

<b>Title:</b> Records Retention and Destruction Policy	
<b>Approved by:</b> Michigan State Council Executive Board	<b>Approval Date:</b> 11/2016, 7/2022
<b>Revised by:</b> Michigan State Council Executive Board	<b>Next Revision Date:</b> July 2026

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 one back-up copy for each fiscal year:

- i. Current and previous years records will be kept in the Michigan ENA Teams Account, starting with 2021, and be submitted through teams as required by the ENA Head Office.
- ii. One copy will be submitted to the current accounting firm for tax purposes.

d. 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 and/or electronically erased
- iii. Records should never be destroyed if MENA has knowledge of a pending investigation or litigation