

# Information/Document Retention & Destruction Policy

## PURPOSE

This document establishes Heifer Project International's (Heifer) Information/Document Retention and Destruction Policy (Policy) for Employees, Volunteers, Temporary Workers, and Interns, and applies in every country and territory where Heifer operates. In the event any provision of this Policy directly conflicts with local law, local law will supersede with regard to that provision. In the event any provision of this Policy directly conflicts with any other Heifer policy, the provisions of this Policy will supersede.

Heifer's information and documents, whether in hard copy or electronic form, are extremely valuable assets that should be retained as long as needed for business or archival purposes, and as long as required by applicable law. Failure to retain these for minimum periods could subject Heifer to penalties and fines, cause the loss of rights, obstruct justice, spoil potential evidence in a lawsuit, place Heifer in contempt of court, or disadvantage Heifer in litigation. In addition, Heifer is required by the Internal Revenue Code to keep books and records relevant to its tax exemption and relevant to its filings with the Internal Revenue Service. Heifer must also balance its need to retain information and documents by establishing a destruction process that enhances organization and efficiency and maintains retention and storage costs at a reasonable level.

**INVESTIGATIONS AND LITIGATION. NOTWITHSTANDING ANYTHING IN THIS POLICY TO THE CONTRARY, INFORMATION AND DOCUMENTS, WHETHER IN HARD COPY OR ELECTRONIC FORM, RELEVANT TO INVESTIGATIONS, LITIGATION, OR POTENTIAL LITIGATION, MUST BE PRESERVED UNTIL HEIFER'S LEGAL SERVICES TEAM DETERMINES THE RECORDS ARE NO LONGER NEEDED. PLEASE CONTACT THE LEGAL SERVICES TEAM FOR RECOMMENDATIONS ON HOW TO PRESERVE SAID INFORMATION AND DOCUMENTS.**

## POLICY

Because of the wide variety of activities in which Heifer engages, this Policy is not intended to be exhaustive, but to instead establish minimum requirements for certain critical categories of information and documents that bear special consideration. Information and documents falling outside of these categories are discussed below in the PROCEDURES Section below.

<b>Corporate/Board/Committee Records</b>	
Articles of Incorporation and Bylaws	Permanent
Application for tax-exempt and/or charitable status (IRS Form 1023 in the US)	Permanent
Letter of determination granting tax-exempt and/or charitable status	Permanent
Board policies, resolutions, agendas, and minutes	Permanent
Board committee minutes	Seven (7) years
Sales tax exemption documents	Permanent
Tax or employer identification number designation	Permanent
Annual corporate filings	Permanent

<b>Tax Records</b>	
Annual tax filings (IRS Form 990 in the US) and payroll registers	Permanent
Filings of fees paid to professionals (IRS Form 1099 in the US), payroll tax withholdings, earnings records, payroll tax returns, and W-2 statements	Seven (7) years
<b>Employment/Personnel Records</b>	
Personnel File: this may include but not be limited to employee offer letters, employment confirmation letters, employee benefits, retirement, and pension records, cover letters, employee applications and resumes, interview materials, background/reference check information, job descriptions, and documentation regarding promotions, demotions, reprimands, terminations, performance goals, and salary.	Permanent
Workers' compensation records	Five (5) years
I-9 Forms	Three (3) years after the date Heifer hired the employee, or one (1) year after the date Heifer or the employee terminates employment, whichever is later.
Time reports	Permanent
<b>Financial Records</b>	
Chart of accounts	Permanent
Fiscal policies and procedures	Permanent
External audits	Permanent
Financial statements	Permanent
General ledger	Permanent
Check registers/books, business expenses documents, bank deposit slips, cancelled checks, invoices, investments records (deposits, earnings, withdrawals), property/asset inventories, accounts payable ledgers and schedules, internal audits, annual reports, bank statements, petty cash receipts/documents, and credit card receipts	Seven (7) years
<b>Insurance Records</b>	
Insurance policies, insurance claim applications, and insurance disbursements/denials	Permanent
<b>Intellectual Property/Trade Secrets</b>	
Development documents related to intellectual property (such as patents, copyrights, trademarks, servicemarks, and trade secrets)	Permanent
<b>Contracts/Warranties/Grant-Related Documents</b>	
Final, executed copies of all contracts	Seven (7) years after the life of the contract
Warranties	Seven (7) years after the life of the

	warranty
Grant-related documents (includes grants given by Heifer and grants received by Heifer)	Seven (7) years after the life of the grant, with the understanding that many grants require retaining for a longer period
Donation Records (including receipts)	Ten (10) years
<b>Public Relations/Marketing and Fundraising Materials</b>	
Press Releases and Public Filings	Permanent
Marketing and Fundraising Materials	Five (5) years
<b>Legal Documents</b>	
Property Deeds	Permanent
Various legal documents not already described in this Policy	Dates for these will depend upon the nature of the information and documents, including the applicable statutes of limitations and whether an investigation, potential litigation, or litigation is involved
<b>Electronic Mail</b>	
<p>A utility will be run periodically to remove electronic mail older than seven (7) years from all server-based electronic mail folders such as Inbox, Outbox, Sent Items, Deleted Items, and any customized e-mail folders located under these items. If you have electronic mail attachments that need to be kept for a period longer than seven (7) years, please save or store them separately in an appropriate location.</p> <p>Messages and electronic mail folders stored by Heifer on back-up tapes (if applicable) will be overwritten every fourteen (14) calendar days.</p> <p>Heifer's Information Technology &amp; Services department has established mailbox storage limits for your electronic mail, and may change those from time to time.</p> <p>Personal electronic mail should not be maintained on Heifer's equipment.</p>	

## **DEFINITIONS**

Archival - information and documents that have a historical significance outside of their business and/or legal purpose. For example, information and documents related to Heifer's founder, the

first shipment of livestock to a particular country, or a particularly successful project, may need to be retained permanently and at a particular location.

Employee – Any member of Heifer’s Workforce who is paid through Heifer’s U.S. or country office payroll systems, both Part-Time and Full-Time, in a position not primarily intended for educational purposes or to gain work experience.

Intern – An individual at Heifer International with the intent of gaining work experience. The individual is not considered an Employee, may be full-time or part-time, and may be paid or unpaid.

Temporary Worker – An individual not employed by Heifer who provides services to Heifer through a contractual relationship between Heifer and a staffing agency for a specified or finite period of time and/or to complete a defined set of tasks; also referred to as an “agency temp.”

Volunteer – An individual not employed by Heifer who donates his/her time and talent to provide a service to Heifer and receives no compensation but may, in certain situations (e.g., long-term volunteers at one of Heifer’s learning centers), receive a non-taxable living expense reimbursement and/or reimbursement of other approved expenses.

## **PROCEDURES**

**a. Designated Information and Documents Manager.** Each department must identify a single person (an Information Manager) who will be responsible for (i) maintaining a list of all information and documents retained and destroyed by that department, including dates of destruction and a description of the information and documents destroyed, and (ii) carrying out this Policy with regard to that department’s information and documents. Each Information Manager must provide to a designated person within Facilities Management access to that Information Manager’s retention and destruction list as it relates to hard copy information and documents. Any department desiring to store information or documents in any form must include in the storage location, whether such location is physical or electronic, a description reasonably adequate so that one may read the description and identify and locate specific documents or information within the storage location.

**b. Minimum Requirements.** This Policy establishes the minimum requirements for certain critical categories of information and documents, with the understanding that factors such as changes in the law or changes in process may warrant that requirements rise above those established in this Policy.

**c. Sensitive or Confidential Information.** In some cases sensitive and/or confidential elements must be removed from information and documents prior to their storage (such as social security numbers, and the following information related to debit and credit cards: card numbers, card verification values, personal identification numbers, passwords, card expiration dates, and customer names and physical or electronic mail addresses). In the event a third party is engaged to assist in determining whether information or documents should be retained or destroyed, that third party must execute an appropriate confidentiality agreement prior to receipt or viewing of the aforementioned information and/or documents.

**d. Locations.** Special consideration should be given to the security and conditions of each particular storage location (for example, who owns the location, who has access to the

location, is the location public or private, is the location climate-controlled, backed-up, and/or regularly tested).

**e. Archival Information and Documents.** If information and documents are considered Archival in nature, as defined in the DEFINITIONS Section above, the potential extension of their retention or destruction dates, or the location of their storage, should be discussed and considered within the appropriate Heifer department or division.

**f. Other Information and Documents.** The retention of information and documents not identified above should be determined primarily by applying the general guidelines described in this Policy, which include a consideration of the value of the information or document, legal requirements, organization, efficiency, retention and storage costs, and any other pertinent factors.

Depending upon its severity, a violation of this Policy may result in disciplinary or other action up to and including dismissal and termination, as long as done in compliance with applicable laws, rules, and regulations. A verbal or written warning is not required before an individual may be disciplined, dismissed, or terminated under this Policy. The actions required or prohibited in this Policy are not exhaustive.