

# NATIONAL COALITION TO ABOLISH THE DEATH PENALTY

UPDATED 4/25/16

## DOCUMENT RETENTION AND DESTRUCTION POLICY

### ARTICLE I

#### PURPOSE

The purpose of this policy is to (1) provide a system to ensure compliance with document retention laws; and (2) provide for routine destruction of outdated and superfluous documents.

### ARTICLE II

#### POLICY

#### Section 1. General Guidelines.

This Policy describes the categories of documents that should be retained in accordance with applicable law, and the periods of retention for each category. Documents that are not subject to a retention requirement should be kept only long enough to accomplish the task for which they were generated, and may then be eliminated from the files.

The term “documents” includes all types of written records, whether in hard copy or digital form. The categories of documents that are described below relate to the subject matter of the document rather than their form.

If you are not sure whether a document falls into a particular category, you should contact the Executive Director or legal counsel. If a document falls into two or more categories, it should be retained for the longest retention period of the applicable categories.

#### Section 2. Compliance.

The NCADP expects all officers, directors, employees and volunteers to comply fully with this policy.

#### Section 3. Documents to be Retained at NCADP’s Principal Office

- (a) Organizational documents as described in Section 4(a).
- (b) Meeting minutes and related materials described in Section 4(a).
- (c) All communications to members generally (as distinct from communications with a member or sub-set of members).

- (d) A list of the names and business addresses of its current directors and officers.
- (e) A copy of its most recent biennial report delivered to the District of Columbia and/or Commonwealth of Pennsylvania Government.

Section 4. Minimum Retention Periods for Specific Categories.

(a) Documents to be Permanently Retained

1. NCADP organizational records include the NCADP's Articles of Incorporation and By-Law (including amendments); Internal Revenue Service ("IRS") Form 1023 (application for recognition of exemption under Section 501(c)(3) of the Internal Revenue Code) as well as all supporting documents; the IRS exemption determination letter; and all IRS Form 990s as well as supporting documents.
2. Real estate tax exemption documents.
3. Occupational Safety Health Administration records.
4. Retirement and pension records.
5. Meeting minutes retained in the NCADP's minute book and records of all actions taken by the NCADP's directors or its members, or any designated body thereof, with or without a meeting.
6. Records related to intellectual property (e.g., copyright registrations).
7. Deeds, mortgages, notes, and leases.
8. Annual financial statements.
9. Depreciation schedules and checks for important payments and purchases.
10. Insurance documents, including expired insurance policies, insurance records, accident reports, and claims.
11. External and internal audit reports.
12. Contribution records and documents evidencing terms of gifts.
13. Charitable solicitation registrations.
14. Records of its members, in a form that permits preparation of a list of names and addresses of all members, in alphabetical order by class, showing the number of votes each member is entitled to cast and other details of the membership of each.
15. Biennial reports delivered to the District of Columbia and/or Commonwealth of Pennsylvania Government.

(b) Documents to be Retained for Seven Years

1. Tax records, including but not limited to, documents concerning payroll, expenses, proof of contributions made by donors, accounting procedures, and other documents concerning the NCADP's revenues.
2. Tax returns, from the date of filing of the applicable return.
3. Employment, recruitment and personnel records, including any affirmative action plan and related information, solicited and unsolicited applications for employment and resumes, rejection letters, interview information and reference checking notes, job advertisements, job requests made to agencies, job descriptions, recruiting information, timesheets, employment tax records and returns, payroll records and summaries, and unemployment insurance documents.
4. Personnel files of terminated employees, including application, performance reviews, salary history, I-9s, complaints brought against the NCADP or individual employees, and discipline reports. The NCADP should also keep in the employee's personnel file all final memoranda and correspondence reflecting performance reviews and actions taken by or against personnel.
5. ERISA records relating to welfare and pension benefits.
6. Copies of all press releases and publicly filed documents.
7. Accounts payable ledgers and schedules, bank reconciliations and bank statements, any inventories of products, materials, and supplies.
8. Documents reflecting expenses and purchases, such as checks (unless for important payments and purchases), invoices, credit card sales slips and account statements.
9. Documents reflecting gross receipts, including bank deposit slips, receipt books, invoices, and credit card charge slips.
10. Board and Board Committee materials (e.g., agendas, materials presented to and considered by the Board, etc.) not otherwise covered by Section 4(a)1.
11. All communications to members generally (as distinct from communications with a member or sub-set of members).

(c) Miscellaneous Document Retention Periods

1. Records relating to discrimination charges should be retained until the final disposition of the charge, plus one year.
2. Records relating to Equal Employment Opportunity claims should be retained while the claims are active, plus three years.
3. Policies, guidelines and employee handbooks should be retained for as long as they are current and at least three years after they are outdated.
4. Family Medical Leave Act records should be retained for 3 years after the end of the leave period.
5. Employee insurance and medical records, which should be maintained separately from personnel files and kept secure, should be retained for one year after termination.

6. Records constituting or containing NCADP-confidential information (e.g., donor lists, solicitation lists and contact information, information concerning fund-raising campaigns) should be kept for a period of ten years.
7. Final, execution copies of all contracts should be retained for at least four years beyond the life of the agreement, and seven years in the case of contracts with any government agency.
8. Records related to grants should be retained for seven years following the end of the grant period.

Section 5. Retention of Documents in Digital Form and Miscellaneous Correspondence.

E-mail and other documents in digital or electronic form that need to be saved should be either:

- (i) Printed in hard copy and kept in the appropriate file; or
- (ii) Downloaded to a computer file and kept electronically or on disk as a separate file.

The retention period for documents in digital form depends upon its subject matter, as covered elsewhere in this policy. Similarly, when any correspondence falls under another category listed elsewhere in this policy, then it should be retained according to its subject matter.

Section 6. Records Relevant to Legal Proceedings.

If you believe, or the NCADP informs you, that particular NCADP records are relevant to any ongoing or reasonably foreseeable litigation, legal or administrative proceeding, or government investigation, then you should contact the Executive Director and/or legal counsel who will advise you how long the records must be retained. This requirement applies to any NCADP records, even if they fall within one of the other categories listed in this Policy, so long as you believe or are told that they are relevant to any ongoing or reasonably foreseeable legal proceeding. Other legal documents should generally be maintained for a period of ten years.