

San Jose Museum of Art
Record Retention and Document Destruction Policy
Approved by the Board of Trustees on June 23, 2010

The purpose of the record retention and document destruction policy is to provide a comprehensive and systematic program to manage the creation, distribution, retention, utilization, storage, retrieval, protection and final disposition of all types of records within the organization.

The San Jose Museum of Art (“SJMA”) is committed to complying with all applicable laws and regulations and to adhering to best governance standards for accounting, accounting controls and audit practices. The Sarbanes-Oxley Act of July 30, 2002 makes it a crime to alter, cover up, falsify, or destroy any document to prevent its use in an official proceeding. Failure on the part of employees to follow this policy can result in possible civil and criminal sanctions against SJMA and its employees and possible disciplinary action against any and all responsible individuals (up to and including termination of employment).

All files, records, publications, photographs and negatives, research, designs, and other documents received or created by the museum staff in connection with the performance of their daily duties are the property of the museum. Substantive work created or transmitted electronically is considered part of the institutional records and should be retained on the museum server, on disk, or in paper form. All electronic records are treated in the same way as paper or microfilm records. Documents created or received electronically relating to projects and other work performed for the museum should be stored on the museum’s server and retained according to the established document schedule that follows.

No files, records, publications, photographs and negatives or documents of the museum shall be destroyed without proper departmental authorization and in accordance with the established record retention and document destruction policy. This covers all writings of any kind, including, but not limited to, the original and all non-identical copies of all letters, correspondence, telegrams, memoranda, official calendar entries, pamphlets, formulas and processes, training materials, notes, proposals, minutes and records of meetings, conferences and telephone(including voicemail) or other communications, financial records, reports to and filings with federal, state, and county governments, and every form of electronic or electrical recording or data compilation, including all forms of machine or computer storage or retrieval. Upon termination of employment of a staff member, all such materials must be turned over to his/her supervisor for ongoing use by the department of origin.

All electronic data stored on servers, including software used by the museum, is to be duplicated at reasonable intervals (usually daily) and stored off site. At least weekly, system reliability checks are to be performed to ensure optimum performance and to avoid loss of information.

The Museum's archival records document the organizational history of the institution, its collections and exhibitions. In deciding whether to retain records, staff should identify records that document the action, decisions, policies, mission and programs of the institution. Object files and digital files documenting the permanent collection are important records as are records and images of exhibitions and education programs.

This policy and the attached schedule cover most of the documents generated and retained by the museum but cannot cover every situation or anticipate future additions and modifications, therefore should be considered guidelines. Reasonable care and judgment should be used in filing and storing of any document or data not specifically outlined herein.

Document Retention Schedule

Document	Minimum requirement
Accounts payable ledgers and schedules	10 years
Accounts receivable ledgers and schedules	10 years
Articles of Incorporation	Permanently
Audit reports of accountants	Permanently
Bank statements	10 years
Bylaws	Permanently
Board adopted policies	Permanently
Cash books	10 years
Checks (canceled, with exception below)	10 years
Checks (canceled, for important payments; i.e., taxes, purchase of property, special contracts, etc. [checks should be filed with the papers pertaining to the underlying transaction])	Permanently
Collection images and records, including all paperwork, correspondence and research relating to acquisitions and deaccessions	Permanently
Contracts and leases (expired)	10 years
Contracts and leases still in effect	Permanently
Correspondence, general	4 years
Correspondence (legal and important matters)	Permanently
Depreciation schedules	10 years
Donation records of endowment funds and of significant restricted funds	Permanently
Donation records, other [Note: Donation records include a written agreement between the donor and the charity with regard to any contribution, an email communication or notes of or recordings of an oral discussion between the charity and the donor where the representative of the charity made	10 years

representations to the donor with regard to the contribution on which the donor may have relied in making the gift.]	
Duplicate deposit slips	10 years
Employee personnel records (after termination)	7 years
Employment applications	3 years
Exhibition files and images	Permanently
Expense analyses and expense distribution schedules (includes allowance and reimbursement of employees, officers, etc., for travel and other expenses)	10 years
Financial statements (end-of-year)	Permanently
Funding proposals and grant applications	10 years
General ledgers and end-of-year statements	Permanently
Insurance policies (expired)	Permanently
Insurance records, current accident reports, claims, policies, etc.	Permanently
Internal reports, miscellaneous	3 years
Inventories of products, materials, supplies	10 years
Invoices to customers	10 years
Invoices from vendors	10 years
Journals	10 years
Lender files	Permanently
Minutes of Board of Directors and Board committees	Permanently
Payroll records and summaries	10 years
Purchase orders	3 year
Sales records	10 years
Subsidiary ledgers	10 years
Tax returns and worksheets, revenue agents' reports, and other documents relating to determination of tax liability	Permanently
Time sheets and cards	10 years
Voucher register and schedules	10 years
Volunteer records	5 years

Warning: All permitted document destruction shall be halted if the organization is being investigated by a governmental law enforcement agency, and routine destruction shall not be resumed without the written approval of legal counsel or the Executive Director.