

ABAI and ABAI Accreditation Board Document Retention and Destruction Policy

Objective

This Policy is intended to establish rules for the retention and destruction of documents to prevent the unauthorized destruction of documents that may be needed to establish fraud or wrongdoing.

Policy

This represents the Association for Behavior Analysis International (ABAI)'s and the ABAI Accreditation Board (Accreditation Board)'s policies regarding the retention and disposal of records. The Accreditation Board must conform to both the ABAI's Document Retention and Destruction Policy and the Accreditation Board's Document Retention and Destruction Policy.

It is the intention of ABAI to maintain complete, accurate, and high quality records and information. The length of time for document retention is stated in Table 1. ("Record Retention Schedule") and is determined by either governmental regulations or advised as business practices.

All records either created or acquired by ABAI are considered the property of the Association, which retains complete control and ownership over them.

Record Retention Schedule; Administration

The Record Retention Schedule in Table 1 is the initial retention schedule of physical records of ABAI. The CEO with approval of the ABAI Council is authorized to approve modifications to the Record Retention Schedule from time to time to ensure that it is in compliance with local, state and federal laws.

Applicability

Retention periods listed in Table 1 apply to information retained on all types of storage media (e.g., paper and electronic). It also applies to all storage locations owned by the Association: personal computers, company servers, PDA's, cell phones, and hard copy filing systems.

Suspension of Record Disposal in Event of Litigation or Claims

In the event ABAI is served with any subpoena or request for documents or any employee becomes aware of a governmental or administrative investigation or audit concerning ABAI or the commencement of any litigation against or concerning ABAI, such employee shall inform the CEO and any further disposal of documents shall be suspended until ABAI, with the advice of counsel, determines otherwise. The CEO shall take such steps as is necessary to promptly inform all staff of any suspension in the further disposal of documents.

Disposal of Records

Upon completion of the required retention period, ABAI shall develop a list of records that have been held for the required period of time and are eligible for destruction. Any records that are to be destroyed shall be destroyed using a reliable method, such as shredding.

Placing records in the office trash, a dumpster or other receptacle which renders the documents accessible in any manner is not an acceptable means of destruction of records for purposes of this Policy.

Applicability

This Policy applies to the list of documents included in Table 1.

Table 1. Record Retention Schedule

Record Type	Retention Period
Accounting and Finance	
Accounts payable and receivable ledgers and schedules	7 years from creation
Annual audit reports and financial statements	Permanent
Annual audit records, including work papers and other documents that relate to the audit	7 years after completion of audit
Bank statements and cancelled checks	7 years from creation
Depreciation Schedules	7 years from creation
Employee expense reports	7 years from creation
General ledgers	Permanent
Interim financial statements	7 years from creation
Investment Records	7 years after sale of investment
Accreditation	
Accreditation or Pre-Accreditation Review of each program or institution	7 years from time of accreditation decision
Correspondence significantly related to the accreditation and preaccreditation of any institution or program and substantive changes	7 years from the time of accreditation decision
Decisions regarding the accreditation and pre-accreditation of any Institution or program and substantive	7 years from the time of accreditation decision
On site team evaluation reports	7 years from the time of accreditation decision
Responses to on-site reports	7 years from the time of accreditation decision
Periodic review reports	7 years from the time of accreditation decision
Self-study of the institution or program	7 years from the time of accreditation decision
Special review reports conducted by the Accreditation Board between regular reviews	7 years from the time of accreditation decision

Record Type	Retention Period
Contracts	
Contracts	7 years after the termination of the contract
Corporate Records	
Corporate Records, including articles of incorporation, bylaws, minutes of the Board and committees.	Permanent
Council meeting agendas and support materials.	10 Years
Publications	
Association print publications (Journals, Print Event Programs, Newsletters, Print Calls for Papers)	2 Copies; permanent
Insurance Records	
Group Insurance Plans - Active Employees	Until plan is amended or terminated
Insurance Claims Files	Permanent
Insurance Policies	Permanent
Legal Files and Papers	
Litigation files	Discuss with counsel.
Payroll Documents	
Employee Deduction Authorizations	Separation + 4 years
Payroll Deductions	Separation + 7 years
W-2 and W-4 Forms	Separation + 7 years
Garnishments, Assignments, Attachments	Separation + 7 years
Time records for hourly employees	2 years from date of creation
1099 for Independent Contractor	7 years from year of issuance
Personnel Records	
Employee Earning Records	Separation + 7 years
Employment Contracts - Individual	Separation + 7 years
Employment Records- Correspondence with Employment Agencies and Advertisements for Job Openings	3 years from date of hiring decision
Employment records of all non-hired applicants (including all applications and resumes - whether solicited or unsolicited, results of background investigations, if any, and any related correspondence	3 years

Record Type	Retention Period
Forms I-9	3 years after hiring, or 1 year after separation if later
Property Records	
Correspondence, Property Deeds, Assessments, Licenses, Rights of Way	Permanent
Original Purchase/Sale Agreement	Permanent
Property Insurance Policies	Permanent
Copyright, Trademark and Patent records and materials	Permanent
Leases (for office space)	7 years after expiration or termination
Tax Records	
Tax-exemption Documents	Permanent
IRS Rulings	Permanent
Payroll Tax Records	7 years
Tax Bills, Receipts, Statements	7 years
Tax Returns	Permanent
Tax Workpaper Packages- Originals	7 years
Sales/Use Tax Records	7 years
Annual Information Returns- Federal and State (including Forms 990, 990EZ, 990 PF)	Permanent
Retirement Plans/Employee Benefit Plans	Permanent

This Policy was approved by the ABAI Executive Council on May 22, 2015.