



Animal Care Foundation Policy

Document Retention and
Destruction
Policy Number 006
Effective Date: 07/09/20
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PURPOSE

This Record Retention Policy (the “Policy”) identifies the record retention responsibilities of staff, volunteers, members of the board of directors, and officers for maintaining and documenting the storage and destruction of the Foundation’s documents and records. The purpose of this policy is to ensure all records necessary for business and compliance reasons will be retained for a period of time that will reasonably ensure their availability when needed, but for no period of time longer than reasonably necessary.

DOCUMENT RETENTION AND DESTRUCTION POLICY

The information listed in the retention schedule below is intended as a guideline and may not contain all the records the Foundation may be required to keep in the future. This Policy is intended to supplement but not replace any State or federal laws governing the destruction of documents and records applicable to nonprofit organizations. Questions regarding the retention of documents not listed in this chart should be directed to the Secretary of the Board.

RECORD RETENTION CHART

File Category	Item	Retention Period
Corporate Records	Bylaws and Articles of Incorporation	Permanent
	Corporate resolutions	Permanent
	Board and committee meeting agendas and minutes	Permanent
	Conflict-of-interest disclosure forms	11 years
Finance and Administration	Financial statements (audited)	11 years
	Auditor management letters	11 years
	Payroll records	11 years
	Checks for important payments	Permanent
	Check register and checks (for other payments)	11 years
	Bank deposits and statements	11 years
	General ledgers and journals (including bank reconciliations)	11 years
	Investment performance reports	11 years
	Equipment files and maintenance records	11 years after disposition



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	Contracts and agreements	7 years after all obligations end
Insurance Records	Policies	Permanent
	Accident reports	7 years
	Safety (OSHA) reports	7 years
	Claims (after settlement)	7 years
	Group disability records	7 years after end of benefits
Real Estate	Deeds and bills of sale	Permanent
	Leases	7 years after all obligations end
	Mortgages, security agreements	7 years after all obligations end
	Property appraisals and records	Permanent
Tax	IRS exemption determination letter and related correspondence	Permanent
	Tax returns and worksheets	Permanent
	Charitable Organizations Registration Statements (filed with California Attorney General)	7 years
	Withholding tax statements	7 years
Human Resources	Employee personnel files	Permanent
	Retirement and pension plan records (plan descriptions, plan documents)	Permanent
	Employee handbooks	Permanent
	Workers compensation claims (after settlement)	7 years
	Employee orientation and training materials	7 years after use ends
	Employment applications	3 years
	Payroll records and summaries	7 years
	Withholding tax statements	10 years
Technology	Software licenses and support agreements	7 years after all obligations end
	Patents, trademarks, copyrights, and related papers	Permanently
Donation and Grant Records	Grant applications	7 years after completion of grant period



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	Grant agreements	7 years after completion of the grant period
	Donor acknowledgments	7 years
	Donor lists	7 years
Correspondence	Correspondence related to above-mentioned documents	Same as above-mentioned period
	Correspondence not related to above-mentioned documents	5 Years
	Emails related to above-mentioned documents. (May be saved as PDFs.)	Same as above-mentioned period
	Emails not related to above-mentioned documents	2 Years
	Internal Memoranda	5 Years

PROCEDURES

1. ELECTRONIC DOCUMENTS AND RECORDS

Electronic documents will be retained as if they were paper documents. Therefore, any electronic files that fall into one of the file categories on the above chart will be maintained electronically for the appropriate amount of time. Each user of the Foundation's email system is responsible for ensuring that their use of email is consistent with this Policy. If a user has sufficient reason to keep an email message, the message should be saved as a PDF/A document or printed in hard copy and kept in the "archive computer" folder or appropriate file.

2. EMERGENCY PLANNING

The Foundation's records will be stored in a safe, secure, and accessible manner. Documents and financial files that are essential to keeping the Foundation operating in an emergency will be duplicated or backed up at least every week. The backups are to be and maintained off-site or with a cloud storage service.

3. DOCUMENT DESTRUCTION

The Secretary or his/her designee is responsible for the ongoing process of identifying which of the Foundation's records have met the required retention period and overseeing and certifying their destruction. Financial and personnel-related documents or other documents containing sensitive information will be shredded. Electronic documents will be destroyed utilizing a method to ensure the electronic records are completely destroyed and not retrievable from any storage media, including backups. The precise methods of



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storage and destruction of electronic records will be determined each year by the Secretary incorporating technologies that are reasonably state of the art at the time.

Each June the Secretary will review a list of all records that have reached the destruction date and will confirm that the records can be destroyed. If the Foundation uses an outside vendor for storage and/or destruction of records, after approval for destruction, the vendor must shred or otherwise destroy the noted records and provide a certificate of destruction.

4. LEGAL HOLD

From time to time, the President or Secretary may issue a notice, known as a "legal hold," suspending the destruction of records. A legal hold will occur whenever preservation of appropriate records is required due to pending, threatened, or otherwise reasonably foreseeable litigation, audits, government investigations, or similar proceedings. No records specified in any legal hold may be destroyed, even if the scheduled destruction date has passed, until the legal hold is withdrawn in writing by the President or Secretary. Note that destruction of a document on which there is legal hold may be a federal crime.

5. COMPLIANCE

The knowing and intentional failure on the part of the staff, volunteers, members of the board of directors, and officers to follow this policy can result in possible civil and criminal sanctions against the Foundation and its staff, volunteers, members of the board of directors, and officers. Therefore, all parties must be mindful of and comply with this policy.

Adopted at the regularly scheduled Board of Directors meeting on: July 9, 2020

Abby J Douglass
[Abby J Douglass \(Jul 9, 2020 17:37 PDT\)](#)

Abby Douglass, President

Jul 9, 2020

Date

Policy: Document Retention

Final Audit Report

2020-07-10

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