Washington County Master Gardener Association Record Retention Policy

Updated April 8, 2022

All records included in this policy should include a digital and a paper copy. The digital copy shall reside on the Chapter’s One Drive in the Business Manager’s account. The paper copy shall reside in the file cabinet in the Washington County Extension Office assigned to the Chapter.

Permanent Records must be kept until such time as the Chapter is dissolved. They include the following:

1. Articles of Incorporation, Bylaws, Articles of Association and related Policies.
2. Tax exempt documents, applications for tax exemption, IRS Determination and related Documents.
3. Yearend Treasurer’s financial report/statement
4. Meeting/Board documents including agendas, minutes and related documents

Records required to be kept for three years include the following:

1. Periodic (monthly) Treasurer Reports that are not yearend reports.
2. Audit Reports
3. Inventory Reports

Records required to be kept for seven years include the following:

1. Bank Statements and related documents.
2. Annual information return furnished to OMGA
3. Insurance policies including certificates of insurance

Other records

1. Contracts and Memorandums of Understanding as follow:
   1. Contracts for equipment rental and loans should be kept for two years after the return of the equipment or the loan pay off
   2. Contracts for food ordering and deliver should be kept for four years
   3. Contracts for space rental should be kept for 6 years after the space is vacated
2. From time-to-time the Chapter awards financial aid to a PCC student of Landscape Architecture Technology. When this occurs the basis and the amount of the award should be documented. Documentation should be maintained in both digital and paper format.