

SUSTAINABLE ENVIRONMENTAL ADVOCACY AND DEVELOPMENT

Document Retention and Destruction Policy

Board Governance Policy

Adopted by Board of Trustees	_____
Effective Date	_____
Next Review	_____

1. Purpose

Sustainable Environmental Advocacy and Development (SEAD) creates and receives records in the course of governance, programs, fundraising, grants, finance, employment, contracting, and administration. This policy establishes a consistent framework for retaining records for appropriate periods, protecting records that must be preserved, and securely destroying records when retention is no longer required.

2. Scope

This policy applies to trustees, officers, employees, volunteers, contractors, and other persons who create, receive, maintain, store, or control SEAD records. It applies to paper and electronic records, including email, cloud files, databases, accounting systems, photographs, audio or video, text messages used for organizational business, and records maintained by third-party service providers on SEAD's behalf.

3. General Principles

- Records shall be retained for the period required by applicable law, regulation, grant or contract terms, audit requirements, insurance needs, and legitimate organizational purposes.
- When more than one retention requirement applies, SEAD should generally follow the longer applicable period.
- Records containing confidential, personal, financial, donor, personnel, or other sensitive information shall be protected against unauthorized access, alteration, disclosure, or destruction.
- Duplicate convenience copies may be destroyed when no longer needed unless they are subject to a legal hold or other preservation requirement.
- No record may be destroyed to conceal misconduct, avoid disclosure, obstruct an audit or investigation, or interfere with a legal or regulatory process.

4. Legal Holds and Suspension of Destruction

If SEAD becomes aware of actual or reasonably anticipated litigation, an audit, investigation, subpoena, government inquiry, claim, or other matter requiring preservation of records, ordinary

destruction of potentially relevant records must be suspended immediately. The President/Executive Director, Board Chair, or other authorized person shall identify the records to be preserved and notify affected persons. A legal hold remains in effect until it is formally released by an authorized person, with legal advice when appropriate.

5. Record Retention Schedule

The following schedule is a general organizational baseline. It does not replace a longer period required by law, a grant or contract, an insurer, a legal hold, or other binding requirement.

Record Category	General Retention
Articles/Certificate of Incorporation, bylaws, amendments, Board and committee minutes, Board resolutions, major governance policies, IRS determination letter and exemption applications	Permanent
Annual financial statements, independent audits/reviews, Form 990 and other filed federal/state informational returns	Permanent organizational archive; retain filed copies at least as required by law
General ledgers, year-end trial balances, material accounting records supporting annual financial statements	At least 7 years; permanent when necessary to support historical financial records
Bank statements, reconciliations, invoices, receipts, expense documentation, accounts payable/receivable, purchasing records	7 years
Grant agreements, grant reports, reimbursement documentation, programmatic and fiscal grant records	At least 7 years after closeout, or longer if required by the funder or award terms
Contracts, leases, vendor agreements, memoranda of understanding	7 years after expiration or termination, unless a longer period is required
Payroll records, wage records, tax withholding records, and related payroll filings	At least 7 years, subject to applicable law
Personnel files and employment records	At least 7 years after separation, subject to applicable federal/state requirements
Volunteer and contractor records	At least 7 years after relationship ends when material to SEAD operations, contracts, grants, or risk management
Donor records and contribution substantiation	At least 7 years; permanent for material restricted gifts or endowment-related records
Insurance policies, claims, and significant incident records	Permanent for policies/major claims where future coverage may be relevant; otherwise at least 7 years after resolution
Program participant/service records	According to applicable law, funder requirements, consent/privacy obligations, and program needs; establish program-specific schedules where necessary
Routine correspondence and administrative records with no continuing legal, financial, governance, grant, or program value	Generally 1-3 years, unless otherwise required

6. Electronic Records and Email

Electronic records are subject to the same retention principles as paper records. Organizational records should be stored in approved systems or locations that permit appropriate access, backup, retrieval, and security. Email and messaging content that documents significant governance, financial, grant, contractual, personnel, or program decisions should be preserved in the appropriate organizational recordkeeping system rather than retained solely in an individual's inbox or device.

7. Secure Destruction

When the applicable retention period has expired and no legal hold or other preservation requirement applies, records should be destroyed in a manner appropriate to their sensitivity. Paper containing confidential information should be shredded or otherwise rendered unreadable. Electronic records should be deleted using reasonable methods designed to prevent ordinary recovery, taking into account backups, shared systems, and third-party platforms.

8. Responsibility for Administration

The Board of Trustees has oversight responsibility for this policy. The President/Executive Director or designee is responsible for implementing reasonable recordkeeping procedures, maintaining or coordinating the retention schedule, educating persons with recordkeeping responsibilities, and periodically reviewing storage and destruction practices. Financial, personnel, grant, and legal records should be managed in consultation with the responsible officers, professionals, or advisors as appropriate.

9. Departing Personnel and Transfer of Records

Persons ending their service with SEAD must return or transfer organizational records in their possession or control. Organizational records may not be removed, retained for personal use, or destroyed merely because a person's employment, Board service, volunteer role, or contractual relationship has ended.

10. Privacy and Confidentiality

Retention does not authorize unnecessary access or disclosure. SEAD shall use reasonable administrative, physical, and technical safeguards appropriate to the nature of the records. Access should be limited to persons with a legitimate organizational need, and sensitive records should be handled consistently with SEAD's privacy, confidentiality, safeguarding, financial-control, and information-security practices.

11. Exceptions and Questions

Questions about whether a record should be retained or destroyed should be referred to the President/Executive Director, Board Chair, Treasurer, or another authorized person. When legal, tax, employment, grant, privacy, or regulatory requirements are uncertain, SEAD should obtain appropriate professional advice before destroying the records.

12. Review and Amendments

The Board of Trustees should review this policy periodically and may amend it as SEAD's operations, legal obligations, funding relationships, technology, or recordkeeping needs change.

Policy Acknowledgment

I acknowledge that I have received, read, and understand SEAD's Document Retention and Destruction Policy and agree to follow applicable recordkeeping, preservation, confidentiality, and destruction requirements.

Name: _____

Position/Role: _____

Signature: _____

Date: _____