

Pacific Northwest Swimming Rules and Procedures	Document Retention Policy
Index AD-21-03	Effective Date: 03/08/2021
03/08/2021: Original	

Pacific Northwest Swimming Association (PNSA) takes seriously its obligations to preserve information relating to litigation, audits, and investigations.

The information listed in the retention schedule below is intended as a guideline and may not contain all the records PNSA may be required to keep in the future. Questions regarding the retention of documents not listed in this chart should be directed to the General Chair.

From time to time, the General Chair may issue a notice, known as a “legal hold,” suspending the destruction of records due to pending, threatened, or otherwise reasonably foreseeable litigation, audits, government investigations, or similar proceedings. No records specified in any legal hold may be destroyed, even if the scheduled destruction date has passed, until the legal hold is withdrawn in writing by the General Chair.

File Category	Item	Retention Period
Corporate Records	Bylaws and Articles of Incorporation	Permanent
	Corporate resolutions	Permanent
	Board and committee meeting agendas and minutes	Permanent
	Conflict-of-interest disclosure forms	4 years
Finance and Administration	Financial statements (audited)	7 years
	Auditor management letters	7 years
	Payroll records	7 years
	Check register and checks	7 years
	Bank deposits and statements	7 years
	Chart of accounts	7 years
	General ledgers and journals (includes 12 bank reconciliations)	7 years
	Investment performance reports	7 years
	Equipment files and maintenance records	7 years after disposition
	Contracts and agreements	7 years after all obligations end
	Correspondence — general	3 years
Insurance Records	Invoices (to members, customers, from vendors)	7 years
	Member registration forms	2 years
	Member transfer forms	3 years
	Club charter information	3 years
	Insurance Summary for USA Swimming Local Swimming Committees (LSC's)	7 years
Real Estate	Reports of Occurrence received by the LSC office	7 years
	Deeds	Permanent
	Leases (expired)	7 years after all obligations end
Tax	Mortgages, security agreements	7 years after all obligations end
	IRS exemption determination and related correspondence	Permanent
	IRS Form 990s	7 years

	Charitable Organizations Registration Statements (filed with Secretary of State)	7 years
Human Resources	Employee personnel files	Permanent
	Retirement plan benefits (plan descriptions, plan documents)	Permanent
	Employee handbooks	Permanent
	Workers comp claims (after settlement)	7 years
	Employee orientation and training materials	7 years after use ends
	Employment applications	3 years
	IRS Form I-9 (store separate from personnel file)	Greater of 1 year after end of service, or three years
	Withholding tax statements	7 years
	Timecards	3 years
Technology	Software licenses and support agreements	7 years after all obligations end

1. Electronic Documents and Records.

Electronic documents will be retained as if they were paper documents. Therefore, any electronic files that fall into one of the document types on the above schedule will be maintained for the appropriate amount of time. 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. Backup and recovery methods will be tested on a regular basis.

2. Emergency Planning.

PNSA’s records will be stored in a safe, secure, and accessible manner. Documents and financial files that are essential to keeping PNSA operating in an emergency will be duplicated or backed up at least every week and maintained off-site.

3. Document Destruction.

The General Chair is responsible for the ongoing process of identifying its records, which have met the required retention period, and overseeing their destruction. Destruction of financial and personnel-related documents will be accomplished by shredding. Document destruction will be suspended immediately, upon any indication of an official investigation or when a lawsuit is filed or appears imminent. Destruction will be reinstated upon conclusion of the investigation.

4. Compliance.

Failure on the part of employees to follow this policy can result in possible civil and criminal sanctions against PNSA and its employees and possible disciplinary action against responsible individuals. The General Chair and Administrative Vice Chair will periodically review these procedures with legal counsel or the organization’s certified public accountant to ensure that they are in compliance with new or revised regulations. The General Chair will periodically report to the Board of Directors on compliance with this policy.

5. Update the Table of Documents

When new items are identified by law, by USA Swimming, by PNSA, or by staff, the Administrative Vice Chair will update the document retention policy and report back to the Board of Directors.