



Be Peace. Choose Peace. Create Peace.

RECORDKEEPING POLICY

Approved by the Board of Directors on 04172016

Policy Purpose

To establish the preservation, retention, maintenance, and expiration of the records of Peace Through Action USA (the "Corporation").

Definitions

1. Permanent—Preserved in perpetuity.
2. Record—Material, regardless of form or characteristics, made or received by the Corporation that contains information about the Corporation's incorporation status, governance, policies, plans, finances, operations, programs and services, or performance.
3. Temporary—Retained for a determinable period of time less than perpetuity.

Policy

1. Peace Through Action USA (the "Corporation") aspires to achieve and maintain an organization culture and practice of accountability and transparency to persons and organizations interested in the governance, management, operations, and programs and services of the Corporation. The Corporation places a high priority on recordkeeping as one means of fulfilling its accountability and transparency objectives.
2. The Corporation shall comply with all applicable laws establishing recordkeeping and record disclosure requirements of corporations and public charities.
3. The Corporation shall make records available for inspection to any public authority with jurisdiction over the Corporation and with a legal right to access and inspect the Corporation's records.
4. The Corporation shall make particular records widely available for inspection by any person with a legal right to inspect the particular records, including records pertaining to the Corporation's tax-exempt status and tax return.
5. The Corporation shall permit persons to access and review records of the Corporation that pertain uniquely to that person.
6. The Corporation shall retain all records scheduled for expiration during any time period in which the Corporation is subject to litigation, claim, or audit, until such action is completed or resolved.
7. The chief executive officer or designee shall establish a system for recordkeeping, to include procedures for a) classifying records as permanent or temporary, b) setting periods for records retention and retirement, c) maintaining and retaining records in a manner that is protective of the confidentiality and privacy of personal identifying information, d) storing records in a secure manner, including protection from physical damage or electronic loss, e) storing records in a manner in which they are physically accessible to authorized users, clear and accurately labeled, and stored in a usable and readable format.
8. The Corporation shall classify the following types of records as permanent: a) records pertaining to the Corporation's incorporation, corporation registrations, and tax-exempt status determination, b) records of the Board of Directors and committees with Board of

Directors delegated powers, c) contracts and leases, d) payroll records, e) records pertaining to whistleblower-reported violations, f) records pertaining to allegations of discrimination, g) records pertaining to allegations of harassment, and h) records pertaining to litigation, claims, and audits.

9. The Corporation shall maintain and retain records necessary for a) measuring operations and programs and services performance, b) monitoring its budget, c) preparing financial statements, to include an accounting of assets, liabilities, expenses, and revenues, and d) preparing information returns, taxation returns, and notices pertaining to the Corporation's incorporated status, tax exemptions, tax obligations, and grant and contract terms.
10. The Corporation instructs persons of the Corporation's recordkeeping policy by an orientation to the policy, notices in the organization's print and online materials, and the distribution of policy and procedures.