

## WYOMING FOURTH DISTRICT INTERNAL DRAINAGE BOARD

### Document Retention and Destruction Policy

#### Document Destruction

The Document Retention and Destruction Policy identifies the record retention responsibilities of staff and members of the Board for maintaining and documenting the storage and destruction of the Board's documents and records.

Accounts payable ledgers and schedules	1 year
Audit reports	Permanently
Bank reconciliations	1 year
Bank statements	1 year
Cheques (for important payments and purchases)	Permanently
Contracts, mortgages, notes, and leases (expired)	1 year
Contracts (still in effect)	Contract period
Correspondence (general in nature)	Permanently
Correspondence (legal and important matters)	Permanently
Correspondence - Other	1 year
Fixed Assets Cost and Depreciation schedules	Permanently
Employment applications	2 years
Expense analysis/expense distribution schedules	1 year
Tax and financial statements	Permanently
Insurance records, current accident reports, claims, policies, and so on (active and expired)	Permanently
Internal audit reports	1 year
Stock records for products, materials, and supplies	1 year
Invoices (to customers, from vendors)	1 year
Agendas, Minute books, bylaws	Permanently
Payroll records and summaries	1 year
HR files (terminated employees)	1 year
Retirement and pension records	Permanently
FATF Tax returns and records	Permanently
Timesheets	1 year
Finance and other data in respect to EPCDF lending	10 years