

## **Document Retention and Destruction Policy**

### **I. Purpose**

This Document Retention and Destruction Policy of Environmental Advocates of New York provides staff, members of the Board of Directors, and any relevant outside parties our procedures for maintaining and documenting the storage and destruction of the Organization's documents and records.

In accordance with the Sarbanes-Oxley Act, which makes it a crime to alter, cover up, falsify, or destroy any document with the intent of impeding or obstructing any official proceeding, this policy provides for the systematic review, retention, and destruction of documents received or created by Environmental Advocates of New York in connection with the transaction of organizational business. This policy covers all records and documents in print and electronic form, and contains guidelines for how long certain documents should be kept and how records should be destroyed. The policy is designed to: (1) ensure compliance with federal and state laws and regulations, (2) maintain historical records related to its financial and administrative operations, (3) eliminate accidental or innocent destruction of records, (4) safeguard the private information of employees and outside parties, and (5) facilitate Environmental Advocates of New York's operations by promoting efficiency and freeing up valuable storage space.

### **II. Document Retention**

Environmental Advocates of New York follows the document retention procedures outlined below. Documents covered by this policy must be maintained for the period established in this policy, but may be maintained for a longer period of time if necessary (with the exception of donor credit card information). Documents that are not listed, but are substantially similar to those listed in the schedule will be retained for the appropriate length of time. Documents not covered by this policy shall be destroyed when no longer useful to the Environmental Advocates of New York.

The Executive Director may create additional document retention requirements as needed, or as formats of information and record keeping may change.

### **III. Document Destruction**

Environmental Advocates of New York's Executive Director is responsible for the ongoing process of identifying its records which have met the required retention period and overseeing their destruction.

Destruction of financial, personnel-related and other confidential paper documents will be shredded. Non-confidential documents (those that are not documents containing information

about fundraising, financial, employment history, or those documents not otherwise deemed confidential) will be recycled. Electronic documents of all types and saved emails will be permanently deleted from staff computers, and then permanently deleted from the server.

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.

#### **IV. Electronic Documents and Records**

Electronic documents will be retained as if they were paper documents. Therefore, unless specified below, any electronic files, including records of donations made online, that fall into one of the document types on the schedule below will be maintained for the appropriate amount of time.

#### **V. Emergency Planning**

The Environmental Advocates of New York's paper records will be stored in a safe, secure, and accessible manner. Electronic documents are backed up daily on days of business operation on the Organization's computer server.

#### **VI. Compliance**

The Executive Director will periodically review these procedures with legal counsel or the organization's certified public accountant to ensure that they are in compliance with new or revised regulations.

**Employment**

|   |   |
|---|---|
| I-9 Forms   | 7 years after termination                             |
| Employee handbooks and training materials             | Permanently   |
| Employment and termination agreements and letters     | 7 years after termination                             |
| Employment applications/references                    | 1 year for those not hired; 7 years after termination |
| Job descriptions, goals, and salary ranges            | 7 years after termination                             |
| Job postings  | Permanently   |
| Records relating to promotion, demotion, or discharge | 7 years after termination                             |
| Retirement and pension plan documents                 | Permanently   |
| Salary schedules                                      | 7 years after termination                             |
| Staff self-annual plans and self-evaluations          | 7 years after termination                             |
| Timesheets  | 5 years after termination                             |

**Financial/Bank**

|   |                          |
|---|--------------------------|
| Accounts receivable and journal entries   | 7 years                  |
| Annual audits with financial statements   | Permanently              |
| Bank deposit slips  | 7 years                  |
| Bank statements and reconciliation  | 7 years                  |
| Business expense documents (paid payment requests, invoices, and expense reports; including check copies if written in-house) | 7 years                  |
| Canceled checks   | 7 years                  |
| Check registers   | 7 years                  |
| Checks received (copies)  | 7 years                  |
| Credit card receipts  | 7 years                  |
| Electronic Fund Transfer documents  | 7 years                  |
| Financial statements and budgets approved by Board  | Permanently              |
| Fixed assets and depreciation schedules   | Permanently              |
| General ledgers, trial balances, and chart of accounts  | Permanently              |
| IRS 1099 Forms  | 7 years                  |
| IRS 990 Tax Returns   | Permanently              |
| IRS 990 business records that support tax returns   | Permanently              |
| Leases/deeds  | 7 years after expiration |
| Loan documents and notes  | Permanently              |
| Stock and bond records  | Permanently              |

**Fundraising**

|   |  |
|---|--|
| Donor acknowledgment letters (stored as electronic copies)        | 5 years                                    |
| Donor credit card information for online processing               | Immediately after transaction              |
| Donor records and financial information (not credit card numbers) | Permanently                                |
| Grant applications and contracts that were funded                 | Paper: 10 years<br>Electronic: Permanently |
| Grant applications and letters of inquiry that were declined      | Paper: 5 years<br>Electronic: Permanently  |

## Governance

|   |             |
|---|-------------|
| Board meeting and Board committee minutes         | Permanently |
| Board policies/resolutions                        | Permanently |
| List of Board members with contact info and terms | Permanently |
| Other corporate and operational policies          | Permanently |
| Personnel policies and procedures                 | Permanently |

## Insurance

|  |                          |
|--|--------------------------|
| Accident reports and worker's compensation records   | 5 years after settlement |
| Insurance policies (property, directors & officers, workers comp, employment practices, general liability) | Permanently              |

## Legal

|  |             |
|--|-------------|
| Annual filing with Secretary of State (including attachments)  | Permanently |
| Articles of Incorporation  | Permanently |
| By-laws and any amendments   | Permanently |
| Conflict of Interest documents   | 6 years     |
| Exempt Organization Certificate (ST 119)   | Permanently |
| Form 5768 - Election/Revocation of Election by Eligible 501 (c) (3) Organization to make Expenditures to Influence Legislation | Permanently |
| IRS Application for Tax-Exempt Status (Form 1023)  | Permanently |
| IRS Determination Letter   | Permanently |
| Real estate documents (Deed)   | Permanently |
| Exempt Organization Certificate (ST 119)   | Permanently |

## Organizational

|  |   |
|--|---|
| Annual reports   | Permanently   |
| Consultants' reports on core projects                              | 15 years  |
| Contracts  | 7 years after termination   |
| Correspondence (general, paper)                                    | 2 years   |
| Correspondence (legal and important matters; paper and electronic) | Permanently   |
| Reports to the board of directors                                  | Permanently   |
| Email accounts for former staff                                    | Deleted upon termination. At the Executive Director's discretion, an account may be left open for a short time with the knowledge of the former staff person. |
| Email accounts for current staff                                   | Emails saved by staff are archived for up to two years, and then permanently deleted.   |
| Memorandum of Agreement for Document Archival (SUNY Albany)        | Permanently   |
| Strategic plans  | Permanently   |

**Payroll**

|  |             |
|--|-------------|
| Garnishment records  | 7 years     |
| Payroll registers  | Permanently |
| Payroll tax returns  | Permanently |
| State unemployment tax records (including records with First Nonprofit Unemployment Savings Program) | Permanently |
| W-2 statements   | Permanently |

**Program Documents**

|   |                                      |                        |
|---|--------------------------------------|------------------------|
| Bill Memos For Current Year   | Permanently<br>(2 copies for binder) | Electronic & Hard Copy |
| Bill Files (With extra copies & backup materials)   | 3 years                              | Electronic & Hard Copy |
| Super Bill Memos  | Permanently                          | Electronic             |
| Policy Priorities   | Permanently                          | Electronic             |
| Significant correspondence (With state agencies, governor's office, legislature, including sign-on & coalition letters) | 5 years                              | Electronic             |
| Comments (On regulatory proceedings, commissioner's policy initiatives, and guidance)                                   | Permanently                          | Electronic             |
| Testimony   | Permanently                          | Electronic             |
| Research reports, case statements, or program oriented publications   | Permanently                          | Electronic & Hard Copy |
| Legal Documents (Internal litigation authorization memo, briefs, filings, settlement papers, decisions and appeals)     | Permanently                          | Electronic & Hard Copy |