

# RECORDS RETENTION AND DESTRUCTION POLICY FOR THE UNITED STATES PRACTICAL SHOOTING ASSOCIATION/IPSC

## ARTICLE I PURPOSE

**Section 1.01** The purpose of this Records Retention and Destruction Policy (this “**Policy**”) is to protect the interests of The United States Practical Shooting Association/IPSC, a Delaware not for profit corporation (the “**Corporation**”), by establishing guidelines, procedures, and requirements for the:

- (a) retention and maintenance of any Records (as defined in Section 2.01) necessary for the Corporation to achieve its mission and comply with applicable law.
- (b) destruction of Records that do not need to be or no longer need to be retained.
- (c) Corporation’s board of directors, officers, members that hold positions on committees, employees and volunteers, and other parties that may be identified by the Administrator from time to time (collectively, the “**Constituents**”) to understand their responsibilities concerning Record retention and destruction.

**Section 1.02** Federal and state law require the Corporation to retain certain Records, usually for a specific amount of time.

- (a) Generally, Records contain information that:
  - (i) serves as the Corporation’s organizational memory; and/or
  - (ii) has enduring business value (for example, it provides a record of a transaction, evidences the Corporation’s rights or obligations, protects the Corporation’s legal interests, or ensures operational continuity).
- (b) The accidental or intentional destruction of these Records during the retention periods specified in this Policy could result in the following consequences for the Corporation and/or its Constituents:
  - (i) fines and penalties;
  - (ii) loss of legal rights and privileges that the Records may evidence and help preserve;
  - (iii) obstruction of justice charges;
  - (iv) inference of spoliation of evidence and spoliation tort claims;

- (v) contempt of court charges;
- (vi) serious disadvantages in litigation; and
- (vii) reputational damage.

**Section 1.03** This Policy is in accordance with the Sarbanes-Oxley Act of 2002, under which it is a crime to change, conceal, falsify, or destroy any record with the intent to impede or obstruct any official or government proceeding. Therefore, this Policy is part of an organization-wide system for the review, retention, and destruction of Records that the Corporation creates or receives in the course of its operations.

## **ARTICLE II TYPES OF DOCUMENTS**

**Section 2.01 Records.** A “Record” is any type of record, file, document, sample, and other form of information created, received, or transmitted in the ordinary course of the Corporation’s operations, regardless of physical format, such as those listed in the Records Retention Schedule attached as Appendix A to this Policy (the “**Retention Schedule**”). Records may include:

- appointment book and calendar entries.
- audio and video recordings.
- beneficiary information.
- computer programs.
- contracts.
- electronic files.
- emails.
- employee and director handbooks.
- fundraising and donation records, including donor information.
- grant applications.
- handwritten notes.
- invoices.
- letters and other correspondence.
- memory in cell phones, tablets, and PDAs.
- online postings on social media platforms and websites.
- performance reviews.
- test samples.

- voicemails.

**Section 2.02 Disposable Information.**

(a) “**Disposable Information**” is information in any form that would normally be a Record, except that it:

- (i) serves a temporary useful purpose or no purpose;
- (ii) is no longer required for the operation of the Corporation; and
- (iii) is not required by law to be retained by the Corporation.

(b) Disposable Information may be safely destroyed without violating this Policy. Examples may include:

- (i) duplicates of original documents that have not been annotated;
- (ii) preliminary drafts of letters, memoranda, reports, worksheets, and informal notes that do not represent significant steps or decisions in the preparation of an official record;
- (iii) books, periodicals, manuals, training binders, and other printed materials obtained from sources outside of the Corporation and retained primarily for reference purposes; and
- (iv) spam and junk mail.

**Section 2.03 Confidential Information Belonging to Others.** Any confidential information that a Constituent may have obtained from a source outside of the Corporation, such as a previous employer or through outside volunteer activities, must not, so long as such information remains confidential, be disclosed or used by the Corporation. Unsolicited confidential information submitted to the Corporation should be refused, returned to the sender where possible, and deleted if received in an electronic format.

**ARTICLE III  
MANDATORY COMPLIANCE**

**Section 3.01 Compliance.** Each Constituent must comply with this Policy, the Retention Schedule, and any litigation hold communications. Failure to comply with this Policy may subject the Corporation and its Constituents to serious civil and/or criminal liability. Any failure to comply with this Policy may result in disciplinary sanctions, including suspension, termination or removal from your position at the Corporation and your membership rights.

**Section 3.02 Reporting Policy Violations.** The Corporation is committed to enforcing this Policy as it applies to all forms of Records. The effectiveness of the Corporation’s efforts, however, depends largely on the compliance of its Constituents. If you reasonably suspect that you or someone else may have violated this Policy, you should report the incident immediately to the

Administrator of the Policy. If you do not report inappropriate conduct, the Corporation may not become aware of a possible violation of this Policy and may not be able to take appropriate corrective action. No one will be subject to, and the Corporation prohibits, any form of discipline, reprisal, intimidation, or retaliation for reporting incidents of inappropriate conduct of any kind, pursuing any record destruction claim, or cooperating in related investigations.

## **ARTICLE IV ADMINISTRATION**

**Section 4.01 Administrator.** The Corporation's Executive Director (the "**Administrator**") shall be in charge of the administration of this Policy. The Administrator's responsibilities include:

- (a) identifying the Records that the Corporation must or should retain.
- (b) determining, after consulting with the Corporation's outside counsel, the proper retention period for each Record type.
- (c) planning, developing, and prescribing Record retention and disposal policies, systems, standards, and procedures.
- (d) ensuring this Policy and any retention procedures comply with privacy laws that govern the handling of Records concerning the Corporation's employees, volunteers, beneficiaries, and donors.
- (e) periodically reviewing this Policy and monitoring compliance by Constituents.
- (f) training Constituents on their obligations under the Policy.
- (g) modifying the Retention Schedule as needed to comply with changes in law and to add or revise Record categories to reflect changes in the Corporation's operations.
- (h) ensuring that Records created or retained by the Corporation's volunteers are returned to the Corporation for retention or destruction at the end of each volunteer project.

**Section 4.02 Constituents.** Each Constituent must acknowledge that the Constituent has received, read, understood, and agrees to comply with this Policy. Each Constituent shall assist the Administrator, as requested, in the implementation and compliance with this Policy.

**Section 4.03 Volunteers.** Upon completion of each project, each volunteer shall produce Records as requested by the Administrator. Volunteers shall not be required to independently retain Records identified in the Retention Schedule after the completion of their project.

## **ARTICLE V HOW TO RETAIN, STORE, AND DESTROY RECORDS**

**Section 5.01 Retention.** Any Records that are part of any categories listed in the Retention Schedule must be retained by the Constituent for the amount of time set forth in the Retention Schedule. A Record must not be retained beyond the period set forth in the Retention Schedule unless a valid business reason (or a litigation hold or other special situation) calls for its continued retention. If any Constituent is unsure whether to retain a certain Record, the Constituent should contact the Administrator.

**Section 5.02 Storage.** The Corporation's Records must be stored in a safe, secure, and accessible manner in accordance with this Policy. Any Records, including the Corporation's governing documents and financial files, that are essential to the Corporation's operations during an emergency, and any Records requiring permanent retention, must be duplicated and/or backed up at least quarterly.

**Section 5.03 Destruction.** The Corporation's Administrator is responsible for the continuing process of identifying Records that have met their required retention period and supervising the destruction process. For example:

(a) when the retention period for a particular Record expires (as specified in the Retention Schedule), the Constituent maintaining the Record shall destroy the Record in accordance with this Policy. If any Constituent is unsure whether to destroy a certain Record, the Constituent should contact the Administrator.

(b) confidential, financial, and personnel-related physical Records must be shredded if possible.

(c) non-confidential physical Records may be destroyed by recycling.

(d) the destruction of electronic Records must be coordinated with Administrator.

(e) disposable Information may be discarded or deleted at the discretion of the user once it has served its temporary useful purpose.

(f) records destruction must stop immediately upon notification from the Administrator that a litigation hold was implemented because the Corporation may be involved in a lawsuit or an official investigation, as described in Section 5.04.

**Section 5.04 Litigation Holds and Other Special Situations.** The Corporation requires all Constituents to comply fully with the procedures in this Policy and with the Retention Schedule. All Constituents should note the following general exceptions to any stated destruction schedule:

(a) **Litigation Holds.** If you believe or the Administrator informs you that the Corporation's Records and Disposable Information are relevant to current litigation, potential litigation (that is, a dispute that could result in litigation), a government investigation, audit or other event (the "**Litigation Hold Records**"), you must preserve and not delete, dispose, destroy, or change those Litigation Hold Records, including emails, until the Administrator determines those Litigation Hold Records are no longer needed. This exception, referred to as a legal hold, replaces any previously or subsequently

established destruction schedule for those Litigation Hold Records. If you believe this exception may apply, or have any questions regarding whether it may possibly apply, please contact the Administrator.

(b) **Special Situations.** You may be asked to suspend any routine disposal procedures for Records and Disposable Information in connection with certain other types of events, such as the merger of the Corporation with another organization or the replacement of the Corporation's information technology systems.

**Section 5.05 Privacy.** The Administrator must ensure that all retention and destruction procedures comply with any relevant federal or state privacy laws.

**Section 5.06 Exceptions.** Exceptions to these rules and the Retention Schedule may be granted only by the Board of Directors of the Corporation, acting as a majority.

## **ARTICLE VI INTERNAL AUDITS AND EMPLOYEE QUESTIONS**

**Section 6.01 Internal Review and Policy Audits.** The Board of Directors will periodically review this Policy and its procedures with legal counsel, and audit Constituent files and hard drives to ensure that:

- (a) the Corporation is in full compliance with this Policy.
- (b) the procedures under this Policy are reasonable and effective for the Corporation's current operations.
- (c) the Policy complies with relevant new or amended regulations.

**Section 6.02 Questions About the Policy.** Refer any questions about this Policy to the Administrator (+1 (360) 855-2245, ALAN@USPSA.ORG), who is in charge of administering, enforcing, and updating this Policy.

## APPENDIX A

### RECORD RETENTION SCHEDULE

The Corporation establishes retention or destruction schedules or procedures for specific categories of records. This is done to ensure legal compliance and accomplish other objectives, such as protecting intellectual property and controlling costs. Each Constituent should give special consideration to the categories of documents listed in the record retention schedule below. Avoid retaining a record if there is no business reason for doing so, and consult the Administrator if unsure.

#### PERSONNEL RECORDS

<b>RECORDS</b>	<b>RETENTION PERIOD</b>
Benefits descriptions per employee	4 years
EEO-1 Reports (Employer Information Report)	Filed annually with the EEOC and the Department of Labor, Office of Federal Contract Compliance Programs, most recent kept on file
Employee applications and resumes	1 year from the date of the personnel action to which any records relate to the list provided in § 1627.3(b)(1)
Employee benefit plans subject to ERISA (includes plans regarding health and dental insurance, 401K, long-term disability, and Form 5500)	6 years from when the record was required to be disclosed
Employee offer letters (and other documentation regarding hiring, promotion, demotion, transfer, lay-off, termination, or selection for training)	1 year from date of making record or action involved, whichever is later; or 1 year from date of involuntary termination
Records relating to background checks on employees and volunteers	5 years from when the background check is conducted
Employment contracts; employment and termination agreements	3 years from their last effective date
Employee records with information on pay rate or weekly compensation	3 years
Hazardous material exposures	Duration of employment + 30 years
I-9 Forms	3 years after date of hire or 1 year after employment is terminated, whichever is later 3 years after date of hire for recruiters and referrers for a fee

Injury and Illness Incident Reports (OSHA Form 301) and related Annual Summaries (OSHA Form 300A); Logs of work-related injuries and illnesses (OSHA Form 300)	5 years following the end of the calendar year that these records cover
Supplemental record for each occupational injury or illness (OSHA Form 101); Log and Summary of Occupational Injuries and Illnesses (OSHA Form 200)	5 years following the year to which they relate
Job descriptions; performance goals and reviews; garnishment records	2 years
Employee tax records	4 years from the date tax is due or paid, whichever is later
Medical exams required by law	Duration of employment or volunteering + 30 years
Pension plan and retirement records	Permanent
Pre-employment tests and test results	1 year from date of personnel action
Salary schedules; ranges for each job description	2 years
Time reports	Termination + 3 years
Workers' compensation records	Duration of employment + 30 years
Volunteer position descriptions	2 years
Volunteer offer letters (and other documentation regarding the selection and activity of volunteers)	1 year from date of making record or action involved, whichever is later; or 1 year from date of involuntary termination

### PAYROLL RECORDS

RECORDS	RETENTION PERIOD
Payroll registers (gross and net)	3 years from the last date of entry
Time cards; piece work tickets; wage rate tables; pay rates; work and time schedules; earnings records; records of additions to or deduction from wages; records on which wage computations are based	2 years
W-2 and W-4 Forms and Statements	As long as the document is in effect + 4 years

## CORPORATE RECORDS

RECORDS	RETENTION PERIOD
Articles of Incorporation; By-laws	Permanent
Annual corporate filings and reports to secretary of state and attorney general	Permanent
Board policies, resolutions, and meeting minutes; committee meeting minutes; annual member meeting minutes	Permanent
Conflict of interest disclosure forms	7 years
Charitable solicitation applications	Permanent
Contracts	Permanent if current (7 years if expired)
Licenses and permits	Permanent
Construction documents	Permanent
Emails (business related)	3 years
Fixed Asset Records	Permanent
IRS Form 1023 (Application for tax-exempt status as charitable organization)	Permanent
IRS determination letter and related correspondence	Permanent
Performance reports on programs and activities	Permanent
Sales and purchase records	3 years
State sales tax exemption documents	Permanent
State determination letter and related correspondence	Permanent

## FUNDRAISING RECORDS

RECORDS	RETENTION PERIOD
Donor acknowledgment letters	7 years
Donor contact information	5 years from last donation
Records of unrestricted gifts made directly to organization or through third-party fundraisers	7 years

Records of restricted gifts, trusts, and endowments made directly to organization or through third-party fundraisers	Permanent
Fundraising materials, including all distributed materials, fundraising scripts, licenses for raffles and other regulated games of chance	7 years
Private grants, including proposals, agreements, and grantee reports	7 years from date of final expenditure report or as required in grant document
Government grants, including proposals, agreements, and grantee reports	7 years from date of final expenditure report or as required in grant document
Records of disposition of donated goods, including sale of securities and property	7 years

### ACCOUNTING AND FINANCE

<b>RECORDS</b>	<b>RETENTION PERIOD</b>
Accounts Payable and Receivables ledgers and schedules	7 years
Annual audit reports and financial statements	Permanent
Annual plans and budgets	2 years
Bank statements; cancelled checks; deposit slips	7 years
Business expense records	7 years
Cash receipts	3 years
Check registers	Permanent
Electronic fund transfer documents	7 years
Employee expense reports	7 years
General ledgers	Permanent
Journal entries	7 years
Invoices	7 years
Petty cash vouchers	3 years

### TAX RECORDS

<b>RECORDS</b>	<b>RETENTION PERIOD</b>
Annual tax filing for the organization (IRS Form 990 in the US and state equivalent)	Permanent
Earnings records from unrelated business taxable income (UBTI)	7 years
Filings of fees paid to professionals (IRS Form 1099 in the US and state equivalent)	7 years
Payroll tax returns and withholdings	7 years
State unemployment tax records	Permanent

### **LEGAL AND INSURANCE RECORDS**

<b>RECORDS</b>	<b>RETENTION PERIOD</b>
Appraisals	Permanent
Copyright registrations	Permanent
Environmental studies	Permanent
Insurance claims and applications	Permanent
Insurance disbursements and denials	Permanent
Insurance contracts and policies (Directors and Officers, General Liability, Property, and Workers' Compensation)	Permanent
Leases	6 years after expiration
Patents; patent applications; supporting documents	Permanent
Real estate documents (including loan and mortgage contracts, deeds)	Permanent
Stock and bond records	Permanent
Trademark registrations, evidence of use documents	Permanent
Trust documents	Permanent
Warranties	Duration of warranty + 7 years