

## THE BLUE BENCH RECORD RETENTION POLICY

Statement of Policy – This policy covers all records and documents, regardless of their physical form, contains guidelines for how long they should be kept and how they will be destroyed. The policy is designed to ensure compliance with federal and state laws and regulations, to eliminate accidental destruction of records and to facilitate efficient operation of The Blue Bench (“Organization”) records management system.

Retention Schedule and Administration – The information listed in the retention schedule below is intended as a guideline and may not contain all the records the Organization may be required to keep in the future. The Director of Operations will administer this policy, maintain compliance with local, state and federal laws and monitor compliance.

Electronic Documents and Records – Electronic documents will be retained according to the same guidelines as if they were paper documents.

Suspension of Record Destruction or Disposal – No director, officer, employee, volunteer or agent of the Organization shall knowingly destroy, dispose of, conceal or alter any record or document that may be relevant to an anticipated or ongoing legal proceeding conducted by a federal, state or local government agency or an anticipated or ongoing internal investigation, audit or review being conducted by the Organization.

<b>File Category</b>	<b>Item</b>	<b>Retention Period</b>
<b>Corporate Records</b>	By-laws and Articles of Incorporation	Permanent
	Board Policies and Resolutions	Permanent
	Board and Committee Meeting Minutes	Permanent
	Annual Reports-Sec of State/Atty General	Permanent
	IRS Determination Letter	Permanent
	State Sales Tax Exemption Letter	Permanent
	Licenses and Permits	Permanent
<b>Finance and Administration</b>	Audited Annual Financial Statements and Records, including Management Letter	7 years
	Accounts Payable Ledgers	7 years
	Accounts Receivable Ledgers	7 years
	Bank Statements and Canceled Checks	7 years
	Bank Deposits (Cash and Credit Card)	7 years
	Chart of Accounts	7 years
	General Ledger Detail	7 years
	Investment Records	7 years
	Equipment files and maintenance records	7 years after disposition
	Contracts (after expiration)	7 years
	Correspondence — general	3 years

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<b>Property and Insurance Records</b>	Property Lease Agreements	Permanent
	Insurance Policies	Permanent
	Deeds	Permanent
	Equipment Leases (expired)	7 years after obligation ends
	Mortgages/Security Agreements (expired)	7 years after obligation ends
<b>Tax Records</b>	Tax Exemption Documents and Related Correspondence	Permanent
	IRS Form 990 Tax Returns	Permanent
	IRS Form 5500 Annual Filing	Permanent
	Tax Bills, Receipts, Statements	7 years
<b>Human Resources</b>	Employee Personnel Files	Termination + 7 years
	Benefit Plans (Plan Descriptions, Documents and Records)	Permanent
	Employee Handbook	Permanent
	Workers Comp claims (after settlement)	7 years
	Payroll Registers	7 years
	Employment applications, resumes and other forms of job inquiries, ads, etc.	3 years
	IRS Form I-9	3 years after hiring, or 1 year after separation
	Withholding tax statements	7 years
	Timecards	3 years
<b>Technology</b>	Software licenses and support agreements	7 years after all obligations end
<b>Grant Records</b>	Original grant proposals	7 years after completion
	Grant agreements and subsequent modifications (if applicable)	7 years after completion
	Periodic grant reports (financial and narrative)	7 years after completion
	Documentation of returned unused grant funds	7 years after completion
<b>Contribution Records</b>	Records of contributions	Permanent
<b>Client Records</b>	Counseling Client Files/Records	7 years

**1. Electronic Documents and Records.**

Electronic documents will be retained as if they were paper documents. Therefore, any electronic files that fall into one of the document types on the above schedule will be maintained for the appropriate amount of time. If a user has sufficient reason to keep an e-mail message, the message should be printed in hard copy and kept in the appropriate file or moved to an “archive” computer file folder. Network backup and recovery methods will be tested on an ongoing basis.

**2. Emergency Planning.**

The Organization’s records will be stored in a safe, secure, and accessible manner. Documents and financial files that are essential to keeping the Organization operating in an emergency will be duplicated or backed up at least every week and maintained off-site.

**3. Document Destruction**

The Executive Director is responsible for the ongoing process of identifying records which have met the required retention period, and overseeing their destruction. Destruction of financial and personnel-related documents will be accomplished by shredding.

Document destruction will be suspended immediately, upon any indication of an official investigation or when a lawsuit is filed or appears imminent. Destruction will be reinstated upon conclusion of the investigation.

**4. Compliance.**

Failure on the part of employees to follow this policy can result in possible civil and criminal sanctions against the Organization and its employees and possible disciplinary action against responsible individuals. The Executive Director and Board Chair will periodically review these procedures with legal counsel or a certified public accountant as part of the independent annual audit to ensure that they are in compliance with new or revised regulations.