

RECORD RETENTION AND DESTRUCTION POLICY

1) Purpose

The purpose of this Policy is to ensure that necessary records and documents of the Doris Day Animal Foundation are adequately protected and maintained and to ensure that records that are no longer needed by Doris Day Animal Foundation or are of no value are discarded at the proper time. This Policy is also for the purpose of aiding employees of the Foundation 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.

2) Policy

This Policy represents the Doris Day Animal Foundation's policy regarding the retention and disposal of records and the retention and disposal of electronic documents.

3) 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 Doris Day Animal Foundation and the retention and disposal schedule of electronic documents. The Finance Officer (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 Doris Day Animal Foundation.; monitor local, state and federal laws affecting record retention; annually review the record retention and disposal program; and monitor compliance with this Policy.

4) Suspension of Record Disposal In Event of Litigation or Claims

In the event the Foundation is served with any subpoena or request for documents or any employee becomes aware of a governmental investigation or audit concerning Doris Day Animal Foundation or the commencement of any litigation against or concerning the Foundation, such employee shall inform the Administrator and 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 are necessary to promptly inform all staff of any suspension in the further disposal of documents.

5) Applicability

This Policy applies to all physical records generated in the course of the Foundation's operation, including both original documents and reproductions. It does not apply to independent contractor records as we rely upon the governing boards of third party vendors to set appropriate retention policies for their members. It also applies to the electronic documents described above.

This Policy was approved by the Board of Directors of Doris Day Animal Foundation



CEO, Doris Day Animal Foundation

7-10-20

Dated

APPENDIX A - RECORD RETENTION SCHEDULE

The Record Retention Schedule is organized as follows:

SECTION TOPIC

- A. Accounting and Finance
- B. Contracts and Management Plans
- C. Corporate Records
- D. Correspondence and Internal Memoranda
- E. Electronic Documents
- F. Legal Files and Papers
- G. Insurance Records
- H. Personnel Records
- I. Property Records
- J. Tax Records
- K. Donation / Funder Records

A. ACCOUNTING AND FINANCE

Record Type	Retention Period
Accounts Payable ledgers and schedules	7 years
Accounts Receivable ledgers and schedules	7 years
Annual Audit Reports and Financial Statements	Permanent
General Ledger	7 years
Bank Statements and Canceled Checks	7 years
Employee Expense Reports	7 years
General Ledgers	Permanent
Invoices	7 years
Investment records (deposits, earnings, withdrawals)	7 years
Investment Records	7 years after sale of investment
Internal Audit work papers and findings	7 years after completion

B. CONTRACTS AND MANAGEMENT PLANS

Record Type	Retention Period
All insurance contracts	Permanent

Employee contracts	Permanent
Construction contracts	Permanent
Legal correspondence	Permanent
Loan / mortgage contracts	Permanent
Vendor contracts	7 years
Warranties	7 years
Strategic Plans	7 years
Staffing, programs, marketing, finance, fundraising and evaluation plans	7 years
Vendor contacts	7 years

C. CORPORATE RECORDS

Record Type	Retention Period
Corporate Records (Articles of Incorporation, By Laws, Board Policies, Resolutions, Board meeting minutes, sales tax exemption documents, Tax or employee identification number designation, IRS Form 1023 to file for tax-exempt and/or charitable status, Annual corporate filings, corporate seals)	Permanent
Licenses and Permits	Permanent
Memorandums of Understanding	Permanent

D. CORRESPONDENCE AND INTERNAL MEMORANDA

General Principle: Most correspondence and internal memoranda should be retained for the same period as the document they pertain to or support. For instance, a letter pertaining to a particular contract would be retained as long as the contract (7 years after expiration). It is recommended that records that support a particular project be kept with the project and take on the retention time of that particular project file.

Correspondence or memoranda that do not pertain to documents having a prescribed retention period should generally be discarded sooner. These may be divided into two general categories:

1. Those pertaining to routine matters and having no significant, lasting consequences should be discarded *within two years*. Some examples include:

- Routine letters and notes that require no acknowledgment or follow-up, such as notes of appreciation, congratulations, letters of transmittal, and plans for meetings.
- Form letters that require no follow-up.
- Letters of general inquiry and replies that complete a cycle of correspondence.
- Letters or complaints requesting specific action that have no further value after changes are made or action taken (such as name or address change).
- Other letters of inconsequential subject matter or that definitely close correspondence to which no further reference will be necessary.
- Chronological correspondence files.

Please note that copies of interoffice correspondence and documents where a copy will be in the originating department file should be read and destroyed, unless that information provides reference to or direction to other documents and must be kept for project traceability.

2. Those pertaining to non-routine matters or having significant lasting consequences should generally be retained permanently.

E. ELECTRONIC DOCUMENTS

Employee correspondence	7 years
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F. LEGAL FILES AND PAPERS

Record Type	Retention Period
Legal Memoranda and Opinions (including all subject matter files)	10 years after close of matter
Litigation Files	10 year after expiration of appeals or time for filing appeals
Court Orders	Permanent
Requests for Departure from Records Retention Plan	10 years

G. INSURANCE RECORDS

Record Type	Retention Period
Directors and Officers Insurance policy	Permanent
Property Insurance policy	Permanent
Insurance claims applications	Permanent
Insurance dispersements / denials	Permanent

General Liability Insurance policy

Permanent

H. PERSONNEL RECORDS

Record Type	Retention Period
Employee Personnel Records (including applications and resumes, promotions, termination, job descriptions, performance goals, worker's compensation records, salary ranges per job description, time reports)	6 years after separation
Employment Contracts – Individual	7 years after separation

I. PROPERTY RECORDS

Record Type	Retention Period
Correspondence, Property Deeds, Assessments, Licenses, Rights of Way	Permanent
Original Purchase/Sale/Lease Agreement	Permanent
Property Insurance Policies	Permanent

J. TAX RECORDS

General Principle: Doris Day Animal Foundation must keep books of account or records as are sufficient to establish amount of gross income, deductions, credits, or other matters required to be shown in any such return.

These documents and records shall be kept for as long as the contents thereof may become material in the administration of federal, state, and local income, franchise, and property tax laws.

Record Type	Retention Period
Annual tax filing for the organization (IRS Form 990)	Permanent
IRS Rulings	Permanent
Filings of fees paid to professionals (IRS Form 1099)	7 years
Tax Bills, Receipts, Statements	7 years

Record Type	Retention Period
Tax Returns - Income, Franchise, Property	7 years
Tax Workpaper Packages - Originals	7 years
Sales/Use Tax Records	7 years
Annual Information Returns - Federal and State	Permanent
IRS or other Government Audit Records	Permanent

K. DONATION / FUNDER RECORDS

Record Type	Retention Period
Grant dispersal contract	Permanent
Donor lists	7 years
Grant applications	7 years
Donor acknowledgements	7 years

The Directors of the Doris Day Animal Foundation adopt this statement of record retention policies.