

## Record Retention Policy

The RCSRF takes seriously its obligations to preserve information relating to litigation, audits, and investigations.

The information listed in the retention schedule below is intended as a guideline and may not contain all the records the RCSRF may be required to keep in the future. Questions regarding the retention of documents not listed in this chart should be directed to the President.

The chair of the Governance Committee is the officer in charge of the administration of this Policy and the implementation of processes and procedures to ensure that the Record Retention Schedule is followed. The Administrator is authorized to: make modifications to the Record Retention Schedule from time to time to ensure that it is in compliance with the local, state and federal laws and includes the appropriate document and record categories for RCSRF; monitor local, state and federal laws affecting record retention; annually review the record retention and disposal program; and monitor compliance with this Policy.

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in any legal hold may be destroyed, even if the scheduled destruction date has passed, until the legal hold is withdrawn in writing by the President.

<b>File Category</b>	<b>Item</b>	<b>Retention Period</b>
<b>Corporate Records</b>	<b>Bylaws and Articles of Incorporation</b>	<b>Permanent</b>
	<b>Corporate resolutions</b>	<b>Permanent</b>
	<b>Board and committee meeting agendas and Minutes</b>	<b>Permanent</b>
	<b>Policy and procedures manuals – original</b>	<b>Current version with revision history</b>
	<b>Conflict-of-interest disclosure forms</b>	<b>4 years</b>
<b>Finance and Administration</b>	<b>Annual financial statements</b>	<b>7 years</b>
	<b>Check register and checks</b>	<b>7 years</b>
	<b>Bank deposits and statements</b>	<b>7 years</b>

	<b>General ledgers</b>	<b>7 years</b>
	<b>Investment performance reports</b>	<b>7 years</b>
<b>Contracts</b>	<b>Contracts and agreements</b>	<b>7 years after all obligations end</b>
<b>Correspondence and internal memoranda</b>	<b>Correspondence — general</b>	<b>Same period as document they pertain to or support</b>
	<b>Those pertaining to routine matters, no significant, lasting consequences</b>	<b>2 years</b>
	<b>Those pertaining to non-routine matters or having significant lasting consequences</b>	<b>Permanent</b>
<b>Tax</b>	<b>IRS exemption determination and related correspondence</b>	<b>Permanent</b>
	<b>Annual information returns, federal and state</b>	<b>7 years</b>
	<b>IRS or other government audit records</b>	<b>Permanent</b>

