

Policy

The Poverello Center, Inc. (TPC) maintains records in accordance with federal and state laws, grant requirements, and sound business practices. Proper retention and secure destruction of records protect client privacy, ensure compliance with HIPAA, Ryan White Program standards, and other regulations, and support efficient operations.

Records are retained for the minimum period required by law or grant agreement, or longer when necessary for legal, audit, or operational purposes. All records containing protected health information (PHI) or other confidential data are destroyed in a manner that prevents reconstruction or unauthorized access (e.g., cross-cut shredding for paper, secure digital wiping or degaussing for electronic media).

Procedure

Records generated by TPC operations shall be retained and destroyed according to the schedule below. Retention periods begin on the date of the last contact, final expenditure report, or other triggering event (whichever is later).

Record Type	Retention Period	Notes / Legal Reference
Client Files / Program Records (including intake forms, service notes, Ryan White eligibility, medical records)	7 years after last date of service or contact	Exceeds federal grant minimum (3 years from final expenditure report – 45 CFR §75.361) and Florida practice for medical records.
Financial Records (grant reports, invoices, receipts, bank statements, payroll)	7 years after final expenditure report or end of grant period (whichever is longer)	Meets Uniform Guidance (45 CFR Part 75) and IRS requirements for nonprofits.
Personnel Records (employment applications, performance reviews, payroll records)	7 years after last date of employment	Exceeds EEOC minimum (1 year) and IRS payroll requirements (4 years).
Volunteer Records (applications, background checks, hours logs, confidentiality agreements)	7 years after last volunteer activity	Consistent with personnel records; protects against liability claims.

Record Type	Retention Period	Notes / Legal Reference
HIPAA-Related Documents (privacy policies, notices of privacy practices, breach notifications)	6 years from date of creation or last effective date	HIPAA Privacy Rule (45 CFR §164.530(j)).
Corporate Governance Records (Articles of Incorporation, Bylaws, Board minutes, resolutions, IRS 501(c)(3) determination letter)	Permanent	Required by Florida law and IRS regulations.
Legal Documents (contracts, leases, litigation files, insurance policies)	7 years after expiration or termination (or permanently if ongoing)	General statute of limitations in Florida is 5 years for written contracts; 7 years is conservative.
Tax Records (Form 990s, supporting schedules, audit reports)	7 years after filing	IRS recommendation for nonprofits.
Electronic Records (emails, scanned documents, databases)	Same period as corresponding paper record	Must be stored in secure, backed-up systems.

Additional Requirements

- **Litigation Hold:** If litigation, audit, or investigation is reasonably anticipated, destruction of relevant records is suspended until the hold is lifted.
- **Electronic Records:** Must be stored in a secure, HIPAA-compliant system (e.g., encrypted servers or cloud service with Business Associate Agreement).
- **Destruction Methods:** Paper records must be shredded (crosscut, pulverized or provided to a professional shredding service). Electronic records must be permanently deleted using certified wiping software or degaussing. Certificates of destruction should be retained for 2 years.
- **Annual Review:** The CEO or designee will review the retention schedule annually and update as needed to reflect changes in law or grant requirements.

Training and Oversight

All staff and volunteers who handle records receive training on retention and destruction procedures during orientation and annually. The Compliance Officer (or designee) is responsible for monitoring compliance.

Approvals

Staff/Volunteer Signature: _____ **Date:** _____ **Manager's**
Signature: Thomas Pietrogallo **Date:** 12.14.25 **CEO Signature:** Thomas S.
Pietrogallo, MSW, LCSW, MBA **Date:** 12/14/2025 **BOD Approved Date:** 12/14/2025 **Date**
Established: Prior to 2019 **Date Reviewed/Revised:** 12/14/2025