

**ICNA RELIEF USA PROGRAMS,INC.
RECORD RETENTION AND DOCUMENT DESTRUCTION POLICY**

SCOPE

All employees, directors and officers of ICNA Relief USA Programs, Inc. must comply with the document retention requirements within this record retention policy.

PURPOSE

The corporate records of ICNA Relief USA Programs, Inc (hereafter the “Organization”) are important assets. Corporate records include essentially all records produced by employees, whether paper or electronic. A record may be as obvious as a memorandum, an email, a contract, or a case study, or something not as obvious, such as a computerized desk calendar, an appointment book, or an expense record.

The law requires the Organization to maintain certain types of corporate records, usually for a specified period of time. Failure to retain those records for those minimum periods could subject the employee or the Organization to penalties and fines, cause the loss of rights, obstruct justice, spoil potential evidence in a lawsuit, place the Organization in contempt of court, or seriously disadvantage the Organization or its clients in litigation. It is a crime to alter, falsify or destroy a document in order to prevent its use in an official proceeding.

Common Ground Relief supports the maintenance of appropriate records about its operations. This policy is meant to establish the requirements for document destruction and end the accidental or innocent destruction of necessary documents.

POLICY

Specific documents, identified below, are subject to a retention schedule and should not be destroyed until the expiration of the schedule.

An important exception to note is that if you believe, or the Organization informs you, that corporate records are relevant to litigation, or potential litigation (i.e. a dispute that could result in litigation), then you must preserve those records until the Organization determines the records are no longer needed. This exception supersedes any previously or subsequently established destruction schedule for those records. If there is a question about whether a document should be retained or destroyed, it should be referred to the Executive Director.

(a) Financial Records

Financial records, including bank statements, invoices and payroll records, expense reports, proof of deductions, and other documents should be maintained

for at least 7 years from the date of filing the applicable tax return. Year-end financial statements, audit reports and 990 forms should be maintained permanently and should be available for public inspection upon request.

(b) Personnel Records

State and federal statutes require the Organization to keep certain recruitment, employment, and personnel information, including employment applications and job descriptions. The Organization should also keep personnel files that reflect performance reviews and any complaints brought against the Organization or individual employees under applicable state and federal statutes. The Organization should also keep all final memoranda and correspondence reflecting performance reviews and actions taken by or against personnel in the employee's personnel file. Personnel records should be maintained permanently for current employees and for 4 years after an employee's termination.

(c) Corporate Records

Incorporation documents, including certificate of formation, bylaws, and related documents should be kept permanently in the corporate records. Meeting minutes and related documents should also be retained in perpetuity in the corporate record book. Tax-exemption documents, including application for tax exemption (IRS Form 1023), IRS determination letter, and any related documents should be kept permanently in the corporate record book and should be available for public inspection upon request.

(d) Press Releases/Public Filings

The Organization should retain permanent copies of all press releases and publicly filed documents under the theory that the Organization should have its own copy to test the accuracy of any document a member of the public can theoretically produce against the Organization.

(e) Legal Files

Legal counsel should be consulted to determine the retention period of particular documents, but legal documents should generally be maintained for a period of 10 years.

(f) Legal Agreements & Contracts

Final, executed copies of legal agreements and contracts, such as mortgages and leases, should be maintained for 3 years *after* their expiration. Publicly filed contracts should be maintained longer.

(g) Electronic Mail

E-mail that needs to be saved should be either:

- (i) printed in hard copy and kept in the appropriate file; or
- (ii) downloaded to a computer file and kept electronically or on disk as a separate file.

The retention period depends on the subject matter of the email, as covered elsewhere in this policy.

Failure to comply with this Document Retention Policy may result in disciplinary action against the employee, including suspension or termination. Questions about this policy should be referred to The Director of Administration & Human Resources, who is in charge of administering, enforcing, and updating this policy.

Employee Signature

Date

Director Signature

Date