



## **Humane Society of Sarasota County Retention & Destruction Policy**

### **Purpose**

The purpose of this Policy is to ensure that necessary records and documents are adequately protected and maintained and to ensure that records that are no longer needed by the Humane Society of Sarasota County (HSSC) or are of no value are discarded at the proper time. This Policy is also for the purpose of aiding employees of HSSC in understanding their obligations in retaining electronic documents including email, Web files, text files, sound and movie files, PDF documents, and all Microsoft Office or other formatted files.

### **Policy**

This Policy represents the Humane Society of Sarasota County's policy regarding the retention and disposal of records and the retention and disposal of electronic documents.

### **Administration**

Attached as Appendix A is a Record Retention Schedule that is approved as the initial maintenance, retention, and disposal schedule for physical records of HSSC and the retention and disposal of electronic documents. The Executive Director (the "Administrator") is the officer in charge of the administration of this Policy and the implementation of processes and procedures to ensure that the Record Retention Schedule is followed. The Administrator is also authorized to: make modifications to the Record Retention Schedule from time to time to ensure that it is in compliance with local, state, and federal laws and includes the appropriate document and record categories for HSSC; monitor local, state, and federal laws affecting record retention; annually review the record retention and disposal program; and monitor compliance with this Policy.

### **Suspension of Record Disposal in Event of Litigation or Claims**

In the event HSSC is served with any subpoena or request for documents or any employee becomes aware of a governmental investigation or audit concerning HSSC or the commencement of any litigation against or concerning HSSC, such employee shall inform the Administrator and any further disposal of documents shall be suspended until such time as the Administrator, with the advice of counsel, determines otherwise. The Administrator shall take such steps as is necessary to promptly inform all staff of any suspension in the further disposal of documents.

### **Applicability**

This Policy applies to all physical records generated in the course of HSSC's operation, including both original documents and reproductions. It also applies to the electronic documents

described above. This Policy was approved by the HSSC Board of Directors on July 1, 2014, and revised on November 6, 2018.

**APPENDIX A Record Retention Schedule**

The Record Retention Schedule is organized as follows:

- A. Accounting & Finance
- B. Contracts
- C. Corporate Records
- D. Correspondence & Internal Memoranda
- E. Electronic Documents
- F. Grant Records
- G. Insurance Records
- H. Legal Files & Papers
- I. Miscellaneous
- J. Payroll Documents
- K. Pension Documents
- L. Personnel Records
- M. Property Records
- N. Tax Records
- O. Contribution Records
- P. Programs & Services Records
- Q. Fiscal Sponsor Project Records

**A. Accounting & Finance**

<b>Record Type</b>	<b>Retention Period</b>
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 audit
Annual Plans and Budgets	2 years
Bank Statements and Cancelled 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

### **Credit card record retention and destruction:**

- A credit card, with the approval of the Executive Director, may be used to pay for products or services that require immediate payment.
- All records showing customer credit card number 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 of the document.

### **B. Contracts**

<b>Record Type</b>	<b>Retention Period</b>
Contracts and Related Correspondence	7 years after expiration or termination (including any proposal that resulted in the contract and all other supportive documentation)

### **C. Corporate Records**

<b>Record Type</b>	<b>Retention Period</b>
Corporate Records (Signed minutes of the Board and all committees, corporate seals, articles of incorporation, bylaws, annual corporate reports)	Permanent
Licenses and Permits	Permanent

### **D. Correspondence & 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 (7 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 2 years. Some examples include:
  - a. Routine letters and notes that require no acknowledgment or follow up, such as notes of appreciation, congratulations, letters of transmittal, and plans for meetings.
  - b. Form letters that require no follow up.
  - c. Letters of general inquiry and replies that complete a cycle of correspondence.

- d. Letters or complaints requesting specific action that have no further value after changes are made or action taken (such as name or address change).
- e. Other letters of inconsequential subject matter or that definitely close correspondence to which no further reference will be necessary.
- f. 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.
  - a. All email from internal or external sources is to be deleted after 12 months
  - b. Staff will strive to keep all but an insignificant minority of their email related to business issues.
  - c. All HSSC business-related email is housed on an external server off-property.
  - d. Staff will not store or transfer HSSC related email on non-work-related computers except as necessary or appropriate for HSSC purposes.
  - e. Staff will take care not to send confidential/proprietary HSSC information to outside sources.
  - f. Any email staff deems vital to the performance of their job should be printed and stored in the employee's workspace or saved on the server.
- 2. Electronic Documents: Including Microsoft Office Suite and PDF files. Retention depends on the subject matter.
  - a. PDF documents The length of time that a PDF file should be retained should be based upon the content of the file and the category under the various sections of this policy. The maximum period that a PDF file should be retained is 6 years. PDF files the employee deems vital to the performance of his or her job should be printed and stored in the employee's workspace.

- b. Text/formatted files□ Staff will conduct annual reviews of all text/formatted files (e.g., Microsoft Word documents) and will delete all those they consider unnecessary or outdated. After five years, all text files will be deleted from the network and the staff's desktop/laptop. Text/formatted files the staff deems vital to the performance of their job should be printed and stored in the staff's workspace.

3. Web Page Files: Internet Cookies

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

HSSC 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.

All electronic files on HSSC's server are backed up on a separate server housed in a separate building on the campus. This backup is a safeguard to retrieve lost information within a one-year retrieval period should documents on the network experience problems. The digital backup copy is considered a safeguard for the record retention system of the HSSC but is not considered an official repository of HSSC records.

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 Records**

<b>Record Type</b>	<b>Retention Period</b>
Original grant proposal	7 years after completion of grant period
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

Record Type	Retention Period
Annual Loss Summaries	10 years
Audits and Adjustments	3 years after final adjustment
Certificates Issued to HSSC	Permanent
Claims Files (including correspondence, medical records, injury documentation, etc.)	Permanent
Group Insurance Plans □ Active Employees	Until Plan is amended or terminated
Inspections	3 years
Insurance Policies (including expired policies)	Permanent
Journal Entry Support Data	7 years
Loss Runs	10 years
Releases and Settlements	25 years

## H. Legal Files

Record Type	Retention Period
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

Record Type	Retention Period
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

## J. Payroll Documents

Record Type	Retention Period
Employee Deduction Authorizations	4 years after termination
Payroll Deductions	Termination + 7 years
W-2 and W-4 Forms	Termination + 7 years
Garnishments, Assignments, Attachments	Termination + 7 years
Labor Distribution Cost Records	7 years
Payroll Registers (gross and net)	7 years
Time Cards/Sheets	2 years
Unclaimed Wage Records	6 years

## K. Pension Documents & Supporting Employee Data

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

Record Type	Retention Period
Retirement and Pension Records	Permanent

## L. Personnel Records

Record Type	Retention Period
Retirement and Pension Records	Permanent
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 + 7 years
Employee Personnel Records (including individual attendance records, application forms, job or status change records, performance evaluations, termination	7 years after separation

papers, withholding information, garnishments, test results, training and qualification records)	
Employment Contracts□ Individual	7 years after separation
Employment Records	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 years
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

Record Type	Retention Period
Correspondence, Property Deeds, Assessments, Licenses, Rights of Way	Permanent
Original Purchase/Sale/Lease Agreement	Permanent
Property Insurance Policies	Permanent

### N. Tax Records

General Principle: Donors Forum 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, 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
Records of Contributions	Permanent
Humane Society of Sarasota County or other documents evidencing terms of gifts	Permanent

#### P. Programs & Services Records

Record Type	Retention Period
Adoption Records	7 years
Research & Publications	At Executive Director's discretion

#### Q. Fiscal Sponsor Project Records

Record Type	Retention Period
Sponsorship Agreements	Permanent

### APPENDIX B Record Retention Summary

The following is a guideline for ease of use only. For specifics, and other time frames not specified, please see Appendix A.

#### Permanent Retention:

- Accident Claims Files
- Annual Audit Reports
- Board Handbook, which includes:
  - Articles of Incorporation
  - Bylaws
- Contribution Records
- Court Orders
- Employee Handbook
- Financial Statements
- General Ledgers
- Gift Terms
- Insurance Certificates
- Insurance Policies
- Materials of Historical Value

- Minutes of Board and Committee Meetings
- Real Property Records
- Retirement and Pension Records
- Sponsorship Agreements
- Tax Exemption Documents and IRS Rulings
- Tax Returns
- Tax Audit Records
- Tax Information Returns □ Annual State and Federal

**Retention for 7 Years:**

- Accounts Payable and Accounts Receivable Ledgers and Schedules
- Adoption Records
- Annual Audit Records (including work papers)
- Bank Statements and Cancelled Checks
- Contracts and Related Correspondence (7 years after expiration or termination)
- Employee Expense Reports
- Grant Records (keep 7 years after completion of grant period)
- Interim Financial Statements
- Investment Records (where investment sold)
- Labor Distribution Cost Records
- Payroll Registers (gross and net)
- Legal Memoranda and Opinions
- Notes Receivable Ledgers and Schedules
- Personnel records for 7 years after separation:
  - Payroll Deductions
  - W-2 and W-4
  - Garnishments, Assignments, and Attachments
  - Earnings Records
  - Medical Records
  - Personnel File
  - Commissions/Bonuses/Incentives/Awards
  - Employment Contracts
- Tax Records:
  - Excise Tax
  - Payroll Tax
  - Tax Bills, Receipts, Statements
  - Tax Work Paper Packages, originals
  - Sales/Use Tax Records