

Chapters Records Retention Policy

Texas Master Naturalist Program

It is incumbent upon chartered Texas Master Naturalist™ chapters to maintain complete and authentic records. Records are to be retained in a secure manner and are to be made accessible as required. The *Chapters Records Retention Policy* was developed to ensure full legal compliance, confidentiality of donors, accuracy and efficiency, and is to be a guide for chapters to use as they develop their local policy based on their local needs and board strategies.

I. DOCUMENT STORAGE AND RETENTION

All essential information files are organized and stored for completeness and ease of use in secure and compact storage. Files will be retained per the schedule outlined in the Essential Documents table at the end of this document.

1. Paper Storage

TMN chapters will retain any original documents necessary for day-to-day operations in working/field files by any current secretary, treasurer, communications director, historian, archivist, or other such designated position.

2. Digital Records

Digital files will be stored in secure online storage such as Dropbox or similar, or on physical media (CD, DVS, flash drive or other digital technology) that is clearly identified and kept in a chapter-designated, secure location. (Physical media should be kept in an attorney's office or safety deposit box or similar secure location.). This location will be spelled out in the *Chapter Operating Handbook (COH)*. Digital archives should be created/updated on an annual basis or more frequently as needed. Files and folders should correspond to the filing structure of the original documents, to the extent possible, be dated and be consistent with the organization of the paper files. Digital files should be in searchable format.

3. Email Communications

Emails that include pertinent information about projects, fundraising, or organizational matters, shall be printed and maintained in the appropriate files in hard copy, or should be preserved in digital format. Digital copies shall be maintained as per the document retention periods shown below in the Essential Documents list. Voicemails will not be considered records.

II. DOCUMENT DESTRUCTION

After the prescribed retention period has expired, paper documents may be destroyed by shredding or burning; documents in digital format may be permanently deleted from secure online storage. Document destruction or deletion should only be performed after the explicit written approval of the chapter's executive committee, and that approval must become a part of the permanent records.

III. REVIEW OF THIS POLICY

The TMN state program coordinators shall review the *TMN Chapters Records Retention Policy* every five years to ensure compliance and validity. Updates to the policy shall rest with the TMN state program coordinators. A chapter's local *Records Retention Policy* should be reviewed and updated as necessary by the board or a sub-committee to ensure it complies with the state policy.

IV. DOCUMENTS COVERED IN THE RECORDS RETENTION POLICY

1. **Organizational/Administrative/Legal Records:** These include all *Bylaws* and *Chapter Operating Handbook (COH)* documents, IRS designation documents, and legal agreements such as contracts, memorandums of understanding or memorandums of agreement.
2. **Board Records:** These include personnel records, meeting minutes, and any policies and procedures not covered in the *COH* or the *Chapter Management and Operations Protocols (CMOP)*.
3. **Chapter Records:** These include meeting minutes, membership roster, and training class applications.
4. **Financial Records:** As a publicly recognized entity, and as an organization that receives and holds monetary funds, the chapter must manage its finances and assets in a responsible and accountable manner. Towards that end, a TMN chapter shall maintain complete and credible documentation of its financial management activities. The types of financial records maintained under the *Records Retention Policy* include budgets and balance sheets, financial reports, annual audits, and tax documents (IRS Form 990s) where applicable. Also included: bank accounts and other entities used to manage chapter monies.
5. **Fundraising Records:** As a publicly recognized entity, a TMN chapter must raise funds in an ethical and accountable manner. Towards that end, TMN chapters shall maintain full and authentic records that demonstrate compliance with nonprofit solicitation laws, the intent of the donor and the use of funds per the stated intent.

| ESSENTIAL DOCUMENTS LIST | | | |
|--|--|-------------------------|--------------------------|
| | File Name & Contents (Digital storage should mirror this structure) | Retention | Access |
| ORGANIZATIONAL / ADMINISTRATIVE / LEGAL | | | |
| 1 | Legal governing documents | | |
| 1.a | Bylaws (current, past and original, organized by year) | Permanent | Public, by request |
| 1.b | Chapter Operating Handbook (COH) (current) | Permanent | Public, by request |
| | | | |
| 2 | IRS records (related to a chapter's 501(c)(3) public nonprofit status) | | |
| 2.a | Initial application (IRS Form 1023) and supporting documents | Permanent | Public, by request |
| 2.b | IRS determination letter and related correspondence | Permanent | Public, by request |
| 2.c | Annual IRS returns (Form 990, 990EZ, 990S) including schedules and attachments (by year) | 7 years past submission | Schedule A is NOT PUBLIC |
| 2.d | EIN # and correspondence | Permanent | Public, by request |
| | | | |
| 3 | Legal agreements | | |

| | | | |
|-----|---|-----------------------------------|--------------------------------------|
| 3.a | Office leases, other contracts | 5 calendar years after expiration | Board of Directors |
| 3.b | Agreements with any entity outside the TMN Program (by year, last name) | 5 calendar years after expiration | Board of Directors |
| | | | |
| 4 | Subscription Services (e.g. DropBox, Canva, etc.) | | |
| 4.a | Service subscriptions (name, user information, access cost) | 5 calendar years after expiration | Board of Directors |
| | | | |
| 5 | BOARD RECORDS | | |
| 5.a | Lists of board members and officers, current and past | Permanent | Board of Directors |
| 5.b | Board meeting minutes and resolutions (by year) | Permanent | Board of Directors |
| | | | |
| 6 | CHAPTER RECORDS | | |
| 6.a | Chapter meeting minutes (by year) | Permanent | Chapter Members |
| 6.b | Chapter policies and procedures other than those in the <i>COH</i> | Permanent | Chapter Members |
| 6.c | Membership records (offline) | 5 calendar years | Board of Directors |
| 6.d | Membership records (online, VMS) | Permanent | Board of Directors, TMN State Office |
| 6.e | Training Class Applications (outside of VMS) | 5 calendar years | Board of Directors |
| | | | |
| 7 | FINANCIAL RECORDS | | |
| 7.a | Annual budget (by year) | Permanent | Board of Directors |
| 7.b | Investments, if applicable | Permanent | Board of Directors |
| 7.c | Audit/review/compilation records (by year) | Permanent | Board of Directors |
| 7.d | Insurance policies (by year, type) if applicable | 5 years from expiration | Board of Directors |
| 7.e | Banks (name, locations, account number and chapter signatories) | Permanent | Executive Committee |
| 7.f | Bank Statements | Based on IRS policy if tax exempt | Executive Committee |

| | | | |
|-----|---|-----------|--------------------|
| | | | |
| 8 | FUNDRAISING RECORDS | | |
| 8.a | Individual donor records | Permanent | Board of Directors |
| 8.b | Grant applications and reports (year, name) | Permanent | Board of Directors |
| 8.c | Marketing documents (brochures, flyers, etc.) | 5 years | Board of Directors |