



NORTH HELPLINE RECORDS RETENTION POLICY, PROCEDURE AND SCHEDULE

ADOPTED BY THE BOARD OF DIRECTORS ON APRIL 13, 2010

1. Purpose

The purpose of the Records Management policy is to establish responsibility and requirements for the control of records from the time created to the time of their disposal. Records should only be retained for the period of time required to comply with legal and regulatory requirements, management policy and the business needs.

This policy is intended to supplement but not replace any applicable laws governing conflicts of interest in nonprofit and charitable corporations.

2. Procedure

Responsibilities – North Helpline should have a Records Administrator who will be responsible ensuring compliance with the retention schedule of this policy. The detailed procedures should ensure the availability and easy access to information required for business operations.

The Records Administrator will have detailed knowledge of the documents of NHL and have the authority to approve the disposal of records or request extension of retention periods, when appropriate. NHL should aim to minimize the costs of record storage by managing the number of records stored and promoting efficiencies related to storage and retrieval by using current technology.

Any electronic record should have an adequate backup copy at an off-site storage area. This includes software to access/read the electronically stored information.

When record retention periods are complete, special consideration should be given to the confidentiality of the documents in determining the method of destruction. All confidential documents should be shredded. Again, the Records Administrator is required to approve the disposal of any records. The Records Administrator should annually review all destruction dates and follow-up with the appropriate individuals.

If there are any questions as to the retention time periods, the Records Administrator will co-ordinate with North Helpline's Legal Counsel.



NORTH HELPLINE RECORDS RETENTION POLICY, PROCEDURE AND SCHEDULE {Continued}

Record Storage Guidelines - All records should be stored in a secure storage facility where they will be protected from theft, damage and deterioration. The records that are stored should be legible and readily retrievable. The Records Administrator or external vendor, where applicable, will determine the style of boxes and labels to be used. Each box should contain only one type or classification of records so that one destruction date applies to the entire box. Boxes should be completely filled.

Any record that is retained for more than five years may be stored electronically.

3. Definitions

Active Records - Records which continue to satisfy an immediate use requirement; generally, those that are referred to more than once per month per file.

Official Record - Where the same Record may be in printed form (hard copy), as well as another form such as computer disk, laser disk or microfilm, one of these forms is designated as the Official Record and is listed on the Retention Schedule for that Use. Copies of Records [paper or electronic] may be held by Staff for immediate use, but the "official" record will be filed in a formally designated area.

Off-Site Storage - Facility away from North Helpline used for the storage of Records.

Permanent Records - "Archive Records" or "Vital Records" that (i) are required to continue the operation of North Helpline in the event of a disaster; (ii) document the history of North Helpline; (iii) are retained permanently; and (iv) generally are not referenced more than once in any six month period.

Record - Information captured in any medium, including paper documents and computer and electronic data, prepared internally or received from external sources in the course of day-to-day business. It is construed to include contracts, correspondence, memoranda, reports, vouchers, purchase and sales records, plans, financial records and all other similar data. In databases, refers to a collection of related fields.

Records Audit - A systematic review of Records by the Records Administrator to ensure the implementation of the Retention Schedule by the various departments. An opportunity to review the Schedule, to determine whether Retention Periods are still appropriate,



whether wording requires clarification, whether functions or legal requirements have changed, whether categories need to be added to the schedule, etc. Also known as a "compliance review."

Records Inventory - An identification and quantification of all of the Records possessed by an organization.

Records Retention Schedule - A list of each of the types or kinds of Records maintained by North Helpline. The Schedule specifies the Retention Period. North Helpline's Records Retention is attached at the end of this document.

NORTH HELPLINE RECORDS RETENTION POLICY, PROCEDURE AND SCHEDULE {Continued}

Retention Period - The maximum period of time during which Records may be retained before they must be disposed of, usually defined in terms of years or contingent upon an event, such as termination of contract, employment, etc. With respect to certain categories of documents required to be retained by law, such as tax and accounting records, the Retention Period is the period for which those documents must be retained.

4. Periodic Reviews

The Executive Committee shall periodically consider whether and how these Conflicts of Interest Policy should be revised or amended to better meet its objectives. In connection with any periodic review conducted by Organization to ensure that it operates in a manner consistent with its charitable purposes, the Executive Committee shall report on the conflict of interest matters referred to it and their resolution.

5. Compliance with Applicable Law

The Records Retention Policy is designed to meet or exceed the applicable legal requirements for such policies.



6. Records Retention Schedule

TYPE OF RECORD	RETENTION
ACCOUNTING & FISCAL	PERIOD YEARS
Accounts Payable/Invoices	7
Accounts Receivable Invoices & Ledgers	7
Balance Sheets	Permanently
Bank Deposits	7
Bank Statements	7
Capital Asset Record	3 after sale
Cash Receipt Records	7
Check Register	Permanently
Checks, Payroll	7
Checks, cancelled	7
Expense Reports	7
Financial Statements, Certified	Permanently
Financial Statements, Periodic	1
General Ledger Records	Permanently
Payroll Registers	7

NORTH HELPLINE RECORDS RETENTION POLICY, PROCEDURE AND SCHEDULE {Continued}

Petty Cash Receipts	7
P & L Statements	Permanently
Travel Expense Reports	7
Work Papers supporting TB and Form 990	7 (Keep Depreciation & Capital Assets Work Papers permanently)
CORPORATE	



North Helpline
Emergency Services & Food Bank

www.northhelpline.org

12736 33rd Avenue NE, Seattle, WA 98125

Phone: 206-367-3477

Article of Incorporation and Bylaws and Exemption Letter	Permanently
Minutes (board and committees with Board Authority)	Permanently
Minutes without board authority	2
Correspondence (general)	2
Correspondence (legal)	Permanently
Contracts (still in effect)	Permanently
Contracts (expired)	7
Board Election Records	Permanently
Insurance Policies	Permanently
PERSONNEL	
Accident Reports, Injury Claims, Settlements	30
Applications, Changes & Terminations	5
Attendance Records	7
Employee Contracts	7
Fidelity Bonds	3
Insurance Records, Employees	11
Job Descriptions	2
Employee Evaluations	2
Time Cards	7
PLANT & PROPERTY RECORDS	
Depreciation Schedules	Permanently
Inventory Records	7
Maintenance & Repair, Building	7



NORTH HELPLINE RECORDS RETENTION POLICY, PROCEDURE AND SCHEDULE {Continued}

Maintenance & Repair, Machinery	7
Property Deeds	Permanently
Purchase or Lease Records of Plant Facility	Permanently
TAXATION	
Depreciation Schedules	Permanently
Employee Withholding	4
Tax Bills & Statements	Permanently
Tax Returns	Permanently
State Tax Returns	7
Payroll Tax Returns	7
OTHER	
TFAP Forms	Scan & keep for 3 years-shred paper copy
Food Lifeline invoices/pick tickets & Monthly Activity Report (MARS)	3
Northwest Harvest Activity Reports	3
City of Seattle Activity Reports	7
King County Activity Reports	7
Volunteer Applications	Scan into DonorForce –shred paper copy
Emergency Services Client Folders	Shred Client Folders for Clients who have not received service for 2 years (e.g. on 1/1/10 shred 2007 and prior files)



North Helpline
Emergency Services & Food Bank

www.northhelpline.org

12736 33rd Avenue NE, Seattle, WA 98125

Phone: 206-367-3477

Reports to Food Lifeline, Northwest Harvest, City, County etc.	7
Fund Raising Functions flyers and documentation	7
Volunteer sign-in logs	1 (keep current year and prior year)
Donation logs	1 (keep current year and prior year)