

Records Management Policy

Policy Name	WEF Records Management Policy
Policy Category	Business
Policy Number	2005-003
Policy Origination and Review Dates	October, 2005; August, 2006; July, 2009; July, 2015; July, 2019; September, 2023; June, 2025
Requirements	Required to comply with Federal, State and Local laws and regulations
Review Cycle	5 years or earlier if needed
Legal Review Required	Yes

A. General Policy Statement

The purpose of the Water Environment Federation® (WEF®) records management policy is to properly identify and preserve specified records for an applicable retention period and to eliminate unnecessary retention of records. Records that have met their required retention period, which are not necessary for legal, business, or historical preservation reasons and not required to be retained by law, regulation, or government/court order, shall be properly disposed of (as set forth in this policy) through either secure destruction or donation. This policy is reviewed periodically based on the reasonable, legitimate business needs of the WEF and to comply with the legal requirements and government regulations applicable to WEF.

B. Definitions

Records: Documented information, regardless of format or medium, that was/is created, received, maintained, or stored by WEF in the course of its operations. Records serve as evidence of WEF's business activities, decisions, transactions, and legal or regulatory obligations. Records may include, but are not limited to, physical documents, electronic files, emails, databases, financial statements, contracts, policies, and reports.

Retention: Maintenance of records for a defined period of time established by WEF and documented on WEF's Record Retention Schedule. WEF retains records in a digitized format only with the following exceptions that provide for retention of both digitized and hard-copy formats for records: 1) government-issued records such as articles of incorporation 2) certificates of registration to do business 3) trademark registrations 4) permits 5) records with a raised seal/stamp 6) records which cannot be digitized in a manner which would be readable 7) records necessary to use for authentication or validation, and 8) records that are necessary for operational purposes.

Destruction: The secure and irreversible elimination of records that have fulfilled their retention requirements and that are no longer necessary for legal, regulatory, or operational purposes. Destruction methods may include shredding physical documents, permanently deleting digital files, or using specialized software for secure data erasure. This process ensures compliance with data protection policies and mitigates risks associated with unauthorized access or information breaches.

Donation: The process of transferring records that have fulfilled their retention requirements and that are no longer needed for WEF operational or legal purposes to an external organization, such as a library, museum, historical society, or academic institution. This ensures that valuable records with historical, cultural, or educational significance are preserved and made accessible for research or public interest. Records with sensitive content are not eligible for donation.

C. Process

WEF's Executive Director, or their designee(s), are responsible for defining and managing WEF's record management processes and archival practices and methods.

1. Records vital to WEF for legal, business, or historical preservation reasons, or that WEF is required to retain to comply with laws, regulations, or government/court order(s), shall be identified, digitized, appropriately safeguarded, and managed in adherence to WEF's Record Retention Schedule. Records shall be stored in a manner that assures privacy, safety, and security appropriate to the records and WEF.
2. Records essential to keeping the organization operating in an emergency will be duplicated, and/or backed up routinely, and maintained using methods and location(s) that assure WEF business continuity. Backup and recovery methods will be tested on a regular basis.
3. Digitized records that meet the following will be considered an acceptable replacement for original hard-copy records:
 - The digital record is a verified accurate and complete reproduction of the original record produced by a well-documented, consistent and verifiable process with quality control measures
 - Processes and procedures provide integrity of the digital record, prevent unauthorized access/alterations, and provide robust security to prevent loss/unauthorized destruction
 - The digital record content remains accessible and readable throughout the assigned record retention period
 - Digitization of the record complies with all applicable Federal, State and Local laws and regulations
 - The digital record can be produced in a legally acceptable format
4. After digitization, physical records shall be disposed of through destruction or donation (*when donation is available, desired by WEF, and is appropriate for the record*) with the exception of items noted in the earlier definition of retention.
5. Records that have met their required retention period will be identified and action taken for destruction or donation (*when donation is available, desired by WEF, and is appropriate*) for the type of record. Financial, personnel-related, or any other sensitive WEF business information is

only eligible for destruction and may not be donated. Examples of records that may be considered for donation include, but are not limited to publications (books, magazines, newsletters, fact sheets, etc.), photos, and conference proceedings. Donations, and the choice of repository for donations, must be approved by WEF's Executive Director, or their designee(s). Donations must also comply with any legal and regulatory requirements to protect sensitive or confidential information.

6. Records that are not otherwise subject to retention for business reasons may need to be retained because of unusual circumstances, such as litigation or a government investigation. If for any reason it is felt that an unusual circumstance exists or arises, WEF's Legal Counsel shall be notified as soon as reasonably practical. When litigation or investigations occur, the WEF Executive Director, or their designee, acting on the advice of Legal Counsel will notify the appropriate staff and direct that relevant categories of documents be labeled for retention until further notice.
7. The WEF Executive Director, and their designee(s), are responsible to maintain WEF records as outlined in the Record Retention Schedule on WEF systems. WEF Trustees, volunteers, and staff, must also adhere to this policy and the Record Retention Schedule for any WEF business records they acquired, on all types of storage media, including digital storage, located outside WEF maintained networks, whether in WEF offices, at home, or any other offsite location.
8. Requests to increase the retention time for a record, or an otherwise exemption to schedules beyond that specified in the Record Retention Schedule, must be justified by staff and approved by the Executive Director, or their designee, in consultation with WEF Legal Counsel as needed.

D. Policy Violations and Consequences

Failure to comply with WEF's Records Management Policy may result in legal, regulatory, financial, or operational risks for WEF. Consequences can include:

- Legal & Regulatory Penalties – Noncompliance may lead to fines, sanctions, or legal actions, particularly if records are required for audits, investigations, or litigation.
- Security & Confidentiality Risks – Mishandling records may expose sensitive or confidential information, leading to data breaches or reputational harm.
- Operational Disruptions – Loss or premature destruction of records can hinder business functions, decision-making, or historical reference needs.

Any deviations from this policy (other than those justified by staff and approved by the Executive Director) may lead to civil and/or criminal sanctions against WEF and staff (or others subject to this policy). Employees violating this policy are subject to corrective measures and disciplinary actions, up to and including termination of employment, as outlined in WEF's Employee Handbook.

E. Record Retention Schedule

WEF follows the document retention schedules outlined below. Documents that are not listed, but are substantially similar to those listed in the schedule will be retained for the appropriate length of time. When there is an unclear determination of the amount of time to retain a document the business record will be retained for 7 years. For WEF domain email accounts, the retention period for email will consist of 2 years in active email folders and any remaining years of the retention period in archived email folders.

General Corporate Records

Item Description	Retention Length
Annual Reports	Permanent
Approved Board meeting minutes and records of all actions taken by Board without a meeting	Permanent
Approved minutes of all delegate members' meetings and records of all actions taken by delegate members without a meeting	Permanent
Articles of Incorporation and amendments thereto	Permanent
Certificates of Registration to Do Business/Permits	Permanent
Constitution and/or Bylaws	Permanent
Documents necessary for WEF authentication, validation or WEF operational purposes	Permanent
Fixed Assets	Permanent
Documentation of all types that are/were significant to WEF's history, mission, or purpose or that memorialize significant WEF contributions to the water sector	Permanent
IRS Application for Tax-Exempt Status	Permanent
IRS Determination Letter	Permanent
Patents, trademark registrations, copyright registrations	Permanent
Policies	Permanent
Property records (including leases, deeds, mortgages, easements, rights of way, appraisals, costs, depreciation reserves, blueprints, plans, end-of-year trial balances, tax records)	Permanent
Approved minutes of Committee/Community member meetings and records of actions taken by committee/community members without a meeting.	5 years
Authorizations for expenditures	7 years
Contracts, generally	Expiration +7 years
Contracts, sales (UCC)	7 years
Correspondence denying liability of the WEF or which the WEF might need to produce in court to disprove liability or to enforce rights of the Association.	3 years after life of principal document it supports
Correspondence relating to member discipline matters	10 years after final resolution of discipline matter or membership termination

Correspondence that constitutes all or part of a contract or that are important in the clarification of certain points in a contract.	3 years after life of principal document it supports
Correspondence to which members or others may make reference for more than a year.	3 years from latest reference to letter
Correspondence, general/routine	3 years
Membership ballots following the applicable vote	3 years
Memorandum of Understanding with other organizations	3 years after life of principal document it supports
Notes (internal reports, memos, etc.)	3 years
Voice Mail	2 Months
Written communication to members	3 years
Membership applications – Active members Paper Form with Credit Card Payment Paper Form with Check Payment	0 - destroyed after database processing completion 1 year after database processing completion
Membership names and addresses - Active members	Current

Accounting, Finance and Tax Records

Item Description	Retention Length
Auditors' reports and Year End Financial Statements	Permanent
Canceled checks/Proof of payment for important purchases	Permanent
Charts of accounts	Permanent
Depreciation records	Permanent
Income tax returns and filings	Permanent
Banking records, including deposit and withdrawal records, EFT, bank statements and reconciliation, and any other related records	7 years
Budgets	7 years
Employee payroll records (W-2, W-4, annual earnings records, etc.)	3 years
Expense accounts, approvals, petty cash records, sales commission records	7 years
Federal and state tax bills and statements	7 years
Grant Agreements	3 years from closeout report, unless otherwise specified in grant agreement
Inventory lists	7 years
Invoices	7 years
IRS 1099s	7 years
Payroll Journal	3 years
Payroll tax returns	4 years
Sales and use tax returns	4 years

Schedules, ledgers and other supporting documentation for financial statements and tax forms	7 years
Subsidiary ledgers (accounts receivable, accounts payable, etc.)	7 years
Warranty claims/Claims of damage	7 years

Personnel Records and Payroll Documents

Item Description	Retention Length
Payroll Registers	Permanent
Retirement and Pension Plan Documents	Permanent
EEO-1 Reports	3 years
EEO-related documents	Later of 3 years from separation or action date
Employee records relating to the life cycle of employment including, but not limited to, hire, promotion, demotion, disciplinary action, grievances or disputes, discharge, wage rates, performance withholding information, garnishments, FMLA, leave of absence, ADA accommodations, insurance, accident reports, worker's compensation claims.	Employment term, plus 3 years
Government reports other than EEO-1 Reports	5 years
Medical or exposure to toxic substances documents	Duration of employment plus 30 years
Non-employee job applications, resumes and correspondence	1 year
Records showing employment eligibility under the Immigration Reform and Control Act (I-9)	Later of 3 years after date of hire or 1 year after termination date
Social security tax records	7 years
Timecards/sheets	3 years
Unclaimed wages	3 years after report is sent

Insurance

Item Description	Retention Length
Insurance Policies (Non-benefit)	Permanent
Accident Reports	7 years
Benefit Plan Policies	6 years
Unemployment insurance	3 years

Legal

Item Description	Retention Length
Claims and litigation files	Permanent
Records subject to an NDA	Varies with specific NDA Agreement