

**CLARK COUNTY ASSOCIATION OF SCHOOL ADMINISTRATORS AND
PROFESSIONAL-TECHNICAL EMPLOYEES**

RECORD RETENTION & DESTRUCTION POLICY

**ARTICLE 1
STATEMENT OF PURPOSE**

The Clark County Association of School Administrators and Professional-technical Employees (“Union”) is a nonprofit, tax-exempt organization. The records used, collected or produced by the Union’s Executive Board (“Board”), regardless of form or media, are essential to the Union’s fulfillment of its tax-exempt purposes.

Federal employee benefits law, though not applicable to the Union, provides an appropriate document retention standard and requires that plan administrators maintain copies of all source documents and certain records for a period of not less than six years. Documents from which federal filings are made (including statements, work sheets, receipts and resolutions) also must be retained for at least six years after the filing.

The purpose of this Policy is to ensure that necessary records and documents are adequately protected and maintained and to ensure that records that are no longer needed by the Board or are of no value are discarded at the proper time.

**ARTICLE 2
ADMINISTRATION**

Included in Article 5 is a Record Retention Schedule that is approved as the initial maintenance, retention and disposal schedule for the Union’s physical records and electronic documents. The Board is responsible for the administration of this Policy and the implementation of processes and procedures to ensure that the Record Retention Schedule is followed. The Board is also authorized to make modifications to the Record Retention Schedule from time to time to ensure that it is in compliance with local, state and federal laws and includes the appropriate document and record categories for the Union. The Board shall monitor local, state and federal laws affecting record retention, periodically review the record retention and disposal program, and monitor compliance with this Policy.

**ARTICLE 3
DISPOSAL AND SUSPENSION OF RECORD DISPOSAL**

While records should be destroyed when the retention period has passed, the historical or archival value of some records should be considered in light of future research or participant relations purposes. Board members may request an exception to the Policy by presenting a particular situation to the Board.

In the event the Union is served with any subpoena or request for documents or any Board member becomes aware of a governmental investigation or audit concerning the Union or the commencement of any litigation against or concerning the Union, the Board member shall inform the Board of such event and any further disposal of documents shall be suspended until such time as the Board, with the advice of counsel, determines otherwise. The Board shall take such steps as are necessary to promptly inform all service providers of any suspension in the further disposal of documents.

**ARTICLE 4
APPLICABILITY**

This Policy applies to all physical and electronic records, regardless of media, generated in the course of the Union’s operation, including both original documents and reproductions.

**ARTICLE 5
RECORD RETENTION SCHEDULE**

The Record Retention Schedule is as follows:


ADMINISTRATIVE RECORDS	RETENTION PERIOD
Original and subsequent governing documents (to the extent applicable to the Union): Labor agreements and amendments Rules, regulations, policies, procedures and amendments Annual financial reports Audit reports Executive Board minutes Investment guidelines IRS filings IRS qualification documents, determination letter Board appointments and acceptance letters Vendor contracts	All: Permanently
Fidelity bonds	7 years (current year plus 6 prior years)
Government filings	7 years (current year plus 6 prior years)
Insurance policies and riders	7 years after expiration
Correspondence: General IRS Legal, including memoranda and opinions Personnel	3 years Permanently Permanently 7 years

ACCOUNTING RECORDS	RETENTION PERIOD
General books of account	7 years (current year plus 6 prior years)
Cash receipts and disbursement ledgers	7 years (current year plus 6 prior years)
Cancelled checks and/or check copies	7 years (current year plus 6 prior years)
Bank deposit slips	7 years (current year plus 6 prior years)
Invoices	7 years
W-2 Forms	7 years (current year plus 6 prior years)

Adopted this 12th day of August, 2010:



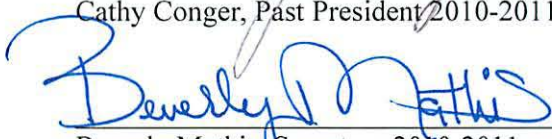
 Tamathy Larnerd, President 2010-2011



 Cathy Conger, Past President 2010-2011



 Susan Steaffens, President Elect 2010-2011



 Beverly Mathis, Secretary 2010-2011



 Lee Esplin, Treasurer 2010-2011



 Stephen Augspurger, Executive Director