

CALIFORNIA ASSOCIATION FOR BEHAVIOR ANALYSIS

RECORDS RETENTION POLICY

This corporation's record policies should ensure that necessary records and documents of this corporation are adequately protected and maintained and ensure that records that are no longer needed or are of no value are discarded at the proper time. In addition, it can aid directors, officers, employees and agents of this corporation 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.

RECORD RETENTION AND DESTRUCTION POLICY

1) Policy

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

2) 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 this corporation and the retention and disposal of electronic documents. The President of this corporation 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 President 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 this corporation; monitor local, state and federal laws affecting record retention; annually review the record retention and disposal program; and monitor compliance with this Policy.

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

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

4) Applicability

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

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Dated: _____

By: _____
LeeAnn Christian, President

*Adopted by the CalABA Board of Directors on February 5, 2010
To be reviewed again by the Board prior to February 5, 2011*

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Appendix A – Record Retention Schedule

The Record Retention Schedule is organized as follows:

SECTION TOPIC

- A. Accounting and Finance
- B. Contracts
- C. Corporate Records
- D. Electronic Documents
- E. Payroll Documents
- F. Personnel Records
- G. Property Records
- H. Tax Records
- I. Contribution Records

The following are some common retention periods. These apply to both physical and electronic documents. If no physical copy of an electronic document is retained, the means to ‘read’ the electronic document must also be retained.

A. ACCOUNTING AND FINANCE

<u>Record Type</u>	<u>Retention Period</u>
Accounts Payable & Accounts Receivable ledgers and schedules	7 years
Annual Audit Reports and Financial Statements	Permanent
Annual Audit Records, including work papers and other documents that relate to the audit	7 years after completion of audit
Bank Statements and Canceled Checks	7 years
Employee Expense Reports	7 years
General Ledgers	Permanent
Notes Receivable ledgers and schedules	7 years
Investment Records	7 years after sale of investment

B. CONTRACTS

Record Type

Contracts and Related Correspondence (including any proposal that resulted in the contract and all other supportive documentation)

Retention Period

7 years after expiration or termination

C. CORPORATE RECORDS

Record Type

Corporate Records (minute books, signed minutes of the Board and all committees, corporate seals, articles of incorporation, bylaws, annual corporate reports)

Retention Period

Permanent

Licenses and Permits

Permanent

D. 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 12 months.
- Staff will strive to keep all but an insignificant minority of their e-mail related to business issues.
- This corporation will archive e-mail for six months after the staff has deleted it, after which time the e-mail will be permanently deleted.
- All of this corporation's business-related email should be downloaded to a service center or user directory on the server.
- Staff will not store or transfer this corporation's related e-mail on non-work-related computers except as necessary or appropriate for this corporation's purposes.
- Staff will take care not to send confidential/proprietary information of this corporation to outside sources.
- Any e-mail staff deems vital to the performance of their job should be copied to the staff's H: drive folder, and printed and stored in the employee's workspace.

2. Electronic Documents: including Microsoft Office Suite and PDF files. Retention also depends on the subject matter.

3. Web Page Files: Internet Cookies

- All workstations: Internet Explorer should be scheduled to delete Internet cookies once per month.

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.

E. PAYROLL DOCUMENTS

<u>Record Type</u>	<u>Retention Period</u>
Employee Deduction Authorizations	4 years after termination
Payroll Deductions	Termination + 7 years
W-2 and W-4 Forms	Termination + 7 years
Garnishments, Assignments, Attachments	Termination + 7 years
Payroll Registers (gross and net)	7 years
Time Cards/Sheets	2 years
Unclaimed Wage Records	6 years

F. PERSONNEL RECORDS

<u>Record Type</u>	<u>Retention Period</u>
Commissions/Bonuses/Incentives/Awards	7 years
EEO- I /EEO-2 - Employer Information Reports	2 years after superseded or filing (whichever is longer)
Employee Earnings Records	Separation + 7 years
Employee Handbooks	1 copy kept permanently
Employee Personnel Records (including individual attendance records, application forms, job or status change records, performance evaluations, termination papers, withholding information, garnishments, test results, training and qualification records)	6 years after separation
Employment Contracts – Individual	7 years after separation

Record Type

Retention Period

Employment Records - Correspondence with Employment Agencies and Advertisements for Job Openings

3 years from date of hiring decision

Employment Records - All Non-Hired Applicants (including all applications and resumes - whether solicited or unsolicited, results of post-offer, pre-employment physicals, results of background investigations, if any, related correspondence)

2-4 years (4 years if file contains any correspondence which might be construed as an offer)

Job Descriptions

3 years after superseded

Personnel Count Records

3 years

Forms I-9

3 years after hiring, or 1 year after separation if later

G. PROPERTY RECORDS

Record Type

Retention Period

Correspondence, Property Deeds, Assessments, Licenses, Rights of Way

Permanent

Property Insurance Policies

Permanent

H. TAX RECORDS

Record Type

Retention Period

Tax-Exemption Documents and Related Correspondence

Permanent

IRS Rulings

Permanent

Excise Tax Records

7 years

Payroll Tax Records

7 years

Tax Bills, Receipts, Statements

7 years

Tax Returns - Income, Franchise, Property

Permanent

Tax Workpaper Packages - Originals

7 years

Sales/Use Tax Records

7 years

Record Type

Retention Period

Annual Information Returns - Federal and State

Permanent

IRS or other Government Audit Records

Permanent

I. CONTRIBUTION RECORDS

Record Type

Retention Period

Records of Contributions

Permanent

Documents evidencing terms, conditions or restrictions on gifts

Permanent