

**American Society of Ichthyologists and Herpetologists
Document Destruction and Retention Policy**

This policy serves as the basis for document destruction and retention for the American Society of Ichthyologists and Herpetologists¹.

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
Duplicate deposit slips	2 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
Minute books, bylaws and charter	Permanently
Tax returns and worksheets	Permanently

¹Modified from 2004 National Council of Nonprofit Associations.