



# DOCUMENT RETENTION AND DESTRUCTION POLICY

Records referenced in this schedule include paper, electronic (including e-mail), and voicemail regardless of whether the record is stored in traditional containers such as file cabinets and boxes, or on a network server, desktop, laptop, handheld, or other device with text or instant messaging capability.

## **HOW LONG TO KEEP RECORDS<sup>1</sup>**

<b>Document Content</b>	<b>Minimum Retention<sup>2</sup></b>
Accident reports and claims (settled cases)	7 years
Accounts receivable & payable ledgers & schedules	7 years
Affirmative Action Plan	1 year after plan expires
Articles of Incorporation, charter, bylaws, minutes, and incorporation records	Permanently
Audit reports	Permanently
Bank statements, deposit records, cancelled checks, reconciliation	7 years
Bylaws and charter	Permanently
Chart of accounts	Permanently
Checks for important payments and purchases	Permanently
Contracts, mortgages, notes and leases (expired)	7 years
Contracts (still in effect)	Until 7 years after expiration
Copyright, trademark, patent registrations	Permanently
Correspondence, administrative (pertaining to formulation, planning, implementation, interpretation, modification, redefinition of programs, services, projects and the regulations, policies, and procedures that govern them)	3 years
Correspondence, general (Non-administrative incoming/outgoing and internal correspondence pertaining to or arising from the routine operations of the policies, programs, services, or projects)	1 year
Correspondence, legal and important matters	Permanently
Correspondence with customers and vendors	2 years
Deeds, mortgages, bills of sale	Permanently
Depreciation schedules	Permanently
Donations	7 years
Employee demographics records <sup>3</sup>	3 years
Employee discrimination reports (EEOC, ADA, etc.)	Permanently
Employment applications <sup>4</sup>	3 years from creation/personnel action
Expense Analyses & distribution schedules	7 years
Financial Statements, year-end	Permanently
Garnishments	7 years
General ledgers, year-end trial balance, journals	Permanently
Grants, un-funded	1 year
Grants, funded	7 years after closure
I-9s*	3 years after hire date
Insurance policies	3 years after expiration
Insurance records, accident reports, claims, etc.	Permanently
Internal audit reports	3 years
Invoices (to customers, from vendors)	7 years
Inventory records	7 years
Journals	Permanently
Loan documents and notes	Permanently
Material Safety Data Sheets	Permanently

Mission Statements, Strategic plans	Permanently
Notes receivable ledgers and schedules	7 years
Organization charts	Permanently
OSHA logs*	5 years
OSHA records related to medical exams	30 years after termination
Patents and related papers	Permanently
Payroll records including expense and records related to employee leave** (Equal Pay Act, FLSA)	7 years
Personnel files, terminated employees	7 years after termination
Petty cash vouchers	3 years
Program and/or project files (not grant specific)	Permanently
Property appraisals by outside appraisers	Permanently
Property records including costs, depreciation schedules	Permanently
Property blueprints and facility utility diagrams	Permanently (or until property is sold)
Purchase orders	7 years
Retirement and pension records (Summary Plan Descriptions/ERISA)*	Permanently
Sales records	7 years
Stock and bond certificates (cancelled)	7 years
Tax returns and worksheets	Permanently
Timesheets, books, cards	7 years
Training manuals	Permanently
Vouchers for payments to vendors, employees, etc. (Includes employee business travel reimbursements)	7 years
Withholding tax statements* (FICA, FUTA, Federal Income)	7 years
Workers compensation documentation	10 years case closure

### **CATEGORIZING INFORMATION**

Because the schedule listed is not all-inclusive, you may need to determine whether a particular item is considered a record, and thus, subject to a records retention and disposition policy.

Some of the characteristics of a record are:

- ✓ Contains legal or regulatory compliance information
- ✓ Evidences a transaction
- ✓ Identifies participants in business activities or who had knowledge of an event
- ✓ Proves a business-related event or activity occurred or did not occur

It may be useful when making retention decisions to sort records into three categories – enduring value, limited value, and no value – and establish time periods to keep each group regardless of their form (paper or electronic).

#### **Category 1 – Records with enduring value to be retained permanently:**

- Agendas and meeting minutes
- Appointment calendars of executives
- Correspondence related to official business communications at the executive level to and from others inside and outside the organization
- Distribution list member names and e-mail addresses for each list
- Documentation of departmental and organizational decisions and operations
- E-mail transmittals – messages containing no substantive information that are sent only to provide attachments. Because the legal authenticity of an e-mail requires retention of its metadata (the transmission data), transmittals may supply a key part of the record.
- Grant proposals, approvals, reports
- Policy, program, and procedure directives

#### **Category 2 – Records with limited value to be retained for 3 years, unless required by legal or regulatory purposes.**

NOTE: This category does not apply to records documenting essential organization, staffing, and procedures. (see Category 1)

- Budget records

- Day-to-day administration
- Facsimile machine logs
- Office services and equipment requests and receipts
- Supply orders and receipts
- Travel itineraries
- Utilities records

**Category 3 – Records of little or no long-term value to be retained for 0-30 days or until no longer needed.**

- Calendars (except for key executives)
- Copies of documents when the holder is not the official record keeper, sender, or primary addressee
- Copies of publications or other published reference materials
- Drafts, except for mission critical documents, program and policy changes, or original creative, artistic, and scientific works
- Informational, e.g. holiday closings, charitable drives, notifications of meetings
- Messages to/from distribution lists (e.g. ListServes)
- Personal correspondence, e-mail, text messages, etc.
- Routine requests for information or publications and replies
- Scheduling of work assignments, work-related trips and visits
- Suspense files or ‘to-do’ and task lists that serve as a reminder that an action is required or a reply expected on a given date

**ELECTRONIC RECORD KEEPING**

As a best practice measure to minimize potential loss of information, whether from disaster, human error, or other causes, all electronic records should be copied and maintained in a separate location (i.e. server). Both the Records Manager and IT manager should set up calendar reminders to migrate data from older media and formats at regular intervals to be sure the records remain viable for the required period of time.

Migration decisions should consider the possibility of metadata loss or alteration; keyword search capability; the inability to annotate files; the necessity to maintain operating systems and software that supports original file formats; and the difficulty in tracing file users and dates. The terms, on-line, near-line, and off-line retention, are unique to electronic records, and refer to the type of storage media, **not** to the length of time the information in a particular record should be retained. The Records Manager and IT Manager should collaborate to decide which type of storage is appropriate for each category of record.

On-line retention period: usually refers to retaining data on magnetic disks for disaster recovery purposes, generally 1 week to 3 months.

Near-line retention period: data may remain on-site but on removable media such as CDs. Depending on the type of information contained, the records may be Category 1, 2, or 3. In the case of Category 1, Records with Enduring Value, and the data may need to be migrated periodically to avoid loss of information from deteriorating media.

Off-line retention period: data may be stored off-site. Like near-line retention, records in Category 1, Records with Enduring Value, should be transferred regularly to more permanent, stable media.

**RECORD STORAGE**

Both the original and digital records should be archived with clearly identifiable labels and properly stored in an area with environmental controls with access limited to authorized Archivists.

**RECORD DESTRUCTION**

When a record is no longer needed or required, it should be disposed of properly in order to ensure that the data truly is no longer recoverable. This destruction should be documented by completing a ‘Certificate of Records Destruction’ (see sample attached).

**Electronic Files** - Deleting data and emptying the “recycle” folder or “trash” bin from electronic storage media such as CDs, hard drives, etc. does not permanently destroy the information. Some printers and photocopiers with document memory capability may require data cleaning also before sale or disposal. If data is not sensitive or private, simply overwriting the information may be adequate. If computers and media are going to be reused or de-commissioned, they must be properly cleaned in order to prevent unauthorized retrieval and use of information, especially if that data includes privacy or security-related material such as personnel records, financial data, or employee health information.

To completely remove data or prevent its retrieval, the following methods should be used.

- Hard drives, USB or flash drives, and other plug-in type devices - sanitize by running special software programs or following the manufacturer’s instructions for full chip erasure. If the drive is no longer operational, cables should be cut and the drive disassembled.
- Personal Digital Assistants (PDAs), Blackberry, etc. - clean data according to manufacturer’s instructions and reset to factory defaults.
- Removable media - Special shredders are available that can shred optical media (CDs, DVDs, etc.). Diskettes or other media not suitable for shredding should be disassembled and the media mutilated by puncturing, cutting, or sanding.

**SAMPLE CERTIFICATE OF RECORDS DESTRUCTION**

I, \_\_\_\_\_, acting on behalf of the Regional Food Bank of Oklahoma, hereby certify that the following records were destroyed according to the Records Retention and Disposition Guidelines.

Collection/Record Group/Series: \_\_\_\_\_

Record Category (correspondence, etc.): \_\_\_\_\_

Format (Word, flash drive, etc.) \_\_\_\_\_

Date Range: \_\_\_\_\_

Type media or, if hard drive, enter serial #: \_\_\_\_\_

Method: \_\_\_\_\_

Location of Disposal: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Title: \_\_\_\_\_

Authorized by: \_\_\_\_\_

Date: \_\_\_\_\_

Title: \_\_\_\_\_

<sup>1</sup> Records required in connection with a lawsuit or potential legal action must be retained until litigation is settled and the appeal time expires.  
<sup>2</sup> This schedule draws heavily from the National Council of Nonprofit Associations example: <<http://www.ncna.org>>.  
<sup>3</sup> Davis-Bacon Act, Service Contract Act, & Walsh-Healy Public Contracts Act  
<sup>4</sup> Depending on the number of employees, employers must retain applications & other personnel records relating to hires, rehires, tests, promotions, transfers, demotions, selection for training, layoff, recall, termination or discharge (Civil Rights Act of 1964, Title VII, ADA, ADEA).  
\* If, while completing the Affirmative Action Plan, an adverse impact is discovered, then the records must be maintained until two years after the adverse impact is eliminated.  
\*\* Medical records related to a leave granted under the Family and Medical Leave Act (FMLA) must be maintained for three years.