



Healing Horizons Foundation Inc.

Healing Horizons Foundation Inc.
501(c)(3) Nonprofit Organization
Incorporated in the State of Ohio
Effective Date: November 3, 2025
Last Reviewed: January 15, 2026
Approved By: Governing Board
Version 1.0

DOCUMENT RETENTION AND DESTRUCTION POLICY

CONTEXT FOR THIS TOOL: Certain federal laws prohibit the destruction of certain documents. Not-for-profit organizations should have a written, mandatory document retention and periodic destruction policy. Policies such as this will eliminate accidental or innocent destruction. In addition, it is important for administrative personnel to know the length of time records should be retained to be in compliance.

Document Destruction

The Document Retention and Destruction Policy identifies the record retention responsibilities of Healing Horizons Foundation Inc. staff, volunteers, members of the Governing Board, and outsiders for maintaining and documenting the storage and destruction of the organization's documents and records. Documents shall be destroyed in a manner that protects confidentiality, including shredding of paper records and permanent deletion of electronic files.

Healing Horizons Foundation Inc. staff, volunteers, members of the Governing Board, committee members and outsiders (independent contractors via agreements with them) are required to honor the following rules:

- a. Paper or electronic documents indicated under the terms for retention in the following section will be transferred and maintained by the Governing Board or a designated officer.
- b. All other paper documents not specifically listed in this policy will be destroyed after three years;
- c. All other electronic documents will be deleted from all individual computers, databases, networks, and back-up storage after seven years;
- d. No paper or electronic documents 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).

Record Retention

The following table indicates the minimum requirements and is provided as guidance for determining Healing Horizons Foundation Inc. document retention policy. Because statutes of limitations and state and government agency requirements vary from state to state, each organization should carefully consider its requirements and

consult with legal counsel before adopting a Document Retention and Destruction Policy. In addition, federal awards and other government grants may provide for a longer period than is required by other statutory requirements.

Type of Document	Minimum Requirement
Accounts payable ledgers and schedules	7 years
Audit reports	Permanently
Bank reconciliations	2 years
Bank statements	3 years
Charitable solicitation records and donor lists	7 years
Checks (for important payments and purchases)	Permanently
Contracts (still in effect)	Contract period
Contracts, mortgages, notes, and leases (expired)	7 years
Correspondence (general)	2 years
Correspondence (legal and important matters)	Permanently
Correspondence (with customers and vendors)	2 years
Deeds, mortgages, and bills of sale	Permanently
Depreciation schedules	Permanently
Duplicate deposit slips	2 years
Employment records (applications, hiring docs, I-9s, performance reviews, termination records)	7 years
Expense analyses/expense distribution schedules	7 years
Fundraising event records	7 years
Grant applications and grant reporting	7 years
Insurance records, current accident reports, claims, policies, and so on (active and expired)	Permanently
Internal audit reports	3 years
Inventory records for products, materials, and supplies	3 years
Invoices (to customers, from vendors)	7 years
Minute books, bylaws, and charter	Permanently
Patents and related papers	Permanently
Payroll records and summaries	7 years
Payroll tax filings and W-2s	7 years
Personnel files (terminated employees)	7 years
Retirement and pension records	Permanently
State tax filings	7 years
Tax returns and worksheets, IRS Form 990 and supporting documentation	Permanently
Timesheets	7 years
Trademark registrations and copyrights	Permanently
Withholding tax statements	7 years
Year-end financial statements	Permanently

A handwritten signature in black ink, appearing to read 'Marion Johnson', with a horizontal line extending to the right.

Signature of Director

Dr. Marion Johnson, DNP, RN

Printed Name of Director