



B A S M A A

Policy and Procedure #5

Title: Document Management

Objective

As a charitable organization focused on regional challenges and opportunities to improving the quality of stormwater that flows to our local creeks, San Francisco Bay and Delta, and the Ocean, BASMAA has a responsibility to effectively conduct its operations in furtherance of its charitable purposes. The objective of this Document Management Policy is to further BASMAA's mission by ensuring that BASMAA operates effectively and efficiently and complies with all applicable laws and regulations governing the management, retention and destruction of BASMAA's records.

Criminal Sanctions and Other Penalties

This Document Management Policy is intended to ensure and facilitate BASMAA's compliance with all applicable laws and regulations governing the retention and destruction of BASMAA's records.

Federal, State, and other laws and regulations require BASMAA to maintain certain types of records for particular periods. Failure to maintain such records may subject the organization and/or individuals to penalties and fines and may compromise the organization's position in litigation.

It is a federal crime, punishable by a fine and up to twenty years in prison, for anyone to knowingly alter, destroy, mutilate, conceal, cover up, falsify, or make a false entry in any record with the intent to impede, obstruct, or influence the investigation or proper administration of any matter within the jurisdiction of a federal department or agency or any bankruptcy case (See Section 1519 of Title 18 of the United States Code). The same penalty applies to anyone who alters, destroys, mutilates, or conceals a record, or attempts to do so, with the intent to impair the object's integrity or availability for use in an official proceeding, regardless of whether such proceeding is pending or about to be instituted at the time of the offense (See Section 1512 of Title 18 of the United States Code).

Implementation of Policy

It is the responsibility of each BASMAA contract staff to maintain and destroy the records that he or she originates, or otherwise receives, in accordance with this Document Management Policy (and any procedures adopted by BASMAA and/or the Records Management Officer) and in order to comply with all applicable federal, state and other laws and regulations governing the retention and destruction of BASMAA's records, as such may be communicated by the Records Management Officer, from time to time. Contract staff need not maintain a copy of a record when the original or an official copy is maintained elsewhere.

Record Defined

A “record” is any recorded information in any format (including without limitation paper, electronic (including e-mails), and audiovisual materials), wherever such information is stored, that has been created by or for BASMAA, or received by BASMAA in connection with the transaction of the organization’s business. Informal materials of transitory utility (e.g., temporary notes of internal meetings, casual or personal email, etc.) shall not be considered “records” for purposes of this Document Management Policy.

Records Management Officer

The Executive Director shall serve as BASMAA’s Records Management Officer. To ensure compliance with this Document Management Policy, the Records Management Officer is responsible for overseeing the implementation of, and compliance with, this Document Management Policy.

Retention of Records

- Retention Schedule – The Retention Schedule, attached to this Document Management Policy as Appendix A, lists the time period during which specific types of records shall not be destroyed. In the event a record is not listed on the Retention Schedule, contact the Records Management Officer to determine the appropriate retention period for such record.
- Disposition of Records; Retention beyond Applicable Retention Schedule Period – Contract staff shall dispose of all records following the expiration of the applicable retention period in accordance with this Document Management Policy, unless (i) the Records Management Officer determines that a record must be retained for a longer period to comply with legal or other requirements or (ii) the contract staff who originates or receives the record or the Records Management Officer determines that retention of the record for a longer period otherwise serves a reasonable business purpose. The Records Management Officer shall promptly communicate to contract staff the decision to suspend or extend an applicable retention period for BASMAA’s records (see Suspension of Destruction of Records below).

Suspension of Destruction of Records

If a lawsuit, claim or other legal proceeding, or government investigation or government inquiry (a “Matter”) is pending or threatened against BASMAA, the Records Management Officer shall suspend any scheduled disposal of relevant documents and promptly notify contract staff of such suspension.

Records with potential relevance to a Matter (whether pending or threatened) **must not be destroyed** – in accordance with the attached Retention Schedule or otherwise – unless the Records Management Officer, on advice of legal counsel, has authorized such destruction.

Contract staff who become aware of a Matter (whether pending or threatened) against BASMAA shall promptly notify the Records Management Officer so that BASMAA can ensure the preservation of all records relating to such Matter in accordance with this section. Contract staff must consult with the Records Management Officer (who shall consult with legal counsel for BASMAA) before disposing of records that may be needed in connection

with a Matter (whether pending or threatened). BASMAA shall take reasonable steps actively to preserve evidence and maintain any documents or information that may be discoverable in connection with such Matter.

In the event of the occurrence of a Matter (whether pending or threatened), the definition of the term “record” may be expanded to include even transitory documents that refer or relate in some way to such Matter, and contract staff may be asked to preserve such records.

This section supersedes the timing of records destruction pursuant to the Retention Schedule. On conclusion of the Matter, general applicability of the Retention Schedule shall resume only after the Records Management Officer, on advice of legal counsel, has authorized such resumption.

Appendix A
Retention Schedule

Document type *	Minimum Retention Requirement
Accounts payable ledgers and schedules	10 years
Accounts receivable ledgers and schedules	10 years
Audit reports of accountants	Permanently
Bank statements	10 years
Capital stock and bond records - ledgers, transfer payments, stubs showing issues, record of interest coupon, options, etc.	Permanently
Cash books	10 years
Checks (canceled, with exception below)	10 years
Checks (canceled, for important payments; i.e., taxes, purchase of property, special contracts, etc. [checks should be filed with the documents pertaining to the underlying transaction])	Permanently
Contracts and leases (expired)	10 years
Contracts and leases still in effect	Permanently
Correspondence, general	4 years
Correspondence (legal and important matters)	Permanently
Depreciation schedules	10 years
Donation records ¹ of endowment funds and of significant restricted funds	Permanently
Donation records ¹ , other	10 years
Duplicate deposit slips	10 years
Employee personnel records (after termination)	7 years
Employment applications	3 years

¹ Note: Donation records include a written agreement between the donor and the charity with regard to any contribution, an email communication or notes of or recordings of an oral discussion between the charity and the donor where the representative of the charity made representations to the donor with regard to the contribution on which the donor may have relied in making the gift.

Document type	Minimum Retention Requirement
Expense analyses and expense distribution schedules (includes allowance and reimbursement of employees, officers, etc., for travel and other expenses)	10 years
Financial statements (end-of-year)	Permanently
General ledgers and end-of-year statements	Permanently
Insurance policies (expired)	Permanently
Insurance records, current accident reports, claims, policies, etc.	Permanently
Internal reports, miscellaneous	3 years
Inventories of products, materials, supplies	10 years
Invoices to customers	10 years
Invoices from vendors	10 years
Journals	10 years
Minute books of Board of Directors, including Bylaws and Articles of Incorporation	Permanently
Payroll records and summaries, including payments to pensioners	10 years
Purchase orders	3 years
Sales records	10 years
Scrap and salvage records	10 years
Subsidiary ledgers	10 years
Tax returns and worksheets, revenue agents' reports, and other documents relating to determination of tax liability	Permanently
Time sheets and cards	10 years
Voucher register and schedules	10 years
Volunteer records	3 years

* As applicable to BASMAA, which has no employees (all contract staff) and which owns/leases no equipment, nor facilities.