



MASTER GARDENER FOUNDATION OF KITSAP COUNTY RECORD RETENTION POLICY

BY-LAWS OF THE MASTER GARDENER FOUNDATION OF KITSAP COUNTY
ARTICLE 4.8.c

POLICY

This policy establishes guidelines for the retention of Foundation records. The record retention period for each type of Foundation document is listed in Table 1. A backup method is described.

GUIDELINES

The Foundation will retain all Foundation records for at least 6 years per the Memorandum of Agreement between the WSU Kitsap County Extension and the Foundation. The IRS Publication 4221-PC, "Compliance Guide for 501(c)(3) Public Charities", identifies permanent retention of certain documents. Additionally, the Board may desire longer retention periods than required by other authorities.

In accordance with the Foundation Bylaws, Article 4.8.c, the Secretary will serve as custodian of the corporate records of the Foundation as well as other photos and documents the Foundation wishes to retain. Corporate Records are defined as the Articles of Incorporation, Bylaws, Policies, Meeting Minutes and Treasurers Reports.

All paper records that are not available electronically will be stored in the designated MGFKC storage space at the WSU Extension Office.

Current year electronic media will be stored on Google Cloud and all Foundation electronic documents shall be backed up on the Hard Drive at the Master Garden Extension Office clinic computer (owned by the MGFKC), one portable hard drive and one or more DVDs. All Directors will have read-only access to the Google Cloud archive. The Google Cloud account ID is *MGFKC.Secretary.gmail.com*. All electronic files will be protected from inadvertent update by activating the Read Only property.

Current By-Laws and Policies and some Board minutes and Newsletters are posted on the Foundation website; (www.kitsapgardens.org) however, this site is not a backup site and recovery of documents lost due to hardware failures or errors is not guaranteed.

PROCEDURES

- On an ongoing basis, Board members and Committee Chairs will submit newly created or amended documents and files of the types described in Table 1 to the Secretary for retention.
- Newly created or revised electronic media will be added promptly to the Google Cloud archive and backed up on the portable hard drive in a timely manner by the Secretary. The hard drive at the extension office will be updated yearly. The Vice President will perform these tasks in the Secretary's absence.
- Incoming board members will be provided with access to the Google Cloud archive.
- On an annual basis, the Secretary will dispose of documents older than the retention requirement described in Table 1 below.
- During policy review, the Board will determine whether any electronic files require conversion to a more current software version and ensure that the conversion occurs.

TABLE 1

Document Type	Retention Period/Authority	Notes
Board Meeting Minutes	Permanent/IRS	Secretary will store a paper copy of all minutes in notebooks in the designated storage space at the Extension Office. If electronic minutes are available then no paper documents are required.
By-Laws & Amendments	Permanent/IRS	Secretary will maintain on back up hard drive. Secretary will retain a history of changes.
Board Manual Documents: Table of Contents, MOA, guides, etc. Application for recognition of tax-exempt status & the determination letter recognizing tax-exempt status	Current only Permanent/IRS	Secretary will maintain this information on back up hard drive.
Board Policies and Revisions	Permanent	Secretary will keep current documents in Google Cloud and all documents on back up hard drive. Secretary will retain a history of changes.
Committee Documents (Year End Reports, Fund Raiser Event Reports, Photos, Correspondence etc.) Election Ballots	Permanent One Year	Monthly committee reports are part of the monthly minutes and will not be stored separately.
Forms, Templates, Images, and Labels	Current Only	Examples: Attendance forms, Audit report forms, Certificate of Appreciation template, letterhead, etc.
Photos	Permanent	Hard copies may be scanned and stored as digital images
Miscellaneous (Presentations, reference lists, news articles, etc.)	Permanent	Hard copies may be scanned and stored as digital images
Treasurer's Data <ul style="list-style-type: none"> • Year End Report • Budget • Tax Returns • Insurance Policies • Bank Statements • Check images • Investment Portfolio • Receipts and Reimbursements 	6 years per MOA (Tax Returns, per IRS, must be retained three years after the date the return is due or filed, whichever is later.)	Monthly Treasurer's reports are part of the monthly minutes and will not be stored separately
Treasurer's Quicken Software backups	One year	Treasurer maintains current backup. Copy of Quarterly backup is provided to Secretary
WSU MG Horticulture Advisor Reports.	Permanent	Provided to Secretary for retention in monthly Board meeting or Annual Meeting minutes.