## **Records Retention and Destruction Policy of**

## Children's Aid Club

In accordance with Florida Statutes 496.418 and 617.1601, Children's Aid Club ("CAC") shall retain the following records for a period of three (3) years:

- (1) By-Laws and all amendments
- (2) Minutes of all members' meetings and records of all action taken by members without a meeting
- (3) Written communications to all members, including the financial statements furnished
- (4) List of the names and addresses of its current directors and officers.

At the end of three years, items 2 through 4 shall be destroyed.

CAC will maintain the following records permanently:

- (1) Audit reports from independent audits
- (2) Checks
- (3) Determination Letter from the IRS and correspondence relating thereto
- (4) Year-end Financial Statements
- (5) Insurance Policies
- (6) Minutes of board meetings and annual meetings of members
- (7) Tax returns

Adopted this 12<sup>th</sup> day of March, 2024 by the Board of Children's Aid Club and on March 20, 2024 by the membership.

Laura Balistreri-Ahmed, Secretary