



DOCUMENT RETENTION AND DESTRUCTION POLICY

Bainbridge Island Senior Community Center

An organization's records policies should ensure that necessary records and documents are adequately protected and maintained and ensure that records no longer needed or of no value are discarded at the proper time. In addition, it can aid employees in understanding their obligations in retaining electronic documents – including e-mail, Web files, text files, sound and video files, PDF documents, cloud-based documents and all Microsoft Office or other formatted files.

RECORD RETENTION AND DESTRUCTION POLICY

1) Policy

This Policy represents the policy of the Bainbridge Island Senior Community Center (BISCC) regarding the retention and disposal of records and electronic documents.

2) Administration

Attached as Appendix A is a Record Retention Schedule that is approved as the initial maintenance, retention and disposal schedule for physical records of BISCC and the retention and disposal of electronic documents. The Executive Director of BISCC (the "Administrator") is the officer in charge of the administration of this Policy and the implementation of processes and procedures to ensure that the Record Retention Schedule is followed. The Administrator will also: make modifications to the Record Retention Schedule from time to time to ensure that it is in compliance with local, state and federal laws and includes the appropriate document and record categories; monitor local, state and federal laws affecting record retention; annually review the record retention and disposal program; and monitor compliance with this Policy.

3) Suspension of Record Disposal In Event of Litigation or Claims

In the event BISCC is served with any subpoena or request for documents or any employee becomes aware of a governmental investigation or audit concerning BISCC or the commencement of any litigation against or concerning BISCC, such employee shall inform the Administrator and any further disposal of documents shall be suspended until such time as the Administrator, with the advice of counsel, determines otherwise. The Administrator shall take necessary steps to promptly inform all staff of any suspension in the further disposal of documents.

4) **Applicability**

This Policy applies to all physical records generated in the course of BISCC's operation, including both original documents and reproductions. It also applies to electronic documents.

This policy was approved by the Board of Directors of the Bainbridge Island Senior Community Center at its regularly scheduled board meeting on:

Policy approved by the BISCC Board of Directors on August 8, 2018.

By: 
Colleen Keilbart, Secretary

Appendix A – Record Retention Schedule

The Record Retention Schedule is organized as follows:

SECTION TOPIC

- A. Accounting and Finance
- B. Contracts
- C. Corporate Records
- D. Electronic Documents
- E. Payroll Documents
- F. Personnel Records
- G. Property Records
- H. Tax Records
- I. Contribution Records
- J. Member Records

The following are some common retention periods. These apply to both physical and electronic documents. If no physical copy of an electronic document is retained, the means to “read” the electronic document must also be retained.

A. ACCOUNTING AND FINANCE

<u>Record Type</u>	<u>Retention Period</u>
Accounts Payable & Accounts Receivable ledgers and schedules	7 years
Annual Audit Reports and Financial Statements	Permanent
Annual Audit Records, including work papers and other documents that relate to the audit	7 years after completion of audit
Bank Statements and Canceled Checks	7 years
Credit card numbers	Full credit card numbers should not be retained any longer than immediate business needs and merchant account agreements dictate.
Employee Expense Reports	7 years
General Ledgers	Permanent
Notes Receivable ledgers and schedules	7 years
Investment Records	7 years after sale of investment

B. CONTRACTS

<u>Record Type</u>	<u>Retention Period</u>
Contracts and Related Correspondence (including any proposal that resulted in the contract and all other supportive documentation)	7 years after expiration or termination

C. CORPORATE RECORDS

<u>Record Type</u>	<u>Retention Period</u>
Corporate Records (minute books, signed minutes of the Board and all committees, corporate seals, articles of incorporation, bylaws, annual corporate reports)	Permanent
Licenses and Permits	Permanent

D. ELECTRONIC DOCUMENTS

1. **Electronic Mail:** Not all email needs to be retained, depending on the subject matter.

- Staff will strive to keep copies of their e-mail related to business issues.
- Staff will not store or transfer BISCC related e-mail on non-work-related computers except as necessary or appropriate for BISCC purposes.
- Staff will take care not to send confidential/proprietary BISCC information to outside sources.

2. **Electronic Documents:** including Microsoft Office Suite, cloud-based or cloud-stored documents and PDF files. Retention also depends on the subject matter.

3. **Web Page Files: Internet Cookies**

- All workstations: All web browsers should be scheduled to delete Internet cookies no less frequently than once per month.

In certain cases, a document will be maintained in both paper and electronic form. In such cases the official document will be the electronic document.

E. PAYROLL DOCUMENTS

Record Type

Retention Period

Employee Deduction Authorizations	4 years after termination
Payroll Deductions	Termination + 7 years
W-2 and W-4 Forms	Termination + 7 years
Garnishments, Assignments, Attachments	Termination + 7 years
Payroll Registers (gross and net)	7 years
Time Cards/Sheets	2 years
Unclaimed Wage Records	6 years

F. PERSONNEL RECORDS

Record Type

Retention Period

General Financial records for the Organization	7 years
EEO- 1 /EEO-2 - Employer Information Reports	2 years after superseded or filing (whichever is longer)
Employee Earnings Records	Separation + 7 years
Employee Handbooks	1 copy kept permanently
Employee Personnel Records (including individual attendance records, application forms, job or status change records, performance evaluations, termination papers, withholding information, garnishments, test results, training and qualification records)	6 years after separation
Employment Contracts – Individual	7 years after separation
Employment Records - Correspondence with Employment Agencies and Advertisements for Job Openings	3 years from date of hiring decision
Employment Records - All Non-Hired Applicants (including all applications and resumes - whether solicited or unsolicited, results of post-offer, pre-employment physicals, results of background investigations, if any, related correspondence)	2-4 years (4 years if file contains any correspondence which might be construed as an offer)
Job Descriptions	3 years after superseded
Personnel Count Records	3 years
Forms I-9	3 years after hiring, or 1 year after separation if later

G. PROPERTY RECORDS

<u>Record Type</u>	<u>Retention Period</u>
Property Insurance Policies	Permanent

H. TAX RECORDS

<u>Record Type</u>	<u>Retention Period</u>
Tax-Exemption Documents and Related Correspondence	Permanent
IRS Rulings	Permanent
Excise Tax Records	7 years
Payroll Tax Records	7 years
Tax Bills, Receipts, Statements	7 years
Tax Returns - Income, Franchise, Property	Permanent
Tax Workpaper Packages - Originals	7 years
Sales/Use Tax Records	7 years
Annual Information Returns - Federal and State	Permanent
IRS or other Government Audit Records	Permanent

I. CONTRIBUTION RECORDS

<u>Record Type</u>	<u>Retention Period</u>
Records of Contributions and active membership lists	Permanent
Documents evidencing terms, conditions or restrictions on gifts	Permanent
Membership and Payment Data in My Senior Center	5 years after archiving
Grant applications	5 years
Awarded Grant records	Permanent

J. MEMBER RECORDS

<u>Record Type</u>	<u>Retention Period</u>
Member Medical Waivers	2 years
Member Application Forms	4 years
Member Volunteer Forms	4 years