

Document Retention and Destruction Policy

America's Defenders Foundation

Article I – Purpose

The purpose of this Document Retention and Destruction Policy (the “Policy”) is to ensure that America's Defenders Foundation (the “Foundation”) maintains records as required by law, preserves documents of historical and operational value, and disposes of documents in a timely and appropriate manner when they are no longer needed.

This Policy is intended to comply with generally recognized nonprofit governance standards, federal and state laws, and Internal Revenue Service (IRS) expectations for organizations exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. It also reflects principles established under the Sarbanes-Oxley Act regarding document retention and the prohibition on destruction of documents related to investigations or litigation.

Article II – Scope

This Policy applies to all directors, officers, employees, volunteers, contractors, and agents of the Foundation. It covers all records created, received, or maintained by the Foundation in any format, including paper documents, electronic files, emails, text messages, databases, audio, and video recordings.

Article III – Responsibility for Recordkeeping

1. The Board of Directors has ultimate responsibility for oversight of this Policy.
 2. The Executive Director, or a designated officer, shall be responsible for the administration and implementation of this Policy, including ensuring compliance with retention schedules and coordinating the destruction of records.
 3. All individuals subject to this Policy are responsible for maintaining records in accordance with this Policy and applicable laws.
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Article IV – General Retention Guidelines

1. Records shall be retained for the minimum period required by law or as otherwise provided in this Policy, whichever is longer.
 2. Records that are no longer required to be retained shall be destroyed in a manner that protects confidentiality and prevents unauthorized access to sensitive information.
 3. Electronic records shall be retained and destroyed in a manner consistent with this Policy and applicable data security practices.
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Article V – Record Retention Schedule

The following retention schedule reflects generally recognized nonprofit best practices. Retention periods begin at the close of the fiscal year in which the record was created, unless otherwise noted.

A. Corporate and Governance Records

- Articles of Incorporation and Amendments – **Permanent**
- Bylaws and Amendments – **Permanent**
- IRS Determination Letters – **Permanent**
- Board and Committee Meeting Minutes – **Permanent**
- Board Policies (current and superseded) – **Permanent**
- Conflict of Interest and Annual Disclosure Forms – **7 years**

B. Financial and Accounting Records

- Audited Financial Statements – **Permanent**
- Annual Financial Reports – **Permanent**
- General Ledgers – **7 years**
- Bank Statements and Reconciliations – **7 years**
- Accounts Payable and Receivable Records – **7 years**
- Expense Reports – **7 years**
- Payroll Records and Tax Filings – **7 years**
- Grant Agreements and Reports – **7 years after grant closeout**

C. Tax and Compliance Records

- IRS Form 990 and Related Filings – **Permanent**
- Federal, State, and Local Tax Returns – **Permanent**

- Correspondence with Taxing Authorities – **7 years**

D. Personnel and Human Resources Records

- Employee Personnel Files – **7 years after separation**
- Employment Agreements – **7 years after termination**
- Payroll and Benefits Records – **7 years**
- Volunteer Records – **3 years after separation**

E. Legal and Contractual Records

- Contracts and Leases – **7 years after expiration or termination**
- Insurance Policies – **Permanent**
- Claims and Settlement Agreements – **Permanent**

F. Program and Operational Records

- Program Reports and Evaluations – **7 years**
 - Client or Beneficiary Records – **7 years**, subject to confidentiality and privacy laws
 - Marketing and Communications Materials – **3 years**
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Article VI – Suspension of Destruction (Litigation Hold)

If the Foundation becomes aware of pending or reasonably anticipated litigation, audits, investigations, or government inquiries, all document destruction shall be suspended immediately for records relevant to the matter. Such records shall be preserved until the matter is fully resolved and the Board or legal counsel authorizes resumption of document destruction.

Article VII – Methods of Destruction

1. Paper records containing confidential or sensitive information shall be destroyed by shredding, pulping, or incineration.
 2. Electronic records shall be permanently deleted in a manner that renders the information unrecoverable, including deletion from backups where feasible.
 3. Destruction of records shall be documented, including the date, type of records destroyed, and method of destruction.
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Article VIII – Prohibited Destruction

No individual may knowingly alter, destroy, conceal, or falsify any record with the intent to impede, obstruct, or influence any investigation, audit, or legal proceeding. Violations of this provision may result in disciplinary action and potential civil or criminal penalties.

Article IX – Policy Review and Compliance

This Policy shall be reviewed periodically by the Board of Directors and updated as necessary to reflect changes in law, regulation, or Foundation operations. Failure to comply with this Policy may result in disciplinary action.

Certification

This Document Retention and Destruction Policy was adopted by the Board of Directors of America’s Defenders Foundation on _____.

Board Chair / Authorized Officer

Date