



MCSCAA
OPERATIONAL POLICIES AND PROCEDURES

OPP No. 16 – Document Destruction Policy

Revision 0

Date Adopted: October 17, 2024

1. Policy:

It is the Policy of the Montgomery County Sheriff Citizen's Academy Alumni Association, Inc., hereto referred as the "Association", to preserve information relating to litigation, audits or reviews and investigations. The Sarbanes-Oxley Act makes it a crime to alter, cover up, falsify or destroy any documents to prevent its use in an official proceeding. Failure on the part of Executive Board Members or Enrolled Members to follow this policy can result in possible civil and criminal sanctions (up to and including termination of membership in the organization).

2. Document Retention Procedures

The Association follows the document retention procedures outlined below (documents that are not listed, but are substantially similar to these listed in the schedule, will be retained for the appropriate length of time):

Name Of Records With Permanent Retention Requirements:

- Annual Audits or Reviews
- Articles of Incorporation
- Bylaws and Amended Bylaws and Operational Policies and Procedures
- Certificate of Account Status (Texas Comptroller of Public Account)
- Check Registers and Bank Statements
- Executive Board Meeting Minutes Executive Board Policies/Resolutions
- General Meeting Minutes/Annual Meeting Minutes
- IRS Correspondence
- IRS Determination Letter
- IRS 1099's
- IRS 990 Tax Returns

- IRS Tax-Exempt Status Letter
- Texas Secretary of State Correspondence

Name Of Records With Seven (7) Year Retention Requirements:

- Contracts (After Expiration)
- Donor Records and Acknowledgement Letters
- Invoices

Name Of Records With Five (5) Year Retention Requirements:

- Correspondence (General)
- Scholarship Award Letters

3. Electronic Documents:

Electronic Documents will be retained as if they were paper documents. Therefore, any Electronic files, including records of donations made on line, 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 e-mail message, the message should be printed in hard copy and kept in the appropriate file or moved to an "archive" computer file folder.

END