

BFUSA DOCUMENT RETENTION AND DESTRUCTION POLICY

1. Purpose

This policy provides for the review, retention, and destruction of documents received or created by Breastfeeding USA, Inc. in connection with the transaction of business. This policy covers all records and documents, regardless of physical form, contains guidelines for how long certain documents should be kept and how records should be destroyed. The policy is designed to help meet compliance with the Sarbanes Oxley Act, federal and state laws and regulations, and to eliminate accidental or innocent destruction of records.

2. General Guidelines

Records should not be kept if they are no longer needed for the operation of business or required by law. Unnecessary records should be eliminated from the files, both paper and electronic. The cost of maintaining records is an expense which can grow unreasonably if good housekeeping is not performed. A mass of records also makes it more difficult to find pertinent records and can waste valuable time.

3. Document Retention

Breastfeeding USA, Inc. follows the document retention procedures outlined below. Documents that are not listed, but are substantially similar to those listed in the schedule, will be retained for the appropriate length of time. When appropriate, retention may be considered in electronic version with reliable back-up of all electronic information. Each department or committee shall keep a written policy of how and where data is stored and a plan for back-up retrieval.

4. Permanent Organization Documents

Documents will be maintained in a water and fireproof container to prevent damage in the case of fire or flood. Due care will be given to protecting documents during transport or conveyance from one volunteer to the next.

A. Corporate Documents

Type of Documents	Minimum Requirement	Location
Articles of Incorporation	Permanently	Secretary
IRS Exemption Application and Determination Letter	Permanently	Secretary
Bylaws	Permanently	Secretary
Policy Manual	Permanently	Website
Code of Ethics	Permanently	Website
Conflict of Interest Policy	Permanently	Website
Board Meeting and Board Committee Minutes	Permanently	Secretary
Charitable Solicitation Filings by State	Permanently	Finance
Annual Reports	Permanently	Secretary

B. Financial Records

Form 990 and Support Schedules	Permanently	Finance
State Tax Filings	Permanently	Finance
Accounts Payable/Receivable Ledgers and Schedules	7 years	Bookkeeper
Audit Reports	Permanently	Finance

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Bank Deposit Records	7 years	Finance
Bank Statement and Reconciliation	7 years	Bookkeeper
Credit Card Receipts and Reports	7 Years	Receipts
Cancelled check copies	4 Years	Bookkeeper
Receipts and Reimbursement Forms	7 Years	A/P Manager
Event Income. Registration/Ads/Exhibit/Donations	7 Years	Events
Event Receipts,	7 Years	Events
Budgets	4 Years	Finance

C. Correspondence, Donor, Grants

General Correspondence, no follow-up needed	3 Years	Department
Donor Records and Acknowledgement Letters	7 Years	F & D
Grant applications	5 Years	F & D
Grant contracts	7 years after completion	Finance

D. Legal, Insurance, Contracts

Legal Correspondence, Judgments	Permanent	BOD
Insurance Policies	Permanent	Finance
Claims	7 Years after completion	Finance
Event Contracts	7 years	Finance
Copyright and Trademark Registration	Permanent	Publications
Lease Agreements	7 Years after completion	Finance

E. Personnel and Volunteer

Breastfeeding Counselor Roster	18 Years	Membership
Volunteers	6 Years	Membership
BC Applications	3 Years	Education
Payroll Records	7 Years	Finance
Personnel Files	7 Years after termination	Finance
Job Applications	1 Year	Finance

Document Destruction. The Organization's Director of Operations (or a designate) is responsible for the ongoing process of identifying its records, which have met the required retention period and overseeing their destruction. Destruction of financial and personnel-related documents will be accomplished by shredding and disposal in an eco friendly manner when available. A list of all documents destroyed or erased will be maintained indefinitely within each department and an annual copy given to the Director of Operations.

Document destruction will be immediately suspended, upon any indication of an official investigation or audit or when a lawsuit is filed or appears imminent. Destruction will be reinstated upon conclusion of the investigation. Electronic destruction is necessary when a computer is replaced, donated, recycled and leaves the control of Breastfeeding USA. Appropriate electronic wiping clean of hard drives will occur with the aid of technology specialists. Original documents will be conveyed from responsible parties to others in a safe and reliable manner using a reliable carrier where tracking is available. All original organizational documents will be scanned or photocopied in advance of conveyance.