



California State Council

POLICY AND PROCEDURE

Title: Document Retention and Destruction	Number:
Cross Reference:	
Approved by: California ENA Board of Directors	Origination Date: 08/01/2016
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	Revision Date:

I. POLICY PURPOSE:

The purpose of this policy is to identify records of the California State Council Emergency Nurses Association (Cal ENA) that should be retained and/or destroyed and describe process for storage and destruction.

II. POLICY BACKGROUND:

Both the California Corporation Code and the Internal Revenue Service require that certain documents be kept for a certain length of time.

III. PROTOCOL:

1. The following records should be permanently retained:
 - a. Tax Returns
 - b. Annual Reports
 - c. Audit Reports
 - d. Bylaws
 - e. Articles of Incorporation
 - f. Meeting Minutes
 - g. Property and equipment records
 - h. Trademark registrations and copyrights
 - i. Printer’s proofs of all publications
 - j. Legal documents
 - k. Tax-exempt status filings
 - l. Any other documents that pertain to the establishment and permanent operation of this organization

2. The following records should be retained for seven years
 - a. Primary accounting records such as bank statements check registers, cancelled checks.
 - b. Cash receipts records
 - c. Brokerage and/or investment account statements
 - d. Completed grant program documents and contracts
 - e. Expired contracts
 - f. Form 1099 records

3. All documents listed should be kept in a secure location. Documents kept in digital or digitized formats will be backed up on a continuous basis and a copy of the file stored at a physically separate location.



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4. Documents being destroyed will either be shredded or electronically erased and a log maintained to document destruction. Destruction of any State Council documents must be witnessed by at least two State Council members.
5. All documents pertinent to the records retention procedures must be dually created and stored in separate locations.
6. The current Cal ENA Secretary and Treasurer are charged with maintaining possession of permanent records whether in paper format with original signatures or electronic format. Permanent records shall be passed from one Secretary/Treasurer to the next in accordance with the term of office. Electronic copies shall be created and be kept of all permanent paper records. The Cal ENA website may serve as one mode of electronic backup for paper documents.
7. Backup files will be stored in a different location from the original document. The current Cal ENA Secretary and Treasurer have the duty to review annually all retained records and to make suggestions for those that can be destroyed.

