

**CATSKILL ANIMAL SANCTUARY, INC.**  
**DOCUMENT RETENTION POLICY**

**ADOPTED BY RESOLUTION OF THE BOARD OF DIRECTORS ON AUGUST 27, 2015**

Records of the corporate information of Catskill Animal Sanctuary, Inc. (“CAS”) are important for purposes of CAS’s general operations. These materials serve as the corporate “memory” of CAS by providing records of business transactions as well as the rights or obligations of CAS.

Additionally, Federal and state law require CAS to maintain certain records, usually for a certain amount of time. The accidental or intentional destruction of certain records during those minimum amounts of time could result in serious legal consequences for CAS and/or its employees, including civil and/or criminal liability.

For these reasons, CAS maintains this Document Retention Policy applicable to the retention and destruction of documents and records CAS creates or receives in connection with its operations. CAS staff must adhere to this Policy at all times. Any questions or concerns should be addressed immediately to the CAS Business Manager.

**Types of Documents Subject to the Document Retention Policy**

Any records that fall within any of the categories listed in the **Document Retention Schedule** contained in Appendix A to this Policy must be retained for the amount of time indicated. Note that a record may be subject to this Policy based on its content regardless of the form that it takes (*i.e.*, paper records, handwritten notes, emails, electronic files, etc.).

A record should not be retained beyond the period indicated in the Document Retention Schedule unless a valid business reason or a litigation hold or other special situation calls for its continued retention. If you are unsure whether to retain a certain record, contact the CAS Business Manager.

**Disposable Information**

Certain types of materials are not subject to this Document Retention Policy and are known as disposable information. Disposable information consists of data that may be discarded or deleted at the discretion of the user once it has served its temporary useful purpose. Examples may include:

- Any document that does not fall within the scope of Appendix A.
- Duplicates of original documents.

- Preliminary drafts or notes that do not represent significant steps or decisions in the preparation of an official record.
- Materials obtained from sources outside of CAS and retained primarily for reference purposes.
- Spam and junk mail.

## **Mandatory Compliance**

**Responsibility of All Employees.** CAS strives to comply with the laws, rules and regulations by which it is governed and with recognized compliance practices. All CAS employees must comply with this Policy. Failure to do so may subject CAS and/or its employees to serious civil and/or criminal liability. Additionally, an employee's failure to comply with this Policy may result in disciplinary sanctions, including suspension or termination.

**Reporting Policy Violations.** CAS is committed to enforcing this Policy as it applies to all forms of records. The effectiveness of these efforts depends largely on employees. If you feel that you or someone else may have violated this Policy, you should report the incident immediately to your supervisor. If you are not comfortable bringing the matter up with your immediate supervisor, or do not believe the supervisor has dealt with the matter properly, you should raise the matter with the CAS Business Manager. If employees do not report inappropriate conduct, CAS may not become aware of a possible violation of this Policy and may not be able to take appropriate corrective action. In accordance with the CAS Whistleblower Policy, CAS will not retaliate against an employee who in good faith, has reported conduct suspected to be in violation of this Policy or cooperated in related investigations.

## **How to Store and Destroy Records**

**Storage.** CAS records subject to this Policy must be stored in a safe, secure and accessible manner. If you have questions about how to properly store a record, please contact the CAS Business Manager.

**Destruction.** Each CAS department head is responsible for the continuing process of identifying the records that have met the required retention period and supervise their destruction. The destruction of confidential, financial and personnel-related records must be conducted by shredding if possible. Non-confidential records may be destroyed by recycling. The destruction of electronic records must be coordinated with the CAS Business Manager.

The destruction of records must stop immediately upon notification from the CAS Business Manager that a litigation hold is to begin because CAS may be involved in a

lawsuit or an official investigation. Destruction may begin again once the CAS Business Manager lifts the relevant litigation hold.

### **Litigation Holds and Other Special Situations**

In the event that the CAS Business Manager informs you that CAS records are relevant to current or potential litigation, government investigation, audit or another event, you will be directed to cease certain routine document destruction procedures under this Policy until further notice. This notice is known as a “litigation hold.” In the event of a litigation hold, you must preserve and not delete, dispose, destroy or change those records, including e-mails, until the CAS Business Manager determines that those records are no longer needed.

In addition, you may be asked to suspend any routine document destruction procedures in connection with certain other types of events, such as the replacement of CAS IT systems.

### **Audits and Employee Questions**

**Internal Review and Policy Audits.** The CAS Board of Directors and management will periodically review this Policy and its procedures with legal counsel and/or CAS's certified public accountant to ensure that CAS is in full compliance with relevant new or amended regulations.

**Questions About the Policy.** Any questions about this Policy should be referred to the CAS Business Manager.

**APPENDIX A**  
**DOCUMENT RETENTION SCHEDULE**

<b>RECORD</b>	<b>RETENTION PERIOD</b>
<b>Personnel and Payroll Records</b>	
Employee personnel records	Permanent during employment (7 years after termination)
Hazardous material exposures	Duration of employment + 30 years
I-9 Forms	3 years after date of hire or 1 year after employment is terminated, whichever is later
Injury and Illness Incident Reports (OSHA Form 301) and related Annual Summaries (OSHA Form 300A); Logs of work-related injuries and illnesses (OSHA Form 300)	5 years following the end of the calendar year that these records cover
Supplemental record for each occupational injury or illness (OSHA Form 101); Log and Summary of Occupational Injuries and Illnesses (OSHA Form 200)	5 years following the year to which they relate
Employee tax records	4 years from the date tax is due or paid
Workers' compensation records	Duration of employment + 30 years
Payroll registers (gross and net)	Permanent/3 years from the last date of entry
Time reports; piece work tickets; wage rate tables; pay rates; work and time schedules; earnings records; records of additions to or deductions from wages; records on which wage computations are based	Termination + 3 years
W-2 and W-4 Forms and Statements	As long as the document is in effect + 4 years

<b>Volunteer Records</b>	
Volunteer records other than insurance matters and waivers.	3 years
Volunteer insurance matters and waivers.	Permanent
<b>Corporate Records</b>	
Articles of Incorporation, Bylaws, Corporate Seal	Permanent
Annual corporate filings and reports to secretary of state and attorney general	Permanent
Board policies, resolutions, meeting minutes and committee meeting minutes	Permanent
Correspondence/emails on legal and other important matters	Permanent
Business correspondence	3 years
Fixed Asset Records	Permanent
IRS Form 1023 (Application for charitable and/or tax-exempt status)	Permanent
IRS Determination Letter	Permanent
Sales and purchase records	3 years
State sales tax exemption documents	Permanent
<b>Accounting and Finance Records</b>	
Donation records of endowment funds and of significant restricted funds	Permanent
Donation records (other)	10 years
Invoices	7 years
Accounts Payable and Receivables ledgers	7 years

and schedules	
Annual audit reports and financial statements	Permanent
Annual plans and budgets	2 years
Bank statements, cancelled checks, deposit slips	7 years
Business expense records	7 years
Cash receipts	3 years
Investment records	Permanent
Check registers	Permanent
Electronic fund transfer documents	7 years
Employee expense reports/T&E	7 years
General ledgers	Permanent
Journal entries	7 years
Petty cash vouchers	3 years
<b>Tax Records</b>	
Annual tax filing for the organization (IRS Form 990 in the US)	Permanent
Filings of fees paid to professionals (IRS Form 1099 in the US)	7 years
Payroll tax withholdings	7 years
Earnings records	7 years
Payroll tax returns	7 years
State unemployment tax records	Permanent
<b>Legal and Insurance Records</b>	

Contracts	Retain for 7 years following expiration/termination
Appraisals	Permanent
Trademarks and copyrights	Permanent
Environmental studies	Permanent
Insurance claims/ applications	Permanent
Insurance disbursements and denials	Permanent
Insurance contracts and policies (Director and Officers, General Liability, Property, Workers' Compensation)	Permanent
Leases	Retain for 7 years following expiration/termination
Patents, patent applications, supporting documents	Permanent
Real estate documents (including loan and mortgage contracts, deeds)	Permanent
Trademark registrations, evidence of use documents	Permanent

**Acknowledgement of Receipt and Review of CAS  
Document Retention Policy**

I acknowledge that I received a copy of the CAS Document Retention Policy and that I read it, understood it, and agree to comply with it.

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Signature

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Printed Name

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Date