

## Document Retention and Destruction Policy

### Narayan Seva Sansthan, Inc. (NSS)

*A California Nonprofit Public Benefit Corporation*

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#### **1. Purpose**

*We set clear rules for keeping and destroying documents to comply with laws, protect confidentiality, and maintain organizational integrity.*

#### **2. Administrator**

*The President (or designee) oversees this policy by:*

- *Ensuring compliance with laws*
- *Recording retention/destruction actions*
- *Updating the schedule as needed*

#### **3. Responsibilities**

*Applies to directors, officers, staff, consultants, and volunteers.*

- *Confidential documents must never be used for personal purposes*
- *Departing individuals must return or securely destroy confidential records*

#### **4. Electronic Documents**

*Standards include:*

- *Secure file handling*
- *Regular backups and archiving*
- *System reliability checks*
- *Compliance with California privacy laws (CCPA/CPRA)*

#### **5. Emergency Planning**

*Essential documents must be backed up and protected for emergencies.*

#### **6. Privacy and Confidentiality**

*Confidential records must be safeguarded and securely destroyed when retention periods expire.*

#### **7. Suspension of Destruction**

*Document destruction stops immediately if litigation, audits, or investigations are expected.*

- *Federal law prohibits destroying records to obstruct investigations*
- *California law requires directors to preserve records when necessary*

#### **8. Retention Schedule (Key Examples)**

- **Finance:** Accounts payable/receivable, bank records (5 years); audits/financial statements (permanent)
- **Contributions:** Donation records and gift terms (permanent)
- **Corporate:** Articles, bylaws, IRS exemption letters (permanent); board minutes/resolutions (7 years, preferably permanent)
- **Correspondence:** Routine (1 year); significant (permanent); emails (12 months unless classified otherwise)
- **Grants:** 5 years after last grant
- **Contracts:** 10 years after termination; legal correspondence (permanent)
- **Policies:** Current version with revision history
- **Intellectual Property:** Trademarks/copyrights (permanent)

- ***Tax:** IRS rulings, exemption docs, annual returns (permanent)*

## **9. Enforcement**

*Violations may lead to:*

- *Board censure*
- *Removal from roles*
- *Termination of employment/contract*
- *Referral to law enforcement*

## **10. Compliance**

*This policy complies with:*

- *California Corporations Code §§ 5231–5233*
- *California Attorney General’s Guide for Charities*
- *IRS Form 990 recordkeeping requirements*
- *Federal laws on record preservation*