Document Retention and Destruction Policy

Effective Date: March 30, 2025
Approved by: Jacquie Barker, Executive Director

1. Purpose

This policy establishes guidelines for the retention and disposal of Pets Bring Joy's records to ensure compliance with legal and regulatory requirements, operational needs, and best practices in nonprofit governance.

2. Scope

This policy applies to all records, whether in paper or electronic format, created or received by Pets Bring Joy in the course of its operations.

3. Record Categories and Retention Periods

Records are classified as follows, and must be retained for the periods specified:

3.1. Corporate and Governance Records

- Articles of Incorporation, Bylaws, IRS Determination Letter: **Permanent**
- Board and Committee Meeting Minutes: **Permanent**

3.2. Financial Records

- Annual Financial Statements and Audits: **7 years**
- Bank Statements, Canceled Checks, and Reconciliations: **7 years**
- Expense Reports and Invoices: **7 years**
- Payroll Records: **7 years**

3.3. Tax Records

- IRS Form 990 and Supporting Documentation: **7 years**
- Tax-Exempt Filings and Correspondence: **Permanent**

3.4. Donor and Grant Records

- Grant Applications and Agreements: **7 years after grant closure**
- Donor Records and Acknowledgments: **7 years**

3.5. Employee and Volunteer Records

- Employee Personnel Files: **7 years after termination**
- Volunteer Records: **3 years after last activity**

3.6. Legal and Compliance Records

- Contracts and Agreements: **7 years after expiration**
- Insurance Policies and Claims: **7 years after expiration**

4. Record Storage and Security

All records must be stored securely to prevent unauthorized access, loss, or damage. Electronic records should be backed up regularly, and physical records should be kept in locked storage.

5. Record Destruction

Records may be destroyed in a secure manner after their retention period expires unless subject to a legal hold or audit. Destruction methods include:

- **Paper records**: Shredding or incineration
- **Electronic records**: Permanent deletion and data wiping

6. Legal Holds

If Pets Bring Joy becomes aware of litigation, government investigation, or audit, all relevant records must be retained regardless of their scheduled destruction date until legal counsel advises otherwise.

7. Policy Review and Updates

This policy will be reviewed annually by the Board of Directors or designated staff to ensure compliance with applicable laws and operational needs.