
DENVER PET PARTNERS – POLICY STATEMENT

DOCUMENT RETENTION POLICY

PURPOSE

The purpose of this Document Retention Policy is to provide guidelines for retaining documents and records of Denver Pet Partners, to ensure that Denver Pet Partners' documents and records are kept in accordance with local, state and federal laws and regulations, and for as long as they are of value to Denver Pet Partners.

SCOPE OF POLICY

This Policy applies to all documents and records of Denver Pet Partners, whether paper or electronic, and must be followed by all directors, officers, volunteers, and employees.

DOCUMENT RETENTION

Document Retention Schedule (Appendix A). In general, Denver Pet Partners' documents and records should be retained for the minimum period of time specified in the attached Document Retention Schedule (unless the Schedule is suspended, as provided below, due to a governmental investigation, audit or litigation). For guidance on documents and records that are not listed in the Schedule, or for other questions, please contact Denver Pet Partners' Secretary.

Suspension of Document Retention Schedule. It is a federal crime to alter, cover up, falsify or destroy any document with the intent of impeding or obstructing its use in an official proceeding. Therefore, if an individual covered by this Policy believes, or is informed by Denver Pet Partners, that Denver Pet Partners' documents and records are relevant to a governmental investigation, audit or litigation (actual or potential), the Document Retention Schedule should be suspended and such documents and records should be preserved, until such time as the Board determines otherwise.

Violation of Guidelines. Failure to follow these guidelines as to minimum retention periods, and suspension of the Schedule, can result in possible civil and criminal sanctions against Denver Pet Partners and its representatives. In addition, responsible individuals may be subject to appropriate disciplinary action up to and including termination or removal from their position.

RECORD STORAGE

Location and Organization of Records. Documents and records should be stored securely, and may be retained onsite at the location of the principal office or in an offsite location. For easy access, production and disposal, documents and records should be organized and stored according to the

general categories set forth in the Document Retention Schedule. Any documents and records not fitting into those categories should be stored and retained in a manner suitable for the uses of Denver Pet Partners.

Labeling. For easy identification and disposal, every effort should be made to clearly label and date documents and records that need not be retained on a permanent basis according to the Document Retention Schedule.

Confidentiality. All documents and records containing confidential information should be properly labeled and should identify which employees or volunteers are allowed access to the enclosed information. The destruction of any such documents and records should be accomplished by shredding.

Electronic Documents and Records. Electronic documents should be retained as if they were paper documents. Therefore, any electronic files that fall into one of the general categories set forth in the Document Retention Schedule should be retained for the minimum period specified in the Schedule. If a user has sufficient reason to keep an e-mail message, the message should be printed in hard copy and kept in the appropriate file, or moved to an "archive" computer file folder or downloaded to a disk or other computer file. However, as a general matter, e-mail folders should not be used for official record-keeping purposes.

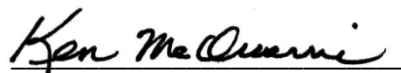
Conversion of Paper Documents to Electronic Record Form. Conversion of paper documents to their corresponding electronic form is acceptable unless the original document has official significance, in which case the original hard copy versions must be retained in addition to any electronic versions. Examples of documents with official significance, include, but are not limited to: signed and executed agreements and original copies of documents filed with a government entity.

RESPONSIBILITY

The Board will be responsible for oversight and periodic review of this Policy and the related Document Retention Schedule.

Denver Pet Partners reserves the right to amend and/or supplement this Policy at any time.

Adopted by Board of Directors: 2013-March-12



Printed Name: Ken McQuarrie

Title: Secretary

Appendix A - DOCUMENT RETENTION SCHEDULE

ACCOUNTING, TAX AND FINANCIAL RECORDS	RETENTION PERIOD
Annual audit reports and related audit records (e.g., management letters, internal work papers)	Permanent
Accounting records (e.g., checks, bank records and reconciliations, invoices and receipts, expense reports, accounts receivable and payable ledgers and schedules, journals)	7 years
Investment records (e.g., investment performance reports)	7 years
Annual information returns (e.g., Form 990 and Form 990-T)	Permanent
Other tax returns (e.g., Form 1099)	7 years
IRS and other taxing authority audit records	Permanent
Tax bills, receipts, statements	7 years
Correspondence with IRS and other taxing authorities	7 years
Opinions, memoranda, correspondence from tax and accounting advisors	7 years
CORPORATE AND OPERATIONAL DOCUMENTS	RETENTION PERIOD
Articles of Incorporation and Bylaws (including amendments over time)	Permanent
Minutes and resolutions (including written actions in lieu of meeting)	Permanent
Waivers of notice of meetings	Permanent
Board policies and committee charters	Permanent
Documents relating to board succession	Permanent
Board/committee meeting agendas and materials	10 years
Documentation of conflict of interest investigation and handling	10 years
DPP-specific policies and supporting documentation	Permanent
Grievances, complaints, injuries, and violations of national Pet Partners® and DPP-specific policies	10 years

TAX-EXEMPTION DOCUMENTS	RETENTION PERIOD
Application for 501(c)(3) status (Form 1023) <i>(note: application includes supporting papers and related IRS correspondence)</i>	Permanent
REAL ESTATE DOCUMENTS	RETENTION PERIOD
Real property records (e.g., deeds and other recorded instruments, environmental studies, owner’s title policies and endorsements, government assessments)	Permanent
Financing documents, purchase/sale documents and material correspondence	7 years after <i>later of</i> disposition or all obligations end
GENERAL CONTRACTS AND LOANS	RETENTION PERIOD
Leases, contracts and material related correspondence	7 years after all obligations end
Software licenses and support agreements	7 years after all obligations end
INSURANCE AND SAFETY RECORDS	RETENTION PERIOD
Insurance policies (including expired policies)	Permanent
Annual loss summaries	8 years
Claims files (e.g., claims submitted, supporting documents, releases, settlements, related material correspondence)	8 years
Insurance and safety Inspections	8 years
ELECTRONIC DOCUMENTS	RETENTION PERIOD
Refer to Document Retention Plan	Varies
LEGAL DOCUMENTS	RETENTION PERIOD
Legal opinions, memoranda and material correspondence (which does not fall within another category)	10 years after close of matter
Litigation files – consult with legal counsel	Varies
Court orders	Permanent
OTHER DOCUMENTS	RETENTION PERIOD
General correspondence, material (which does not fall within another category)	3 years
Requests for departure from or suspension of Document Retention Schedule	7 years
Records not listed in this Schedule - refer to Document Retention Plan	Varies