

POLICY NUMBER: 97-02

SUBJECT: DOCUMENT RETENTION AND DESTRUCTION; RECORDS MANAGEMENT
POLICY

EFFECTIVE DATE: January 18, 1997

REVISION DATE: 4/17/2001; 1/28/2006; 4/28/2009; 5/13/2024

APPROVED BY: CWEA Board of Directors

POLICIES AND PROCEDURES

It is the policy of the California Water Environment Association (the “Association”) to provide for the retention of records for the time periods specified in this policy. It is also the policy of the Association to dispose of those records after those time periods have elapsed, keeping in mind that there are some records which will be retained permanently. This Policy identifies the record retention responsibilities of staff, volunteers, members of the Board of Directors, and outsiders for maintaining and documenting the storage and destruction of the Association’s documents and records.

DEFINITIONS

A “Record” shall mean all recorded information, regardless of form or media. Included are forms, reports, directives, correspondence, legal instruments, specifications, or other documentation, regardless of whether recorded electronically, on paper, microfilm, tapes, disks, or other media.

CWEA OWNERSHIP OF RECORDS

All Records, as defined above, are the property of the Association. No employee or member has, by virtue of their position, any personal or property rights to such Records, even in the event they may have developed them. The unauthorized destruction, removal from files, or use of such Records is prohibited.

Nothing in this policy shall be construed or interpreted as requiring any particular Record created or maintained under this Policy to be disclosed or inspected by members of this Association, or under other applicable laws. Each request for inspection of a Record shall be reviewed on a case-by-case basis in accordance with the requirements and exemptions set forth in all applicable laws and regulations.

PROCEDURES

The Executive Director/Chief Executive Officer (ED/CEO) and the Chief Financial/Operating Officer (CF/OO) shall be responsible for carrying out this policy. The ED/CEO or the CF/OO shall develop a schedule of destruction which calendars appropriate dates of destruction of Records as specified in the Record Retention Schedule, attached as Appendix A to this Policy. The ED/CEO or the CF/OO shall then ensure that the Records are destroyed and that a Certificate of Destruction is prepared and maintained, as necessary and appropriate. Not all destroyed records will require a Certificate of Destruction. This Policy shall be reviewed periodically to ensure relevance and compliance with local, state, and federal law.

No Record shall be destroyed or deleted if pertinent to any ongoing or anticipated government investigation or public or private litigation.

Exceptions to the procedures and terms for retention contained in this Policy may be granted only by the Association's ED/CEO, CF/OO, or the President.

Appendix A – Record Retention Schedule

Category	Record	Retention Period (Years)
Non-profit Tax Exemption	Federal and state exemption applications	Permanent
	Determination letters from the IRS and State of California	Permanent
	Correspondence with the IRS or State of CA during the determination process	Permanent
	Records supporting organization's state and local sales tax exemptions	Permanent
Governance	Articles of incorporation and all amendments and restatements	Permanent
	Constitution and Bylaws and all amendments and restatements	Permanent
	Agendas and minutes of Board of Directors and committee meetings	Permanent
	Written consents of governing bodies	Permanent
	Director discipline, resignations, and removal	Permanent
	Information on any relationships with other affiliated organizations, exempt or non-exempt	Permanent
	Annual signed conflict of interest policies	Permanent
	Reorganization records	Permanent
	Recordings of Board of Director meetings	Destroy immediately following approval of written minutes
Tax Returns	Tax returns, schedules, worksheets, trial balances, and other documents necessary to prepare and support the organization's tax filings, including unrelated business income and employment taxes	Permanent
	State and federal lobbying and supporting records	10

Financial and Accounting	Audited and unaudited annual financial statements	Permanent
	Annual report	Permanent
	Attorney contingent liability letters	Permanent
	Supporting schedules and documents for audited financial statements	7
	Accounts payable ledgers and schedules	7
	Accounts receivable ledgers and schedules	7
	Bank statements	7
	Bank reconciliations	7
	Cash books	Permanent
	Chart of accounts	Permanent
	Canceled checks - general	7
	Canceled checks - exceptions (Payment of taxes, purchase or real property)	Permanent
	Depreciation schedules	Permanent
	Duplicate deposit slips	7
	Expense analyses and expense distribution schedules	7
	Financial statements (year-end)	Permanent
	Financial statements (month-end)	7
	General and office account ledgers	Permanent
	Internal audit reports	7
	Inventories of products, materials, and supplies	7
	Invoices to customers	7
	Invoices from vendors	7
	Petty cash vouchers	7
	Physical inventory tags	7
Property appraisals by outside appraisers	Permanent	
Property records including costs, depreciation, reserves, blueprints, and plans	Permanent	

	Purchase orders	7
	Requisitions	7
	Sales records	7
	Securities transactions	7
	Travel and expense forms	7
Legal	Deeds, titles, bills of sale, patent, copyright registrations, and trademark records along with samples or protected works	Permanent
	Leases, contracts, and agreements (e.g. software, vendor, hotel, independent contractor, etc.)	Contractual Period + 7
	Legal opinions	Permanent
	Legal correspondence	Permanent
	Certificates of destructions	Permanent
Grantmaking and Project-Related	Annual reports	Duration of the grant + 7
	Grantee IRS determination letters and verifications, including any relevant or supporting materials and schedules	Duration of the grant + 7
	Annual grant reports and grant budget reports	Permanent
	Project proposals, descriptions, reports, publications and promotional literature, legal opinions, contracts, and agreements	Duration of the grant + 7
Employment and HR	Employee applications and supporting materials (resumes, etc.)	Employment period + 7
	Background investigations and results	Employment period + 7
	Time reports and timecards	Employment period + 7
	Payroll records (W2, W4, etc.)	Employment period + 7
	Salary changes	Employment period + 7
	Bonus awards	Employment period + 7

	Benefits elections and changes	Employment period + 7
	Accident and safety reports	Employment period + 7
	Discipline (warnings, write-ups, etc.)	Employment period + 7
	Pension and retirement records (contributions, rollovers, etc.)	Permanent
	Termination agreements	Permanent
	Unemployment claims and materials from State of CA Employment Development Department	Employment period + 7
	OSHA records	Employment period + 7
	Payroll records and summaries	Employment period + 7
	Handbook acknowledgement agreements	Employment period + 7
	Amy other materials found in personnel files (all materials ever included in an employee's personnel file)	Employment period + 7
Insurance	Policies	Policy Term + 7
	Claims	Permanent
	Accident Reports	Permanent
	Workers Compensation Materials, Reports	Policy Term + 7
Litigation	Claims	Permanent
	Court documents and records	Permanent
	Deposition materials, transcripts	Permanent
	Discovery materials	Permanent
	Litigation files	Permanent
Correspondence	General correspondence not related to any other mentioned category (memos, letters, emails, etc.)	4

Member Programs and Services	Member publications (minimum 1 copy per issue)	Permanent
	All-member e-blasts	Permanent
	Dues and registrations fees	Permanent
	Membership renewal forms	Active +1
	Conference registration forms	Active +1
	TCP applications	Active +1
	TCP candidate test records and results	Permanent
	TCP master tests	Lifespan + 7
	TCP test and item performance data	Active +1
	TCP renewal forms	1

