

Alcanon Club By-laws

926 East Sixth Street
Erie, PA 16507
(814) 455-6648

As of December 10, 2010

INDEX

ARTICLE ONE	Identification	Page 1
ARTICLE TWO	Membership/Dues	Page 1
ARTICLE THREE	Operations	Page 2-3
ARTICLE FOUR	Finance	Page 4
ARTICLE FIVE	Duties	Page 5, 6, 7, 8, 9
ARTICLE SIX	Rules	Page 10
ARTICLE SEVEN	Adoptions & Amendments	Page 10, 11
ARTICLE EIGHT		
Section One	Conflict of Interest Policy	Page 12
Section Two	Whistleblower Policy	Page 13
ARTICLE NINE	Document Destruction	Page 14

ARTICLE ONE

Section One

This Club, under the provisions of its dispensation, shall be known as the Alcanon Club of Erie, hereinafter the word "Club" shall be construed as the membership of the Alcanon Club of Erie; location, 926 East Sixth Street, Erie, Erie County, Pennsylvania.

ARTICLE TWO

Section One (Read November 25, 2003)

The members of this Club shall be all persons who have been, or may be hereafter, regularly or affiliated with the Club.

Section Two (Read May 28, 1974)

Applications for membership shall be considered from any member of AA., in sound mind and of good character.

Section Three (Read May 28, 1974) (Read November 25, 2003) (Read May 26, 2009)

Any member of AA desirous of membership shall make an application in the manner provided by the Club. New members must be sponsored by Club Members in good standing. Any new member's application will then be reviewed at the next director's meeting.

Section Four (Read February 29, 2000) (Read November 25, 2003) (Read May 26, 2009)

There will be no initiation fees. Yearly membership for active members are to be evaluated by the Finance Committee yearly in September. If an increase is recommended by the Finance Committee, it is to be presented to the Membership of Officers as a whole at the October meeting and voted on by two thirds (2/3) of the membership present at the meeting. Any changes will take effect the following December 1st of each year. Any member whose dues are not paid on or before February 1st will then be charged a five dollar reinstatement fee to be paid along with their current membership dues. If a membership has lapsed for six months or more, the current year will be eliminated and the member will start over from the prior year.

Section Five (Read November 26, 1996) (Read November 25, 2003)

If a member has a slip he/she will be given an automatic ninety (90) day suspension. During this suspension all rights as a member are forfeited including the right to vote or have a voice in the Club. He/She need not purchase a new membership when reinstated.

Section Six (Read May 26, 2009)

The membership will be made up of two units:

1. An active and voting group of members who will have a voice in the Club business and hold office.
2. An inactive or social group of members consisting of Al-Anon and relatives of members who will have no voice in any Club Business will not have a vote or hold any office but will have use of the Club facilities governed by the Club rules, attend membership meetings and may be appointed to social committees. The membership fee will be one half of the active Club Member Membership dues.

ARTICLE THREE

Section One (Read May 28, 1974) (Read November 25, 2003)

The regular sessions of this Club shall be held on the last Tuesday of each month throughout the year. Discontinuance of the regular session during July and August can be made each year only by a vote of the majority attending the regular session in May. Elections will be held in June.

Section Two

The regular hours of meetings shall be 8:00 p.m. At any time when convenience requires the regular sessions to have a change of time or date, all members must be sent five (5) days written notice.

Section Three

A quorum of members meeting shall consist of ten per cent (10%) of members eligible to vote.

Section Four

Social sessions must be held in accordance with Club laws. The proceedings shall be conducted in true gentlemanly/ladylike decorum and no vulgarity, profanity or indecent conduct shall be permitted. The members of the committee in charge of such functions shall be responsible for the proper conduct thereof.

Section Five (Read February 29, 2000)

Any games of chance is to be decided by a vote of the full Officers as a Whole at their regular meeting subject to the approval of the membership at a regular membership meeting. It must be approved by a two-thirds (2/3) majority of the members present at that meeting.

Section Six

It shall be the duties of the Officers As A Whole to set the opening and closing hours of social activities of the Club.

Section Seven (Read February 29, 2000)

Special meeting of the general membership may be called by the President at such times as he/she deems necessary, or at the written request signed by five (5) members of the Officers as a Whole or upon the written request signed by 25% of the members of this association after full notification by mail or newsletter.

Section Eight

There shall be a meeting of the Officers As A Whole once each month: date and time at the discretion of the Officers As A Whole. To constitute a quorum for said meeting, there must be six (6) officers present. The Officers As A Whole will consist of the Executive Officers and the Board of Directors.

Section Nine

To constitute a quorum for a meeting of the Board of Directors, there must be three (3) directors present. The Chairman of the Board of Directors shall give such notice, as he/she deems proper.

Section Ten (Read February 29, 2000)

Special meeting of the Officers as A Whole shall be called by the President whenever he/she shall deem necessary, or at the written request signed by three (3) Officers'. Each Officer shall receive five (5) days written notice of said meeting. **SEE SECTION TWELVE (12) FOR WAIVER OF NOTICE.**

Section Eleven

Notice of all special meetings shall be in writing and sent through the U.S. mails to each member or director on the Board of Directors, as the case may be, at his latest address recorded on the books of this association.

Section Twelve (Read November 25, 2003)

Waiver of Notice: Unless otherwise provided by law, whenever any notice is required to be given by the provisions of the By-Laws, a waiver thereof in writing, signed by the person or persons entitled to such notice shall be equivalent thereto.

ARTICLE FOUR

Section One (Read November 25, 2003)

The books, accounts and records of this association shall be open for inspection to any member of the Officers as a whole at any time. Members of the Club may, at the convenience of an Executive Officer, inspect such books, accounts, and records of this Club at such reasonable times as the Executive Officer may by resolution designate.

Section Two (Read November 30, 2010)

Every day, every shift at the counter uses the cash register, putting in the purchases and meeting rent in by code number. At the end of the week, the President and Vice President (or any member in good standing) count the weekly income and record the totals which are attached to the weekly breakdown of the totals posted on a weekly report. If the posted total and the weekly breakdown do not match, there must be a reason noted explaining the difference. The Treasurer then prepares the cash for deposit. The cash should agree with the comparisons. If not, an explanation must be noted, and initialed by the original counters. Both reports (single sheet and weekly work sheet) are given to Leasure and Tushak along with all the invoices paid, check stubs, cash register summaries and any other pertinent information needed to prepare bank reconciliation and the income statements.

Section Three

The officers, either as a whole or in part, the directors or any member of this Club shall not have the power to loan any of its funds or property, except in the powers of investment given by the by-laws.

Section Four (Read November 26, 1996)

No member, whether elective officer or in private capacity, shall have the power to incur any expense in the name of the Club without first obtaining consent of the Officers as a whole. The President, in an emergency, may spend up to \$1,000.00. The cap on purchases will be \$1,000.00, except requests made by the Board of Directors in writing.

Section Five

No donations or gifts may be made except by approval of the Club membership, by a majority of those voting at a regular membership meeting.

Section Six (Read October 25, 1988)

Bonds for all officers and employees handling property and moneys will be bought by the Club, if approved by the membership.

ARTICLE FIVE

Section One (Read February 29, 2000)

The elected officers of this Club shall be:

- ❖ Executive Officers, consisting of President, Vice-President, Secretary and Treasurer.
- ❖ Board of Directors, consisting of five (5) members.
- ❖ Sergeant-at-Arms.

The Executive Officers and Board of Directors shall be known as the Officers As A Whole. The length of any term of office shall be for a period of one (1) year, unless otherwise specified at the time of nomination.

The length of term for a President shall be one (1) year but no more than two (2) terms. After one (1) year hiatus they may then be renominated for no more than two (2) one (1) year terms. The hiatus being from serving in any executive position.

He/She may, after two-thirds (2/3) of the membership vote after they are notified by mail or newsletter, be allowed one (1) more term after his/her two (2) terms are up.

Section Two (Read February 29, 2000) (Read November 25, 2003)

No member can be eligible to, or hold more than one (1) elected office in the Club. No member can be a candidate for more than one (1) elective office in the same election. No employee of the Club may hold an elected office excluding counter help or major repair work. Qualified members will be permitted to bid on club projects.

An active Club member must be in good standing for a period of one (1) year before he/she can be nominated for Director, Sergeant-at-Arms or Secretary. An active Club member must be in good standing for a period of three (3) years before he/she can be nominated for President, Vice-President or Treasurer. An active Club member may not be present at the meeting for nomination. A nominator must be present at the meeting to nominate any member for office. Any member nominated must accept or decline the nomination during the meeting for nomination if he/she is present when his/her name is placed in nomination. Any member not present at the meeting when nominated, will have seven (7) calendar days from the date of receiving written notice of said nomination to give in writing to the Secretary or President of the Club a statement that the nomination is accepted or declined. Failure to submit the written statement within the specified time period will be considered a rejection of the nomination by the nominated member. Nominator must have the permission of the person being nominated before they nominate them for any position. No self-nominations will be accepted.

Section Three (Read October 25, 1988)

The President, Vice-President, Secretary, Treasurer, Sergeant-At-Arms and three (3) Directors shall be nominated at the regular session to be held the last Tuesday of October.

The election of the above officers shall be held the last Tuesday in November between the hours of 12 o'clock noon and 8 o'clock p.m. In the event of an open ballot position/positions on Election Day, the new Officers As A Whole will fill the vacancy/vacancies by appointment. These new officers will take office on the second Sunday in January of the following year.

Section Four (Read October 25, 1988)

Two directors shall be nominated at the regular meeting in May.

The election of the above two (2) directors will be held on the last Tuesday in June between the hours of 12 o'clock noon and 8 o'clock p.m. The two directors will take office on the following July 1st. If only two (2) candidates are nominated and accept the nominations, they will automatically take office without an election. If only one (1) candidate nominated accepts the nomination, the Officers As A Whole will fill the one (1) vacancy by appointment. If no candidates nominated accept the nomination, the Officers As A Whole will fill both vacancies by appointment.

Section Five (Read November 26, 1996) (Read November 25, 2003)

Any elected officer missing three (3) consecutive meetings, which includes officers and Club meetings, unless necessitated by illness or death, will automatically be out of office and the office shall be filled for the unexpired term by appointment of the Officers As A Whole.

If the office of President becomes vacant, the Vice-President shall take over the duties of the President and appoint a Vice-President.

If any other office becomes vacant, the President will recommend a replacement. The recommended appointee must be approved by the Officers As A Whole.

Any member appointed to elective office must be a member in good standing for a minimum of one (1) year for Director, Sergeant-at-Arms or Secretary. Any member appointed to elective office must be a member in good standing for a minimum of three (3) years for President, Vice-President or Treasurer. In the case of a suspension, a member shall serve his or her suspension in addition to having 1 year in good standing before they may run for Director, Sergeant At Arms or Secretary. A President, Vice President and Treasurer must serve their suspension plus an additional 3 years in good standing before they can run.

Section Six (Read October 25, 1988) (Read November 25, 2003)

It shall be the duties of the President to preside at all sessions of the Club. During meetings of the Officers AS A Whole, the President may only cast a vote when the vote is necessary to break a tie and at no other time. It shall be the duties of the President to call special meetings when necessary, appoint all committees, have general supervision over all matters pertaining to the Club; to see that harmony is preserved and that all the laws of the Club are enforced.

It shall be the President's duty, at the first meeting after installation to appoint a Grievance Committee consisting of three (3) members; a Social Committee (any number of members); a Welfare Committee (any number of members); and an Advisory Financial Committee consisting of three (3) members. Members of the Grievance and Financial Committees must be regular club members in good standing for at least three (3) consecutive years and shall not be an Officer or Director of the Club.

It shall be the duties of the Vice-President to assist the President in the performance of his/her duties as stated above and to officiate for him/her absence; also, any other duties imposed upon him/her by the Club

Section Seven (Read February 29, 2000) (Read November 25, 2003)

It shall be the duties of the Secretary to keep correct minutes of all sessions, special and regular, of the Club and keep a correct mailing list of the members. He/She shall attend to all correspondence subject to approval of the President; he/she shall promptly present all communications to the Club, having presented them first to the President; he/she shall inform persons elected of the fact; he/she shall notify members of all committees of their appointments, together with subject given into their charge; send any and all notices to the members.

The Secretary shall also act as secretary of the Officers As A Whole and the Board of Directors. He/She shall also keep and maintain all records of such meetings, and will be empowered to vote on Club business at any Officer As A Whole meeting.

Section Eight (Read November 23, 2003) (Read November 30, 2010)

It shall be the duties of the Treasurer to follow the procedures for check monitoring and cash reconciliation.

Check Monitoring

1. Checks must be signed by two people, both of which are recorded as signers at the bank
2. The Treasurer does not open the bank statement when it is received at the Alcanon Club each month. The Bank Statement is not opened until it gets into the hands of the Accountant.

3. Because the Bank Statement envelope includes a copy of the processed checks each month, the signatures are monitored by the Accounting Firm as they prepare the Club Statements. If, for any reason, there are not two signatures, it will be noted on the monthly Income Statement. (The Bank does not always review for double signatures, and allows checks to go through).

Cash Reconciliation

1. Weekly cash is counted by two Board members (or one Board member and a member in good standing), if two Board members are not available. The Treasurer does not touch the money until after the count.
2. The count is recorded on a single sheet of paper, by category.
3. The Treasurer records the amounts from the cash register summary by item on a weekly work sheet.
4. The single sheet of paper and the weekly work sheet are compared to be sure the amounts match.

If there are any discrepancies that would be seriously questionable, a member of the Finance Committee should be notified.

Section Nine (Read October 25, 1988)

It shall be the duty of the Treasurer and the President to receive all the moneys. The Club Treasurer shall be the treasurer of all committees of the Club and shall handle all funds of every activity of the Club; pay all bills against the Club as ordered by the President; keep a correct account of the amounts and source of receipts and disbursements.

He/She shall at all times, as the President or Club may require, present all books, papers and vouchers for examination.

Section Ten (Read February 29, 2000) (Read November 25, 2003)

The Board of Directors, after each election, shall meet and elect a chairman, at its discretion, said board shall have the following powers subject to the control of the Club: it shall have the control of the funds, investments and property of the Club. The Treasurer shall collect and receive the income and rents from such properties. The Board of Directors shall execute all leases contracts or other necessary papers. Directors shall be expected to be on hand for all functions of the Club.

The Club Secretary shall act as secretary of the Board of Directors, but shall have no voice in the meetings.

At its discretion, the Board of Directors shall keep a separate record of all receipts and moneys and all investments and liabilities and the dates and accounts of profits arising from such investments.

The Board of Directors shall receive and hold the bonds of the President, Vice-President and Treasurer if bonding is requested and approved by the membership during any regular or special membership meeting.

Section Eleven (Read October 25, 1988)

The Board of Directors shall exercise a general supervision over the property of the Club, keeping an account of the same; they shall present a written report of their transactions at the regular session of the Officers As A Whole.

Whenever the Board of Directors becomes aware by notice or otherwise that the unappropriated cash in the hands of the Treasurer exceeds three thousand (\$3,000.00) dollars, the Directors may demand and receive from said Treasurer all unappropriated moneys in excess of three thousand (\$3,000.00) dollars, giving their receipt there for, and they shall deposit same in the bank selected for that purpose by the Club; or they may invest same in such manner as directed by the Officers As A Whole.

Section Twelve (Read November 26, 1996)

It shall be the duties of the Sergeant-at-Arms to check eligibility of members present at meetings in regard to voice, and to carry out orders of the chair. He/She shall see that the assembly hall is in order for meetings. The Sergeant-at-Arms shall have no voice or vote in any meetings of the Board of Directors, but will be empowered to vote on Club business at any Officers As A Whole meeting.

Section Thirteen (Read October 25, 1988)

The Officers As A Whole shall have the power to hire or fire and fix salaries of a Club Steward, Club Manager and/or other employees. The Club Steward or Club Manager will be directly responsible to the Officers As A Whole for the operation and management of the Club.

Section Fourteen

It shall be the duty of the Grievance Committee to handle all grievances arising in the Club or on Club property or at Club functions, through misconduct, misuse of Club property, degrading of Club officers or members. They shall investigate and obtain details of said grievances and present a report to the officers with recommendations as to procedure. The officers will then act on the case. The decision of the officers shall be final.

The defendant may demand a hearing on the floor at a regular membership meeting, according to Roberts Rules.

Section Fifteen

It shall be the duty of the Welfare Committee to visit sick Club members. In the case of a death of a Club member or in his/her immediate family, the Welfare Committee shall notify the Club Secretary. There shall be no limit on the number on this committee.

Section Sixteen

It shall be the duty of the Social Committee to handle all activities of a purely social nature. There shall be no limit as to the number on this committee.

Section Seventeen (Read October 25, 1988) (Read November 25, 2003)

It shall be the duty of the Finance Committee to review all financial records at six (6) month intervals, or any time they deem necessary making any recommendations, as it deems necessary to the Officers As A Whole. There shall be a minimum of three (3) members on this committee.

ARTICLE SIX

Section One (Read November 25, 2003)

The Club shall be guided in its deliberations by the rules of order approved by the elected officials. Robert's Rules of Order shall only be used when needed as a guide. No rule will conflict with the by-laws.

Section Two

Rules of Order – Any rule pertaining to the order of business of this Club can be changed by a two-thirds (2/3) vote of the membership at that meeting and be in effect thereof at that meeting.

Section Three (Read February 29, 2000)

Standing Rules – Any standing rule pertaining to house rules of running or maintaining the Club may be changed by a motion and seconded that the rule be changed. It will then be brought back to the floor at the following meeting. A majority vote of members present will be needed to change the rule. No rule or amendment of rule will conflict with the By-Laws of this Club. A two-thirds (2/3) majority vote of the members present will be needed to change the rule.

Section Four

As to majority vote, Robert's Rules of Order shall prevail unless otherwise specified in these By-Laws.

ARTICLE SEVEN

Section One (Read February 29, 2000)

These By-Laws shall be adopted by a two-thirds (2/3) vote, after notification of the full membership by mail or newsletter at the first membership meeting following the meeting when they were first introduced. These By-Laws shall be in force and in effect immediately upon their adoption. **If there are not enough people present at the meeting to get a full two-thirds (2/3) majority of the members present to pass, the members will be notified in advance by newsletter or mail. This rule will also pertain to all matters requiring a two-thirds (2/3) vote.**

Section Two (Read February 29, 2000)

After a motion has been made and seconded that the By-Laws be amended, the amendment is to be brought back and read at the next regular meeting of the membership or at a special meeting. The voting on accepting or rejecting the amendment shall be held at the following monthly meeting, five (5) days **after the members have been sent a written notice by newsletter or mail.** A two-thirds (2/3) vote of the membership present will be required at that time to amend the By-Laws, **after full notification by mail or newsletter.**

Section Three – AMENDMENTS:

By a unanimous vote, this amendment was added at the regular session of May 28, 1974 to read as follows:

These are the By-Laws of the Alcanon Club as of May 28, 1974, at 8:30 p.m. If there were any other amendment or amendments outstanding, which were not read to the members at the regular session, the amendment or amendments are deleted in their entirety from these By-Laws.

By a unanimous vote, this amendment was added at the regular session of October 25, 1988 to read as follows:

These are the By-Laws of the Alcanon Club as of October 25, 1988, at 8:30 p.m. If there were any other amendment or amendments outstanding, which were not read to the members at the regular session, the amendment or amendments are deleted in their entirety from these By-Laws.

By a unanimous vote, this amendment was added at the regular session of November 26, 1996 to read as follows:

These are the By-Laws of the Alcanon Club as of November 26, 1996, at 8:30 p.m. If there were any other amendment or amendments outstanding, which were not read to the members at the regular session, the amendment or amendments are deleted in their entirety from these By-Laws.

By a unanimous vote, this amendment was added at the regular session of November 25, 2003 to read as follows:

These are the By-Laws of the Alcanon Club as of November 25, 2003, at 8:30 p.m. If there were any other amendment or amendments outstanding, which were not read to the members at the regular session, the amendment or amendments are deleted in their entirety from these By-Laws.

By a unanimous vote, this amendment was added at the regular session of May 26, 2009 to read as follows:

These are the By-Laws of the Alcanon Club as of May 26, 2009, at 8:30 p.m. If there were any other amendment or amendments outstanding, which were not read to the members at the regular session, the amendment or amendments are deleted in their entirety from these By-Laws.

By a unanimous vote, this amendment was added at the regular session of November 30, 2010 to read as follows:

These are the By-Laws of the Alcanon Club as of November 30, 2010 at 8:30 p.m. If there were any other amendment or amendments outstanding, which were not read to the members at the regular session, the amendment or amendments are deleted in their entirety from these By-Laws.

Conflict of Interest Policy

1. Full disclosure, by notice in writing, shall be made by the interested parties to the full Board of Directors in all conflicts of interest, including but not limited to the following:
 - a. A board member is related to another board member or staff member by blood, marriage or domestic partnership.
 - b. A staff member in a supervisory capacity is related to another staff member whom she/he supervises.
 - c. A board member or their organization stands to benefit from an transaction or staff member of such organization receives payment from for any subcontract, goods, or services other than as part of her/his regular job responsibilities or as reimbursement for reasonable expenses incurred as provided in the bylaws and board policy.
 - d. A board member's organization receives grant funding from.
 - e. A board member or staff member is a member of the governing body of a contributor to.
 - f. A volunteer working on behalf of who meets any of the situations or criteria listed above.
2. Following full disclosure of a possible conflict of interest or any condition listed above, the Board of Directors shall determine whether a conflict of interest exists and, if so the Board shall vote to authorize or reject the transaction or take any other action deemed necessary to address the conflict and protects best interests. Both votes shall be by a majority vote without counting the vote of any interested director, even if the disinterested directors are less than a quorum provided that at least one consenting director is disinterested.
3. An interested Board member, officer, or staff member shall not participate in any discussion or debate of the Board of Directors, or of any committee or subcommittee thereof in which the subject of discussion is a contract, transaction, or situation in which there may be a perceived or actual conflict of interest. However, they may be present to provide clarifying information in such a discussion or debate unless objected to by any present board or committee member.
4. Anyone in a position to make decisions about spending 's resources (i.e., transactions such as purchases contracts) – who also stands to benefit from that decision – has a duty to disclose that conflict as soon as it arises (or becomes apparent); s/he should not participate in any final decisions.
5. A copy of this policy shall be given to all Board members, staff members, volunteers or other key stakeholders upon commencement of such person's relationship with or at the official adoption of stated policy. Each board member, officer, staff member, and volunteer shall sign and date the policy at the beginning of her/his term of service or employment and each year thereafter. Failure to sign does not nullify the policy.
6. This policy and disclosure form must be filed annually by all specified parties.

Whistleblower Policy

General

Alcanon Club's Code of Ethics requires directors, officers, employees, and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of Alcanon Club, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

II. Reporting Responsibility

It is the responsibility of all directors, officers, employees, and volunteers to comply with and to report violations or suspected violations of the Code of Ethics, Alcanon Club's policies, or laws in accordance with this policy.

III. No Retaliation

No director, officer, employee, volunteer, or contractor who in good faith reports a violation of the Code, Alcanon Club's policies, or law shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within Alcanon Club's prior to seeking resolution outside the Alcanon Club.

IV. Reporting Violations

Directors, officers, employees and volunteers should share their questions, concerns, suggestions or complaints with someone who can address them properly.

V. Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

VI. Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

VII. Handling of Reported Violations

The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

Document Destruction

The Sarbanes-Oxley Act addresses the destruction of business records and documents and turns intentional document destruction into a process that must be carefully monitored.

Nonprofit organizations should have a written, mandatory document retention and periodic destruction policy. Policies such as this will eliminate accidental or innocent destruction. In addition, it is important for administrative personnel to know the length of time records should be retained to be in compliance.

The following table provides the minimum requirements.

This information is provided as guidance in determining your organization's document retention policy.

Type of Document	Minimum Requirement
Accounts payable ledgers and schedules	7 years
Audit reports	Permanently
Bank Reconciliations	2 years
Bank statements	3 years
Checks (for important payments and purchases)	Permanently
Contracts, mortgages, notes and leases (expired)	7 years
Contracts (still in effect)	Permanently
Correspondence (general)	2 years
Correspondence (legal and important matters)	Permanently
Correspondence (with customers and vendors)	2 years
Deeds, mortgages, and bills of sale	Permanently
Depreciation Schedules	Permanently
Duplicate deposit slips	2 years
Employment applications	3 years
Expense Analyses/expense distribution schedules	7 years
Year End Financial Statements	Permanently
Insurance Policies (expired)	3 years
Insurance records, current accident reports, claims, policies, etc.	Permanently
Internal audit reports	3 years
Inventories of products, materials, and supplies	7 years
Invoices (to customers, from vendors)	7 years
Minute books, bylaws and charter	Permanently
Patents and related Papers	Permanently
Payroll records and summaries	7 years
Personnel files (terminated employees)	7 years
Retirement and pension records	Permanently
Tax returns and worksheets	Permanently
Timesheets	7 years
Trademark registrations and copyrights	Permanently
Withholding tax statements	7 years