



Interstate Commission  
for Adult Offender Supervision  
**ICAOS Policies**

**Policy Number:** 02-2009  
**Issued:** 2009-08-11  
**Revised:** 2017-04-18

## **RECORD RETENTION AND DESTRUCTION 02-2009**

### **I. Authority**

The Executive Committee is vested with the power to adopt a policy on behalf of the Interstate Commission during periods when the Interstate Commission is not in session. The Executive Committee oversees the day-to-day activities managed by the Executive Director.

### **II. Applicability**

This Policy applies to all physical and electronic records produced by ICAOS. This policy is not applicable to records or documents produced by member states that are maintained in accordance with policies and procedures established by their respective states.

### **III. Policy**

The policy is to ensure that records and documents produced for the Commission are adequately protected.

### **IV. Administration**

- A. The Assistant Executive Director is responsible for the implementation and administration of the record retention schedule shown in Schedule A.
- B. Suspension of Record Disposal In the Event of Litigation or Claims
  1. In the event ICAOS becomes party to a court action, a government investigation, or audit the disposal of any and all records and documents shall be suspended until such time as the Executive Director, with the advice of counsel, determines otherwise.
- C. Record Keeping
  - A. Whenever an employee disposes of records in accordance with the schedule outlined in Schedule A, the employee shall prepare a written log identifying the records and documents destroyed, the date destroyed and by whom. The logs are to be maintained by the Assistant Executive Director

## **SCHEDULE A RECORD RETENTION SCHEDULE (ICAOS)**

### **A. ACCOUNTING AND FINANCE**

<b>Record Type</b>	<b>Retention Period</b>
Budget Worksheets and Plans and Projections	5 years
Invoices	5 years
Credit Card Statements	5 years
Original grant proposal	5 years after completion of grant period
Grant agreement and subsequent modifications	5 years after completion of grant period
All requested IRS/grantee correspondence	5 years after completion of grant period
Final grantee reports, both financial and narrative	5 years after completion of grant period
All evidence of returned grant funds	5 years after completion of grant period
All pertinent formal correspondence	5 years after completion of grant period
Report assessment forms	5 years after completion of grant period
Pre-grant inquiry forms and other documentation for expenditure responsibility grants	5 years after completion of grant period
Grantee work product produced with the grant funds	5 years after completion of grant period

### **B. CONTRACTS**

<b>Record Type</b>	<b>Retention Period</b>
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Contracts and Related Correspondence (including any proposal that resulted in the contract and all other supportive documentation)	36 months after expiration or termination
Memorandum of Understanding	36 months after expiration or termination
Statements of work for ICOTS	36 months after completion
Hotel vendor contracts	36 months after contracted dates

## C. Commission RECORDS

<b>Record Type</b>	<b>Retention Period</b>
Minutes of all Commission Meetings	Permanent
Corporate Seals	Permanent
Articles of Incorporation	Permanent
Commission Rules and Bylaws	Permanent
Annual Corporate Reports	Permanent

## D. CORRESPONDENCE AND INTERNAL MEMORANDA

1. Correspondence and internal memoranda pertaining to routine matters and having no significant, lasting consequences should be discarded within two years. Some examples include:
  - o Routine letters and notes that require no acknowledgment or follow-up, such as notes of appreciation, congratulations, letters of transmittal, and plans for meetings.
  - o Form letters that require no follow-up.
  - o Letters of general inquiry and replies that complete a cycle of correspondence.
  - o Letters or complaints requesting specific action that have no further value after changes are made or action taken (such as name or address change).
  - o Other letters of inconsequential subject matter or that definitely close correspondence to which no further reference will be necessary.
  - o Chronological correspondence files.

- Correspondence and memoranda pertaining to non-routine matters or having significant lasting consequences should generally be retained permanently. Some examples include:
  - Sensitive or confidential correspondence affecting business processes, responsibilities, or standards.

## **E. ELECTRONIC DOCUMENTS**

1. Electronic Mail: shall, unless noted otherwise below, be retained for six months, after which time it can be deleted. Email attachments are to be handled according to topic as set forth in this policy.
  - Administrative Correspondence: Includes, though is not limited to clarification of established company policy, including holidays, time card information, dress code, work place behavior and any general administrative information. Administrative correspondence can be deleted after six months.
  - Fiscal Correspondence: Includes all information related to revenue and expenses. Fiscal correspondence is retained according to the accounting guidelines set forth in this policy.
  - General Correspondence: Includes information as it relates to customer/member interaction and operational decisions. General correspondence is retained according to the guidelines set forth in this policy.
  - Momentary Correspondence: Includes personal email, requests for recommendations and review, carbon copy emails, project development, and status updates. Momentary correspondence can be deleted after six months.
2. Electronic Documents: Retention depends on the subject matter.
  - PDF documents -PDF files are retained based upon the content of the file and the category under the various sections of this policy.
  - Faxed Documents - Fax documents are retained based upon the content of the file and the category under the various sections of this policy.

This backup is a safeguard to retrieve lost information should documents on the network experience problems. Both email and workstation files can be retrieved for up to one month.

In the event an electronic document, as defined above, is maintained in both paper and electronic form, the official document will be the electronic document. For all other documents maintained in both paper and electronic form, the official document will be the paper document.

## **F. LEGAL FILES AND PAPERS**

**Record Type**

**Retention Period**

Legal Advisory Opinions	Permanent
Dispute Resolutions	Permanent
Mediations	Permanent
Bench Book for Judges	Permanent: Current version/revision history
Rules	Permanent
Litigation Files	Permanent
Court Orders	Permanent

## **G. MISCELLANEOUS**

<b>Record Type</b>	<b>Retention Period</b>
Commission Policies and Procedures	Permanent
Annual Reports	Permanent
Inventory Records	5 Years
Training Curriculum and Presentations	5 Years
Training Bulletins (ICAOS and ICOTS)	5 Years
Newsletters (ICAOS and ICOTS)	5 Years
ICOTS Audit Information and Responses	5 Years
Offender Data Collection	5 Years
Best Practices Documents	5 Years
Self Assessment Audits	5 Years
Surveys	5 Years

## **H. PERSONNEL RECORDS**

<b>Record Type</b>	<b>Retention Period</b>
Commissions/Bonuses/Incentives/Awards	5 Years
Personnel Annual Reviews	5 Years
Personnel Contact Information	1 year after separation
Disciplinary Documents	1 year after separation
Personnel Training Plans	3 years or upon separation

## **I. INTERSTATE COMPACT OFFENDER TRACKING SYSTEM (ICOTS)**

All offender records and case information entered in ICOTS by member states is the property of the member states and is maintained according to the laws and policies of the member states. ICOTS entries and attachment will not be disposed of without the express written permission of the member state that provided the information. Request for record disposal will be kept permanently.

<b>Record Type</b>	<b>Retention Period</b>
ICOTS Audits	Permanent

## SCHEDULE B - RECORD RETENTION SCHEDULE

### A. PERSONNEL RECORDS

<b>Record Type</b>	<b>Retention Period</b>
Personnel files (employee demographic information and compensation records)	Permanent
I-9's	1 year after termination or 3yrs after hire
Personnel files (payroll records and summaries including records related to employee's leave)	Permanent
Employee Earnings Records	Permanent
Personnel Records (including individual attendance records, application forms, job or status change records, performance evaluations, termination papers, training and qualification records)	Permanent
Personnel files (terminated employees)	Permanent
Retirement and pension records	Permanent
Tax Returns and worksheets	10 years
Timesheets	Permanent
Workers Compensation	Permanent
Personnel Policies	Permanent
Job Descriptions	Permanent

### B. INSURANCE RECORDS

<b>Record Type</b>	<b>Retention Period</b>
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Annual Loss Summaries	10 years
Claims Files (including correspondence, medical records, injury documentation, etc.)	10 years
Group Insurance Plans - Active Employees	10 years
Group Insurance Plans - Retirees	10 years
Insurance Policies (including expired policies)	10 years

## C. PAYROLL DOCUMENTS

<b>Record Type</b>	<b>Retention Period</b>
Employee Deduction Authorizations	Permanent
Payroll Deductions	Permanent
W-2 and W-4 Forms	Permanent
Garnishments, Assignments, Attachments	Permanent
Labor Distribution Cost Records	8 years
Payroll Registers (gross and net)	8 years

## D. ACCOUNTING AND FINANCE

<b>Record Type</b>	<b>Retention Period</b>
Accounts Payable ledgers and schedules	5 years
Accounts Receivable ledgers and schedules	5 years
Audit Reports and Financial Statements	5 years



Audit Records (Including work papers and other documents that relate to the audit)	5 years
Bank Statements and Canceled Checks	5 years
Expense Reports	7 years
General Ledgers	5 years
Investment Records	5 years
Credit card records	5 years
Depreciation records	5 years

## **E. PROPERTY RECORDS**

<b>Record Type</b>	<b>Retention Period</b>
Lease Agreement/Property Deed	5 years
Property Insurance	10 years

## **F. TAX RECORDS**

<b>Record Type</b>	<b>Retention Period</b>
Tax-Exemption Documents and Related Correspondence	Permanent
IRS Rulings	Permanent
Excise Tax Records	5 years
Tax Bills, Receipts, and Statements	5 years
Tax Returns - Income, Franchise, Property	5 years
Tax Workpaper Packages - Originals	5 years

Sales/Use Tax Records	5 years
Annual Information Returns - Federal and State	5 years
IRS or other Government Audit Records	5 years