



## **Records Retention and Destruction Policy**

### **Purpose**

1. Describe records that will be retained by the Kansas Emergency Nurses Association (KENA) as prudent business practices and to describe the process for destruction of KENA records at such a time that they are no longer needed by nor are relevant to the KENA.

### **Policy**

1. This policy is to describe records that will be retained by the Kansas Emergency Nurses Association (KENA) as prudent business practices for the benefit of the KENA membership. This policy is also to describe the process for destruction of KENA records at such a time that they are no longer needed by nor are relevant to the KENA.

### **Standards/Criteria**

1. Many Records are deemed to have long-term relevance for KENA and therefore are retained according to the following
  - a. **Permanent Records** will be maintained indefinitely
    - i. Annual Reports
    - ii. Articles of Incorporation
    - iii. Audit Reports
    - iv. All Bylaws since inception of this policy
    - v. Document Destruction Log (see Attachment A)
    - vi. Legal Documents
    - vii. Meeting Minutes
    - viii. Copies of all publications
    - ix. Property and Equipment Records
    - x. Tax Returns
    - xi. Tax-exempt status filings and any other documents that pertain to the establishment and permanent operation of this organization
    - xii. Trademark Registrations and Copyrights
  - b. **Records Retained for Seven Years.** KENA will retain certain accounting records for seven years in order to meet statutory, tax, grant and audit requirements. These include:
    - i. Accounting records such as bank statements, check registers, cancelled checks, and supporting documentation
    - ii. Brokerage and/or investment account statements
    - iii. Cash receipts records
    - iv. Completed grant program documents and contracts



- v. Expired contracts
- vi. Form 1099 records

### **Operational Procedures**

1. From the time of adoption of this policy forward, records will be retained as indicated here. Prior records that are available will be retained according to the same procedure.
2. Oversight and Backup.
  - a. All documents listed above must be dually created and stored in separate locations. Options for dually created and separately-stored documents include:
    - i. Paper files with an electronic back up
    - ii. Two electronic copies.
3. The KENA Secretary has oversight over records retention. Electronic backups shall be refreshed no less than every two months. Backup files will be stored in an off-site location from the original document.
4. Record Destruction Procedures
  - a. KENA documents that are appropriate for destruction shall be destroyed at KENA Board meetings.
  - b. All paper documents will be shredded by means of a paper shredder. The KENA President, Secretary and at least one other member of the State Council will witness all electronic destruction. All document destruction will be documented on the KENA Document Destruction Log (see Appendix A).

Adopted: November 1, 2011

Revised: 10/14/2011

Review:

**Appendix A: KENA DOCUMENT DESTRUCTION LOG**

<b>DATE</b>	<b>DOCUMENT DESCRIPTION</b>	<b>HOW DESTROYED</b>	<b>PRESIDENT SIGNATURE</b>	<b>SECRETARY SIGNATURE</b>	<b>OTHER KENA MEMBER SIGNATURE</b>