

Construction Documents	Permanent Hard-Copy Record
Corporate By-Laws	Permanent Hard-Copy Record
IRS Determination Letter	Permanent Hard-Copy Record
Strategic Plans	Permanent Hard-Copy Record
Retirement/Pension Plan Documents	Permanent Hard-Copy Record
General Contracts	7-years in Record Storage (After Termination)
Insurance Policies	7-years in Record Storage (After Termination)
Lease Documents	7-years in Record Storage (After Termination)
Real Estate Documents	Permanent Hard-Copy Record
Department of Labor Documents	7-years in Record Storage
Secretary of Labor Documents	Entire time it is in effect plus 4-years
Certificate of Occupancy	Permanent Hard-Copy Record
Construction Contracts	Permanent Hard-Copy Record
Accounting/Corporate Tax Records	Retention Time Period
Annual Audits	Permanent Hard-Copy Record
Business Expense Records	7-years in Record Storage
Cash/Credit Card Receipts	7-years in Record Storage
Fixed Assets/Depreciation Schedules	Permanent Hard-Copy Record
Financial Statements	Permanent Hard-Copy Record
General Ledgers/Journal Entries	7-years in Record Storage
IRS 990 Tax Returns	Permanent Hard-Copy Record
IRS 1099s	7-years in Record Storage
Petty Cash Vouchers	7-years in Record Storage
Check Registers	7-years in Record Storage
Bank Deposit Slips	7-years in Record Storage
Bank Statements/Reconciliation	7-years in Record Storage
Electronic Fund Transfers	7-years in Record Storage
Payroll Time Records	7-years in Record Storage
Payroll Garnishment Records	7-years in Record Storage
Payroll Registers	7-years in Record Storage
Payroll Tax Returns	7-years in Record Storage
State Unemployment Tax Records	7-years in Record Storage
W-2 Statements	7-years in Record Storage
<u>Employee Records</u>	<u>Retention Time Period</u>
Employment Applications (Not Hired)	3-years in Record Storage
Employee/Volunteer Personnel File	7-years in Record Storage (After Termination)
Employment Agreements	7-years in Record Storage (After Termination)
Employment Applications (Hired)	7-years in Record Storage (After Termination)
Employee W-4/NC-4 Forms	7-years in Record Storage (After Termination)
Employee Disciplinary Actions	7-years in Record Storage (After Termination)
I-9 Forms	7-years in Record Storage (After Termination)
Promotion, Demotion or Dismissal	7-years in Record Storage (After Termination)
Termination Agreements	7-years in Record Storage (After Termination)
Benefits Records	7-years in Record Storage (After Termination)
Family & Medical Leave Act Records	7-years in Record Storage (After Termination)
Conflict of Interest Documents	7-years in Record Storage (After Termination)
Workers Compensation Claims	2-years after the claim is closed or 5-years after the date of injury, whichever is longer
Employee Hazardous Exposure Records	30-years in Record Storage (After Termination)
<u>Donor and Grant Records</u>	<u>Retention Time Period</u>
Acknowledgement Letters	7-years in Record Storage

Donor Records	7-years in Record Storage
Grant Applications	7-years in Record Storage
Denied Grant Applications	1-year in Record Storage
Grant Contracts	7-years in Record Storage

V. ELECTRONIC DOCUMENTS AND RECORDS

- A. Electronic documents will be retained as if they were paper documents.
- B. Any electronic files, including records of donations made on-line, that fall into one of the document types on the above schedule, will be maintained for the appropriate amount of time.
- C. If a user has 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.
- D. Electronic record backup and recovery methods will be tested on a regular basis.

VI. EMERGENCY PLANNING

- A. Records will be stored in a safe, secure and accessible manner.
- B. Documents and financial files that are essential to keeping the Northern Wake Fire Department operating in an emergency will be duplicated or backed up at least every week and maintained off site.

VII. DOCUMENT DESTRUCTION

- A. Destruction of financial and personnel-related documents will be accomplished by shredding.
- B. Document destruction will be suspended immediately, upon any indication of an official investigation or when a lawsuit is filed or appears imminent.
- C. Destruction will be reinstated upon conclusion of the investigation.