

Arts Council Silicon Valley

Policy #

Policy Name Record Retention and Destruction Policy

Attachments Appendix A - Record Retention Schedule

Date Approved May 28, 2009

Purpose

The purpose of this Policy is to establish guidelines for the appropriate preservation and destruction of records and documents at the proper time. This Policy applies to all ACSV personnel, and applies to documents in tangible and electronic formats, including e-mail, Web files, text files, sound and movie files, PDF documents, and all data and other formatted files.

It is acknowledged that a formal Record Retention and Destruction Policy combines statutory requirements as well as best practices that have evolved based on organizational complexity, activities and size. As a new requirement for not-for-profit organizations there is limited guidance and experience related to best practices for not-for-profit organization with respect to Record Retention and Destruction. As such, the following is a very conservative policy that should be revisited to within the next 24 months to ensure that an undue burden is not placed on the Arts Council Silicon Valley to comply with its Record Retention and Destruction Policy

Policy

This Policy represents ACSV'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 and electronic documents. The Executive Director shall be responsible for the administration of this Policy and the implementation of processes and procedures ("Administrator"). The Administrator shall make recommendations to the Board for modifications to the Record Retention Schedule and Policy 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 ACSV; monitor local, state and federal laws affecting record retention; annually review the record retention and disposal program; and monitor compliance with this Policy.

In General

ACSV does not automatically delete electronic files beyond the dates specified in this Policy. All staff members are responsible for following the guidelines specified in this Policy. ACSV will run a daily tape backup copy of all electronic files (including email) on ACSV's servers. 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 ACSV, but is not considered an official repository of ACSV's records. All monthly and yearly tapes are stored offsite.

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.

Correspondence and internal memoranda should be retained for the same period as the document or project 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 are non-routine or have significant lasting consequences should generally be retained “permanently” (i.e., for the lifetime of the organization and 7-year period thereafter).

Correspondence pertaining to routine matters and having no significant, lasting consequences should generally be discarded within two years. Typical routine correspondence may 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.

Electronic Documents

In general, electronic documents should be treated in a manner equivalent to tangible documents for purposes of this Policy. For example, email communications are subject to the same guidelines as for the retention of written correspondence. Electronic files (e.g. text files, pdf files, spreadsheets, data files, graphic files) are subject to retention treatment provided to tangible printed counterparts.

Important electronic documents should be retained in permanent electronic archive, or printed and filed. Once printed, an electronic document may be deleted unless the electronic version is archived or needed in active directories for an on-going purpose or convenience.

- **Email** – With respect to email specifically:
 - Staff will strive to keep only e-mail related to ACSV activities, operations, or business.
 - ACSV will archive e-mail for six months after the staff has deleted it, after which time the e-mail will be permanently deleted.
 - All ACSV business-related email should be downloaded to a service center or user directory on the server.
 - Staff will not store or transfer ACSV related e-mail on non-work-related computers except as necessary or appropriate for work purposes.
 - Staff will take care not to send confidential/proprietary of ACSV information to outside sources.
 - Any e-mail a staff member deems vital to the performance of his or her job should be copied to such staff member’s network folder, and printed and stored in such staff member’s workspace.

- **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. PDF files the employee deems vital to the performance of his or her job should be printed and stored in the employee’s workspace. PDF files should be reviewed periodically, at least annually, and unnecessary files deleted.

· **Text/formatted files** - Staff will conduct regular reviews at least annually of all text/formatted files (e.g., Microsoft Word documents) and will delete all those they consider unnecessary or outdated. After five years from last use, 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 archived or printed and stored in the staff's workspace.

- **Web Page Files: Internet Cookies** -- Workstation browsers (e.g., MS Internet Explorer) should be scheduled to automatically delete Internet cookies at least once per month.

Suspension of Record Disposal In Event of Litigation or Claims

In the event ACSV is served with any subpoena or request for documents, becomes the subject of a governmental investigation or audit concerning ACSV, or is the subject of a claim or litigation against or concerning ACSV, the Administrator will immediately notify all ACSV staff to immediately suspend the deletion or disposal of documents until such time as the Administrator, with the advice of counsel, determines otherwise. The Administrator shall take steps as is necessary to promptly inform all staff of any suspension in the further disposal of documents. All ACSV employees and staff shall, upon receipt of such notification, stop all deletion or disposal of documents (printed or electronic) in accord with the notification from the Administrator.

Applicability

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

APPENDIX A

Subject	Record Type	Retention Period
TAX RECORDS	IRS Rulings	Permanent ¹
TAX RECORDS	Excise Tax Records	7 years ²
TAX RECORDS	Payroll Tax Records	7 years
TAX RECORDS	Tax Bills, Receipts, Statements	7 years
TAX RECORDS	Tax Returns- Income, Property	Permanent
TAX RECORDS	Tax Work paper Packages - Originals	7 years
TAX RECORDS	Sales/Use Tax Records	7 years
TAX RECORDS	Annual Information Returns - Federal and State	Permanent
TAX RECORDS	IRS or other Government Audit Records	Permanent
CONTRIBUTION RECORDS	Records of Contributions	Permanent
CONTRIBUTION RECORDS	Donor name or other documents evidencing terms of gifts	Permanent
PROGRAM AND SERVICE RECORDS	All Programs and Services	7 years
CORPORATE RECORDS	ACSV corporate charter documents, including articles, by-laws, and minutes of board meetings, board policies, board committee minutes accounting and finance records..	Permanent
PROGRAM AND SERVICE RECORDS	Research & Publications	Permanent
FISCAL SPONSOR PROJECT RECORDS	Sponsorship agreements	7 years

¹ “Permanent” means for the life of the ACSV plus 7 years.

² “7 years” refer to the time period following the date of filing in the case of tax returns or informational filings, or from the date of termination of the contract or program in the case of contracts and grants.