1) Purpose

The purpose of this Policy is to ensure that the records and documents of Friends of the Earth (“FOE”) are adequately protected and maintained for at least as long as legally necessary and longer if they remain necessary or valuable to the achievement of FOE’s mission and purposes. This Policy is also intended to ensure that records and documents that are no longer needed and are of no value are destroyed, discarded, or deleted only in accordance with the procedures described herein. This policy covers all of FOE’s records and documents, regardless of the form or media (including electronic records and documents).

2) Applicability

This Policy applies to all directors, officers, employees, volunteers, and contractors of FOE with respect to the creation, acquisition, and storage of documents and records while acting within the scope of their duties to or authority by FOE. No director, officer, employee, volunteer, or contractor may destroy, discard, or delete any of FOE’s records or documents without the approval of the Administrator.

As used in this policy, a “record” is anybody of information that has been documented from the business activities of FOE, whether in written, electronic, or other recorded form, including electronic mail (e-mail). Records stored electronically include records that are stored in the cloud or in FOE-owned equipment or on other devices (whether or not owned by FOE) such as cellular telephones, laptops, tablets or other portable computers or other similar personal communication devices.

3) Administration

The Chief Operating Officer (the “Administrator”) is the officer in charge of the administration of this Policy and the implementation of processes and procedures to ensure that this Policy is followed. The Administrator is also authorized to make determinations with respect to which of FOE’s records and documents may be destroyed, discarded, or deleted by using the Minimum Retention Schedule attached to this Policy for guidance, but in no event will the Administrator permit the destruction, disposal, or deletion of any document or record if the retention of such document or record is legally required. The Administrator shall monitor local, state and federal laws concerning record retention and ensure FOE’s compliance with such laws; from time to time make determinations with respect to whether certain records and documents may be destroyed, discarded or deleted using the Minimum Retention Schedule for guidance; and monitor compliance with this Policy.

4) Suspension of Record Disposal In Event of Litigation or Claims

It is a crime to alter, cover up, falsify, or destroy any document or record with the intent of impeding or obstructing any official proceeding. In the event any director, officer, employee, volunteer, or contractor of FOE becomes aware of: (i) FOE being served with any subpoena or request for documents, (ii) a governmental investigation or audit concerning FOE, (iii) the commencement of any litigation against or concerning FOE, or (iv) any FOE internal investigation, such director, officer, employee, volunteer, or
contractor shall inform the Administrator, and no further destruction, disposal, or deletion of documents and records shall be permitted until such time as the Administrator, with the advice of counsel, determines otherwise. Under such circumstances, the Administrator shall take such steps as is necessary to promptly inform all directors, officers, employees, volunteers and contractors of the need to preserve all documents and records until further notice from the Administrator. Employees and others who destroy, discard, delete, or alter documents or records in violation of this Policy will be subject to disciplinary action up to, and including, suspension and termination as well as possible legal action.

This Policy was approved by the Board of Directors on June 25, 2021.
Minimum Retention Schedule

**Corporate Records**
- Annual Reports to Secretary of State/Attorney General: Permanent
- Articles of Incorporation: Permanent
- Board Meeting and Board Committee Minutes: Permanent
- Board Policies/Resolutions: Permanent
- By-laws: Permanent
- Construction Documents: Permanent
- Fixed Asset Records: Permanent
- IRS Application for Tax-Exempt Status (Form 1023): Permanent
- IRS Determination Letter: Permanent
- State Sales Tax Exemption Letter: Permanent
- Contracts (after expiration): 7 years
- Correspondence (general): 3 years

**Accounting and Corporate Tax Records**
- Annual Audits and Financial Statements: Permanent
- Depreciation Schedules: Permanent
- General Ledgers: Permanent
- IRS 990 Tax Returns: Permanent
- Business Expense Records: 7 years
- IRS 1099s: 7 years
- Journal Entries: 7 years
- Invoices: 7 years
- Sales Records (box office, concessions, gift shop): 5 years
- Petty Cash Vouchers: 3 years
- Cash Receipts: 3 years
- Credit Card Receipts: 3 years

**Bank Records**
- Check Registers: Permanent
- Bank Deposit Slips: 7 years
- Bank Statements and Reconciliation: 7 years
- Electronic Fund Transfer Documents: 7 years

**Payroll and Employment Tax Records**
- Payroll Registers: Permanent
- State Unemployment Tax Records: Permanent
- Earnings Records: 7 years
- Garnishment Records: 7 years
- Payroll Tax returns: 7 years
W-2 Statements  
7 years

**Employee Records**

Employment and Termination Agreements  
Permanent
Retirement and Pension Plan Documents  
Permanent
Records Relating to Promotion, Demotion or Discharge  
7 years after termination
Accident Reports and Worker’s Compensation Records  
5 years
Salary Schedules  
5 years
Employment Applications  
3 years
I-9 Forms  
3 years after termination
Time Cards  
2 years
Donor Records and Acknowledgement Letters  
7 years
Grant Applications and Contracts  
5 years after completion

**Legal, Insurance and Safety Records**

Appraisals  
Permanent
Copyright Registrations  
Permanent
Environmental Studies  
Permanent
Insurance Policies  
Permanent
Real Estate Documents  
Permanent
Stock and Bond Records  
Permanent
Trademark Registrations  
Permanent
Leases  
6 years after expiration
OSHA Documents  
5 years
General Contracts  
3 years after termination