

**BIRMINGHAM VOLUNTEER LAWYERS PROGRAM
RECORD RETENTION AND DESTRUCTION POLICY**

**Article I
Policy**

This Policy represents the Birmingham Volunteer Lawyers Program (“BVLP”) policy regarding the retention and disposal of records and the retention and disposal of electronic documents.

**Article II
Administration**

Attached as Appendix A is a Record Retention Schedule that is approved as the initial maintenance, retention and disposal schedule for physical documents for BVLP and the retention and disposal of electronic records. The Executive Director of BVLP (who is referred to herein as the “Administrator” of this Policy), 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: (i) 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 BVLP; (ii) monitor local, state and federal laws affecting record retention; (iii) annually review the record retention and disposal program; and (iv) monitor compliance with this Policy.

**Article III
Suspension of Record Disposal in Event of Litigation or Claims:
“Litigation Hold”**

In the event BVLP is served with any subpoena or request for documents, or if any employee, officer, director, agent or representative of BVLP becomes aware of a governmental investigation or audit concerning BVLP or the commencement of any litigation against or concerning BVLP, such employee or other person shall inform the Administrator and any further disposal of documents shall be suspended until such time as the Administrator, with the advice of counsel, determines otherwise. The Administrator shall take such steps as are necessary to promptly inform all BVLP employees of any suspension in the further disposal of documents. For purposes of this Policy, any such suspension may be referred to as a “Litigation Hold”.

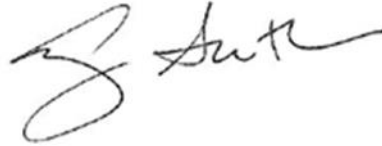
**Article IV
Applicability**

This Policy applies to all physical records generated in the course of BVLP’s operations, including both original documents and reproductions. It also applies to BVLP’s electronic documents and records.

Birmingham Volunteer Lawyers Program reserves the right to modify or amend this policy at any time as it may deem necessary.

This policy was adopted on July 6, 2016, and will remain in full force and effect,

unless and until modified, amended or rescinded by BVLP.



By: _____
Chairperson, Board of Directors

ATTEST:



Secretary, Board of Directors

Appendix A – Record Retention Schedule

The Record Retention Schedule is organized as follows:

SECTION TOPIC

- A. Accounting and Finance
- B. Contracts
- C. Corporate Records
- D. Electronic Documents
- E. Payroll Documents
- F. Personnel Records
- G. Property Records
- H. Tax Records
- I. Contribution Records
- J. Client Files

The following are BVLP’s approved retention periods for the types of documents described below. These retention periods apply to both physical and electronic documents. If no physical copy of an electronic document is retained, the means to “read” the electronic document must also be retained.

A. ACCOUNTING AND FINANCE

<u>Record Type</u>	<u>Retention Period</u>
Accounts Payable & Accounts Receivable ledgers and schedules	7 years
Annual Audit Reports and Financial Statements	Permanent
Annual Audit Records, including work papers and other documents that relate to the audit	7 years after completion of audit
Bank Statements and Canceled Checks	7 years
Credit card numbers	Full credit card numbers should not be retained any longer than immediate business needs and merchant account agreements dictate.

<u>Record Type</u>	<u>Retention Period</u>
Employee Expense Reports	7 years
General Ledgers	Permanent
Notes Receivable ledgers and schedules	7 years
Investment Records	7 years after sale of investment

B. CONTRACTS

<u>Record Type</u>	<u>Retention Period</u>
Contracts and Related Correspondence (including any proposal that resulted in the contract and all other supportive documentation)	7 years after expiration or termination

C. CORPORATE RECORDS

<u>Record Type</u>	<u>Retention Period</u>
Corporate Records (minute books, signed minutes of the Board and all committees, corporate seals, articles of incorporation, bylaws, annual corporate reports)	Permanent
Licenses and Permits	Permanent
Complaints regarding allegations of misconduct, dishonesty, or fraud	7 years

D. ELECTRONIC DOCUMENTS

1. Electronic Mail: Not all email needs to be retained, depending on the subject matter.

- All e-mail—from internal or external sources—is to be deleted after 12 months. An exception is to be made for e-mail correspondence related to Contracts, Contract formation, marketing, and fundraising. Such e-mails shall be retained for 7 years after the expiration or termination of the Contract or 7 years after the date of creation of the e-mail, whichever is later.
- The Administrator will archive e-mail, or cause e-mail to be archived, for six months after a BVLP employee has deleted it, after which time the e-mail will be permanently deleted.
- All BVLP business-related e-mail should be downloaded to a service center or user directory on the server.

- BVLV employees shall not store or transfer BVLV-related e-mail or other electronic records or information on to non-work-related computers except as necessary or appropriate for BVLV purposes.
 - BVLV employees shall not send confidential/proprietary BVLV information to outside sources, except as essential in the performance of their jobs.
- 2. Electronic Documents:** including word processing (*e.g.*, Microsoft Word and Corel WordPerfect) and .pdf files. Retention will be dependent on the subject matter of the document as expressed in this Policy for non-electronic records and documents.
- 3. Web Page Files: Internet Cookies**

All workstations: Web browsers should be scheduled to delete Internet cookies once per month.

In certain instances, a document may be maintained in both paper and electronic form. In such cases, the official document will be the most recent version of the document, whether paper or electronic. Signed versions of documents (including e-signatures) take precedence over unsigned versions of documents.

E. PAYROLL DOCUMENTS

<u>Record Type</u>	<u>Retention Period</u>
Employee Deduction Authorizations	4 years after termination
Payroll Deductions	Termination + 7 years
W-2 and W-4 Forms	Termination + 7 years
Garnishments, Assignments, Attachments	Termination + 7 years
Payroll Registers (gross and net)	7 years
Time Cards/Sheets	2 years
Unclaimed Wage Records	6 years

F. PERSONNEL RECORDS

<u>Record Type</u>	<u>Retention Period</u>
Commissions/Bonuses/Incentives/Awards	7 years
EEO- I /EEO-2 - Employer Information Reports	2 years after superseded or filing (whichever is longer)

<u>Record Type</u>	<u>Retention Period</u>
Employee Earnings Records	Separation + 7 years
Employee Handbooks	1 copy kept permanently
Employee Personnel Records (including individual attendance records, application forms, job or status change records, performance evaluations, termination papers, withholding information, garnishments, test results, training and qualification records)	7 years after separation
Employment Contracts – Individual	7 years after separation
Employment Records - Correspondence with Employment Agencies and Advertisements for Job Openings	3 years from date of hiring decision
Employment Records - All Non-Hired Applicants (including all applications and resumes - whether solicited or unsolicited, results of post-offer, pre-employment physicals, results of background investigations, if any, related correspondence)	2-4 years (4 years if file contains any correspondence which might be construed as an offer)
Job Descriptions	3 years after superseded
Personnel Count Records	3 years
Forms I-9	3 years after hiring, or 1 year after separation if later

G. PROPERTY RECORDS

<u>Record Type</u>	<u>Retention Period</u>
Correspondence, Property Deeds, Assessments, Licenses, Rights of Way	Permanent
Insurance Policies, applications, claims history	6 years after policy expiration or cancellation

H. TAX RECORDS

<u>Record Type</u>	<u>Retention Period</u>
IRS Rulings	Permanent
Excise Tax Records	7 years
Payroll Tax Records	7 years
Tax Bills, Receipts, Statements	7 years
Tax Returns - Income, Franchise, Property	Permanent
Tax Work paper Packages - Originals	7 years
Sales/Use Tax Records	7 years
IRS or other Government Audit Records	Permanent

I. CONTRIBUTION RECORDS

<u>Record Type</u>	<u>Retention Period</u>
Records of Contributions	7 years
Documents evidencing terms, conditions or restrictions on gifts	7 years after funds are expended

- J. **CLIENT FILES** – Note that it is the general policy of the BVLP not to retain client files and records other than general intake and demographic information, and that the pro bono attorney assigned to each case is responsible for the correct retention of such client files and records. To the extent the BVLP does retain any client files or records, BVLP will maintain such client files and records in accordance with the rules and regulations of the Alabama Bar Association and the client retention policies of Legal Services of Alabama.