

100 REPORTERS RECORD RETENTION POLICY

I. Purpose

It is the purpose of this policy to establish a consistent record retention policy for 100 Reporters (the "Corporation").

II. Policy

The Corporation shall retain records for the period of their immediate or current use, unless longer retention is necessary for historical reference or to comply with contractual or legal requirements. Records and documents outlined in this policy include paper, electronic files (including e-mail) and voicemail records regardless of where the document is stored, including network servers, desktop or laptop computers and handheld computers and other wireless devices with text messaging capabilities.

It is the policy of the Corporation to preserve official records as provided in the Record Retention Schedule of this policy. Records that have exceeded the retention period provided in the Schedule are authorized to be discarded consistent with the policy provisions that follow. The Schedule's retention periods have been established consistent with federal and legal regulations.

However, if an official investigation is underway or even suspected, document purging must stop in order to avoid criminal obstruction. Thus, records pertaining to programs under litigation or audit are to be retained until such issues are resolved.

III. Procedure

A. General Records

The President shall appoint and maintain a Records Deputy, who may or may not be an employee, to work on all matters of document retention. Such Records Deputy will audit and inventory, as needed, section records and take timely steps to insure section compliance with the following record retention schedule.

Record Retention Schedule

Accounting and Audit	
Accounts payable/receivable ledger reports	7 years
Audited yearly reports	Permanently
Bank statements and reconciliation	3 years
Budget analysis and reports for sections	3 years
Cancelled checks	7 years
Cost rate proposals/work papers	Permanently
Depreciation schedules	Permanently
Financial transfers documentation (<i>see definitions</i>)	3 years

Fixed asset schedules	7 years
Internal audit reports	3 years
Monthly closing ledgers	7 years
Monthly financial statements	7 years
Monthly general ledger documents	Review after 7 years
Monthly travel reports	3 years
	Closeout of grant + 3
Supporting documents for grant monitoring/auditing	years
Tax records/supporting documentation for tax purposes	Permanently
Vendor invoices	7 years

Administration and Organization Resources

Applicant resumes	3 years
Audit responses	Review after 3 years
Benefit and compensation studies	7 years
Board minutes and books, bylaws, charter, founding documents	Permanently
Budget & Audit reports	Review after 7 years
EEO Charges/Investigation	10 years
Payroll files and timesheets	7 years
Personnel and Consultant Files (<i>see definitions</i>)	Service of employee + 7 years
Operational administration documentation (<i>see definitions</i>)	Permanently
Retirement and pension records	Permanently
Risk reports	7 years
Contracts, notes and leases (expired)	7 years
Contracts (in effect)	Permanently
Insurance policies (expired)	3 years
Insurance records, current accident reports, claims, current policies	Permanently
Inventories of products, materials and supplies	7 years
Trademark and copyright registrations	Permanently

Correspondence

General business correspondence	2 years
Legal and tax correspondence	Permanently
Official President's Correspondence (<i>see definitions</i>)	Permanently
Email correspondence	See III.B

Grants Records

General grants records and supporting materials (<i>see definitions</i>)	3 years after filing final financial report
Personnel workload analysis	3 years
Trip reports	3 years

Policy and Procedural	
Employee guidelines manuals	Review after 7 years
Employee procedures materials	Review after 7 years
Corporation training manuals	Review after 7 years
Publications and Events	
Corporation publications	Permanently
Supporting documents for publications (<i>see definitions</i>)	Review after 3 years
Official event-related documents (<i>see definitions</i>)	Permanently
Preparation documents for events (<i>see definitions</i>)	Review after 3 years

Retention Schedule – DEFINITIONS

Financial transfers documentation – **Accounting and Audit**; Records, such as wire confirmations, wire transfers and cash receipts, that document official financial transfers

General grants records and supporting materials – **Grants Records**; Records that document the grant-making process (as either grant maker or grantee), such as: Grant proposals and budgets, accounting questionnaires and payment forms, grant applications to funding agencies, private foundations and other donors, email correspondence, monthly grants payable reports, financial reports, narrative reports, evaluation reports, preliminary grant files, grant closeout forms, independent assessments and evaluations, grant review tracking sheets

Official event-related documents – **Publications and Events**; Applies *only* to official documents relating to an event, such as the invitation, transcript, program or other handout

Official President’s correspondence – **Correspondence**; applies only to correspondence stored in the President’s Chron File

Operational administrative documentation – **Administration and Organization Resources**; Any record necessary to ensure the normal functioning of the Corporation, such as: Corporation tax exemption papers, insurance policies, office leases and management succession plans

Personnel and consultant files – **Administration and Organization Resources**; Records, such as benefit forms, W2 tax forms and I-9 forms, that provide basic documentation of Corporation personnel and consultants

Supporting/preparation documents for events – **Publications and Events**; Any documents created in preparation for an event, or for administrative support of an event, such as RSVP lists, draft programs and invoices

Supporting documents for grant monitoring/auditing – **Accounting and Audit**; Any records that support or document audits of Corporation grants, such as accounting questionnaires, risk assessments, core on-site reviews and audit logs

Supporting documents for publications – **Publications and Events**; any documents created while preparing a Corporation publication

B. E-mail Records

For the purposes of this retention policy, “Email” (or “E-mail”, “e-mail”, “email”) is defined as “electronic mail” that is:

- destined for a specific user or set of users internal or external to the Corporation
- from a specific, identifiable email address (real or virtual)
- received by the Corporation’s internal electronic mail system

The following items are expressly **not** considered “electronic mail”:

- items from an unidentified source (i.e., no entry in the “From” field)
- notifications from systems indicating system status, backup success/failure, hard drive space warnings or any similar types of notification
- notifications from the SPAM (or associated) filter (although items released as a result of authorization from the SPAM filter **are** considered electronic mail)
- any items not allowed through by the SPAM (or associated) filter (except as noted above)
- a notification from an automated process or system
- items trapped, quarantined or otherwise impeded by the external filtering system or internal anti-virus/anti-SPAM systems

All email received and stored by the Corporation’s internal mail system, regardless of whether sent by an external source or an internal source, will be maintained by the system for a period of **6 months from the date of receipt by the mail system**. Even if a user deletes an email, the system will maintain an accessible copy for a period of **6 months**. For the purposes of consistency and enforceability, all data will reside solely on the email server.

The various additional functions provided by the current electronic mail system, to include, but not limited to, task lists entries, journal entries and notes (or e-notes) are also subject to the same **6 month** time frame.

Meetings will be automatically deleted from public calendars and individual calendars **3 months** after the meeting date.

Items placed within folders other than the Sent Items folder, either by human intervention or by a rule which is initiated by the user, will be retained until the user’s electronic mail account is deleted. Individual contact information will be kept as long as the account is active.

The deleted items folder will be set to “empty” upon closing of the mail application on the user’s computer.

A user's electronic mail account and associated contacts and personal folders will be automatically deleted 30 days after the user is no longer employed or contracted by the Corporation.

C. Legal Holds

From time to time, the President may issue a notice, known as a "Legal Hold," suspending the destruction of records due to pending, threatened or otherwise reasonably foreseeable litigation, audits, government investigations or similar proceedings. No records specified in any Legal Hold may be destroyed, even if the scheduled destruction date has passed, until the Legal Hold is withdrawn in writing by the President.

IV. Records Deputy Appointment

The President shall appoint a Records Deputy to work on all matters of document retention. The Records Deputy is not required to be an employee of the Corporation. The name of the Records Deputy is to be communicated to Corporation's staff, contractors and agents. Such appointee shall serve at the pleasure of the President and may be changed by the President from time to time.

V. Responsibility

It is the responsibility of each contractor and each employee of the Corporation to adhere to the Record Retention Schedule. The President is responsible for resolving questions of interpretation of the Record Retention Policy and to develop and present Corporation-wide training to facilitate sound administration of this policy. Matters requiring further resolution are to be referred to legal counsel.

100 REPORTERS WHISTLEBLOWER POLICY

I. General

100 Reporters (the "Corporation") requires its Directors, officers, employees and contractors to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As representatives of the Corporation, they must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations. Unlawful activity of any kind is prohibited.

II. Reporting Responsibility

In accordance with this Whistleblower Policy, it is the responsibility of all of the Corporation's Directors, officers, employees and contractors to report any activities or practices that may be illegal, may result in harm to Corporation or may be contrary to the Corporation's policies, including violations related to:

- Unlawful activity
- Equal employment opportunity
- Harassment
- Conflicts of interest
- Confidential or proprietary information
- Accounting controls and procedures
- Fraud

III. No Retaliation

No Director, officer, employee or contractor of the Corporation who in good faith reports a violation shall suffer harassment, retaliation or adverse employment consequence. An employee or contractor of the Corporation who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination. This Whistleblower Policy is intended to encourage and enable the Corporation's Directors, officers, employees, contractors and others to raise serious concerns within the Corporation prior to seeking resolution outside the Corporation.

IV. Reporting Violations

The Corporation has an open door policy and suggests that its Directors, officers, employees or contractors share their questions, concerns, suggestions or complaints with someone who can address them properly.

In most cases, an employee's supervisor is in the best position to address an area of concern. However, if an employee is not comfortable speaking with his or her supervisor or is not satisfied with the supervisor's response, the employee is encouraged to speak with anyone in management whom he or she is comfortable in approaching. Supervisors and managers are

required to report suspected violations to the Corporation's Compliance Officer, who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when an employee is not satisfied or uncomfortable with following the Corporation's open door policy, the Corporation's Compliance Officer should be contacted directly.

Directors, officers and contractors shall contact the Corporation's Compliance Officer directly.

V. Compliance Officer

The Corporation's Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations and, at his or her discretion, shall advise the President. The Compliance Officer is required to report to the Board of Directors at least annually on compliance activity. The Corporation's Compliance Officer is the Chairman of the Corporation's Board of Directors, or such other disinterested Board member or disinterested individual as may be appointed by the Board of Directors

VI. Accounting and Auditing Matters

The Corporation's Board of Directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the Board of Directors of any such complaint and work with the Board until the matter is resolved.

VII. Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation must act in good faith and have reasonable grounds for believing that the information disclosed indicates a violation. Any allegations that prove not to be substantiated and that prove to have been made maliciously or knowingly to be false shall be viewed as a serious disciplinary offense.

VIII. Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

IX. Handling of Reported Violations

The Compliance Officer shall notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports shall be investigated promptly, and appropriate corrective action shall be taken if warranted by the investigation.