**NATIONAL WOMEN IN ROOFING, INC.**

**RECORD RETENTION AND DOCUMENT DESTRUCTION POLICY**

National Women in Roofing, Inc. (“NWIR”) takes seriously its obligations to preserve

information relating to litigation, audits, and investigations and implements this Record Retention and Document Destruction Policy in furtherance of its purposes and in compliance with the Public Company Accounting Reform and Investor Protection Act of 2002 (The Sarbanes—Oxley Act of 2002).

This policy identifies the record retention and document destruction policies of NWIR members and employees for maintaining and documenting the storage and destruction of NWIR’s documents and records. The information listed in the retention schedule below is intended as a guideline and may not contain all the records NWIR may be required to keep in the future. Records and documents outlined in this policy include paper, electronic files (including email), and voicemail records. Questions regarding the retention of documents not listed in this chart should be directed to the Chair.

In accordance with relevant law, NWIR members or employees shall not knowingly destroy a document with the intent to obstruct or influence an “investigation or proper administration of any matter within the jurisdiction of any department agency of the United States or in relation to or contemplation of such matter or case.” If an official investigation is underway or even suspected, document purging must stop in order to avoid criminal obstruction.

**Retention Schedule**

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| --- | --- | --- |
| **File Category** | **Item** | **Retention Period** |
| **Corporate Records** | Bylaws and Articles of Incorporation | Permanent |
|  | Corporate resolutions | Permanent |
|  | Board and committee meeting agendas and  minutes | Permanent |
|  | Conflict-of-interest disclosure forms | 4 years |
| **Finance and**  **Administration** | Financial statements (audited) | 7 years |
|  | Auditor management letters | 7 years |
|  | Payroll records | 7 years |
|  | Check register and checks | 7 years |
|  | Bank deposits and statements | 7 years |
|  | Chart of accounts | 7 years |
|  | General ledgers and journals (includes bank  reconciliations) | 7 years |
|  | Investment performance reports | 7 years |
|  | Equipment files and maintenance records | 7 years after disposition |
|  | Contracts and agreements | 7 years after all obligations  end |
|  | Correspondence — general | 3 years |
| **Insurance Records** | Policies — occurrence type | Permanent |
|  | Policies — claims-made type | Permanent |
|  | Accident reports | 7 years |
|  | Safety (OSHA) reports | 7 years |
|  | Claims (after settlement) | 7 years |
|  | Group disability records | 7 years after end of benefits |
| **Real Estate** | Deeds | Permanent |
|  | Leases (expired) | 7 years after all obligations  end |
|  | Mortgages, security agreements | 7 years after all obligations  end |
| **Tax** | IRS exemption determination and related  correspondence | Permanent |
|  | IRS Form 990s | 7 years |
|  | Charitable Organizations Registration  Statements (filed with Minnesota Attorney  General) | 7 years |
| **Human Resources** | Employee personnel files | Permanent |
|  | Retirement plan benefits (plan descriptions,  plan documents) | Permanent |
|  | Employee handbooks | Permanent |
|  | Workers comp claims (after settlement) | 7 years |
|  | Employee orientation and training materials | 7 years after use ends |
|  | Employment applications | 3 years |
|  | IRS Form I-9 (store separate from personnel  file) | Greater of 1 year after end  of service, or three years |
|  | Withholding tax statements | 7 years |
|  | Timecards | 3 years |
| **Technology** | Software licenses and support agreements | 7 years after all obligations  end |

**Adopted by the Board of Directors on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 2016.**

Print name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Title: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_