

APPENDIX G



American GI Forum of the United States Document Retention and Destruction Policy

The American GI Forum of the US Document Retention and Destruction Policy identifies the record retention responsibilities for maintaining and documenting the storage and destruction of the AGIF-US and AGIF Organization(s') documents and records.

The AGIF-US and AGIF Organization(s), a Texas non-profit corporation ("Corporation") has adopted this Record Retention and Destruction Policy (the "Policy") to ensure that its records and documents are protected, maintained, and destroyed in a manner that is consistent with the AGIF-US and AGIF Organization(s') legal requirements and the principles of good governance.

Scope of the Policy:

This Policy applies to all records generated during the AGIF-US and AGIF Organization(s) operations, including both original documents and reproductions, and paper and electronic documents including records stored on computers, flash drives, and Cloud storage. Attached is, Attachment A, the AGIF-US and AGIF Organization(s) Record Retention Schedule, which sets forth the retention and disposal schedule for the AGIF-US and AGIF Organization(s') records.

Retention of Records:

Records are to be retained for at least the minimum period required by Attachment A, by contract, or by applicable state law or regulations, whichever is longer. Subject to any limitation set forth in this Policy, draft, working, or reference documents should be discarded when they are superseded by a final document or are no longer in daily use. However, drafts and working documents that are exchanged externally in the course of any transaction should be retained for as long as the final documents are required to be retained. In general, the retained copy of a record should not contain personal notations, other than the author's signature.

Administration:

The AGIF-US' National Commander is the person responsible for administering this Policy and implementing processes and procedures to ensure that the Policy is followed. The Commander is authorized to undertake the following actions: (i) modify the Record Retention Schedule, from time to time, to ensure that it is in compliance with local, state and federal laws and includes the appropriate document and record categories; (ii) monitor local, state and federal laws affecting record retention; (iii) annually review the record retention and disposal program' and (iv) monitor compliance with this Policy.

Destruction of Records:

Records that are no longer required, or have satisfied their required periods of retention, should be destroyed in a burner that ensures that all sensitive or confidential material can no longer be read or interpreted. Paper documents should be shredded, and electronic documents should be erased or otherwise rendered unreadable.

Suspension and Destruction of Records:

All records, including any electronic records, that potentially may be relevant to an official proceeding or that are relevant to a pending or reasonably anticipated legal proceeding, investigation, or audit, shall be carefully preserved and maintained for the duration of the proceeding, investigation or audit in addition to any applicable records retention period set forth in this Policy. If the AGIF-US or AGIF Organization(s) receive notice of or reasonably anticipates a legal proceeding, investigation or audit, the Commander shall promptly inform the AGIF-US or AGIF Organization(s) directors, officers, and contractors to suspend any further destruction of records, under this Policy, until such time as the National Commander, with the advice of counsel, determines otherwise. This policy applies to all members of the AGIF-US Board of Directors, committee members, AGIF State Organization(s) and chapters shall be required to honor the following rules:

- a. Paper or electronic documents indicated under the terms for retention in the following sections will be transferred and maintained by National, State, Local Organization(s) and Chapter secretaries.
- b. All other paper documents will be destroyed after three years.
- c. All other electronic documents will be deleted from all individual computers, data bases, networks, and back-up storage after one year.
- d. No paper or electronic document will be destroyed or deleted if pertinent to any ongoing or anticipated government investigation or proceeding or private litigation (check with legal counsel for any current or foreseen litigation if employees have not been notified); and

- e. No paper or electronic documents will be destroyed or deleted as required to comply with government auditing standards (Single Audit Act)

The following indicates the minimum requirements and is provided as guidance to custom determine your organization's document retention policy. Since statutes of limitations and state and government agency requirements vary from state to state, each AGIF-Organization should carefully consider its requirements and consult with the National Advisor via the National Office before adopting, a Document Retention and Destruction Policy. In addition, federal awards and other government grants provide for a longer period than is required by other statutory requirements.

Non-profit document retention requirements — understanding what merits retention.

The Sarbanes-Oxley Act (SOX) aims at improving corporate transparency and accountability. For non-profits, key among the SOX provisions are documentation practices—yet the law doesn't provide explicit document-retention schedules. Still, you are not left to figure it out on your own.

Attachment A

Corporate records

Document	Retention period
Annual reports to the secretary of state or attorney general	Permanent
Articles of incorporation	Permanent
Board meeting and board committee minutes	Permanent
Board policies and resolutions	Permanent
Bylaws	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	7 years after termination
General correspondence	3 years

Accounting and corporate tax records

Document	Retention period
Annual audits and year-end financial statements	Permanent

Depreciation schedules	Permanent
IRS Form 990 tax returns	Permanent
General ledgers	7 years
Business expense records	7 years
IRS Form 1099	7 years
Journal entries	7 years
Invoices	7 years
Sales records (books)	5 years

Petty cash vouchers	3 years
Cash receipts	3 years
Credit card receipts	3 years

Bank records

Document	Retention period
Check registers	7 years
Bank deposit slips	7 years
Bank statement and reconciliation	7 years
Electronic fund transfer documents	7 years

Payroll and employment tax records

Document	Retention period
State unemployment tax records	Permanent
Payroll records	Permanent
Garnishment records	7 years
Payroll tax returns	7 years
W-2 statements	7 years
Employment tax records	At least 4 years after filing the year's 4th quarter taxes (or longer, if required by state law)

Human resource records

Document	Retention Period
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 workers compensation records	5 years
Background checks, drug test results, driving records and employment verifications	5 years

Resumes, employment applications and related materials (including interview notes) for employees	4 years after termination
Resumes, employment applications and related materials (including interview notes) for applicants not hired	3 years
Timesheets, compensation history and job history	4 years after termination
Performance appraisal and disciplinary action records	4 years after termination
1-9 forms	3 years after hire date or 1 year after employment ends (whichever is later)

Donor and grant records

Document	Retention period
Donor records and acknowledgment letters	7 years
Grant applications and contracts	7 years after expiration

Legal, insurance and safety records

Document	Retention Period
Appraisals	Permanent
Copyright registrations	Permanent
Environmental studies	Permanent
Insurance policies	Permanent
Real estate documents	Permanent
Stock and bond records	Permanent
Trademark registrations	Permanent
Leases	7 years after expiration
OSHA documents	5 years
General contracts	3 years after expiration

When the retention period for any particular document has ended, be careful to erase, shred or otherwise destroy the document so that any confidential information cannot be read or reconstructed.

This Document Retention and Destruction Policy should be read and adhered to by all members of the AGIF-US and AGIF Organization(s).

Adopted by the National Board on this day ____ of April 2022.

Greg Nichols, National Secretary