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## **Procedures for Implementation of Records Retentions and Destruction Policy**

### **I. General Principles**

A. Kids Against Hunger will generate, use, maintain, store, retain and destroy Records in accordance with the requirements of applicable legal, regulatory, accreditation and other standards.

B. All Kids Against Hunger Personnel who have access to or use Records are responsible for ensuring that Records are generated, used, maintained, stored, retained and destroyed in accordance with this Policy.

C. All Records are owned by the Kids Against Hunger and constitute Kids Against Hunger Resources. Kids Against Hunger Personnel have no personal or property rights to any Records even where they participated in the creation or making of the Records unless otherwise expressly agreed in writing by Kids Against Hunger.

D. Unauthorized removal or modification of Records from Kids Against Hunger is not permitted. Unauthorized destruction or disposition of Records is prohibited.

E. In the absence of an Investigation, Litigation or Legal Hold, (i) Non-Records may be destroyed or disposed of upon completion of their use and (ii) Records may be destroyed or disposed of after the expiration of their retention period as set forth in this policy.

F. The unauthorized alteration, use or disclosure of a Record is prohibited. Anyone who falsifies or inappropriately alters a Record, or removes, uses or discloses a Record without authorization may face disciplinary action, up to and including termination of employment.

## **II. Retention of Records**

A. Retention Schedule. The retention schedule attached as Schedule 1 specifies minimum retention periods for certain Records. The retention periods specified are intended to be consistent with applicable legal, regulatory, accreditation and other standards, including administrative and best practices. A Record falling within Schedule 1 will be retained for not less than the minimum period specified for that category of record unless a member of the BOD authorizes an exception.

B. Records Not on Record Schedule. Where a Record does not fall within Schedule 1, the applicable department head should designate in writing the extent to which Records in his/her department should be maintained, which designation is subject to the approval of the BOD.

C. Inappropriate Treatment of Records. Any Kids Against Hunger Personnel knowing of the inappropriate removal, modification or destruction of any Record must promptly notify BOD.

D. Beginning of Retention Period. The retention period for a specific Record begins on the last of (a) the later of the date filed or the due date for filing in the case of Records filed with a governmental, judicial, regulatory or accreditation authority or (b) the date of the last transaction, encounter or item of information reflected in that record or in accordance with the terms of the Record. For example, the retention period for a fire extinguisher begins when the last inspection of the fire extinguisher is recorded; the

retention period for a services contract begins on the termination date, the retention period for personnel records begin on the termination of employment and the retention period for research grants/protocols begins upon completion of research and locking of the database.

E. Recalculating Retention Period. If a Record is reopened, the retention period for that Record will be recalculated in accordance with D above. For example, if a previously terminated contract is renewed, the retention period for the contract is recalculated to begin as of the date of the new termination date.

F. Contractual Retention Period. If an agreement provides that Records will be kept for a period that is longer than the retention period specified in Schedule 1, then the period specified in the agreement controls.

G. Changes to the Retention Schedule. The BOD may make additions, deletions and modifications to the Retention Schedule (Schedule 1) based on the applicable legal, regulatory and accreditation and other standards, including administrative and best practices.

H. Issues with Retention Schedule. Kids Against Hunger Personnel are required to contact the BOD promptly if they believe that applicable legal, regulatory and accreditation and other standards require a retention period for a Record that is longer than that set forth in Schedule 1, and, pending resolution of the matter by the BOD, the Record at issue should be retained for the longer period. Kids Against Hunger Personnel who believe that there should be other changes to Schedule 1 with respect to specific Records are encouraged to contact the BOD.

I. Copies of Records. In the absence of an Investigation, Litigation or Legal Hold, only one copy (generally the original, fully executed version of the Record where available) of each Record must be retained.

J. Confidential Records. Confidential Records must be securely maintained, controlled and protected to prevent unauthorized access or disclosure. Unauthorized use or disclosure of a confidential Record may result in disciplinary action, up to and including termination of employment. Confidential Records include patient medical records, student educational records, business plans, strategies, forecasts, business practices and marketing information, know-how, trade secrets, methods, techniques, designs, specifications, computer source code, patient lists, pricing information, personnel information and any other information marked confidential.

K. Record Substitution. To the extent not prohibited by law or regulation, a Record in paper form may be digitally scanned, microfilmed or microfiched and substituted for an original paper document. The applicable retention period for a Record does not change when a properly substituted image of a Record is created. A Record's mandatory minimum retention period is counted from the creation or receipt of the original Record, not the date on which the substitute image was created.

L. Destruction of Records. In the absence of an Investigation, Litigation or Legal Hold, (i) Non-Records may be destroyed or disposed of upon completion of their use and (ii) Records may be destroyed upon the termination of the applicable mandatory retention period. The appropriate method of destruction depends on the Record's physical form or medium and subject matter or content. Records that include Protected Health Information or patient-specific identifiers should be destroyed or disposed of so that the personal data

cannot practically be read or reconstructed. They should not be placed in unsecured trash or recycling receptacles unless first rendered unrecognizable. Paper Records will be redacted, burned, pulverized or shredded and electronic Records will be destroyed or erased. Absent any special instructions or unique circumstances, Records generally will be destroyed at the end of their retention period; retaining any Record past its mandatory retention period should be on an exceptions-only basis after weighing the potential usefulness of the Record against cost or space limitations.

### **III. Investigations, Litigation and Legal Holds**

A. Kids Against Hunger Personnel must immediately notify the BOD if they become aware that Litigation or an Investigation has been initiated or have notice, should know or reasonably can anticipate future Litigation or an Investigation.

B. Kids Against Hunger Personnel also should notify BOD if they have knowledge of facts or circumstances that suggests the possibility of Litigation or an Investigation against the Kids Against Hunger or Kids Against Hunger Personnel in their capacity as Kids Against Hunger Personnel, even where they do not have notice, should not know or reasonably cannot anticipate future Litigation or an Investigation.

C. The BOD will determine whether to initiate a Legal Hold with respect to Records (which may include Records not previously subject to retention) relating to Litigation or an Investigation. Records subject to a Legal Hold must be retained while the Legal Hold is in effect, irrespective of the otherwise applicable retention period under this policy. The Legal Hold also may require retention of specified Non-Record.

D. Where the BOD initiates a Legal Hold with respect to Records relating to Litigation or an Investigation, the BOD will notify Kids Against Hunger Personnel it believes need to

be aware of the Legal Hold and will specify the Records (and, if applicable, Non-Records) subject to retention while the Legal Hold is in effect and may issue special instructions relating to such Records. Such Kids Against Hunger Personnel are required to follow special instructions. In addition, such Kids Against Hunger Personnel should immediately advise the BOD of others (including names, titles and contact information) who may need to know about the Legal Hold (e.g., persons in control of the specified Records, persons who might otherwise destroy or authorize the destruction of the specified Records).

E. Kids Against Hunger Personnel who do not directly receive notice of a Legal Hold but who are aware of Litigation or an Investigation or believe a Legal Hold may have been issued should contact the BOD and retain potentially relevant Records until their status is clarified by the BOD.

F. The BOD may change the scope of a Legal Hold by written notice at any time.

G. A Legal Hold remains in effect until BOD formally terminates the Legal Hold by written notice.

H. Unless the BOD provides guidance to the contrary, when a Legal Hold is terminated, (i) Records previously covered by the Legal Hold should be retained in accordance with the applicable retention period under this policy without regard to the Legal Hold, and (ii) retained Non-Records or Records not previously subject to retention may be destroyed.

#### IV. Administration and Interpretation

Questions about the administration or interpretation of this policy should be directed to BOD.

Schedule “1” – Retention Periods for General Categories of Retainable Records

RECORD CATEGORY RETENTION PERIOD\*

Electronic Mail -120 days

Voice mails -None

**ADMINISTRATIVE RECORDS**

*Trustee Boards and Other Governance Committees and Meetings*

Proceedings of Board of Directors, Board committees and administrative reports to Board Committees

-Permanent

Records of other committees and meetings-5 years

Conflict of interest disclosures (both employees and non-traditional personnel) -Permanent

Corporate Compliance Audit Findings-Permanent

### *General*

Minutes of Department Staff meetings-Permanent

General Correspondence and chronological files-6 years

Satellite Agreements-6 years beyond termination date

Organization Charts-3 years

Contracts-10 years after termination

Insurance policies-Permanent

Patent, trademark and other intellectual property records- Permanent

Litigation, claims, risk management, incident reports-10 years

### **COMMUNICATIONS/PR**

Press clippings, TV/radio transcripts 6 years Hospital publications including Community Relations

brochures-6 years

Press releases, advertising-6 years

Demographic information for marketing purposes –Permanent

### **DEVELOPMENT**

Funding materials-5 years after end of registration period

Endowment records-Permanent

Donor-restricted funds records-Permanent

All other development records-10 years

### **FINANCE AND TAX**

External Audit Reports -Current year + 10 years

Budget Work papers -Current year + 6 years

Financial Statements -Current year + 10 years after audit



Financial Reports and Work papers -Current year + 6 years

Collection Records Tax return due date or date of filing if later + 10 years after audit

Purchase Orders/Supply Requisitions (electronic and paper) -Current Year + 6 years

Cost Reports; Work papers and Support Papers -Current year + 15 years

Vouchers/Invoices Tax return due date or date of filing if later + 10 years

Vendor Files and Reports Tax return due date or date of filing if later + 10 years

Cash Disbursements Tax return due date or date of filing if later + 10 years

Contract Accounting Records Tax return due date or date of filing if later + 10 years

Cost Accounting Records Tax return due date or date of filing if later + 10 years

Credit Card Charge Slips and Statements Tax return due date or date of filing if later + 10 years

Donations Tax return due date or date of filing if later + 10 years

Expense Reports Tax return due date or date of filing if later + 10 years

Workers Compensation Insurance Payments Tax return due date or date of filing if later + 10 years

Accounts Receivable Invoices Tax return due date or date of filing if later + 10 years

Accounts Receivable Cash Receipts Tax return due date or date of filing if later + 10 years

Accounts Receivable Sales Receipts Tax return due date or date of filing if later + 10 years

Accounts Receivable Management Work papers Tax return due date or date of filing if later + 10 years

Accounts Receivable Reconciliations Tax return due date or date of filing if later + 10 years

Capital Property Acquisitions Active + tax return due date or date of filing if later + 10 years

Construction Accounting Reports Tax return due date or date of filing if later + 10 years

Construction Accounting Work papers Tax return due date or date of filing if later + 10 years

Capital Expenditure Receipts Active + tax return due date or date of filing if later + 10 years

Capital Expenditure Reports Active + tax return due date or date of filing if later + 10 years

Accounts Payable Ledgers Tax return due date or date of filing if later + 15 years

Accounts Receivable Ledgers Tax return due date or date of filing if later + 15 years

Balance Sheets Tax return due date or date of filing if later + 15 years

Payroll Registers and Payroll checks Tax return due date or date of filing if later + 6 years

Bank Deposits and Statements Tax return due date or date of filing if later +15 years

Check Registers and Checks Paid/Cleared Tax return due date or date of filing if later +15 years

Investment Statements Active + 6 years

W-2 Forms Tax return due date or date of filing if later + 4 years

Form 990 Tax Return due date or date of filing if later + 15 years

Form 940 & 941 Tax return due date or date of filing if later + 4 years

Form 1099 Tax return due date or date of filing if later + 10 years

W-9 Letters Tax return due date or date of filing if later + 10 years

W-4 Forms Tax return due date or date of filing if later + 10 years

Tax Exempt Bond Documents Term of bond issue and refunding issue, if any, + 4 years

## **STAFF and ADMINISTRATION**

Organization Charts 3 years

Policy and Procedure Manuals Active + 10 years

Hiring/Discharge Policies Permanent

Quality Assurance Records Permanent

Licenses, Permits Permanent

Risk Management Files & Reports Permanent

Regulatory Audit Records Permanent

## **HUMAN RESOURCE RECORDS**

*Employment Records (from termination of employee's employment)*

Records relating to taking of leave under Family

Medical Leave Act -3 years

EEOC Reports -5 years

Personnel files -10 years from date of termination of employment or contract

Training Records -4 years

In-Service Records -4 years

Educational programs -4 years

Employment agreements -3 years from last effective date

Employment applications -1 year (or until conclusion of any legal proceeding)

Wage-hour administrator certificates and notices -5 years

Immigration records -Later of 3 years after hire or 1 year after termination

Attendance records -3 years

All other employment records -3 years

Employee medical records Active + 30 years, due to OSHA requirements

*Occupational Safety and Health Records(from termination of employee's employment)*

OSHA Requirements

- Form 300 Incident Log
- Form 301 Injury & Illness report
- Annual summary- 5 years

Health & Safety Hazardous Exposure Active + 30 years

Health & Safety Noise Exposure Measurements -2 years

Health & Safety Audiometric Test Record Active + 5 years

Health & Safety Illness/Injury/Accident Reports Current year + 5 years

Health & Safety Emergency Action Plans (not specifically mentioned in regulations)

*Benefit and Pension Plans*

Description of benefit plans (including non-qualified plans), seniority or merit pay systems- Permanent

Pension plan and other ERISA qualified benefit plan descriptions and documents -Permanent

Other ERISA-qualified and non-qualified benefit plan documents and records- Permanent

## **REAL ESTATE, PHYSICAL PLANT AND EQUIPMENT**

### *Real Estate*

Leases (Real Property) Active + 6 years

Mortgages Active + 6 years

### *Physical Warehouse and Office*

Construction plans and specifications Life of building Records related to measurement of noise in work environment -4 years

Records of fire, internal disaster and evacuation plan drills -4 years

Records of fire department inspection -4 years

External disaster plans and all written reports and evaluations thereof -4 years

### *Equipment*

Records of required testing of fire protection equipment -4 years

Records of periodic inspection of extinguishing systems -Until the container is re-inspected or taken out of service

Material hoists, personnel hoists and elevator standards and certification records -4 years

Records of required hydrostatic testing or portable fire extinguishers -Until hydrostatically retested at stated intervals or until taken out of service

Mechanical and electrical equipment check -4 years

## **HIPAA PRIVACY AND SECURITY COMPLIANCE**

Authorization to release information -6 years from date of creation or from date when last in effect, whichever is longer

Accounting to patients of disclosures of PHI -6 years from date of creation or from date when last in effect, whichever is longer

Provider denials of requests to amend or correct PHI -6 years from date of creation or from date when last in effect, whichever is longer

Restrictions on release agreed to by provider -6 years from date of creation or from date when last in effect, whichever is longer

Statements of provider denial to inspect and copy patient's own records -6 years from date of creation or from date when last in effect, whichever is longer

Certificates of compliance with provider's policies and procedures for protection of health information -6 years from date of creation or from date when last in effect, whichever is longer

Miscellaneous records of compliance actions, activities or assessments -6 years from date of creation or from date when last in effect, whichever is longer