



**BOYS & GIRLS CLUB**  
OF WOBURN

## ***Records Retention Policy***

It is the policy of the Boys & Girls Clubs of Woburn to retain records for so long as they are useful to the organization unless a longer retention period is required by law or business judgment. The attached Records Retention Policy Schedule specifies the length of time that records are to be maintained. It is imperative that all records are destroyed in accordance with the procedures of this Policy unless they are deemed pertinent or required by an audit, litigation, or investigation, about which the Boys & Girls Club of Woburn has notice.

### **Definitions**

As used in this Policy, the term "Records" includes anything that the Boys & Girls Club of Woburn creates or receives in the form of written, printed, or electronic material, including, but not limited to, letters, correspondence, reports, price lists, invoices, statements, policy manuals, contracts, leases, purchase orders, photographs, catalogues, memoranda, computer messages, and e-mail. The term "Records" also includes all copies, reproductions, microfilm, and computer tapes or disks of the foregoing.

As used in this Policy, the term "Temporary Records" refers to those Records that are not of a permanent nature such as notes, announcements, routine interoffice memoranda, checklists, junk mail, and informal summaries and reports.

As used in this Policy, the term "Draft Records" refers to those Records that are not in their final form, regardless of whether a final form was ever created.

### **Records Retention Officer**

The Audit, Compliance & Oversight Committee Chair is designated the Records Retention Officer of the Boys & Girls Club of Woburn and has responsibility for implementing and carrying out this Policy.

### **Employees and Departments**

Employees are responsible for Records in their possession. **Employees should regularly destroy Temporary Records and Draft Records that are no longer useful to the Boys & Girls Club of Woburn.** Employees shall also participate in a department-wide review of Records in each year (the "Annual Records Review") to identify and destroy Records for which the Retention Period has expired. The Annual Records Review shall be conducted at the end of each calendar year with certification to be completed by January 31.

Department heads are responsible for Records in the department's possession and those that are stored in warehouses. During January of each year, each department head shall ensure that the department's employees have reviewed all files in the department and that Records for which the Retention Period has expired are identified for destruction. In making this determination, the department head should consult the attached Records Retention Policy Schedule. Each year each department head shall complete an Annual Records Review form (see attachment A) certifying that his or her department has conducted this review and that the appropriate Records have been destroyed. The Records Retention Officer will keep a file of departmental reports by year.

### **Destruction of Documents**

Each department head is responsible for assuring that all records are destroyed in a timely and proper manner pursuant to the terms of this Policy. Prior to the first day of February, each department head shall confirm in writing to the Records Retention Officer that all records not involved in an audit, litigation, or investigation have been stored and / or destroyed in accordance with the Policy.

### **E-Mail and Electronic Data**

The Boys & Girls Club of Woburn routinely creates back up copies of e-mail, databases, files located on network drives, and computer based business application programs. These files are backed up at the close of each business day and stored off-site for a period of 13 months. Files stored on laptop and desktop workstations and PDAs are NOT backed up.

E-mail should be discarded after use or 1 year whichever is sooner, unless it pertains to specific items listed in the attached Schedule (E-mail items so identified should be placed in subject matter folders). E-mail that is needed for reference purposes should be placed in subject matter folders created by the user but must be deleted in accordance with the procedures and reviews located elsewhere in this policy. As part of the Annual Records Review, employees must review all electronic files and destroy all records for which the Retention Period has expired.

Annually the Boys & Girls Club of Woburn will automatically delete e-mails that exceed current year plus 3 years from the employees' inbox.

### **Personal Files**

Any paper or electronic document, including drafts and copies, created or received by an employee that relates to the Boys & Girls Club of Woburn's business is the property of, and attributable to, the Boys & Girls Club of Woburn for purposes of audit, litigation and investigation. Employees, therefore, shall not maintain "personal" copies of documents for which the Retention Period has expired.

Department heads are responsible for providing employees with a copy of this Policy and the attached Records Retention Policy Schedule, issuing employees an annual reminder, and taking other reasonable steps to insure that all employees comply with this Policy.

### **Audits, Litigation or Investigations**

Whenever the Boys & Girls Club of Woburn is served with legal process by a party in a lawsuit, has knowledge that it is being audited or investigated, or has knowledge of clearly foreseeable legal proceedings, all Records in any way pertaining to the audit, lawsuit, or investigation shall be retained until the audit, lawsuit, investigation have been concluded. This provision supersedes any other provision in this Policy that would require the destruction of such Records at an earlier date. All Records retained for these purposes shall be listed on an inventory maintained by the head of the department in possession of these Records and submitted to the Records Retention Officer. Judgments will be made by the Records Retention Officer on a case-by-case basis as to how long such files will be retained after the conclusion of the litigation, investigation, or audit.

### **General**

Staff that have any questions regarding the maintenance of any document should contact the Executive Director or Records Retention Officer for guidance. All employees should use good judgment and professional language when creating memoranda or other documents.

### **Amendments to Policy**

Any changes to this Policy or the Records Retention Policy Schedule will be documented, and forwarded to each department head.



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### Annual Records Review Form

A review has been completed of all records in the possession of the \_\_\_\_\_ department in consideration of the Records Retention Policy Schedule.

- All records identified on the Schedule older than the prescribed retention schedule, which are not involved in known investigation, litigation or audit, have been destroyed.
- All records not identified in the Schedule have been destroyed.
- Any records being retained as exceptions to the Schedule have been identified to the Records Retention Officer.

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date



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**Records Retention Policy Schedule**

To enable the recovery of relevant information in a consistent and responsible manner, a policy is being established to guide the retention and destruction of records. Whether the information is in paper or electronic format is immaterial to the policy.

The periods set forth below apply to all computer records and hard-copy records. Each employee or department head is responsible for ensuring the compliance of his or her own records (and the records of employees and contractors under his or her supervision) whether in file cabinets, computer hard drive, computer disks or elsewhere.

Official documents with Permanent retention periods will be retained by the Corporate Office. Individual employees should discard non-original documents appropriately after use.

Record Classification	Retention Period
<b>Corporate Records</b>	
<ul style="list-style-type: none"> <li>Articles of incorporation, constitution, corporate by-laws, registrations to do business, and any amendments to the foregoing</li> </ul>	Permanent
<ul style="list-style-type: none"> <li>Minutes and resolutions of the Board of Directors or Executive Committee including associated board books</li> </ul>	Permanent
<ul style="list-style-type: none"> <li>Minutes and resolutions of committees required by the constitution and bylaws (Executive Committee, Board Governance Committee, National Area Council Committee and Audit, Compliance &amp; Oversight Committee) including associated board books</li> </ul>	Permanent
<ul style="list-style-type: none"> <li>Minutes and board books for all other Board committees</li> </ul>	5 years unless more time is required for subject category elsewhere in this policy
<ul style="list-style-type: none"> <li>Annual reports</li> </ul>	Permanent
<ul style="list-style-type: none"> <li>Deeds, leases, easements, mortgages and other documents relating to real property</li> </ul>	Permanent
<ul style="list-style-type: none"> <li>Insurance policies, endorsements thereto and related correspondence from insurers or insurance brokers</li> </ul>	Current plus 7 years from expiration
<ul style="list-style-type: none"> <li>Patent, trademarks, service marks, copyrights</li> </ul>	Permanent
<b>Legal Records (Litigation and Administrative Proceedings)</b>	
<ul style="list-style-type: none"> <li>Consent decrees, administrative decrees, final orders, judgments and settlement issues</li> </ul>	Permanent
<ul style="list-style-type: none"> <li>Requests for information by government agency or court of law</li> </ul>	3 years after matter fully resolved
<ul style="list-style-type: none"> <li>Notice of demand letters</li> </ul>	5 years after matter fully resolved
<ul style="list-style-type: none"> <li>Notices of violations / citations / complaints</li> </ul>	5 years after matter fully resolved
<ul style="list-style-type: none"> <li>Records that relate to ongoing or threatened litigation or other proceedings</li> </ul>	Until matter concluded and then subject to the schedule determined by the Records Retention Officer.

<b>Tax Records</b>	
<ul style="list-style-type: none"> <li>Tax exemption application, IRS determination letter and related documents.</li> </ul>	Permanent Federal law requires that these records be made available for public inspection upon request.
<ul style="list-style-type: none"> <li>Information returns (Form 990, MA State Form PC)</li> </ul>	6 years from due date of return or date of filing or audit date, whichever is later. Federal law requires that IRS Form 990 be made available for public inspection upon request.
<ul style="list-style-type: none"> <li>Other tax returns (e.g. Form 990-Ts), bills and statements</li> </ul>	6 years from due date of return or date of filing or audit date, whichever is later
<ul style="list-style-type: none"> <li>Records, returns, schedules, and statements relating to wages paid, federal and state income tax withheld, social security tax paid and withheld from employee wages and documentation of employee business expenses</li> </ul>	4 years after the due date of the tax or the date the taxes were paid whichever is later
<ul style="list-style-type: none"> <li>Permanent books of account or records, including inventories, sufficient to establish the amount of gross income, deductions, credits, etc., and all supporting records of details (e.g., payroll records, canceled checks, invoices, vouchers, etc.)</li> </ul>	7 years after the returns are filed
<ul style="list-style-type: none"> <li>Records of property for which a basis must be determined to compute gain or loss upon disposition.</li> </ul>	Retain until a taxable disposition is made
<b>Accounting and Financial Records</b>	
<ul style="list-style-type: none"> <li>Audited financial statements</li> </ul>	Permanent
<ul style="list-style-type: none"> <li>All ledgers, accounts payable and receivable schedules, and other similar documents</li> </ul>	6 years plus current
<ul style="list-style-type: none"> <li>Bank records (including deposit and withdrawal slips), bank statements, check registers, check receipt journals, canceled checks, investment statements and other similar documents</li> </ul>	6 years plus current
<ul style="list-style-type: none"> <li>Expense account, vouchers, petty cash records and other similar documents</li> </ul>	6 years plus current
<ul style="list-style-type: none"> <li>Management Reports <ul style="list-style-type: none"> <li>Year-end</li> <li>Monthly</li> </ul> </li> </ul>	3 years 1 year plus current
<ul style="list-style-type: none"> <li>Treasurers Reports <ul style="list-style-type: none"> <li>Year-end</li> <li>Monthly</li> </ul> </li> </ul>	3 years 1 year plus current
<ul style="list-style-type: none"> <li>Contracts</li> </ul>	5 years from completion of performance
<ul style="list-style-type: none"> <li>Payroll registers</li> </ul>	6 years plus current
<ul style="list-style-type: none"> <li>Invoices (paid and unpaid)</li> </ul>	5 years
<ul style="list-style-type: none"> <li>Federal grant documentation including agreements, letters of understanding, reports, underlying grants</li> </ul>	6 years from end of grant period unless additional time is stipulated by grantor.
<b>Pension Records</b>	
<ul style="list-style-type: none"> <li>Pension plans, amendments thereto and related documents</li> </ul>	Life of the plan plus 3 years after the filing of the last annual report for the plan after its termination
<ul style="list-style-type: none"> <li>Retiree and beneficiary records (e.g., names addresses, SSNs, periods of employment (including breaks in service), pay, eligibility information, benefits calculations)</li> </ul>	6 years after last owed payment

<ul style="list-style-type: none"> <li>• Audit reports</li> </ul>	Permanent
<ul style="list-style-type: none"> <li>• Records of payments to employees or beneficiaries</li> </ul>	6 years after death of payee
<b>Personnel Records</b>	
<ul style="list-style-type: none"> <li>• Records pertaining to a claim of discrimination</li> </ul>	Closed and inactive cases up to the statute of limitations on the charge or action. Active cases until matter concluded and then subject to closed case retention.
<ul style="list-style-type: none"> <li>• Any personnel or employment records including application forms, records concerning hiring, background checks, promotion, demotion, transfer, layoff, termination, rates of pay, or other terms of compensation and selection for training or apprenticeship</li> </ul>	Duration of employment plus 7 years from the date of termination of employment
<ul style="list-style-type: none"> <li>• EEO-1 Form</li> </ul>	Most recent must be on file
<ul style="list-style-type: none"> <li>• Employee medical records (except health insurance claims records, one-time first aid treatment records if made on-site by a non-physician and maintained separately from the employee's medical records, and medical records of employees who have worked less than one year and who are provided with their medical records upon termination of employment)</li> </ul>	Duration of employment plus 30 years
<ul style="list-style-type: none"> <li>• All records of not hired job applications, resumes, any other employment inquiry in response to an advertisement or anticipated job opening, including records pertaining to failure or refusal to hire</li> </ul>	Current plus 2 years from date the personnel action takes place
<ul style="list-style-type: none"> <li>• Job orders submitted to employment agency or labor organization for recruitment of personnel for a job opening</li> </ul>	1 year
<ul style="list-style-type: none"> <li>• Test papers completed by applicants or candidates for any position which discloses the results of any employer administered aptitude test or other test considered in connection with any personnel action</li> </ul>	Current plus 2 years from date of personnel action
<ul style="list-style-type: none"> <li>• Advertisements or notices to the public or employees concerning job openings, promotions, training programs and opportunities for overtime work</li> </ul>	2 years from the date of the related personnel action
<ul style="list-style-type: none"> <li>• Payroll records with names in full, identification number or symbol, if used, home address, sex, occupation, date of birth if under 19, time of day and day of week on which workweek begins, regular hourly rate of pay, hours worked each work day and total for workweek, total daily or weekly earnings for wages due, total premium pay for overtime, total additions or deductions to wages per pay period with dates and amounts deducted or added on individual records, total wages, payment each pay period and date of payment with pay period covered</li> </ul>	Duration of employment plus 3 years from the last date of entry
<ul style="list-style-type: none"> <li>• Records of retroactive payments, including amount, period covered, date of payment and receipt</li> </ul>	3 years from the last date of entry
<ul style="list-style-type: none"> <li>• Basic employment and earnings records, wage rate tables, work time schedules, job evaluations, merit or seniority systems or other matters which describe or explain the basis of payment of wages, and records of deductions from or additions to pay</li> </ul>	Duration plus 7 years
<ul style="list-style-type: none"> <li>• Employee benefit plans, such as insurance plans, seniority and merit systems</li> </ul>	Life of plan plus 1 year after termination of the plan
<ul style="list-style-type: none"> <li>• Immigration and Naturalization Service Form I-9 (copies</li> </ul>	3 years after hire or 1 year after termination

of supporting documentation recommended, but not required)	whichever is later
<ul style="list-style-type: none"> <li>Records providing the basis for all required ERISA plan descriptions or reports or those necessary to certify any information contained therein, including vouchers, worksheets, receipts, and applicable resolutions</li> </ul>	6 years from the filing date of the documents
<ul style="list-style-type: none"> <li>Records pertaining to each employee-participant in the ERISA plan for determination of benefits that are due or may become due</li> </ul>	As long as relevant
<ul style="list-style-type: none"> <li>Any personnel or employment record made or kept and records regarding complaints of discrimination against veterans under the Vietnam Era Veterans Readjustment Assistance Act and action taken there under.</li> </ul>	2 years from date of last activity
<ul style="list-style-type: none"> <li>Individual personnel files including non-pension-related materials such as: <ul style="list-style-type: none"> <li>performance evaluations</li> <li>medical records</li> <li>Other documents</li> </ul> </li> </ul>	Current plus 5 years 30 years after termination Current plus 5 years
<ul style="list-style-type: none"> <li>Employee Handbook, Code of Ethics, posted legal notices</li> </ul>	Until superseded
<b>Legislative and Other Materials</b>	
<ul style="list-style-type: none"> <li>Federal or state lobbying reports</li> </ul>	5 years
<b>Internal Publications / Library</b>	
<ul style="list-style-type: none"> <li>President's Blast E-Mails</li> </ul>	1 year
<ul style="list-style-type: none"> <li>Chairman's Message</li> </ul>	1 year
<ul style="list-style-type: none"> <li>In-house position papers and other similar documents</li> </ul>	Current plus 1 year after superseded
<ul style="list-style-type: none"> <li>Directories, speeches, manuals, documentation of computer systems and programs, guidelines, reports and other library materials</li> </ul>	Until no longer useful as reference materials
<ul style="list-style-type: none"> <li>Magazines, newspapers, press releases and other similar documents</li> </ul>	Only while current
<b>Membership Records</b>	
<ul style="list-style-type: none"> <li>Boys &amp; Girls Club of Woburn Member Organization Applications, Charters, Agreements, Modifications, other significant letters memorandums pertaining to member organization</li> </ul>	Permanent
<ul style="list-style-type: none"> <li>Membership Annual Reports filed with Boys &amp; Girls Club of America</li> </ul>	Permanent
<ul style="list-style-type: none"> <li>Membership fee records</li> </ul>	5 years
<b>Safety and Security Records</b>	
<ul style="list-style-type: none"> <li>Visitor clearances</li> </ul>	3 years
<ul style="list-style-type: none"> <li>Security violations, infractions</li> </ul>	3 years
<ul style="list-style-type: none"> <li>Fire, theft investigations</li> </ul>	3 years
<ul style="list-style-type: none"> <li>Emergency conditions</li> </ul>	3 years
<b>Office Supplies and Services</b>	
<ul style="list-style-type: none"> <li>Office equipment records</li> </ul>	3 years

• Records of inventories	1 year
• Request for service	1 year
• Requisitions for Supplies, purchase orders	1 year
<b>Internal Memoranda and Correspondence</b>	
• Internal memoranda	
○ Drafts of all documents (whether typed or written)	Dispose of when final version prepared
○ Handwritten or other informal notes (e.g., “to do lists, notes, from telephone calls meetings)	Dispose of after use or 6 months, whichever is sooner
○ Voicemail message	Dispose of after use or 30 days, whichever is sooner
○ General E-mail messages (both incoming and outgoing)	Dispose of after use or 1 year whichever is sooner – All e-mail is automatically removed from the system after 3 years from date of origination
○ E-mail specifically pertaining to litigation, or a category of documents referenced for specific retention period should be maintained with those records and destroyed in accordance with the appropriate memorandum.	Per applicable retention memorandum
○ Telephone messages (both incoming and outgoing)	Dispose of after use or 30 days whichever is sooner
○ Copies of routine interdepartmental or other company correspondence (except officials statements of the Boys & Girls Club of Woburn policies or positions)	Dispose of after use
○ Agendas	Dispose of after use
○ Calendars, schedule book, appointment books, daily planners and similar scheduling documents)	Dispose of after use
○ Chronological files	5 years
○ General statements of the Boys & Girls Club of Woburn policies or positions	Permanent or until superseded
• Routine Correspondence	
○ Letters and notes that required no acknowledgement or follow-up (e.g., letter of transmittal, travel plans for meetings)	After use or 1 year whichever is sooner

The above Records Retention Policy and related materials have been approved by the Board of Directors on September 9, 2008. The last review of these policies, procedures and accompanying documents was conducted on September 9, 2008.