

Record Retention and Destruction Policy

Purpose

This Record Retention and Destruction Policy ensure that Uplift Community Alliance:

- Maintains records and documents, regardless of physical form, necessary for legal compliance, IRS filings, audits and governance;
- Implements systematic retention and secure destruction practices consistent with federal and Utah state law; eliminate accidental or innocent destruction of records;
- Protects the rights and responsibilities of the organization, its members, employees, clients and donors;
- Preserves historical and governance records permanently.
- No record shall be destroyed if it is subject to litigation, investigation, audit, or a legal hold

Core Legal Foundations

- Federal: IRS Publication 4221-PC and related recordkeeping requirements for tax-exempt organizations; 26 U.S.C. § 6001 (books and records), employment tax regulations, and Sarbanes-Oxley Act § 802 (document destruction).
- Utah: Utah Revised Nonprofit Corporation Act (§ 16-6a), Utah charitable solicitation requirements (§ 13-22), and general corporate record retention obligations.

Document Retention Schedule

The following schedule outlines the recommended retention periods for categories of records. Retention periods represent minimum requirements; records may be retained longer based on legal, operational or historical needs. Documents that are not listed, but are substantially like those listed in the schedule, shall be retained likewise.

SCHEDULE

CATEGORY	DOCUMENT	RETENTION PERIOD	NOTES / LEGAL BASIS
Corporate Governance	Articles of Incorporation and Amendments	Permanent	Legal existence; history
	Bylaws and amendments	Permanent	Governance; reference
	Corporate Resolutions	Permanent	Governance
	Board and regular and special meeting minutes	Permanent	Utah Code §16-6a-1601
	Annual reports and state filings	Permanent	Proof of compliance
	Conflict of Interest Disclosures	4 years	Proof of compliance

Tax & Regulatory	IRS determination letter and exemption correspondence	Permanent	IRS proof of status
	Form 990 and schedules	Permanent	IRS audit readiness
	Payroll tax records	4 years	Federal employment tax rules
Finance	Annual audited financial statements	Permanent	Historical and compliance
	Bank statements, canceled checks	7 years	IRS substantiation
	Canceled checks for real property acquisition; taxes; special contracts;	Permanent	**
	Chart of accounts; depreciation schedules; inventories of materials and supplies; accounts payable ledger; accounts payable ledger	10 years	**
	Investment performance and consultant reports	10 years	**
	Equipment files and maintenance records	10 years	**
Management	Contracts and agreements	Expiration date plus 7 years	Contract statute of limitations
	General correspondence	4 years (2 years)	**
	Legal correspondence	Permanent	**
Insurance	Policies	Permanent	**
	Insurance records, accident reports, claims, policies, etc.	Permanent	**
	Fire inspection records	10 years	**
	Safety (OSHA) reports	10 years	**

Real Estate	Deeds	Permanent	**
	Leases	Expiration date plus 10 years	**
	Mortgages, purchase and security agreements	Expiration date plus 10 years	**
Donor & Fundraising	Gift receipts and acknowledgments	7 years	IRS substantiation
	Photos, photo releases, press clippings	10 years	**
	Correspondence, acknowledgment of gifts, grant requests	Permanent	**
	Donor fund statements	Permanent	**
Philanthropic Programs	Program selection reports	Permanent	**
	Scholarship grant records	10 years	**
	Agreements with other organizations	Expiration date plus 10 years	**
	Records of minors or vulnerable adults	7 years or to age 21	Liability protection
Employment & Human Resources	Employee personnel files (application, resume, offer letter, performance reviews, reassignment, promotion, termination)	7 years after termination; longer if litigation is possible	EEOC and IRS guidelines; Utah Antidiscrimination Act
	Background checks and screening records	3 years; longer if litigation is possible	
	Employee payroll and wage records	3 years	3 years (Utah Code §34-28-9; FLSA)
	Employee reviews	1 year after termination (longer if litigation is possible)	EEOC, Utah Antidiscrimination Act (above)
	Retirement and pension records	Permanent	ERISA

	including Summary Plan Descriptions		
	Workers comp claims	10 years after settlement	**
	OSHA/UOSH medical and exposure records	Employment plus 30 years	OSHA and UOSH requirement
	OSHA injury/illness log	Employment plus 30 years	UOSH
	Employee orientation and training materials	10 years after use ends	**
	Employment offer letter	10 years after all obligations end	** (above)
	Employment applications	4 years	**
	IRS Form I-9	Greater of 1 year after end of service or 4 years	
Technology	Software licenses and support agreements	10 years after obligations end	**

Electronic Documents and Records

Electronic documents shall be retained as if they were paper documents. Any electronic files that fall into one of the document types in the above schedule shall be retained for the designated time. Significant email messages or texts should be printed and kept in the appropriate file. A destruction log should be maintained indicating what was destroyed, when and by whom.

Document Destruction

At or after expiration of the retention period and confirmation that no audit, investigation or litigation hold exists, records may be destroyed.

- Paper records must be shredded or incinerated
- Electronic records must be permanently deleted

Emergency Planning

Uplift Community Alliance’s records shall be stored in a safe, secure and accessible manner. Documents and financial files that are essential to keeping the Corporation operating in an emergency shall be duplicated or backed-up at least every month and maintained off-site.**