



DOCUMENT RETENTION POLICY

The purpose of this Document Retention Policy (this "**Policy**") is to establish guidelines for the retention and destruction of documents and records of Tiny Cat Animal Rescue ("**TCAR**," "**we**," "**our**," or "**us**"). Proper management of TCAR's records ensures compliance with applicable legal and regulatory requirements, supports good governance, preserves institutional knowledge, and protects the interests of TCAR, its volunteers, and the individuals it serves.

1. SCOPE

This Policy applies to official TCAR documents and records created, received, or maintained in the course of TCAR's operations, including documents stored in designated systems such as Google Drive and ShelterLuv. This Policy applies to all TCAR directors, officers, and other volunteers (collectively, "**Volunteers**"), and any other individual who creates, receives, or maintains records on behalf of TCAR.

2. DEFINITIONS

"Document" or **"Record"** means any written or electronic material created, received, or maintained by or on behalf of TCAR in the course of its operations, including but not limited to correspondence, financial records, contracts, agreements, board minutes, animal records, donor records, volunteer records, grant materials, and digital files.

"Permanent Records" means records that TCAR is required by law or by this Policy to retain indefinitely or for the life of the organization.

"Litigation Hold" means a directive to preserve all documents and records relevant to a pending or reasonably anticipated legal action, audit, or governmental investigation.

3. CORPORATE AND GOVERNING RECORDS (PERMANENT)

TCAR shall keep the following records permanently, as required by the Virginia Nonstock Corporation Act and TCAR's Bylaws:

- (a) Articles of Incorporation and all amendments thereto.
- (b) Bylaws and all amendments thereto currently in effect.

- (c) Minutes of all meetings of the Board of Directors, a record of all actions taken by the Board without a meeting, and a record of all actions taken by a committee of the Board in place of the Board on behalf of TCAR.
- (d) A list of the names and business addresses of current directors and officers.
- (e) The most recent annual report filed with the Virginia State Corporation Commission.
- (f) IRS determination letter and Form 1023 application.
- (g) All filed IRS Form 990 returns.

4. FINANCIAL AND ACCOUNTING RECORDS (5 YEARS)

TCAR shall retain the following financial records for a minimum of five (5) years from the date of creation or the end of the applicable fiscal year, whichever is later:

- (a) Annual operating budgets and financial statements.
- (b) Bank statements, deposit records, and cancelled checks.
- (c) Receipts, invoices, and reimbursement records.
- (d) Grant applications, award letters, grant reports, and related correspondence.
- (e) Payroll records and independent contractor agreements (if applicable).
- (f) Audit and review reports.

5. TAX AND REGULATORY RECORDS (5 YEARS)

TCAR shall retain the following tax and regulatory records for a minimum of five (5) years:

- (a) Federal, state, and local tax filings and supporting documentation.
- (b) State solicitation registrations and filings.
- (c) State business filings and annual reports.
- (d) Sales tax exemption certificates.

6. ANIMAL RECORDS

TCAR shall retain individual animal custody records in accordance with applicable legal requirements, including Virginia law, which requires maintenance of detailed records

for each animal for two (2) years from the date of disposition. As a best practice, TCAR retains animal records indefinitely unless otherwise determined by the Board or not feasible. Animal records shall include species, color, breed, sex, weight, estimated age, date and reason for intake, condition at intake, veterinary records (including rabies vaccination number), and intake and disposition details. Animal records may be supplemented by supporting documentation stored in Google Drive.

7. CONTRACTS AND AGREEMENTS (DURATION + 5 YEARS)

TCAR shall retain all executed contracts, agreements, and related correspondence for the duration of the agreement plus five (5) years after expiration or termination. This includes, without limitation, adoption agreements, foster agreements, surrender agreements, transfer agreements, temporary surrender agreements, return-to-owner agreements, spay/neuter addenda, vendor contracts, and memoranda of understanding.

8. GOVERNANCE AND COMPLIANCE RECORDS (PERMANENT)

TCAR shall permanently retain all conflict of interest disclosures and determinations, officer and director policy affirmations, and any other governance compliance records not otherwise covered by Section 3 of this Policy.

9. VOLUNTEER AND FOSTER RECORDS (DURATION + 3 YEARS)

TCAR shall retain volunteer agreements, waivers of liability, foster applications, and related records for the duration of the individual's active service plus three (3) years.

10. INSURANCE RECORDS (DURATION + 5 YEARS)

TCAR shall retain insurance policies, certificates, and claims records for the life of the policy plus five (5) years.

11. DONOR RECORDS (5 YEARS)

TCAR shall retain all donation records, gift acknowledgements, quid pro quo disclosure statements, donor substantiation documentation, and related correspondence for a minimum of five (5) years.

12. CORRESPONDENCE AND GENERAL ADMINISTRATIVE RECORDS (3 YEARS)

Routine administrative communications and general correspondence that are not otherwise required to be retained may be deleted in the ordinary course of operations, but should be retained for at least three (3) years where reasonably practicable.

13. COMPLIANCE & INVESTIGATION RECORDS (7 YEARS)

TCAR shall retain all records related to reports, complaints, investigations, findings, and resolutions under TCAR's Whistleblower Policy, Anti-Discrimination and Anti-Harassment Policy, or any other compliance-related policy for a minimum of seven (7) years from the date of final resolution.

14. ELECTRONIC RECORDS AND CLOUD STORAGE

TCAR's records shall be maintained in designated systems. Volunteers are responsible for saving records within appropriate shared folders.

15. LITIGATION HOLD

In the event TCAR becomes aware of pending or reasonably anticipated litigation, audit, or governmental investigation, all destruction of documents related to the matter must cease immediately. Destruction of documents subject to a litigation hold is prohibited, regardless of the retention schedule set forth in this Policy.

16. DESTRUCTION OF RECORDS

Upon expiration of the applicable retention period and in the absence of any litigation hold, records may be destroyed in a manner that protects confidential information. The Secretary shall maintain a log of all non-routine record destruction activities.

17. RESPONSIBILITY

The Secretary serves as the primary custodian of TCAR's records and is responsible for overall compliance with this Policy. All Volunteers are responsible for maintaining records within their custody in accordance with this Policy.

18. POLICY UPDATES

We may revise this Policy periodically and update it as necessary to reflect changes in applicable law, regulation, or organizational practice.

19. CONTACT US

If you have questions, requests, or concerns regarding this Policy, contact us:

Email: cats@tinycatanimalrescue.org

Website: www.tinycatanimalrescue.org