



CHAPTER DOCUMENT RETENTION & STORAGE

The purpose of this document is to outline best practices for retaining and storing chapter records. We realize many issues are associated with retaining and storing ikebana chapter documents, given that many chapters have records going back 20+ years. That's a lot of paper.

Two very important items to remember when considering a retention and storage policy for your chapter.

1. You must have a procedure for properly keeping track of your chapter email password and 2-step verification. If you store documents on the chapter google drive (recommended) and then lose access to your password and/or whomever has the email or mobile phone for the 2-step verification, then you will lose all your stored documents.
2. You must also give careful consideration to your chapters' tax status (if there is one), as there are particular rules of how long and what is to be saved, especially for 501(c)(3) tax status. See Resources paragraph on page 4 for more details.

Please download, print, or save this document to your computer. **Please do not edit this document until you have downloaded it!**

CHAPTER DOCUMENT RETENTION GUIDELINES

What should be retained? How far back? What is required? What would be nice to have?

You should retain those documents that are "legally" necessary and those vital to recording the chapter's history. Many chapters are now reaching milestone anniversaries and find the need to retrace their history. Storing documents from year to year preserves the chapter's history.

[This linked article](#) outlines a very reasonable retention policy for nonprofits. These common-sense policies are equally applicable to any chapter regardless of their tax status, e.g., 501(c)(3), 501(c)(7), or no IRS-related status. It details the types of documents to be retained and how long (primarily three years). In addition, [this document outlines](#) important information to be included in your minutes, especially for complying with IRS regulations for tax-exempt organizations.

There are several storage options, and each has its pros and cons. Chapters must decide which alternative works best after considering its chapter size, abilities, and the amount of material that needs to be stored annually.

Paper Copy in a Filing Cabinet or Filing Storage Box

Files can be cumbersome to store and awkward to pass on as the volume grows yearly. This method has countless cases where the files have been lost or destroyed. However, everyone understands this method.

External Hard Drive

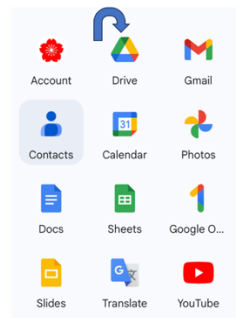


This will work as long as technology allows for the future retrieval of information. The connections between computers and external hard drives can change over the years.

Online

- **Email:** Documents could be stored on an email account to which all documents are sent as they occur (minutes, financial reports, etc.). This responsibility could be part of the secretarial duties. The disadvantage is that records are easy to erase. (Note: Gmail plans to delete unread emails in the future, which could pose a significant threat to materials stored in this way.)
- **Website:** If the chapter has a website, documents could be stored on the website in a location not available to the public (e.g., password-protected).
- **The Cloud:** There are several sites on which a chapter could store information, such as Google Drive, iCloud, Apple Drive, etc.
- **Google Drive:** The NCAR Advocates currently recommend this method for the storage of chapter documents for the reasons listed below. Of the 64 I.I. NCAR Chapters, all but 7 have Gmail chapter email addresses. Any chapter without a Gmail address could easily establish one for the purpose of digital document storage.

1. No-cost digital storage
2. No need to move paper documents from one member to another
3. No storage location costs
4. Access is easily changed/exchanged when officers change
5. No need to keep files on any personal computers or other devices
6. Documents can be shared and worked on by all with access to a specific document.



What to Retain & How Long

Keep Permanently	Documents (3+ years)	Images (3+ years)*
Articles of Incorporation, Bylaws, and Standing Rules		Installation of Board Members
Financial Reviews or Audit reports	General Meeting/Program Minutes	Monthly meeting/program activity
Year End Financial statements	Chapter Activity Reports	AGM pictures
Chapter Resolutions	Monthly Financial Reports Budgets	Pictures sent with Chapter Activity Reports
	Monthly & Yearly Bank Statements	Holiday luncheons & other special events



Determination letter from IRS and related correspondence	Membership Lists	Annual exhibit pictures
Copies of Tax returns, including 990N postcards!		*Keep longer if possible for historical reasons
Chapter Annual General Meeting Minutes	Newsletters	
Elected Director Forms	Copies of all program books	
Year-End Committee Reports		
Board Meeting Minutes		

BEST PRACTICES

- Designate a person(s) to manage digital matters such as digital storage, website, and social media.
- Re-evaluate all document storage systems in an annual review.
- Keep strict records on the passwords for the chapter email (e.g., access to Google Drive) and who or what cell phone is used for the 2-step verification code (what other email or phone number).
 - **IMPORTANT:** Not doing this is a key reason many chapters lose access to important accounts, especially social media and email!
- The process of handing off access to the chapter email account and other important passwords (social media, bank accounts, website, and email) should be a yearly routine between all board members needing such access. Access should be limited to the President, Secretary, Historian, and Treasurer.
- Many sites now require more complicated passwords that must include upper and lower case letters, numbers, and one symbol.
- Consider passwords like the following examples:
 - City nickname or major ikebana material, plus the year the chapter was established and a symbol
 - Chicago example – Windycity196!
 - Naples example – Palmetto!972
 - **Note** that the year 1961 and 1972 is expressed using a symbol (!) instead of the #1 because this methodology is harder to hack.
- Document retention policies apply equally to documents saved in the cloud, on a server, or in a filing cabinet. Email records are "documents" that should also be addressed in your document retention policy.
- **IMPORTANT:** If you use digital storage, have a backup plan (e.g. an external hard drive that a chapter member maintains).
- As you create a retention policy, think about whether there are specific documents that should be maintained permanently for the sake of chapter history or institutional memory.



- Have a standardized way to name files
 - AGM minutes April 2023
 - Board Meeting Minutes May 2019
 - Create folders in Google Drive as per the categories in the chart at the bottom of page 2 of this document

Resources

- Your local [state association of nonprofits](#) may offer a state-specific sample document retention policy as a member-only resource.
- [All about document retention policies](#) (Minnesota Council of Nonprofits)
- [Document Retention Policies - What Every Nonprofit Should Know](#) (DC Bar Pro Bono Center) (includes a sample policy)
- [IRS Compliance Guide for 501\(c\)\(3\) Public Charities](#) (IRS)
- [All about the document retention provision of the Sarbanes Oxley Act](#) (Hurwit & Associates)

Getting Started

Establishing storage on Google Drive will take time.

- Appoint a committee of 1-2 people. It might take several months to get it all done!
- Start with making folders on Google Drive for each type of document or photos
- Name or rename all files consistently
- If paper copies exist, someone will need to scan them, rename them appropriately and put them on the Google Drive
- Once on the drive, they may be removed from personal devices
- PDF files utilize more space than Word files; **download** [this resource](#) (Page 2) from [Ikebanancar.org](#) Ike-Wiki to compress files and images.
- Go to [ikebanancar.org](#), [Tech Tips](#), and then select “All About Google Drive”.
- Ask your NCAR Advocate for help.