

DOCUMENT RETENTION AND DESTRUCTION POLICY

1. Policy and Purposes

This Policy represents the procedure of Visit Mendocino County with respect to the retention and destruction of documents and other records, both in hard copy and electronic media (which may merely be referred to as “documents” in this Policy). The purpose of this Policy include (a) retention and maintenance of documents necessary for the proper functioning of the organization as well as to comply with applicable legal requirements; (b) destruction of documents which no longer need to be retained; and (c) guidance for the Board of Directors, officers, staff and other constituencies with respect to their responsibilities concerning document retention and destruction. Notwithstanding the foregoing, the organization reserves the right to revise or revoke this Policy at any time.

2. Administration

2.1 Responsibilities of the Executive Director. The organization’s Executive Director shall be in charge of the administration of this Policy. The Executive Director’s responsibilities shall include supervising and coordinating the retention and destruction of documents pursuant to this Policy and particularly the Document Retention Schedule included below. The Executive Director shall also be responsible for documenting the actions taken to maintain and/or destroy organization documents and retaining such documentation. The Executive Director may also modify the Document Retention Schedule from time to time as necessary to comply with law and/or to include additional or revised document categories as may be appropriate to reflect organizational policies and procedures. The Executive Director is also authorized to periodically review this Policy and Policy compliance with legal counsel and to report to the Board of Directors as to compliance. The Executive Director may also appoint one or more assistants to assist in carrying out the Executive Director’s responsibilities, with the Executive Director, however, retaining ultimate responsibility for administration of this Policy.

2.2 Responsibilities of Constituencies. This Policy also relates to the responsibilities of board members, staff, volunteers and outsiders with respect to maintaining and documenting the storage and destruction of the organization’s documents. The Executive Director shall report to the Board of Directors (the board members acting as a body), which maintains the ultimate direction of management. The organization’s staff shall be familiar with this Policy, shall act in accordance therewith, and shall assist the Executive Director, as requested, in implementing it. The responsibility of volunteers with respect to this Policy shall be to produce specifically identified documents upon request of management, if the volunteer still retains such documents. In that regard, after each project in which a volunteer has been involved, or each term which the volunteer has served, it shall be the responsibility of the Executive Director to confirm whatever types of documents the volunteer retained and to request any such documents which the Executive Director feels will be necessary for retention by the organization (not by the volunteer). Outsiders may include vendors or other service providers. Depending upon the sensitivity of the documents involved with the outsider relationship, the organization, through the Executive Director, shall share this Policy with the outsider, requesting compliance.

In instances, the Executive Director may require that the contract with the outsider specify the responsibilities of the outsider with respect to this Policy.

3. Suspension of Document Destruction; Compliance. The organization becomes subject to a duty to preserve (or halt the destruction of) documents once litigation, an audit or a government investigation is reasonably anticipated. Further, federal law imposes criminal liability (with fines and/or imprisonment for not more than 20 years) upon whomever “knowingly alters, destroys, mutilates, conceals, covers up, falsifies, or makes a false entry in any record, document, or tangible object with the intent to impede, obstruct, or influence the investigation or proper administration of any matter within the jurisdiction of any department or agency of the United States ... or in relation to or contemplation of any such matter or case.” Therefore, if the Executive Director becomes aware that litigation, a governmental audit or a government investigation has been instituted, or is reasonably anticipated or contemplated, the Executive Director shall immediately order a halt to all document destruction under this Policy, communicating the order to all affected constituencies in writing. The Executive Director may thereafter amend or rescind the order only after conferring with legal counsel. If any board member or staff member becomes aware that litigation, a governmental audit or a government investigation has been instituted, or is reasonably anticipated or contemplated, with respect to the organization, and they are not sure whether the Executive Director is aware of it, they shall make the Executive Director aware of it. Failure to comply with this Policy, including, particularly, disobeying any destruction halt order, could result in possible civil or criminal sanctions. In addition, for staff, it could lead to disciplinary action including possible termination.

4. Electronic Documents; Document Integrity. Documents in electronic format shall be maintained just as hard copy or paper documents are, in accordance with the Document Retention Schedule. Due to the fact that the integrity of electronic documents, whether with respect to the ease of alteration or deletion, or otherwise, may come into question, the Executive Director shall attempt to establish standards for document integrity, including guidelines for handling electronic files, backup procedures, archiving of documents, and regular checkups of the reliability of the system; provided, that such standards shall only be implemented to the extent that they are reasonably attainable considering the resources and other priorities of the organization.

5. Privacy. It shall be the responsibility of the Executive Director, after consultation with counsel, to determine how privacy laws will apply to the organization’s documents from and with respect to employees and other constituencies; to establish reasonable procedures for compliance with such privacy laws; and to allow for their audit and review on a regular basis.

6. Emergency Planning. Documents shall be stored in a safe and accessible manner. Documents which are necessary for the continued operation of the organization in the case of an emergency shall be regularly duplicated or backed up and maintained in an off-site location. The Executive Director shall develop reasonable procedures for document retention in the case of an emergency.

7. Document Creation and Generation. The Executive Director shall discuss with staff the ways in which documents are created or generated. With respect to each employee or organizational

function, the Executive Director shall attempt to determine whether documents are created which can be easily segregated from others, so that, when it comes time to destroy (or retain) those documents, they can be easily culled from the others for disposition.

8. Document Retention Schedule. [Periods are suggested]

<u>Document Type</u>	<u>Retention Period</u>
Accounting and Finance	
Accounts Payable & Accounts Receivable	6 years
Annual Financial Statements and Audit Reports	6 years
Bank Statements, Reconciliations & Deposit Slips	6 years
Credit Card Receipts	6 years
Employee/Business Expense Reports/Documents	6 years
General Ledger	Permanent
Interim Financial Statements	Permanent
Contributions/Gifts/Grants	
Contribution Records	6 years
Documents Evidencing Terms of Gifts	6 years
Grant Records	6 years after end of grant period
Corporate and Exemption	
Articles of Incorporation and Amendments	Permanent
Bylaws and Amendments	Permanent
Minute Books, including Board & Committee Minutes	Permanent
Annual Reports to Attorney General & Secretary of State	Permanent
Other Corporate Filings	Permanent
IRS Exemption Determination Letter	Permanent
Licenses and Permits	Permanent
Employer Identification (EIN) Designation	Permanent
Correspondence and Internal Memoranda	
Hard copy correspondence and internal memoranda relating to a document otherwise addressed in this Schedule should be retained for the same period as the document to which they relate.	
Hard copy correspondence and internal memoranda relating to routine matters with no lasting significance	2 years
Correspondence and internal memoranda important to the organization or having lasting significance	Permanent, subject to review
Electronic Mail (E-mail) to or from the organization	
Electronic mail (e-mails) relating to a document otherwise addressed in this Schedule should be retained for the same period as the document to which they relate, but may be retained in hard copy form with the document to which they relate.	

E-mails considered important to the organization or of lasting significance, should be printed and stored in a central repository. Permanent, subject to review

E-mails not included in either of the above categories 12 months

TO BE REVISITED

Electronically Stored Documents

Electronically stored documents (e.g., in pdf, text or other electronic format) comprising or relating to a particular document otherwise addressed in this Schedule should be retained for the same period as the document which they comprise or to which they relate, but may be retained in hard copy form (unless the electronic aspect is of significance).

Electronically stored documents considered important to the organization or of lasting significance should be printed and stored in a central repository (unless the electronic aspect is of significance). Permanent, subject to review

Electronically stored documents not included in either of the above categories 2 years

Employment, Personnel and Pension

Personnel Records 7 years after employment ends
Employee contracts 7 years after termination
Retirement and pension records Permanent

Insurance

Property, D&O, Workers' Compensation and General Liability Insurance Policies 4 years

Legal and Contracts

Contracts, related correspondence and other supporting documentation 7 years after termination
Legal correspondence Permanent

Management and Miscellaneous

Strategic Plans 5 years after expiration
Policies and Procedures Manual Current version with revision
History
Trademarks, Copyrights and Patents Permanent

Tax

Tax exemption documents & correspondance

Permanent

IRS Rulings

Permanent

Annual information returns – federal & state

Permanent

Tax returns

Permanent
