

Corpus Christi Navy League Council

DOCUMENT DESTRUCTION AND RETENTION POLICY

1. Policy and Purposes

This Policy represents the policy of the Corpus Christi Navy League Council (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) retention and maintenance of documents necessary for the proper functioning of the organization as well as to comply with applicable legal requirements;
- (b) guidance for the Board of Directors, officers, volunteers and other constituencies with respect to their responsibilities concerning document retention.

Notwithstanding the foregoing, the organization reserves the right to revise or revoke this Policy at any time.

2. Administration

2.1 Responsibilities of the Administrator. The organization's President 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 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 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.

2.2 Other Responsibilities 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 Administrator shall report to the Board of Directors (the board members acting as a body), which maintains the ultimate direction of management.

The responsibility of volunteers with respect to this Policy shall be to produce specifically identified documents upon request of management, 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.

3. 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. 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. In addition, for staff, it could lead to disciplinary action including possible termination.

5. Electronic Documents; Document Integrity. Documents in electronic format shall be maintained in accordance with the Document Retention Schedule. The Administrator shall attempt to establish standards for document integrity, including guidelines for handling electronic files, backup procedures, archiving of documents, and regular checkups of the reliability of the system; provided, that such standards shall only be implemented to the extent that they are reasonably attainable considering the size, resources and other priorities of the organization.

6. Privacy. It shall be the responsibility of the Administrator to determine how privacy laws will apply to the organization’s documents from and with respect to employees and other constituencies; to establish reasonable procedures for compliance with such privacy laws; and to allow for their audit and review on a regular basis.

7. Emergency Planning. Documents shall be stored in a safe and accessible manner. Documents which are necessary for the continued operation of the organization in the case of an emergency shall be regularly duplicated or backed up and maintained in an off-site location.

8. Document Retention Schedule.

<u>Document Type</u>	<u>Retention Period</u>
Accounting and Finance	
Accounts Payable	7 years
Accounts Receivable	7 years
Annual Financial Statements and Audit Reports	Permanent
Bank Statements, Reconciliations & Deposit Slips	7 years
Canceled Checks – routine	7 years
Canceled Checks – special, such as loan repayment	Permanent
Credit Card Receipts	3 years
Employee/Business Expense Reports/Documents	7 years
General Ledger	Permanent
Interim Financial Statements	7 years
Contributions/Gifts/Grants	
Contribution Records	Permanent
Documents Evidencing Terms of Gifts	Permanent

<https://www.facebook.com/groups/USNLCC/>
<https://www.facebook.com/navyleaguecorpuschristi/>
<http://www.cnavyleague.org/>

Grant Records 7 years after end of grant period

Corporate and Exemption

Articles of Incorporation and Amendments	Permanent
Bylaws and Amendments	Permanent
Minute Books, including Board & Committee Minutes	Permanent
Annual Reports to Attorney General & Secretary of State	Permanent
Other Corporate Filings	Permanent
IRS Exemption Application (Form 1023 or 1024)	Permanent
IRS Exemption Determination Letter	Permanent
State Exemption Application (if applicable)	Permanent
State Exemption Determination Letter (if applicable)	Permanent
Licenses and Permits	Permanent
Employer Identification (EIN) Designation	Permanent
Press Releases/Public Filings	Permanent

Correspondence and Internal Memoranda

Hard copy correspondence and internal memoranda, if not scanned and electronically stored, relating to routine matters with no lasting significance	Two years
Correspondence and internal memoranda important to the organization or having lasting significance	Permanent

Hard copy correspondence and internal memoranda relating to a particular document otherwise addressed in this Schedule, if not scanned and electronically stored, should be retained for the same period as the document to which they relate.

Electronic Mail (E-mail) to or from the organization

E-mails considered important to the organization or of lasting significance should be stored in a central repository	Permanent, subject to review
E-mails not included in either of the above categories	12 months

Electronic mail (e-mails) relating to a particular document otherwise addressed in this Schedule should be retained for the same period as the document to which they relate, but may be retained in hard copy form with the document to which they relate.

Electronically Stored Documents

Electronically stored documents considered important to the organization or of lasting significance should be stored in a central repository	Permanent, subject to review
Electronically stored documents not included in either of the above categories	Two years

<https://www.facebook.com/groups/USNLCC/>
<https://www.facebook.com/navyleaguecorpuschristi/>
<http://www.ccnavyleague.org/>

Electronically stored documents (e.g., in pdf, text or other electronic format) comprising or relating to a particular document otherwise addressed in this Schedule should be retained for the same period as the document which they comprise or to which they relate.

Insurance

Property, D&O, Workers’ Compensation and General Liability Insurance Policies	Permanent
Insurance Claims Records	Permanent

Legal and Contracts

Contracts, related correspondence and other supporting documentation	Permanent
Legal correspondence	Permanent

Management and Miscellaneous

Strategic Plans	7 years after expiration
Disaster Recovery Plan	7 years after replacement
Policies and Procedures Manual	Current version with revision history

Property – Real, Personal and Intellectual

Property deeds and purchase/sale agreements	Permanent
Property Tax	Permanent
Real Property Leases	Permanent
Personal Property Leases	10 years after termination
Trademarks, Copyrights and Patents	Permanent

Tax

Tax exemption documents & correspondence	Permanent
IRS Rulings	Permanent
Annual information returns – federal & state	Permanent
Tax returns	Permanent