



DOCUMENT RETENTION POLICY

Applicability: This policy applies to all Oak Hill employees.

It is the policy of Oak Hill to comply with federal and state laws regarding the manner in which documents must be maintained, the length of time they must be retained and when they may properly be destroyed. Because Oak Hill is a tax-exempt organization, documentation that evidences our charitable programmatic activities and Board oversight must be accessible at all times. Oak Hill requires that financial, educational, programmatic, administrative, operational, governance and legal documents are maintained so as to assure that we:

1. Satisfy legal requirements for protection, storage and retrieval;
2. Protect the privacy of employees, program participants, students and others who use our services;
3. Optimize the use of paper and electronic storage facilities;
4. Minimize the cost of record retention;
5. Destroy outdated documents in a secure and appropriate manner; and
6. Retrieve necessary documents in an efficient manner.

In the absence of clear legal requirements, Oak Hill will adopt industry standards and recommendations by our external auditors.

I. "Documents" Defined:

For purposes of this policy, "documents" are: writings, drawings, graphs, charts, photographs, and other data compilations from which information can be obtained, including paper, electronic media, computer hard disk, floppy disk, zip drive, CD ROM, email and voice mail.

II. Retention Schedule

In general, the documents we are required to keep include financial data, employment records, medical records, education records, contracts, program records, bequests and other legal documents. Given the diverse nature of our operations, each department is subject to different state and federal regulations regarding document retention. **Retention periods may increase by**

government regulation, judicial or administrative consent order, private or governmental contract, pending litigation or audit requirements. These notifications or events may change the requirements identified in this Policy. Any record that is the subject of litigation, or pertaining to a claim, audit, or agency charge, investigation or enforcement action must be kept until final resolution of the action and then only with approval of the General Counsel. The types of records and the retention rates are set forth in the attached Schedule A.

III. Storage of Documents

Paper documents that are used on a daily basis should be stored in secured file cabinets. Many documents subject to document retention requirements contain confidential information (non-public information including, but not limited to, name, address, social security number, bank account numbers, financial information and medical information). Such documents are private, and are protected under state and federal law from disclosure to third parties. Thus, in addition to the requirements of this policy, some documents must be maintained in accordance with Oak Hill's HIPAA privacy and security policies.

Paper documents that do not need to be accessed on a daily basis but need to be retained for the period identified in Schedule A should be sent to Iron Mountain (or other document storage facility with which Oak Hill has contracted) for secure off-site storage.

Employees who have access to Oak Hill's shared network (the "M" drive), must back up their documents on the network. This enables Oak Hill to store the data off-site in a secured facility. Employees who use laptops that are not connected to the network must keep a back-up of their work on their hard drive and a zip disk, floppy disk or CD.

IV. Disposal and Destruction of Documents

Documents must be retained for the applicable period of time identified in Schedule A. If there are inconsistencies in the required retention periods, the longer period should be followed. The timeframes set forth in Schedule A are not meant to be an all-inclusive listing for retention purposes, but rather guides for the more frequent commonly used documents that need to be retained. If a document is not listed, it does not mean that it can or should be thrown out without first considering the requirements of this Policy.

Documents that do not need to be retained should be destroyed as follows:

1. Recycle non-confidential paper records;

2. Shred or otherwise render unreadable confidential paper records; or
3. Erase or destroy electronically stored data.

Electronically stored data will be systematically destroyed consistent with this Policy through the MIS Department.

V. Oversight and Enforcement

The General Counsel, as Oak Hill's Compliance Officer, shall have overall responsibility for enforcing this policy. **Any questions about the applicability of this policy to a specific document should be directed to the General Counsel.** Each department head, as identified in Schedule A, will also have primary responsibility for training employees on this Policy. Additionally, each department head is responsible for ensuring that his/her department's documents are retained in accordance with the time periods set forth in Schedule A and, likewise destroyed in a timely and appropriate manner. Moreover, to assure consistency, department heads should implement retention guidelines applicable to their department. To reduce redundancies, documents that may fall under the responsibility of more than one department shall be assigned to a specific department for purposes of this policy only.

VI. Suspension of Policy

In the event that Oak Hill becomes the subject of a state or federal investigation or inquiry, becomes party to a lawsuit, or is served with a subpoena or document request as a third party to an investigation or lawsuit, all document destruction relevant to that matter will be temporarily suspended. **Consequently, any subpoena or request for information from an outside person, agency, law firm, vendor or auditor must be sent immediately to the General Counsel.** Upon review of the information request, the General Counsel will coordinate with the MIS Department and the department head(s) related to the information that is requested. The Department Head will be responsible for ensuring that document destruction is suspended until otherwise instructed by the General Counsel.

Corporate (President)

<u>Document Type</u>	<u>Retention Period</u>
Articles of Incorporation (original and restated) <ul style="list-style-type: none"> • CIB Corporation • Oak Hill Foundation • Subsidiary Corporations 	Permanent
By-laws (original and restated) <ul style="list-style-type: none"> • CIB Corporation • Oak Hill Foundation • Subsidiary Corporations 	Permanent
Corporate Seals	Permanent
Minutes of Board Meetings	Permanent
Minutes of Board Committee meetings	Permanent
Minutes of Internal Meetings <ul style="list-style-type: none"> • Cultural Competency • Safety • Senior Cabinet 	5 years
Strategic Plan	Life of the Plan + 2 years

Legal (General Counsel)

<u>Document Type</u>	<u>Retention Period</u>
Conflicts of Interest Forms	Permanent
Litigation Files	While active + 3 years
Leases	While active + 6 years
Commercial Contracts	While active + 6 years
HIPAA Business Associate Agreements	While active + 6 years
Real Estate Closing documents <ul style="list-style-type: none"> • Purchase & sale agreements • Title Insurance policies • Appraisals • Deeds • HUD settlement statements 	Permanent
Property tax exemption applications and determinations	Life of property + 7 years
HIPAA denials, requests for amendments, complaint, authorizations & consents	Program Participant= during placement + 3 years Employees = while active + 3 years
Labor and Employment Agreements	Permanent
Copy-write Registrations	Permanent
Policy Statements	While active + 10 years
Legal Memoranda/Opinion letters	While active + 5 years
Departures from retention policy	Permanent

Employment Records (Director, Human Resources)

<u>Document Type</u>	<u>Retention Period</u>
Job announcements & advertisements	1 year
Employment applications (not hired)	3 years
Personnel Files <ul style="list-style-type: none"> • Employment applications • Background investigation results • Resume • I-9 Eligibility forms • Letters of recommendation • Pre-employment physical • Evaluations, documents concerning decisions regarding promotion, transfer, termination and disciplinary action • Training records 	7 years <i>or</i> while active + 3 years, <i>whichever is greater</i>
Job descriptions	While active + 3 years
Personnel policies & procedures	HR to keep originals permanently; departments keep current version only

Compensation and Benefits (Director, Compensation & Benefits)

<u>Document Type</u>	<u>Retention Period</u>
Pension Plan Documentation <ul style="list-style-type: none"> • Plan Documents • SPDs • Eligibility letters • Payments to beneficiaries • Reports filed with the IRS or DOL 	Permanent
Wages/salary history	7 years <i>or</i> while employed + 4 years, whichever is greater
Payroll deductions	4 years
Time cards or sheets	7 years
W-2 Forms	4 years
W-4 Forms	4 years
Garnishments	7 years
Payroll registers	8 years
Unemployment claims	4 years
Workers compensation claims	2 years after resolution
Form 941	7 years
Form 945	4 years
Leave time (sick, personal, vacation and family leave)	3 years
Health insurance records	7 years
Disability insurance records & claims	7 years
Life insurance records	7 years
OSHA records: <ul style="list-style-type: none"> • OSHA 300 Log • annual summary of illnesses & injuries, • OSHA 301 Incident forms 	5 years after end of year to which records relate
OSHA safety reports	5 years
Employee medical records	30 years

Tax Records (Vice President, Finance & Administration)

<u>Document Type</u>	<u>Retention Period</u>
Form 990, Form 990T	Permanent
IRS Exemption applications, determinations & approval letters	Permanent
State tax exemption applications and determinations	Permanent
Sales tax exemption applications and determinations	Permanent
Tax worksheets & other documents used to determine tax liability	Permanent
Unrelated business income	Permanent
Employment tax records	7 years after the tax is due or paid, which ever is later
Form W-9	While active + 2 years
Form 1099	While active + 3 years

Revenue Records (Vice President, Finance & Administration)

<u>Document Type</u>	<u>Retention Period</u>
Government Contracts	While active + 6 years
Accounts receivable	7 years
Accounts receivable subsidiary ledgers	7 years
A/R fiscal year-end report	7 years
Receipts	7 years
Uncollected accounts	While active + 7 years

Accounts Payable Records (Vice President, Finance & Administration)

<u>Document Type</u>	<u>Retention Period</u>
Processed/paid purchase orders	7 years
Invoices	7 years
Expense reports	7 years
Expense analysis & distribution schedules	7 years
Accounts payable reports	7 years
Accounts payable paid reports	7 years
1099 and 1042 Reports	7 years
A/P check registers	7 years
P card reports & reimbursements	7 years
Petty cash vouchers	7 years

Bank Records (Vice President, Finance & Administration)

<u>Document Type</u>	<u>Retention Period</u>
Wire transfer records	7 years
Bank statements	7 years
Deposit records	7 years
Bank reconciliations and support	7 years
Cancelled checks (general)	7 years
Cancelled checks for purchases of property, payment of taxes, special contracts, etc.	Permanent

Financial Records (Vice President, Finance & Administration)

<u>Document Type</u>	<u>Retention Period</u>
Chart of accounts/descriptions of accounting system	While active
General and operating ledgers	Permanent
Subsidiary ledgers	While active + 7 years
Account reconciliations	While active + 7 years
Annual financial reports	While active + 7 years
External audit reports	Permanent
Internal audit reports	While active + 7 years
Annual budget	2 years
Expense reports & analyses	7 years
Budget variance reports	2 years
Financial statements (year end)	Permanent
Trial balances	7 years

Capital Property Records (Vice President, Finance & Administration)

<u>Document Type</u>	<u>Retention Period</u>
Property records (including blueprints, appraisals, deeds, easements & basis)	Permanent
Inventory	While active + 5 years
Depreciation schedules	Permanent
Mortgages, bonds and other long-term debt records	While active + 8 years
Capital property purchases and improvement records	Permanent
Real property leases	While active + 8 years

Insurance Records (Vice President, Finance & Administration)

<u>Document Type</u>	<u>Retention Period</u>
Real property insurance policies	Life of property
Group health and disability insurance policies	Active Employees: until plan is amended or terminated Retirees: 6 years after death of last eligible participant
Liability insurance policies <ul style="list-style-type: none">• Workers compensation• Umbrella• Fidelity and crime• Directors and officers• Property & Casualty	7 years or life of policy + 3 years, whichever is greater
Accident reports (settled)	6 years
Claims files (settled)	10 years
Certificates of insurance issued on behalf of the organization	3 years
Loss reports	10 years

Operations (Vice President, Operations)

<u>Document Type</u>	<u>Retention Period</u>
Building permits	While active + 2 years
Building plans & specifications	Permanent
Zoning permits	While active
Operating permits (certificates of occupancy)	While active
Maintenance records (residences)	While active
Motor vehicle operating records, including VIN numbers assignments & transfers	7 years
Motor vehicle maintenance records	7 years
Leases for vans	While lease is active + 7 years

Development and Community Relations (Vice President, Development)

<u>Document Type</u>	<u>Retention Period</u>
Charitable solicitation registrations	3 years
Donor lists	7 years
Wills, bequests, gifts, trust documents	Permanent
Receipts/acknowledgement of donations	7 years
Grants -- unfunded	1 year
Grants – funded	Life of the grant + 7 years
Contracts with fundraisers and consultants	6 years
Marketing materials <ul style="list-style-type: none"> • Annual report • Brochures • Web development • Newsletters • Solicitation materials 	3 years

Education Records (Vice President, Education)

<u>Document Type</u>	<u>Retention Period</u>
Licensing Manual	Permanent
Policies & Procedures Manual	Permanent
Title IX Compliance Policy and Statements	Permanent
Financial Agreements	7 years
IEP Records <ul style="list-style-type: none"> • Consents • PPT Minutes • Therapy Reports • Psychological Reports • Behavioral Treatment Plans • Correspondence • Incident Reports • Quarterly reports • Referral packet • Discharge packet • DCF documentation, if any • Evaluations 	While active + 7 years
Medical Files <ul style="list-style-type: none"> • Vision tests • Immunization records • Audiological reports • Doctor's orders • Kardex's 	While active + 2 years

Community Programs (Vice President, Community Programs)

<u>Document Type</u>	<u>Retention Period</u>
Medical records <ul style="list-style-type: none"> • Doctors orders • Kardex's • medication administration records (narcotics) • Psychological evaluations • Psychiatric evaluations • Nursing notes • Speech & language, occupational therapy and physical therapy assessments and notes • Dental records 	Residency of program participant + 7 years (after 7 years, move to inactive storage)
Individual Program records: <ul style="list-style-type: none"> • Minutes of annual meeting • Quarterly reports • Annual plan, assessments, • Behavior support plans • Consents • Vocational records • Daily logs • Incident reports • Social summaries 	Residency of program participant + 7 years (after 7 years, move to inactive storage)
IFS Waiver documents <ul style="list-style-type: none"> • Individual budgets • Vendor agreements • Service delivery documentation • Progress notes • Transportation logs • Behavior plans, dietary guidelines • Program data 	7 years from date of service (rolling 7 year period)
Guardianship/custodial consents	Residency of program participant + 7 years
DDS and ICF documents <ul style="list-style-type: none"> • Inspection reports • plans of correction • licensing information • recertification applications • quality service reviews 	7 years from the licensing date
Staff meeting minutes	3 years
Mortality review	Until review process complete + 3 years
Protection and advocacy records	Permanent
Staff schedules	2 year audit period

<u>Document Type</u>	<u>Retention Period</u>
Transition information	Residency of program participant + 7 years
Client financial information <ul style="list-style-type: none"> • Entitlement awards • HUD Certification • Tax returns • Pharmacy bills • bank statements • financial audits • Quicken registers • Client receipts • Rent bills • Petty cash receipts 	7 years
Group Home communications <ul style="list-style-type: none"> • Petty cash receipts • shift to shift log • eating & drinking log • program data 	7 years
Group home facilities documentation: <ul style="list-style-type: none"> • water temperature • fire drills • menus • refrigeration temperatures • septic tank inspection • sprinkler inspection 	7 years from licensing date
Census Reports	7 years

Oak Hill Centers (Director)

<u>Document Type</u>	<u>Retention Period</u>
Grant applications and reports	Permanent
Inventory	While active + 5 years
Records of charitable donations	7 years
Membership lists	7 years
Membership dues	7 years
Receipts of retail sales	7 years
Personnel files	3 years
Teaching curricula	5 years

General Records (Department Heads)

<u>Document Type</u>	<u>Retention Period</u>
Email	2 years
General correspondence	2 years
Chronological files	2 years
Material of historic value	Permanent
Unclassified project files	Review for relevance at close of project
Trade association materials	Review annually for usefulness

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President