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
   Superseded Board Policy Statements................................. 7 years
   Board and Committee Compensation Records..................... 7 years
   Conflict of Interest Disclosures ...................................... While Active + 7 years
   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)
   Licenses................................................................. While Active + 2 years
   Leases (real or personal property)................................. While Active + 7 years
   Contracts and Agreements ........................................... While Active + 7 years
   Insurance Policies
   Insurance Reports and Claims ....................................... While Active + 7 years
   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
Paid-Time-Off Summaries/Authorizations ....................... While Active + 2 years

VIII. FACILITIES RECORDS – While Active, unless otherwise indicated
Building Permits ................................................................. While Active + 5 years
Building Plans/Specifications ............................................. Permanent
Office Layouts
Permits (zoning and operating)
Maintenance Records
Office Space Agreements ................................................. While Active + 2 years

IX. GRANT MATERIALS – While Active + 7 years, unless otherwise indicated
A. Grants Payable
Proposals/Applications, including Required Supporting Materials (declinations) .................................................. 2 years
Selection Committee Records, including criteria used and other documentation regarding selection process ................................ 3 years
Grants Payable Ledgers and End-of-Year Trial Balance ................................................................. 7 years
Grant Application Guidelines .............................................. Permanent
Grant Funding Priorities ..................................................... Permanent
B. Grants Receivable
Original Grant Proposals
Staff Proposal Summaries
Grant Agreements (and modifications, if any)
All Pertinent Formal Correspondence
Documents of Expenditures for which Grants Were Used
Grants Receivable Ledgers and End-of-Year Trial Balance .................................................. 7 years
Grant Work Product Produced with Funds Received
Copies of Receipts for Payment of Grants Received

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