



OCEAN SHORES FOOD BANK **RECORD RETENTION AND DESTRUCTION POLICY**

1) Purpose and Policy

The purpose of this Policy is to ensure that necessary records and documents of the Ocean Shores Food Bank are adequately protected and maintained and to ensure that records that are no longer needed by the Ocean Shores Food Bank or are of no value are discarded at the proper time. This Policy is also for the purpose of aiding volunteers in understanding their obligations in retaining electronic documents.

This Policy represents the Ocean Shores Food Bank's policy regarding the retention and disposal of records including electronic documents.

2) Administration

Attached as Appendix A is a Record Retention Schedule that is approved as the initial maintenance, retention and disposal schedule for physical (those that cannot be scanned and saved electronically) and electronic records of the Ocean Shores Food Bank. The Treasurer 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 Treasurer is also authorized to: make modifications to the Record Retention Schedule and procedures 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 the Ocean Shores Food Bank; monitor local, state and federal laws affecting record retention; annually review the record retention and disposal program; and monitor compliance with this Policy.

3) Suspension of Record Disposal In Event of Litigation or Claims

In the event the Ocean Shores Food Bank is served with any subpoena or request for documents or any person becomes aware of a governmental investigation or audit concerning the Ocean Shores Food Bank or the commencement of any litigation against or concerning the food bank, such person shall inform the Treasurer and any further disposal of documents shall be suspended until such time as the Treasurer, with the advice of counsel, determines otherwise. The Treasurer shall take such steps as are necessary to promptly inform all parties concerned of any suspension in the further disposal of documents.

4) Applicability

This Policy applies to all records generated in the course of the food bank's operation, including both original documents, reproductions, and electronic documents. Where possible, all physical documents will be scanned and saved electronically.

This statement of Record Retention Policies was approved by the Board of Directors of the Ocean Shores Food Bank on December 5, 2018.



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APPENDIX A – RECORD RETENTION SCHEDULE

The Record Retention Schedule is organized as follows:

SECTION TOPIC

- A. Accounting and Finance
- B. Contracts and Reporting
- C. Corporate Records
- D. Corporate Correspondence, E-mail, and Electronic Documents
- E. Legal Files and Papers
- F. Miscellaneous
- G. Volunteer Records
- H. Property Records
- I. Tax Records
- J. Donor Records
- K. Guest Records

A. ACCOUNTING AND FINANCE

<u>Record Type</u>	<u>Retention Period</u>
Accounts Payable (Expenses)	7 years
Accounts Receivable (Revenue)	7 years
Audit Reports	Permanent
Audit Reports and related documents	7 years after completion
Annual Budgets	7 years
Bank Statements and Cancelled Checks	7 years
Financial Statements	Permanent

B. CONTRACTS AND REPORTING

<u>Record Type</u>	<u>Retention Period</u>
Contracts (ie. Food Lifeline, Northwest Harvest, Coastal Harvest, WA State Dept. of Agriculture, Coastal Community Action Program)	6 years after expiration or termination
Operation Reports provided to above agencies as required by the terms of the contract	6 years from date of report
Annual Information Filings as required by WA State and Grays Harbor County	Permanent



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C. CORPORATE RECORDS

<u>Record Type</u>	<u>Retention Period</u>
Corporate Records (Minutes, Articles of Incorporation, Bylaws, etc.)	Permanent
Licenses and Permits	Permanent
Corporate Account: Usernames & Passwords	Permanent (Chairmen/Treasurer Accessible)

D. CORPORATE CORRESPONDENCE, E-MAIL, AND ELECTRONIC DOCUMENTS

General Principle: Most corporate correspondence and e-mails from the executive director and chairperson should be retained via the archive function within their corporate OSFB Outlook accounts 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 and e-mails 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 may be discarded within two years. Some examples include:
 - Routine letters and notes that require no acknowledgment or follow-up
 - Form letters that require no follow-up
 - Letters of general inquiry
 - Other letters of inconsequential subject matter to which no further reference will be necessary.
2. Those pertaining to non-routine matters or having significant lasting consequences should, generally, be retained permanently.

E. LEGAL FILES AND PAPERS

<u>Record Type</u>	<u>Retention Period</u>
Legal Memoranda and Opinions	7 years after close of matter
Litigation Files	7 years after expiration of appeals
Court Orders	Permanent



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F. MISCELLANEOUS

Record Type

Material of Historical Value (pictures)
Policy and Procedure Manuals
Annual Reports

Retention Period

Permanent
Current version and revision history
Permanent

G. VOLUNTEER RECORDS

Record Type

Volunteer Records (including volunteer
hours and application paperwork)
Civil Rights training

Retention Period

3 years after separation

3 years

H. PROPERTY RECORDS

Record Type

Deeds, Assessments, Licenses, Rights of Way
Purchase/Sale/Lease Agreement
Property Insurance Policies

Retention Period

Permanent
Permanent
Permanent

I. TAX RECORDS

General Principle: The Ocean Shores Food Bank 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, and property tax laws.

Record Type

Tax-exemption Documents and
related correspondence
IRS Filings and related documents
IRS or other Government Audit Records

Retention Period

Permanent

Permanent
Permanent

J. DONOR RECORDS

Record Type

Records of Donor Contributions maintained
in Little Green Light
Donor Records for Solicitation Purposes

Retention Period

7 years from last donation

2 years from last donation



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K. GUEST RECORDS

Record Type

Guest records maintained in Food Bank

Manager

Guest Registration Cards

Guest Lists including Guest Usage

TEFAP Signature Sheets

CSFP Records

Retention Period

3 years from last visit

3 years from last visit

6 years

6 years

6 years