

Document Retention and Destruction Policy

Organization: Red Mountain Community Social Club

Effective Date: April 7, 2026

Approved by: RMCSB Board

1. Purpose

The purpose of this policy is to ensure that RMCSB, a 501(c)(3) nonprofit, retains necessary documents for compliance with applicable laws, protects organizational records, and disposes of records that are no longer needed in a secure and timely manner. This policy also helps safeguard sensitive information and supports transparency and accountability.

2. Scope

This policy applies to all Officers, Directors, Chairpersons, members and contractors who create, receive, or manage organizational records in any format (paper, electronic, or digital).

3. General Principles

- Records must be retained for the minimum periods required by law. See chart below.
- Records containing confidential or sensitive information will be stored securely.
- Records scheduled for destruction must be disposed of in a manner that maintains confidentiality (e.g., shredding, secure deletion).
- No records may be destroyed if they are relevant to ongoing or anticipated litigation, audits, or investigations.

4. Retention Schedule

Category	Examples	Retention Period
Corporate Records	Articles of Incorporation, Bylaws, Board minutes, Policies	Permanent
Tax Records	IRS Form 1023, Form 990, payroll tax filings, exemption letters	Permanent
Financial Records	Annual financial statements, audit reports	Permanent

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Category	Examples	Retention Period
Accounting Records	General ledgers, bank statements, invoices, expense reports	7 years
Donor Records	Grant agreements, donor correspondence, contribution records	7 years
Employment Records	Employee contracts, performance reviews, payroll records	7 years after termination
Insurance Records	Policies, claims, accident reports	Permanent
Legal Documents	Contracts, leases, intellectual property records	7 years after expiration
Program Records	Reports, publications, research data	3–7 years depending on relevance
Electronic Communications	Emails, text messages related to organizational business	2 years (unless part of another category)

5. Electronic Records

- Electronic files must follow the same retention schedule as paper records.
- Backups should be maintained securely and tested regularly.
- Obsolete electronic records must be permanently deleted to prevent recovery.

6. Responsibility

- The RMCSC Board oversees compliance with this policy.
- The President or designee ensures members follow retention guidelines.

7. Policy Review

Policies and procedures are reviewed and revised at the direction of the Board President as needed or to align with changes in the law or changes in organizational practices.