

DOCUMENT RETENTION AND DESTRUCTION POLICY

MERLIN MEDIATION, COUNSELING & CONSULT, INC.

Merlin Mediation, Counseling & Consult, Inc. (“Merlin MCC”) realizes that the proper and efficient management of records is important to a successful organization, and is required for compliance with federal laws. Merlin MCC takes seriously its obligations to preserve information relating to litigation, audits, and investigations. This policy establishes guidelines that the organization will follow with respect to the retention and destruction of documents and other records in hard copy and electronic media.

The information listed in the retention schedule below is intended as a guideline and may not contain all the records Merlin MCC may be required to keep in the future. Questions regarding the retention of documents not listed in this chart should be directed to the Executive Director.

The Executive Director will be in charge of the administration of this Policy, but all directors, officers, employees and key volunteers shall be provided a copy of this policy and are responsible for following the guidelines set forth in the policy and assisting in its implementation. The Executive Director will periodically review this policy with the board of directors.

From time to time, the Executive Director may issue a notice, known as a “litigation hold,” suspending the destruction of records due to pending, threatened, or otherwise reasonably anticipated litigation, audits, government investigations, or similar proceedings. No records specified in any litigation hold may be destroyed for any reason until the hold is withdrawn in writing by the Executive Director.

Electronic documents will be retained as if they were paper documents. Therefore, any electronic files that fall into one of the document types on the schedule below will be maintained for amount of time specified, through use of computer archiving systems. Backup and recovery methods for computer archiving systems will be tested on a regular basis.

Merlin MCC’s records will be stored in a safe, secure, and accessible manner. Documents and financial files that are essential to keeping Merlin MCC

operating in an emergency will be duplicated or backed up regularly and stored in the cloud or at a physical off-site location.

The Executive Director is responsible for the ongoing process of identifying records that have met the required retention period, and overseeing their destruction. Destruction of hard copy financial and personnel-related documents will be accomplished by shredding.

Failure to follow this policy can result in possible civil and criminal sanctions against Merlin MCC and its directors, officers and employees and possible disciplinary action against responsible individuals. The Executive Director and board of directors will periodically review these procedures with legal counsel or Merlin MCC's certified public accountant to ensure they are in compliance with new or revised regulations.

Correspondence and internal memoranda relating to a particular document addressed below should be retained for the same period as the document.

File Category	Item	Retention Period
Corporate Records	Bylaws, articles of incorporation, and any amendments thereto	Permanent
	Corporate resolutions	Permanent
	Minute books, including all board and committee meeting agendas and minutes	Permanent
	Conflict-of-interest disclosure forms	Permanent
	IRS exemption determination and all related correspondence and attachments	Permanent
	IRS Form 990s	Permanent
	Annual information returns	Permanent
	Tax returns	Permanent
	Licenses and permits	Permanent
	Contribution records and any documents evidencing terms of gifts	Permanent
	Grant records	7 years after end of grant period

Finance and Administration	Annual financial statements and audit reports	Permanent
	Payroll records	7 years
	Check register and checks	7 years
	Credit card receipts	3 years
	Bank deposits and statements	7 years
	Chart of accounts	7 years
	General ledgers and journals (includes bank reconciliations)	7 years
	Investment performance reports	7 years
	Equipment files and maintenance records	7 years after disposition
	Contracts and agreements	7 years after all obligations end
	General correspondence and routine internal memoranda	3 years
	Legal correspondence	Permanent
Insurance Records	Insurance policies	Permanent
	Accident 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)	7 years after all obligations end
	Mortgages, security agreements	7 years after all obligations end
Human Resources	Employee personnel files	Permanent

	Retirement plan benefits (plan descriptions, plan documents)	Permanent
	Employee handbooks	Permanent
	Workers' compensation claims (after settlement)	7 years
	Employee orientation and training materials	7 years after use ends
	Employment applications	3 years
	IRS Form I-9 (store separate from personnel file)	Greater of 1 year after end of service, or three years
	Withholding tax statements	7 years
	Timecards	3 years
Technology	Software licenses and support agreements	7 years after all obligations end

Adopted this 6th day of November, 2014.