

The policies of the Associated Students Incorporated are in compliance with the regulations of California State Polytechnic University, Pomona, the CSU Chancellor and the CSU Board of Trustees as well as all applicable state and federal laws.

Department: Business Services

Policy Category: Accounting/Administration

Subject: Record Retention and Destruction Policy

Objective:

Associated Students Inc. is committed to effective records management to meet legal standards, ensure privacy, optimize the use of space, and destroy outdated records in an appropriate manner.

This policy covers all records and documents, regardless of physical form and contains guidelines for how long certain documents shall be kept. The policy is designed to ensure compliance with federal and state laws and regulations, to reduce accidental or innocent destruction of records.

The Document Retention and Destruction Policy provides for orderly and proper retention and destruction of all official records. Retention periods may change due to government regulations, judicial or administrative orders, private or governmental contracts, suspected or pending litigation or audit requirements.

Legal Basis:

The redesigned Form 990 requires a Document Retention and Destruction Policy. The policy must include guidelines for maintaining/documenting the storage and destruction of electronic and hard-copy files. The policy must outline backup procedures and archiving of documents retained in the office.

Other legal requirements are cited within the policy document.

Policy Statement:

Definition:

Record/Information: Every means of recording upon any tangible thing in any form of communication or representation, including letter, words, pictures, sounds, or symbols, any combinations of these or other means to engage in business, regardless of media.

This includes, but is not limited to:

- Physical paper in files, such as memos, contracts, reports, photographs, and architectural drawings;
- Electronic communication such as e-mail content and attachments, voicemail, instant messages, and data on a contactless integrated circuit;
- Content on Web sites, PDAs, mobile device, desktops, and servers;
- Information/data captured in various databases;
- Licenses, certificates, registration, identification cards, or other means;
- Handwriting, typewriting, printing, Photostatting, photographing, photocopying, transmitting by electronic mail or facsimile;
- Any record thereby created, regardless of the manner or media in which the record has been stored and/or created; and
- Backups of electronic information.

Confidentiality Requirement:

Records containing confidential and personal data will be accessed only by authorized persons, maintained in secured and/or locked locations, and destroyed by appropriate methods.

Electronic Documents and Records:

Electronic documents will be retained as if they were paper documents. Therefore, any electronic files that fall into one of the document types on the schedule below will be maintained for the appropriate amount of time.



Implementing Procedures:

Retention Periods:

General categories of records subject to specific retention periods are described in the following section. The table provided below lists financial and other documents and their recommended minimum retention periods. The table is not to be considered an all-inclusive listing for retention purposes, and describes the more commonly used records that need to be retained. If specific records are not listed, it does not mean they can or should be thrown out without first considering the general requirements in this policy.

Document Record	Minimum Retention Period	Legal Requirements/ Guidelines
1. Corporate/Organizational Records:		
a. Board and committee meeting documents, including agendas, minutes and related documents	Permanently	Recommended retention guideline
b. Contracts and leases in effect	7 yrs. after expiration date	Recommended retention guideline
c. Incorporation documents including articles of incorporation, bylaws, amendments, and related documents	Permanently	Recommended retention guideline
d. Tax-exemption documents, IRS determination letter, and any related documents	Permanently	Recommended retention guideline
2. Institutional Records:		
a. Executive Business Calendars	3 years or less	Recommended retention guideline
b. Correspondence:		
<ul style="list-style-type: none"> • Transient communications received or sent which do not contain significant information about an institution's programs, 	Until read	Recommended retention guideline



<p>fiscal status or campus operations. Records include, but are not limited to, advertising circulars, desk notes, memoranda, and other records of an informational nature.</p>		
<ul style="list-style-type: none"> • General – Correspondence received or sent which do not contain significant information about an institution’s programs. Records include, but are not limited to, letters sent and received; memoranda; notes; transmittals; acknowledgements; community affair notices; routine requests for information or publications; enclosures and attachments. 	<p>Retain until no longer of administrative value, but no longer than 2 years.</p>	<p>Recommended retention guideline</p>
<ul style="list-style-type: none"> • Administrative – Correspondence received or sent which contain significant information about an institution’s programs. Records include, but are not limited to, letters sent and received, policy memoranda, notes, enclosures, and attachments. 	<p>Retain until no longer of administrative value, but no more than 2 years.</p>	<p>Recommended retention guideline</p>



<ul style="list-style-type: none"> Executive – Correspondence regarding significant events and the development of administrative structure, policies, and procedures of this office. It may also record the historical development of the office. Records may include: letters sent and received; notes; directives; acknowledgements; and memoranda. 	<p>Retain until no longer of administrative value, but no more than 2 years.</p>	<p>Recommended retention guideline</p>
<p>c. Communication Records – Examples include: bulletins, publications, annual reports, university newsletters, commencement event records.</p>	<p>Retain until no longer of administrative value.</p>	<p>Recommended retention guideline</p>
<p>d. Media/Public Relations Records – Examples include: press releases, student newspapers, public relations materials, commencement publicity...</p>	<p>Retain until no longer of administrative value</p>	<p>Recommended retention guideline</p>
<p>e. Campus Managed Child Development Office Files</p>	<p>3 years</p>	<p>Manual of Policies and Procedures COMMUNITY CARE LICENSING DIVISION CHILD CARE CENTER Division 12 Chapter 1 STATE OF CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY DEPARTMENT OF SOCIAL</p>



		SERVICES Section 101221 – Child’s Records Section 101217 – Personnel Records
3. Financial Records:		
a. Accounts payable records (including authorizations for payment, check copies, and supporting documentation)	7 years	Internal Revenue Service (IRS) guideline
b. Accounts receivable and cash receipt records (including cash register records, prenumbered receipts, payment logs, cash journals and reconciliations)	7 years	IRS guideline
c. Annual Audit Reports and Financial Statements prepared by accountants/CPAs	Permanently	IRS guideline
d. Annual Business Plan Reports	7 years	Recommended retention guideline
e. Annual Audit Work papers	7 Years	Recommended retention guideline
f. Bank statements and reconciliations (including canceled checks, check registers, investment statements and related documents)	7 years	IRS guideline
g. Biennial Reports	Permanently	Recommended retention guideline
h. Budget Worksheets and Files	3 years	Recommended retention guideline
i. Credit Card Merchant Receipts	3 years plus current fiscal year	IRS guideline

j. Endowment Records (including trusts, bequests, wills)	Permanently	Donor Restrictions
k. Fixed Asset Records (including invoices and depreciation schedules)	7 years after disposal of equipment	IRS guideline
l. Gift Records/Agreements	Permanently	Donor Restrictions
m. Grant/Contract Effort Certification	4 years after project termination/completion	Office of Management and Budget (OMB) Circular A-110, Part 53
n. Grant/Contract files (including copy of award document, fiscal documents, copies of disbursements, copies of payroll documents, reconciliation reports and correspondence)	4 years after project termination/completion	OMB Circular A-110, Part 53
o. Interdepartmental Transfers Forms	7 years	IRS guideline
p. Insurance Letters/Correspondence	3 years after policy expiration date	Recommended guideline
q. Insurance Policies (including expired policies)	4 years after policy expiration date	Recommended guideline
r. Inventory Records	7 years	IRS guideline
s. Journal Entries with Supporting Documentation	7 years	IRS guideline
t. Property records (interest in real property)	5 years after disposal of property	Recommended retention guideline
u. Purchase Order Request Forms	7 years	IRS guideline
v. Tax Returns & Records, Worksheets, Related Documents	Permanently	Recommended retention guideline



4. Personnel/Payroll		
I. Employment Records NOT to be Kept in Personnel File. (The following records should not be kept in the employee's personnel file because of privacy concerns or to prevent claims that others' access to certain information could expose an employee to retaliation:		
a. Verification of right to work in the U.S. (e.g., Form I-9, Foreign National Information form)	3 years or 1 year after termination or employment, whichever is longer	8 United States Code (U.S.C.) Section 1324a
b. EEOC Charge of Discrimination and related documents	5 years	29 Code of Federal Regulations (C.F.R.) Section 1602.14
c. DFEH Charge of Discrimination and related documents	5 Years	29 C.F.R. Section 1602.14
d. Workers Compensation claims and related documents	5 Years after date of injury or date on which Workers' Compensation benefits were last provided, whichever occurs later. Cases involving permanent disability should be kept permanently	8 California Code of Regulations Section 10102
e. Return to Work documentation (May be either NDI (Nonindustrial Insurance) or Workers' Compensation related)	5 years after date of illness/injury or date on which benefits were last provided, whichever occurs later. If NDI converts to a Workers' Compensation claim, defer to Workers' Compensation claims and related documents retention period.	28 U.S.C. Section 1658



f. Unemployment records held by the campus (not the files of the Third-Party Administrator, which serves as the official Custodian of Records)	6 years	26 C.F.R. Section 301.6501 (e)-1
g. Social Security, and Medicare Tax Records (e.g., deduction records for Social Security and Medicare)	4 years after tax is due or paid, whichever occurs later.	26 U.S.C. Sections 3101-3128
h. American with Disabilities Act claim documentation	5 years after separation from CSU	29 C.F.R. Section 1602.14
i. Medical information protected by the California Confidentiality of Medical Information Act	At least 4 years from the date of the document	28 U.S.C. Section 1658
j. Survey of ethnic or disable or veteran status for reporting and recordkeeping purposes (e.g., data CSU is required to collect from the employee for state/federal agencies	At least 4 years from the date of the document	28 U.S.C. Section 1658
k. Any information that may be alleged to be defamatory (Campuses may consult with their campus counsel when determining whether a document contains defamatory information).	At least 4 years from the date of the document	28 U.S.C. Section 1658
l. Any information that is not job-related	At least 4 years from the date of the document	28 U.S.C. Section 1658
m. Any documents related to grievances, faculty status disputes, litigation or complaints, both formal and informal (e.g., non-litigation settlement agreements)	At least 4 years from the date of the document	28 U.S.C. Section 1658



n. Health Insurance Portability and Accountability Act (HIPAA) documentation (e.g., forms CSU is required to have employees sign regarding privacy, disclosure of personal health information	At least 6 years from the date the document was created or was last in effect.	45 C.F.R. 164.530(j)(2)
o. Whistleblower documentation	7 years after the conclusion of the investigation	By analogy to the provisions of the Sarbanes-Oxley Act of 2002 (Section 802) regarding records retention (17 CFR 210)
5. Pay Related Records- Typically Documents:		
a. Records of hours worked (e.g., Time and Attendance Report, Monthly Attendance Summary, Student Assistant Attendance Report, Student Time Voucher and timesheets, Student Attendance Reporting Spreadsheet, Miscellaneous Payroll/Leave Actions)	4 Years	29 U.S.C. Sections 201-219 Unemployment Insurance Code Section 1085 (22 California Code of Regulations Section 1085-2) 28 U.S.C. Section 1658
b. Leave accrual and usage records	4 years	29 U.S.C. Sections 201-219 Unemployment Insurance Code Section 1085 (22 California Code of Regulations Section 1085-2) 28 U.S.C. Section 1658



c. Employee leave records	4 years	29 U.S.C. Sections 201-219 Unemployment Insurance Code Section 1085 (22 California Code of Regulations Section 1085-2) 28 U.S.C. Section 1658
d. Authorization for compensating time off	4 years	29 U.S.C. Sections 201-219 Unemployment Insurance Code Section 1085 (22 California Code of Regulations Section 1085-2) 28 U.S.C. Section 1658
e. Authorization for extra hours/Overtime documentation (e.g./ Report of Extra Hours to be paid)	4 Years	29 U.S.C. Sections 201-219 Unemployment Insurance Code Section 1085-2) 28 U.S.C. Section 1658 CA Business & Profession Code Section 17200
f. Records of additions to or deductions from wages (e.g./ Pay Adjustment Request, Payroll Adjustment Notice, Report of Extra Hours to be Paid, Salary Garnishment, Dock)	4 years	29 U.S.C. Sections 201-219 Unemployment Insurance Code Section 1085 (22 California Code of Regulations Section 1085-2) 28 U.S.C. Section 1658

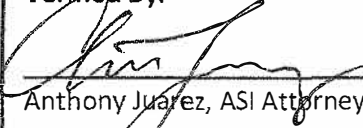


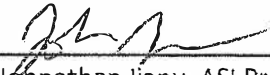
g. Work Schedules	4 years	29 U.S.C. Sections 201-219 Unemployment Insurance Code Section 1085 (22 California Code of Regulations Section 1085-2) 28 U.S.C. Section 1658
h. Withholding documentation, (e.g., Employee Action Request form, Student Payroll Action Request form, Statement Concerning Your Employment in a Job Not Covered by Social Security)	4 Years	29 U.S.C. Sections 201-219 Unemployment Insurance Code Section 1085 (22 California Code of Regulations Section 1085-2) 28 U.S.C. Section 1658
i. W-4 forms	As long as the documents are in effect plus 4 years	Recommended retention guideline
j. W-2 forms returned by Post Office (can also order from the State Controller's Office)	Most income tax documents should be kept for at least 6 years.	Revenue and Taxation Code Section 19704
k. Income tax records (e.g., fee waiver tax liability and domestic tax liability forms, including Nonresident Alien Employee Federal Income Tax Withholding Authorization	Most income tax documents should be kept for at least 6 years. A 15-year records retention period may be necessary in cases where the Internal Revenue Service will undertake a collection action.	Revenue and Taxation Code Section 19704. 26 C.F.R. Section 301.6501



l. Miscellaneous pay related documents (e.g., Proof of Lost or Destroyed Payroll Warrant and Request for Issuance of Duplicate Warrant, Request for Duplicate Controller's Warrant/Stop Payment, Request for University Check (State Revolving Fund), Payroll Exceptions Report)	4 Years	Miscellaneous statutes including, but not limited to, 29 U.S.C. Sections 201-219 Unemployment Insurance Code Section 1085 (22 California Code of Regulations Section 1085-2) 28 U.S.C. Section 1658
m. Conflict of Interest Statements (Form 700)	7 Years	Government Code Section 81009
n. Family Medical Leave Act (FMLA) Records	At least 3 years from the date of the document or the event, whichever is later.	Government Code Section 81009
6. Recruitment Records		
a. A recruitment file typically includes applications, resumes, reference checks, writing samples, advertising records, rating sheets and recommendations	When an applicant has been solicited, recruitment documents should be kept for 3 years (recruitment documents for the applicant hired should be transitioned to the Personnel Filed).	29 C.F.R. Section 1602.48
b. Fee Waiver Records	5 years after completion of the classes for which the fee was waived.	28 U.S.C. Section 1658
c. Employment Retirement Income Security Act Records (ERISA) e.g., Qualified Medical Child Support Orders	These records should be kept at least 6 years. However, records sufficient in detail to determine benefits due to employees, must be held an indefinite period of time.	29 U.S.C. Sections 1001-1381. 29 U.S.C. Section 1059

FOR ASI USE ONLY:
 ASI Senate Approval Date: 12/1/2011

Verified By:  1/9/2012
 Anthony Juarez, ASI Attorney General Date

Approved By:  1/9/2012
 Jonathan Jianu, ASI President Date