

Record Retention Policy

The Center for Orangutan & Chimpanzee Conservation, Inc. (*dba* Center for Great Apes) takes seriously its obligations to preserve information relating to litigation, audits, and investigations. The Sarbanes-Oxley Act makes it a crime to alter, cover up, falsify, or destroy any document to prevent its use in an official proceeding. Failure on the part of employees to follow this policy can result in possible civil and criminal sanctions against the Center for Great Apes and its employees and possible disciplinary action against responsible individuals (up to and including termination of employment).

Each employee has an obligation to notify the President or Treasurer of the Board of Directors of a potential or actual litigation, external audit, investigation, or similar proceeding involving the Center for Great Apes so that document purging will cease and all relevant documents will be appropriately identified and protected..

The information listed in the retention schedule below is intended as a guideline and may not contain all the records the Center for Great Apes may be required to keep in the future. Questions regarding the retention of documents not listed in this chart should be directed to the President.

From time to time, the President may issue a notice, known as a “legal hold,” suspending the destruction of records due to pending, threatened, or otherwise reasonably foreseeable litigation, audits, government investigations, or similar proceedings. No records specified in any legal hold may be destroyed, even if the scheduled destruction date has passed, until the legal hold is withdrawn in writing by the President.

| File Category | Item | Retention Period |
|-----------------------------------|--|-------------------------|
| Corporate Records | Bylaws and Articles of Incorporation | Permanent |
| | Corporate resolutions | Permanent |
| | Board and committee meeting agendas and minutes | Permanent |
| | Conflict-of-interest disclosure forms | 5 years |
| Finance and Administration | Financial statements (audited) | Permanent |
| | Auditor management letters | Permanent |
| | Payroll records | Permanent |
| | Journal entries | Permanent |
| | Check register and checks | Permanent |
| | Bank deposits and statements | 7 years |
| | Charitable organizations registration statements (filed with Florida Attorney General) | 7 years |
| | Chart of accounts | Permanent |

| File Category | Item | Retention Period |
|--------------------------|--|---------------------------------------|
| | General ledgers and journals (includes bank reconciliations, fund accounting by month, payouts allocation, securities lending, single fund allocation, trust statements) | 7 years |
| | Accounts payable ledger | 7 years |
| | Investment performance reports | 7 years |
| | Investment consultant reports | 7 years |
| | Investment manager correspondence | 7 years |
| | Equipment files and maintenance records | 7 years after disposition |
| | Contracts and agreements | 7 years after all obligations end |
| | Investment manager contracts | 7 years after all obligations end |
| | Correspondence — general | 3 years |
| Insurance Records | Policies — occurrence type | Permanent |
| | Policies — claims-made type | Permanent |
| | Accident reports | 7 years |
| | Fire inspection reports | 7 years |
| | Safety (OSHA) reports | 7 years |
| | Claims (after settlement) | 7 years |
| | Group disability records | 7 years after end of benefits |
| Real Estate | Deeds | Permanent |
| | Leases (expired) | Permanent |
| | Mortgages, security agreements | 7 years after all obligations end |
| | Purchase agreements | 7 years after disposition requirement |
| Tax | IRS exemption determination and related correspondence, including Form 1023 | Permanent |
| | IRS Form 990s and 990-Ts | Permanent |
| | Withholding tax statements | Permanent |
| | Correspondence with legal counsel or accountants, not otherwise listed | 7 years after return is filed |
| | Timecards | 5 years |
| Communications | Press releases | Permanent |
| | Annual reports | Permanent (5 copies) |
| | Past Newsletters | Permanent (12 copies) |
| | Photos | Permanent |
| | Press clippings | Permanent |

| File Category | Item | Retention Period |
|-------------------------------|--|--|
| Donor Services | Fund agreements (paper and digital copies) | Permanent |
| | Correspondence — acknowledgment of gifts and grant requests | Permanent |
| | Donor fund statements | Permanent |
| | Grant Documentation (Including, Applications, Contracts, Attendance Forms, Outcome Results, Client Files, Surveys and Other Grant Specific Records) | Permanent |
| Consulting Services | Consulting contracts/filed | 7 years after all obligations end |
| Human Resources | Employee personnel files | Permanent |
| | Retirement plan benefits (plan descriptions, plan documents) | Permanent |
| | Employee medical records | Permanent |
| | Employee handbooks | Permanent |
| | Workers comp claims (after settlement) | 7 years |
| | Employee orientation and training materials | 7 years after use ends |
| | Employment offer letter | 7 years after all obligations end |
| | Employment applications (non hires) | 7 years |
| | IRS Form I-9 (store separate from personnel file) | Greater of 1 year after end of service, or 3 years |
| | Résumés | 3 years |
| Technology | Software licenses and support agreements | 7 years after all obligations end |
| Library | Other annual reports | 7 years |
| | Directories | 2 years |
| General Administration | Correspondence — chief executive and general | 7 years |
| | Appointment calendars — chief executive | 7 years |
| Facilities Management | Construction Documents | Permanent |
| | USDA annual licenses USDA inspection reports Florida Conservation Commission licenses FWC inspection reports and any legal correspondence from agency | Permanent Permanent Permanent Permanent |

| File Category | Item | Retention Period |
|----------------------|---|-------------------------|
| | Emergency Disaster and Evacuation Plans (Including Hurricane and General Disaster Plans, also known as Continuity of Operations Plan) | Current |
| | Facility Licenses (Including Business Licenses, Certificate of Occupancy, Fire Permits and Health Permits) | Current + 4 |
| | Maintenance and Inspection Records (Fire, Health, and General Facility) | Current + 4 |
| | | |
| | Warranty and Equipment Maintenance Manuals | Life of the Equipment |

Additional Information:

1) "Document" refers to any items listed in the above table, in either hard copy, or electronic form. Electronic files also include those in audio/visual or emailed forms.

2) Labeling and Storage: All files, both hard copy and electronic, shall be labeled by topic and year (if applicable). Electronic copies shall be saved in appropriate folders on the network drive. Hard copies shall be stored in file cabinets, or archived in a secure building.

3) Review and Purging: Review and purging of files may take place in an ongoing manner, but must occur at least every two years in even numbered years, starting in 2014, and must follow the minimum retention requirements stated in this document.

4) The following two types of documents must be retained and made available for public inspection upon request:

- a. The Center's original IRS Form 1023
- b. The Center's Form 990 or 990 EZ