Amigos Internacionales, Inc.

Document Retention and Destruction Policy

1. Purpose

To keep the records Amigos needs, meet legal and tax requirements, and make sure records are destroyed only on a clear schedule and never to obstruct an investigation, audit or lawsuit.

2. Scope

All records of Amigos in any form, including paper files, email, and documents in systems such as Notion, Google Drive, QuickBooks and the donor platform, plus their backups.

3. Retention schedule

Records	Keep
Articles, bylaws, board and committee minutes, IRS determination letters, filed Forms 990 and tax returns, audit reports, annual reports	Permanently
Financial records: bank statements, invoices, expense reports, payroll, general ledger	7 years
Donor gift records, receipts and acknowledgments	7 years
Grant agreements and reports	7 years after the grant ends
Contracts and agreements	7 years after they expire
Personnel files	7 years after employment ends
Insurance policies	Permanently
General correspondence and routine email	3 years

Patient and medical records, including HMS data, follow Amigos' separate health-data safeguards and applicable law, not this schedule.

4. Destruction

When a retention period ends, the President/CEO or a designee approves destruction. Paper is shredded and electronic records are securely deleted. A short log of what was destroyed and when is kept.

5. Legal hold

If Amigos learns of a lawsuit, government investigation, audit or other legal matter, all destruction of related records stops until the CEO and legal counsel release the hold. Destroying records to obstruct any matter is prohibited.

6. Responsibility

The President/CEO administers this policy. The Board reviews it each year.

7. Adoption

Adopted by vote of the Board of Directors on October 29, 2026, as recorded in the minutes.