### DOCUMENT RETENTION AND DESTRUCTION POLICY

### **Purpose**

Leave No Trace Center For Outdoor Ethics, a Colorado nonprofit corporation ("LNT"), strives to ensure that necessary records and documents are adequately protected and maintained, and to ensure that records that no longer are needed or are of no value are timely discarded.

### Responsibility and Authorities

The Executive Director will recommend an individual to be designated by the Board as the Document Retention Officer (the "DRO"). From time to time, the DRO may work with designated LNT staff to conduct an annual review of all records and forms to determine those to be destroyed. The DRO also may present reports to the Audit Committee regarding document retention issues.

### **Temporary Policy Suspension**

In the event of a threatened or actual governmental audit or investigation, or threatened or actual litigation, LNT will make reasonable efforts to suspend the destruction of any documents reasonably believed to be relevant to the audit, investigation or litigation until the matter is resolved. Each member of LNT's staff (including volunteers) (collectively, the "LNT Staff") is responsible for suspending the destruction of documents reasonably believed to be relevant to a threatened or actual governmental audit or investigation, or threatened or actual litigation.

### **Guidelines**

The attached guidelines are intended to instruct the LNT Staff on the length of time they should maintain certain categories of documents. It may be necessary to depart from these guidelines for business or other reasons.

These guidelines are intended to meet or exceed the document retention requirements imposed by government regulations and statutes. LNT expects the LNT Staff to follow such regulations or statutes. The LNT Staff should alert the DRO whenever a conflict between these guidelines and regulations or statutes exists.

#### **Document Retention and Destruction Guidelines**

#### I. CORPORATE GOVERNANCE - Permanent, unless otherwise indicated

# A. Organizational Documents (including amendments)

Articles of Incorporation

By-Laws

**Board Committee Charters** 

Federal, State, and Local Tax Exemption Applications and Certificates

### B. Board of Directors

Minutes of Board Meetings (including Committee

Meetings)

Record of Actions Taken by Board without a Meeting

Materials for Board Meetings (including Committee

Meetings)

**Board Policy Statements** 

Board-Approved Guidelines and Procedures (document

retention policy, whistleblower policy, etc.)

#### II. LEGAL RECORDS -- Permanent, unless otherwise indicated

Copyright and Trademark Registrations

Real Property Deeds, Mortgages and Easements

Debt and Other Loan Agreements (including Notes)

LicensesWhile Active + 2 yearsLeases (real or personal property)While Active + 7 yearsContracts and AgreementsWhile Active + 7 years

Insurance Policies

Course Participant Medical Questionnaires...... Permanent, subject to HIPAA regulations as

amended from time to time

### III. LITIGATION RECORDS – While Active (including appeals) + 2 years

Claims
Court Documents and Records
Deposition Transactions
Discovery Materials
Litigation Files

#### IV. TAX RECORDS -- Permanent

Federal, State and Local Tax Returns Property Tax Exemptions and Applications, Assessments, and Appeals Tax Audit Proceedings Correspondence with Taxing/Other Regulatory Authorities Excise Payments and Supporting Work Papers

### V. AUDIT AND ACCOUNTING RECORDS – Permanent, unless otherwise indicated

Annual Reports	
Audited Financial Statements	
Auditor Opinions and Management Reports	
Internal Financial Reports	3 years
Chart of Accounts	-
General Ledger and End of Year Trial Balances	
Journal Entries	
Banking Resolutions	
Banking Authorizations	While Active + 7 years
Bank Statements/Reconciliations	7 years
Accounts Payable Ledgers	7 years
Bank Deposit Slips and Cash Receipt Journals	7 years
Cancelled Checks	7 years
Employee Business Expense Reports	7 years
Purchase/Shipping/Delivery Orders	2 years
Paid Bills, Statements and Invoices (Taxes and Capital	-
Assets)	7 years
Support for Endowment Contributions/Gifts	7 years
Fixed Assets Depreciation Schedules	
Annual Budgets	3 years
Internal Financial Forecasts	3 years
Business Plans	3 years
Investment Agreements (Trusts, Partnerships,	
Subscriptions, etc.)	While Active + 7 years
Investment Valuation and Financial Activity Reports	7 years
Investment Financial Statements and Performance	
Reports	7 years
Due Diligence Materials (after rejection)	2 years
Due Diligence Materials (after acceptance)	While Active + 7 years
Simple IRA Records	

## VI. ELECTRONIC COMMUNICATIONS - Consistent with paper schedules

Emails

Electronic Data Files

## VII. HUMAN RESOURCES – While Active + 7 years, unless otherwise indicated

A. General	
Employee Handbook, Policies and Procedures	Permanent
Superseded Employee Handbook	10 years
Benefit Plan Descriptions and Reports	While Active + 1 year
Job Announcements/Advertisements	1 year
Records Relevant to Charges of Discrimination or	
Action Against Employee	While Active + 2 years

#### B. Individuals Not Hired

Employment Application/Resume 1 year
Letters of Recommendation 1 year

#### C. Personnel Files

Employment Application/Resume

Letters of Recommendation

Personnel Action Forms (Salary adjustments, leaves,

transfers, promotions, etc.)

COBRA and Other Group Insurance Coverage

Notification

Job Description

Performance Reviews

Unemployment and Workers Comp Claim Notices and

**Agency Communications** 

Disciplinary Warnings and Other Actions

Conflict of Interest Disclosures

#### E. Payroll Records

Wage and Salary History

Time Sheets

Employee Wage and Tax Statements W-2 Form

Employee Tax Withholding Elections W-4 Form

Garnishments

Benefits Elections and Salary Deductions

Employment Eligibility (I-9 Form)

#### D. Accounting Payroll Files

Accounting Payroll Files

Payments of Records of Employment Taxes

Payroll Ledger

#### VIII. FACILITIES RECORDS - While Active, unless otherwise indicated

### IX. GRANT MATERIALS—While Active + 7 years, unless otherwise indicated

#### A. Grants Payable

#### B. Grants Receivable

#### X. COMMUNICATIONS -- Permanent

Honorary Proclamations, Awards and Letters of Historic Value
Signed Books
Photographs (digital and hard copy)
Newspaper Articles
Media Work Product (audio, video, print, interview notes)
Archived Documents
Communications Procedures