

## **RECORD RETENTION POLICY OF THE WIND SOLAR ALLIANCE**

### ***Purpose and Rationale***

The purpose of this record retention policy is to ensure that the Wind Solar Alliance ("WSA") is in compliance with applicable law and to promote the proper treatment of the WSA's records, while balancing the WSA's desire to minimize long-term storage costs and burdensome maintenance of unnecessary records. This policy serves to notify employees as to the proper maintenance of records, and is intended to prevent improper disposal or destruction of records.

The law requires the WSA to maintain certain types of records, usually for a specified period of time. Failure to retain those records for those minimum periods could subject the WSA and/or its employees to penalties and fines, lose potential evidence in a lawsuit, or seriously disadvantage the WSA in litigation.

This policy seeks to ensure that records are retained only for so long as they are needed for the operation of the WSA or as required by law. Unnecessary records are an expense that can grow unreasonably if good housekeeping is not performed. Retaining excessive and unnecessary records also makes it much more difficult to find pertinent information.

### ***Records covered by this policy***

This policy pertains to all forms of records reflecting the Alliance's activities, including paper, electronic files, and email, regardless of where the record is stored, including network servers, desktop or laptop computers, flash drives and other back-up drives, CDs, DVDs, handheld computers and other mobile devices with text messaging capabilities.

### ***Duties of WSA Employees***

WSA employees are responsible for maintaining and disposing of WSA records in accordance with this policy. This policy does not cover WSA's board of directors or independent contractors; all records of their work on WSA's behalf shall be maintained by WSA's employees.

The Executive Director, in consultation with legal counsel, is responsible for overseeing implementation of this policy. If another employee has any question about the application of this policy to any record (or any article that may arguably be construed to be a record covered by this policy), he or she shall bring the question to the Executive Director for resolution.

Improper destruction of records by employees is cause for disciplinary action, up to and including immediate termination. In addition, in certain circumstances, such as during governmental investigations, improper destruction of records by any employee may result in civil and criminal liability.

Employees are expected to report any suspected violations of this policy in accordance with the WSA Whistleblower Policy.

### ***Legal Hold***

From time to time, the WSA may issue a written "Legal Hold" with respect to certain categories of records. For example, if WSA records are relevant to pending or actual litigation or government investigation or if it appears reasonably foreseeable that such litigation or investigation may occur, the WSA will declare a Legal Hold with respect to such records. ***A Legal Hold overrides the retention and destruction schedule set forth in this policy.*** In the case of a Legal Hold, employees must preserve the specified records until they are instructed that they no longer need to do so, at which point those records will be subject to this policy's retention and destruction schedule.

### ***Retention Method***

It is the Alliance's policy to retain all records in electronic format on the Alliance's shared network drive. Unless otherwise required by law or contract, records originally generated in paper format shall be scanned and stored digitally and the paper version shall be destroyed.

To prevent accidental deletion, backup copies of all records required to be retained for 7 years or more pursuant to the below schedule shall be saved to a "read only" format and placed in a folder specially designated for long-term records.

### ***Destruction Method***

All digital records that are due for destruction under this policy shall be deleted from the Foundation's network drives and all hard drives (including "trash" folders). Once digital records have been deleted from the Foundation's network drives, they will be stored on backup tapes for four weeks and then permanently deleted.

Paper records shall be recycled. Onsite shredders and/or a "secure shredding" vendor must be utilized for any confidential records.

### ***Retention and Destruction Schedule***

Unless records are required to be retained in accordance with the below schedule pertaining to specific categories of records, employees shall dispose of WSA records on at least a semi-annual basis. Emails older than 1.5 years will be automatically purged from "Inbox", "Deleted Items", "Sent Items" and "Drafts" folders as well as sub-folders underneath.

Employees shall dispose of WSA records in the specific categories described below within six months of the expiration of their retention period.

The following retention periods shall be adhered to with respect to the following categories of records:

| Item  | Retention Duration  |
|---|---|
| Organizational Records: <ul style="list-style-type: none"> <li>• Articles of Incorporation</li> <li>• Bylaws</li> <li>• IRS Form 1023, Applications for Exemption</li> <li>• IRS Determination Letters</li> </ul>   | Permanently   |
| Tax Records: <ul style="list-style-type: none"> <li>• Tax returns (<i>e.g.</i>, Form 990) and audit closing letters</li> <li>• Tax Records: Payroll and compensation records</li> <li>• Expense records</li> <li>• Proof of donor contributions</li> <li>• Accounting procedures</li> <li>• IRS 1099s</li> <li>• Other records concerning revenues</li> </ul>                                       | Permanently<br>7 Years<br><i>(from date of relevant tax filing)</i>   |
| Board and Board Committee Materials <ul style="list-style-type: none"> <li>• Meeting minutes</li> <li>• Board agendas and presentation materials</li> </ul>   | Permanently<br>7 Years  |
| Banking and Accounting <ul style="list-style-type: none"> <li>• Financial statements and general ledgers</li> <li>• AP/AR subledgers and bank reconciliations</li> <li>• Inventory and fixed asset records</li> <li>• Bank transaction records, deposit slips, checks</li> <li>• Audit records</li> <li>• Real estate deeds</li> <li>• Real estate leases mortgages, purchase agreements</li> </ul> | Permanently<br>7 Years<br>7 Years ( <i>after disposition</i> )<br>3 Years<br>Permanent<br>Permanently<br>7 years ( <i>after obligations expire or disposition</i> ) |
| Other Fiscal Management <ul style="list-style-type: none"> <li>• Insurance contracts and claims</li> <li>• Investment statements</li> <li>• Approved budgets</li> </ul>   | Permanently<br>7 Years<br>7 Years   |
| Federal Grants <ul style="list-style-type: none"> <li>• Grant agreements</li> <li>• Grant reports</li> </ul>  | 7 Years   |
| Other Grants <ul style="list-style-type: none"> <li>• Grant agreements</li> <li>• Grant reports</li> </ul>  | 7 Years   |
| Legal Compliance Files <ul style="list-style-type: none"> <li>• Communications between WSA employees, officers and board and Legal Counsel</li> </ul>   | 10 Years  |
| Contracts <ul style="list-style-type: none"> <li>• Specific invoices, contracts, leases, licenses, and related legal documentation</li> </ul>   | 7 Years ( <i>beyond the life of the agreement</i> )   |
| Intellectual Property   | Permanently   |
| Employment Records/: <ul style="list-style-type: none"> <li>• Employee benefit plan records (<i>e.g.</i>, retirement, pension, health and welfare)</li> <li>• Hiring/candidate selection records</li> <li>• Personnel files reflecting performance reviews</li> <li>• Documentation of actions taken by/ against employees</li> </ul>   | Permanently<br>3 Years<br>7 Years after termination<br>7 Years after termination  |
| Reports and Promotional Materials <ul style="list-style-type: none"> <li>• WSA reports, press releases and newsletters</li> <li>• Photos and videos highlighting WSA's accomplishments</li> <li>• Photos and videos storied in digital libraries specifically designated for future use in WSA reports and promotional materials</li> </ul>   | Permanently   |

**AMENDED JANUARY 28, 2019**