

Document Retention and Destruction Policy

POLICY:

The Sarbanes-Oxley Act 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 this agency. This policy covers all records and documents, regardless of physical form, contains guidelines for how long certain documents should be kept, and how records should be destroyed (unless under a legal hold, as hereinafter defined). It is designed to ensure compliance with federal and state laws and regulations, to eliminate accidental or innocent destruction of records, and to facilitate operations by promoting efficiency and freeing up valuable storage space.

Document Retention

This organization shall follow the document retention procedures outlined below. Documents that are not listed, but are substantially similar to those listed in the schedule, will be retained for the appropriate length of time. "Document" includes any record within the following categories in whatever form it is stored: hard copy or digitally. Records shall be placed in the custody of specific employees according to their job descriptions and administrative needs of the organization. All storage methodologies shall be tamper-proof and searchable and shall be available in a central location.

The following table provides minimum requirements. To the extent applicable laws or regulations are changed to require a different retention period, such law or regulations shall take precedence.

Corporate Records

Articles of Incorporation and Bylaws	Permanent
IRS Application for Tax-Exempt Status (Form 1023)	Permanent
IRS Determination Letter	Permanent
State Sales Tax Exemption Letter	Permanent
Annual Reports to Secretary of State/Attorney General	Permanent
Board Meeting and Board Committee Minutes	Permanent
Board Policies/Resolutions	Permanent
Other Corporate & Operational Policies	Permanent

Accounting and Corporate Tax Records

Annual Audits and Financial Statements	Permanent
Fixed Assets and Asset Depreciation Schedules	Permanent
IRS Form 990 Tax Returns	Permanent
Business Expense Records and Expense Reports	7 years
Investment records	7 years
IRS Forms 1099	7 years
General Ledgers and Journal Entries	7 years
Invoices	7 years
Sales Records (service fees, receipts, gift shop)	5 years
Petty Cash Vouchers, Cash Receipts, Credit Card Receipts	3 years

Bank Records

Checks for important payments and purchases	Permanent
Check Registers	7 years
Bank Deposit Slips	7 years
Bank Statements and Reconciliation	7 years
Electronic Fund Transfer Documents	7 years

Payroll and Employment Tax Records

Payroll Registers	Permanent
State Unemployment Tax Records	Permanent
Earnings Records	7 years
Garnishment Records	7 years
Payroll Tax Returns	7 years
W-2 Statements	7 years

Employee Records

Employment Offer and Termination Agreements	Permanent
Retirement and Pension Plan Documents	Permanent
Employee handbooks and training manuals	Permanent
Records Relating to Promotion, Demotion, or Discharge	7 years after termination
Accident Reports and Worker's Compensation Records	5 years after settlement
Salary Schedules	5 years
Employment Applications, resumes	3 years
I-9 Forms	3 years after termination
Time Cards	2 years
Job postings	1 year

Donor and Grant Records

Donor Records and Acknowledgment Letters	7 years
Grant Contracts, applications, documentation supporting grant payments, grant reporting and correspondence	7 years after expiration
Grant Applications, if declined or denied	3 years

Press Releases/Public Filings

Press Releases	Permanent
Annual Reports	Permanent
Other Publications, Photos, Press clippings	7 years

Legal, Insurance, and Safety Records

Legal Correspondence	Permanent
Construction Documents	Permanent
Appraisals	Permanent
Trademark and Copyright Registrations	Permanent
Environmental Studies	Permanent
Insurance Policies	Permanent
Real Estate Documents	Permanent
Stock and Bond Records	Permanent
Leases	7 years after expiration
General Contracts	7 years after expiration
HIPAA Compliance Records	6 years
OSHA Documents	5 years
Correspondence (general)	3 years

Patient/Client Information

Master Patient/Client List	Permanent
Records of service to adult, including procedures, instruction, and other case-related documentation	10 years
Records of service to minor child, including procedures, instruction, and other case-related documentation of patient under 18 years of age	10 years after 18 th birthday
Patient/client billing records	7 years

Electronic Documents and Records

Electronic documents will be retained as if they were paper documents. Therefore, any electronic files, including records of donations made online, 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. Backup and recovery methods will be tested on a regular basis.

Documents Containing Protected Health Information

Protected Health Information ("PHI") is any information that is created or received by this organization, a health care provider, public health authority, insurer, or school that relates to any past, present or future physical or mental health or condition of an individual, the provision of health care to an individual, or the payment for the provision of health care to the individual.

Any documents containing PHI that are scheduled to be destroyed must be shredded. If the document can still be read after shredding, it must be re-shredded crosswise. If a document with PHI cannot be immediately destroyed or made unreadable with permanent ink, it must be placed in a secure container that is not accessible to patients, visitors or other persons not on the treatment team and does not permission to see the document. Documents with PHI should never be torn by hand because this is not an effective destruction tool to make PHI unreadable.

Emergency Planning

Records must be stored in a safe, secure, and accessible manner. Documents and financial files essential to keeping this organization operating in an emergency must be duplicated or backed up at least every week and maintained off-site.

Document Destruction

Each person whose job description includes the custody and/or maintenance of the above documents is responsible for the ongoing process of identifying records which have met the required retention period and overseeing their destruction. Destruction of financial, personnel-related and information with patient or employee health information will be accomplished only by document shredding.

Document destruction will be suspended immediately upon issuance of a notice, known as a "legal hold" by the Executive Director, upon any indication of an official investigation or when a lawsuit is filed or appears imminent. During a legal hold, no specified records may be destroyed until the legal hold is withdrawn by the Executive Director. Destruction will be reinstated upon conclusion of the investigation.

Compliance

Failure on the part of employees to follow this policy can result in possible civil and criminal sanctions against [Short Name] and its employees and possible disciplinary action against responsible individuals. The Executive Director and Audit Committee Chair will periodically review these procedures with legal counsel, and/or or the organization's certified public accountant to ensure that they are in compliance with new or revised regulations.