BRIDGING THE DIGITAL DIVIDE · ST. LOUIS, MISSOURI

Document Retention and Destruction Policy

Unity Foundation keeps the records the law requires us to keep, for as long as the law requires, and no longer. This policy sets the minimum necessary to meet that obligation.

ORGANIZATION	EIN	EFFECTIVE DATE	VERSION / REVIEW
Unity Foundation NP 501(c)(3) Private Operating Foundation	86-2158056	**July 2026**	1.0 · Reviewed by the Board at least every three years

1 Purpose and Scope

This policy identifies the records Unity Foundation must retain, states how long each must be kept, and requires that destruction stop when a legal matter is anticipated. It applies to Foundation records in any format — paper or electronic — held by directors, officers, employees, contractors, and volunteers acting on the Foundation's behalf.

WHAT THIS POLICY DOES NOT DO

It does **not** require anyone to catalog, index, or log their working files.

It does **not** authorize Unity Foundation to monitor, search, or retain personal accounts, personal devices, or personal files.

It does **not** make every document a record. Drafts, routine correspondence, reference copies, and working notes are not covered by the schedule below and may be discarded whenever they are no longer useful.

2 Retention Schedule

Retention periods run from the end of the fiscal year in which the record was created, unless the entry states otherwise. Where more than one requirement applies, the longest period controls.

RECORD	RETAIN	BASIS
Articles of incorporation and amendments, bylaws, IRS determination letter, board and committee minutes and written actions, corporate registration reports	**Permanent**	§ 355.821, RSMo
Form 990 and supporting filings, audited financial statements, annual reports	**Permanent**	IRC § 6104; § 355.821, RSMo

RECORD	RETAIN	BASIS
Gift and grant agreements for restricted, endowed, or planned gifts	**Permanent**	Donor intent; audit
Accounting records, general ledger, bank statements, donor gift records, expense documentation, contracts and leases	**7 years** (contracts: after expiration)	IRC § 6501; audit practice
Employment tax records	**4 years**	26 CFR 31.6001-1
Payroll records — name, address, occupation, pay rate, amounts paid, hours worked	**3 years**	§ 290.520, RSMo; 29 CFR 516
Form I-9	**3 years after hire** or 1 year after separation, later of	8 CFR 274a.2
Work-related injury and illness records	**5 years**	29 CFR 1904.33
Written determination that a data breach posed no reasonable risk of identity theft or fraud	**5 years**	§ 407.1500.2(5), RSMo
Personnel and applicant records not listed above	**1 year**	29 CFR 1602
Everything else — drafts, routine correspondence, reference copies, working notes	**No requirement**	Discard when no longer useful

3 Legal Hold

This is the one provision that admits no exception. If litigation, a government investigation, an audit, or a subpoena is pending or reasonably anticipated, all destruction of records that may relate to that matter stops immediately — including routine destruction that would otherwise be permitted or required by the schedule above.

The Executive Director issues a written legal hold identifying the matter and the records covered, notifies everyone who may hold those records, and lifts the hold in writing when the matter concludes. Any director, officer, employee, contractor, or volunteer who becomes aware of such a matter must notify the Executive Director promptly and preserve related records in the meantime.

Destroying, altering, or concealing a record with intent to obstruct a federal investigation is a federal crime under 18 U.S.C. § 1519, regardless of what this schedule says.

4 Routine Destruction

Once a retention period has run and no legal hold applies, records are destroyed. Paper records containing personal, financial, or donor information are shredded; electronic records are deleted, including from backups on the ordinary backup cycle. No destruction log is required.

5 Electronic Records and Email

Electronic records are subject to the same schedule as paper. Email is not itself a category of record: a message is retained only if its content falls within a schedule entry above, and otherwise may be deleted at any time. Unity Foundation does not maintain an archive of all email and does not require staff to preserve messages that are not records.

6 Administration and Review

The Executive Director administers this policy and may designate staff to carry it out. The Board of Directors reviews it at least every three years and after any material change in law. Failure to follow the legal hold provision in Section 3 may result in disciplinary action, up to and including termination.

7 Adoption

This Document Retention and Destruction Policy was adopted by the Board of Directors of Unity Foundation NP at a duly held meeting on **July 24, 2026** and is effective as of that date.

Ebrahim Moshiri

CHAIR, BOARD OF DIRECTORS

Aaron Berkenwald

SECRETARY, BOARD OF DIRECTORS

FRAMEWORK AND AUTHORITY

This policy responds to Form 990, Part VI, Section B, line 14, and is designed to conform with Section 802 of the Sarbanes-Oxley Act (18 U.S.C. § 1519), the Missouri Nonprofit Corporation Act (§ 355.821, RSMo), the Missouri wage recordkeeping statute (§ 290.520, RSMo), the Missouri data breach notification statute (§ 407.1500, RSMo), and the federal recordkeeping regulations cited in the schedule. Where a funder, grant agreement, or insurer requires a longer period for particular records, that requirement controls.