

PRISONER VISITATION & SUPPORT DOCUMENT RETENTION POLICY

This PVS policy covers the retention of documents and records, both in hard copy and electronic media.

The PVS Executive Director is responsible for the administration of this policy, documenting the actions taken to maintain and/or destroy organization documents and reporting to the Board of Directors.

The Executive Director, with legal consultation if required, will determine how privacy and other laws apply to the organization's documents and establishing reasonable procedures for compliance.

Documents shall be stored in a safe and accessible manner. Documents that are necessary for the continued operation of the organization in the case of an emergency shall be regularly duplicated or backed up.

DOCUMENT RETENTION SCHEDULE

DOCUMENT TYPE	RETENTION PERIOD
Articles of Incorporation	Permanent
Bylaws	Permanent
Independent Audit Reports	Permanent
Corporate Resolutions	Permanent
Determination Letter from IRS	Permanent
Financial Statements (year-end)	Permanent
Insurance Policies	Permanent
Board Meeting Minutes	Permanent
Real Estate Deeds, Mortgages, Bill of Sale	Permanent
Tax Returns	Permanent
Checks	Seven (7) years
Form 990 or 990 EZ	Seven (7) years
Accounts Payable Ledgers & Schedules	Seven (7) years
Accounts Receivable Ledgers & Schedules	Seven (7) years
Bank Reconciliations	Seven (7) years
Any other paper or digital records	Seven (7) years

The sources for these document types and retention periods come from the following: National Council of Non-Profits, Pro Bono Partnership of Atlanta, Pennsylvania Code & Bulletin Commonwealth of Pennsylvania, PA Office of Attorney General.

Adopted by the PVS Board of Directors: