation, audit or review conducted by ALRFPD.

During the occurrence of an anticipated or ongoing investigation or legal proceeding as set forth above, the Administrator shall suspend any further disposal of documents until such time as the Administrator, with the advice of counsel, determines otherwise. The Administrator shall take such steps as necessary to promptly inform all staff of any suspension in the further disposal of documents.

APPENDIX A – RECORDS RETENTION SCHEDULE

1) Accounting and Finance

Record Type	Retention Period
Accounts Payable ledgers and schedules	7 years
Accounts Receivable ledgers and schedules	7 years
Annual Audit Reports and Financial Statements	Permanent
Annual Audit Records including work papers and other documents that relate to audit	7 years after completion of audit
Bank Statements and Cancelled Checks	7 years
Expense Records	7 years
General Ledgers	Permanent
Electronic Payment Records	7 years
Notes Receivable ledgers and schedules	7 years
Investment Records	7 years after sale of investment

2) Corporate Records

Record Type	Retention Period
Annual Reports to Secretary of State, Attorney General, Mendocino County including Mendocino County Controller	Permanent
Articles of Incorporation	Permanent
By-laws	Permanent
Board Meetings and Board Committee Minutes	Permanent
Board Policies/Resolutions	Permanent
IRS Applications (i.e., tax exempt status, assigned filing number information, etc.)	Permanent
IRS Determination letters	Permanent
State Sales Tax exemption letters	Permanent
Contracts (after expiration)	7 years
Licenses and Permits	Permanent

3) Employee Documents

Record Type	Retention Period
Benefit Plans	Permanent
Employee files	7 years after termination of employee
Employment applications, resumes and other forms of job inquiries, ads or notices for job opportunities	3 years
Form 1-9	3 years after hiring or 1 year

	after separation
Employment taxes	7 years
Payroll registers (gross and net)	7 years
Time cards/sheets	7 years
Unclaimed wage records	6 years
Retirement and pension records	Permanent

4) Property Records

Record Type	Retention Period
Lease agreements	Permanent
Property Insurance Policies	Permanent
Property purchase agreements	Permanent
Property permits, easements, valuations, etc.	Permanent
Equipment and Vehicle Manuals and Maintenance Records	4 years after sale or surplus

5) Tax Records

Record Type	Retention Period
Tax exemption documents and related correspondence	Permanent
IRS tax returns	Permanent
Tax bills, receipts, statements	7 years
Tax workpaper packages (originals)	7 years
Sales/use tax records	4 years

6) Grant Records

Record Type	Retention Period
Original grant proposal	7 years after completion of grant period
Grant agreement and subsequent modifications, if applicable	7 years after completion of grant period
Record Type (cont'd)	Retention Period (cont'd)
All requested IRS/grantee correspondence including determination letters and "no change" in exempt status letters	7 years after completion of grant period
Final grantee reports, both financial and narrative	7 years after completion of grant period
All evidence of returned grant funds	7 years after completion of grant period

All pertinent formal correspondence including opinion letters of counsel	7 years after completion of grant period
Report assessment forms	7 years after completion of grant period
Documentation relating to grantee evidence of invoices and matching or challenge grants that would support grantee compliance with the grant agreement	7 years after completion of grant period

7) Donation/Contribution Records

Record Type	Retention Period
Records of donations/contributions	Permanent
ALRFPD or other documents evidencing terms of gift.	Permanent

Approved unanimously by the Albion Little River Fire Protection District Board of Directors at their regular meeting on Tuesday, May 21, 2019.