

Recordkeeping

Massachusetts

Working in a state-legal cannabis business that is still federally illegal comes with a deep necessity for attention to detail. Designate a leader on your team to be in charge of **reviewing and ensuring all required documents** are kept in order and can easily be shared with the Cannabis Control Commission (CCC) upon request.

Review your business operations frequently to ensure your **Staffing Plan** works towards your business needs and **Standard Operating Procedures** are reviewed regularly and at least quarterly to ensure they are current and accurate.

If you are ever unsure whether or not a particular document must be kept, please reach out to a manager. In addition, **please report all suspicious or criminal activity to the management team as soon as possible** so they are aware and can stay in compliance with reporting requirements.

Below is a list of the majority of the records you'll want to create and save. You may choose to keep **paper or electronic records**. We highly recommend keeping backups!

Stay organized and current to ensure compliance.

935CMR 500.105: General Operational Requirements for Marijuana Establishments

(9) Recordkeeping. Records of a Marijuana Establishment shall be available for inspection by the Commission, on request. The financial records of a Marijuana Establishment shall be maintained in accordance with generally accepted accounting principles. Written records that are required and are subject to inspection include, but are not necessarily limited to, all records required in any section of 935 CMR 500.000, in addition to the following:

- (a) Written Operating Procedures as required by 935 CMR 500.105(1);
- (b) Inventory Records as required by 935 CMR 500.105(8);
- (c) Seed-to-sale SOR Electronic Tracking System records for all Marijuana Products as required by 935 CMR 500.105(8)(e);
- (d) The following personnel records:
 - 1. Job descriptions for each employee and volunteer position, as well as organizational charts consistent with the job descriptions;
 - 2. A personnel record for each Marijuana Establishment Agent. Such records shall be maintained for at least 12 months after termination of the individual's affiliation with the marijuana establishment and shall include, at a minimum, the following:
 - a. All materials submitted to the commission pursuant to 935 CMR 500.030(2);
 - b. Documentation of verification of references;
 - c. The job description or employment contract that includes duties, authority, responsibilities, qualifications, and supervision;
 - d. Documentation of all required training, including training regarding privacy and confidentiality requirements, and the signed statement of the individual indicating the date, time, and place he or she received said training and the topics discussed, including the name and title of presenters;
 - e. Documentation of periodic performance evaluations;
 - f. A record of any disciplinary action taken; and
 - g. Notice of completed Responsible Vendor Training Program and in-house training for Marijuana Establishment Agents required under 935 CMR 500.105(2).
 - 3. A staffing plan that will demonstrate accessible business hours and safe cultivation conditions;
 - 4. Personnel policies and procedures, including, at a minimum, the following:
 - a. Code of ethics;
 - b. Whistle-blower policy; and

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- c. A policy which notifies persons with disabilities of their rights under <https://www.mass.gov/service-details/about-employment-rights> or a comparable link, and includes provisions prohibiting discrimination and providing reasonable accommodations; and
- 5. All background check reports obtained in accordance with M.G.L c. 6 § 172, 935 CMR 500.029, 935 CMR 500.030, and 803 CMR 2.00: Criminal Offender Record Information (CORI).
- (e) Business records, which shall include manual or computerized records of:
 - 1. Assets and liabilities;
 - 2. Monetary transactions;
 - 3. Books of accounts, which shall include journals, ledgers, and supporting documents, agreements, checks, invoices, and vouchers;
 - 4. Sales records, including the quantity, form, and cost of marijuana products; and
 - 5. Salary and wages paid to each employee, or stipend, executive compensation, bonus, benefit, or item of value paid to any persons having direct or indirect control over the marijuana establishment.
- (f) Waste disposal records as required under 935 CMR 500.105(12); and
- (g) Following closure of a Marijuana Establishment, all records shall be kept for at least two years at the expense of the Marijuana Establishment and in a form and location acceptable to the Commission.