



Record Retention and Destruction Policy

Purpose

The purpose of this Policy is to ensure that necessary records and documents of Pachamama Alliance are adequately protected and maintained, and to ensure that records that are no longer needed by Pachamama Alliance or are of no value are discarded at the proper time and fashion.

All materials, once their destruction time has arrived, will be shredded and properly disposed of.

Administration

Attached as Appendix A is a Record Retention Schedule that is approved as the initial maintenance, retention, and disposal schedule for physical records of Pachamama Alliance. The Operations Director (the "Administrator") is the person in charge of the administration of this Policy and the implementation of processes and procedures to ensure that the Record Retention Schedule is followed. The Administrator is also authorized to: make modifications to the Record Retention Schedule from time to time to ensure that it is in compliance with local, state, and federal laws and includes the appropriate document and record categories for Pachamama Alliance; monitor local, state, and federal laws affecting record retention; annually review the record retention and disposal program; and monitor compliance with this Policy.

Suspension of Record Disposal in Event of Litigation or Claims

In the event Pachamama Alliance is served with any subpoena or request for documents, or any employee becomes aware of a governmental investigation or audit concerning Pachamama Alliance or the commencement of any litigation against or concerning Pachamama Alliance, such employee shall inform the Administrator and any further disposal of documents shall be suspended until such time as the Administrator, with the advice of counsel and approval of Pachamama Alliance's Chief Executive Officer, determines otherwise. The Administrator shall take such steps as is necessary to promptly inform all staff of any suspension in the further disposal of documents.

Applicability

This Policy applies to all physical records generated in the course of Pachamama Alliance's operation, including both original documents and reproductions.

APPENDIX A - RECORD RETENTION SCHEDULE

The Record Retention Schedule is organized as follows:

SECTION TOPIC

A. Accounting and Finance

B. Payroll

C. Tax

D. Donor and Grant

E. General Office

F. Insurance

G. Personnel

SECTION A: ACCOUNTING AND FINANCE DOCUMENTS

All physical documents are kept securely in the Pachamama Alliance office.

Record Type	Retention Period
Accounts Payable Ledgers and Schedules	10 years
Accounts Receivable Ledgers and Schedules	10 years
Annual Audit Reports and Financial Statements	Permanent
Annual Audit Records, including work papers and other documents that relate to the audit	7 years after completion of audit
Annual Plans and Budgets	3 years
Bank Reconciliations	7 years
Bank Statements and Canceled Checks	7 years
Charts of Accounts	Permanent
Credit Cards records (documents showing customer credit card number), Auto Debit records, and other electronic Funds Transfer records	5 years

Depreciation Schedules	Permanent
Employee Expense Reports	7 years
General Ledgers	Permanent
Investment Records	7 years after sale of investment
Invoices to Customers	5 years
Invoices from Vendors	5 years
Payroll	Permanent
Petty Cash Reports	5 years

Credit card record retention and destruction: Any records showing customer credit card number are locked in a desk drawer or a file cabinet when not in immediate use by staff.

SECTION B: PAYROLL DOCUMENTS

All physical documents are kept securely in the Pachamama Alliance office.

Record Type	Retention Period
Employee Deduction Authorizations	4 years after termination
Payroll Deductions	Termination + 7 years
W-2 and W-4 Forms	Termination + 7 years
Garnishments, Assignments, Attachments	Termination + 7 years
Labor Distribution Cost Records	7 years
Payroll Registers (gross and net)	7 years

Time Cards/Sheets	5 years
Unclaimed Wage Records	6 years

SECTION C: TAX RECORD DOCUMENTS

Pachamama Alliance must keep books of account or records as are sufficient to establish amount of gross income, deductions, credits, or other matters required to be shown in any such return. These documents and records shall be kept for as long as the contents thereof may become material in the administration of federal, state, and local income, franchise, and property tax laws. All physical documents are kept securely in the Pachamama Alliance office.

Record Type	Retention Periods
Tax-Exemption Documents and Related Correspondence	Permanent
IRS Rulings	Permanent
Payroll Tax Records	7 years
Tax Bills, Receipts, Statements	7 years
Tax Returns - Income, Franchise, Property and related paperwork	Permanent
Sales/Use Tax Records	7 years
Annual Information Returns - Federal and State	Permanent
IRS or other Government Audit Records	Permanent
Welfare Exemption Applications	Permanent

SECTION D: DONOR and GRANT DOCUMENTS

All physical documents are kept securely in the Pachamama Alliance office.

Record Type**Retention Period**

General Donation Record (containing any personal information including contact and payment information)

10 years

Original grant proposal

5 years after completion of grant period

Grant agreement and subsequent modifications, if applicable

5 years after completion of grant period

All requested IRS/grantee correspondence including determination letters and “no change” in exempt status letters

5 years after completion of grant period

Final grantee reports, both financial and narrative

5 years after completion of grant period

All evidence of returned grant funds

5 years after completion of grant period

All pertinent formal correspondence including opinion letters of counsel

5 years after completion of grant period

Report assessment forms

5 years after completion of grant period

Documentation relating to grantee evidence of invoices and matching or challenge grants that would support grantee compliance with the grant agreement

5 years after completion of grant period

Pre-grant inquiry forms and other documentation for expenditure responsibility grants

5 years after completion of grant period

Grantee work product produced with the grant funds

5 years after completion of grant period

SECTION E: GENERAL OFFICE DOCUMENTS

All physical documents are kept securely in the Pachamama Alliance office.

Record Type	Retention Period
Bylaws	Permanent
Policy, Procedures, and Directives	Permanent
Incorporation Documentation	Permanent

SECTION F: INSURANCE DOCUMENTS

All physical documents are kept securely in the Pachamama Alliance office.

Record Type	Retention Period
Annual Loss Summaries	10 years
Audits and Adjustments	3 years after final adjustment
Certificates Issued	Permanent
Claims Files (including correspondence, medical records, injury documentation, etc.)	Permanent
Group Insurance Plans - Active Employees	Until Plan is amended or terminated
Group Insurance Plans – Retirees	Permanent or until 6 years after death of last eligible participant
Inspections	3 years
Insurance Policies (including expired policies)	Permanent

Journal Entry Support Data	7 years
Worker's Comp and Loss Runs	10 years
Releases and Settlements	25 years

SECTION G: PERSONNEL DOCUMENTS

All physical documents are kept securely in the Pachamama Alliance office.

Record Type	Retention Period
Commissions/Bonuses/Incentives/Awards	7 years
EEO- I/EEO-2 - Employer Information Reports	2 years after superseded or filing (whichever is longer)
Employee Earnings Records	Separation + 7 years
Employee Handbooks	1 copy kept permanently
Employee Medical Records	Separation + 6 years
Employee Personnel Records (including individual attendance records, application forms, job or status change records, performance evaluations, termination papers, withholding information, garnishments, test results, training and qualification records)	6 years after separation
Employment Contracts – Individual	7 years after separation
Employment Records - Correspondence with Employment date of Agencies and Advertisements for Job Openings	3 years from date of hiring decision

Employment Records - All Non-Hired Applicants (including all applications and resumes—whether solicited or unsolicited, results of post-offer, pre-employment physicals, results of background investigations, if any, related correspondence)

2-4 years (4 years if file contains any correspondence which might be construed as an offer)

Job Descriptions

3 years after superseded

Personnel Count Records

3 years

Forms I-9

3 years after hiring, or 1 year after separation if later