



**BIG O DISPO**  


# **DATA RETENTION & RECORDKEEPING POLICY (NEBRASKA)**

NEBRASKA DISPENSARY

LAST UPDATED FEBURARY 21ST 2026

BIG O DISPO LLC

803 Sherman St Papillion NE 68046

Version #1.0.1

Effective Date:

January 1<sup>st</sup>, 2026

This Data Retention & Recordkeeping Policy establishes how Big O Dispo LLC (“Company,” “we,” “us”) creates, stores, retains, secures, and disposes of business records to comply with Nebraska law, federal regulations, and the Medical Cannabis Commission (MCC) framework (once dispensary operations begin). This Policy applies to all Company locations, employees, contractors, and third-party platforms used for payments, age-verification, shipping, surveillance, and seed-to-sale tracking.

## 1. Purpose & Scope

This Policy ensures that Big O Dispo LLC:

- Maintains accurate, complete, and audit-ready records
- Complies with Nebraska DOR tobacco/ENDS rules
- Supports hemp enforcement investigations
- Meets federal PACT Act reporting requirements (if ENDS shipping is used)
- Prepares for MCC seed-to-sale and surveillance requirements
- Preserves evidence for legal, regulatory, and insurance purposes

This Policy applies to:

- POS systems
- Age-verification platforms
- Payment processors
- Surveillance systems
- Inventory management systems
- Seed-to-sale systems (future MCC operations)
- Third-party delivery or signature-capture tools

## 2. Roles & Responsibilities

### A. Records Owners

Department leaders (Retail, Compliance, Finance, Inventory, Security) are responsible for:

- Accuracy and completeness of their unit's records
- Ensuring staff follow retention schedules
- Reporting discrepancies or suspected tampering

### B. Security Compliance Officer (SCO)

SCO:

- Administers this Policy
- Coordinates audits and inspections
- Preserves evidence and approves legal holds
- Ensures retention systems meet regulatory expectations
- Oversees surveillance and access-control recordkeeping

### C. All Employees

Employees must:

- Generate accurate records at the time of activity
- Follow retention and storage procedures
- Report suspected destruction, tampering, or data loss immediately

### 3. Core Record Categories

We retain the following record types to meet Nebraska DOR, MCC, and federal expectations:

#### A. POS & Transaction Records

Includes:

- Date/time of sale
- Items, quantities, and pricing
- Taxes collected
- Payment method
- Cashier ID
- Age-verification results
- (Future) patient/caregiver registry validation

#### B. Age-Verification & Identity Checks

Includes:

- Digital age-verification logs
- Manual ID check logs
- Adult-signature confirmations for ENDS deliveries
- Failed verification attempts (for fraud monitoring)

#### C. Inventory, Intake & Product Handling

Includes:

- Shipment invoices
- Receiving logs
- Batch/lot numbers
- Quarantine logs for suspect product
- Recall documentation
- (Future) MCC seed-to-sale tracking records

#### D. Certificates of Analysis (COAs) & Label Proofs

Includes:

- Third-party lab reports
- Label proofs
- Potency verification
- Corrective actions for mismatches

#### E. ENDS & PACT Act Documentation

Includes:

- ATF registration confirmations
- Monthly PACT Act reports
- Delivery confirmations
- Adult-signature logs

## F. Surveillance & Access Control

### Includes:

- Video footage
- Camera health logs
- Access badge/key logs
- Alarm events
- Visitor sign-ins
- Incident response packets

## G. Tax, Licensing & Certification

### Includes:

- DOR tobacco/ENDS certifications
- Business licenses
- Sales tax filings
- Workpapers and supporting documentation

## H. Regulatory & Audit Files

### Includes:

- Inspection reports
- Responses to regulators
- Voluntary compliance agreements
- Correspondence with MCC, DOR, AG, or law enforcement

## 4. Retention Schedule

Note: If MCC later sets longer retention periods, those supersede the minimums below.

Record Type	Minimum Retention	Purpose / Notes
POS / Transaction Records	<b>5 years</b>	Supports tax audits, traceability, and MCC reviews
Age-Verification Logs	<b>2 years</b>	Demonstrates 21+ compliance; longer if investigation pending
ENDS PACT Act Records	<b>4 years</b>	Federal audit horizon for shipping/ tax compliance
Inventory Intake, Batch & Storage Logs	<b>5 years</b>	Traceability + future MCC seed-to-sale alignment
COAs & Label Proofs	<b>5 years</b>	Required to rebut mislabeling allegations
Surveillance Video	<b>90 days minimum</b> (until MCC finalizes rules)	Longer if incident occurs or legal hold applies
Access Control, Alarms, Visitor Logs	<b>2 years</b>	Demonstrates premises control
Tax Filings, Licensing, Certifications	<b>7 years</b>	Supports state audits and renewals
Regulatory/Audit/ Inspection Files	<b>7 years</b>	Ensures continuity across rule changes

If any law, subpoena, or regulator requires a longer period, that directive overrides the table.

## 5. Storage, Security & Integrity

### A. Systems

Records are stored in secure, access-controlled systems with:

- Role-based permissions
- Tamper-resistant audit trails
- Encrypted storage (where applicable)
- Logged exports for surveillance footage

### B. Confidentiality

Access to sensitive records (age-verification, identity data, patient/caregiver data, ENDS delivery logs) is restricted to trained personnel.

### C. Backups

Critical records are:

- Backed up regularly
- Stored redundantly
- Protected against loss, corruption, or unauthorized access

Restored copies must maintain metadata integrity for audits.

## 6. Disposal & Destruction

When retention periods expire (and no legal hold exists):

### A. Paper Records

- Cross-cut shredding
- Bonded destruction vendor

### B. Digital Records

- Secure wipe meeting industry standards
- Destruction logs retained for 2 years

Destruction is suspended for any record under investigation or legal hold.

## 7. Third-Party Vendors & Processors

Vendors handling age-verification, payments, ENDS delivery signatures, surveillance hosting, or seed-to-sale tracking must:

- Support our retention timelines
- Provide timely exports for audits
- Notify us of outages or data incidents
- Comply with legal holds
- Maintain secure storage and access controls

Vendor contracts must include cooperation clauses for regulatory requests.

## 8. Legal Holds

A legal hold is issued when:

- Litigation is anticipated
- A subpoena is received
- An AG inquiry is opened
- MCC or DOR initiates an inspection
- A law enforcement investigation begins

Legal Hold Procedure

- SCO issues a written Legal Hold notice
- All destruction is immediately suspended
- Vendors are notified
- Records remain preserved until the SCO releases the hold

Legal holds are critical under Nebraska's hemp enforcement posture and MCC licensing events.

## 9. Training & Audits

### A. Training

New hires and annual refreshers cover:

- What records to save
- How long to save them
- How to respond to inspections
- How to preserve evidence

### B. Internal Audits

Quarterly audits verify:

- Camera uptime and retention
- POS and COA completeness
- PACT Act reporting availability
- Inventory reconciliation accuracy

Findings are documented and remediated.

## 10. Policy Governance & Updates

This Policy is reviewed at least annually and updated when:

- MCC issues new dispensary rules
- DOR updates tobacco/ENDS requirements
- Federal PACT Act guidance changes
- Enforcement trends shift

Updates take effect upon posting with a revised "Last Updated" date.

## 11. Contact (Records & Compliance)

Security Compliance Officer

Big O Dispo LLC

Email: [admin@bigodispo.com](mailto:admin@bigodispo.com)

Phone: 402-949-0289

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## Legal Disclaimer

This Data Retention & Recordkeeping Policy is provided for general informational purposes only and does not constitute legal advice. Big O Dispo LLC makes no representations or warranties regarding the completeness or accuracy of this Policy and may update it at any time to reflect changes in law, regulation, or enforcement practices.

Nothing in this Policy creates any contractual right or obligation beyond what is required by applicable law. Big O Dispo LLC reserves the right to modify retention periods, storage systems, or recordkeeping procedures at its sole discretion to maintain compliance and operational integrity.

Big O Dispo LLC is not responsible for the performance, security, or retention practices of third-party vendors, platforms, or processors. Customers, employees, and partners acknowledge that records may be disclosed to regulators or law enforcement as required by law.

By using Company systems or participating in Company operations, individuals acknowledge and agree to the terms of this Data Retention & Recordkeeping Policy.

## Sources

### Nebraska Law & Regulatory Agencies

- Nebraska Department of Revenue (Tobacco/ENDS)

<https://revenue.nebraska.gov>

- Nebraska Hemp Program

<https://nda.nebraska.gov/hemp/>

- Nebraska Legislature (Cannabis-related bills)

<https://nebraskalegislature.gov/bills/>

### Medical Cannabis Commission (Future Program)

- Nebraska MCC (Regulatory Framework)

<https://mmcc.nebraska.gov/>

### Federal Recordkeeping & Compliance

- ATF PACT Act Overview

([atf.gov](https://atf.gov) in Bing)

- Federal Register (ENDS shipping rules)

<https://www.federalregister.gov>

### Hemp & Cannabinoid Enforcement

- USDA Hemp Program

([ams.usda.gov](https://ams.usda.gov) in Bing)

- 2018 Farm Bill

([congress.gov](https://congress.gov) in Bing)

### Business Licensing & Tax

- InfoTaxSquare (Business Licensing Reference)

