



## RECORD RETENTION AND DOCUMENT DESTRUCTION *(Effective as of December 31, 2007)*

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The Barth Syndrome Foundation, Inc. (BSF) takes seriously its obligations to preserve information required by federal or state law or relating to litigation, audits, and investigations. This policy covers all final copies of records and documents, whether in written, printed, electronic or recorded form which are created by or at the request of BSF and come under the control of BSF's directors, officers, employees, contractors or volunteers. Failure on the part of any of these individuals to follow this policy can result in possible civil and criminal sanctions against BSF and its officers, directors, employees, contractors or volunteers and possible disciplinary action against responsible individuals (up to and including termination of employment or association with BSF where applicable). Each of these individuals has an obligation to contact the President or Chief Financial Officer of a potential or actual litigation, external audit, investigation, or similar proceeding involving BSF. The information listed in the retention schedule below is intended as a guideline and may not contain all the records BSF may be required to keep in the future. Any questions regarding the retention of documents whether or not listed in this chart should be directed to the President. Any records determined by the President to be of historical significance to BSF (and especially in those categories where noted below) should be sent to the Archives after the usual retention period so they are available centrally.

From time to time, the President may issue a notice, known as a "legal hold," suspending the destruction of records due to pending, threatened, or otherwise reasonably foreseeable litigation, audits, government investigations, or similar proceedings. No records specified in any legal hold may be destroyed, even if the scheduled destruction date has passed, until the legal hold is withdrawn in writing by the President.

BSF does not retain draft versions of any document. Only final versions will be retained. Each director, officer, employee or volunteer whose responsibilities include the development, production or retention of any final record or document should insure that they are retained in a safe and secure manner and retrievable in readable form for the period noted below. General Ledger, Mailing list (including donors), Family support and BRR databases will be duplicated or backed up quarterly and maintained off-site. Upon any change in responsibility of an individual responsible for maintaining any BSF documents subject to this policy, each individual's leader must insure that all records and documents are secured and transferred to another responsible BSF director, officer, employee, contractor or volunteer. Upon the completion of the retention period and after consultation with the President or the Chief Financial Officer, the documents must be completely destroyed so that they may no longer be read in any form.

**Barth Syndrome Foundation, Inc. Document Retention Schedule**  
**As of December 31, 2007**

<b>File Category</b>	<b>Item</b>	<b>Retention Period</b>
<b>Corporate Records</b>	Bylaws and Articles of Incorporation	Permanent
	Corporate resolutions and Policies	Permanent
	Board and committee meeting agendas and minutes	Permanent
	Conflict-of-interest disclosure forms	7 years
<b>Finance and Administration</b>	Annual Financial statements (audited)	Permanent
	Auditor management letters	Permanent
	Payroll records, state unemployment and disability records and time cards	Permanent, except for time cards (7 years)
	External compensation reviews	7 years
	Check register and checks	7 years
	Bank deposits and statements	7 years
	Charitable organizations registration statements filed with State Attorney's General	7 years
	Chart of accounts	7 years
	Expense reports and all invoices	7 years
	General ledgers and journals (includes bank reconciliations)	7 years
	Investment reports and records	7 years
	Equipment files and maintenance records	7 years after disposition
	Contracts and agreements	Permanent
	Trademark and Copyright registrations	Permanent
	Licensing Agreements	Permanent
<b>Insurance Records</b>	Policies of all types	Permanent
	Accident reports	7 years
	Claims	7 years
	Group disability records	7 years after end of benefits
<b>Real Estate</b>	Deeds	Permanent
	Leases (expired)	7 years after all obligations end
	Mortgages, security agreements	7 years after all obligations end
	Purchase agreements	7 years after disposition requirement
<b>Tax</b>	IRS exemption determination and related	Permanent

<b>File Category</b>	<b>Item</b>	<b>Retention Period</b>
	correspondence	
	IRS Form 990s	Permanent
	Withholding tax statements (W-2 & W4 Forms)	7 years
	Correspondence with legal counsel or accountants, not otherwise listed	7 years after return is filed
	State Tax Exemption Certificates	7 years
<b>Communications</b>	Press releases	7 years
	Annual reports	Permanent
	Conference Programs and DVDs (if made)	Permanent
	Other publications	7 years, then sent to Archives if determined to be of historical significance
	Photos, Videos, etc.	7 years, then sent to Archives if determined to be of historical significance
	Press clippings	7 years, then sent to Archives if determined to be of historical significance
<b>Donor Services</b>	Fund agreements (paper and digital copies)	7 years after termination
	Correspondence — acknowledgment of gifts and grant requests	7 years
	Donor fund statements	7 years
<b>Grants</b>	All documents related to requests for funding, records from advisory committee reviews including description of review process, names of reviewers, written reviews, meeting minutes if any, and lists of grants recommended for approval.	7 years
	Scholarship grant records, including applications submitted and approved	7 years
	Approved grants — all documentation supporting grant payment, including application/recommendation, due diligence, grant agreement letters, grant transmittal letters, and post-grant reporting information, if any.	7 years after completion of funded program, or date of grant if general operating support, approved

<b>File Category</b>	<b>Item</b>	<b>Retention Period</b>
		grant abstracts/ summaries kept Permanently
	All published grant program guidelines	7 years
	Copies of all notices, letters or advertisements announcing the grant program(s)	7 years
<b>Consulting Services</b>	Consulting & Contractor contracts	7 years after all obligations end
<b>Human Resources</b>	Employee personnel files	Permanent
	Retirement plan benefits (plan descriptions, plan documents)	Permanent
	Employee medical records	Permanent
	Employee handbooks	Permanent
	Workers comp claims and settlement	7 years
	Employee orientation and training materials	7 years after use ends
	Employment offer letter	7 years after all obligations end
	Employment applications	3 years
	IRS Form I-9 (store separate from personnel file)	Greater of 1 year after end of service, or 3 years
Resumes	3 years following employment	
<b>Technology</b>	Software licenses and support agreements	7 years after all obligations end
<b>General Administration</b>	Correspondence — President and general	7 years, then sent to Archives if determined to be of historical significance
	Appointment calendars — President	7 years
<b>E-Mail</b>	As advised by the President or Chief Financial Officer, related to any pending or current litigation or investigation	7 years following resolution of litigation or investigation

By:   
Valerie M. Bowen, President

Date: December 31, 2007