

PENNSYLVANIA SPCA RECORD RETENTION POLICY

CATEGORY	DOCUMENTS	RETENTION
FINANCE	Corporate Records: Sales tax exemption docs, tax or employee id number designation, annual corporate filings	Permanent
	Financial Records: Chart of accounts, fiscal policies and procedures, audits, financial statements general ledger	Permanent
	Other Financial Records: Check registers/books, business expense documents, bank deposit slips, cancelled checks, invoices, investment records, property/asset inventories, petty cash receipts/documents, credit card receipts	7 yrs (except for petty cash and credit card receipts which should be held for 3 yrs).
	Tax Records: Annual tax filing, payroll registers	Permanent
	Other Tax Records: filing fees paid to professionals, payroll tax withholdings, payroll tax returns, w-2 statements	7yrs
HUMAN RESOURCES	Employment records, Employee Personnel Files, Worker injury files, Insurance forms	7 yrs
HLE	Legal, court, citations,	10 years or upon instruction of attorney
SHELTER	Adoption Records, Applications to adopt, etc.	3 yrs
VETERINARIAN	Medical records, shot records, etc.	3 yrs
CUSTOMER SERVICE/Volunteers	Phone logs, correspondence	3 years yrs
ADMIN	Board minutes, contracts, by laws, resolutions, tax exempt docs	Permanent
CONTRACTS	All contracts entered into by the PSPCA	Three years beyond the life of the contract, permanently in the case of a publicly filed contract.
DEVELOPMENT	Grants, donor lists, grant apps, donor acknowledgements	Grant dispersal contract (permanent) Donor lists & acknowledgements, grant applications (7 yrs)
PUBLIC RELATIONS	Press releases, news videos, etc.	Permanent