

FRIENDS OF THE EARTH

DOCUMENT RETENTION AND DESTRUCTION POLICY

1) Purpose

The purpose of this Policy is to ensure that the records and documents of Friends of the Earth (“FOE”) are adequately protected and maintained for at least as long as legally necessary and longer if they remain necessary or valuable to the achievement of FOE’s mission and purposes. This Policy is also intended to ensure that records and documents that are no longer needed and are of no value are destroyed, discarded, or deleted only in accordance with the procedures described herein. This policy covers all of FOE’s records and documents, regardless of the form or media (including electronic records and documents).

2) Applicability

This Policy applies to all directors, officers, employees, volunteers, and contractors of FOE with respect to the creation, acquisition, and storage of documents and records while acting within the scope of their duties to or authority by FOE. **No director, officer, employee, volunteer, or contractor may destroy, discard, or delete any of FOE’s records or documents without the approval of the Administrator.**

As used in this policy, a “record” is anybody of information that has been documented from the business activities of FOE, whether in written, electronic, or other recorded form, including electronic mail (e-mail). Records stored electronically include records that are stored in the cloud or in FOE-owned equipment or on other devices (whether or not owned by FOE) such as cellular telephones, laptops, tablets or other portable computers or other similar personal communication devices.

3) Administration

The Chief Operating Officer (the “Administrator”) is the officer in charge of the administration of this Policy and the implementation of processes and procedures to ensure that this Policy is followed. The Administrator is also authorized to make determinations with respect to which of FOE’s records and documents may be destroyed, discarded, or deleted by using the Minimum Retention Schedule attached to this Policy for guidance, but in no event will the Administrator permit the destruction, disposal, or deletion of any document or record if the retention of such document or record is legally required. The Administrator shall monitor local, state and federal laws concerning record retention and ensure FOE’s compliance with such laws; from time to time make determinations with respect to whether certain records and documents may be destroyed, discarded or deleted using the Minimum Retention Schedule for guidance; and monitor compliance with this Policy.

4) Suspension of Record Disposal In Event of Litigation or Claims

It is a crime to alter, cover up, falsify, or destroy any document or record with the intent of impeding or obstructing any official proceeding. In the event any director, officer, employee, volunteer, or contractor of FOE becomes aware of: (i) FOE being served with any subpoena or request for documents, (ii) a governmental investigation or audit concerning FOE, (iii) the commencement of any litigation against or concerning FOE, or (iv) any FOE internal investigation, such director, officer, employee, volunteer, or

contractor shall inform the Administrator, and no further destruction, disposal, or deletion of documents and records shall be permitted until such time as the Administrator, with the advice of counsel, determines otherwise. Under such circumstances, the Administrator shall take such steps as is necessary to promptly inform all directors, officers, employees, volunteers and contractors of the need to preserve all documents and records until further notice from the Administrator. Employees and others who destroy, discard, delete, or alter documents or records in violation of this Policy will be subject to disciplinary action up to, and including, suspension and termination as well as possible legal action.

This Policy was approved by the Board of Directors on June 25, 2021.

Minimum Retention Schedule

Corporate Records

Annual Reports to Secretary of State/Attorney General	Permanent
Articles of Incorporation	Permanent
Board Meeting and Board Committee Minutes	Permanent
Board Policies/Resolutions	Permanent
By-laws	Permanent
Construction Documents	Permanent
Fixed Asset Records	Permanent
IRS Application for Tax-Exempt Status (Form 1023)	Permanent
IRS Determination Letter	Permanent
State Sales Tax Exemption Letter	Permanent
Contracts (after expiration)	7 years
Correspondence (general)	3 years

Accounting and Corporate Tax Records

Annual Audits and Financial Statements	Permanent
Depreciation Schedules	Permanent
General Ledgers	Permanent
IRS 990 Tax Returns	Permanent
Business Expense Records	7 years
IRS 1099s	7 years
Journal Entries	7 years
Invoices	7 years
Sales Records (box office, concessions, gift shop)	5 years
Petty Cash Vouchers	3 years
Cash Receipts	3 years
Credit Card Receipts	3 years

Bank Records

Check Registers	Permanent
Bank Deposit Slips	7 years
Bank Statements and Reconciliation	7 years
Electronic Fund Transfer Documents	7 years

Payroll and Employment Tax Records

Payroll Registers	Permanent
State Unemployment Tax Records	Permanent
Earnings Records	7 years
Garnishment Records	7 years
Payroll Tax returns	7 years

W-2 Statements

7 years

Employee Records

Employment and Termination Agreements

Permanent

Retirement and Pension Plan Documents

Permanent

Records Relating to Promotion, Demotion or Discharge

7 years after termination

Accident Reports and Worker's Compensation Records

5 years

Salary Schedules

5 years

Employment Applications

3 years

I-9 Forms

3 years after termination

Time Cards

2 years

Donor Records and Acknowledgement Letters

7 years

Grant Applications and Contracts

5 years after completion

Legal, Insurance and Safety Records

Appraisals

Permanent

Copyright Registrations

Permanent

Environmental Studies

Permanent

Insurance Policies

Permanent

Real Estate Documents

Permanent

Stock and Bond Records

Permanent

Trademark Registrations

Permanent

Leases

6 years after expiration

OSHA Documents

5 years

General Contracts

3 years after termination