

## Record Retention Policy

### **Policy Purpose**

This policy covers all documents (including email messages and electronic documents) created or received by CEPH. The policy is designed to ensure compliance with federal and state laws and regulations, to reduce the risk of accidental destruction of records earlier than intended, and to facilitate operations by promoting efficiency and freeing up valuable storage space.

Unless a specific federal or state law provides for a longer or shorter retention period than the ones specified below, CEPH follows the general document retention procedures outlined below to the extent feasible. However, no adverse inference is to be drawn from an inadvertent failure to retain a document in accordance with the guidelines below.

The retention of documents not included in the identified categories should be determined primarily by the application of the general guidelines affecting document retention identified below, as well as any other pertinent factors.

### **Accreditation Records<sup>1</sup>**

\* Please note the maximum accreditation term is 7 years

<b>Record Type</b>	<b>Retention Period</b>
Site Visit Team Reports and Site Visit Correspondence	7 years* or the last full accreditation review, whichever is the shortest
Schools' or Programs' Responses to On-Site Reports	7 years or the last full accreditation review, whichever is the shortest
Final Accreditation Report	Permanent
Interim Reports	7 years or last full accreditation review, whichever is the shortest
Self-Studies	7 years or the last full accreditation review, whichever is the shortest
Special Reviews (e.g., focused, special inquiry)	7 years or last full accreditation review, whichever is the shortest
Accreditation Decisions and all correspondence significantly related to those decisions (i.e., decision letters)	Permanent
Substantive Change Decisions and all correspondence that is significantly related to those decisions	Permanent
Compliance Reports	7 years or last full accreditation review, whichever is the shortest
Councilor, site visitor and staff conflict of interest forms (signed annually)	Most recent 2 years
Accreditation Procedures and Criteria Revisions Archived	Permanent

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<sup>1</sup> 34 CFR 602.15 (b) (2019)

(b) The agency maintains complete and accurate records of—

- (1) Its last full accreditation or preaccreditation review of each institution or program, including on-site evaluation team reports, the institution's or program's responses to onsite reports, periodic review reports, any reports of special reviews conducted by the agency between regular reviews, and a copy of the institution's or program's most recent self-study; and
- (2) All decision letters issued by the agency regarding the accreditation and preaccreditation of any institution or program and any substantive changes.

U.S. Department of Education Recognition Documents	Permanent
Complaint Records	7 years or last full accreditation review, whichever is shortest

### Corporate Records

Record Type	Retention Period
Annual Reports to Secretary of State/Attorney General	Permanent
Articles of Incorporation	Permanent <sup>2</sup>
Board Meeting and Board Committee Minutes	Permanent <sup>3</sup>
Board Policies/Resolutions	Permanent <sup>4</sup>
Board Member Nominations	Permanent <sup>5</sup>
Bylaws	Permanent <sup>6</sup>
Construction Documents	Permanent
Fixed Asset Records	Permanent
IRS Application for Tax-Exempt Status (Form 1023)	Permanent <sup>7</sup>
IRS Determination Letter	Permanent <sup>8</sup>
State Sales Tax Exemption Letter	Permanent
Contracts (after expiration)	3 years <sup>9</sup>
Correspondence (general)	3 years
Related Organization Files	Permanent
Tax Records	Permanent
Agency Annual Reports	Permanent

<sup>2</sup> I.R.S. Publication 4221-NC, <https://www.irs.gov/pub/irs-pdf/p4221nc.pdf>.

<sup>3</sup> I.R.S. Publication 4221-NC, <https://www.irs.gov/pub/irs-pdf/p4221nc.pdf>.

<sup>4</sup> I.R.S. Publication 4221-NC, <https://www.irs.gov/pub/irs-pdf/p4221nc.pdf>.

<sup>5</sup> I.R.S. Publication 4221-NC, <https://www.irs.gov/pub/irs-pdf/p4221nc.pdf>.

<sup>6</sup> I.R.S. Publication 4221-NC, <https://www.irs.gov/pub/irs-pdf/p4221nc.pdf>.

<sup>7</sup> I.R.S. Publication 4221-NC, <https://www.irs.gov/pub/irs-pdf/p4221nc.pdf>.

<sup>8</sup> I.R.S. Publication 4221-NC, <https://www.irs.gov/pub/irs-pdf/p4221nc.pdf>.

<sup>9</sup> MD. Code Ann. § 5-101.

Three-year limitation in general

A civil action at law shall be filed within three years from the date it accrues unless another provision of the Code provides a different period of time within which an action shall be commenced.

### Accounting and Corporate Tax Records

Record Type	Retention Period
Annual Audits and Financial Statements	Permanent
Depreciation Schedules	Permanent
IRS Form 990 Information Returns	Permanent <sup>10</sup>
General Ledgers	3 years
Business Expense Records	3 years
IRS Forms 1099	4 years <sup>11</sup>
Journal Entries	3 years
Invoices	3 years
Sales Records	3 years
Credit Card Receipts	3 years
Site Visit Expenses	3 years
Site Visit Consultation Reimbursements	3 years
Travel Expenses	3 years
Dues and Membership Fees	3 years
Office Expenses	3 years

### Payroll and Employment Tax Records

Record Type	Retention Period
Payroll Registers	4 years
State Unemployment Tax Records	4 years
Earnings Records	4 years <sup>12</sup>
Garnishment Records	4 years post-termination
Payroll Tax Returns	4 years <sup>13</sup>
W-2 Statements	4 years <sup>14</sup>

<sup>10</sup> See Sarbanes-Oxley Act of 2002, 116 Stat. 745.

<sup>11</sup> I.R.S. Publication 4221-NC, <https://www.irs.gov/pub/irs-pdf/p4221nc.pdf>.

<sup>12</sup> I.R.S. Publication 4221-NC, <https://www.irs.gov/pub/irs-pdf/p4221nc.pdf>.

<sup>13</sup> I.R.S. Publication 4221-NC, <https://www.irs.gov/pub/irs-pdf/p4221nc.pdf>.

<sup>14</sup> I.R.S. Publication 4221-NC, <https://www.irs.gov/pub/irs-pdf/p4221pc.pdf>.

## Bank Records<sup>15</sup>

Record Type	Retention Period
Check Registers	3 years
Bank Deposit Slips	3 years
Bank Statements and Reconciliations	3 years
Electronic Fund Transfer Documents	3 years

<sup>15</sup> MD. Ann. Code, Bus. Reg. § 1-301

"Business record" defined

In this subtitle, "business record" includes:

- (1) a book of account;
- (2) a canceled check
- (3) a document;
- (4) a letter;
- (5) a payroll;
- (6) a production report or other record that relates to equipment, personnel, or sales; and
- (7) a voucher.

### § 1-302. Scope of subtitle

This subtitle applies to each private business, occupation, private institution, and profession, whether or not carried on for profit.

### § 1-303. Effect of subtitle

This subtitle does not diminish the authority of an officer of the State to allow the destruction of a business record.

### § 1-304. Destruction of business records

(a) Scope of section. -- This section does not apply to:

- (1) a minute book of a corporation; or
- (2) a record of a sale or other transaction that involves a weapon or poison that can be used in committing a crime.

(b) Authorized. -- Unless a specific period is set by law for the preservation of a business record that is required by the laws of this State to be kept, the business record may be destroyed 3 years after it is made.

### § 1-305. Reproductions

(a) "Reproduction" defined. -- In this section, "reproduction" means a reproduction or durable medium for making a reproduction obtained by a photographic, photostatic, microfilm, microcard, miniature photographic, or other process that accurately reproduces or forms a durable medium for so reproducing the original.

(b) Preservation of reproductions. -- If, in the regular course of business, a person makes a reproduction of an original business record, the preservation of the reproduction complies with a requirement of a law of the State that the business record be kept.

### § 1-306. Uniformity of interpretation

This subtitle shall be construed and interpreted to effectuate its general purpose to make uniform the law of the states that enact this subtitle.

## Employee Records

Record Type	Retention Period
Employment and Termination Contracts/Agreements	Permanent
Retirement and Pension Plan Documents	Permanent
Employee Insurance Documents	2 years
Records Relating to Promotion, Demotion or Discharge	2 years after termination
Accident Reports and Worker's Compensation Records	2 years
Salary Schedules	2 years
Employment Applications	2 years
I-9 Forms	3 years after the date of the hire or one year after the date the individual's employment is terminated, whichever is later <sup>16</sup>
Employee Leave Records	3 years from date of employment termination <sup>17</sup>

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<sup>16</sup> 8 C.F.R. § 274a.2. Verification of identity and employment authorization.

(2) Retention and Inspection of Form I-9. (i) A paper (with original handwritten signatures), electronic (with acceptable electronic signatures that meet the requirements of paragraphs (h) and (i) of this section or original paper scanned into an electronic format, or a combination of paper and electronic formats that meet the requirements of paragraphs (e), (f), and (g) of this section), or microfilm or microfiche copy of the original signed version of Form I-9 must be retained by an employer or a recruiter or referrer for a fee for the following time periods:

(A) In the case of an employer, three years after the date of the hire or one year after the date the individual's employment is terminated, whichever is later; or

(B) In the case of a recruiter or referrer for a fee, three years after the date of the hire.

<sup>17</sup> 29 C.F.R. § 516.6. Records to be preserved 2 years.

Records to be preserved 2 years.

(a) Supplementary basic records: Each employer required to maintain records under this part shall preserve for a period of at least 2 years.

(1) Basic employment and earnings records. From the date of last entry, all basic time and earning cards or sheets on which are entered the daily starting and stopping time of individual employees, or of separate work forces, or the amounts of work accomplished by individual employees on a daily, weekly, or pay period basis (for example, units produced) when those amounts determine in whole or in part the pay period earnings or wages of those employees.

(2) Wage rate tables. From their last effective date, all tables or schedules of the employer which provide the piece rates or other rates used in computing straight-time earnings, wages, or salary, or overtime pay computation.

### Legal, Insurance, and Safety Records

Record Type	Retention Period
Appraisals	Permanent
Copyright Registrations	Permanent
Insurance Policies	Permanent
Real Estate Documents	Permanent
Lease Documents	Permanent
Trademark Registrations	Permanent
Leases	3 years after expiration
OSHA Documents	5 years <sup>18</sup>
General Contracts	3 years after termination

### Location of Documents

All hard copy documents are to be maintained on the premises of the CEPH office. Any document may also or only be maintained electronically.

### Electronic Documents and Records

Electronic documents will be retained as if they were paper documents. Therefore, any electronic files, including records of donations made online, that fall into one of the document types on the above schedule will be maintained for the appropriate amount of time. If a user has sufficient reason to keep an email message, the message should be printed in hard copy and kept in the appropriate file or moved to an "archive" computer file folder. Backup and recovery methods will be tested on a regular basis.

### Document Destruction and Exceptions

The Executive Director is responsible for the ongoing process of identifying the organization's records, which have met the required retention period, and overseeing their destruction. Destruction of financial and personnel-related documents will be accomplished by shredding. Notwithstanding the normal document destruction schedule of the association, document destruction will be suspended immediately in the following circumstances:

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<sup>18</sup> 9 C.F.R. §1904.1 - Partial exemption for employers with 10 or fewer employees.

(a) Basic requirement.

(1) If your company had ten (10) or fewer employees at all times during the last calendar year, you do not need to keep OSHA injury and illness records unless OSHA or the BLS informs you in writing that you must keep records under § 1904.41 or § 1904.42. However, as required by § 1904.39, all employers covered by the OSH Act must report to OSHA any workplace incident that results in a fatality or the hospitalization of three or more employees.

(2) If your company had more than ten (10) employees at any time during the last calendar year, you must keep OSHA injury and illness records unless your establishment is classified as a partially exempt industry under § 1904.2.

- (a) Where the information has been subpoenaed in a civil or criminal case, or is the subject of an information request letter from a government agency;
- (b) Where the information relates to civil or criminal litigation against the Association or a subsidiary that is either pending, imminent, or contemplated;
- (c) Where destruction of the information would impede, obstruct, or influence the administration of any matter within the jurisdiction of the federal government, where such matter is pending, imminent or contemplated, or;
- (d) Where the association's general counsel places a "legal hold" on any document for any reason.

Destruction will be reinstated upon conclusion of the investigation or lawsuit, but only after consultation between the Executive Director and the organization's legal counsel.

### **Compliance and Sanctions**

Failure on the part of employees to follow this policy can result in possible civil and criminal sanctions against CEPH and possible disciplinary action against responsible individuals. The Executive Director will periodically review these procedures with legal counsel or the organization's certified public accountant to ensure that they are in compliance with new or revised laws and regulations.

### **Document Drafts**

Once the final copy of an accreditation document has been completed, the drafts should be destroyed, unless they are documents of legal value.

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Council on Education for Public Health