

Santa Clara FireSafe Council

Document Retention and Destruction Policy and Procedures

Policy

1. SCFSC will follow all applicable federal, state and local laws related to document retention and destruction. SCFSC will also follow its ByLaws and applicable CA Fire Safe Council requirements related to document retention and destruction. In general, the requirements are:
 - a. Some documents and records related to IRS filings must be retained permanently (see References below).
 - b. All federal grant records must be retained for three years after the grant has been completed and final grant reports have been submitted (see References below). This requirement covers any documents or records related to the grant including grant payments, expenditures, matching funds and program income.
 - c. The SCFSC Secretary and Treasurer also have document and record retention requirements and duties as specified in the SCFSC ByLaws.
2. Documents and records to be retained include paper and electronic documents, files, e-mails and other records that contain material data or information which is not duplicated in other retained documents.
3. Any significant or unusual requests for documents or inspections should be reported immediately to the SCFSC President, Secretary, Treasurer and Executive Director so the requests can be verified and limited to documents, data or information that are actually required to be provided.
4. The SCFSC Secretary, Treasurer and Grant Manager(s) are responsible for the SCFSC document retention and destruction. Documents which are not required to be retained should be purged and destroyed periodically. However, no documents should be destroyed which, 1) could be related to any current or pending investigation, litigation or arbitration, or 2) would be useful for future grant applications and requests.
5. Documents to be destroyed that contain personal or other sensitive information should be shredded or otherwise made permanently unreadable (e.g., computer files).

Procedures

1. The SCFSC Secretary, Treasurer, Executive Director and Grant Manager(s) are responsible for implementing the procedures necessary to implement the policy above.
2. All grant records should be forwarded to the SCFSC Treasurer before or when each grant is completed.
3. Electronic forms of documents and files and documented telephonic, e-mail or other electronic forms of communication are acceptable.

References

IRS Form 990, Part VI, Governance, Management, and Disclosure

“Section B. Policies (This Section B requests information about policies *not required* by the Internal Revenue Code.)” (*Emphasis added*)

“14 Does the organization have a written document retention and destruction policy? Yes/No”

While this question on Form 990 does not establish a requirement for a Document Retention and Destruction Policy, it is obviously a question we want to be able to answer yes to.

Code of Federal Regulations Title 26: Internal Revenue (26 CFR 1.6001-1, Records)

PART 1—INCOME TAXES, Records, Statements, and Special Returns

“(a) In general. ... any person subject to tax ... or any person required to file a return of information with respect to income, shall keep such permanent books of account or records, including inventories, as are sufficient to establish the amount of gross income, deductions, credits, or other matters required to be shown by such person in any return of such tax or information.”

“(c) Exempt organizations. In addition to such permanent books and records as are required by paragraph (a) of this section ... every organization exempt from tax under section 501(a) shall keep such permanent books of account or records, including inventories, as are sufficient to show specifically the items of gross income, receipts and disbursements. Such organizations shall also keep such books and records as are required to substantiate the information required by section 6033. See section 6033 and §§1.6033-1 through 1.6033-3.”

“(e) Retention of records. The books or records required by this section shall be kept at all times available for inspection by authorized internal revenue officers or employees, and shall be retained so long as the contents thereof may become material in the administration of any internal revenue law.”

CA Fire Safe Council Record Retention Requirement (from 2011 Subaward agreements)

“All subrecipient records with respect to any matters covered by this agreement shall be made available to the CALIFORNIA FIRE SAFE COUNCIL, USFS, their designees or the federal government at any time during normal business hours. Retention and access requirements for records shall be governed by 2 CFR 215.53 and 7 CFR 3016.42.” These are the US Forest Service references. Other federal agencies have similar requirements.

Code of Federal Regulations 2 CFR 215.53, Retention and access requirements for records

“(a) This section sets forth requirements for record retention and access to records for awards to recipients. Federal awarding agencies shall not impose any other record retention or access requirements upon recipients.”

“(b) Financial records, supporting documents, statistical records, and all other records pertinent to an award *shall be retained for a period of three years from the date of submission of the final expenditure report* or, for awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, as authorized by the Federal awarding agency. The only exceptions are the following” (related to litigation, etc.)

Code of Federal Regulations 7 CFR 3016.42, Retention and access requirements for records

“(a) Applicability. (1) This section applies to all financial and programmatic records, supporting documents, statistical records, and other records of grantees or subgrantees which are:

- (i) Required to be maintained by the terms of this part, program regulations or the grant agreement, or

(ii) Otherwise reasonably considered as pertinent to program regulations or the grant agreement.”

“(b) Length of retention period. (1) Except as otherwise provided, records must be retained for three years from the starting date specified in paragraph (c) of this section.”

“(c) Starting date of retention period—(1) General. When grant support is continued or renewed at annual or other intervals, the retention period for the records of each funding period starts on the day the grantee or subgrantee submits to the awarding agency its single or last expenditure report for that period.”

CA Fire Safe Council Grant Closeout Report (rev. January 31, 2011)

“CERTIFICATION: I certify that the information provided in this Grant Closeout Report is accurate to the best of my knowledge. *We will retain all of our grant's programmatic and fiscal documentation for a period of not less than three (3) years from the date our final progress report is/was submitted online.*”

Santa Clara County FireSafe Council ByLaws

See Section 4.8 of the SCFSC ByLaws for the Duties of the Secretary and Section 4.9 for the Duties of the Treasurer. In general, the Secretary is responsible for retaining the ByLaws, meeting minutes, corporation record and membership lists and the Treasurer is responsible for all financial records.