

**AMERICAN FAMILY ASSOCIATION, INC.**  
**Record Retention Policy**

Scope: This policy covers all records and documents, regardless of form or characteristics, which have been created or received by AFA in connection with the transaction of ministry business. This policy does not cover broadcasting records or recordings, which are the subject of Federal Communications Commission regulation.

General Guidelines:

1. Electronic Documents. Electronic documents shall be retained as if they were paper documents. Therefore, any electronic files that fall into one of the document types on the following schedule shall be maintained for the appropriate amount of time.
2. Document Destruction. AFA shall identify records which have met the required retention period and shall oversee their destruction. Destruction of documents shall be by shredding or burning.
3. Suspension of document destruction. Upon any indication of an official investigation of AFA by a governmental entity, document destruction shall be suspended immediately. Document destruction shall be reinstated upon conclusion of the investigation.
4. Document retention. AFA shall retain documents only for the period of their immediate or current use unless the document is identified in the following retention schedule. Documents that are not listed, but are substantially similar to those listed in the schedule shall be retained for the appropriate length of time.

**Retention Guidelines:**

**1. Permanent Records:**

Checks used for important payments; i.e. taxes, property, etc.  
Tax and information returns and supporting documents  
IRS Tax Exemption Letter, various state tax exemption letters  
Annual Reports  
Audit Reports  
Articles of Incorporation and ByLaws, State of Mississippi Certificate of Incorporation  
Deeds and Titles  
Minutes of Meetings of the Board of Directors  
IRS examinations, rulings, comments  
Litigation

**2. Three Years:**

Insurance policies, accident reports, fire inspection reports, claims  
Equipment and Tower Space Leases (after termination)  
Service contracts (after termination)  
Employment Applications for persons not hired  
Employment Application and personnel records for employees (while active + 3 years)  
General correspondence and emails

3. **Four Years:**

Employment tax records

4. **Six Years:**

Real Property Leases (while active + 6 years)

Contracts and Agreements (while active + 6 years)

5. **Seven Years:**

Accounting records

Accident reports (after resolution)