

DOCUMENT RETENTION AND DESTRUCTION POLICY

1. Policy and Purposes

This Policy represents the policy of The American Mock Trial Association (the “Organization”) with respect to the retention and destruction of documents and other records, both in hard copy and electronic media (which may referred to as “documents” in this Policy). The purposes of the Policy include (a) retention and maintenance of documents necessary for the proper functioning of the Organization as well as to comply with applicable legal requirements; (b) destruction of documents which no longer need to be retained; and (c) guidance for the Board of Directors, officers, staff and others with respect to their responsibilities concerning document retention and destruction. The Organization reserves the right to revise or revoke this Policy at any time.

2. Administration

2.1 Responsibilities of the Administrator. The Organization’s Past-President shall be the administrator (“Administrator”) in charge of the administration of this Policy. The Administrator’s responsibilities shall include supervising and coordinating the retention and destruction of documents pursuant to this Policy and particularly the Document Retention Schedule included below. The Administrator shall also be responsible for documenting the actions taken to maintain and/or destroy Organization documents and retaining such documentation. The Administrator may also modify the Document Retention Schedule from time to time as necessary to comply with law and/or to include additional or revised document categories as may be appropriate to reflect Organizational policies and procedures. The Administrator is also authorized to periodically review this Policy and Policy compliance with legal counsel and to report to the Board of Directors as to compliance. The Administrator may appoint one or more assistants to assist in carrying out the Administrator’s responsibilities, with the Administrator, however, retaining ultimate responsibility for administration of this Policy.

2.2 Responsibilities of Constituencies. This Policy also relates to the responsibilities of board members and others with respect to maintaining and documenting the storage and destruction of the Organization’s documents. The Organization’s staff shall be familiar with this Policy, shall act in accordance therewith, and shall assist the Administrator, as requested, in implementing it.

3. Suspension of Document Destruction; Compliance.

The Organization becomes subject to a duty to preserve (or halt the destruction of) documents once litigation, an audit or a government investigation is reasonably anticipated. Consequently, if the Administrator becomes aware that litigation, a governmental audit or a government investigation has been instituted, or is reasonably anticipated or contemplated, the Administrator shall immediately order a halt to all document destruction under this Policy, communicating the order to all affected constituencies in writing. The Administrator may thereafter amend or rescind the order only after conferring with legal counsel. If any board member or staff member becomes aware that litigation, a governmental audit or a government

investigation has been instituted, or is reasonably anticipated or contemplated with respect to the Organization, they shall make the Administrator aware of it.

4. Electronic Documents; Document Integrity.

Documents in electronic format shall be maintained just as hard copy or paper documents are, in accordance with the Document Retention Schedule.

5. Accessibility. Documents shall be stored in a safe and accessible manner.

6. Document Retention Schedule.

<u>Document Type</u>	<u>Retention Period</u>
Accounting and Finance	
Accounts Payable	7 years
Accounts Receivable	7 years
Annual Financial Statements and Audit Reports	Permanent
Bank Statements, Reconciliations & Deposit Slips	7 years
Canceled Checks	7 years
Credit Card Receipts	3 years
Employee/Business Expense Reports/Documents	7 years
General Ledger	Permanent
Financial Statements	7 years
Contributions/Gifts	
Contribution Records	Permanent
Documents Evidencing Terms of Gifts	Permanent
Corporate Documents	
Articles of Incorporation and Amendments	Permanent
Bylaws and Amendments	Permanent
Minute Books	Permanent
Filings with Secretary of State	Permanent
Correspondence and Internal Memoranda	
Hard copy documents relating to routine matters	Two years
Hard copy documents having lasting significance	Permanent, subject to review
E-mail to or from the Organization	
E-mails relating to routine matters	1 year
E-mails having lasting significance	Permanent, subject to review
Other Electronically Stored Documents	
Documents relating to routine matters	1 year
Documents having lasting significance	Permanent, subject to review

Employment, Personnel and Pension

Personnel Records
Employee contracts

10 years after employment ends
10 years after termination

Insurance

All Insurance Policies
Insurance Claims Records

Permanent
Permanent

Legal and Contracts

Contracts, related correspondence and other supporting documentation
Legal correspondence

10 years after termination
Permanent

Tax

All tax documents

Permanent

Tournament

Original score sheets (blues)
Tabulation cards

6 months
6 months

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