



## THE COLLEGE ON PROBLEMS OF DRUG DEPENDENCE, INC.

### Policy on Document Retention and Destruction

#### Purpose of Policy

The College on Problems of Drug Dependence, Inc. (CPDD) is a membership organization whose mission includes the development and advancement of research on addiction as well as the development of the careers of its members. Consistent with the CPDD's status as a nonprofit organization, the following Document Retention and Destruction Policy has been created in order to:

1. Promote compliance with federal and state laws governing nonprofit organizations.
2. Define the documents that should be retained and the length of time these materials should be kept.
3. Demonstrate our commitment to preserving information relating to litigations, audits and investigations.
4. Prevent accidental or innocent destruction of organizational documents.
5. Destroy documents when they are no longer needed according to best practices.

#### Application of Policy

The following individuals are required to adhere to this policy:

CPDD staff, officers, Board of Directors (including its Executive Director, a non-voting Board Member), committee members and volunteers, as well as affiliated outsiders (e.g., independent contractors working with CPDD). The Executive Director shall have primary responsibility for CPDD's adherence to this Policy.

#### Types of Documents and Duration of Retention Under the Policy

The following table outlines the minimum requirements for the types of organizational documents to be retained as well as the length of time that they should be kept and refers to both paper and electronic materials. Please note that the retention periods are a minimum; documents may be retained longer at the discretion of the organization.

File Category	Item	Retention Period
<b>Corporate Records</b>	Bylaws & Articles of Incorporation (with all amendments)	Permanent
	The record of past officers and meeting locations	Permanent
	Corporate resolutions	Permanent
	Board and committee meeting agendas and minutes	Permanent
	Conflict-of-interest disclosure forms	4 years
	Business Licenses & Permits	Permanent
	Trademark & Other Intellectual Property Registrations	Permanent
<b>Finance and Administration</b>	Financial statements (audited)	Permanent
	Annual budgets & approved revisions	3 years
	Audit reports Permanent Auditor management letters	7 years
	Payroll records 7 years Check register and checks	7 years
	Bank deposits and statements	7 years
	Chart of accounts	7 years
	General ledgers and journals (includes bank reconciliations)	7 years

	Investment performance reports & statements	7 years
	Equipment files and maintenance records	7 years after disposition
	Contracts and agreements	A minimum of 7 years after all obligations end
	Credit card information and check copies	As soon as payment is recorded in database or QuickBooks
	Credit card statements	7 years
	Correspondence — general	A minimum of 3 years
	Correspondence – legal and other important matters	Permanent
	Permission forms for fax & email communications	Permanent
	Depreciation records	7 years
	Board & staff expense reports	3 years
	Vendor invoices & supporting documentation	7 years
	Records of contributions	Permanent
	Documents evidencing terms of gifts	Permanent
<b>Grant Records</b>	Original grant proposals	7 years after completion of grant period
	Grant agreement (and all amendments)	7 years after completion of grant period
	Final grantee reports	7 years after completion of grant period
	All evidence of returned grant funds	7 years after completion of grant period
	Documentation supporting compliance with grant agreement	7 years after completion of grant period
	Grantee work product produced with grant funds	7 years after completion of grant period
<b>Insurance Records</b>	Policies — occurrence type	Permanent
	Policies — claims-made type	Permanent
	Accident reports	7 years
	Safety (OSHA) reports	7 years
	Claims (after settlement)	7 years
	Group disability records	7 years after end of benefits
<b>Real Estate</b>	Leases (expired)	7 years after all obligations end
<b>Tax</b>	IRS exemption determination and related correspondence	Permanent
	IRS Form 990s	Permanent
	Charitable Organizations Registration Statements	Permanent
<b>Human Resources</b>	Employee personnel records	Permanent
	Employment contracts or similar	7 years after termination
	Pay history, payroll election forms, including: Health coverage; Pension; other benefits	7 years after termination
	Retirement & benefit plan documents & related modifications	Permanent
	Employee handbooks	Permanent
	Workers comp claims (after settlement)	7 years
	Employee orientation and training materials	7 years after use ends

	Employment applications	3 years
	IRS Form I-9 and other federal forms (W-4, etc.) (store separate from personnel file)	7 years
	Withholding tax statements	7 years
	Time records	7 years
<b>Technology</b>	Software licenses and support agreements	7 years after all obligations end
<b>Membership</b>	Membership dues invoices & payment records	3 years
	Membership applications	3 years
<b>Other Records</b>	Emails (not pertaining to other covered topics)	90 days
	Litigation/dispute resolution related documents	7 years after termination of matter

## Policy Exceptions

The CPDD Executive Committee shall suspend the destruction of documents due to pending, threatened or otherwise reasonably anticipated litigation, audits, government investigations or similar proceedings. No documents specified by such a hold may be destroyed, even if the scheduled destruction date has passed, until the Executive Committee withdraws this suspension in writing. A majority vote of the Executive Committee will be required to institute or withdraw the suspension of document destruction; provided, that the President may suspend document destruction in any emergency or urgent situation pending Executive Committee action.

## Document Storage

The documents listed above will be stored in a safe, secure and accessible manner and will be backed up. Records that are originally in electronic form, and that are to be retained permanently, will be printed out as a hard copy for storage. Three copies (one hard copy and two electronic copies) of permanent records will be retained.

Records that are not retained permanently, and that are originally in paper form, will have two electronic versions created. One of the copies of the electronic documents will be stored at a separate location (as a back up copy). All documents stored electronically will be deleted pursuant to the above schedule, using a deletion method that completely removes each document and prevents its recovery.

Document back up will occur at least once per year (emails more frequently as required). Documents that already exist in more than one location are not subject to this back-up procedure.

## Electronic Records

Electronic documents will be retained for the same time periods as paper documents. Therefore, any electronic files that fall into one of the listed document types will be maintained for the appropriate amount of time. If an employee has sufficient reason to keep an email message, the message should be printed in hard copy and kept in the appropriate file, and also moved to an “archive” electronic file folder.

## Document Destruction

The Executive Director, or his/her designee, is responsible for the ongoing process of identifying records that have met the required retention period and overseeing their destruction. Destruction of paper documents will be accomplished by shredding and destruction of electronic records will be accomplished by secure deletion/destruction.

## Compliance

Failure of those individuals for whom this policy applies to adhere to this policy can result in possible civil and criminal sanctions against CPDD and its employees and possible disciplinary action against the responsible individuals. The CPDD Board of Directors and/or its designees will periodically review these procedures with

legal counsel and/or the organization's certified public accountant to ensure compliance with new or revised laws and regulations.