

DOCUMENT RETENTION POLICY

I. Purpose

To ensure the most efficient and effective operation of The Western Pennsylvania Humane Society, we are implementing this Document Retention Policy (“DRP” or “policy”). The records of The Western Pennsylvania Humane Society and its subsidiaries are important to the proper functioning of The Western Pennsylvania Humane Society. Our records include virtually all of the records you produce as a Western Pennsylvania Humane Society employee. Such records can be in electronic or paper form. Thus, items that you may not consider important, such as interoffice emails, desktop calendars and printed memoranda are records that are considered important under this policy. If you are ever uncertain as to any procedures set forth in this policy (e.g., what records to retain or destroy, when to do so, or how) it is your responsibility to seek answers from the Western Pennsylvania Humane Society’s DRP Manager.

The goals of this DRP are to:

1. Retain important documents for reference and future use;
2. Delete documents that are no longer necessary for the proper functioning of the Western Pennsylvania Humane Society;
3. Organize important documents for efficient retrieval; and
4. Ensure that you, as a Western Pennsylvania Humane Society employee, know what documents should be retained, the length of their retention, means of storage, and when and how they should be destroyed.

“Records” discussed herein refers to all business records of The Western Pennsylvania Humane Society (and is used interchangeably with “documents”), including written, printed, and recorded materials, as well as electronic records (i.e., emails and documents saved electronically). All business records shall be retained for a period of no longer than necessary for the proper conduct and functioning of The Western Pennsylvania Humane Society. No business records shall be retained longer than five (5) years except those that (1) have periods provided for herein, (2) are in the Document Retention Schedule, found at Appendix “A”, or (3) are specifically exempted by The Western Pennsylvania Humane Society’s DRP Manager.

II. Management

To ensure compliance with this DRP, The Western Pennsylvania Humane Society’s DRP Manager is responsible for the following oversight functions:

- Implementing the DRP;
- Ensuring that employees are properly educated, understand, and follow the DRP’s purpose;
- Providing oversight on actual retention and destruction of documents;
- Ensuring proper storage of documents;
- Periodically following-up with counsel to ensure proper retention periods are in place;
- Ensuring the proper storage of documents;
- Suspending the destruction of documents upon foreseeable litigation; and
- Keeping corporate officers, directors, and employees apprised of changes in relation to the DRP.

The Western Pennsylvania Humane Society’s DRP Manager shall annually review the DRP, modify it accordingly, and inform and educate all The Western Pennsylvania Humane Society employees on any such changes. All questions relating to document retention and / or destruction should be directly addressed to The Western Pennsylvania Humane Society’s DRP Manager.

III. Type of Records

Appendix "A", attached at the end of this DRP, lists several categories of records as well as specific records that contain specific retention periods. This is referred to as a Document Retention Schedule ("DRS"). All records not provided for in the DRS or described herein, shall be classified into three types, (1) Temporary Records, (2) Final Records, and (3) Permanent Records.¹

Temporary Records

Temporary records include all business documents that have not been completed. Such include, but are not limited to written memoranda and dictation to be typed in the future, reminders, to-do lists, report, case study, and calculation drafts, interoffice correspondence regarding a client or business transaction, and running logs.

Temporary records can be destroyed, or permanently deleted if in electronic form (see protocol below for proper destruction of data in electronic form) when a project/case/file closes. Upon the closing of a project/case/file, gather and review all such temporary records. Before you destroy or permanently delete these documents, make sure you have duplicates of all the final records pertaining to the project/case/file. Upon destruction or deletion, organize the final records (and duplicates) in a file marked "FINAL" and store them appropriately.

Final Records

Final records include all business documents that are not superseded by modification or addition. Such include, but are not limited to: documents given (sent via electronic form) to any third party not employed by The Western Pennsylvania Humane Society, or government agency; final memoranda and report; correspondence; handwritten telephone memoranda not further transcribed; minutes; design/plan specifications; journal entries; cost estimates; etc. All accounting records shall be deemed final.

Except as provided for in the DRS, all final documents are to be discarded ten (10) years after the close of a project/case/file.

Permanent Records

Permanent records include all business documents that define The Western Pennsylvania Humane Society's scope of work, expressions of professional opinions, research and reference materials. Such include, but are not limited to contracts, proposals, materials reference expert opinions, annual financial statements, federal tax returns, payroll registers, copyright registrations, patents, etc.

Except as provided for in the Document Retention Schedule (Appendix "A") all permanent documents are to be retained indefinitely.

¹ See Ashcraft, H. of Hanson, Bridgett, Marcus, Vlahos & Rudy, LLP., Document Retention: Guidelines for Managing Project Files, February 2002. Available at <http://terrarrg.com/images/pdfs/DocumentRetention.pdf>

Accounting and Corporate Tax Records

Accounting and corporate tax records include, but are not limited to: financial statements; ledgers; audit records; invoices and expense records; federal, state, and property tax returns; payroll; accounting procedures; gross receipts; customer records; purchases; etc.

Unless otherwise specified in the DRS, such records should be retained for the minimum of six (6) years or until the statute of limitations for a particular record expires (please consult The Western Pennsylvania Humane Society's counsel for time periods if you manage/control such records).

Workplace Records

Workplace records include, but are not limited to Articles of Incorporation, bylaws, meeting minutes, deeds and titles, leases, policy statements, contracts and agreements, patents and trademark records, etc.

Unless otherwise specified in the DRS, such records should be retained in perpetuity.

Employment, Employee, and Payroll Records

Employment records include, but are not limited to job announcements and advertisements; employment applications, background investigations, resumes, and letters of recommendation of persons not hired; etc.

Unless otherwise specified in the DRS, such records should be retained for the minimum of one (1) year.

Employee records include, but are not limited to employment applications, background investigations, resumes, and letters of recommendation of current and past employees, records relating to current and past employee's performance reviews and complaints, etc.

Unless otherwise specified in the DRS, such records should be retained for the minimum of three (3) years following unemployment with The Western Pennsylvania Humane Society.

Payroll records include, but are not limited to wage rate tables; salary history; current rate of pay; payroll deductions; time cards; W-2 and W-4 forms; bonuses; etc.

Unless otherwise specified in the DRS, such records should be retained for the minimum of six (6) years.

Bank Records

Bank records include, but are not limited to bank deposits; check copies; stop payment orders; bank statements; check signature authorizations; bank reconciliations; etc.

Unless otherwise specified in the DRS, such records should be retained for the minimum of three (3) years.

Legal Records

Legal records include, but are not limited to all contracts, legal records, statements, and correspondence, trademark and copyright registrations, patents, personal injury records and statements, press releases, public findings, etc.

Unless otherwise specified in the DRS, such records should be retained for the minimum of ten (10) years.

Historical Records

Historical records are those that are not longer of use to The Western Pennsylvania Humane Society, but by virtue of their age or research may be of historical interest or significance to The Western Pennsylvania Humane Society.

Historical records should be retained indefinitely.

IV. Storage

Tangible Records

Tangible records are those in which you must physically move to store, such as paper records (including records printed versions of electronically saved documents), photographs, audio recordings, advertisements and promotional items. Active records and records that need to be easily accessible may be stored in The Western Pennsylvania Humane Society's office space or equipment. Inactive records can be sent to The Western Pennsylvania Humane Society's off-site storage facility.

Electronic Records

Electronic mail ("E-mail") should be either printed and stored as tangible evidence, or downloaded to a computer file and kept electronically or on a disk.

The Western Pennsylvania Humane Society has computer software that duplicates files, which are then backed-up on central servers. If you have a notebook computer from the Western Pennsylvania Humane Society that you work on out of the office, your computer contains synchronization software that duplicates and backs-up files when you log into the network. However, it is important that all employees take precautionary measures to save work and records on The Western Pennsylvania Humane Society's network drive.

If you save sensitive or important records on computer disks, you should duplicate the information in an alternate format because disks are easily lost or damaged.

V. Destruction/Deletion

Tangible Records

Tangible records should be destroyed by shredding or some other means that will render them unreadable. If you have a record that you do not know how to destroy, such as a photograph, compact disk, or tape recording, ask the advice of the Western Pennsylvania Humane Society's DRP Manger.

Electronic Records

E-mail records that you "delete" remain in the Western Pennsylvania Humane Society's system. Thus The Western Pennsylvania Humane Society's information technology ("IT") department will be responsible for permanently removing deleted emails from the computer system.

Deleting files and emptying the recycling bin is usually sufficient in most circumstances to get rid of a record. However, because electronic records can be stored in many locations, The Western Pennsylvania Humane Society's IT department will be responsible for permanently removing deleted files from the computer system.

Keep in mind, where duplicate records are involved, both copies must be destroyed/deleted where proper.

VI. Cessation of Record Destruction/Deletion

If a lawsuit is filed or imminent, or a legal document request has been made upon The Western Pennsylvania Humane Society, all record destruction must cease immediately. The Western Pennsylvania Humane Society's DRP Manager may suspend this DRP to require that documents relating to the lawsuit or potential legal issue(s) be retained and organized. A critical understanding of this section is imperative. Should you fail to follow this protocol, you and/or The Western Pennsylvania Humane Society may be subject to fines and penalties, among other sanctions.

Appendix A

Document Retention Schedule

TYPE OF RECORD	SPECIFIC RECORD	SUGGESTED RETENTION PERIOD
Accounting Records		
	Annual Financial Statements	Permanently
	Monthly Financial Statements	3 Years
	General Ledgers and End-of – Year Statements	Permanently
	Annual Audit Records	10 Years
	Journal Entries	8 Years
	Special Reports	8 Years
	Canceled Checks	10 Years with the exception below
	Canceled Checks (For important payments; i.e., taxes, purchase of property, special contracts, etc. [checks should be filed with the papers pertaining to the underlying transaction])	Permanently
	Invoices from Vendors	10 Years
	Business Expense Records	8 Years
	Credit Card Receipts	3 Years
	Cash Receipts	3 Years
	Invoices to Customers	10 Years
	Data for Acquired/Divested	Permanent
	Data for Nonacquired/ Nondivested	5 Years
	Accounts Payable	10 Years
	Accounts Receivable	10 Years
	Audit Reports	Permanently
	Chart of Accounts	Permanent
	Expense Analyses and Expense Distribution Schedules (includes allowance and reimbursement of employees, officers, etc, for travel and other expenses)	10 Years
	Inventory of Products, Materials, Supplies	10 Years
	Loan Documents	7 Years after Final Payment
	Purchase Orders	3 Years
	Sales Records	10 Years
	Stop Payment Orders	3 Years
	Bank Reconciliations	10 Years
	Duplicate Deposit Slips	10 Years
	Cash Books	10 Years
Tax Records		
	Federal Tax Returns (not payroll)	Permanently
	State & Local Tax Returns	Permanently
	Form 990 & Supporting Documentation	Permanently
	Form 990-T & Supporting Documentation	Permanently
	Supporting Documentation for Taxes	Permanently
	City & State Excise Tax Reports &	5 Years (or longer if designated by

TYPE OF RECORD	SPECIFIC RECORD	SUGGESTED RETENTION PERIOD
	Supporting Documentation	state law)
	Unclaimed Property Filings & Supporting Documentation	6 Years (or longer if designated by state law)
	1099 Forms	8 Years
	Magnetic Tape & Similar Records	1 Year
	Payroll Taxes (W2, W3)	Permanently
	Payroll Taxes (Form 941, State Withholding Forms, State Unemployment Returns)	8 Years (or longer if designated by state law)
Payroll Records		
	Payroll Records and Summaries, Including Payments to Pensioners	10 Years
	Wage Rate Tables	3 Years
	Cost of Living Tables	3 Years
	Wage	6 Years
	Salary	6 Years
	Payroll Deductions	6 Years
	Time Cards or Forms	10 Years
	W-2 Forms	8 Years
	W-4 Forms	8 Years
	Garnishments	4 Years following unemployment
	Payroll Registers	Permanently
	State Employment Forms	4 Years
	State Unemployment Tax Records	Permanently
	Cancelled Payroll Checks	8 Years
	Deductions Records	8 Years
	Earnings Records	8 Years
	Changes or Adjustments to Salary	8 Years
Insurance Records		
	Policies (expired)	Permanently
	Insurance Records, Current Accident Reports, Claims, Policies, etc.	Permanently
Workplace Records		
	Incorporation & Reorganization Records (Articles of Incorporation, Bylaws, etc.)	Permanently
	Meeting Minutes	Permanently
	Policy Statements	10 Years
	Employee Directories	5 Years
	Correspondence (General)	4 Years
	Correspondence (Legal and Important Matters)	Permanently
Legal Records		
	Real Estate Contracts & Records	20 Years – Permanent
	Personal Injury Records	8 Years
	Trademark Registration	Permanently
	Copyright Registration	Permanently
	Patents	Permanently

TYPE OF RECORD	SPECIFIC RECORD	SUGGESTED RETENTION PERIOD
	Litigation Claims	5 Years following close of case
	Court Documents & Records	5 Years following close of case
	Deposition Transcripts	5 Years following close of case
	Discovery Materials	3 years following close of case
	Contracts and Leases (expired)	10 Years
	Contracts and Leases (still in effect)	Permanently
	Capital Stock and Bond Records: Ledgers, Transfer Payments, Stubs Showing Issues, Record of Interest Coupon, Options, etc.	Permanently
Personnel Records		
	Employment Applications (Persons Not Hired)	3 Years
	Employment Applications (Persons Hired)	3 Years
	Employment Resumes & Employment History	3 Years following employment period
	Evaluations	3 Years following employment period
	Promotions, Raises, Reclassifications & Job Descriptions	5 Years following employment
	Disciplinary Warnings, Demotion, Lay-off & Discharge	5 Years following employment
	Employment & Termination Agreements	Permanently
	Promotions & Raises	3 Years following employment
	Beneficiary Information	3 Years following employment
	Medical and Safety Records	6 Years
	Accident Reports	6 Years
	Education Assistance	While Employed
	Sick Leave Benefits	While Employed
	Retirement Plans (after expiration)	6 Years
	Incentive Plans (after expiration)	6 Years
	Pension Plans (after expiration)	6 Years
	Employee Personnel Records (after termination)	7 Years
	Volunteer Records	3 Years
	Journals	10 Years
	Scrap and Salvage Records	10 Years
	Subsidiary Ledgers	10 Years
	Voucher Register and Schedules	10 Years
	Depreciation Schedules	10 Years
	Internal Reports, Miscellaneous	3 Years
	Donation Records of Endowment Funds and of Significant Restricted Funds	Permanently
	Donation Records (Other)	10 Years
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.		

