

## **NWCA – OPERATING POLICY - RECORD RETENTION AND DESTRUCTION -Adopted 9.1.2020**

### **1. Purpose**

The purpose of this Policy is to ensure that necessary records and documents of the National Wrestling Coaches Association (NWCA) are adequately protected and maintained and to ensure that records that are no longer needed or are of no value are discarded at the proper time. This Policy is also for the purpose of aiding employees in understanding their obligations in retaining electronic documents – including e-mail, web files, text files, sound and video files, PDF documents, and all Microsoft Office or other formatted files.

### **2. Policy**

This Policy represents the National Wrestling Coaches Association’s (NWCA) policy regarding the retention and disposal of records and the retention and disposal of electronic documents.

### **3. Administration**

Attached as Appendix A is a Record Retention Schedule that is approved as the initial maintenance, retention and disposal schedule for physical records and the retention and disposal of electronic documents. The Deputy Director is the officer 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; monitor local, state and federal laws affecting record retention; annually review the record retention and disposal program; and monitor compliance with this Policy.

### **4. Suspension of Record Disposal in Event of Litigation or Claims**

In the event the NWCA is served with any subpoena or request for documents or any employee becomes aware of a governmental investigation or audit concerning the NWCA or the commencement of any litigation against or concerning the NWCA, such employee shall inform the administrator and further disposal of documents shall be suspended until such time as the administrator, with the advice of counsel, 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.

### **5. Applicability**

This Policy applies to all physical records generated in the course of the NWCA’s operation, including both original documents and reproductions. It also applies to the electronic documents described above.

## APPENDIX A -RECORD RETENTION SCHEDULE

The record retention schedule is organized as follows:

### Section topic:

- A. Accounting and Finance
- B. Contracts
- C. Corporate Records
- D. Correspondence and Internal Memoranda
- E. Electronic Documents
- F. Insurance Records
- G. Legal Files and Papers
- H. Miscellaneous
- I. Payroll Documents
- J. Pension Documents
- K. Personnel Records
- L. Property Records
- M. Tax Records
- N. Contribution/Donor Reports

#### A. Accounting and Finance

Record Type	Retention Period
Accounts payable ledgers and schedules	7 years from after the filing of the related tax return
Accounts receivable ledgers and schedules	7 years from after the filing of the related tax return
Annual Audit Reports and Financial Statements	Permanent
Annual Audit Records pertaining to Report	7 years from after the filing of the related tax return
Annual Plans and Budgets	2 years from after the filing of the related tax return
Bank statements and cancelled checks	7 years from after the filing of the related tax return
Employee Expense Reports	7 years from after the filing of the related tax return
Interim Financial Statements	7 years from after the filing of the related tax return
Investment Records	7 years after sale of investment
Credit Card Records	2 years

#### B. Contracts

Record Type	Retention Period
Contracts and Related Correspondence	7 years after expiration or termination

#### C. Corporate Records

Record Type	Retention Period
Corporate Records (Board and committee Minutes, corporate seals, articles of Incorporation, bylaws, annual reports)	Permanent

**Correspondence and Internal Memoranda**

**General Principle:** Most correspondence and internal memoranda should be retained for the same period as the document they pertain to or support. For instance, a letter pertaining to a particular contract would be retained the same time as the contract (7 years after expiration). It is recommended that records that support a project be kept with the project and take on the retention time of that project file.

Correspondence or memoranda that do not pertain to documents having a prescribed retention period should generally be discarded sooner. These may be divided into two general categories.

1. Those pertaining to routine matters and having no significant, lasting consequences should be discarded *within two years*. Some examples include:
  - Routine letters and notes that require no acknowledgment or follow-up, such as notes of appreciation, congratulations, letters of transmittal, and plans for meetings.
  - Form letters that require no follow-up.
  - Letters of general inquiry and replies that complete a cycle of correspondence.
  - Letters or complaints requesting specific action that have no further value after changes are made or action taken. (such as name or address change).
  - Other letters of inconsequential subject matter or that close correspondence to which no further reference will be necessary.
  - Chronological correspondence files.

Please note that copies of interoffice correspondence and documents where a copy will be in the originating department file should be read and destroyed, unless that information provides reference to or direction to other documents and must be kept for project traceability.

2. Those pertaining to non-routine matters or having significant lasting consequences generally should be retained permanently.

**D. Electronic Documents**

1. Electronic mail: Not all email needs to be retained, depending on the subject matter.
  - All e-mail from internal or external sources is to be deleted after 24 months.
  - Staff will strive to keep all but an insignificant minority of their e-mail related to business issues.
  - Staff will not store or transfer NWCA related e-mail on non-work-related computers except as necessary or appropriate for NWCA purposes.

- Staff will take care not to send confidential/proprietary NWCA information to outside sources.
- Staff with more than 500MB in their e-mail account will be unable to send or receive messages until the size of their account is reduced.
- Any e-mail staff deems vital to the performance of their job should be copied to the staff's One Drive folder, printed and stored in the employee's workspace.

2. Electronic Documents: including Microsoft Office Suite and PDF files. Retention also depends on the subject matter.

- PDF Documents**-The length of time that a PDF file should be retained should be based upon the content of the file and the category under the various sections of this policy. The maximum period that a PDF file should be retained is two (2) years. PDF files the employee deems vital to the performance of his/her job should be printed and stored in the employee's workspace.

- Text/Formatted Files**-Staff will conduct annual reviews of all text/formatted files (e.g. Microsoft Word documents) and will delete all those they consider unnecessary or outdated. After two (2) years, all text files will be deleted from the network and the staff's desktop/laptop. Text/formatted files the staff deems vital to the performance of their job should be printed and stored in the staff's workspace.

\*\*All documents that are done in One Drive are backed up to the Cloud daily. Anything not done in One Drive will not be backed up. All documents should be compiled in One Drive.

3. **Web Page Files: Internet Cookies**

- All workstations: Your Google/Internet Explorer/Firefox should be scheduled to delete Internet cookies once per month.

The NWCA does not automatically delete electronic files beyond the dates specified in this Policy. It is the responsibility of all staff to adhere to the guidelines specified in this Policy.

In the event a document is maintained in both paper and electronic form, the official document will be the electronic document.

**E. Insurance Records**

<b>Record Type</b>	<b>Retention Period</b>
Annual Loss Summaries	10 years
Audits and Adjustments	3 years after final adjustment
Certificates Issued to the NWCA	Permanent
Claims Files (including correspondence, medical records	Permanent

Injury documentation)

Group Insurance Plans -Active Employees	Until Plan is amended or terminated
Group Insurance Plans -Retirees	Permanent
Inspections	3 years
Insurance Policies (including expired policies)	Permanent
Journal Entry Support Data	7 years
Releases and Settlements	25 years

### **Legal Files and Papers**

<b>Record Type</b>	<b>Retention Period</b>
Legal Memoranda and Opinions (incl. all subject matter)	7 years after close of matter
Litigation Files	1 year after expiration of appeals or Time for filing appeals.
Court Orders	Permanent
Requests for Departure from Records Retention Plan	10 years

### **F. Miscellaneous**

<b>Record Type</b>	<b>Retention Period</b>
Consultant's Reports	2 years
Material of Historical Value (incl. pictures & publications)	Permanent
Policy and Procedure Manuals – Original	Current version with revision history
Policy and Procedure Manuals – Copies	Retain current version only
Annual Reports	Permanent

### **G. Payroll Documents**

<b>Record Type</b>	<b>Retention Period</b>
Employee Deduction Authorizations	4 years after termination
Payroll Deductions	Termination plus 7 years
W-2 and W-4 Forms	Termination plus 7 years
Garnishments, Assignments, Attachments	Termination plus 7 years
Labor Distribution Cost Records	7 years from after the filing of the related tax return
Payroll Registers (gross and net)	7 years from after the filing of the related tax return
Time Sheets	2 years from after the filing of the related tax return
Unclaimed Wage Records	6 years from after the filing of the related tax return

## H. Pension Documents and Supporting Employee Data

### Record Type

Retirement and Pension Records

### Retention Period

Permanent

## Personnel Records

### Record Type

Commissions/Bonuses/Incentives/Awards

7 years

EEO-1/EEO-2 -Employee Information reports

2 years after superseded or filing

Employee Earnings Records

Separation plus 7 years

Employee Handbooks

1 copy kept permanently

Employee Medical Records

Separation plus 6 years

Employee Personnel Records (including individual

Attendance records, application forms, job status

6 years after separation

Records, performance evaluations, termination papers,

withholding information, garnishments, test results,

training and qualification records).

Employment Contracts – Individual

7 years after separation

Employment Records – Correspondence with

3 years from hiring date

employment agencies and Advertisements for Job

Openings

## I. Property Records

### Record Type

Correspondence, Property Deeds, Assessments, Licenses,

Permanent

Rights of Way

Original Purchase/Sale/Lease Agreement

Permanent

Property Insurance Policies

Permanent

## J. Tax Records

**General Principle:** The NWCA must keep books of account or records as are sufficient to establish amount of gross income, deductions, 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.

<b>Record Type</b>	<b>Retention Period</b>
Tax-Exemption documents/correspondence	Permanent
IRS Rulings	Permanent
Excise Tax Records	7 years from after the filing of the related tax return
Payroll Tax Records	7 years from after the filing of the related tax return
Tax Bills, Receipts, Statements	7 years from after the filing of the related tax return
Tax Returns – Income, Franchise, Property	Permanent
Tax Workpaper Packages – Originals	7 years from after the filing of the related tax return
Sales/Use Tax Records	7 years from after the filing of the related tax return
Annual Info Returns -Federal and State	Permanent
IRS or other Government Audit Reports	Permanent

## K. Contribution/Donor Records

<b>Record Type</b>	<b>Retention Period</b>
Records of Contributions	Permanent
NWCA's or other documents evidencing terms of gifts	Permanent