



MIYKA'EL FOUNDATION, INC.

EIN: 41-5092933



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DOCUMENT RETENTION POLICY

Effective Date: June 2026

Last Reviewed: June 2026

ARTICLE I: PURPOSE

Miyka'el Foundation, Inc. ("Foundation") is committed to maintaining accurate, complete, and organized records in support of its charitable mission, legal obligations, and governance responsibilities. This Document Retention Policy establishes guidelines for the retention, storage, and secure disposal of organizational records, ensuring that the Foundation meets all applicable federal, state, and local recordkeeping requirements while protecting the privacy and confidentiality of sensitive information.

ARTICLE II: SCOPE

This policy applies to all records created, received, or maintained by the Foundation in any format, including paper documents, electronic files, emails, digital records, photographs, audio and video recordings, and any other recorded information. It applies to all board members, officers, staff, volunteers, and contractors acting on behalf of the Foundation.

ARTICLE III: RESPONSIBILITIES

3.1 Board Secretary & Treasurer

The Board Secretary & Treasurer is responsible for overseeing the implementation of this policy, maintaining the Foundation's official records, and ensuring that all retention schedules are followed consistently.

3.2 Board President

The Board President is responsible for ensuring organizational compliance with this policy and for authorizing the secure disposal of records in accordance with the retention schedules outlined in Article V.

3.3 All Board Members, Staff, and Volunteers

All individuals associated with the Foundation are responsible for maintaining records in their custody in accordance with this policy and for notifying the Board Secretary & Treasurer of any records that may be subject to a legal hold or active investigation.

ARTICLE IV: LEGAL HOLD

In the event of litigation, a government investigation, audit, or any other legal proceeding involving the Foundation, the normal retention and disposal schedules outlined in this policy shall be suspended immediately for all records relevant to the matter. No records subject to a legal hold shall be destroyed until the legal hold is formally lifted by the Board President in consultation with legal counsel. All board members, staff, and volunteers will be notified promptly when a legal hold is in effect.

ARTICLE V: RETENTION SCHEDULE

The following retention schedule establishes the minimum retention periods for organizational records maintained by the Foundation. Records may be retained longer when required by law, operational necessity, litigation holds, or at the discretion of the Board of Directors.

PERMANENT RECORDS*Retain indefinitely unless otherwise required by law*

Document Type	Retention Period
Articles of Incorporation	Permanent
Certificate of Incorporation	Permanent
Bylaws and all amendments	Permanent
IRS 501(c)(3) Determination Letter	Permanent
EIN Assignment Letter	Permanent
Board meeting minutes	Permanent
Board resolutions	Permanent
Annual IRS Form 990 filings	Permanent
Audited financial statements	Permanent
Annual reports	Permanent
Governance policies (current and archived versions)	Permanent
Deeds, titles, and property records	Permanent
Trademark and intellectual property records	Permanent

FINANCIAL RECORDS*Retain for 7 years minimum unless otherwise required by law*

Document Type	Retention Period
General ledger and financial statements	7 years
Bank statements and reconciliations	7 years
Accounts payable and receivable records	7 years
Payroll records and related tax filings	7 years
Expense reports and receipts	7 years
Grant financial reports and records	7 years
Donor gift records and acknowledgment letters	7 years
Credit card and debit card statements	7 years
Contracts and agreements	7 years after expiration
Insurance policies	7 years after expiration
Vendor and contractor records	7 years after expiration

LEGAL AND COMPLIANCE RECORDS*Retain for 7 years minimum unless otherwise required by law*

Document Type	Retention Period
Florida charitable solicitation registration	7 years
State and federal tax filings	7 years
Correspondence with IRS or state agencies	7 years
Legal correspondence and opinions	7 years
Litigation records	7 years after resolution
Whistleblower reports and investigation records	7 years
Conflict of interest disclosure forms	7 years

GOVERNANCE AND HUMAN RESOURCES RECORDS*Retain for 3-7 years unless otherwise required by law*

Document Type	Retention Period
Volunteer applications and agreements	3 years after separation
Background check records	3 years after separation
Safeguarding training records	3 years after separation
Board member disclosure forms	7 years
Board member correspondence	3 years
Volunteer incident reports	7 years

PROGRAM AND OPERATIONAL RECORDS*Retain for 3 years minimum unless otherwise required by law*

Document Type	Retention Period
Program service records and beneficiary files	3 years
In-kind donation records and receipts	3 years
Program photographs and media	7 years
Correspondence with program partners	3 years
Event records and documentation	3 years
Grant applications and award letters	7 years
Grant progress and final reports	7 years

ELECTRONIC RECORDS AND COMMUNICATIONS

Electronic records shall follow the applicable retention schedules outlined above.

Document Type	Retention Period
Emails related to financial transactions	7 years
Emails related to legal matters	7 years
Emails related to governance decisions	7 years
General organizational correspondence	3 years
Social media content and communications	3 years
Website content and updates	3 years

ARTICLE VI: STORAGE AND SECURITY

6.1 Physical Records

Physical records shall be stored in a secure, organized manner that protects them from loss, damage, theft, or unauthorized access. Records containing sensitive or confidential information shall be stored in locked files or cabinets accessible only to authorized individuals.

6.2 Electronic Records

Electronic records shall be stored in secure, password-protected systems with appropriate access controls. The Foundation shall maintain regular backups of all critical electronic records to prevent data loss. Cloud-based storage solutions used by the Foundation shall meet industry-standard security requirements.

6.3 Confidential and Sensitive Records

Records containing personally identifiable information, donor data, beneficiary information, financial account details, or other sensitive information shall be handled with the highest level of care and stored in accordance with the Foundation's Privacy Policy.

ARTICLE VII: RECORD DISPOSAL

7.1 Authorization

The secure disposal of records that have met their minimum retention period must be authorized by the Board President in consultation with the Board Secretary & Treasurer.

7.2 Physical Record Disposal

Physical records containing sensitive or confidential information shall be destroyed by shredding. General non-sensitive physical records may be recycled or discarded in a manner that prevents unauthorized access to the information contained within them.

7.3 Electronic Record Disposal

Electronic records shall be permanently deleted using methods that prevent recovery of the data. Storage devices containing sensitive information that are being decommissioned shall be wiped or physically destroyed before disposal.

7.4 Documentation of Disposal

A record of disposed documents shall be maintained by the Board Secretary & Treasurer, noting the document type, retention period, date of disposal, and method of disposal. This disposal log shall itself be retained for a minimum of three years in accordance with Florida non-profit recordkeeping guidelines and organizational compliance baselines.

ARTICLE VIII: POLICY VIOLATIONS

Any board member, staff member, volunteer, or contractor who knowingly destroys, alters, or conceals records in violation of this policy or in anticipation of a legal proceeding may be subject to disciplinary action, removal from their role, and potential legal liability under applicable federal and state law.

ARTICLE IX: POLICY REVIEW

This policy shall be reviewed annually by the Board of Directors and updated as necessary to reflect changes in applicable law, organizational growth, or operational needs.

This policy was adopted by the Board of Directors of Miyka'el Foundation, Inc.

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