

White Mountain Nature Center Document Retention & Management Policy

This policy defines how corporate records are maintained and accessed to ensure legal compliance.

- **Location of Records:** Records must be kept at the principal place of business, online with a trusted source, or with a legal representative.
- **Core Records for Permanent Retention:**
 - Minutes of all Board [meetings](#)
 - ~~and~~ [Notes of all](#) committee meetings
 - The Articles of Incorporation and Bylaws, as amended
 - Record of Board members, including names, addresses, and termination dates
- **Financial Record Security:** Books of account and financial transaction records must be kept in a **locked filing cabinet** at the principal place of business.
- **Director Inspection Rights:** Directors have the right to inspect and copy all books and documents at any reasonable time. This includes the right to use an agent or attorney and to make extracts.
- **Annual State Filing:** The Board must deliver an annual corporate report to the Arizona Corporation Commission by **April 15th** each year. This report must include the corporate name, registered agent info, a statement of activities, and a certificate of disclosure.
- **Digital Backup Schedule:** Digital records must be backed up to the cloud quarterly or backed up on a storage device that is stored offsite.
- **Destruction Protocol:** Documents that have passed their retention period should be securely disposed of to reduce storage and digital clutter.

Document Type	Minimum Retention Period
Corporate/Governance (<i>Articles, Bylaws, IRS Exemption Letter, Determination Letter</i>)	Permanent
Board & Committee Minutes/ Notes	3 years
Tax Returns (Form 990/990-T)	Permanent

Financial Statements (year end)	Permanent
Ledgers & Bank Statements	7 Years
Payroll & Personnel Records	7 Years
Contracts, Leases, & Vendor Agreements	3 to 7 years after expiration
Grant Agreements	7 years (or as specified by the grant)

- **Litigation Holds:** Never destroy documents if there is any pending or threatened litigation, investigation, or audit involving the Nature Center.