

RECORD RETENTION AND DESTRUCTION POLICY

1. **Purpose**. The purpose of this Policy is to ensure that necessary records and documents of San Diego Astronomy Association (“SDAA”) are adequately protected and maintained and to ensure that records that are no longer needed or are of no value are discarded at the proper time. This Policy is also for the purpose of aiding directors, officers, employees, and agents of SDAA in understanding their obligations in retaining electronic documents—including e-mail, web files, text files, sound and movie files, PDF documents, and all Microsoft Office or other formatted files.
2. **Policy**. This Policy represents SDAA’s policy regarding the retention and disposal of records and the retention and disposal of electronic documents.
3. **Administration**. Attached, as Appendix A, is a Record Retention Schedule that is approved as the maintenance, retention, and disposal schedule for physical records of SDAA and the retention and disposal of electronic documents. The Recording Secretary, (the “Administrator”) is the officer in charge of the administration of this Policy and the implementation of processes and procedures to ensure that the Record Retention Schedule is followed. The Administrator is also authorized to make modifications to the Record Retention Schedule from time to time to ensure that it is in compliance with local, state, and federal laws and includes the appropriate document and record categories for SDAA. The administrator shall monitor local, state, and federal laws affecting record retention; annually review the record retention and disposal program; and monitor compliance with this Policy.
4. **Suspension of record disposal in the event of litigation or claims**. In the event SDAA is served with any subpoena or request for documents or any employee becomes aware of a governmental investigation or audit concerning SDAA or the commencement of any litigation against or concerning SDAA, such employee shall inform the Administrator and any further disposal of documents shall be suspended until such time as the Administrator, on the advice of counsel, determines otherwise. The Administrator shall take such steps as is necessary to promptly inform all staff of any suspension in the further disposal of documents.
5. **Applicability**. This Policy applies to all records generated in the course of SDAA’s operation, including both original documents and reproductions. SDAA shall make best efforts to maintain only electronic documents. On the rare occasions where physical records are generated, the below policy shall still apply.
6. **Approval**. This Policy was approved by the Board of Directors of SDAA on November 12, 2024.

APPENDIX A - RECORD RETENTION TABLE

Category	Description	Duration
TAX EXEMPTION & COMPLIANCE RECORDS	Documents that support the organization's status as an exempt organization and the organization's continued compliance with state and federal law; e.g., exemption applications, determination letters, state tax applications etc. Includes correspondence with IRS	PERMANENT
CORPORATE GOVERNANCE RECORDS	Written rules that establish the governance structure of the organization. e.g., Articles of Incorporation, Bylaws, and all amendments and restatements, minutes of Board of Directors and committee meetings, written consents of governing bodies, director resignations, etc.	PERMANENT
DONOR & GRANT RECORDS (INCLUDING GIFTS AND BEQUESTS)	Contribution records and documents evidencing terms of gifts should be kept permanently. Records related to grants should be retained for seven years following the end of the grant period. Records relating to trust and estate administration should be kept for at least three years following the final distribution of the trust or estate.	VARIES
INSURANCE RECORDS		VARIES
<i>Policies & Injury Records</i>	Liability, Directors & Officers (D&O), Worker's Compensation (includes claim files, correspondence, medical records, injury documentation) etc.	Permanent
<i>Other Insurance</i>	Other insurance policies: umbrella, property;	Active Plus Ten Years

	Personal injury claim agreements and settlement agreements.	
LITIGATION RECORDS	Claims, court documents and records, deposition transcripts, discovery materials, and litigation files.	ACTIVE PLUS TEN YEARS
LOBBYING RECORDS	Records related to lobbying activities and contacts subject to disclosure under the federal Lobbying Disclosure Act, or any similar state statute.	ACTIVE PLUS SIX YEARS
LEGAL RECORDS		VARIES
<i>Legal Ownership</i>	Deeds, titles, copyright, patent, and trademark records	Permanent
<i>Contracts & Agreements</i>	Leases, mortgages, notes, contracts, and agreements with vendors.	Active Plus Six Years
<i>Licenses & Permits</i>	State required licenses or permits such as business licenses, seller's permits etc.	Active Plus Two Years
FINANCIAL RECORDS	General ledgers, annual audit reports, and financial statements.	PERMANENT
<i>Financial Records (Support documents)</i>	Revenue and expense records, budget and expense reports, audit records and work papers, accounts payable and receivable records, bank statements, investment reports, asset depreciation schedules, cancelled checks, donation documentation, and any other records relating to the preparation of the organization's financial statements.	Active Plus Six Years
EMPLOYMENT RECORDS		VARIES
<i>Employee Agreements and Wage Records</i>	Wage or salary history, W-2 Forms, W-4 Forms, SS-8 Forms, withholding exemptions, salary and benefit policy changes, employee accident reports, pension plans, and termination agreements	Six Years After Termination

	Retirement and Pension Records.	PERMANENT
<i>Unemployment Records</i>	Records related to unemployment claims	Active Plus Eight Years
<i>Other Employee Records</i>	Employee applications, background investigation and results, résumés, personnel files, time reports and all other employment records	Three Years After Termination
MISCELLANEOUS		VARIES
<i>Consultant Reports</i>		2 years
<i>Employment handbook</i>		Permanent (1 copy)
<i>Legal & Government E-mails</i>		Permanent
<i>Contract-related E-mails</i>		Active plus 6 years
<i>Vendor E-mails</i>		Active plus 2 years
<i>Administrative E-mails</i>		3 years
<i>General E-mails</i>		1 year
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