

### **Purpose**

The purpose of the Record Retention and Disposal Policy (the “Policy”) is to ensure necessary “records” (as defined below) of United Way of Central Ohio (UWCO) are adequately protected and maintained, and to ensure that records no longer needed or of no value are disposed of at the appropriate time.

This Policy also is for the purpose of aiding employees of UWCO in understanding their obligations in retaining electronic documents.

The law requires UWCO to maintain certain records, usually for a specified period of time. Failure to retain those records for those minimum periods could subject UWCO to penalties and fines, or charges of destruction of evidence or contempt, cause the loss of legal rights, or significantly impair UWCO’s ability to defend itself in litigation.

### **Administration**

The Chief Operating Officer is responsible for developing, implementing and revising this policy governing the retention and disposal of UWCO’s records. The Chief Operating Officer will designate others, on an ad hoc basis, to assist in implementing this policy, including the following:

- Identifying and evaluating which records should be retained;
- Publishing an appropriate retention and disposal schedule;
- Monitoring local, state, and federal laws affecting record retention;
- Annually reviewing the record retention and disposal program;
- Developing a training program for personnel responsible for record storage and maintenance; and
- Monitoring for compliance with the record retention and disposal program.

### **Implementation**

For purposes of implementing this policy, UWCO’s organizational structure will be segmented in six (6) departments as follows:

- Administration
- Community Impact
- Community Services
- Finance and Operations
- Marketing
- Resource Development

Each department will prepare a listing of major documentation used and maintained by the department and will compare it to the documents listed in the Record Retention and Disposal Policy. In addition, each department will periodically review currently used records and forms to determine whether these records and forms are adequate and appropriate for the department’s requirements.

In addition, each department periodically will review this policy to determine any special circumstances that necessitate changes in the retention periods. Requests for changes in retention periods or deviations from specific retention periods should be to the Chief Operating Officer, and may be implemented only after written approval by the Chief Operating Officer.

Each department will ensure that its employees are fully informed of this policy and confirm that they agree to comply with this policy. Employees must be informed that any question regarding this policy is to be directed to the Chief Operating Officer.

### **Applicability**

This policy applies to all records generated in the course of UWCO's operations, including both originals and reproductions. It also applies to records stored on computer, flash drives, electronic mail, electronic voice mail and any other electronic records.

To the extent that there are multiple copies of records, either in paper or electronic form, only one copy of each record need be retained. Likewise, if there are multiple drafts of a particular record, only the final record need be retained, unless such drafts reflect a course of communication by and between UWCO and non-UWCO personnel.

### **Retention Periods**

From time to time UWCO will establish retention or disposal schedules for specific categories of records in order to ensure legal compliance, and also to accomplish other objectives, such as preserving intellectual property and cost management. Several categories of documents are identified in Appendix I attached hereto. Any records not specifically identified in Appendix I should be retained as per business need.

### **Definition of "Record"**

A "record" is any body of information that has been documented from the business activities of UWCO, whether in written or electronic form. Examples of records include: financial data, statements and associated work papers; personnel files; analyses; agreements, books; contracts; charts or tables; data; correspondence and communications, which are created, sent or received; diagrams; electronic messages (e-mail, text messages and voicemail); images; invoices; letters; logs; maps; memoranda; opinions; plans; projections; statement; studies; research and any other thing containing information. Examples of what may not be records for record retention policies are: (a) superseded drafts of documents, including memoranda, financial statements or regulatory filings; (b) notes on superseded drafts of memoranda, financial statements or regulatory filings that reflect incomplete or preliminary thinking; (c) previous copies of work papers that have been corrected for typographical errors or errors due to training of new employees; or (d) duplicates of documents.

A record may exist in various forms, including printed, electronic or recorded format (for example, letters, e-mail messages, text messages and voice mail messages). Records stored electronically also include records that are stored using equipment located within UWCO's property or on other devices (whether or not owned by UWCO) such as: cellular telephones; laptop or other portable computers; and personal data assistants (Blackberry, Palm or other similar personal communication devices). By way of example and not in limitation of the foregoing, the term record includes all copies of records made to enable UWCO personnel to work outside UWCO's offices.

### **Suspension of the Policy**

In the event of a governmental audit, legal investigation, or pending litigation, record disposal may be suspended at the written direction of the Chief Operating Officer or legal counsel. **Upon receipt of a notice to suspend record destruction, all record destruction must cease immediately. This includes any records that had previously been scheduled for destruction but not yet destroyed. Supervisors must take appropriate steps to check with the Chief Operating Officer or legal counsel to confirm what record(s) are covered**

**by the suspension order and ensure that all records covered by the suspension order are preserved.**

The Chief Operating Officer or legal counsel should be informed of any situation that might give rise to legal action as soon as the situation becomes apparent. Record disposal after any suspension shall be resumed only at the written direction of the Chief Operating Officer after consultation with UWCO's legal counsel. It is incumbent upon all employees to retain any documents that may be relevant to a potential audit, investigation, or litigation.

### **Amendments**

This Policy may be amended from time to time. Requests for amendments to the retention periods may be submitted to the Chief Operating Officer. Supervisors and the chair of the board of trustees will be informed of any changes to the Policy.

### **Questions**

Questions about the implementation of this Policy should be directed to the Chief Operating Officer

**Effective date of this Policy:** \_\_\_\_\_

## APPENDIX I

### A. ACCOUNTING AND FINANCE

Record Type	Retention Period
Accounts Payable ledgers and schedules	7 years
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
Annual Plans and Budgets	2 years
Bank Statements and Canceled Checks	7 years
Employee Expense Reports	7 years
General Ledgers	Permanent
Interim Financial Statements	7 years
Notes Receivable ledgers and schedules	7 years
Investment Records	7 years after sale of investment
Credit card records (documents showing customer credit card number)	2 years

**Notes: Credit card record retention and destruction –**

*Donors / customers may use a credit card to pay UWCO for a campaign pledge or miscellaneous classes, events, etc.*

*All records showing donor credit card numbers must be locked in a desk drawer or a file cabinet when not in immediate use by staff.*

*If it is determined that information on a document, which contains credit card information, is necessary for retention beyond 2 years, then the credit card number will be cut out or blackened out of the document.*

## B. CONTRACTS

Record Type	Retention Period
Contracts and Related Correspondence (including any proposal that resulted in the contract and all other supportive documentation)	10 years after expiration or termination

## C. CORPORATE RECORDS

Record Type	Retention Period
Corporate Records (signed Board minutes, minutes of Board-level committees, corporate seals, articles of incorporation, bylaws, annual corporate reports)	Permanent
Licenses and Permits	Permanent

## D. CORRESPONDENCE AND INTERNAL MEMORANDA

**General Principle:** Most correspondence and internal memoranda should be retained for the same period as the document they pertain to or support. For instance, a letter pertaining to a particular contract would be retained as long as the contract (10 years after expiration). It is recommended that records that support a particular project be kept with the project and take on the retention time of that particular project file.

Correspondence or memoranda that do not pertain to documents having a prescribed retention period should generally be discarded sooner. These may be divided into two general categories:

1. Those pertaining to routine matters and having no significant, lasting consequences should be discarded *within two years*. Some examples include:
  - Routine letters and notes that require no acknowledgment or follow-up, such as notes of appreciation, congratulations, letters of transmittal, and plans for meetings.
  - Form letters that require no follow-up.
  - Letters of general inquiry and replies that complete a cycle of correspondence.
  - Letters or complaints requesting specific action that have no further value after changes are made or action taken (such as name or address change).
  - Other letters of inconsequential subject matter or that definitely close correspondence to which no further reference will be necessary.
  - Chronological correspondence files.

Please note that copies of interoffice correspondence and documents where a copy will be in the originating department file should be read and destroyed, unless that

information provides reference to or direction to other documents and must be kept for project traceability.

2. Those pertaining to non-routine matters or having significant lasting consequences should generally be retained permanently.

## E. ELECTRONIC DOCUMENTS

1. **Electronic Mail:** Not all email needs to be retained, depending on the subject matter.
  - All e-mail messages - from internal or external sources - are to be deleted after no more than 12 months.
  - All UWCO business-related email which needs to be maintained for longer than 12 months should be downloaded to a department or user directory on the network.
  - Staff will not store or transfer UWCO-related e-mail on non-work-related computers except as specifically necessary for UWCO purposes.
  - Staff will take care not to send confidential/proprietary UWCO information to outside sources.
  - Any e-mail staff deems vital to the performance of their job should be copied to the staff's home drive on the network, and printed and stored in the employee's workspace.
2. **Electronic Documents:** including Microsoft Office Suite and PDF files. Retention depends on the subject matter.
  - The length of time that a PDF or MS Office (ie –Word, Excel) file should be retained should be based upon the content of the file and the category under the various sections of this policy. PDF or text files the employee deems vital to the performance of his or her job should be printed and stored in the employee's workspace.
  - Staff will conduct annual reviews of all electronic files and will delete all those they consider unnecessary or outdated.

### **Web Page Files: Internet Cookies**

- All workstations: Internet Explorer should be scheduled to delete Internet cookies once per month.

United Way of Central Ohio does not automatically delete electronic files beyond the dates specified in this Policy. It is the responsibility of all staff to adhere to the guidelines specified in this policy.

Each day UPIC Solutions will run a tape backup copy of all electronic files (including email) on UPIC Solutions' servers, as specified in the UPIC Solutions' Disaster Recovery Plan. The backup schedule for the files is as follows: nightly, 1 week retention on daily full, 1 month retention on weekly full, 1 year retention on monthly full. This backup tape is a safeguard to retrieve lost information within a one-year retrieval period should documents on the network experience problems. The tape backup copy is considered a safeguard for the record retention system of UWCO, but is not considered an official repository of UWCO records. All monthly and yearly tapes are stored offsite according to UPIC Solutions' Disaster Recovery Policy.

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.

**F. GRANT AND AGENCY ALLOCATION RECORDS  
(including incoming grants and agency funding)**

<b>Record Type</b>	<b>Retention Period</b>
Original grant proposal	7 years after completion of grant period
Grants not funded	3 years following proposal submission
Grant agreement and subsequent modifications, if applicable	7 years after completion of grant period
All requested IRS/grantee correspondence including determination letters and “no change” in exempt status letters	7 years after completion of grant period
Final grantee reports, both financial and narrative	7 years after completion of grant period
All evidence of returned grant funds	7 years after completion of grant period
All pertinent formal correspondence including opinion letters of counsel	7 years after completion of grant period
Report assessment forms	7 years after completion of grant period
Documentation relating to grantee evidence of invoices and matching or challenge grants that would support grantee compliance with the grant agreement	7 years after completion of grant period
Pre-grant inquiry forms and other documentation for expenditure responsibility grants	7 years after completion of grant period
Grantee work product produced with the grant funds	7 years after completion of grant period

## G. INSURANCE RECORDS

<b>Record Type</b>	<b>Retention Period</b>
Annual Loss Summaries	10 years
Audits and Adjustments	3 years after final adjustment
Certificates of Insurance Issued to United Way of Central Ohio	Permanent
Claims Files (including correspondence, medical records, injury documentation, etc.)	Permanent
Group Insurance Plans - Active Employees	Until Plan is amended or terminated
Group Insurance Plans – Retirees	Permanent or until 10 years after death of last eligible participant
Inspections	3 years
Insurance Policies (including expired policies)	Permanent
Journal Entry Support Data	7 years
Loss Runs	10 years
Releases and Settlements	10 years

## H. LEGAL FILES AND PAPERS

<b>Record Type</b>	<b>Retention Period</b>
Legal Memoranda and Opinions (including all subject matter files)	7 years after close of matter
Litigation Files	1 year after expiration of appeals or time for filing appeals
Court Orders	Permanent
Requests for Departure from Records Retention Plan	10 years



## I. MISCELLANEOUS

<b>Record Type</b>	<b>Retention Period</b>
Consultant's Reports	2 years
Material of Historical Value (including pictures, publications)	Permanent
Policy and Procedures Manuals – Original	Current version with revision history
Policy and Procedures Manuals - Copies	Retain current version only
Annual Reports	Permanent
Strategic Plans	Current with 1 copy past plans

## J. PAYROLL DOCUMENTS

<b>Record Type</b>	<b>Retention Period</b>
Employee Deduction Authorizations	Termination + 7 years
Payroll Deductions	Termination + 7 years
W-2 and W-4 Forms	Termination + 7 years
Garnishments, Assignments, Attachments	Termination + 7 years
Workers Compensation documents	10 years after 1st closure/permanent
Payroll Registers (gross and net)	7 years
Time Cards/Sheets	6 years, including after termination
Unclaimed Wage Records	6 years

## K. PENSION DOCUMENTS AND SUPPORTING EMPLOYEE DATA

**General Principle:** Pension documents and supporting employee data shall be kept in such a manner that UWCO can establish at all times whether or not any pension is payable to any person and if so the amount of such pension.

<b>Record Type</b>	<b>Retention Period</b>
Retirement and Pension Records	Permanent

## L. PERSONNEL RECORDS

<b>Record Type</b>	<b>Retention Period</b>
Commissions/Bonuses/Incentives/Awards	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 Medical Records	Separation + 6 years
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	10 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

## M. PROPERTY RECORDS

<b>Record Type</b>	<b>Retention Period</b>
Correspondence, Property Deeds, Assessments, Licenses, Rights of Way	Permanent

Original Purchase/Sale/Lease Agreement	Permanent
Property Insurance Policies	Permanent

## N. TAX RECORDS

**General Principle:** United Way of Central Ohio must keep books of account or records as are sufficient to establish amount of gross income, deductions, credits, or other matters required to be shown in any such return.

These documents and records shall be kept for as long as the contents thereof may become material in the administration of federal, state, and local income, franchise, and property tax laws.

Record Type	Retention Period
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 Work paper Packages - Originals	7 years
Sales/Use Tax Records	7 years
Annual Information Returns - Federal and State	Permanent
IRS or other Government Audit Records	Permanent

## O. CONTRIBUTION RECORDS

Record Type	Retention Period
Donor pledge cards	7 years

**P. PROGRAM AND SERVICE RECORDS**

<b>Record Type</b>	<b>Retention Period</b>
Community Impact Program records	7 years
Community Impact Allocation records	Permanent (1 copy only)
Research & Publications	Permanent (1 copy only)

**Q. FISCAL AGENT RECORDS**

<b>Record Type</b>	<b>Retention Period</b>
Fiscal agent agreements	Permanent