



# Record Retention and Destruction Policy

Give Something Back



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## Purpose/Introduction

The purpose of this Policy is to ensure that necessary records and documents of Give Something Back (Give Back) are adequately protected and maintained and to ensure that records that are no longer needed by Give Back, or are of no value, are discarded at the proper time. Because records may be relevant to existing or threatened litigation or investigations, this Policy also is for the purpose of aiding employees of Give Back 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.

## Revision History

Date	Version	Revised By	Revision Summary
08/7/2018	1.00	Honora Moore	Initial policy creation
01/28/2023	2.00	Chad Carr & Jonathan Pugh	Adoption by Give Back
5/10/23/2023	2.1	Chad Carr	Approval by the Board



## Administration

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Attached as [Appendix A](#) is a Record Retention which sets forth the maintenance, retention and disposal schedule for records of Give Back and the retention and disposal schedule of electronic documents. The General Counsel (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 also is 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 to monitor compliance with the Policy.

## Company Records

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Company records (“Records”) include all forms of communication, data or information relating to Give Back or its business. This includes all hard copies and anything stored in electronic format.

**It will most typically include things such as:**

- Paper documents, drafts, and notes;
- Electronic documents stored on your computer or a shared drive;
- Emails and instant messages;
- Voice mail messages;
- Calendars;
- Hard drives, disks, CDs, DVDs, any other storage device, back up tapes;
- Documents stored on mobile devices including phones and tablets.

Your private unofficial documents pertaining to your personal affairs do not qualify as Records. You may not categorize otherwise qualified documents as “personal” to avoid the requirements of this Policy.

## Suspension of Record Disposal in Event of Litigation, Threatened Claims, or Investigation

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**Disposal of relevant Records for affected persons will be suspended if:**

- Give Back is served with a subpoena or request for documents; or
- if any employee becomes aware of potential or actual claim involving Give Back; or
- if an employee becomes aware of an actual or potential internal investigation or governmental inquiry or investigation or audit concerning Give Back.

As soon as you become aware that Records may relate to a threatened or actual claim, investigation, inquiry or audit you must inform the Administrator and any further disposal of relevant documents shall be suspended until the Administrator, with the advice of counsel, determines otherwise. Discarding, concealing, falsifying, or altering any Record called for by or related to a threatened or actual claim, investigation, inquiry or audit is **ABSOLUTELY FORBIDDEN**. This section applies equally to electronic stored records and email.

The General Counsel’s office shall take such steps as are necessary to promptly inform all relevant staff



of any suspension in the destruction of documents as a result of litigation, claims or investigations. This will likely come in the form of a litigation hold memorandum which will describe your obligations with respect to the relevant Records.

## Retention Period

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The period for which each Record should be kept depends on the content of the Record. Attached as [Appendix A](#) is a schedule which identifies the retention period for most types of Records. In the event you come across a type of record that it is not identified in the attached, you should contact the Administrator to discuss the appropriate retention period. In the event a record falls into more than one category defined in the [Appendix](#), it should be kept for the longest identified period.

## Hard Copy Records

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Hard copy records must be kept in a protected filing location. Records related to an inactive or closed matter or which are not used frequently may be sent to an offsite storage facility. Boxes containing these records must identify the type of record and their destruction date. Records containing confidential information for which the retention period has expired should be (a) returned to the owner if required by agreement or (b) shredded.

## Electronic Records

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Electronic Records consists of data and information stored in a digitized form. Metadata should be stored with the electronic records. Electronic Records should be stored on shared company systems such as SharePoint, OneDrive and in Salesforce. You should be trained at the outset of your employment and receive updated training as necessary with respect to Company and your department practices for the storage of electronic Records. If you have questions about storing Records, contact the Director of Information Technology or the Director of Business Administration.

Unless the record is (a) subject to a litigation hold or (b) necessary for a business purpose, it should be destroyed. If the record is necessary for a business purpose, then it should fall in one of the categories identified in Appendix A (or if the documents is necessary and you do not see the category in this Appendix contact the Administrator) and retained in accordance with the retention schedule for that record type.



## Electronic Mail

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Just as with hard copy documents, emails must be reviewed for content to determine the relevant retention period. Except for certain exceptions, including when a litigation hold is in place, Email contained in an employee's Outlook account will be deleted after 1 year from the date it was sent or received. If an email must be retained for a longer period because of the content of the email, it must be archived within the email system. Appendix B sets out the instructions for archiving. If you have questions about archiving, please contact IT for instructions on how to archive emails. **E-mail will be deleted after one year unless (a) subject to a litigation hold or (b) archived in accordance with Email Archive Procedure set forth in Appendix B. Email should only be archived if it is necessary to store for a business purpose. If you archive email, you must categorize the email as a Record type and store it in accordance with the retention schedule appropriate for that record.**

Under no circumstances should employees create PST files or other copies of email accounts.

## Applicability

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This Policy applies to all employees, officers, and directors of Give Back. 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. It applies to all physical and electronic records generated during the Corporation's operation, including both original documents and reproductions.



## APPENDIX A - RECORD RETENTION SCHEDULE

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The Record Retention Schedule is organized as follows:

### SECTION TOPICS

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1. [Accounting and Finance](#)
2. [Contracts and Memorandums of Understanding](#)
3. [Corporation Records](#)
4. [Correspondence and Internal Memoranda](#)
5. [Student Information](#)
6. [Electronic Documents](#)
7. [Legal Files and Papers](#)
8. [Miscellaneous](#)
9. [Personnel Records](#)
10. [Facility Records](#)
11. [Tax Records](#)
12. [Contribution Records](#)

### 1. ACCOUNTING AND FINANCE

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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
Annual Audit Records, including work papers and other documents that relate to the audit	7 years after completion of audit
Annual Plans and Budgets	2 years
Bank Statements and Canceled Checks	7 years
Employee Expense Reports	7 years
General Ledgers	Permanent
Interim Financial Statements	7 years
Notes Receivable ledgers and schedules	7 years
Investment Records	7 years after sale of investment
Internal Audit work papers and findings	7 years after completion



## 2. CONTRACTS

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Record Type	Retention Period
Contracts, Purchase Orders, and Related Correspondence (including any proposal that resulted in the contract and all other supportive documentation)	7 years after expiration or termination

## 3. CORPORATION RECORDS

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Record Type	Retention Period
Corporation Records (minute books, signed minutes of the Board and all committees, Corporation seals, articles of incorporation, bylaws, annual Corporation reports)	Permanent
Licenses and Permits	Permanent

## 4. CORRESPONDENCE AND INTERNAL MEMORANDA (I.E., LETTERS AND EMAIL)

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**General Principle:** Most correspondence and internal memoranda, in either paper and electronic formats, should be retained for the same period as the document they pertain to or support. For instance, a letter pertaining to a contract would be retained if 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 one year*. Some examples include:
  - a. Routine letters, email and notes that require no acknowledgment or follow-up, such as notes of appreciation, congratulations, letters of transmittal, and plans for meetings.
  - b. Form letters that require no follow-up.
  - c. Letters of general inquiry and replies that complete a cycle of correspondence.
  - d. Letters or complaints requesting specific action that have no further value after changes are made or action taken (such as name or address change).
  - e. Other letters of inconsequential subject matter or that close correspondence to which no further reference will be necessary.
  - f. 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.

## 5. STUDENT INFORMATION

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<b>Record Type</b>	<b>Retention Period</b>
Application Data	3 Years for Declines 7 Years for Enrolled Students
Enrollment Agreements	Through Graduation from program Plus 3 years
Notes & Correspondence	3 Years for Declines 7 Years for Enrolled Students
Grades & Transcripts	3 years for Declines 7 Years for Enrolled Students

## 6. ELECTRONIC DOCUMENTS

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E-mail will be deleted after one year unless (a) subject to a litigation hold or (b) archived in accordance with Email Archive Procedure set forth in Appendix B. Email should only be archived if it is necessary to store for a business purpose. If you archive email, you must categorize the email as a Record type and store it in accordance with the retention schedule appropriate for that record.

You must review all records you store in an electronic format (i.e., Sharepoint, One Drive, etc.). Unless the record is (a) subject to a litigation hold or (b) necessary for a business purpose, it should be destroyed. If the record is necessary for a business purpose, then it should fall in one of the categories identified in this Appendix (or if the documents is necessary and you do not see the category in this Appendix contact the Administrator) and retained in accordance with the retention schedule for that record type.



## 7. LEGAL FILES AND PAPERS

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

## 8. MISCELLANEOUS

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<b>Record Type</b>	<b>Retention Period</b>
Consultant's Reports	2 years
Material of Historical Value (including pictures, publications)	Permanent
Policy and Procedures Manuals	Current version with revision history
Annual Reports	Permanent

## 9. PERSONNEL RECORDS

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<b>Record Type</b>	<b>Retention Period</b>
Employee Personnel Records (including individual attendance records, application forms, job or status change records, performance evaluations, termination papers, withholding information, garnishments, test results, training and qualification records)	6 years after separation
Employment Contracts – Individual	7 years after separation



## 10. FACILITY RECORDS

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

## 11. TAX RECORDS

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**General Principle:** Give Back 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.

<b>Record Type</b>	<b>Retention Period</b>
Tax-Exemption Documents and Related Correspondence	Permanent
IRS Rulings	Permanent
Excise Tax Records	7 years
Tax Bills, Receipts, Statements	7 years
Tax Returns - Income, Franchise, Property	Permanent
Tax Workpapers Packages - Originals	7 years
Sales/Use Tax Records	7 years
Annual Information Returns - Federal and State	Permanent
IRS or other Government Audit Records	Permanent



## 12. CONTRIBUTION RECORDS

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<b>Record Type</b>	<b>Retention Period</b>
Records of Contributions	Permanent
The documents evidencing terms of gifts	Permanent

## APPENDIX B – EMAIL ARCHIVE INSTRUCTIONS

The Email Archive Instructions are organized as follows:

### SECTION TOPICS

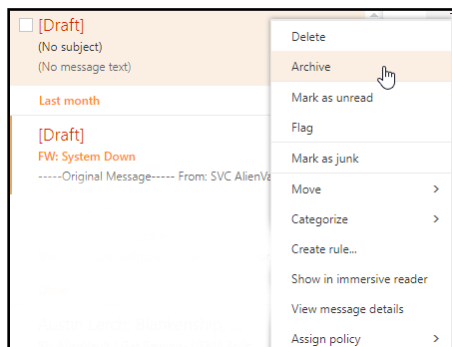
1. [Archiving Emails from a Computer](#)
2. [Archiving Emails from a Mobile Device](#)

### 1. ARCHIVING EMAILS FROM A COMPUTER

The following instructions apply when archiving an email from a computer, either through the Outlook client or webmail.

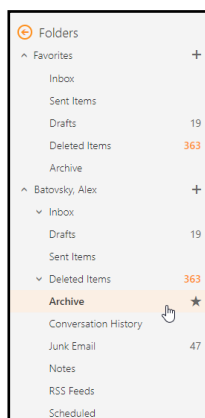
#### To Archive:

1. Hover over email you would like to save past the retention period.
2. Right Click > **Archive**



#### To View Archived Emails:

1. Navigate to the **Archive** Folder under **Folders** on the left-hand side of Outlook
2. All emails archived using the above method can be found in this folder.

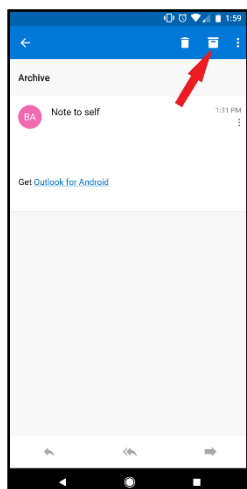


## 2. ARCHIVING EMAILS FROM A MOBILE DEVICE


The following instructions apply when archiving an email from a mobile device through the Outlook App, using either Android or iOS.

### To Archive:

1. Select the email you would like to save past the retention period.
2. In the top right corner of the screen, select the **Archive icon** pictured below.



### To View Archived Emails:

1. Select the  icon located on the top-left corner of the home screen.
2. Navigate to the **Archive** Folder.
3. All emails archived using the above method can be found in this folder.

