

# The Monroe County Volunteer Firemen's Association, Inc.

## RECORDS RETENTION AND STORAGE PROTOCOLS

CREATED: MARCH 05, 2021

PRESENTED TO BOARD OF DIRECTORS: APRIL 29<sup>TH</sup>, 2021

ADOPTED: APRIL 29<sup>TH</sup>, 2021

EFFECTIVE DATE: APRIL 29<sup>TH</sup>, 2021

## **1.0 POLICY SCOPE**

- 1.1. The purpose of this document is to provide a written and consistent policy on the retention period and the storage location for Monroe County Volunteer Firemen's Association's vital records.
- 1.2. This is necessary to ensure the continuation of the existence of the organization in the event that Association records which are in the possession of an officer or committee member are lost, destroyed, or become unavailable to the MCVFA for any other reason.

## **2.0 LOCATION OF RECORDS:**

- 2.1. All original records shall be kept at the Monroe County Public Safety Training Facility (PSTF). MCVFA has designated storage file cabinets where these files can be stored. Copies (paper or digital) of any these documents may be retained by the Board members outside of the storage facility.
- 2.2. No person shall keep original documents at their homes or other locations than the PSTF.
  - 2.2.1. It is permissible for officers and committee chairs to maintain records and documentation of current, and "in progress" operations and project during the time in which such operations and projects are progressing, however those records should be turned over to the Records Retention Officer as soon as the project, or work of the committee is complete.

## **3.0 RECORD RETENTION OFFICER:**

- 3.1. The Secretary of the MCVFA shall be designated as the Records Retention Officer and shall maintain such records at the PSTF.
- 3.2. The records at the PSTF shall be readily accessible in the event of an audit or review.
- 3.3. The original documents shall not leave the PSTF, unless originals are required by some type of legal authority and or financial institution.

## **4.0 AUDIT:**

- 4.1. An inventory audit of the records shall be conducted on an annual basis.

**5.0 DIGITAL FINANCIAL RECORDS:**

- 5.1. On no less than a quarterly basis, the MCVFA Treasurer shall make a digital copy of the current QuickBooks records and store a copy of those records on a flash drive.
- 5.2. Such digital storage device shall be safeguarded in the storage cabinet at the PSTF.

**6.0 DIGITAL RECORDS OF THE ASSOCIATION SECRETARY:**

- 6.1. On no less than a quarterly basis, the MCVFA Secretary shall make a digital copy of their computer records (meeting minutes and any correspondence originating from that office, etc.) on a flash drive and keep it in the storage cabinet at the PSTF.

**7.0 END OF RETENTION PERIOD:**

- 7.1. When the retention period of any document has expired, said document shall be erased (digitally), shredded or otherwise destroyed so that any confidential information cannot be read or reconstructed.

**8.0 THE FOLLOWING ORIGINAL DOCUMENTS AND THEIR RETENTION PERIODS ARE LISTED BELOW:**

8.1. Corporate Records

DOCUMENT	RETENTION DURATION
Articles of Incorporation	Permanent
Board and Board Committee Minutes	Permanent
Board Policies and Resolutions	Permanent
Bylaws	Permanent
IRS Application for Tax Exempt Status (Form 1023)	Permanent
IRS determination letter	Permanent
NYS sales tax exemption letter	Permanent
Annual Membership Records	Permanent
Contracts	7 yrs after termination of contract
General Correspondence	3 yrs

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8.2. Accounting Records

<b>DOCUMENT</b>	<b>RETENTION DURATION</b>
Annual audits and year-end financial statements	Permanent
IRS Form 990 tax returns	7 yrs
General Ledgers	7 yrs
Business Expense Records	7 yrs
IRS Form 1099	7 Yrs
Journal entries	7 yrs
Invoices	7 yrs
Check Request Inventory Sheets	7 yrs
Check Requests and supporting documents	7 yrs
Monthly & Annual Treasurers Reports	7 yrs
NYS CHAR Filings	7 yrs
Sales Records	5 yrs
Petty Cash Vouchers	3 yrs
Cash receipts	3 yrs
Credit Card receipts	3 yrs

8.3. Bank Records

<b>DOCUMENT</b>	<b>RETENTION DURATION</b>
Check Registers	7 yrs
Bank Deposit Slips	7 yrs
Bank Statements and reconciliation	7 yrs
Electronic fund transfer documents	7 yrs

8.4. Human Resource Records

<b>DOCUMENT</b>	<b>RETENTION DURATION</b>
Sexual Harassment Policy	Permanent
Sexual Harassment training sign off forms	1 year
Conflict of Interest Policy	Permanent
Conflict of Interest training sign off forms	1 year

8.5. Donor & Grant Records

<b>DOCUMENT</b>	<b>RETENTION DURATION</b>
Donor Records and acknowledgment letters	7 yrs
Grant applications and contracts	7 yrs after expiration

8.6. Legal & Insurance Records

DOCUMENT	RETENTION DURATION
Insurance Policies	7 yrs
Litigation Paperwork	Permanent

8.7. Audio-visual and other electronic media records and properties

DOCUMENT	RETENTION DURATION
Recordings of Board & General meetings	7 yrs from final recorded event

**9.0 IDENTIFICATION OF ARCHIVED RECORDS:**

9.1. All paper records shall be filed in an organized manner, and accurately identified as to the subject matter of each category so that when records are needed from prior years, they may be easily identified.

9.2. . All electronic media containing archived records shall also be clearly identified, which labeling shall state the time period of all contained records and the subject material.

9.2.1. Additionally, should the quantity of records contained on each digital media device be voluminous, an electronic file shall be contained on the device, which shall be easily identifiable, with a detailed table of contents of the device.

**10.0 COMPLIANCE AUDITS**

10.1. The President shall appoint a committee to conduct an annual review of the Associations' stored in the PSTF and verify that the records from the immediate, and all prior years, which fall under the timelines of this protocol are accurately files and labeled.

10.1.1. While the President may appoint any group of individuals to conduct this review, it is suggested that compliance of this protocol be added to the scope of work for the Association Audit Committee.

10.2. Upon the completion of the audit of the Records Retention Protocol, the auditors shall make a verbal report to the Board of Directors, at the next scheduled BoD meeting, as well as a verbal report at the next general membership meeting.

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10.2.1. In addition, a written report shall be made a part of the records of the Association, to be maintained for at least as long as the longest retention period set forth in this document.

10.2.2. Since the compliance of this protocol impacts the conduct of both the Secretary and the Treasurer, a written copy of the compliance audit shall be provided to both officers, who shall, include it with the records required to be preserved by each of those officers.

10.3. For ease of coordinating the audit of the records of the treasurer and the secretary, those audits should either be conducted at the same time, or in conjunction with each other.

Document History:

03/09/21	( v 01 )	Document prepared
03/21/21	( v 02 )	Updated – Per past president
04/29/21	( v 03 )	Presented to Board of Directors for deliberations and changes
04/29/21	( v 03 )	Adopted, unchanged, by Board of Directors
04/29/21	( v 03 )	Effective date
06/28/21	( v 04 )	Added § relating audits of this protocol