



Records Retention Policy

The Coalition retains records at the following temporal levels:

- Audit reports of accountants: Permanently
- Bank statements: 10 years
- Cash books: 10 years
- Checks (canceled, with exception below): 10 years
- Checks (canceled, for important payments; i.e., taxes, purchase of property, special contracts, etc. [checks should be filed with the papers pertaining to the underlying transaction]): Permanently
- Computer files: Permanently
- Correspondence, general: 4 years
- Correspondence (legal and important matters): Permanently
- Donation records of endowment funds and of significant restricted funds: Coalition does not accept endowment or significantly restricted funds
- Donation records, other: 10 years

Note: Donation records include a written agreement between the donor and the charity with regard to any contribution, an email communication or notes of or recordings of an oral discussion between the charity and the donor where the representative of the charity made representations to the donor with regard to the contribution on which the donor may have relied in making the gift.

- Duplicate deposit slips: 10 years
- Expense analyses and expense distribution schedules: 10 years
- Financial statements (end-of-year): Permanently
- General ledgers and end-of-year statements: Permanently
- Internal reports, miscellaneous: 3 years
- Invoices to customers: 10 years
- Invoices from vendors: 10 years
- Journals: 10 years
- Minute books of Board of Directors, including Bylaws and Articles of Incorporation: Permanently
- Payroll records and summaries, including payments to pensioners: 10 years
- Subsidiary ledgers: 10 years
- Tax returns and worksheets, revenue agents' reports, and other documents relating to determination of tax liability: Permanently
- Spay/Neuter tally records: Permanently
- Volunteer records: 3 years