



Document Destruction Policy

The FCCMSH acknowledges its responsibility to preserve information relating to litigation, audits and investigations. The Sarbanes-Oxley Act makes it a crime to alter, cover up falsify, or destroy any document to prevent its use in an official proceeding. Failure on the part of employees to follow this policy can result in possible civil and criminal sanctions (up to and including termination of employment).

The FCCMSH 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):

Name of Record	Retention Period
Annual Audits and Financial Statements	Permanent
Annual Reports	Permanent
Appraisals	Permanent
Board Meeting and Board Committee Minutes	Permanent
Board Policies/Resolutions	Permanent
Bylaws	Permanent
Cash Receipts	7 years
Check Registers	Permanent
Contracts (after expiration)	7 years
Correspondence (general)	4 years
Credit Card Receipts	7 years
Donor Records and Acknowledgement Letters	7 years
Insurance Policies	Permanent
Invoices	7 years
IRS 1099s	Permanent
IRS 990 Tax Returns	Permanent
IRS Application for Tax-Exempt Status	Permanent
IRS Determination Letter	Permanent
Real Estate Documents	Permanent
Scholarship Award Letters	4 years
Stock and Bond Records	Permanent

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 schedules will be maintained for the appropriate amount of time. If a user has sufficient reason to keep an e-mail message the message should be printed in hard copy and kept in the appropriate file or moved to an "archive" computer file folder.