

# Tillamook County Master Gardener's Association Policies

## 1.6

**Subject:** Public Meetings, Public Records and Ethics Laws

**Purpose:** To ensure compliance with applicable laws

**Responsibility:** Treasurer

---

### **Policy Statement:**

The Tillamook County Master Gardeners Association complies with ORS 192, the Oregon Public Meetings and Public Records Law, ORS 244, the Oregon Ethics Law and the state's Records Retention requirements.

Summaries of the Public Meetings and Public Records laws, Oregon Master Gardener Association (OMGA) and Tillamook County Master Gardener Association (TCMGA) Record Retention requirements are attached.

# Tillamook County Master Gardener's Association Policies

## **Oregon Public Meetings and Public Records Law – ORS 192**

- Deliberations and decisions of public bodies and public officials should be made in the open.
- Applies to all public officials defined as
  - Elected board members
  - Administrators
  - Volunteers
- Applies to meetings of a governing body and its committees for which a quorum is required but NOT to social gatherings.
- Must meet the notice requirements of the law unless there is a specific exception provided (e.g. executive sessions). If in doubt, provide notice and post the agenda.
- Email meetings are covered
  - Serial Conversations – when no quorum present – from Laura to Jean to Sam to Charlotte to Debbie, e.g., resulting in a decision
  - Willful Misconduct – liability of individual board members
  - What you write in an email is public record
  - Do NOT
    - Hit “reply” or “reply all” to email messages from other board members
    - Engage in “parking lot” decision-making

## **Oregon Ethics Law – ORS 244**

- Public officials must avoid financial conflicts of interest when they are serving in their official capacity
- A public official may not use official position for financial gain or to avoid financial detriment.
  - Example – A Master Gardener volunteer borrows a leaf shredder owned by the Extension Service to avoid renting or buying his own
- Not a problem:
  - Official compensation
  - Reimbursement of expenses
  - Unsolicited awards for professional achievement
  - Allowable honorarium – less than \$50 value
  - Gifts – less than \$50 value
- Financial conflicts – actual and potential
  - Must be disclosed publicly before action or vote taken

# Tillamook County Master Gardener's Association Policies

- If actual conflict, disclose and take no further official action (no discussion or vote)
- If potential conflict, disclose and continue to participate in official action

## Grants and Contracts Accounting Records

- Grants may be federal, state, corporate, or private.
- Records document
  - establishment and administration of individually sponsored grant and contract restricted funds accounts
  - compliance with fiscal reporting requirements
  - billing information for accounts receivable from sponsoring agencies
- This series may include but is not limited to
  - project summaries
  - grant authorizations
  - contract documents
  - project budget change and adjustment forms
  - invoices; receipts; cashier's receipts; equipment purchase orders
  - prior approval request forms
  - account request forms
  - vendor telephone contact logs
  - subcontracts
  - grants and contracts monthly budget summary statements
  - related documentation and correspondence
- Retention: Destroy 5 years after annual or final financial report is submitted unless otherwise specified as longer by the terms of the contract

# Tillamook County Master Gardener's Association Policies

## OMGA RECORD RETENTION POLICY

If the document you create or receive requires an action on your part, then the document should be retained. If the document you create or receive is for informational purposes then the document need not be retained.

### LEGAL REQUIREMENTS

DESCRIPTION OF RECORD	MANNER OF RECORD KEEPING	DISPOSITION
Articles of Incorporation, Bylaws Articles of Association and related Policies	Store in organization record book	<b>PERMANENT</b>
Tax-exemption documents, Application for tax exemption, IRS Determination and any related Documents	Store in organization record book	<b>PERMANENT</b> Federal law requires copies of these documents to be held at Organization's headquarters Office. These records must be available for public inspection upon request.
Meeting/Board documents including agendas, minutes and related documents	Compile and file records on yearly basis. Store in organization records book	<b>PERMANENT</b> Care should be taken to include <u>only</u> <u>necessary information</u> in these documents.
Year-end Treasurer's financial report/statements	Store in organization record book	<b>PERMANENT</b>
Treasurer's reports, periodic.	Compile and file records on yearly basis	<b>3 YEARS</b> Store with Financial Records. Destroy after 3 years
Bank statements, canceled checks, check registers, investment statements and related documents	Compile and file records on a yearly basis.	<b>7 YEARS</b> Store with financial records. Destroy after 7 years
Annual information returns (IRS Forms 990, 990ez, or CT-12)	Federal law requires that the 3 most recent years returns be kept in the organization's Headquarters office and be made available for public inspection upon request.	<b>7 YEARS.</b> Store with financial records. Destroy after 7 years
Scholarship applications	Compile and file records on yearly basis	<b>3 YEARS</b> Store with scholarship records. Destroy after 3 years.

## Tillamook County Master Gardener's Association Policies

DESCRIPTION OF RECORD	MANNER OF RECORD KEEPING	DISPOSITION
Scholarship recipient information including names, addresses and school attending	Compile and file applications on yearly basis. Add names to list of past recipients. List should include names, addresses, school attending when scholarship received and year in which scholarship received.	<b>PERMANENT</b> List of past recipients should be kept in organization record book. Additional recipient information including complete application should be filed in a permanent Scholarship information file.
Selection committee records, including selection criteria used and other documentation regarding the selection process.	Compile and file records on yearly basis	<b>3 YEARS</b> Store with Scholarship records. Destroy after 3 years.

# Tillamook County Master Gardener's Association Policies

## **TILLAMOOK COUNTY MASTER GARDENER ASSOCIATION (TCMGA) RECORD RETENTION POLICY**

If the document you create or receive requires an action on your part, then the document should be retained. If the document you create or receive is for informational purposes then the document need not be retained.

### **LEGAL REQUIREMENTS**

DESCRIPTION OF RECORD	MANNER OF RECORD KEEPING – RESPONSIBLE POSITION - LOCATION	DISPOSITION
Articles of Incorporation, Bylaws Articles of Association and related Policies	Secretary compiles and files records on yearly basis. Stored in offsite storage facility at end of calendar year.	<b>PERMANENT</b>
Tax-exemption documents, Application for tax exemption, IRS Determination and any related Documents	Treasurer compiles and files records on yearly basis. Stored in offsite storage facility at end of calendar year.	<b>PERMANENT</b> Federal law requires copies of these documents to be held at Organization's headquarters Office. These records must be available for public inspection upon request.
Meeting/Board documents including agendas, minutes and related documents	Secretary compiles and files records on yearly basis. Stored in offsite storage facility at end of calendar year.	<b>PERMANENT</b> Care should be taken to include <u>only</u> <u>necessary information</u> in these documents.
Year-end Treasurer's financial report/statements	Treasurer compiles and files records on yearly basis. Stored in offsite storage facility at end of calendar year.	<b>PERMANENT</b>
Treasurer's reports, periodic.	Treasurer compiles and files records on yearly basis. Stored in offsite storage facility at end of calendar year.	<b>3 YEARS</b> Store with Financial Records. Destroy after 3 years
Bank statements, canceled checks, check registers, investment statements and related documents	Treasurer compiles and files records on yearly basis. Stored in offsite storage facility at end of calendar year.	<b>7 YEARS</b> Store with financial records. Destroy after 7 years
Annual information returns (IRS Forms 990, 990ez, or CT-12)	Federal law requires that the 3 most recent years returns be kept in the organization's Headquarters office and be made available for public inspection upon request.	<b>7 YEARS.</b> Store with financial records. Destroy after 7 years

# Tillamook County Master Gardener's Association Policies

DESCRIPTION OF RECORD	MANNER OF RECORD KEEPING – RESPONSIBLE POSITION - LOCATION	DISPOSITION
	Treasurer compiles and files records on yearly basis. Stored in offsite storage facility at end of calendar year.	
Scholarship applications <sup>1</sup>	Scholarship Chair compiles and files records on yearly basis. Stored in offsite storage facility at end of calendar year.	<b>3 YEARS</b> Store with scholarship records. Destroy after 3 years.
Scholarship recipient information including names, addresses and school attending <sup>2</sup>	Scholarship Chair compiles and files applications on yearly basis. Add names to list of past recipients. List should include names, addresses, school attending when scholarship received and year in which scholarship received. Stored in offsite storage facility at end of calendar year.	<b>PERMANENT</b> List of past recipients should be kept in organization record book. Additional recipient information including complete application should be filed in a permanent Scholarship information file.
Selection committee records, including selection criteria used and other documentation regarding the selection process. <sup>3</sup>	Scholarship Chair compiles and files records on yearly basis. Stored in offsite storage facility at end of calendar year.	<b>3 YEARS</b> Store with Scholarship records. Destroy after 3 years.
Grants and Contracts Accounting records	Vice President (See provisions of TCMGA Policies 1.6 Grants and Contracts Accounting Records)	<b>5 YEARS</b> Destroy 5 years after annual or final financial report is submitted unless otherwise specified as longer by the terms of the contract.
TCMGA Membership Roster	Membership Chair compiles and files Membership Roster on yearly basis. Stored in offsite storage facility at end of each calendar year	<b>5 YEARS</b> Destroy 5 years
THYMES News letter	Retained in the Master Gardener Office. Thymes Editor transfers to offsite storage facility as space necessitates.	<b>PERMANENT</b>
Historian Notebooks and Photographs	Retained in the Master Gardener Office. Historian transfers to offsite storage facility as space necessitates.	<b>PERMANENT</b>

<sup>1</sup> Effective January 2017, College Scholarship Applications will be managed by Tillamook Bay Community College. Provisions for destruction of these records should be complied with through 2020.

<sup>2</sup> Ibid

<sup>3</sup> Ibid