

Macoupin County Adopt-a-Pet

Document Retention and Destruction Policy

Adopted by the Board of Directors on March 15, 2026

1. Purpose

The purpose of this Document Retention and Destruction Policy (“Policy”) is to establish standards for document integrity, retention and destruction and to promote compliance with legal and regulatory requirements, including those applicable to tax-exempt, nonprofit organizations under Illinois law and the Internal Revenue Code.

This policy is intended to ensure that Macoupin County Adopt-A-Pet (“MCAAP”) retains necessary documents, disposes of records that are no longer needed for operations or compliance, and protects confidential and sensitive information.

2. Policy Overview

MCAAP will retain documents as required by law, contractual obligation, and for operational needs, and will systematically destroy documents once retention periods expire, unless they are subject to legal holds or audits.

3. Administration

The Executive Director (or Board designee) shall be responsible for administering and enforcing this Policy and educating staff, volunteers, and board members on compliance.

4. Record Categories and Retention Periods

Record Type	Retention Period	Notes
Articles of Incorporation and Amendments	Permanent	
Bylaws and Amendments	Permanent	
IRS Determination Letter	Permanent	
Annual Reports to the Attorney General (AG990-IL)	10 years	Required by Illinois
Board Meeting Minutes	Permanent	Includes Committee Minutes
Board Policies (including this policy)	Permanent	Update as needed
Conflict of Interest Disclosures	7 years	Annually collected
IRS Form 990 (and related schedules)	10 years	
Annual Budgets		7 years
Annual Financial Statements	Permanent	
General Ledgers and Journals	10 years	
Bank Statements and Reconciliations	7 years	
Cancelled Checks	7 years	

Expense Reports and Invoices	7 years	
Contribution Records (including donor info)	7 years	Donor anonymity to be preserved unless waived
Grant Applications and Contracts	7 years after end of grant	
Employee Files	7 years after termination	Includes job applications & performance reviews
Payroll Records	7 years	
Volunteer Records	3 years after last activity	Includes applications and waivers
Contracts and Agreements	7 years after termination	
Legal Correspondence	7 years after resolution	
Insurance Policies	Permanent	
Claims and Incident Reports	7 years after resolution	
Marketing and Communications	3 years	Includes newsletters and press releases
Program Records (e.g. adoption, outreach)	7 years	Unless part of core historical archive
Animal Records	7 years	
Photographs and Videos	Retain as long as useful	Must comply with consent policy

5. Electronic Records

Electronic records shall be retained in the same manner and for the same duration as paper records. Backup systems must be maintained securely and tested regularly.

6. Document Destruction

Documents shall be destroyed in a secure manner (e.g., shredding for paper, deletion from backup systems for digital records). No documents shall be destroyed if:

- The organization is aware of a legal claim or audit.
- The document is under a legal hold issued by counsel.
- Required by law to be retained.

7. Suspension of Destruction (Legal Hold)

In the event of litigation or an audit, the Executive Director shall immediately suspend all document destruction and notify staff and volunteers accordingly. Destruction may resume only upon clearance from legal counsel.

8. Compliance

Failure to comply with this Policy may result in disciplinary action or removal. This Policy is subject to annual review and update by the Board.

Approved by Board of Directors

Date: _____

Signed: _____

(Name)

(Title)

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