I. POLICY PURPOSE:
The purpose of this policy is to identify records of Michigan State Council Emergency Nurses Association (Michigan ENA) that should be retained and/or destroyed and describe process for storage and destruction.

II. POLICY BACKGROUND:
The Internal Revenue Service require that certain documents be kept for a certain length of time.

III. Protocol:
a. The following records should be permanently retained:
   i. Tax Returns
   ii. Annual Reports
   iii. Audit Reports
   iv. Bylaws
   v. Articles of Incorporation
   vi. Meeting Minutes
   vii. Property and equipment records
   viii. Trademark registrations and copyrights
   ix. Printer’s proofs of all publications
   x. Legal documents
   xi. Tax-exempt status filings
   xii. Any other documents that pertain to the establishment and permanent operation of this organization
b. The following records should be retained for seven years to meet statutory, tax, grant and audit requirements:
   i. Primary accounting records such as bank statements check registers, cancelled checks.
   ii. Cash receipts records
   iii. Brokerage and/or investment account statements
   iv. Completed grant program documents and contracts
   v. Expired contracts
   vi. Form 1099 records
c. Records that will not be retained include:
   i. Meeting Agendas
   ii. Announcement flyers
   iii. Rosters, databases or other documents containing confidential information
d. Records that are kept electronically will have a minimum of three back-up copies for each fiscal year:
   i. Current and one previous year records will be kept in the Michigan ENA Dropbox account. The Secretary or designated person will transfer these permanently to the Michigan ENA External Drive after two years have passed.
   ii. One copy will be kept with the Treasurer and Secretary.
   iii. Once copy will be submitted to the current accounting firm for tax purposes.

e. Starting with records from 2011 all Directors are required to turn over all receipts, vouchers and proof of activity within their Chapters to the State Council Treasurer in January of the following year. Destruction of such receipts, vouchers or proof of activity will be the responsibility of the State Council Treasurer.

f. Destruction of Records:
   i. Past records of Chapter and Council activity may be destroyed once adequate electronic storage of the data is complete.
   ii. Any records the board has determined to be destroyed shall be shredded or if electronically stored, they shall be erased.
   iii. Scanned copies in a format that will be readable to anyone in the future is mandatory. (PDF)
   iv. Records should never be destroyed if this organization has knowledge of a pending government investigation or litigation.
   v. A Destroyed Records Log will be created at this time to record the data destroyed, when and by what method.