



of SANTA CLARA and
SAN MATEO COUNTIES

Document Retention and Destruction Policy

1. Policy and Purposes

In accordance with the Sarbanes-Oxley Act, which makes it a crime to alter, cover up, falsify, or destroy any document with the intent of impeding or obstructing any official proceeding, this policy provides for the systematic review, retention, and destruction of documents received or created by Second Harvest Food Bank of Santa Clara and San Mateo Counties (“the Organization”) in connection with the transaction of organization business. This policy covers all records and documents, regardless of physical form, contains guidelines for how long certain documents should be kept, and how records should be destroyed (unless under a legal hold). The policy is designed to ensure compliance with federal and state laws and regulations, to eliminate accidental or innocent destruction of records, and to facilitate the Organization’s operations by promoting efficiency and freeing up valuable storage space.

2. Records Custodian Committee

The Organization shall convene a Records Custodian Committee (“Committee”) to oversee the administration of this Policy. The Committee shall be led by the Chief Financial Officer and will include the Vice President of Programs and Services, the Director of Information Technology, and the Corporate Counsel. The Committee’s responsibilities shall include supervising and coordinating the retention and destruction of documents pursuant to this Policy and particularly the Document Retention Schedule included below. The Committee will develop reasonable procedures to implement this Policy and will coordinate staff training. The Committee may also modify the Document Retention Schedule from time to time as necessary to comply with law and/or to include additional or revised document categories as may be appropriate to reflect organizational policies and procedures. The Committee is authorized to periodically review this Policy and Policy compliance and to report to the Board of Directors as to compliance.

3. Document Destruction; Compliance

The Committee shall determine the appropriate means (i.e. shredding, recycling, deleting) for document destruction and will train staff on such procedures.

Document destruction will be suspended immediately, upon indication of an official government investigation or when a lawsuit is filed or appears imminent. Destruction will be reinstated upon conclusion of the investigation or litigation.

Failure to comply with this Policy, including, particularly, disobeying any destruction halt order, could result in possible civil or criminal sanctions. In addition, for staff, it could lead to disciplinary action including termination.

4. Electronic Documents

Documents in electronic format, including email, shall be maintained just as hard copy or paper documents are, in accordance with the Document Retention Schedule.

5. Emergency Planning

Documents will be stored in a safe, secure, and accessible manner. Documents which are necessary for the continued operation of the organization in the case of an emergency shall be regularly duplicated or backed up and maintained in an off-site location.

6. Document Retention Schedule

Second Harvest follows the document retention procedures outlines below. Documents that are not listed, but are substantially similar to those listed in the schedule, will be retained for the appropriate length of time.

<u>Document Type</u>	<u>Retention Period</u>
Accounting and Finance	
Accounts Payable	10 years
Accounts Receivable	10 years
Annual Financial Statements and Audit Reports	Permanent
Bank Statements, Reconciliations & Deposit Slips	10 years
Bank Correspondence	3 years
Balance Sheet	Permanent
Bond Records	Permanent
Budget	10 years
Check Registers	10 years
Canceled Checks – routine	10 years
Canceled Checks – special, such as loan repayment	Permanent
Cash Receipts and Journals	10 years
Credit Card Receipts (redact credit card data after processing)	10 years
Employee/Business Expense Reports/Documents	7 years
Periodic Financial Reports	7 years
General Ledgers and Journals	Permanent
Invoices	10 years
Payroll Summaries and Time sheets	10 years
Payroll Time Reports and Earning Records	Permanent
Expense Reports	10 years
Purchase Orders	10 years
Scrap & Salvage Records	10 years
Contributions/Gifts/Grants	
Contribution Records	10 years
Documents Evidencing Terms of Gifts	10 years



In-Kinds Receipts	10 years
Grant Records	10 years after end of grant period
Grant Proposals-Unfunded	3 years

Corporate and Exemption

Articles of Incorporation and Amendments	Permanent
Bylaws and Amendments	Permanent
Charter	Permanent
Roster of Officers and Trustees	Permanent
Board Resolutions	Permanent
Minute Books, including Board & Committee Minutes	Permanent
Annual Reports to Attorney General & Secretary of State	Permanent
Other Corporate Filings	Permanent
IRS Exemption Application (Form 1023 or 1024)	Permanent
IRS Exemption Determination Letter	Permanent
State Exemption Application	Permanent
State Exemption Determination Letter	Permanent
Licenses and Permits	Permanent
Employer Identification (EIN) Designation	Permanent

Employment, Personnel and Pension

Personnel Records	10 years after employment ends
IRS Forms W2 and 1099	10 years
Employee Contracts	10 years after termination
Applicant Records	3 years after application
Disability Files	10 years
Driver Records	10 years after employment ends
Vacation/Sick Accrual	10 years
Retirement and Pension Records	Permanent
Log of Injuries/Illness (OSHA 100)	10 years

Insurance

Property, D&O, Workers' Compensation and General Liability Insurance Policies	Permanent
Insurance Claims Records	Permanent
Accident Reports	Permanent
Inspection Reports	Permanent
Safety Reports	10 years

Legal and Contracts

Contracts, Agreements, Leases, Loans	10 years after all obligations end
Legal Claims	Permanent
Legal Correspondence	Permanent

Management and Miscellaneous

Strategic Plans	7 years after expiration
Disaster Recovery Plan	7 years after replacement
Policies and Procedures Manual	Current version with revision history



Program Services

Agency Applications and Agreements	3 years
Annual & Monthly Statistical Reports	3 years
Program Applications & Attendance Records	3 years
Monthly Food Report	3 years
Volunteer Hour Logs	3 years
Volunteer Sign-In Forms	3 years

Property – Real, Personal and Intellectual

Capital Asset Appraisal	7 years
Inventories and Current Cost Value	Permanent
Depreciation Schedules	10 years
Property deeds and purchase/sale agreements	Permanent
Property Tax	Permanent
Mortgages, Notes, Real Property Leases	Permanent
Personal Property Leases	10 years after termination
Trademarks, Copyrights and Patents	Permanent
Vehicle Maintenance and Inspection Records	Until Sold

Tax

Tax Exemption Documents & Correspondence	Permanent
IRS Rulings	Permanent
Annual Information Returns – federal & state	Permanent
Tax Returns	Permanent
State Charities Report	Permanent

Updated and Approved by the Board of Directors:
November 14, 2017

CURTNER CENTER

750 Curtner Avenue
San Jose, CA 95125
T 408-266-8866
F 408-266-9042

CYPRESS CENTER

4001 North First Street
San Jose, CA 95134
T 408-266-8866
F 408-266-9042

BING CENTER

1051 Bing Street
San Carlos, CA 94070
T 650-610-0800
F 650-610-0808

