

Groundswell Conservancy Policy

Name: **Recordkeeping**

Approval: Approved by Executive Committee December 13, 2012
 Amended by Executive Committee July 10, 2014
 Amended by Executive Committee December 12, 2018
 Amended by Executive Committee April 10, 2019
 Amended by Executive Committee May 6, 2024

Land Trust Alliance Standards and Practices 9G. Recordkeeping. 1. Adopt a written records policy that governs how and when organization and transaction records are created, collected, retained, stored and destroyed. 2. Keep originals of all documents essential to the defense of each real property transaction in a secure manner and protected from damage or loss. 3. Create and keep copies of these documents in a manner such that both originals and copies are not destroyed in a single calamity.
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Purpose

Groundswell Conservancy recognizes that maintenance of consistent, complete, secure, and authentic records is essential to the achievement of its mission. This policy was developed to document and sustain the conservation values of our protected lands, ensure compliance with the intentions of all donors and funders, and secure our charitable status.

This policy covers the retention, storage, and destruction of financial, personnel, fundraising, land protection, and general office records. See page 5 for the Record Retention Schedule.

Financial Records

Groundswell Conservancy and its contractors follow generally accepted accounting principles (GAAP) to ensure clear and credible financial records. Specific practices are contained in the Finances policy.

Groundswell Conservancy accounting software is password protected and is controlled by the Executive Director; access is made available to the Executive Director, Accountant, and other staff at the discretion of the Executive Director. Financial statements are kept digitally in the agenda packets for Executive Committee and Board meetings. Invoices, bank statements, etc. are kept in the administrative files at the Groundswell Conservancy office.

Personnel Records

Personnel records are maintained by the Executive Director for each employee and are kept confidential. Paper copies are maintained in a locked box accessible by only the Executive Director. To protect employee privacy, Groundswell Conservancy restricts information about employment records unless written authorization by the employee is provided or as required by law. The only information that will be released without the written authorization of the employee is the dates of employment, position held, and work location. Additional information will be provided when authorized by the employee's signed release or other legal authorization.

Payroll Records

Payroll records are generated by the Payroll Vendor, Executive Director, and the Accountant. Hard copy records are kept in the administrative files at the Groundswell Conservancy office.

Privacy of Personal Data

Documents containing personal data of employees (such as Social Security numbers) are kept in the confidential personnel records maintained by the Executive Director. 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 must do so with the knowledge and approval of the Executive Director. Non-office employee contact information is withheld from public dissemination unless allowed by the employee.

Fundraising Records

Fundraising records are maintained in a software program as well as paper and electronic files. The Director of Major and Planned Gifts is responsible for maintaining these files; they are available to the entire staff and board with password protection. Documentation of donor intent for restricted gifts is retained permanently in the donor database. Credit card numbers of donors are handled in accordance with the Groundswell Conservancy Credit Card Security policy. Discarded fundraising documents containing personal information are shredded.

Publications and Outreach Records

Hard copies of Groundswell Conservancy newsletters and annual reports are kept on file in the office. Electronic versions are maintained on the server and posted to the Groundswell Conservancy website. Other outreach records such as media releases and news articles are saved at staff discretion.

Administrative/Organizational Records

The Articles of Incorporation, the 501(c)(3) determination letter, and the bylaws are kept in the administrative files at the Groundswell Conservancy office. Digital copies of agenda packets and minutes of the Board and Executive Committee meetings are maintained on the office server. Stewardship Committee and Community Committee minutes are also maintained electronically; committee discussions about the selection of projects are appended to each Project Approval Form. Minutes or notes of other committees are taken at the discretion of the committee chair. Paper copies of any of the above documents are backed up electronically.

Computer Server Access and Backup

The computer server is available to all staff. External drives are used to back up the server monthly; one external drive is stored off-site each time the other one is in use. Electronic data is also stored in a third party internet storage service, affording additional backup.

Notice of Legal Inquiry

Groundswell Conservancy preserves documents that are reasonably believed to be relevant to legal inquiries into its operations.

Property Interest Records

Archive Files for Essential Records

Originals of essential property records are maintained for each completed conservation project in which Groundswell Conservancy retains a property interest. These original documents are retained in the same format as they were received or finalized. For example, if a document such as an appraisal or environmental hazards assessment is received from the preparer in electronic form, it is retained digitally and not printed on paper. Another example is the original baseline documentation report, which is signed on paper at closing and added to the project archives in paper form.

Occasionally an original baseline documentation report must be recorded by the Dane County Register of Deeds. When this happens, the recorded copy returned to Groundswell Conservancy is in a black-and-white format. Staff will substitute color pages of the photographs for the black-and-white copies in the printed recorded document. This ensures that color photographs are archived as the best record of baseline conditions.

In all cases, essential records are scanned, if necessary, saved on the office server and uploaded in electronic form to the Landscape project database. Staff, using passwords, may access these digital records and share with board members when appropriate. Paper records are stored in locked fire-safe archive cabinets to ensure their longevity. Staff may access the archive cabinets using keys kept in a restricted area. Copies of these records may also be shared with board members when appropriate. Archived paper records may not be removed from the office premises.

Essential records make up the permanent file for each completed conservation project. Because Groundswell Conservancy's due diligence standards have changed over time, older projects may not have all the currently required documentation.

Essential documents are identified on the following checklists for retention in the archive: 1. Acquisition of Property Interest Essential Records Checklist; 2. Disposition of Property Interest Essential Records Checklist; 3. Amendment of Property Interest Essential Records Checklist; and 4. Preservation of Claims Essential Records Checklist. As completed for each project, they are retained as part of the archive.

Additional stewardship essential records are identified in Groundswell Conservancy's Archive File Structure procedures. Examples are monitoring reports and documents pertaining to easement amendment, easement violation, exercise of a permitted right, and land management plans. Stewardship records are retained as digital documents.

Completed Project Working Files

Digital and paper working files are maintained for selected aspects of each completed land conservation project. These files are available for daily use by the entire staff and board. These files may be removed from the office as needed.

Electronic working files are retained and backed up as indicated on page 2. Paper working files are retained at the discretion of land protection staff.

Working files may include information on the project that is not part of the permanent file. Examples of such non-essential documents include:

- grant applications
- land stewardship records
- land management leases
- miscellaneous photographs and maps
- newsletter or media articles
- non-critical correspondence
- property tax records

Active Projects

Files on active, in progress conservation projects are maintained at the Groundswell Conservancy office and are accessible to the entire staff and board. Information in these files is treated in confidence unless required for grant applications, etc., or if the landowner agrees that it may be disseminated. At the preparer's discretion, these files may be paper and/or electronic.

Inactive Projects

Files on inactive conservation projects are maintained at staff discretion in paper and electronic versions. They are accessible to the entire staff and board.

Property Interest Transfers

Acquisition records for a property interest that is acquired by Groundswell Conservancy and later transferred or sold are retained digitally. Paper copies of records needed by the acquiring party, especially signed originals, should be conveyed to that party. The working acquisition files corresponding to a specific disposed project are retained at the discretion of land protection staff.

Essential records pertaining to the disposition itself are identified on the Disposition of Property Interest Essential Records Checklist. Disposition documents are retained as part of the archive in the same format as they were received or finalized.

Landscape Database

Groundswell Conservancy maintains a software project database called Landscape that stores information on completed, active, and inactive projects. All documents uploaded to Landscape are backed up per backup procedures described on page 2. In addition, the vendor has its backup procedures.

Record Retention Schedule

A schedule of record retention setting the minimum standards for retention follows. Any discarding of records should follow this schedule. For tax purposes, records should be maintained until the expiration of the statute of limitations. Generally, that period expires three years after the later of the due date of the return or the date filed. While there are a few exceptions to this rule, the three-year period normally should be adequate.

For non-tax purposes, records should be maintained only as long as they serve a business purpose or until all legal requirements are met. There are not specific standards that cover all situations. The following are some of the factors that should be considered:

- federal, state, and local statutes and regulations
- industry requirements or standards
- potential claims or litigation
- contract requirement

Record Retention Schedule (Years)

Accident reports & claims	7*
Appraisals	P
Articles of incorporation, by laws	P
Audits	P
Bank statements, reconciliations	4
Budgets & projections	4
Cancelled checks – general	4**
Charts of accounts	P
Check vouchers, stubs	4
Contracts & agreements	7*
Damage and theft reports	7
Deeds	P
Deposit records	4
Employee records	
Contracts	7*
Disability, unemployment claims	7
Employment applications	4
Expense reports	4
Hiring	
(unsuccessful applications, etc.)	1
Personnel files	7*
Time reports, earnings records	4
Withholding & exemption	
certificates (W-2, W-4, etc.)	4*
Essential land and stewardship records	P
Financial reports	
Annual, audited	P
Interim	4

Fundraising records	
Donor restrictions.....	P
Donation reply cards	4
Insurance policies & records	7
Invoices.....	4
Leases.....	7*
Ledgers & journals (electronic)	P
Ledgers & journals (paper)	4
Licenses	4*
Minutes of Board & Executive Committee	P
Mortgages	7*
Notes.....	7*
Payroll records	4
Petty cash records	4
Purchase orders, invoices.....	4
Tax returns and related records	
Income.....	P
Payroll.....	4
Vendor invoices.....	4

P Records are kept permanently.

* Retention period begins with settlement of claims, disposal of asset, termination of contract, etc.

** Some are kept longer, e.g. checks for tax payments should be kept with the tax returns, checks for asset acquisitions should be kept with bill of sale, etc.

Groundswell Conservancy is accredited by the Land Trust Accreditation Commission. Policies may be updated to reflect changing accreditation standards and practices, as well as changing local organizational needs.