

Southern Wisconsin Bird Alliance, Inc.
Recordkeeping Policy

I. PURPOSE

Southern Wisconsin Bird Alliance (SoWBA) recognizes that maintenance of consistent, complete, secure, and authentic records is essential to the achievement of its mission. The SoWBA Recordkeeping Policy is developed to ensure, in perpetuity, SoWBA compliance with the intentions of all donors, including donors of real property, and to document and sustain the conservation values of preserved lands under conservation easement or in fee simple ownership, and to secure SoWBA charitable status. This policy relates to the retention and storage of financial, fundraising, general office and land-related records and ensures they are preserved for an appropriate amount of time. Any given record does not need to be destroyed after the listed time, but must be retained for at least that time.

II. AUTHORITY FOR THIS POLICY

Authority for this policy is provided by the SoWBA bylaws and corporate law. This policy is adopted by the SoWBA board of directors. This policy is applicable to all SoWBA staff, volunteers and board members. All SoWBA files are the property of SoWBA and not of staff or board members. Additionally, the SoWBA executive director is empowered to develop and amend procedural documents as needed to implement the Recordkeeping Policy.

III. FINANCIAL RECORDS

As a public charity SoWBA must manage its finances and assets in a responsible and accountable manner. To that end, it is the policy of SoWBA to maintain complete, accurate and credible documentation of its financial management activities.

SoWBA staff shall follow generally accepted non-profit accounting principles to ensure clear and credible financial records. To the extent possible, internal controls and separation of duties shall be established and followed to prevent misappropriations and to ensure credible records. An annual independent audit or review by a certified public accountant shall be performed. The auditor's report shall be made available to funders, members, and donors.

The types of financial records to be maintained include a) SoWBA accounting software, b) monthly, quarterly, and annual reports, c) balance sheets, d) budgets, e) reconciliations and

cancelled checks, f) invoices and receipts of payables, g) copies of checks deposited, and h) copies of donor restrictions.

Access to these records is limited to the executive director, board and, when appropriate, the Financial Assistant, due to the confidential nature of certain contents (i.e., payroll). Specific reports that do not contain confidential information shall be made available to staff and volunteers as needed. The accounting software is password protected, as are certain digital financial reports.

IV. PERSONNEL RECORDS

Personnel records contain each employee's personal information and work-related information, are maintained for each employee and shall be held confidential. Access to personnel files is limited to the executive director, officers of the board, and Financial Administrator, when appropriate. Employees shall be given access to their individual files. Physical personnel records shall be stored with financial records.

V. PAYROLL RECORDS

All employees shall complete the appropriate forms and other records necessary to be placed on the payroll and acknowledge receipt of the Personnel Policies. Evidence of certain information for benefits and other personnel records shall be required as a condition of employment. Payroll records are maintained by the executive director for each employee. To protect employee privacy, SoWBA restricts information about employment records from others unless written authorization by the employee is provided, or as required to provide information by law. The only information that shall be released without written authorization is the dates of employment, position held and work location. Additional information shall be provided when requested in writing and authorized by a signed release or other legal authorization.

VI. PRIVACY OF PERSONAL INFORMATION

The privacy and confidentiality of each employee's personal data (such as SSN and medical information) shall be maintained by SoWBA. Documents containing personal data shall be kept in confidential files. Except as required by necessary and legitimate business purposes, no employee may access personal data or keep, use, copy, or distribute another person's data, or in any other way disclose another's personal data. Anyone who accesses personal data for necessary and legitimate business purposes must do this in a manner that avoids access by unauthorized individuals and with the knowledge and approval of the executive director.

VII. FUNDRAISING RECORDS

Fundraising records are maintained in a donor software program. Access to this software is password protected. All documentation indicating the intent of the donor for restricted and unrestricted gifts shall be kept on file according to the accompanying guidelines. In addition, if project or time use restrictions are placed on the gift, this documentation shall also be kept according to the accompanying guidelines. If the gift is designated as permanently restricted (e.g., an endowment), the documentation shall be kept in perpetuity. When documents are expired or no longer needed, all documents must be shredded, or otherwise disposed of to ensure confidentiality.

VIII. OUTREACH RECORDS

All publications shall be kept in an archive file for the purposes of creating a historical record of SoWBA activities and accomplishments. Other outreach records such as press releases and news articles shall be saved accordingly. These files are kept by SoWBA staff members and volunteers and are not confidential.

IX. ADMINISTRATIVE RECORDS

Minutes of board meetings and Executive Committee meetings shall be maintained in a secure manner. Paper copies of the official minutes shall be organized chronologically and maintained at the SoWBA office. Electronic copies of board minutes, as well as the entire board packet, are saved by the executive director to the SoWBA computer system.

X. COMPUTER SYSTEM AND RECORDS

Access to the computer records of SoWBA is protected through an employee password system. The only employee who has complete access to all areas of the computer system is the executive director, or any other person(s) so designated by the executive director. All files are backed up weekly to a cloud based data backup system. The system does not overwrite previous saves, but rather creates a new copy of all files and stores previous saves for a period of one month.

XI. NOTICE OF LEGAL INQUIRY

In the event SoWBA receives notice of a legal inquiry into its operations, all documents reasonably believed relevant to that legal inquiry shall be preserved.

XII. LAND AND STEWARDSHIP RECORDS

The SoWBA mission of land and habitat conservation requires sound management and storage of completed and existing land project files. The executive director shall ensure staff shall create and maintain sufficient documentation and records for all existing and future conservation easement and fee land projects.

A. Permanent Files

Permanent files are SoWBA's completed land purchase and easement acquisition projects. These files are safely stored in a way that ensures that they shall last and be acceptable evidence in the event of a court proceeding. The executive director, or other SoWBA staff appointed by the executive director, is responsible for maintaining the permanent files.

Permanent files take two forms: paper and electronic. SoWBA shall ensure that original documents are protected from daily use and are reasonably secure from fire, floods or other foreseeable hazards by storing irreplaceable documents (listed below) in labeled folders within the locked, SoWBA fireproof (UL 1-hour class 350 fire rating) and water-resistant file cabinet that is located in the SoWBA offices. SoWBA offices are located in a building that meets City of Madison safety codes. The executive director or other SoWBA staff appointed by the executive director will have access to the cabinet key, which is stored in the SoWBA office safe. In addition, scanned electronic copies of irreplaceable documents shall be placed in a locked, password-protected cloud-based folder. The executive director or other SoWBA staff appointed by the executive director will be provided with the instructions and password to access this folder. The password shall be changed in the event of turnover in staff with knowledge of the password.

Hard copy duplicates of irreplaceable project documents shall be stored in file cabinets separately from the originals where SoWBA has full control over the retention of the document. Electronic duplicate files shall be stored on the main SoWBA computer server and on a secure cloud-based file storage system as specified in Section X above. Electronic duplicates shall be replicas of the signed originals with all exhibits and attachments in a format that cannot be altered (i.e., not draft or unsigned versions of documents).

The organization has originals and duplicates of the following irreplaceable documents:

Document	Original Required	Duplicate Required
Legal agreements, deeds, conservation easements, amendments, etc.	Yes	Yes
Critical correspondence with land owner	Yes	Yes
Baseline documentation report for conservation easements	Yes	Yes
Title insurance policies or evidence of title investigation	Yes	Yes
Surveys, if any	Yes	Yes
Full appraisals, or summary if full appraisal is not available	Yes	No
Form 8283 for projects where the landowner claimed a tax deduction (original can be a copy of the landowner's signed original)	Yes	No
Monitoring reports (conservation easements and fee land)	Yes	No
Fee property inspection records essential to stewardship and defense of the property	Yes	No
Project stewardship records including enforcement communication and actions, substantive notices, approvals, denials, interpretations and the exercise of permitted rights, property ownership challenges	Yes	No
Contracts and leases relative to long-term management of fee lands	Yes	No

B. Working Files

Working files shall be created for each completed land conservation project and shall be stored in binders and file cabinets at the SoWBA office. These files are copies of the permanent files that are used daily by SoWBA staff. Working files may have additional information on the conservation project that would not need to be stored in off-site storage. These copies shall be accessible to the board and staff members. They are stored per project in folders labeled as such in the SoWBA office. These files may travel outside the office during monitoring visits, but should remain protected from the elements. Electronic working files for each conservation project are stored on a cloud-based server and accessible from the SoWBA office computer network.

C. Active Land Projects

Active land project files shall be maintained at the SoWBA office and shall be accessible to the board and staff members. All information in these files shall be confidential. The SoWBA land protection staff shall develop at minimum an electronic land project file for all inquiries of land acquisition.

These files shall contain information such as:

- Assessment opinion from SoWBA staff and partners
- Correspondence with landowner
- Property Information such as aerial photographs, parcel maps, and topographic maps
- Contact information
- Property tax Information
- Other relevant project information as identified in Section XII, A. Permanent Files.

D. Conservation Easement Field Copy

Each completed conservation easement project shall have a field copy available for monitoring and enforcing. The field copy shall include copies of the baseline document, annual monitoring reports, management plans, contact information and reserved rights requests. Items for each easement shall be stored in individual binders and stored in the SoWBA office.

E. Land Transfers

Records for properties that are acquired by SoWBA through either donation or purchase and then given to a partner or sold (see also *Gift Acceptance and Administration Policy*) shall be treated as 'permanent files' until the divestiture. At that time, critical files (e.g., deed) may be turned over to the acquiring party. Any records related to deed restrictions or other contracts retained by SoWBA after divestiture of the property shall be retained as permanent files.

One copy of the transaction, with pertinent records shall be kept in permanent hardcopy storage. An electronic record of the transaction shall also be maintained.

XIII. RECORDKEEPING POLICY REVIEW

The executive director or other appropriate SoWBA staff and one or more committees or subcommittees of the board shall review this Recordkeeping Policy at least every three years to ensure organizational compliance and to ensure that the policies stated herein continue to serve in the best interests of SoWBA. The executive director or other SoWBA staff shall review specific record retention procedures at least every five years to ensure organizational compliance and to ensure that the procedures therein set forth continue to serve the best interests of SoWBA.

XIV. RECORDS DESTRUCTION

Destruction of business records at the expiration periods listed in SoWBA's Records Retention Schedule below shall be completed by the Executive Director, or designated staff, but only after approval by the SoWBA Executive Director. Documents will be shredded to ensure the privacy of records.

XV. RECORD RETENTION SCHEDULE

Corporate Organization Records

Constitution (corporate charter)	Permanent
Articles of Incorporation	Permanent
Bylaws	Permanent
IRS determination letter	Permanent
Documents with continuing legal or tax significance	Permanent
State tax-exempt documents	Permanent
Annual reports	Permanent
Minutes of board of directors meetings	Permanent
Newsletter	Permanent

Accounting Records

General journal and ledger	Permanent
Cash receipts and disbursement journals	Permanent
Accounts receivable and accounts payable ledgers	7 years
Bank statements and cancelled checks	7 years
Payroll records (payroll company statements)	Permanent
Time sheets	7 years
Financial statements - annual (audit)	Permanent
Financial statements - monthly/quarterly	7 years
Petty cash records	4 years

Fixed Assets

Land and buildings (acquisition records, as identified in Section XII, A. Permanent Files, and capitalized improvements)	Permanent
Equipment in use	Keep on file
Equipment traded in to similar asset	Keep on file
Equipment disposed of (no trade-in)	7 years

Tax Records

Federal form 990	Permanent
State tax forms	Permanent
Payroll tax returns	5 years
Withholding tax statements (W-2s)	7 years

Contracts

Leases (after termination)	7 years
Grant agreements	10 years
Restricted fund documentation (e.g. individual donation records)	10 years

Personnel Records

Individual employee records	Permanent
Employee insurance records	Permanent
Applications, resumes (before employment)	1 year
Performance evaluations	7 years after termination
Continuing professional education records	4 years after termination
Employment contracts	7 years after termination
Salary information	7 years after termination
INS I-9 forms	Longer of 3 years from date of filing or 1 year after termination

Correspondence

General	2 years
Legal and important matters	Permanent
Essential landowner (agreements, reserved rights, violations, etc.)	Permanent

Approved by Board of Directors August 10, 2015. Updated by Executive Committee May 8, 2023.