

**AUDUBON SOCIETY OF NEW HAMPSHIRE  
RECORDS RETENTION AND DESTRUCTION POLICY**

*Adopted by the Board of Trustees November 19, 2013*

The Audubon Society of New Hampshire (ASNH) recognizes that maintenance of consistent, complete, secure and authentic records is essential to the achievement of its conservation mission. This policy, as adopted by the ASNH Board of Trustees embodies the functional principles of the Society's coordinated records management. The ASNH Records Retention and Destruction Policy supports and is integral to other ASNH internal procedures that pertain to records management. Additionally, the Director of each department is responsible to develop and amend procedural documents as required to implement this policy. All ASNH files are the property of the Society, not members of the staff or Board of Trustees.

ASNH strives to maintain an organized consistent system of records management following current non-profit accounting principles. The Records Retention and Destruction Policy applies to all legal and administrative records for the following: organizational and personnel records, transaction, stewardship and land management records, conservation science, education and financial and fundraising information.

**Organizational and Business Records**

In order to practice sound business procedures, it is the policy of ASNH to maintain records of its business activities, including but not limited to, office administration documents, and to carefully maintain these records in a secure manner. All documents related to the legal operation of a non-profit organization including, Articles of Agreement, By-laws, IRS designation letter, Board and Committee Minutes, Annual Report and other documentation required by law are maintained by the office of the President. Committee and task force reports should be attached to the minutes of the Board meeting at which they are submitted, subject to the same retention period unless otherwise specified in the report. ASNH's policy is also to diligently protect and secure all digital records and the organization's computer system through use of security tools and equipment, and regular data backup.

As a general principle, electronic documents, including email, should be retained no longer than their paper equivalents. The disposal of the printed version of an electronic document does not dispose of the electronic version. All retention periods included in *ASNH's Records Retention and Destruction Schedule*, attached hereto as Appendix A, apply to all documents of ASNH regardless of the media on which they are stored. Only "official business" email communications should be preserved. "Official business" email includes, but is not limited to, internal and external communications that: (1) state or record a position taken, adopted or confirmed; (2) state or record an agreement reached; (3) state or record facts, circumstances or understandings upon which a decision was or will be made; or (4) constitute all or a part of a contract or agreement of ASNH.

All non-official or "personal" e-mails should be destroyed. Employees should have no expectation of privacy for e-mail and telephone calls made on ASNH premises or while using its equipment. ASNH has the right to access all such communications.

Finally, if any employee works from the employee's home using a personal or laptop computer, all documents contained on such computers relating to ASNH projects must be transferred to ASNH's main server for retention in accordance with this Records Retention and Destruction Policy and immediately deleted from the employee's personal computer.

### **Personnel Records**

Personnel files are maintained by the Director of Human Resources and are to be considered confidential information. Personnel files contain each employee's personal, employee benefit and work-related information and are maintained for each employee and will be held in confidence. Access to personnel files is limited to the President, the Director of Finance and the Director of Human Resources, except that employees have the right to review their own files and may request copies of any documents in their own file. It is the responsibility of the Director of Human Resources to maintain personnel records in compliance with this policy and all State and Federal laws.

The Director of Human Resources also maintains the Personnel Manual, the Safety Manual, Safety Committee records and volunteer records, including application forms, criminal and driving background checks of volunteers.

### **Land Transaction and Stewardship Records**

It is current practice for the Sanctuaries and Land Management Committee (SLMC) of the Board of Trustees to review all proposed land acquisition projects and to maintain and manage critical documents for all approved projects. It is the responsibility of ASNH staff to create and maintain files for each land protection project in both digital and physical form in accordance with the *Land Protection Checklist* and the *Baseline Documentation Form*.

ASNH staff will provide preliminary land protection information in a timely manner to the SLMC. Formal files will be initiated subsequent to the SLMC providing initial approval of a land protection project. ASNH staff will carefully document all steps in the development of a land protection project in accordance with the *Land Protection Checklist*. Original, signed conservation easement documents, baseline documentation reports and other relevant contact information for each conservation project are to be permanently stored and protected in a secure location. All legal deeds, and other legal documents, as appropriate, will be recorded at the registry of deeds. Upon completion of the projects, original signed documents, easement deeds, stewardship information and critical communications, as well as digital backup for each land acquisition project, are to be permanently stored and protected in secure, fireproof files.

It is the responsibility of the Director of Land Management to ensure all land transaction records are in compliance with this policy and all State and Federal laws. It is the responsibility of the Director of Land Management to maintain all records dealing with management of ASNH real property interests in compliance with this policy and all State and Federal laws.

### **Conservation Science Records**

The Conservation Science Department shall permanently maintain all biological data collected by the Department, including bird sighting data, and all research results. Documentation of contract fulfillment shall be maintained in accordance with the legal requirements of the Contractor. This includes volunteer miles and hours used as matching funds. Grant and contract reports shall be maintained in accordance with *ASNH's Records Retention and Destruction Schedule (Appendix A)* or permanently if they contain the only record of research results.

It is the responsibility of the Director of Conservation Science to ensure that all department records are in compliance with this policy.

### **Education Records**

The Department of Education shall maintain registration forms, children's health forms, photo releases, and education program materials. It is the responsibility of the Director of Education to ensure that all department records are in compliance with this policy.

### **Financial Records**

As a public charity, ASNH must manage its finances and assets in a responsible and accountable manner. To that end, it is the policy of ASNH to maintain complete, accurate and credible documentation of its financial records.

ASNH staff will follow generally accepted not-for-profit accounting principles to ensure clear and credible financial records. It is crucial that internal controls are established and followed to prevent financial misstatements and to inspire confidence. To that end, an annual independent audit by a certified public accountant will be performed. The auditor's report will be made available to funding agencies, members and donors.

The types of financial records maintained under the supervision of the Director of Finance as directed by *ASNH's Records Retention and Destruction Schedule (Appendix A)* includes: ledgers and financial statements; budgets; reconciliations and cancelled checks; invoices and receipts of payables; and copies of donor and grant restrictions. Specific reports that do not contain confidential information will be made available to the staff, Board members and volunteers as needed.

Payroll records are maintained under the supervision of the Director for Finance. Access to payroll records is limited to the Director of Human Resources, the Director of

Finance, the Accountants, the President, and the Board Treasurer due to the confidential nature of the contents.

## **Membership and Development**

As a publicly supported charitable organization, ASNH is committed to raising funds in an ethical and accountable manner. Quality recordkeeping of the fundraising program will demonstrate that ASNH complies with charitable solicitation laws, accurately represents its claims and intended use of the funds, and uses restricted funds as specified by donors. To that end, it is the policy of ASNH and the responsibility of the Director of Development to maintain accurate and complete records regarding fundraising activities and donors, gifts and bequests.

A quality fund raising program is dependent upon continuity. To that end, information shall be kept for all donors while they remain active, and for 7 years after becoming inactive. For certain donors (i.e. named building donors) and important society individuals (i.e. society founders), information shall be kept permanently. Significant information on organizational history shall also be permanently maintained.

## **Off-site Storage**

It is essential that ASNH maintain secure authentic records. All electronic documents are backed up daily from the main data server to a secure off-site server. The purpose of this system is to create reliable, retrievable data in the case of computer malfunctions, to create copies for historical purposes, and to preserve digital copies of physical documents and photographs that may deteriorate over time.

## **Retention Periods**

ASNH's policy is to comply with all federal, state and local laws and regulations that contain affirmative document retention period requirements. In some cases it may be necessary to consult with an outside accountant or legal counsel as to potential retention requirements. As determined by *ASNH's Records Retention and Destruction Schedule (Appendix A)* these records are stored for the recommended length of time to comply with all legal requirements.

Day-to-day correspondence ordinarily should be retained for a limited period, unless it is determined that it is a part of a category of documents required to be retained for a longer period. As a general rule, all documents of ASNH should be retained in accordance with the *ASNH's Records Retention and Destruction Schedule (Appendix A)*. The exception to this policy may occur if ASNH may be or anticipates being a party to a lawsuit or subject to a governmental investigation, in which cases, any relevant documents must not be destroyed. As soon as any employee learns that ASNH is subject to, or may reasonably likely become subject to, litigation or a governmental proceeding or investigation, legal counsel should be notified immediately and no documents or electronic material relating to such matter shall be destroyed or altered thereafter.

## **Document Destruction**

All documents retained by ASNH shall be destroyed upon expiration of the holding periods outlined in Appendix A. Expired records shall be burned or shredded to ensure the privacy of the records. The electronic "deletion" of a document does not purge the document until any and all printed copies of the document are destroyed. Computer discs/CDs should be erased before their physical disposal. Responsibility for policing and implementing this *Records Retention and Destruction Schedule*, including the timely and complete destruction of all business documents, rests with the Director of each department.

Important field notes or phone notes taken by staff in relation to programs of ASNH shall be converted to formal correspondence notes and retained as described in *ASNH's Records Retention and Destruction Schedule (Appendix A)*. In that case original hand written notes shall be destroyed upon the creation of formal correspondence notes.

## **Review and Revision**

The President and the Governance Committee of the Board will review this *Records Retention and Destruction Policy* every five years to ensure compliance and to ensure that the policies stated herein continue to serve the best interest of ASNH. Following such review, the Records Retention and Destruction Policy may be amended as necessary to reflect the required legal and ethical standards and current practices of ASNH.

## APPENDIX A

### **AUDUBON SOCIETY OF NEW HAMPSHIRE RECORDS RETENTION AND DESTRUCTION SCHEDULE**

*Adopted by the Board of Trustees November 19, 2013*

#### **Organizational and Business Records**

Bylaws and Articles of Incorporation	Permanently
Board of Trustees Meeting Minutes	Permanently
Annual Meeting Minutes	Permanently
Reports of Board Committees and task forces	Permanently
Minutes of Board Executive, Finance, Nominating, Governance, Sanctuary, Policy, Education, Events, Advisory, Audit and Investment Committees	Permanently
Awards received by organization	Permanently
Awards given by organization	Permanently
Records of Awards Committee	4 years
Correspondence, general	4 years
Correspondence (legal and important matters)	Permanently
Internal reports, miscellaneous	3 years
Operational Policies and Procedures	3 years after expiration
Strategic Plans	Destroy upon adoption of new plan
Contracts, general (expired)	7 years

#### **Personnel Records**

Employee Handbook	7 years
Safety Manual	7 years
Employee personnel records (after termination) includes Employment applications, Employee Position Descriptions, evaluations and salary	7 years
Time sheets and time cards	2 years
Unemployment	7 years
Volunteer records after separation	3 years
Worker's Comp	5 years

Employment application information (non-hires) 1 year

**Land Transaction and Stewardship Records**

Legal Deeds Permanently  
Legal Easements Permanently  
Baseline documentation report and other relevant contact information  
Permanently  
Land purchase, donation, easement, sale documents  
and related information (donor letters, etc.) Permanently  
Sanctuary Restrictions/Use Permanently

**Conservation Science Records**

Biological Data, including bird sighting data Permanently  
Research results Permanently  
Project Reports to Funders and Contractors in accordance  
with legal requirements of contractor Variable (see page 3)  
Records of volunteer miles/hours used as match 7 years  
Grant reports 3 years

**Education Records**

Animal Care Federal and State permits 3 years  
Camp records:  
Registration forms 1 year  
Children’s health forms 2 years  
Photo releases 5 years  
Education programs Registration Forms 3 years

**Financial Records**

Accounts payable ledgers & schedules 7 years  
Accounts receivable ledgers & schedules 7 years  
Audit reports Permanently

Bank reconciliations	1 year
Checks (canceled but see exception below)	7 years
Checks (canceled for important payments, i.e., taxes, purchases of property, special contracts, etc.)	Permanently
Financial statements (end-of-year, other months optional)	Permanently
General ledgers (and end-of-year trial balances)	Permanently
Payroll records & summaries, including payments to pensioners	7 years
Tax returns & worksheets, revenue agent's reports, & other documents relating to determination of income tax liability	Permanently
Insurance Records (claims, policies in force)	Permanently
Insurance Policies (expired)	3 years
Property records, including costs, depreciation reserves, end-of-year trial balances, depreciation schedules, blueprints, & plans	Permanently
Vouchers for payments to vendors, employees, etc. (includes allowances & reimbursement of employees, officers, etc., for travel & entertainment expenses)	7 years

### **Fundraising Records**

Donation records of endowment funds or significant restricted gifts	Permanently
Donation records, other	7 years
Bequests	7 years
Capital Campaigns	Permanently

Note: When appropriate, donation records include a written agreement between the donor and the charity with regard to any contribution, and any 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.

Grants, including grant applications, grants received, grant reports	3 years
--	---------



### **Environmental Policy**

Records of positions taken (environmental policy statement)	5 years
Testimonies	5 years

### **Communications**

Newsletters (2 copies)	Permanently
Photos and Photo permissions	5 years
Press Releases	5 years
Other Publications	5 years

### **Chapters**

Bylaws and Governance	Permanently
Financial Reports	7 years
Lists of Chapter Officers	Permanently
Newsletter	Permanently

### **Facilities**

Building Manual and Procedures,	All permanently as long as the property remains in use
Dates of installation and service,	
Information on Building Systems,	
Purchases of Major Equipment, and	
Warranties.	