

Recordkeeping: Tips for Maintaining Your Program



Submit to: Internal Revenue Service (IRS)	
Reports	Frequency
IRS Form 990 (if applicable)	Annually
Employee withholding statements (W2 and W3- if applicable)	Annually
Profit contract earnings (1099- if applicable)	Annually

Submit to: Texas Secretary of State	
Reports	Frequency
Form 802- General Information (9.01 Report--Non-Profit Corporation)	Once every 4 years

Submit to: Texas Crime Stoppers (certified programs only)	
Reports	Frequency
Probation Fee and Repayment Report	Annually (due January 31)
Annual financial report from Community Supervision & Corrections Department and the Clerk of the Court	Annually
List of current board members and board of directors	With certification renewal
Training- at least one board member and coordinator	Within one year prior to certification renewal
Submit statistical reports to Texas A&M University	Quarterly

Necessary Program Maintenance

Financial	
Reports	Frequency
Financial report with quarterly comparisons	Monthly
Review and approve budget	Annually

Conduct an independent audit, bookkeeping review	Annually
Report of the organization's activity	Annually
Review three-year financial development plan	Annually
Review financial policies and internal financial controls	Every 3 years



Board	
Reports	Frequency
Conduct program outcomes measurement (use statistical reports, etc.)	Ongoing
Year's goals	Annually
Board calendar	Annually
Conduct organization performance appraisal	Annually
Conduct insurance review	Annually
Evaluate effectiveness and efficiency of board	Every 2 years
Conduct community needs assessment	Every 3 years
Develop strategic plan	Every 3 years
Review articles of incorporation and bylaws (revise if needed)	Every 3 years
Establish program/services criteria	As new services are added

Personnel	
Reports	Frequency
Board and staff members sign conflict of interest/ethics statements	Annually
Conduct assessment of executive director (if applicable)	Annually
Review employee personnel policies & procedures (if applicable)	Every 2 years



Minimum Retention Requirements for Documents of Nonprofit Organizations

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, mortgages, notes and leases (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
Policies, active: Conflict of Interest, Procurement, Segregation of Duties, and Travel	Permanently
Retirement and pension records	Permanently
Standard operating procedures	Permanently
Tax returns and worksheets	Permanently
Timesheets	7 years
Trademark registrations and copyrights	Permanently
Withholding tax statements	7 years
Additional forms to keep on file: Board member applications and background checks; Monthly agenda, minutes, treasurer's report; Statistical reports; Probation Fee and Repayment Reports; IRS determination letter	

Source: Texas Nonprofit Management Assistant Network, <http://texasnetwork.org>