

**Document Retention and Destruction Guidelines for**

**The WICT Network Chapters**

**(Effective 1/1/20xx)**

Every non-profit organization (including The WICT Network Global and each of the Chapters) must establish its own document retention and destruction policy. The WICT Network Chapter records include essentially all records produced, whether paper or electronic.

To help your chapter remain in compliance with federal regulations that govern nonprofits, The WICT Network HQ is providing you with a template document retention and destruction policy that you may personalize with your chapter’s information.

You should review and vote to adopt this policy with your board of directors.

The policy includes statements conveying the spirit of the following points:

1. All volunteers must fully comply with the records retention or destruction policies and schedules as adopted by the board.
2. If you believe that Chapter records may need to be referenced during a dispute that could result in litigation, then those records must be preserved until the Chapter determines the records are no longer needed. This exception supersedes any previously or subsequently established destruction schedule for those records.

Once the board has voted to adopt the document retention policy, the Chapter President should sign below and return this page only to The WICT Network HQ.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature Date

Name:

Title:

Chapter Name:

Date shared and adopted by the Chapter Board of Directors:

Email:



**[Insert Chapter Name Here]**

Document Retention and Destruction Policy

1. **Policy and Purposes.** This policy represents the policy of **[INSERT CHAPTER NAME HERE]** 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 Chapter as well as to comply with applicable legal requirements; (b) destruction of documents which no longer need to be retained; and (c) guidance for the Board of Directors, officers, staff and other constituencies with respect to their responsibilities concerning document retention and destruction. Notwithstanding the foregoing, the Chapter reserves the right to revise or revoke this Policy at any time.
2. **Administration.**
	1. **Responsibilities of the Administrator.**  The Chapter’s **[PRESIDENT, EXECUTIVE VICE PRESIDENT, VICE PRESIDENT, TREASURER]** for **[INSERT CHAPTER NAME HERE]** 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 shall also be responsible for documenting the actions taken to maintain and/or destroy Chapter documents and retaining such documentation. 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 Chapter policies and procedures. The Administrator is also authorized to periodically review this Policy and Policy compliance with legal counsel and to report to the Board of Directors as to compliance. 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 the administration of this policy.
	2. **Responsibilities of Constituencies.** This Policy also relates to the responsibilities of board members, volunteers and outsiders with respect to maintaining and documenting the storage and destruction of the Chapter’s documents. The Administrator shall report to the Board of Directors (the board members acting as a body). The Chapter’s volunteer leadership shall be familiar with this Policy, shall act in accordance therewith, and shall assist the Administrator, as requested, in implementing it. Outsiders may include vendors or other service providers. Depending upon the sensitivity of the documents involved with the particular outsider relationship, the Chapter, through the Administrator shall share this Policy with the outside, requesting compliance. In particular instances, the Administrator may require that the contract with the outsider specify the particular responsibilities of the outsider with respect to this Policy.
3. **Suspension of Document Destruction; Compliance.** The Chapter 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. Failure to comply with this Policy, including, particularly, disobeying any destruction halt order, could result in possible civil or criminal sanctions.
4. **Electronic Documents; Document Integrity.** Documents in electronic format shall be maintained just as hard copy or paper documents are, in accordance with the Document Retention Schedule. Due to the fact that the integrity of electronic documents, whether with respect to ease of alteration or deletion, or otherwise, may come into question, the Administrator shall attempt to establish standards of document integrity, including guidelines for handling all 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 resources and other priorities of the Chapter.
5. **Privacy.** It shall be the responsibility of the Administrator to establish reasonable procedures for compliance with such privacy laws; and to allow for their audit and review on a regular basis.
6. **Emergency Planning.** Documents shall be stored in a safe and accessible manner. Documents which are necessary for the continued operation of the Chapter in the case of an emergency shall be regularly duplicated or backed up and maintained in an off-site location, if possible. The Administrator shall develop reasonable procedures for document retention in the case of an emergency.
7. **Document Creation and Generation.** The Administrator shall discuss with volunteers the ways in which documents are created or generated. With respect to each function, the Administrator shall attempt to determine whether documents are created which can be easily segregated from others, so that, when it comes time to destroy (or retain) those documents, they can be easily culled from the others for disposition. This dialogue may help in achieving a major purpose of the Policy—to conserve resources—by identifying document streams in a way that will allow the Policy to routinely provide for destruction of documents. Ideally, the Chapter will create and archive documents in a way that can readily identify and destroy documents with similar expirations.
8. **Document Retention Schedule.** (Periods are suggested but are not necessarily a substitute for counsel’s own research and determination as to appropriate periods.)

**Document Type Retention Period**

**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

General Ledger Permanent

Interim Financial Statements 7 Years

**Contributions/Gifts/Grants**

Contribution Records Permanent

Documents Evidencing Terms of Gifts Permanent

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

Other Corporate Filings Permanent

Licenses and Permits Permanent

Employer Identification (EIN) Designation Permanent

*continued…*

**Correspondence and Internal Memoranda**

Hard copy correspondence and internal memoranda relating to a particular document otherwise addressed in this Schedule should be retained for the same period as the document to which they relate.

Hard copy correspondence and internal

Memoranda relating to routine matters

with no lasting significance Two Years

Correspondence and internal memoranda

important to the Chapter or having

lasting significance Permanent, subject to review

**Electronic Mail (Email) to or from the Chapter**

Electronic mail (emails) 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.

Emailed considered important to the Chapter

or of lasting significance should be printed

and stored in a central repository Permanent, subject to review

Emails not included in either of the above

categories 12 months

**Electronically Stored Documents**

Electronically stored documents (e.g., in pdf, text, or other electronic format) comprising or relating to a particular document otherwise addressed in the Schedule should be retained for the same period as the document which they comprise or to which they relate, but may be retained in hard copy form (unless the electronic aspect is of significance).

Electronically stored documents considered

important to the Chapter or of lasting significance

should be printed and stored in a central

repository (unless the electronic aspect is of

significance). Permanent

Electronically stored documents not included

In either of the above categories Two Years

**Insurance**

Insurance Claims Records Permanent

**Legal and Contracts**

Contracts, related correspondence and other

support documentation 10 Years after Termination

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**

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

Tax Returns Permanent