

# Records Retention Policy

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<b>Introduction</b>	Public Advocates has adopted this Records Retention Policy (this “Policy”) to help it manage its records efficiently, report its performance accurately, substantiate its disclosures and comply with applicable laws relating to preservation and confidentiality of such records. These laws include the Internal Revenue Code, the Sarbanes-Oxley Act, other statutes and court rules of procedure.
<b>General policy</b>	Public Advocates is committed to compliance with legal requirements relating to document integrity, document retention and privacy. Public Advocates will retain documents as necessary to comply with law and as needed for operations, but will seek to retain them no longer than as needed for such purposes. Public Advocates may establish retention schedules for specific categories of records; several such schedules are set out in the table below. While the table reflects minimum retention schedules for certain categories of records, retention of a document, whether or not identified in the table, and of documents not identified in the table, should be determined primarily by application of the general principles of this policy and the specific requirements below relating to litigation-relevant materials.
<b>Legal proceedings</b>	Public Advocates will not alter, destroy, mutilate, conceal, cover up, falsify or make a false entry in a record, or attempt to do so, with the intent to impair the record's integrity or availability for use in a legal proceeding (defined below) or impede, obstruct or influence a legal proceeding. If Public Advocates learns of, or reasonably anticipates, a claim that may give rise to a legal proceeding, Public Advocates will take appropriate actions, including cessation of destruction of records, to ensure safeguarding of records relevant to the legal proceeding. “Legal proceeding” means any investigation, civil or criminal litigation, official proceeding or any proper administration of any matter within the jurisdiction of any department or agency of the United States or of any state or local government.
<b>Coverage</b>	<p>This Policy covers documents in electronic as well as hard copy format. This Policy covers Public Advocates’ directors, officers, employees, volunteers and, as appropriate, vendors and other outside providers.</p> <p>This Policy also covers legal case files. Public Advocates will retain legal case files in accordance with applicable legal and court requirements and client agreements.</p>
<b>Administration</b>	The President is responsible for administering this Policy in a manner that is reasonably attainable given Public Advocates’ resources and administrative capacity. Those responsibilities include: (a) setting standards for data collection and security; (b) overseeing protocols for compliance with privacy laws and Public Advocates’ own privacy policies; (c) setting standards for document integrity, such as guidelines for backup and archiving procedures, document retention in case of an emergency and checkups of system reliability; (d) consulting with Public Advocates associates about storage and destruction of specific categories of documents; (e) issuing instructions with respect to litigation matters; and (f) reviewing arrangements with volunteers and outside providers. The Board of Directors may amend this Policy at any time.
<b>Noncompliance</b>	Failure to comply with this Policy, including, particularly, disobeying any destruction halt order, could result in possible civil or criminal penalties including fines and imprisonment, contempt orders, litigation sanctions, disciplinary action for individual employees and increased costs and inefficiencies.
<b>Relationship to laws and contracts</b>	This Policy is intended to supplement and not supersede any applicable federal and state laws, professional obligations or any other contracts to which Public Advocates is party, relating to retention and confidentiality of specific documents and information.

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**Retain permanently:**

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**Nonprofit Tax Exemption Documents**

Federal and state income tax exemption applications	State and local sales tax exemption documents
Determination letters from the IRS and CA Franchise Tax Board	Correspondence with the IRS or CA Franchise Tax Board during the determination process
Contribution records	Documents evidencing terms of gifts

**Corporate Governance Documents**

Articles of Incorporation (and all amendments)	Bylaws (and all amendments)
Minutes of the Board and committees (including all waivers of notice of meetings)	Resolutions and written consents
Director resignations	Records of any relationships with affiliated organizations

**Tax Returns**

Federal and state tax returns and schedules	Filings with the Attorney General
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**Financial Records**

Audited and unaudited financial statements	Annual reports
Special canceled checks, such as loan repayment	General ledger

**Other**

Property, D&O, workers' compensation and general liability insurance policies and insurance claim records	Records supporting ownership of assets (e.g. deeds, patent and trademark records, capital stock records)
Licenses and permits	Legal correspondence

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**Retain for active period, plus ten years:**

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**Financial Records**

Revenue and expense records	Budget and expense reports
Accounts payable and receivable records	Bank statements, reconciliations and deposit slips
Investment reports	Routine canceled checks
Audit reports and workpapers	Asset depreciation schedules
Any other records relating to preparation of financial statements	Purchase, procurement and sale agreements and contracts and real property leases

**Other**

Governance and other corporate policies	Leases for equipment
Grant records, applications and contracts	Records relating to loans
Litigation records involving Public Advocates (not clients)	Contracts (including employment and contractor), MOUs
Environmental audits	Project records
Fundraising records and materials	Educational publications
Inventory management records	Tax records

**Retain for active period, plus six years:**

Employee benefits records (e.g., 401(k) plans, pensions, group insurance records, benefit claims, COBRA records, benefits descriptions)

**Retain for active period, plus 30 years:**

Employee medical records (relating to workers' compensation, Family Medical Leave Act, Americans with Disabilities Act, leaves of absences)

**Retain for active period, plus three years:**

Employment records (e.g., payroll, applications, evaluations and travel and expense reports)	Records supporting federal and state tax return income, deductions and credits
Credit card receipts	Correspondence or internal memos re routine matters