

## RECORDS MANAGEMENT POLICY

### 1. Purpose

The purpose of this Records Management Policy\* is to ensure that all records of Literacy Collier (LC), a Florida nonprofit corporation, are:

- Maintained in compliance with applicable federal and Florida laws
- Available for audits, reporting, and public transparency where required
- Protected from unauthorized access, loss, or destruction
- Retained and disposed of in a consistent and lawful manner

### 2. Scope

This policy applies to:

- All board members, employees, contractors, and volunteers

“Records” include, but are not limited to, recorded materials in any format, which are created, received or maintained in connection with LC’s business activities and serve as evidence of LC’s policies, obligations, significant decisions, operations, or business activities.

### 3. Retention Schedule

The following table identifies many, but not all, Records that may relate to LC’s business. Included with each category is a brief description of the Records along with a time for each Record’s retention.

| Record Category    | Brief Description                                                                                                                                                                                                 | Official Retention                                                                            |
|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
| Accounting Records | Financial records related to charitable donation made to LC and contributions by LC to supported charities; bank reconciliations, investment reconciliations, accounting reports and other supplemental schedules | 7 years after filing of a given tax return – disposal subject to approval of the Tax Advisors |

\*Any questions regarding this Policy should be directed to Literacy Collier legal counsel.

|                               |                                                                                                        |                                                                                               |
|-------------------------------|--------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
| Annual Financial Reports      | Audited financial statements                                                                           | 15 years                                                                                      |
| Corporate Governance          | Board and Board Committee minutes and official organizational records.                                 | Indefinite                                                                                    |
| Fundraising and Solicitations | Records documenting office support work, fundraising, and solicitation.                                | 7 years after filing of a given tax return – disposal subject to approval of the Tax Advisors |
| Grant Administration          | Administration of donations made by LC to other organizations – including applications and agreements. | While Active + 10 years thereafter                                                            |
| Legal Matters                 | Legal files relating to deals, estate matters, and other supporting documents.                         | While Active + 10 years thereafter                                                            |
| License Agreements            | Agreements relating to the use of trademarks and operating standards.                                  | While Active + 10 years thereafter                                                            |
| Tax Returns and Workpapers    | Tax returns and supporting workpapers                                                                  | Indefinite                                                                                    |
| Policies and Procedures       | Policies, procedures, and manuals governing programs and matching grant administration                 | While Active + 10 years thereafter                                                            |

#### **4. Storage and Security**

- Physical Records
  - Stored in secure, access-controlled environments
  - Protected from environmental damage (fire, flood, humidity)
- Electronic Records
  - Stored on secure, backed-up systems
  - Use encryption for sensitive data
  - Cloud providers must meet industry security standards
- Access Control
  - Role-based access
  - Confidential data restricted (donor, employee, client records)

#### **5. Email and Electronic Communications**

- Emails related to organizational business are official records.
- Must be retained according to the retention schedule
- Staff should avoid using personal email for nonprofit business

#### **6. Donor Privacy and Data Protection**

- Donor information must be kept confidential

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- Do not sell or share donor lists without consent
- Comply with applicable data protection and fundraising regulations

## **7. Legal Holds**

- In case of litigation, audit, or investigation:
  - Immediate suspension of record destruction
  - All staff must preserve relevant records

## **8. Record Disposition**

- Destruction Procedures
- Records may only be destroyed after their retention period expires.

## **9. Approved methods**

- Shredding (paper)
- Secure digital deletion
- Documentation
- Maintain a destruction log including:
  - Record type
  - Date
  - Method
  - Authorizing person

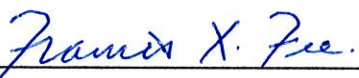
## **10. Disaster Recovery and Vital Records**

Given Florida's risk of hurricanes and flooding:

- Identify and prioritize vital records
- Maintain offsite or cloud backups
- Develop and test a disaster recovery plan

## **11. Policy Review and Approval**

- Reviewed annually
- Approved by Board of Directors



Francis Fee, Literacy Collier Board of Directors Chair

Approved by the Board of Directors on: 4/13/26

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