

ARIZONA FEDERATION OF GARDEN CLUBS, INC.

AFGC PROCEDURE RECORD RETENTION PLAN

All officers, directors and members need to understand their responsibilities in implementing, maintaining and disposing of records of the Arizona Federation of Garden Clubs, Inc. (AFGC).

Records are generated as part of the activities of AFGC and its' members. These records are the property of AFGC, which retains complete control over them. These records are needed to satisfy government requirements, as well as, to maintain the history of the organization. Officers and members are expected to abide by any rules and regulations, as may be imposed over the creation, usage, maintenance, retention and disposition of these records, regardless of media or location of the records.

- a. Permanent and temporary records, containing the books and records of AFGC, shall be under the supervision and control of the President and the Archivist Chairman.
- b. All AFGC hard copy records deemed to be permanent or temporary records shall be identified for permanent or temporary-retention, scanned and transferred to a digital storage device.
- c. Copies of records may be provided to requesting members, but the original must be retained on a digital storage device or in the AFGC fireproof portable safe. No hard copy or electronic document or record shall be destroyed or deleted if pertinent to any ongoing or anticipated government investigation or proceeding or private litigation.
- d. No document or record shall be destroyed or deleted as required to comply with government auditing standards.

Define AFGC Records for Permanent Retention

- 1. Articles of Incorporation, IRS Determination Letters**
- 2. Scholarship Endowment agreements and contracts**
- 3. AFGC Life Membership Roster**
- 4. Bylaws and Standing Rules, Chronological Record**
- 5. AFGC Executive Committee, Board of Directors and Annual/Convention Meeting Minutes**
- 6. Independent Audited, Reviewed or Compiled Financial Reports**
- 7. Annual Financial Statements prepared by the AFGC Treasurer (including Revenue and Expense Statements, Change in Financial Position and General Ledger)**

Define AFGC Records for Temporary Retention – Recommended seven (7) years

1. IRS Form 990 Tax Return

*Applicable law and an organization's policies can require that the organization retain records longer than the **required 3 years**. Form 990, Part VI, line 14, asks whether the organization has a document retention and destruction policy.*

2. Annual Budgets

3. Meeting Agendas and Call Letters

4. Other Financial Records i.e. Special Event Reports and Budgets, Convention Reports

5. Annual QuickBooks or other financial software backup files

6. NGC School Records including accreditation of students

7. Investment and Bank Records

8. Expense Reimbursements Requests

9. Board Rosters

10. Board Reports

11. Presidential Citations

12. Vendor Form 1099, Form W-9, as needed

Temporary and Permanent Storage on the Website

1. Special Event Flyers and Registration Forms

2. Convention Agendas and Itineraries

3. Greenleaf

4. AFGC, Pacific Region and NGC Award Lists, Presidential Citations, Scholarship Awards

5. Yearbook/Directory

6. Job Descriptions/Procedures

Define Storage Devices

1. Website

2. USB Drive (s)

3. Fireproof Portable Safe-Store Hard Copies of Permanent Records #1, 2 and 5.

4. External Storage Drive as added safety net (Recommended \$70 to \$150).

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Implementation of the AFGC Records Retention Plan

1. The Archivist Chairman shall manage Record Retention and will ensure that all records are maintained accordingly. The Archivist Chairman will receive digital copies of all AFGC meeting minutes, financial reports, Officer's and Board Reports and any other record deemed to be a permanent or temporary record, as identified in this Record Retention Plan.
2. Each Officer and Chairperson should identify all records that they create and receive by the end of their term of office along with information that is needed to identify elements of the record. A schedule of these records should be sent to the Archivist Chairman no later than June 15th.
3. An appropriate form/schedule shall be included in newly installed Officer's and Chairperson's installation packets and shall be available on the AFGC website.
4. Develop a file system for storage devices/media to facilitate the process for retrieval of records.

Record Maintenance

1. Minimally, at the end of every fiscal year, the Archivist Chairman shall conduct internal records review to ensure that all permanent and temporary records have been added to a digital storage device with appropriate backup.
2. As needed, review all electronic records and upgrade to stable technology.
3. Destroy hard copy records, after ensuring that all records have been scanned and transferred to digital media based on the Record Retention Plan at the end of each fiscal year.
4. All permanent and temporary records shall be kept on digital storage devices and/or the AFGC portable safe with added backup for permanent records.