



Document Retention and Destruction Policy of Engage Now Africa (ENA)

I. Purpose

This Document Retention and Destruction Policy (“Policy”) provides for the systematic review, retention and destruction of documents received or created by Engage Now Africa [ENA] (the “Corporation”). This Policy contains guidelines for how long certain documents should be kept and how records should be destroyed. The Policy is designed to comply with federal and state laws and regulations, to eliminate accidental or innocent destruction of records and to facilitate the Corporation’s operations by promoting efficiency and freeing up valuable storage space.

II. Document Retention and Destruction

The Corporation’s documents will be kept for the length of time indicated in Section III below. Documents that are not listed below, but are substantially similar to a type of document that is listed, will be kept for the length of time that is indicated for the substantially similar document. Correspondence, internal memoranda, and e-mail should be retained for the same period as the document they pertain to or support. As an example, a letter pertaining to a particular contract would be retained as long as the contract to which it pertains. Notwithstanding the time indicated below, the remainder of this Policy (e.g., Section VII) shall be considered prior to the destruction or cessation of retention of any document. If a record meets the description of more than one category, then the category requiring a longer retention period under this Policy shall be applicable to such record.

Records should be maintained only for the recommended retention period. Records no longer required to be kept for business or legal purposes should be destroyed by shredding/destruction on company premises or by contracting with a document shredding/destruction company that can provide a certificate of shred, as appropriate. The process of shredding/destruction should only be undertaken at the direction of the appropriate department head.

All questions about the retention and destruction of specific records or departmental responsibility for maintaining certain types of records should be referred to the Board of Directors (the “Board”).

III. Corporate Recordkeeping Time Frames Formation and General

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| Annual Reports | Permanent |
| Articles of Incorporation | Permanent |
| Board Meeting and Board Committee Minutes | Permanent |
| Board Policies / Resolutions | Permanent |
| Bylaws | Permanent |
| IRS Determination Letter | Permanent |
| Construction Documents | Permanent |
| Correspondence (general) | 5-years |

Accounting and Tax Records (Other than Employment Related)

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| IRS Application for Tax-Exempt Status (Form 1023) | Permanent |
| State Tax Exemption Documents (e.g., income tax, sales tax, property tax, etc.) | Permanent |
| Annual Audits and Financial Statements | Permanent |
| Fixed Asset Records | Permanent |
| Depreciation Schedules | Permanent |
| General Ledgers | Permanent |
| Federal and State Information Returns (e.g., Form 990, IRS Form 1099s, W-8 and W-9) | Permanent |

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| Audit and Controversy Records (e.g., correspondence with the IRS and any other tax or legal authority) | Permanent |
| General journal, ledger and supporting papers | Permanent |
| Correspondence | 20 years |
| “Future Relevance Records” including any document that may have relevance to a transaction occurring in the future (e.g., tax and accounting information such as basis, depreciation schedules, improvements & maintenance costs, etc.) | 10 years after the filing of a return on which such information has relevance. |
| Charge slips | 10 years |
| Business Expense Records | 7 years |
| Invoices | 7 years |
| Check records | 7 years |
| Sales Records | 6 years |
| Petty Cash Vouchers | 3 years |
| Cash sales slips | 3 years |

Bank Records

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| Check Registers | Permanent |
| Bank Statements and Reconciliation | 8 years |
| Electronic Fund Transfer Documents | 7 years |
| Bank Deposit Records | 6 years |

Payroll and Employment Tax Records

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| Payroll Registers | Permanent |
| State Unemployment Tax Records | Permanent |
| Employee Identification Records and Information | Permanent |

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| Earnings Records | Permanent |
| Payroll Tax Return (IRS Forms m940 and 941) | 10 years after termination |
| IRS Forms W-2 and W-4 | 10 years after termination |
| Unclaimed Wages | 10 years |
| Garnishment Records | 7 years |
| Severance Agreements and Evidence of Payments | 7 years after final payment |

Employee Records

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| Employment and Termination Agreements | Permanent |
| Retirement and Pension Plan Documents | Permanent |
| Payroll Records | Permanent |
| Earning Records | Permanent |
| Worker's Compensation Reports | 11 years |
| Salary and Rate Changes | 10 years |
| Performance Records | 7 years |
| Accident Reports, Injury Claims and Settlements | 7 years |
| Employment Applications, Changes and Terminations | 3 years |
| I-9 Forms | 3 years after termination |

Donor / Grant Records

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| Grant Applications and Contracts Received | 7 years after completion |
| Grant Applications and Contracts Given or Granted | Permanent |
| Donor Records and Acknowledgment Letters | <p>If the donation is part of a series of related donations, then 10 years from the end of the year in which the last related donation is made</p> <p>If the donation is of property, then 10 years after the filing of a return on which such information has relevance.</p> <p>10 years in all other instances.</p> |

Legal, Insurance and Safety Records

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| Appraisals | Permanent |
| Copyright Restrictions | Permanent |
| Environmental Studies | Permanent |
| Leases | Permanent |
| Real Estate Documents | Permanent |
| Stock and Bond Records | Permanent |

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| Trademark Registration | Permanent |
| Litigation Resolution Related (i.e., any document related to any litigation, consent decree, release, settlement agreement, final disposition, order, stipulation of dismissal, judgment, etc). | Permanent |
| General Contracts | 6 years |
| OSHA Documents | 5 years after expiration |
| Expired insurance policies | 3 years after expiration |

IV. Electronic Documents and Records

Electronic documents will be retained as if they were paper documents. Therefore, any electronic files, including records of donations made online, that fall into one of the document types on the above schedule will be maintained for the length time indicated. E-mail messages that need to be retained will be printed in hard copy and kept in the appropriate file.

V. Emergency Planning

The Corporation's records will be stored in a safe, secure and accessible manner. Documents and financial files that are essential to keeping the Corporation operating in an emergency will be duplicated or backed up at least every month and maintained off site.

VI. Litigation

Each trustee, director, officer, employee and staff member of the Corporation ("Personnel"), if any, has a responsibility to immediately notify the Corporation's Board if such Personnel becomes aware of (a) an official governmental investigation into the Corporation or (b) a lawsuit against the Corporation, which lawsuit is either commenced or appears imminent.

If the Corporation receives notice of (a) an official governmental investigation,

(b) the filing of a lawsuit against the Corporation or (c) a lawsuit against the Corporation the commencement of which is imminent, then document destruction procedures otherwise applicable under this Policy will be immediately and automatically suspended.

Document destruction will only be suspended for the documents related to the investigation or actual or potential litigation. A suspension of document destruction does not affect the length of time a document will be retained following the termination of the suspension. Instead, after the suspension is lifted, documents will be destroyed after the original required retention period is met, including any time for which a suspension was in place. However, such item may be required to be retained for a longer period if required by the resolution of the litigation or, in connection with such suspension, such document is properly reclassified as either a Litigation Resolution Related document or a Litigation Claim Related document and such reclassification lengthens the time for retention of such document.

VIII. Approval, Review and Compliance

The Board is the approving authority for this Policy and is responsible for revising this Policy. The Board will review this Policy as often as required by legal, regulatory, or Corporation governance, and, in all cases, at least annually.

The failure of a member of Personnel to follow this Policy could result in possible civil and criminal sanctions against the Corporation and members of Personnel and could also result in disciplinary action by the Corporation against responsible members of Personnel.

CERTIFICATE OF OFFICER

I hereby certify that I am the duly elected and acting as the Executive Director of Engage Now Africa (ENA) and that the foregoing Document Retention and Destruction Policy, comprising 6 pages (excluding this page), constitutes the Document Retention and Destruction Policy of ENA as duly adopted by the Board of Directors.

Dated the 2 September 2014.

(Signature on file) _____

Jennifer A. Hogge, Executive Director