

SECTION XV

RECORDS MANAGEMENT POLICY

A. General Guidelines

1. Pacific Swimming shall retain records to comply with legal and governmental requirements and to meet the organization's operational needs. Only records required by law or needed for the operation of the business shall be retained.

B. Policy Compliance

1. It is the responsibility of elected officers, Committee Chairs of Pacific Swimming and its Zones, and Pacific Swimming's staff to comply with this policy.

C. Retention, Destruction and Turn Over

1. The specific responsibilities of the elected officers and Committee Chairs are as follows:
 - a. Ensure that documents created or accumulated, either individually (in the case of an elected officer) or by a committee (in the case of a Committee Chair), are retained for the minimum retention period as defined within this policy.
 - b. Provide access to retained documents in a reasonable and timely manner.
 - c. Turn over all retained documents to Pacific Swimming staff within 90 days of vacating a position.
 - d. Ensure documents retained beyond the minimum retention period are purged in a timely fashion unless those documents are deemed relevant to litigation. All purged documents containing sensitive personal information shall be destroyed by shredding to protect against potential identity theft.
 - e. Implement policy changes as needed to insure the interests of Pacific Swimming, meet the document retention requirements of USA Swimming, or legal and regulatory agencies.

D. Exception for Litigation Relevant Documents

1. Records believed to be relevant to litigation or potential litigation (i.e. a dispute that could result in litigation) shall be preserved until it is determined those records are no longer needed. Litigation relevant documents are an exception to any published document destruction schedule.

E. Minimum Retention Periods and Turn Over Requirements for Specific Categories

1. Pacific Swimming has established retention and destruction policies and schedules, in order to ensure legal compliance and/or other objectives. Several categories of documents that warrant special consideration are identified below.
 - a. **Organizational Documents** shall be retained permanently. Organizational records include Pacific Swimming's articles of incorporation, bylaws and IRS Form 1023 Application for Exemption. IRS regulations require Form 1023 shall be available for public inspection upon request.

- b. **Tax records** shall be retained for at least seven years from the date of filing the applicable return. Tax records include, but are not limited to, documents concerning payroll, expenses, proof of donor contributions, accounting procedures, and other documents concerning Pacific Swimming's revenues.
- c. **Board and Board Committee Materials** (except Board of Review and Administrative Review Board), Procedure manuals and meeting minutes shall be retained permanently. A clean copy of all other Board and Board Committee materials shall be kept for no less than three years.
 - (1) Committees Chairs shall turn over minutes and materials to the Pacific Swimming staff upon the conclusion of any non-standing Committee.
 - (2) Outgoing committee chairs shall turn over minutes and materials no more than 90 days after term expiration to the Pacific Swimming staff.
- d. **Board of Review and Administrative Review Board.**
 - (1) A clean copy of all Board of Review and Administrative Review Board documents and materials shall be kept permanently.
 - (2) Outgoing Administrative Review Board chairs shall transfer all retained documents and materials to their successor in a reasonable and timely manner. A copy of all retained Board of Review and Administrative Review Board documents and materials shall be provided to the General Chair.
 - (3) Outgoing General Chairs shall return all copies of Board of Review and Administrative Review Board documents to the Chair of the Administrative Review Board. The Chair of Administrative Review Board shall verify the completeness of the returned documents and turn them over to the incoming General Chair within 90 days after term expiration.
- e. **Employment Records/Personnel Records.** State and federal statutes require Pacific Swimming to keep certain recruitment, employment and personnel information. Pacific Swimming shall keep personnel files that reflect performance reviews and any complaints brought against Pacific Swimming or individual employees under applicable state and federal statutes. Pacific Swimming shall keep in the employee's personnel file all final memoranda and correspondence reflecting performance reviews and actions taken by or against personnel. Employment applications shall be retained for three years. Retirement and pension records shall be kept permanently. Other employment and personnel records shall be retained for no less than seven years.
- f. **Banking and Accounting.** Accounts payable ledgers and schedules shall be kept for not less than seven years. Bank reconciliations, bank statements, deposit slips and checks (unless for major payments and purchases, over \$5,000) shall be kept for not less than three years. Any inventories of products, materials, and supplies and any invoices shall be kept for not less than seven years.
- g. **Insurance Documents.** Expired insurance policies, insurance records, accident reports, claims, etc. shall be kept permanently.
- h. **Contracts.** Final execution copies of all contracts entered into by Pacific Swimming shall be retained. Pacific Swimming shall retain copies of the final contracts for at least three years beyond the life of the agreement, and longer in the case of publicly filed contracts.
- i. **Audit Records.** External audit reports shall be kept permanently. Internal audit reports shall be kept for not less than three years.

- j. **Legal Files.** Legal documents shall be retained for a period of not less than ten years. Legal counsel shall be consulted to determine the retention period of specific documents.
- k. **Marketing and Sales Documents.** Pacific Swimming shall keep final copies of marketing and sales documents for three years. Exceptions to the three-year policy may be sales invoices, contracts, leases, licenses, and other legal documents. These documents shall be kept for at least three years beyond the life of the agreement.
- l. **Press Releases/Public Filings.** Pacific Swimming shall retain permanent copies of all press releases and publicly filed documents.
- m. **Correspondence.** Unless correspondence falls under another category listed elsewhere in this policy, correspondence shall be retained for two years.

F. Electronic Documents and Mail

1. E-mail and electronic documents shall be retained as if they were paper documents. Retention periods depend upon the document category described elsewhere in this policy and shall be:
 - a. Printed in hard copy and kept in the appropriate file; or
 - b. Downloaded to a computer file and kept electronically or on disk as a separate file.
2. Pacific Swimming shall maintain a document retention and destruction schedule (see Appendix).