

**SIENA FRANCIS HOUSE  
RECORD RETENTION AND DESTRUCTION POLICY**

**PURPOSE:**

This policy outlines the agency’s practices regarding the retention and destruction of records. Siena Francis House (“SFH”) takes seriously its obligations to preserve records (“documents”), both in hard copy and electronic media, relating to, among other things, corporate records, finance and administration, taxes, Federal, local, and state awards, contracts, employees, clients, litigation, audits, and investigations.

**POLICY:**

The Document Retention and Destruction Policy identifies the record retention responsibilities of staff, volunteers, members of the board of directors, and outsiders for maintaining and documenting the storage and destruction of the organization’s documents and records.

**PROCEDURES:**

All SFH records in the retention schedule are required to be held for the specified duration as described. The retention schedule may not include all the information that SFH maintains. Questions regarding the retention of information not listed in this schedule should be directed to the Executive Director, or his or her designated agent or employee.

**Retention Schedule**

<b>File Category</b>	<b>Record/Document type</b>	<b>Retention Period</b>
<b>Corporate Records (Responsibility of Executive Director / Chief Executive Officer)</b>	Bylaws and Articles of Incorporation	Permanent
	Corporate resolutions	Permanent
	Board and committee meeting agendas and Minutes	Permanent
	Legal correspondence	Permanent
	Conflict-of-interest disclosure forms	4 years
	Code of Conduct Policy	4 years
<b>Finance and Administration (Responsibility of Director of Finance / Controller)</b>	Financial statements (audited)	Permanent
	Auditor management letters	Permanent
	Payroll records	7 years
	Check register	Permanent
	Voided checks	7 years
	Bank deposits and statements	7 years
	Chart of accounts	Permanent
	General ledgers and journals (includes bank reconciliations)	Permanent
	Investment performance reports	7 years
	Fixed asset depreciation schedules	Permanent
Equipment files and maintenance records	1 year from disposition	

	Contracts and agreements, including Federal, city and state grants	7 years after all obligations End
<b>Insurance Records (Responsibility of Director of Operations)</b>	Policies — occurrence type	Permanent
	Policies — claims-made type	Permanent
	Accident reports	7 years after settlement
	Safety (OSHA) reports	7 years
	Claims	7 years after settlement
<b>Client Records (Responsibility of Chief Program Officer)</b>	Counseling and Case Management files, notes, and records	10 years after end of services
<b>Real Estate (Responsibility of Director of Operations)</b>	Deeds	Permanent
	Leases (expired)	7 years after all obligations End
	Mortgages and security agreements	7 years after all obligations End
<b>Tax (Responsibility of Director of Finance / Controller)</b>	IRS exemption determination and related correspondence	Permanent
	IRS Form 990s	7 years
	Charitable Organizations Registration Statements (filed with Nebraska Attorney General/Department of State)	7 years
<b>Human Resources (Responsibility of Director of HR)</b>	Pre-Employment and Employment documents such as applications, offer letters, resumes, or disciplinary records	3 years from date of termination
	Retirement plan benefits (plan descriptions, plan documents)	Permanent
	Workers comp claims	7 years after settlement
	IRS Form I-9 (store separate from pre-employment and employment files)	1 year from date of termination OR 3 years from date of hire – whichever is later
	Separation Agreements	5 years from date of termination
	Withholding tax statements	7 years
	Timecards	7 years
	Federal form 1099 for contractors	4 years
<b>Technology (Responsibility of Director of Operations)</b>	Software licenses and support agreements	7 years after all obligations end

- a. **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 document types

on the above schedule will be maintained for the appropriate amount of time. If a user has sufficient reason to keep an e-mail message, the message should be moved to an “archive” computer file folder. Backup and recovery methods will be tested on a regular basis.

- b. Legal Holds:** From time to time, the Executive Director, or his or her designated agent or employee, may issue a notice, known as a “legal hold,” suspending the destruction of records due to pending, threatened, or otherwise reasonably foreseeable litigation, audits, government investigations, or similar proceedings. No records specified in any legal hold may be destroyed, even if the scheduled destruction date has passed, until the legal hold is withdrawn in writing by the Executive Director, or his or her designated agent or employee.
- c. Emergency Planning:** SFH’s records will be stored in a safe, secure, and accessible manner. Documents and financial files that are essential to keeping SFH operating in an emergency will be duplicated or backed up at least every week and maintained off-site.
- d. Document Destruction:** The Executive Director, or his or her designated agent or employee, is responsible for the ongoing process of identifying its records, which have met the required retention period, and overseeing their destruction. Destruction of financial, personnel-related documents, client files and records will be accomplished by shredding or permanently deleting.

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.

- e. Compliance:** Failure on the part of employees to follow this policy can result in possible civil and criminal sanctions against SFH and its employees and possible disciplinary action against responsible individuals. The Executive Director and Board Chair will periodically review these procedures with legal counsel or SFH’s certified public accountant to ensure that they are in compliance with new or revised regulations.

#### **FOLLOW-UP RESPONSIBILITY:**

The Executive Director (or designee) will review and update this policy every two years or as necessary.

#### References:

AICPA & CIMA (2022, May 1). *Not-for-profit document and data retention policy*. Retrieved May 1, 2023, from <https://www.aicpa-cima.com/resources/download/not-for-profit-document-retention-policy>

AICPA & CIMA (2018, March 1). *AICPA & CIMA Resources*. Retrieved June 1, 2023, from <https://www.aicpa-cima.com/topic/audit-assurance>

Internal Revenue Service (2018, March 1). *Compliance Guide for 501(C)(3) Public Charities*. Retrieved June 1, 2023, from <https://www.irs.gov/pub/irs-pdf/p4221pc.pdf>

National Council of Nonprofits (2023, January 1). National Council of Nonprofits. Retrieved June 1, 2023, from <https://www.councilofnonprofits.org/>

Nonprofit Association of the Midlands (2023, January 1). *Guidelines & Principles for Nonprofit Excellence*. NAM. Retrieved June 1, 2023, from <https://guidelinesandprinciples.org/>

SHRM (2023, January 1). *Record Keeping Policy*. Society for Human Resource Management. Retrieved June 1, 2023, from <https://www.shrm.org/resourcesandtools/tools-and-samples/policies/pages/record-keeping-policy.aspx>