



## **PERFORMING ANIMAL WELFARE SOCIETY DOCUMENT MANAGEMENT POLICY**

**Documents shall be retained according to the following guidelines  
and shall be destroyed after such date:**

Accounts payable ledgers and paid bills: 10 years  
Accounts receivable ledgers and invoices: 10 years  
Year-end audit reports: Permanently  
Interim financial statements: 3 years  
Bank statements: 10 years  
Investment records: Permanently  
Cash records: 10 years  
Canceled checks: 10 years  
Contracts & leases: 10 years after expired  
General correspondence: 4 years  
Legal correspondence: Permanently  
Donation records (endowment & restricted): Permanently  
Donation records other: 10 years  
Deposit slips: 10 years  
Personnel records: 10 years after termination  
Employment applications: 3 years  
Expense analysis and employee expense reports: 10 years  
General ledgers: Permanently  
Insurance policies: Permanently  
Insurance records (reports, claims, etc): Permanently  
Internal reports: 3 years  
Supplies inventories: 10 years  
Minute book of Board of Directors: Permanently  
Bylaws and Article of Incorporation: Permanently  
Payroll records: 10 years  
Subsidiary ledgers: 10 years  
Form 990 and state equivalents: Permanently  
State registrations: Permanently  
Time sheets and time cards: 10 years  
Volunteer records: 3 years  
Payroll returns: 10 years

All records are stored at the PAWS main office in Galt, California.

**WARNING:** All permitted document destruction shall be halted if the organization is being investigated by a governmental law enforcement agency, and routine destruction shall not be resumed without the written approval of legal counsel or the Board of Directors. Any documents not specifically listed above shall not be destroyed without approval of the Board of Directors.

END of Record Retention Policy