

GLOBAL HEALING  
**DOCUMENT RETENTION POLICY**

**I. Purpose**

The purposes of this document retention policy are for Global Healing (the “Organization”) to enhance compliance with the Sarbanes-Oxley Act and to promote the proper treatment of corporate records of the Organization.

**II. Requirements Affecting Document Retention.**

The Organization’s document retention policy is shaped by the following considerations:

**A. Legal Requirements.** The document retention policy shall conform to all applicable legal requirements.

**B. Industry Practice.** The document retention policy shall comply with the standards and customs effecting charitable organizations.

**C. Individual Requirements.** The Organization will be sensitive to the needs of its personnel for access and retrieval of documents as an ongoing part of this documents retention policy.

**D. Risk Assessment.** The Organization shall periodically weigh the risks and benefits of each aspect of its document retention policy to determine whether it is in fact conferring the benefits and minimizing the risks contemplated by the policy.

The Organization’s document retention policy as set forth below reflects the above-mentioned elements.

**III. General Considerations.**

**A. Documents Covered By Policy.**

This policy applies to all records and documents regardless of their location, including, without limitation: paper originals and copies; electronic documents stored on hard and floppy disks, magnetic tape or optical/CD ROM storage media; documents contained on microfilm and microfiche; records sent to off site storage; and records kept at an employee’s home or on an employee’s personal computer as authorized by the Company.

**B. Implementation Of Policy.**

The Organization’s President is the custodian of records. The President is responsible for the implementation of this policy, and for maintaining all documents relating to the development and implementation of this policy, including retention schedules, procedures, change control, approvals, legal research, and lists of records destroyed. All questions regarding- retention or destruction of documents should be directed to the Custodian of Records.

**C. Litigation Considerations.**

The Custodian of Records shall order employees to halt the destruction of documents upon receiving notice of pending or actual litigation or a government investigation. Once the nature of the claim or investigation is determined, then the Custodian of Records shall order employees to resume the destruction of documents subject to whatever exceptions may be appropriate given the investigation or litigation.

**D. Destruction.**

For purposes of this policy, “destroy” or “destruction” means:

- in the case of paper documents, shredding or incinerating
- in the case of electronic documents, magnetic erasure or reformatting
- in the case of documents stored on optical or other permanent storage media (e.g., CD ROM), physical destruction

**IV. Particular Categories of Documents and their Retention.**

**A. Organizational Document**

Organizational records include the Organization’s articles of incorporation, by-laws, and IRS Form 1023, Application for Exemption. Organizational records should be retained permanently. IRS regulations require that the Form 1023 be available for public inspection upon request.

**B. Tax Records**

Tax records include; documents concerning payroll, expenses, proof of contributions made by donors, accounting procedures and other documents concerning the organizations revenues. Tax records should be retained for at least seven years from the date of filing the application return.

**C. Employment Records/Personnel Records**

State and federal statutes require the Organization to keep certain recruitment, employment and personnel information. The Organization should also keep personnel files that reflect performance reviews and any complaints brought against the Organization or individual employees under applicable state and federal statutes. The Organization should also keep in the employee’s personnel file all final memoranda and correspondence reflecting performance reviews and actions taken by or against personnel. Employment applications should be retained for three years. Retirement and pension records should be kept permanently. Other employment and personnel records should be retained for seven years.

**D. Board Materials**

Meeting minutes should be retained in perpetuity in the Organization's minute book. A clean copy of all other Board and Board Committee materials should be kept for no less than three years by the Organization. Board members should retain their own copies of board materials throughout their tenure, and destroyed thereafter.

**E. Executive Session Materials**

At the end of all executive sessions, including both exclusive meetings of only voting board members and meetings of executive staff, members of the executive staff will be required to return any meeting materials (including handouts and notes) to the President or Chairperson of the Board. All such materials will be destroyed. Minutes of the meetings shall not be compiled or maintained.

**F. Press Releases/Public Filings/Conference Calls**

The Organization should retain permanent copies of all press releases and publicly filed documents under the theory that the Organization should have its own copy to test the accuracy of any document a member of the public can theoretically produce against the Organization.

**G. Legal Files**

All correspondence and memoranda from outside and inside counsel to employees of the Organization shall be clearly marked "attorney-client communication." Documents created in anticipation of litigation shall also be marked "attorney work-product." Outside counsel's files shall be kept by outside counsel, since discovery of those files requires a subpoena as opposed to a discovery request.

Before deleting or destroying any documentation in connection with litigation, employees should confer with the President or attorney handling such litigation. Any documents or information that is the subject of a discovery request or that is relevant or potentially relevant to pending or threatened litigation must not be destroyed.

Legal counsel should be consulted to determine the retention period of particular documents, but legal documents should generally be maintained for a period of ten years.

**H. Marketing and Sales Documents**

Marketing and sales documents are subject to the same document retention policies as the rest of the Organization's files. The Organization shall discard all drafts of memos, presentations, correspondence, slides, and other similar documents produced for sales and marketing efforts immediately after the drafting process ends, and shall keep final copies of these documents for three years.

An exception to the three-year policy shall be made for sales invoices, contracts, leases, licenses and other legal documentation. These documents should be kept for at least four years after the life of the agreement.

With regard to licenses and contracts, employees should mark as confidential all licenses and agreements that are not intended to be disclosed to third parties. These documents shall be kept separate from generally available files and shall have restricted access.

#### **I. Development/Intellectual Property and Trade Secrets**

The Organization shall keep all documents designated as containing trade secret information for one year more than the life of the trade secret. Employees shall discard all drafts of memoranda, correspondence and presentations immediately at the end of the drafting process.

In addition to the above, all of the Organization's employees are required to sign and comply with the Organization's standard proprietary information agreement.

#### **J. Contracts**

Final, execution copies of all contracts entered into by the Organization shall be retained. Upon execution of a contract, employees must discard all internal drafts and any materials used during negotiations that are not part of the final contract, including notes of meetings, telephonic conversations, drafts, slides, memos, overheads and checklists. The only drafts that the Organization shall maintain are those that were distributed externally, (i.e., to other parties involved in the negotiation). The Organization shall retain the final contracts for at least the life of the contract plus four years, and longer in the case of publicly filed contracts.

#### **K. Electronic Mail**

E-mail that needs to be saved should either: (i) be printed in hard copy and kept in the appropriate file; or (ii) downloaded to a computer file and kept electronically or on disk as a separate file. The retention period depends on the subject matter of the e-mail, as covered elsewhere in this policy.

#### **L. Electronic Documents**

The Organization shall treat computer files in the same manner and subject to the same document retention policies as paper documents.

#### **M. Engineering Drawings/Specifications/Software**

The Organization shall permanently retain engineering drawings, specifications, software and similar technical data.

#### **V. Conclusion.**

The above policy shall be reviewed annually and modified as is appropriate to comply with the law and the needs of the Organization.