

Document Retention and Destruction Policy

I. Purpose and Scope

This policy is designed to ensure that the Youth Peace and Justice Foundation/The Uvalde Foundation For Kids, the "Organization") maintains necessary records for legal, financial, and historical purposes, and systematically destroys documents when no longer needed, thereby protecting privacy and managing storage resources efficiently. This policy covers all documents and records in both hard copy and electronic formats.

II. Retention Schedule

The following schedule details the minimum retention periods for various categories of documents. These periods comply with federal and state regulations, particularly those relevant to 501(c)(3) non-profit organizations.

Document Category	Retention Period	Reason/Regulation
A. Corporate & Legal Records	Permanent	Required for establishing non-profit status and organizational history.
Articles of Incorporation,	Permanent	
Bylaws	Permanent	
IRS Determination Letter (501(c)(3))	Permanent	
Board and Committee Meeting Minutes	Permanent	
Audits and Financial Statements (End-of-Year)	Permanent	
B. Tax & Financial Records	7 Years	

IRS Form 990/990-EZ and supporting data Permanent (Best Practice)

Cancelled Checks and Bank Statements 7 Years

General Ledgers and Journals 7 Years

Expense Allocation 7 Years

Methodology Documentation

C. Fundraising & Donor

Records

Donor Receipts and Acknowledgements 7 Years IRS substantiation requirements.

Grant Agreements and Reports 7 Years after grant close Legal obligation to grantors.

Anonymous Donation Records 7 Years

D. Personnel Records (Salaried/Contract) 7 Years Required for state and federal labor laws.

Employee/Contractor Files (after separation) 7 Years

Payroll Records and Tax Forms (W-2, 1099) 7 Years

E. Program & Activity Records 3 Years Records demonstrating program impact and operation.

Service Logs and Program Attendance Data 3 Years

Program Planning and Evaluation Documents 3 Years

III. Policy Implementation and Destruction

A. Retention Period Start Date

The retention period for a document begins at the **close of the fiscal year** to which the record relates (e.g., records from January 2025 are retained until seven years after the close of the 2025 fiscal year).

B. Suspension of Destruction (Litigation Hold)

Document destruction must be immediately suspended upon notice or anticipation of any pending or threatened litigation, audit, or investigation involving the Organization. This suspension remains until the matter is formally resolved.

C. Method of Destruction

Documents eligible for destruction must be disposed of in a manner that ensures confidentiality.

- **Hard Copies:** Must be shredded.
- **Electronic Records:** Must be deleted from all systems, including backups and archive storage, to the extent technologically feasible.

IV. Review and Compliance

The Organization's Treasurer or designated officer is responsible for overseeing and ensuring adherence to this policy. This policy shall be reviewed annually.