



## **Records Retention, Privacy, Disclosure & Destruction Policy**

### **Article I – Scope of Policy**

This policy applies to: the Chief Executive Officer, members of the Board, staff and contractors, and volunteers who create, approve, access, store, disclose, or destroy corporate, financial, donor, program, or survivor-related records.

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### **Article II – Purpose**

The purpose of this policy is to ensure that NEXTSTEP: Unlocked Potential (the “Corporation”; “NEXTSTEP”) maintains necessary corporate, financial, and program records in accordance with federal and Texas law, while prioritizing the safety, autonomy, and confidentiality of domestic violence survivors. This policy provides a board-level operating procedure for organizing, retaining, protecting, disclosing, and securely destroying NEXTSTEP records while preserving survivor safety, fiduciary accountability, and compliance readiness.

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### **Article III – Governing Standards**

Federal tax-exempt organization recordkeeping, Form 990, public-disclosure, and executive compensation documentation requirements.

Texas nonprofit fiduciary principles and Attorney General oversight of charitable assets.

VAWA / OVW confidentiality expectations for personally identifying information and survivor-related records.

NEXTSTEP bylaws and adopted board policies, including document retention, privacy, compensation, public disclosure, gifts, ethics, merchandise, and material assistance.

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## **Article IV – Roles & Responsibilities**

<b>Role</b>	<b>Primary Ownership</b>	<b>Required Actions</b>
<b>Board Chair / President</b>	Governance oversight	Ensures board review cadence, oversees conflict recusals, leads compensation approvals, and serves as escalation point for disclosure disputes or whistleblower matters.
<b>Secretary</b>	Corporate records	Maintains permanent records, minutes, board resolutions, policy approvals, annual acknowledgements, destruction log for governance files, and board-adoption copy of all SOPs.
<b>Treasurer</b>	Financial transparency	Maintains Form 990 file, audits support, donation records, gift substantiation support, merchandise accounting, and public-inspection packet for annual returns.
<b>At-large Directors</b>	Conflict-free decisions	Approve CEO compensation and other conflict-sensitive matters using comparable data, abstentions, and contemporaneous board documentation
<b>Chief Executive Officer</b>	Operational privacy & access	Maintains survivor and program records, enforces minimum-necessary PII collection, controls system access, oversees onboarding, and approves operational destruction actions.

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## **Article V – Permanent Records, Financial Records (Form 990), Assistance Records, Compensation Files**

**Section 1. Permanent Records:** Articles of Incorporation, Bylaws, Board meeting minutes, and IRS determination letters. Permanent records shall be stored in a restricted cloud repository, a restricted thumb-drive, and/or a locked physical file under a dual-location retention approach.

- The Secretary shall maintain a master corporate record set containing the certificate/articles of formation, bylaws and amendments, IRS determination letter, officer and director rosters, signed policies, board and committee minutes, resolutions, major contracts, loan files, real-estate files, and dissolution-related documents if applicable.
- The Board Chair and Secretary shall complete an annual permanent-records review and note completion in board minutes.

**Section 2. Financial Records:** Seven (7) years for tax returns (Form 990), audit reports, and records of nonreciprocal transactions/donation. The Treasurer and CEO shall retain filed Forms 990, schedules, audit reports, accounting ledgers, reconciliations, grant records, and donation support for not less than seven years unless a longer legal-hold period applies.

**Section 3. Client/Survivor Records:** To prioritize survivor safety, records containing personally identifiable information (PII) shall be kept only as long as operationally necessary. Survivors are not required to disclose abuse details, and any records maintained must comply with VAWA (Violence Against Women Act) confidentiality provisions and state privacy laws.

**Section 4. Material Assistance Records:** Records of gift card distribution and emergency safety needs must be maintained for documentation and audit purpose.

**Section 5. Compensation Files:** The Board Chair and independent directors shall maintain a CEO compensation file containing the position description, comparability data, meeting materials, recusals, vote record, and annual review memorandum.

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#### **Article VI – Survivor Privacy & Minimum-Necessary Data Standard**

NEXTSTEP shall collect survivor personally identifiable information only when operationally necessary for service delivery, safety coordination, financial accountability, or a legal requirement.

Wherever possible, program records shall use a unique client identifier rather than full names in routine tracking documents.

No survivor-identifying information, case details, children’s identities, or confidential locations shall be disclosed without a signed, written, informed, reasonably time-limited release unless disclosure is required by law or court order.

Access to survivor records shall be role-based, restricted, and reviewed at least quarterly by the CEO.

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#### **Article VII – Program Assistance, Donations, and Merchandise Control**

Material assistance records shall document the unique client ID, assistance category, amount, date, approving staff member, barrier addressed, and mission connection.

Donation files shall include the donor name, date, amount or noncash description, restriction terms if any, acknowledgment status, and any supporting tax forms or due-diligence materials.

Merchandise revenue shall be tracked separately in the accounting system, with supporting inventory records, vendor records, payout reports, and annual board reporting showing mission use of net proceeds.

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### **Article VIII – Public Disclosure Procedure**

Public requests for disclosure documents shall be routed to the Treasurer or Secretary, with escalation to the Board Chair for unusual or disputed requests.

Only required public-inspection documents shall be provided. Survivor-identifying information, confidential locations, unnecessary donor details, and non-public operational data shall not be disclosed.

A disclosure response log shall record the request date, requester, documents provided, date completed, and staff member handling the request.

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### **Article IX – Digital Security & Offboarding**

Official systems and accounts shall use strong passwords and multi-factor authentication where available.

The CEO shall maintain an access register identifying users, system roles, date granted, date reviewed, and date removed.

Upon departure of a board member, employee, contractor, or volunteer, access to all systems, shared accounts, email, storage, and administrative platforms shall be revoked immediately, with shared credentials rotated the same day when applicable.

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### **Article X – Document Destruction**

Documents containing sensitive survivor information or confidential corporate data must be securely destroyed (e.g., shredded or permanently deleted) to prevent unauthorized disclosure of survivor identities or shelter locations.

Paper records containing confidential information shall be cross-cut shredded or destroyed through a secure vendor. Electronic records shall be permanently deleted from live systems and removed from user-accessible storage according to policy.

A destruction log shall record the record category, date range, destruction date, approval authority, and method used.

No record destruction may occur when litigation, audit, subpoena, investigation, or another legal hold is pending or reasonably anticipated.

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**Article XI – Board Review Cadence**

Quarterly: review financial statements, Form 990 readiness, material assistance summaries, disclosure requests, access register changes, and any policy exceptions.

Annually: review permanent records, conflict disclosures, executive compensation support, destruction log, merchandise summary, and this SOP for revision or re-adoption.

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**Article XII – Required Records Matrix**

<b>Owner</b>	<b>Record Category</b>	<b>Retention</b>	<b>Minimum Contents</b>
Secretary	Articles, bylaws, determination letter, minutes, policies	Permanent	Signed governing documents, amendments, meeting minutes, resolutions, annual approvals
Board Chair & Secretary	CEO compensation & conflict letters	Permanent	Comparability data, board memo, recusals, vote record, annual review
Treasurer & CEO	Form 990, audits, ledgers, grant support, donation records	7 years	Filed returns, schedules, reconciliations, grant backup, donor records, acknowledgement support
Secretary / Treasurer / CEO	Destruction log & legal-hold notices	Permanent log; hold until released	Category, dates, approver, method, hold notice references
CEO	Survivor files & program assistance records	Only as long as operationally necessary	Unique ID, minimum-necessary details, approvals, release forms (if any), assistance logs
CEO	Access logs, offboarding checklists	7 years recommended	User list, privilege changes, assistance enrollment, termination actions

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**Article XIII – Policy Violations**

Violations of this policy may result in:

- Disciplinary action (up to and including termination of and/or removal of employment, Board position, volunteer status, etc.);
  - Legal consequences if applicable laws are breached.
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#### **Article XIV – Policy Review**

This policy shall be reviewed annually by the Board and updated as necessary to reflect:

- Changes in law;
  - Best practices in victim advocacy.
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This policy was reviewed and approved by the NEXTSTEP: Unlocked Potential Board of Directors.

**Date Approved:** 4 Apr 2026

