

Interfaith Food Ministry of Nevada County Document Retention and Destruction Policy

Approved October 26, 2013

I. STATEMENT OF POLICY AND PURPOSE

This Document Retention and Destruction Policy (the "Policy") represents the policy of Interfaith Food Ministry of Nevada County (the "organization") 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).

Purposes of the Policy include (a) the retention and maintenance of documents necessary for the proper functioning of the organization as well as to comply with applicable legal requirements; (b) the 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, through its Board of Directors, reserves the right to revise or revoke this Policy at any time.

II. RESPONSIBILITIES

- A. **Responsibilities of the Administrator.** The organization's Executive Director shall be the administrator ("Administrator") in charge of the administration of this Policy. The Administrator'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 Administrator shall also be responsible for documenting the actions taken to maintain and/or destroy organization documents and retaining such documentation. The Administrator 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 Administrator 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 Administrator may also appoint one or more assistants to assist in carrying out the Administrator's responsibilities, with the Administrator, however, retaining ultimate responsibility for administration of this Policy.
- B. **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 organization's staff shall be familiar with this Policy, shall act in accordance therewith, and shall assist the Administrator, as requested, in implementing it. The responsibility of volunteers with respect to this Policy shall be to produce specifically identified documents upon request of the Administrator, 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 Administrator to confirm whatever types of documents the volunteer retained and to request any such documents which the Administrator 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 particular outsider relationship, the organization, through the Administrator, shall share this Policy with the outsider, requesting compliance. In particular instances, the Administrator may require that the contract with the outsider specify the particular responsibilities of the outsider with respect to this Policy.

**Interfaith Food Ministry of Nevada County
Document Retention and Destruction Policy**

III. 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 Administrator becomes aware that litigation, a governmental audit or a government investigation has been instituted, *or is reasonably anticipated or contemplated*, the Administrator shall immediately order a halt to all document destruction under this Policy, communicating the order to all affected constituencies in writing. The Administrator may thereafter amend or rescind the order only after conferring with legal counsel or upon the approval of the President of the Board of Directors. 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 Administrator is aware of it, they shall make the Administrator aware of it. Failure to comply with this Policy, including, particularly, disobeying any destruction halt order, could result in possible civil or criminal sanctions.

IV. DOCUMENT STORAGE AND PROTECTION

Documents (hardcopy and electronic) shall be stored in a safe, protected and accessible environment for the duration of the Document Retention Schedule. The storage location shall be at the main office of Interfaith Food Ministry of Nevada County. Documents in electronic format shall be maintained just as hard copy or paper documents are, in accordance with the Document Retention Schedule. Computer backup media shall be included for electronic documents.

V. PRIVACY

It shall be the responsibility of the Administrator, after consultation with legal counsel, to determine how privacy laws will apply to the organization’s documents from and with respect to employees and other constituencies and to establish reasonable procedures for compliance with such privacy laws.

VI. DOCUMENT DESTRUCTION

Hardcopy of documents shall be destroyed as appropriate after they have been retained in accordance with the Document Retention Schedule. Electronic copies shall be destroyed by deletion or other means appropriate to the sensitivity of the information after they have been retained in accordance with the Document Retention Schedule.

Review and purging of files may take place in an ongoing manner, but should occur at least every two years, and must follow the Document Retention Schedule. Such review and purging must also occur prior to any archival storage of any files.

III DOCUMENT RETENTION SCHEDULE

The following tables indicate the Interfaith Food Ministry of Nevada County’s Document Retention Schedule.

**Interfaith Food Ministry of Nevada County
Document Retention and Destruction Policy**

Type of Document	Retention Period
Accounts payable ledgers and schedules	10 years
Accounts receivable ledgers and schedules	10 years
Audit reports	Permanently
Bank reconciliations	2 years
Bank statements	10 years
Checks or credit card receipts (for important payments and purchases such as property)	Permanently
Checks or credit card receipts (other than above)	10 years
Client records	2 years
Contracts, mortgages, notes, and leases (expired)	10 years
Contracts (still in effect)	Permanently
Correspondence (general)	4 years
Correspondence (legal and important matters)	Permanently
Correspondence (with donors, partners, affiliates and vendors)	4 years
Deeds, mortgages, and bills of sale	Permanently
Depreciation schedules	10 years
Donation records of significant restricted funds	Permanently
Donation records – other	10 years
Duplicate deposit slips (if applicable)	10 years
Employment applications	3 years
Expense analyses/expense distribution schedules	10 years
Financial statements – year end (including GL, etc.)	Permanently
Grant records (including funding outcomes, program RFPs, etc.)	10 years
Insurance records, current accident reports, claims, policies, and so on (active and expired)	Permanently
Internal reports, misc.	3 years
Invoices (to customers, from vendors)	10 years
Minute books, bylaws, charter, Articles of Incorporation, 501C3 documents	Permanently
Payroll records and summaries	10 years
Personnel files (after termination)	7 years
Subsidiary ledgers	10 years
Tax returns and worksheets and other documents relating to determination of tax liability	Permanently
Timesheets	10 years
Volunteer records (including Board member records)	3 years
Withholding tax statements	Permanently

Notes:

- 1) E-mail messages are documents that must conform to the guidelines above.
- 2) Once the final copy of a document has been completed, the drafts may be recycled, shredded or deleted, unless they are documents of legal or important value. Drafts determined to be of legal or important value shall be saved for a minimum of two years. Determination of legal or important value shall be made by the Administrator in consultation with the Board of Directors as appropriate.