



Record Retention Policy of

Dekalb Public Services Corporation

Empowering Families, Strengthening Communities

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I. Purpose

The Record Retention and Destruction Policy (“Policy”) establishes the expectations, retention periods, and safeguards governing the creation, maintenance, storage, and destruction of all organizational records of DeKalb Public Services Corporation (“the Corporation”). The purpose of this Policy is to ensure compliance with federal and state nonprofit laws, preserve essential corporate information, protect confidentiality, support audits and grant reporting requirements, promote organizational transparency, and prevent the accidental or improper destruction of documents.

II. Scope and Applicability

This Policy applies to all Board members, officers, employees, contractors, volunteers, and any individual who creates, handles, accesses, stores, or maintains records on behalf of the Corporation. Compliance with this Policy is a mandatory condition of service.

III. Definition of Records

For this Policy, “records” include all information created or received by the Corporation in any format, including but not limited to: paper files, digital files, emails, contracts, program data, donor information, financial documents, tax filings, corporate governance documents, personnel files, grant files, marketing materials, reports, photographs, and all other media used to conduct the business of the Corporation.

IV. Record Retention Schedule

A. Permanent Records

The following records shall be retained permanently:

- Articles of Incorporation and amendments
- Bylaws and amendments
- IRS Determination Letter and tax-exemption correspondence
- Board and committee meeting minutes
- Annual corporate filings
- Audited financial statements
- Conflict of Interest forms
- Real estate, lease, or long-term property records
- Major program service reports or historical program documentation

B. Seven-Year Retention

The following records shall be retained for at least seven (7) years:

- Bank statements and reconciliations
- Budgets and financial forecasts
- General ledgers and journals
- Expense reports, receipts, and reimbursements

- Vendor invoices and contracts
- Grant applications, reports, and closeout documents
- Payroll records
- IRS Form 990 and all supporting schedules
- Insurance policies (seven years after expiration)

C. Three-Year Retention

The following records shall be retained for at least three (3) years:

- Routine correspondence
- Event planning documents
- Marketing materials
- Non-essential emails and program drafts

D. One-Year Retention

The following records shall be retained for at least one (1) year:

- Duplicate documents
- Working drafts
- Temporary planning notes
- Administrative reminders

V. Storage and Security

All records shall be maintained in secure physical or digital storage.

- Digital files shall be stored in secure, access-controlled cloud storage approved by the Corporation.
- Physical files shall be kept in locked filing cabinets accessible only to authorized personnel.

The Secretary shall serve as custodian of corporate governance records. The Treasurer shall serve as custodian of all financial and accounting records.

VI. Suspension of Destruction

No record may be destroyed, deleted, or altered if it is subject to:

- an active audit,
- a legal hold,
- a government investigation,
- threatened or pending litigation, or
- any matter requiring preservation.

The President or Secretary shall issue a written suspension notice when necessary.

VII. Destruction of Records

When the retention period expires, and there is no legal hold in effect:

- Paper documents shall be shredded.
- Digital files shall be permanently deleted from all devices, drives, and backups.
- Destruction must be conducted in a manner that protects confidentiality.

Unauthorized destruction of records is strictly prohibited and may result in disciplinary action.

VIII. Oversight and Review

The Board of Directors is responsible for oversight of this Policy. The Secretary shall monitor organizational compliance and recommend updates. This Policy shall be reviewed annually and updated as needed to align with legal requirements and nonprofit best practices.

IX. Board Acknowledgment

I acknowledge that I have received, read, and agree to comply with the Record Retention and Destruction Policy of DeKalb Public Services Corporation.

Name: _____
Signature: _____
Date: _____

Name: _____
Signature: _____
Date: _____

Name: _____
Signature: _____
Date: _____