

Board Policy: Business & Noninstructional Operations # 301



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DOCUMENT RETENTION/DESTRUCTION POLICY

Commented [MR1]: As with your other fiscal policies, we recommend you review these policies with EXED and your auditor before adoption.

This policy specifies how administrative staff at University Preparation Charter School at Channel Islands (“UPCS” or the “School”) shall protect, retain, or appropriately purge (destroy) business and personnel important documents (hardcopy, online, or other media) should be retained, protected and eligible for destruction in the possession of the School. This policy also ensures-requires that protected documents are appropriately and promptly provided to authorities in the course of legal investigations or lawsuits as authorized by law.

Document Retention Schedule

The following types of documents will be retained for the following periods of time. At least one copy of each document listed will be retained according to the following document retention schedule.

Commented [LE2]: This statement complies with Cal. Code Regs. Tit. 5 Section 59023 for documents marked “permanent.”

Corporate Records

Articles of Incorporation	Permanent
Corporate Bylaws	Permanent
IRS Form 1023 to file for tax-exempt and/or charitable status	Permanent
IRS Letter of Determination granting tax exempt status	Permanent
State Application for Tax Exempt Status (Form 3500)	Permanent
State Determination Letter granting tax exempt status	Permanent
Board Policies/Resolutions	Permanent

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Board and Committee Meeting Minutes	Permanent
Sales Tax Exemption Documents	Permanent
Tax ID Number Designations	Permanent
Annual Corporate Filings	Permanent

Financial Records

<u>Official Budget</u>	<u>Permanent</u>
Chart of Accounts	Permanent
Fiscal Policies and Procedures	Permanent
Audits	Permanent
Financial Statements	Permanent
General Ledger	Permanent
Check Registers/Books	7 years
Business Expenses Documents	7 years
Bank Deposit Slips	7 years
Cancelled Checks	7 years
Invoices	7 years
Investment Records (deposit, earning, withdrawals)	7 years
Property and Asset inventories	7 years
Petty cash receipts /documents	3 years
Credit card receipts	3 years

Commented [LE3]: I added this item per Cal. Code Regs. Title 5 Section 59023.

Tax Records

IRS Annual Tax Filing Form 990	Permanent
FTB Annual Form 199	Permanent
Payroll Registers	Permanent
IRS Form 1099 Filings	7 years
Payroll tax returns and withholding returns	7 years
Earnings records	7 years
W-2 statements	7 years

Commented [LE4]: Many of the School's original retention periods are longer than what is currently required by law. In case that longer retention periods serve an important local School purpose, I did not change the original school policy requirements. Meanwhile, I note the minimum legal standard: Under Gov. Code section 12946, personnel files are to be retained for a minimum of 4 years after termination of employment.

Commented [LE5]: FLSA requires retention for 3 years for contract retention. As stated above, I recommend retention of at least 4 years after termination due 4-year statute of limitation on wage and hour claims for written contracts.

Commented [SC6]: It is unlikely this category will apply to UPCS.

Commented [LVE7]: Under ERISA Section 107, employee benefits forms and correspondence (i.e. elections, beneficiary designations, plan notices) are retained for at least six (6) years following PLAN termination. However, the record of determination of retirement benefits, including such plans as 401(k) must be kept indefinitely.

Personnel Records

Employee Offer Letters	Permanent
Employment Contracts	7 years after termination
Confirmation of Employment Letters	Permanent
Benefits Descriptions Per Employee	Permanent
Pension Records	Permanent

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Employee Applications and Resumes	7 years after termination
Promotions, demotions, letters of reprimand, letters of termination	7 years after termination
Job Descriptions, performance goals	7 years after termination
<u>Leave of Absence Records</u>	<u>4 years after termination</u>
Workers' Compensation Records	5 years after date of injury <u>the end of the year the record covers</u> and 2 years after claim has been closed
<u>Employee Health Record (First Aid, COVID-19 Cases in the workplace)</u>	<u>5 years* after the end of the year the record covers) *reports of toxic exposure must be retained 30 years beyond the end of employment.</u>
I-9 Forms	5 years after termination
Time Reports	3 4 years after termination
<u>Mandatory Harassment Prevention Training Records</u>	<u>2 years after training</u>

Commented [LE8]: CA AB9 allows a three (3) year statute of limitations to raise a FEHA claim. However, I still recommend that employee-related documents be retained for at least 4 years so that the former employee's record remains intact should any other related claim arise.

Commented [LVE9]: I suggest this change based on requirements in CA Labor Code section 6401.7(d), where Cal/OSHA Form 301 Incident Reports are retained for five (5) years following the end of the calendar year that these records cover, and based on general retention requirements under 8 CCR section 14300.

Commented [LVE10]: This is correct pursuant to DIR regulation Section 15400.2(b).

Commented [LE11]: Under CA Labor Code Section 6409.6, the state has a shorter retention time (3 years) than OSHA.

Commented [LE12]: This is updated to reflect OSHA's requirements from 29 CFR 1910.1020, Access to employee exposure and medical records.

Commented [LVE13]: The Immigration Reform and Control Act requires the latter of 3 years from hire or 1 year after termination. The School's threshold exceeds this (8 CFR 274a.2)

Commented [LVE14]: While three years after termination is accurate under CA Labor Code Sections 226, 1174, I still recommend overlapping this retention requirement with the personnel record retention of at least four (4) years after termination, so the school retains the complete file in the case it needs to defend a dispute.

Commented [LE15]: This requirement is set forth by Cal. Code Regs. Tit. 2, § 11024.

Insurance Records

Property Insurance Policy	Permanent
Directors and Officers Insurance Policy	Permanent
Workers' Compensation Insurance Policy	Permanent
General Liability Insurance Policy	Permanent
Insurance Claims Applications	Permanent
Insurance Disbursements/ Denials	Permanent

Contracts

All insurance Contracts	Permanent
Employee Contracts	Permanent
Construction Contracts	Permanent
Legal Correspondence	Permanent
Loan/mortgage and Real Estate Documents	Permanent

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Leases/Deeds	Permanent
Vendor Contracts	7 years
Warranties	7 years

Donations / Fundraising Records

Grant Dispersal Contract	Permanent
Donor Lists	7 years
Grant Applications	7 years
Donor Acknowledgments	7 years

Management Plans and Procedures

Strategic Plan	7 years
Staffing, programs, marketing, finance, fundraising and evaluation plans	7 years
Vendor Contracts	7 years
Disaster Recovery Plan	7 years

Pupil Records

Individual Student Record (<i>original or copy</i>) which shall consist of the following:	Permanent*
(A) Legal name of pupil (B) Date of birth (C) Method of verification of birth (D) Sex of pupil (E) Place of birth (F) Name and address of parent of minor pupil 1. Address of minor pupil if different than above. 2. An annual verification of the name and address of the parent and the residence of the pupil. (G) Entering and leaving date of each school year and for any summer session or other extra session. (H) Subjects taken during the each year, half-year, summer session, or quarter. (I) If grades or credit are given, the grade or number of credits toward graduation allows for work taken. (J) Verification of or exemption from required immunizations. (K) Date of high school graduation or equivalent.	

Commented [SC16]: Our student services attorneys are separately reviewing the pupil records section and will reply to you shortly with suggested revisions.

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Individual Student Injury Record for which a claim was filed.	1 year after the claim has been settled or after the statute of limitations has run.
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**Option to microfilm and destroy original.*

Document Protection

To ensure that documents (hardcopy, online or other media) ~~are~~ are available when needed, documents will be stored primarily on site, but if additional space is needed, off site storage will be used.

Document Destruction

At the end of each school year, hardcopy documents that are eligible for destruction consistent with this policy shall be removed from the current-year filing systems and boxed with their potential destruction date and type of records clearly marked on the outside of the storage box.

When the destruction date is reached, hardcopy ~~of~~ documents will be destroyed by shredding ~~after they have been retained until the end of the Document Retention Schedule~~. Online copies will be destroyed by proven means to destroy such media after they have been retained until the end of the Document Retention Schedule.

Provision of Documentation for Investigations or Litigation

UPCS will not destroy documents scheduled for destruction if it receives notice of a demand for evidence preservation and the documents at issue can reasonably be identified and located for preservation. Documents requested and subpoenaed by legally authorized personnel will be preserved and provided within the time period legally provided, and in accordance with any applicable ~~UPCS Charter School~~ policies. The Board Chair and Director(s) shall authorize provision of these requested documents. ~~No~~ documents will be concealed, altered or destroyed with the intent to obstruct ~~the~~ investigation or litigation.

Additionally, once an unlawful employment practice claim, investigation and/or legal proceeding commences, all related documents are to be preserved until the disposition of the case.

Commented [LVE17]: If the School receives such a request directly, I advise contacting YM&C for assistance in conducting a document review to ensure that the documents provided are responsive to the request and that nothing exceeding the request is provided.

Commented [LE18]: This pertains to claims raised under Title VII, Title IX, FEHA, ADEA, ADA, NLRA, FLSA.

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