

### **NWNW Policy for Public Records**

*Adopted by the NWNW Board, March 9, 2011*

Documents created through official action by the NWNW Coalition or a member neighborhood association—including minutes, agendas, bylaws, articles of incorporation, policies and formal correspondence—are public record.

Documents not created through official action may also be public record; if presented to the NWNW Coalition, they will be given to the organization to which they pertain within five business days.

Said organization shall determine whether the documents are public record as per the applicable requirements of the *ONI Standards*\*.

Copies of public records will be made available by the coalition staff or by the neighborhood association to which they pertain in a timely manner upon request. Reasonable costs for copying may be charged.

The NWNW Coalition is not authorized to release documents in its custody which have not been determined to be public records.

*\*Standards for Neighborhood Association, District Coalitions, Business District Associations, and the Office of Neighborhood Involvement (July 13, 2005 or the most current revision.)*



## **Neighbors West-Northwest Document Management Policy**

### **Adopted June 8, 2011**

#### **Application**

These rules apply to documents created and/or retained by Neighbors West-Northwest Records retained by volunteers and/or professional contractors or employees of individual member neighborhoods reporting as sponsored projects on the NWNW 990 are also subject to this schedule.

This schedule may exceed but not limit regulations in the relevant sections of the City of Portland, Oregon *Standards for Neighborhood Associations, District Coalitions, Business District Associations, and the Office of Neighborhood Involvement*

#### **Purpose**

In accordance federal law, which makes it a crime to alter, cover up, falsify, or destroy any document with the intent of impeding or obstructing any official proceeding, this policy provides for the systematic review, retention, and destruction of documents received or created by NWNW in connection with the transaction of the organization's business and the stewardship of member neighborhood association records.

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 ensure compliance with federal and state laws and regulations, to eliminate accidental or innocent destruction of records, and to facilitate NWNW operations by promoting efficiency and freeing up valuable storage space. Documents that are not listed below, but are substantially similar to those listed in the schedule, will be retained for the appropriate length of time.

<b>Corporate Records</b>	Retention Period	Location
Articles of Incorporation	Permanently	
IRS Form 1023 to file for tax-exempt or charitable status	Permanently	
Letter of Determination from the IRS granting tax-exempt or charitable status	Permanently	
Tax or employee identification number designation	Permanently	
Bylaws	Permanently	
Board Policies & Resolutions	Permanently	
Coalition & Neighborhood Board and Committee meeting agendas and minutes	Permanently	
Formal & Informal Correspondence & Press Releases (written and electronic)	Permanently	
<b>Financial Records</b>		
Chart of Accounts	Permanently	
Financial Statements	Permanently	
Audit Reports of accountants	Permanently	
Accounts Receivable ledgers and schedules	7 years	
Annual Budget documentation (submitted to the Board each May for approval)	7 years	

Capital stock and bond records	Permanently	
Bank Statements	7 years	
Petty Cash & Deposit Records	7 years	
Check registers/books	7 years	
Checks (canceled, with exception below)	7 years	
Vendor Contracts	7 years after expiration	
Credit card receipts	3 years	
Depreciation schedules	7 years	
Employment applications	3 years	
Grant required performance reports (i.e. ONI quarterly reports)	7 years, or as required in grant, whichever is longer	
Investment records (deposits, earnings, withdrawals)	7 years	
Property/Asset inventories	7 years	
<b>Tax Records</b>		
Annual tax filings (Form 990, 990-T, 990 Schedule A, state CT-12)	Permanently	
Payroll registers	Permanently	
Fees paid to professionals (IRS Form 1099)	7 years	
Payroll Tax Withholdings	7 years	
Earnings records	7 years	
Payroll tax returns	7 years	
W-2 statements	7 years	
<b>Personnel Records</b>		
Employee offer letters & confirmation letters	Permanently	
Personnel Policy	Permanently	
Pension records	Permanently	
Employee applications and resumes	7 years after termination	
Promotions, demotions, letters of reprimand, termination	7 years after termination	
Job descriptions, performance goals, and salary ranges	7 years after termination	
I-9 forms	7 years after termination	
Time cards or time sheets	3 years	
<b>Insurance Records</b>		
Property Insurance Policy	Permanently	
Directors and Officers Insurance policy	Permanently	
Workers Compensation Insurance policy	Permanently	
General Liability Insurance Policy	Permanently	
Insurance claims applications & responses	Permanently	
<b>Contracts</b>		

City contracts (ONI, BES)	Permanently	
Construction contracts	Permanently	
Loan/mortgage contracts	Permanently	
Leases/deeds	Permanently	
Fiscal Sponsorship Contracts	Permanently	
Vendor contracts	7 years	
Warranties	7 years	
<b>Donation/funder Records</b>		
Grant Dispersal Contract	Permanent	
Donor lists	7 years	
Grant applications	7 years	
Donor acknowledgements	7 years	
<b>Management Plans and Procedures</b>		
Strategic Plans	7 years	
Staffing, programs, marketing, finance, fundraising and evaluation plans	7 years	

### **Electronic Documents and Records**

Electronic documents will be retained as if they were paper documents, although they may be retained in electronic form. Backup and recovery methods will be tested on a regular basis.

### **Document Protection**

Documents (hardcopy, electronic or other media) will be stored in a safe, secure, and accessible manner. Documents and financial files that are essential to keeping NWNW operating in an emergency will be duplicated or backed up each time the books are run, and duplicates maintained off-site. Offsite electronic backups to remote disks via the internet or professional services are also acceptable.

### **Document Destruction**

The Executive Director is responsible for the ongoing process of identifying its records which have met the required retention period and overseeing their destruction. Financial and personnel-related documents will be destroyed by shredding after they have been retained until the end of the Document Retention Schedule. Electronic media shall be destroyed by appropriate means. Electronic records will be deleted.

Document destruction will be suspended immediately, upon any indication of an official investigation or when a lawsuit is filed or appears imminent. Destruction will be reinstated upon conclusion of the investigation.

### **City of Portland Archives**

NWNW has donated most records prior to 1995 City of Portland Archives, which will keep permanent records. Additionally, the Archives will periodically receive additional records prior to destruction and will execute secure destruction according to this schedule.

### **Provision of Documentation for Investigations or Litigation**

Documents requested and subpoenaed by legally authorized personnel will be provided within 5 business days. The Board Chair and Executive Director will authorize provision. No documents will be concealed, altered, or destroyed with the intent to obstruct the investigation or litigation.

### **Compliance**

Failure on the part of any employee to follow this policy can result in possible civil and criminal sanctions against NWNW and its employees and possible disciplinary action against responsible individuals. The Executive Director will periodically review these procedures with legal counsel or the organization's accountant to ensure that they are in compliance with new or revised regulations.

References Used in Developing this Policy:

- SWNI Document Management Policy
- Center for Community-Based and Nonprofit Organizations, Austin Community College
- Document Retention and Destruction Policies for Nonprofit Organizations, The Watershed Institute
- Field Guide to Developing, Operating and Restoring Your Nonprofit Board, Authenticity Consulting, LLC.
- Consultation with the City of Portland Archivist and Office of Neighborhood Involvement

Compiled by Mark Sieber, Executive Director, June 3, 2011

**Adopted** June 8<sup>th</sup> 2011

President \_\_\_\_\_ Frank D. Bird