

# Kids Central, Inc. System of Care Policy & Procedure

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**Series:** Finance, Accounting and Contracts

**Policy Name:** Records Retention

**Policy Number:** 904

**Origination Date:** 08/23/06

**Revision Date:**

**Authority:**

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## **Policy:**

In order to preserve the integrity and ensure the integrity and confidentiality of accounting records, it is the policy of Kids Central, Inc. to:

1. Maintain all accounting records in a secure and safe environment.
2. Ensure only authorized individuals are able to access to accounting records.

## **Procedure:**

1. The Chief Finance Officer oversees the business accounting records.
2. The Finance Department will maintain a lockable, fireproof safe for valuable documents including:
  - a. Contracts,
  - b. Insurance policies,
  - c. Registrations,
  - d. Current payroll data
  - e. Unused checks,
  - f. The current month's disbursement journal,
  - g. Receipts,
  - h. Backup diskettes and
  - i. Other similar items.
3. Keys to the file are maintained by the Accounting Director and Finance Director.
4. The Fiscal Department staff will insure that only authorized individuals are afforded access to accounting records and documents.
5. Vendor files, employee reimbursement, documentation, current year bank statements and other supporting documentation are maintained in lockable files on a fiscal year basis. A reasonable effort shall be made in the filing of these records in an accessible, organized manner.
6. Files are retained for a minimum of seven years. Two years are maintained on premises and the remainder is maintained in locked, secure offsite storage.

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**Approved By:**

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Cynthia A. Schuler, Chief Executive Officer

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Date