

DOCUMENT RETENTION AND DESTRUCTION POLICY

OF

THE ALABAMA SHERIFFS YOUTH RANCHES

1. Policy:

This document is the policy of The Alabama Sheriffs Youth Ranches (hereafter, “the Ranches”) with respect to the Ranches’ retention and destruction of documents and other records, both in hard copy and electronic media (hereafter, collectively and individually referred to as “documents”).

2. Purposes:

The purposes for this policy include, but are not limited to:

- a. Establishing procedures for the retention and maintenance of documents necessary for the proper functioning of the Ranches;
- b. Ensuring compliance with federal and state laws and regulations regarding document retention;
- c. Facilitating the operation of the Ranches by promoting efficiency and the freeing up of valuable storage space;
- d. Establishing policies and procedures for the destruction of documents which no longer need to be retained by the Ranches; and
- e. Giving guidance to the Board of Trustees (hereafter, the “Trustees”), officers, staff and others regarding their responsibilities concerning document retention and destruction.

Notwithstanding the foregoing, the Ranches reserve the right to revise or revoke this Policy at any time.

3. Administration:

A. Responsibilities of the Administrator:

- i. The Ranches’ Chief Executive Officer (hereafter, the “CEO”) shall be the Administrator in charge of the implementation of these policies.
- ii. The Administrator’s responsibilities shall include supervising and coordinating the retention and destruction of documents pursuant to this policy and, particularly, the Document Retention Schedule as set out below.

- iii. The Administrator shall also be responsible for documenting the actions taken to maintain and/or destroy the Ranches' documents and for retaining such documentation.
- iv. The Administrator may modify the Document Retention Schedule from time to time as necessary to comply with law and/or to include additional or revised document categories as may be appropriate to reflect new policies and procedures.
- v. The Administrator must annually review these policies and the level of the Ranches' compliance with legal counsel and report to the Trustees regarding the level of compliance.
- vi. The Administrator may appoint an assistant to help in carrying out these responsibilities, but will retain ultimate responsibility for carrying out these policies.

B. Responsibilities of Constituencies:

- i. These Policies apply and relate to the responsibilities of the Trustees, staff, volunteers and outsiders with respect to maintaining and documenting the storage and destruction of the Ranches' documents.
- ii. The Ranches' staff shall be familiar with these policies, shall act in accordance therewith, and shall assist the Administrator, as requested, in implementing them.
- iii. The responsibility of volunteers with respect to these policies shall be to produce specifically identified documents upon request of management, if the volunteer still retains such documents. In that regard, after each project in which a volunteer has been involved it shall be the responsibility of the Administrator to confirm whatever types of documents the volunteer retained and to request any such documents which the Administrator feels will be necessary for retention by the Ranches (not by the volunteer).
- iv. Outsiders may include vendors, sponsors, or other service providers. Depending upon the sensitivity of the documents involved with the particular outsider relationship, the Administrator, shall share this Policy with the outsider, when requesting compliance. In particular instances, the Administrator may require that any contract with the outsider specify the particular responsibilities of the outsider with respect to this Policy.

4. Suspension of Document Destruction:

- A. The Ranches become subject to a duty to preserve documents, or to halt their destruction, once litigation, an audit or a government investigation is reasonably anticipated.
- B. Federal law imposes criminal liability (with fines and/or imprisonment for not more than 20 years) upon whomever "knowingly alters, destroys, mutilates, conceals, covers up, falsifies, or makes a false entry in any record, document, or tangible object with the intent to impede,

obstruct, or influence the investigation or proper administration of any matter within the jurisdiction of any department or agency of the United States ... or in relation to or contemplation of any such matter or case.”

- C. If the Administrator becomes aware that litigation, a governmental audit of the Ranches or that a government investigation has been instituted, or that either is reasonably anticipated or contemplated, the Administrator shall immediately order a halt to all document destruction under this Policy, communicating the order to all affected constituencies in writing. The Administrator may thereafter amend or rescind the order only after conferring with legal counsel.
- D. If any Trustee or staff member becomes aware that litigation, a governmental audit or a government investigation has been instituted, or is reasonably anticipated or contemplated, with respect to the Ranches, and they are not sure whether the Administrator is aware of same, they shall immediately inform the Administrator.
- E. Failure to comply with this Policy, including, particularly, disobeying any destruction halt order, could result in possible civil or criminal sanctions. In addition, for staff, it could lead to disciplinary action including possible termination.

5. **Electronic Documents:**

- A. Documents in electronic format shall be maintained just as hard copy or paper documents are, in accordance with the Document Retention Schedule.
- B. Due to the fact that the integrity of electronic documents, whether with respect to the ease of alteration or deletion, or otherwise, may come into question, the Administrator shall attempt to establish standards for document integrity, including guidelines for handling electronic files, backup procedures, archiving of documents, and regular checkups of the reliability of the system; provided, that such standards shall only be implemented to the extent that they are reasonably attainable considering the resources and other priorities of the Ranches.

6. **Privacy:**

It shall be the responsibility of the Administrator, after consultation with counsel, to determine how privacy laws will apply to the Ranches’ documents, from and with respect to employees and other constituencies; to establish reasonable procedures for compliance with such privacy laws; and to allow for their audit and review on a regular basis.

7. **Emergency Planning:**

- A. Documents shall be stored in a safe and accessible manner and location.
- B. Documents which are necessary for the continued operation of the Ranches in the case of an emergency shall be regularly duplicated or backed up and maintained in an off-site location.

C. The Administrator shall develop reasonable procedures for document retention in the case of an emergency.

8. Document Creation and Generation:

A. The Administrator shall discuss with staff the ways in which documents are created or generated.

B. With respect to each employee or Ranch function, the Administrator shall attempt to determine whether documents are created which can be easily segregated from others, so that, when it comes time to destroy (or retain) those documents, they can be easily culled from the others for disposition. For example, on an employee-by-employee basis, are e-mails and other documents of a significantly non-sensitive nature so that they might be deleted, even in the face of a litigation hold with respect to other, more sensitive, documents? This dialogue may help in achieving a major purpose of the Policy -- to conserve resources -- by identifying document streams in a way that will allow the Policy to routinely provide for destruction of documents. Ideally, the Ranches will create and archive documents in a way that can readily identify and destroy documents with similar expirations.

9. Document Retention Schedule:

Document Type

Retention Period

Accounting and Finance:

-Accounts Payable	7 years
-Accounts Receivable	7 years
-Annual Financial Statements and Audit Reports	Permanent
-Bank Statements, Reconciliations & Deposit Slips	7 years
-Canceled Checks – Routine	7 years
-Canceled Checks – Special, Such as Loan Repayment	Permanent
-Credit Card Receipts	7 years
-Employee/Business Expense Reports/Documents	7 years
-General Ledger	Permanent
-Interim Financial Statements	7 years

Contributions/Gifts/Grants:

-Contribution Records	7 years
-Documents Evidencing Terms of Gifts	7 years
-Grant Records	7 years after end of grant period

Corporate and Exemption:

-Articles of Incorporation and Amendments	Permanent
-Bylaws and Amendments	Permanent
-Minute Books, including Board & Committee Minutes	Permanent
-Annual Reports to Attorney General & Secretary of State	Permanent
-Other Corporate Filings	Permanent
-IRS Exemption Applications	Permanent
-IRS Exemption Determination Letter	Permanent
-State Exemption Application (if applicable)	Permanent
-State Exemption Determination Letter (if applicable)	Permanent
-Licenses and Permits	Permanent
-Employer Identification (EIN) Designation	Permanent

Correspondence and Internal Memoranda:

- Hard copy correspondence and internal memoranda relating to a particular document otherwise addressed in this Schedule should be retained for the same period as the document to which they relate.

-Hard Copy Correspondence and Internal Memoranda Relating to Routine Matters With no Lasting Significance	Two years
-Correspondence and Internal Memoranda Important to the Ranches or Having Lasting Significance	Permanent, subject to review

Electronic Mail (E-mail) to or from the Ranches:

- Electronic mail (e-mail) relating to a particular document otherwise addressed in this Schedule should be retained for the same period as the document to which they relate, but may be retained in hard copy form with the document to which they relate.

-E-mails Considered Important to the Ranches or of Lasting Significance (should be printed and stored in a central repository)	Permanent, subject to review
-E-mails not included in either of the above categories	Two years

Electronically Stored Documents:

- Electronically stored documents (e.g., in pdf, text or other electronic format) comprising or relating to a particular document otherwise addressed in this Schedule should be retained for the same period as the document which they comprise or to which they relate, but may be retained in hard copy form (unless the electronic aspect is of significance).

-Electronically Stored Documents Considered Important to the Ranches or of Lasting Significance (should be printed and stored in a central repository unless the electronic aspect is of significance). Permanent, subject to review

-Electronically Stored Documents Not Included in Either of the Above Categories Two years

Employment, Personnel and Pension:

-Personnel Records 10 years after employment ends
 -Employee Contracts 10 years after termination
 -Retirement and Pension Records Permanent

Records of Children Served by the Ranches:

-Commitment/Guardianship Documents Permanent
 -Court Documents Permanent

Insurance:

-Property, D&O, Workers' Compensation and General Liability Insurance Policies Permanent
 -Insurance Claims Records Permanent

Investment Records:

-All Records of Investments Seven years after sale

Legal and Contracts:

-Contracts, Related Correspondence and Other Supporting Documentation	10 years after termination
-Legal correspondence	Permanent

Management and Miscellaneous:

-Strategic Plans	7 years after expiration
-Disaster Recovery Plan	7 years after replacement
-Policies and Procedures Manual	10 years

Property – Real, Personal and Intellectual:

-Property Deeds and Purchase/Sale Agreements	Permanent
-Property Tax	Permanent
-Real Property Leases	Permanent
-Personal Property Leases	10 years after termination
-Trademarks, Copyrights and Patents	Permanent

Tax:

-Tax Exemption Documents & Correspondence	Permanent
-IRS Rulings	Permanent
-Annual Information Returns – Federal & State	Permanent
-Tax Returns	Permanent