

Audubon Naturalist Society Records Retention Policy

In accordance with best business practices and federal and state laws and regulations, the Audubon Naturalist Society (ANS) has adopted the following policy.

I. Background

This policy is based upon a number of different federal and state requirements including but not limited to: Internal Revenue Code and Internal Revenue Service regulations, Employee Retirement Income Security Act, the Uniform Commercial Code, the American Competitiveness and Corporate Accountability Act of 2002. Information published by BoardSource, a resource for non-profit information, was also relied upon.

II. General

Audubon Naturalist Society has records in paper and electronic form. This policy applies to both forms. If a record is currently available in electronic form, it can be transferred to paper for retention except as provided for in section V below. For example, an electronic mail exchange that needs to be retained can be printed out for retention and the electronic record purged. Similarly a paper record may be retained electronically. For example, end of year accounting accounts payable and receivable ledgers can be maintained in electronic form to meet retention requirements.

To assist staff with these requirements and to review periodically that they are being met, the Executive Director will designate a staff member as the ANS Records Retention Officer.

III. Retention Schedules

The Executive Director and the Records Retention Officer, assisted by Department Heads, will establish and maintain records retention schedules for information and records for all Society activities. A schedule is a list of all information and records with retention time periods in accord with operational needs and statutory or regulatory requirements. The Board of Directors will assure that the Executive Director is complying with this policy.

The Retention Schedule will also identify records that are vital to the Society's continued operation. Each Department Head will institute practices to protect vital records. An example of a vital record would be the electronic membership database. A practice to assure continued operations in event of disaster would be weekly backup onto an electronic storage medium and storage off site.

IV. Records Storage

Inactive paper records will be stored on site in appropriate storage boxes that are clearly labeled with contents and destruction date. These boxes will be stored where they are safe from water, insect or other damage.

Daily accounting back up tapes are retained on site.

Weekly network and accounting electronic backups are retained off site in locations determined by the Records Retention Officer.

The Records Retention Officer and Department Heads will determine appropriate off site storage locations for other vital records.

V. Special Retention Designations

All records, paper, electronic or voice mail, that pertain to a legal action involving ANS will be retained for longer periods as designated by the Records Retention Officer without regard to the retention schedule. The Executive Director and Records Retention Officer must take immediate steps to notify staff, officers and Board members of legal actions requiring special records retention. Any records, electronic or paper, related to legal action may not be destroyed.

VI. Effective Date

This policy was approved by the ANS Board of Directors on March 10, 2004 and is effective upon its approval.