

**California Creativity  
Document Retention/Preservation and Destruction  
Policy**

Version 2.0

Effective: August 1, 2020

**Purpose of the policy**

California Creativity Association, DBA California Destination Imagination (CalDI), administers the Destination Imagination (DI) Program in California. In accordance with 18 U.S.C. Section 1519 and the Sarbanes-Oxley Act, which makes it a crime to alter, cover up, falsify, or destroy any document with the intent of impeding or obstructing any official proceeding, this policy provides for the systematic review, retention, and destruction of documents received or created by CalDI in connection with the transaction of organization business. The policy is intended to ensure compliance with federal, state, and local laws and regulations, to eliminate accidental, innocent, or willful destruction of records, and to facilitate CalDI's operations by promoting efficiency and freeing up storage space.

**Policy statement**

CalDI will adhere to the standard federal, state, and local guidelines regarding all record and document retention and preservation. This policy covers all records and documents, regardless of physical form, including electronic documents. CalDI follows the document retention procedures outlined in the Detailed Policy Statement. Documents that are not listed, but that are substantially like those listed below, will be retained for the appropriate length of time.

**Definitions:** none

**Detailed policy statement**

CalDI follows the document retention procedures outlined below. Documents that are not listed but that are substantially like those listed below will be retained for the appropriate length of time. Regional organization records are subject to this Policy as well. The documents listed below may or may not pertain to CalDI and its Regions currently.

**Corporate Records**

Annual Reports to Secretary of State/Attorney	Permanent
Articles of Incorporation	Permanent
Board Meeting and Board Committee Minutes	Permanent
Recordings of Board Meetings and Board Committee Meetings	Until Board Approval of Minutes
Board Policies/Resolutions (including rescinded ones)	Permanent
Bylaws	Permanent
Construction Documents	Permanent

Fixed Asset Records	Permanent
IRS Application for Tax-Exempt Status (Form 1023)	Permanent
IRS Determination Letter	Permanent
State Sales Tax Exemption Letter	Permanent
Contracts (after expiration)	7 years
Correspondence (general)	4 years
Correspondence (legal and important matters)	Permanent

**Accounting and Corporate Tax Records**

Annual Audits and Financial Statements	Permanent
Depreciation Schedules	Permanent
General Ledgers	Permanent
IRS 990 Tax Returns	Permanent
Business Expense Records	7 years
IRS 1099s	7 years
Journal Entries	10 years
Invoices	10 years
Sales Records (box office, concessions, gift shop)	10 years
Petty Cash Vouchers	10 years
Cash Receipts	7 years
Credit Card Receipts	7 years
Accounts payable ledgers and schedules	10 years
Accounts receivable ledgers and schedules	10 years
Cash books	10 years
Purchase orders	3 years
Records of reported financial information	7 years

**Bank Records**

Check Registers	Permanent
Bank Deposit Slips	10 years
Bank Statements and Reconciliation	7 years
Electronic Fund Transfer Documents	7 years

**Payroll and Employment Tax Records**

Payroll Registers	Permanent
State Unemployment Tax Records	Permanent
Earnings Records	Permanent
Garnishment Records	7 years
Payroll Tax returns	7 years
W-2 Statements	7 years

**Employee Records**

Employment and Termination Agreements	Permanent
Retirement and Pension Plan Documents	Permanent
Records Relating to Promotion, Demotion or Discharge	Permanent

Accident Reports and Worker’s Compensation Records	5 years
Salary Schedules	Permanent
Employment Applications	3 years
I-9 Forms	3 years after termination
Time Cards/Sheets	3 years

**Volunteer records** Permanent

**CalDI Media Release (Photo and General Release) Forms** Permanent

**Contribution and Donations**

Donor Records and Acknowledgment Letters	7 years
Donation records of endowment funds and of significant restricted funds	Permanent
Donation records, other than noted above	10 years

**Grant Applications and Contracts** 5 years after completion

**Legal, Insurance and Safety Records**

Appraisals	Permanent
Copyright Registrations	Permanent
Environmental Studies	Permanent
Insurance Policies	Permanent
Insurance records, current accident reports, claims, policies, etc.	Permanent
Real Estate Documents	Permanent
Stock and Bond Records	Permanent
Trademark Registrations	Permanent
Leases	6 years after expiration
OSHA Documents	5 years
General Contracts	4 years after termination

**Email and Voice Mail**

Email on server	2 years
Email on personal email storage	Erase after proper handling
Voice mail messages	Erase after proper handling

**Electronic Documents and Records**

Electronic documents will be retained as if they were paper documents. Therefore, any electronic files, including records of donations made online, that fall into one of the document types above, will be maintained for the appropriate amount of time. If a user has sufficient reason to keep an email message, the message should be printed in hard copy and kept in the appropriate file or moved to an “archive” computer file folder. Backup and recovery methods will be tested on a regular basis.

**Emergency Planning**

CalDI’s records will be stored in a safe, secure, and accessible manner.

Documents and financial files that are essential to keeping CalDI operating in an emergency will be duplicated or backed up at least every week and maintained off site.

**Document Destruction:**

CalDI’s Executive Director, Financial Committee, and Secretary are responsible for the ongoing annual process of identifying its records which have met the required retention period and overseeing their destruction after reporting the list to the Board at the annual Summer meeting. The Board will determine who will be doing the actual destruction of documents. Destruction of financial and personnel-related documents will be accomplished by shredding in the case of paper and by deletion in the case of electronic documents.

Document destruction will be suspended immediately, upon any indication of an official investigation or when a lawsuit is filed or appears imminent. Documents include paper and electronic documents as well as emails and voicemail messages. Destruction will be reinstated upon conclusion of the investigation.

**Applicability and Compliance**

This policy pertains to any documents listed above.

Failure on the part of employees or staff to follow this policy can result in possible civil and criminal sanctions against CalDI and its employees or its staff. Disciplinary action against responsible individuals will be determined based on the level of transgression.

The Affiliate Director, Financial Committee, and Secretary will periodically review these procedures with CalDI’s certified public accountant to ensure that they are in compliance with new or revised regulations.

**Contact for policy interpretation, help, and problem resolution**

Affiliate Director or Treasurer/accountant

**Implementation procedures**

This policy has been in effect and will continue to be enforced.

**Related policies and references for further information**


1. Charitable Contributions Policy
2. Digital Privacy Policy

## Revision History

Version	Date	Changes
1.0	July 17, 2011	Initial release
1.1	July 28, 2017	Templated, minor wording changes
1.2	April 8, 2018	Minor word changes
1.3	Jan. 22,2020	Policy updated with current practices after conference with Dick and Rosemary.
2.0	August 1, 2020	Updates from documents from recent industry documents and significant Board member review. Focus of this policy kept on current document types and not on content, policy areas, and tools to manage documents to be addressed in the future. Approved by California Creativity Board.

### CERTIFICATE

This is to certify that the foregoing is a true and correct copy of the “Document Retention Preservation and Destruction Policy”, v.2.0, of the Corporation named in the title thereto and that such Policy was duly adopted by the Board of Directors of said Corporation on 8/1/2020.

	9/6/2020
James F. McCarthy, Secretary	