

Record Retention and Destruction Policy

Policy

This is the Policy of Petronille Healthy Society, Inc. (the "Organization") regarding the retention and disposal of records and the retention and disposal of electronic documents.

Purpose

The purpose of this policy is to ensure that necessary records and documents are adequately protected and maintained and ensure that records that are no longer needed or are of no value are discarded at the proper time. In addition, it is to aid staff members in understanding their obligations in retaining electronic documents – including e-mail, Web files, text files, sound and movie files, PDF documents, and all Microsoft Office or other formatted files.

Administration

Attached as Appendix A is a Record Retention Schedule that is approved as the initial maintenance, retention and disposal schedule for physical records of the Organization and the retention and disposal of electronic documents. The Executive Director (the "Administrator") is the officer in charge of the administration of this Policy and the implementation of processes and procedures to ensure that the Record Retention Schedule is followed. The Administrator is also authorized to: make modifications to the Record Retention Schedule from time to time to ensure that it is in compliance with local, state and federal laws and includes the appropriate document and record categories for the Organization: monitor local, state and federal laws affecting record retention; annually review the record retention and disposal program; and monitor compliance with this Policy.

Suspension of Record Disposal in Event of Litigation or Claims

In the event the Organization is served with any subpoena or request for documents or any employee becomes aware of a governmental investigation or audit concerning the Organization or the commencement of any litigation against or concerning the Organization, such employee shall inform the Administrator. Any further disposal of documents shall be suspended until such time as the Administrator, with the advice of counsel, determines otherwise. The Administrator shall take such steps as is necessary to promptly inform all staff of any suspension in the further disposal of documents.

Applicability

This Policy applies to all physical records generated in the course of the Organization's operation, including both original documents and reproductions. It also applies to the electronic documents described above.

This Policy was approved by the Board of Directors of Haiti's Children Ministries, Inc. on _____.

Appendix A – Record Retention Schedule

The Record Retention Schedule is organized as follows:

SECTION TOPIC

- A. Accounting and Finance
- B. Contracts
- C. Corporate Records
- D. Electronic Documents
- E. Payroll Documents
- F. Personnel Records
- G. Property Records
- H. Tax Records
- I. Contribution Records

A. ACCOUNTING AND FINANCE

<u>Record Type</u>	<u>Retention Period</u>
Annual Audit Reports and Financial Statements	Permanent
Annual Audit Records, including work papers and other documents that relate to the audit	3 years after completion of audit
Bank Statements	3 years
Credit card numbers	Full credit card numbers will not be retained any longer than immediate business needs and merchant account agreements dictate.
Disbursement Records	3 years
Employee Expense Reports	3 years
General Ledgers	Permanent
Investment Records	3 years after sale of investment

B. CONTRACTS

<u>Record Type</u>	<u>Retention Period</u>
Contracts and Related Correspondence (including any proposal that resulted in the contract and all other supportive documentation)	3 years after expiration or termination

C. CORPORATE RECORDS

<u>Record Type</u>	<u>Retention Period</u>
Corporate Records (minute books, signed minutes of the Board and all committees, corporate seals, articles of incorporation, bylaws, annual corporate reports)	Permanent
Licenses and Permits	Permanent

D. ELECTRONIC DOCUMENTS

1. **Electronic Mail:** Not all email needs to be retained, depending on the subject matter.
 - All e-mail—from internal or external sources—is to be deleted after 12 months.
 - Staff will strive to keep all but an insignificant minority of their e-mail related to business issues.
 - The Organization will archive e-mail for twelve months after the staff has deleted it, after which time the e-mail will be permanently deleted.
 - All the Organization’s business-related email should be downloaded to a service center or user directory on the server.
 - Staff will not store or transfer the Organization’s related e-mail on non-work-related computers except as necessary or appropriate for the Organization’s purposes.
 - Staff will take care not to send confidential/proprietary Organization information to outside sources.
 - Any e-mail staff deems vital to the performance of their job should be copied to the staff’s Web folder, and printed and stored in the employee’s workspace.

2. **Electronic Documents:** including Microsoft Office Suite and PDF files. Retention depends on the subject matter.

In certain cases, a document will be maintained in both paper and electronic form. In such cases the official document will be the (electronic? or paper?) document.

E. PAYROLL DOCUMENTS

<u>Record Type</u>	<u>Retention Period</u>
Employee Deduction Authorizations	3 years after termination
Payroll Deductions	Termination + 3 years
W-2 and W-4 Forms	Termination + 3 years
Garnishments, Assignments, Attachments	Termination + 3 years
Payroll Registers (gross and net)	3 years

F. PERSONNEL RECORDS

<u>Record Type</u>	<u>Retention Period</u>
Commissions/Bonuses/Incentives/Awards	3 years
Employee Earnings Records	Separation + 3 years
Employee Handbooks	1 copy kept permanently
Employee Personnel Records (including individual attendance records, application forms, job or status change records, performance evaluations, termination papers, withholding information, garnishments, test results, training and qualification records)	3 years after separation
Employment Contracts – Individual	3 years after separation
Employment Records - Correspondence with Employment Agencies and Advertisements for Job Openings	3 years from date of hiring decision
Employment Records - All Non-Hired Applicants (including all applications and resumes - whether solicited or unsolicited, results of post-offer, pre-employment physicals, results of background investigations, if any, related correspondence)	2-4 years (4 years if file contains any correspondence which might be construed as an offer)
Job Descriptions	3 years after superseded
Forms I-9	3 years after hiring, or 1 year after separation if later

G. PROPERTY RECORDS

<u>Record Type</u>	<u>Retention Period</u>
Correspondence, Property Deeds, Assessments, Licenses, Rights of Way	Permanent
Property Insurance Policies	Permanent

H. TAX RECORDS

<u>Record Type</u>	<u>Retention Period</u>
Tax-Exemption Documents and Related Correspondence	Permanent
IRS Rulings	Permanent
Excise Tax Records	5 years
Payroll Tax Records	4 years
Tax Bills, Receipts, Statements	4 years
Tax Returns - Income, Franchise, Property	Permanent
Tax Work Paper Packages - Originals	4 years
Sales/Use Tax Records	4 years
Annual Information Returns - Federal and State	Permanent
IRS or other Government Audit Records	Permanent

I. CONTRIBUTION RECORDS

<u>Record Type</u>	<u>Retention Period</u>
Records of Contributions	3 years
Documents evidencing terms, conditions or restrictions on gifts	3 years after funds are expended