The California Native Plant Society Document Retention and Destruction Policy Adopted September 5, 2014

Purpose

The purpose of this policy is to ensure that The California Native Plant Society ("CNPS") manages data in an efficient and effective manner, maintains historical records related to its financial and administrative operations, and purges documents as part of its normal management process. The policy is designed to ensure compliance with federal and state laws and regulations, to eliminate accidental or innocent destruction of records, and to facilitate CNPS's operation by promoting efficiency and freeing up valuable storage space.

The Document Retention and Destruction Policy identifies the record retention schedule for staff, volunteers, chapter leadership, and members of the board of directors for maintaining the storage and destruction of the organizations documents and records.

Document Retention

CNPS follows the document retention procedures outlined below. Documents that are not listed, but are substantially similar to those listed in the schedule, will be retained for the appropriate length of time.

Electronic Documents and Records

Electronic documents will be retained as if they were paper documents. Therefore, any electronic files that fall into one of the documents types on the schedule below will be maintained for the appropriate amount of time.

Exceptions

- 1. Legal Hold: All records required to be retained due to pending or threatened litigation or investigation shall be retained for so long as the litigation or investigation is active.
- 2. Contractual Requirements: To the extent that contractual records retention requirements exceed the retention period in this policy, the contractual requirements will control.

File Category	Item	Retention Period
Corporate Records	Articles of Incorporation	Permanent
	Bylaws	Permanent
	Board minutes	Permanent
	Corporate policies	Permanent
	Corporate resolutions	Permanent
	Conflict-of-interest disclosure forms	4 years
	IRS and FTB Determination Letters	Permanent
	Correspondence (general)	3 years

Legal, Insurance and Contracts	Copyright registrations	Permanent
	Software licenses and support agreements	7 years after all obligations end
	Litigation records	10 years after settlement or all
		obligations end
	Leases	7 years after expiration
	Contracts and related correspondence	7 years after expiration
	Insurance policies	10 years after expiration
	Accident reports	10 years
	Claims	10 years after settlement
Accounting and Corporate Tax Records	Annual Audits and Financial Statements	Permanent
	Auditor management letters	Permanent
	Tax Returns	Permanent
	General Ledgers	7 years
	Annual Budget	7 years
	1099 Forms	7 years
	Accounts payable	7 years
	Accounts receivable	7 years
	Credit card receipts	7 years
	Cash receipts	7 years
	Sales records	7 years
	Records relating to inventory	7 years
Bank Records	Check registers	7 years
	Deposit slips	7 years
	Investment performance reports	7 years
	Bank statement and reconciliation	7 years
	Electronic fund transfer documents	7 years
Personnel and Employment Tax Records	Employment applications – not hired	3 years
	Employee personnel files	7 years after end of service
	Timecards	7 years
	Payroll records	7 years
	Benefit plan records	7 years
	Travel and expense reports	7 years
Contributions, Gifts and	Donation records of endowment funds	Permanent
Grants	and significantly restricted funds	
	Donation records, other	10+ years (maintained in database)
	Documents evidencing terms of restricted or significant gifts	10 years
	Remit device for donations	4 years
	Grant records	10 years after grant completion

Document Destruction

The Executive Director is responsible for the ongoing process of identifying records, which have met the required retention period, and overseeing their destruction. The Executive Director may appoint one or more assistants to assist in carrying out these tasks. Destruction of financial, personnel-related and other confidential documents will be accomplished by shredding.

Document destruction will be suspended immediately, upon any indication of an official investigation or when a lawsuit is filed or appears imminent. Destruction will be reinstated upon conclusion of the investigation.

If anyone associated with CNPS 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, they shall make the Executive Director aware of it immediately.