

<b>Title:</b> Records Retention and Destruction	<b>Number:</b> N/A
<b>Cross Reference:</b> N/A	
<b>Approved by:</b> SD ENA Board of Directors	<b>Origination Date:</b> 12/2013
<b>Revised by:</b>	<b>Approval Date:</b> 12/2013
<b>Review date:</b> 2020	<b>Revision Date:</b>

I. **POLICY PURPOSE:**

- To describe the procedure for archiving official and historical documents of the South Dakota Emergency Nurses Association (SD ENA).

II. **POLICY:**

**The SD ENA will maintain certain records permanently:**

- Tax returns
- Annual Reports
- Bylaws
- Articles of Incorporation
- Meeting Minutes
- Property and equipment records
- Trademark registrations and copyrights
- All publications
- Legal documents
- Tax-exempt status filings and any other documents that pertain to the establishment and permanent operation of the Association

**The South Dakota State Council will retain certain accounting records for seven years in order to meet statutory, tax, grant and audit requirements:**

- Primary accounting records such as bank statements, check registers, cancelled checks and supporting documentation
- Cash receipts records
- Brokerage and/or investment account statements
- Expired contracts
- Form 1099 records

**Records that do not need to be retained include:**

- Meeting agendas
- Announcement flyers of any type
- Rosters, databases or other documents containing confidential information

**Records that are kept electronically will have a minimum of two back-up copies for each fiscal year:**

- Current and one previous year records will be kept in a designated SD ENA account. The Secretary or designated person will transfer these records permanently to the SDENA Website.

- One copy will be kept with the Treasurer and Secretary
- One copy may be submitted to the current accounting firm for tax purposes.

All board members/committee chairs are required to turn over all receipts, vouchers and proof of activity to the State Council Treasurer. Destruction of such receipts, vouchers or proof of activity will be the responsibility of the State Council Treasurer.

**Destruction of Records:**

- Past records of council activity may be destroyed once adequate electronic storage of the data is complete.
- Any records the board has determined to be destroyed shall be shredded or if electronically stored, they shall be erased.
- Scanned copies should be placed in a format that is readable to anyone. They should be placed in a secure PDF format.
- Records should never be destroyed if this organization has knowledge of a pending government investigation or litigation.
- The state council should maintain a Destroyed Records Log on which to record what data was destroyed, when, and by what method