

## RECORDS RETENTION POLICY

### I. NAME

This document shall be called the Records Retention Policy (RRP).

### II. PURPOSE

The purpose of this policy is to ensure compliance with Federal and California laws and to implement the most efficient and effective retention and destruction of the documents and records of the Associated Students of California State University, Chico (AS).

More specifically, the purpose of the RRP is to: (1) retain important AS documents for future reference, retrieval, and use; (2) ensure consistent destruction of documents that are no longer necessary for the proper functioning of the AS once the minimum time for retention required by law is met; (3) organize and archive documents for efficient retrieval; (4) ensure that all AS officers, directors, employees, and staff know what documents should be retained, the length of their retention, their means of storage, and when and how they should be destroyed; (5) protect the privacy and security of documents and information; and (6) ensure that litigation obligations are met.

### III. DATE OF EFFECTIVENESS

This policy shall be effective upon approval of the Associated Students Board of Directors (AS BOD).

### IV. AMENDMENTS

This policy may be amended by a two-thirds majority vote of the AS BOD.

### V. GUIDELINES

AS records include any documentary material, regardless of physical form, that is generated or received by the AS, in connection with or the transaction of AS business and affairs. This includes all of the records produced by AS officers, directors, employees, and staff and records generated by third parties and transmitted to AS officers, directors, employees, and staff. Such records, or "documents," can be in electronic form (electronic documents) or paper form (tangible documents).

#### A. THE RECORD RETENTION AND DESTRUCTION SCHEDULE

Appendix A lists several categories of documents, as well as retention periods for specific documents, whether in electronic or tangible form. This is referred to as the Record Retention Schedule (RRS). The RRS provides when the destruction of certain documents is appropriate and will not adversely affect the interests of the AS or the public. Tangible and electronic documents shall be categorized by the same record classification scheme and

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retained for the same time periods. Retention periods are based on the end of a fiscal year (i.e. June 30).

1. Types and Categories of Documents: The RRS is provided to set forth the retention schedule for specific documents. It would, however, be impossible to create a RRS for each document that could be, is, or will ever be created by the AS. Accordingly, documents can generally be classified into the following types and categories and should be retained for the time period specified for each category unless otherwise specified in the RRS or until the statute of limitations applicable to potential causes of action related to the particular record, as determined in consultation with AS legal counsel, expires:

a. Accounting Records: Accounting and tax records include, but are not limited to, financial statements, ledgers, audit records, budgets, depreciation records, and unclaimed property filings. Unless otherwise specified in the RRS, such records will be retained for seven (7) years.

b. Bank Records: Bank Records include, but are not limited to, bank deposits, check copies, stop payment orders, bank statements, check signature authorizations, and bank reconciliations. Unless otherwise specified in the RRS, such records will be retained for five (5) years.

c. Tax Records: Tax records include, but are not limited to, income tax returns, IRS 1042 and 1099 forms, payroll tax returns and sales tax returns. Unless otherwise specified in the RRS, such records will be retained for ten (10) years.

d. Corporate Records: AS corporate records include, but are not limited to, Board of Director and subcommittee meeting minutes, deeds, leases, resolutions, policies, codes, contracts, insurance records, and agreements. Unless otherwise specified in the RRS, such records will be retained indefinitely.

e. Employee and Employment Records: Employee records include, but are not limited to, employment applications, background investigations, resumes, letters of recommendation, performance reviews, and complaints against or by current and past employees. Unless otherwise specified in the RRS, such records will be retained for five (5) years following cessation of employment with the AS.

Employment records include, but are not limited to, job announcements and advertisements, employment applications, background investigations, resumes, and letters of recommendation for persons not hired. Unless otherwise specified in the RRS, such records will be retained for two (2) years. Unsolicited resumes or applications shall not be retained.

f. Form Templates and Procedural Documents: Form templates and procedural documents may be retained by a department as long as needed to meet the business needs of the department and the AS.

g. Marketing Records: Photos, videos, media files, website content and similar material that can be generally described as marketing material may be retained by a department as long as needed to meet the business needs of the department and the AS.

h. All Other Records: Records that do not fall into the above categories and are not listed in the RRS will be retained as needed to maintain business continuity but no longer than four (4) years unless otherwise required by law or AS policy.

B. RETENTION AND STORAGE GUIDELINES

All records shall be retained for a period no longer than necessary for the proper conduct and functioning of the AS. Retention periods are based on the end of a fiscal year (i.e. June 30). No records shall be retained longer than the time periods set forth in this RRS, unless a Litigation Hold, as described below, is in place.

1. Tangible Documents: Onsite tangible documents should be retained in filing systems appropriate for the ordinary and efficient course of business. Inactive tangible documents may be sent to off-site storage as necessary, or, except for contracts, waivers, releases or other legal documents containing original signatures, these documents may be converted to electronic documents for ease of storage.

2. Electronic Documents: Electronic documents, not including e-mail, should be retained on a central server or appropriate network appliance located in a designated and secure location on-site and managed by the AS Information Technology (IT) Department.

Electronic documents shall not be retained on mobile media storage devices, such as USB drives. In certain instances, backup archival tapes or other appropriate software may be used to store electronic records. All revisions of same-name documents should be captured and archived in accordance with the RRS. Archival routines shall be incremental and include all modifications of a document to ensure a verifiable chain of custody. These archived electronic documents may be sent to off-site storage.

3. Email: AS email is provided, captured, archived, and maintained by the California State University, Chico's (the "University") MS Exchange server, which is the sole property of the University and administered by University staff in accordance with the University's record retention and destruction policies and procedures.

C. DESTRUCTION AND DELETION GUIDELINES

All documents that have fulfilled their retention period should be reviewed to ensure that their destruction complies with the RRS and that the documents are free of all Litigation Holds prior to their purging/destruction. When documents are approved for destruction, all copies of the documents, regardless of media or format, in the possession of AS officers, directors, employees, and staff must be destroyed. Under no circumstance should duplicates or drafts (unofficial records) be retained longer than official versions of

documents. All duplicate copies must be destroyed/deleted when the official documents are destroyed/deleted if not sooner. If for any reason, the custodian responsible for destroying the documents believes that an extension of time is needed to complete destruction or requires assistance in destroying the documents, he or she should contact the Executive Director or designee.

1. Tangible Documents: Tangible documents should be destroyed by shredding or some other means that will render them unreadable. If an AS officer, director, employee, or staff member has a document that he or she does not know how to destroy, such as a photograph, compact disc, or tape recording, he or she should contact the Executive Director or designee for assistance.

2. Electronic Documents: Deleting files and emptying the recycling bin is usually sufficient in most circumstances to get rid of an electronic document. However, because electronic documents can be stored in many locations, the AS IT Department will be responsible for permanently removing deleted files from the AS network and servers.

3. Email: AS email is provided, captured, archived, and maintained by the University on the University's MS Exchange network and in accordance with the University's record retention and destruction policies and procedures.

D. CESSATION OF DOCUMENT DESTRUCTION/DELETION

Litigation Hold: If a lawsuit is filed or imminent, or a legal document request has been made upon the AS, **ALL DOCUMENT DESTRUCTION WILL CEASE IMMEDIATELY**. The Executive Director, with the advice of legal counsel, may suspend this policy and enforce a "Litigation Hold" to require that documents relating to the lawsuit or potential legal issue(s) be retained and organized. Any such Litigation Hold will remain in place until the Executive Director provides written notice that the Litigation Hold is no longer in effect.

In the event of a Litigation Hold, to the extent reasonably possible, AS officers, directors, employees, and staff members are responsible for classifying and retaining emails relevant to the Litigation Hold. The AS is restricted in its ability to retain, archive, and manage the electronic form of emails; however in the event of a Litigation Hold, the AS will, to the extent reasonably possible, retain tangible copies of emails and emails in electronic form on local computer stations relevant to the Litigation Hold.

It is imperative that all AS officers, directors, employees, and staff members fully understand and comply with the RRP unless notified by the Executive Director that a Litigation Hold is in place. If an AS officer, director, employee, or staff member believes that (1) documents are or could be relevant to future litigation, (2) there is a dispute that could lead to litigation, or (3) the AS is a party to a lawsuit, then he or she should immediately contact the Executive Director and all documents must be preserved until the Executive Director determines that the documents do not need to be retained. If an AS officer, director, employee, or staff member believes that one of these exceptions may apply or has

any questions regarding the possible applicability of an exception, he or she should contact the Executive Director.

E. RECORD RETENTION AND DESTRUCTION POLICY MANAGER

To ensure compliance with this RRP, the Executive Director is responsible for the following oversight functions:

1. Implementation of the RRP;
2. Ensuring that officers, directors, employees, and staff members are properly educated and trained to follow the RRP's purpose and guidelines;
3. Providing oversight on retention and destruction of documents;
4. Ensuring proper retention and storage of documents;
5. Periodically following-up with legal counsel to ensure proper retention periods are in place and making suggestions to the AS BOD as to how the RRP should be modified;
6. Suspending the destruction of documents upon actual or foreseeable litigation by means of a Litigation Hold;
7. Keeping AS officers, directors, employees, and staff members apprised of changes to the RRP;
8. Maintaining a final destruction listing report that identifies the specific document or categories of documents destroyed, the destroy date, and who authorized the destruction (listing report to be kept permanently by the responsible department); and,
9. Maintaining a RRP log showing when: the RRP is reviewed; training is provided; instructions, including litigation holds, are given; purging/destruction and archiving occur; and policy and system audits occur.

If an AS officer, director, employee, or staff member is ever uncertain as to any procedures set forth in this policy (e.g., what records to retain or destroy, when to do so, or how) it is the officer, director, employee, or staff member's responsibility to seek answers from the Executive Director or designee. All questions relating to this policy, document retention, and document destruction should be directly addressed to the Executive Director.

F. AUDITING OF POLICY AND PROCEDURES

To ensure that AS procedures are in accordance with the RRP, the Executive Director will oversee an annual audit of the RRP and procedures to audit destruction timeliness, accuracy of the retention schedule in accordance with updates in the laws and regulations, litigation hold administration, training and communications delivery, and compliance with AS organizational, operational, and technological changes and system upgrades. Such audit should include a review, and update if necessary, of the AS Device Map, identifying all data creation/capture devices and the storage thereof, and Data Matrix, identifying all data creation/capture pathways and associated media repositories.

Appendix A

RECORD RETENTION SCHEDULE (RRS)

Record Description	Total Storage Time (in years unless otherwise noted)
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**FINANCIAL RECORDS**

**ACCOUNTING AND GENERAL**

Source of records: Financial Services Office

**Audit**

Financial Statements/Reports	Permanent
General Ledger Report—Final at June 30	Permanent
Trial Balance—Final at June 30	Permanent
Supporting Documents	Permanent

**Budgets**

Approved Documents	8
Supporting Documents	8

Capital Asset & Depreciation Records 2 after disposal of asset

**Financial Accounting Software Reports (printed)**

Audit Reports	3
Batch Proof and Distribution Reports	3 months
General Ledger All Post Reports	5
Run Request Sheets	1
Subsystem Posting Reports	3 months

**Financial Accounting Software Reports (electronic)**

Audit Reports	5
Batch Proof and Distribution Reports	5
General Ledger All Post Reports	5
Subsystem Posting Reports	5

Grant Documents and Support 7 after end of grant term

Intracorporate Transfers 5

**Inventories**

Wildcat Store	3
Dining Services	3
All Other Areas	3

Journal Entries 5

Unclaimed Property Filings 10

**ACCOUNTS PAYABLE**

Source of records: Financial Services Office

Activity Fee/Student Union Batch Approval Slips 3

Bills of Lading 3

Wildcat Store Open Hold Pay Selection Reports 1

Wildcat Store Unpaid Invoices Report 1

**Check Requests**

Original with Paid Invoice	5
Second Copy (Check number order)	5

Corporate Credit Card Charge Support 5

Credit Memos 5

**Paid Invoices**

Wildcat Store, Dining Services and Other Areas	5
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Payee Data Records 10 after last payment

Petty Cash Vouchers 5

Purchase Orders 5

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Stop Payment Orders	5
Travel Expense Claims and Support	5
Typed Checks--Second Copy, Voids and Reversals	5

## ACCOUNTS RECEIVABLE, SALES AND CASH RECEIPTS

Source of records: Financial Services Office

Cash Bag In/Bag Out Logs	1
Cash Daily Count Reports	1
Cash Receipts – 2 <sup>nd</sup> Copy	1
Cash Receipts – 3 <sup>rd</sup> Copy	4
Cash Receipts – 4 <sup>th</sup> Copy (store with 3 <sup>rd</sup> copy)	4
Cash Register Sales Tapes	1
Cash Reports/Refund Register	4
Cashier Sales Reports – Daily	4
Charge Card Slips/Ledgers	1
Invoices – Wildcat Store, Dining Services and Other	4 after paid in full
Petty Cash Forms	1
Purchase and Sales Receipts	4
Returned Check Payment Cards	4 after paid in full
Subsidiary Ledger at 6/30	2
Textbook Buyback Tapes/Reports	1

## BANKING

Source of records: Financial Services Office

ACH Payroll Transfer Report	5
Bank Deposit Slips/Books and Tapes with Bank Duplicates	4
Bank/LAIF Reconciliation	
Bank/LAIF Statements and Work Papers	5
Check Reports	5
Canceled Checks	
Real Property Transactions	Permanent
Tax Payments	Permanent
All Other Payments	5
Check Registers	10
Signature Cards-Department Specimen Signatures	5
Signature Sheets-Bank Specimen Signatures	5

## AS DEPARTMENT & PROGRAM RECORDS

Source of records: Individual Departments and Program Offices such as Wildcat Store, CAVE, CLIC, Dining Services, GAC, Student Union, WREC, etc.

AS Programs Volunteer Files	5 after cessation of volunteering
Applications, Job Descriptions, Performance Evaluations and Discipline, Training Documents	
CLIC Client Files	Permanently
Product Warranties	5 up to length of warranty
Requests for Proposal for Services	5 up to length of contract
Safety Records	5
Waivers and Releases	Permanent

## CORPORATE RECORDS

Source of records: Administration Office

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AOA Insurance Account Documentation	5
Articles of Incorporation	Permanent
Building Plan Documents	5
Bylaws	Permanent
Contracts and Agreements	Permanent
Insurance	
Certificates of Insurance with endorsements	Permanent
Claims and Accident Reports	5
Fire Inspection Reports	6
Policies	4 after expired
Safety Records	5
Settled Claims	5 after settlement
Lease Agreements	6 after termination
Legal Correspondence	Permanent
Litigation	
Claims	5*
Court Documents and Records	5*
Deposition Transcripts	5*
Discovery Materials	5*
<i>* following close of case, settlement or disposition of litigation</i>	
Minutes	Permanent
Mortgages and Notes Payable	8 after Expired
Policies	Permanent
Resolutions	Permanent
Secretary of State—Statement of Information Filing	Permanent

## EMPLOYMENT AND EMPLOYEE RECORDS

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### PAYROLL

Source of records: Financial Services Office

Benefit Plan Payments and Support	5 years after payment
Cost of Living Adjustment Table	Permanent
Employee Benefit Action Forms	5 after cessation of employment
Employee Deduction Authorization Forms	5 after cessation of employment
Employee Personnel Action Forms	5 after cessation of employment.
Garnishment-Payroll Copy-Payments and Support	5 after cessation of employment
Pay Tables	5 after pay table change
Payroll Distribution Reports (printed or electronic)	
Check Register	10
Contribution Register	5
Deduction Register	5
Earnings Register and Leave Hours Report	5
Period Register	5
Prelist	5
Stop Payment Orders	5
Time Cards and Time Clock Reports	5
Typed Checks—Second Copy, Voids and Reversals	
with Support (store with check registers)	10
Workers' Compensation Reconciliation	
and Payment	5

### PERSONNEL

Source of records: Human Resources Office

Benefit Files	5 after cessation of employment
BAFs, Benefit Plan Enrollment Forms	



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Educational Reimbursement, PAC forms	Upon cessation of employment
DMV Driving Records	Permanent
Employment Contracts	3 after final payment or settlement
Garnishment Official Documents	The later of 3 years after hire or
I-9 Forms	1 year after cessation of employment
Group Disability Records (LTD/SDI)	5 after cessation of employment
Nonresident Alien Tax Documents	10 after cessation of employment
Personnel Files	5 after cessation of employment
Applications, Driving Authorization Forms,	
Job Descriptions, PAFs, Performance	
Evaluations and Discipline, Training Documents	
Recruitment Files (persons not hired)	2
Safety Records	
Accident Reports	5
IIPP	5 after revised
Unemployment Reports	Permanent
Welfare Benefit Plan Documents -	6 but not less than 1 year following Plan termination
Non-Retirement: Health, Dental, Vision	
Insurance Plan Documents, SPDs	
Welfare Benefit Plan Documents -	Permanent
Retirement (including Trustee Minutes,	
Plan Documents, Contribution Records,)	
Workers' Compensation Files	5 after cessation of employment or closing of the claim, whichever is longer.
	30 years after cessation of employment: Employee exposure records and employee medical records pertaining to exposure to toxic substances or harmful physical agents

## TAX RECORDS

Source of records: Financial Services Office and Administration Office

California Form RRF-1	Permanent
Federal and State Income Tax Filings and Support	
IRS Form 990	Permanent
IRS Form 990-T	Permanent
FTB Form 109	Permanent
FTB Form 199	Permanent
IRS Form 5500	Permanent
FTB Form 592 Nonresident Tax Statement and Support	10
FTB Form 592-B Nonresident Withholding Statement and Support	10
IRS 1042 Forms/Supporting Records	10
IRS 1099	
Annual Filing Electronic Data File	5
Payer Form Copy and Support	10
Payroll Returns	
EDD DE-6 and DE-7 Forms, Disks and Support	Permanent
EDD DE-6 Quarterly Filing Disk	5
IRS 941 Forms and Support	Permanent
IRS W-2 Forms—Annual Electronic Data File	5
IRS W-2 Forms—Employer Copy	Permanent
IRS W-2 Forms—Employee Rtrnd Undeliverable	5
IRS W-4 Forms and EDD DE-4 Forms	5
Tax Payments---EFPTS and EDD	Permanent

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Tax Payment Summary Report, Quarterly/Annual	Permanent
State Board of Equalization Reports	
Electronic Waste Recycling Fee Return	10
Environmental Fee Return	10
Sales Tax Return	10
Tax Correspondence	Permanent

Approved BOD:	5/6/94
Revised BOD:	9/12/97
Revised BOD:	5/10/06
Revised BOD:	5/5/10
Revised BOD:	4/13/15