

CCFB Record Retention Policy & Procedure

1) Purpose

The purpose of this Policy is to ensure that necessary records and documents of are adequately protected and maintained and to ensure that records that are no longer needed by the **Cultural Cup Food Bank Inc.** or are of no value are discarded at the proper time and place. This Policy is also for the purpose of aiding employees of **CCFB** in understanding their obligations in retaining electronic documents - including e-mail, Web files, text files, sound and movie files, PDF documents, and all Microsoft Office or other formatted files.

2) Policy

This Policy represents the CCFB's policy regarding the retention and disposal of records and the retention and disposal of electronic documents.

3) Administration

Attached as Appendix A; is a Record Retention Schedule that is approved as the initial maintenance, retention and disposal schedule for physical records of the **Cultural Cup Food Bank Inc.** and the retention and disposal of electronic documents. The Program Manager is (the "Administrator") and 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 Administrator is also authorized to: make modifications to the Record Retention Schedule 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 **Cultural Cup Food Bank Inc.** monitor local, state and federal laws affecting record retention; annually review the record retention and disposal program; and monitor compliance with this Policy.

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

In the event the **Cultural Cup Food Bank Inc.** is served with any subpoena or request for documents or any employee becomes aware of a governmental investigation or audit concerning the **Cultural Cup Food Bank Inc.** or the commencement of any litigation against or concerning the **Cultural Cup Food Bank Inc.** such employee shall inform the Administrator and any further disposal of documents shall be suspended until such time as the Administrator, with the advice of counsel, determines otherwise. The Administrator shall take such steps as is necessary to promptly inform all staff of any suspension in the further disposal of documents.

5) Applicability

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

This Policy was approved by the Board of Directors of the **Cultural Cup Food Bank Inc.** on **02/07/2012**.

APPENDIX A - RECORD RETENTION SCHEDULE

This policy was approved by the CCFB Board of Directors 02-07-2012.

Policies and procedures may be subject to changes at any given time, once approved by the CCFB Board of Directors.

The Record Retention Schedule is organized as follows: All Non-electronic files will be scanned and kept for a period of five years and/or indefinitely. All electronic files will be kept for a period of five years or if deemed necessary, indefinitely.

SECTION TOPIC

- A. Accounting and Finance
- B. Contracts
- C. Corporate Records
- D. Correspondence and Internal Memoranda
- E. Electronic Documents
- F. Grant Records
- G. Insurance Records
- H. Legal Files and Papers
- I. Miscellaneous
- J. Tax Records
- K. Contribution Records
- L. Programs & Services Records
- M. Fiscal Sponsor Project Records

A. ACCOUNTING AND FINANCE

Record Type	Retention Period
All Financial Accounts and Financial Statements	Permanent (Electronically)
All Bank Statements	Permanent (PDF copy)
General Ledgers	Permanent (When applicable)
Credit card records (statements)	Permanent (When applicable)

1. Credit card record retention and destruction

A credit card may be used to pay for the following the **Cultural Cup Food Bank Inc.** products and services: Business travel

B. CONTRACTS

Record Type	Retention Period
Contracts and Related Correspondence (including any proposal that resulted in the contract and all other supportive documentation)	7 years after expiration or termination (When applicable)

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C. CORPORATE RECORDS

Record Type	Retention Period
Corporate Records (minute books, signed minutes of the Board and all committees, articles of incorporation, bylaws, annual corporate reports)	Permanent
Licenses and Permits	Permanent

D. CORRESPONDENCE AND INTERNAL MEMORANDA

General Principle: Most correspondence and internal memoranda should be retained 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 or memoranda 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 should be discarded *after being scanned and saved on external hard drive*. Some examples 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.

2. Those pertaining to non-routine matters or having significant lasting consequences should generally be retained permanently.

E. ELECTRONIC DOCUMENTS

1. **Electronic Mail:** Not all email needs to be retained, depending on the subject matter.
 - All e-mail—from internal or external sources—is to be deleted after 3 months.

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- Staff will strive to keep all but an insignificant minority of their e-mail related to business issues.
 - Staff will not store or transfer the **Cultural Cup Food Bank Inc.**-related e-mail on non-work-related computers except as necessary or appropriate for the **Cultural Cup Food Bank Inc.** purposes.
 - Staff will take care not to send confidential/proprietary the **Cultural Cup Food Bank Inc.** information to outside sources.
2. Electronic Documents: including Microsoft Office Suite and PDF files. Retention also depends on the subject matter.
- **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.
 - **Text/formatted files** - Staff will conduct annual reviews of all text/formatted files (e.g., Microsoft Word documents) and will delete all those they consider unnecessary or outdated.
3. **Web Page Files: Internet Cookies**
- All workstations: Internet Explorer should be scheduled to delete Internet cookies once per month.

The **Cultural Cup Food Bank Inc.** does not automatically delete electronic files beyond the dates specified in this Policy. It is the responsibility of all staff to adhere to the guidelines specified in this policy.

Each week the **Cultural Cup Food Bank Inc.** will make a backup copy of all electronic files on the **Cultural Cup Food Bank Inc.**'s external hard drive and/or thumb drive. This backup is a safeguard to retrieve lost information within a one-year retrieval period should documents on the network experience problems. The backup copy is considered a safeguard for the record retention system of the **Cultural Cup Food Bank Inc.**, but is not considered an official repository of the **Cultural Cup Food Bank Inc.** records. All monthly and yearly backups 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.

F. GRANT RECORDS

Record Type	Retention Period
Original grant proposal	5 years after completion of grant period*
Grant agreement and subsequent modifications, if applicable	5 years after completion of grant period*
All requested IRS/grantee correspondence including determination letters and "no change" in exempt status letters	5 years after completion of grant period*
Final grantee reports, both financial and	5 years after completion of grant period*

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Record Type	Retention Period
narrative	
All evidence of returned grant funds	5 years after completion of grant period*
All pertinent formal correspondence including opinion letters of counsel	5 years after completion of grant period*
Report assessment forms	5 years after completion of grant period*
Documentation relating to grantee evidence of invoices and matching or challenge grants that would support grantee compliance with the grant agreement	5 years after completion of grant period*
Pre-grant inquiry forms and other documentation for expenditure responsibility grants	5 years after completion of grant period
Grantee work product produced with the grant funds	5 years after completion of grant period*
	Unless Grantor requests longer retention

G. INSURANCE RECORDS

Record Type	Retention Period
Annual Loss Summaries	10 years (When applicable)
Audits and Adjustments	3 years after final adjustment (When applicable)
Certificates Issued to the Cultural Cup Food Bank Inc.	Permanent
Insurance Policies (including expired policies)	Permanent

H. LEGAL FILES AND PAPERS

Record Type	Retention Period
Legal Memoranda and Opinions (including all subject matter files) (When applicable)	3 years after close of matter

I. MISCELLANEOUS

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Record Type	Retention Period
Material of Historical Value (including pictures, publications)	Permanent
Policy and Procedures Manuals – Original	Current version with revision history
Policy and Procedures Manuals - Copies	Retain current version only
Annual Reports	Permanent

J. TAX RECORDS

General Principle: Donors Forum 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, franchise, and property tax laws.

Record Type	Retention Period
Tax-Exemption Documents and Related Correspondence	Permanent
IRS Rulings	Permanent
Tax Bills, Receipts, Statements	5 years (electronically)
Tax Returns - Income, Franchise, Property	Permanent (if applicable)
Annual Information Returns - Federal and State	Permanent (if applicable)
IRS or other Government Audit Records	Permanent (if applicable)

K. CONTRIBUTION RECORDS

Record Type	Retention Period
Records of Contributions	Permanent (Excel spreadsheet)
The Cultural Cup Food Bank Inc. 's or other documents evidencing terms of gifts	Permanent (if applicable)

L. PROGRAM AND SERVICE RECORDS

Record Type	Retention Period
EFB/TEFAP, Charity, Specialty Foods, And Medical Programs	5+ years (electronically)

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M. FISCAL SPONSOR PROJECT RECORDS

Record Type

Retention Period

Sponsorship agreements

Permanent (if applicable)

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