Introduction
As part of the annual submission of the IRS Form 990 return, the Internal Revenue Service (IRS) requires each non-profit organization to certify that it has an approved policy on contemporaneous documentation of meetings of its governing board and committees. The university has incorporated this requirement into its bylaws ensuring that formal minutes of board and committee meetings are maintained. In addition minutes are a valuable record for the guidance of management regarding policy, actions and directives, as well as a source of information and a record of actions taken by the board.

Policy
The secretary of the board of trustees shall ensure that accurate formal minutes of the proceedings of each meeting of the board are kept and that, after the minutes have been duly approved at the first subsequent meeting, a record of the proceedings is maintained.

The secretary of the board shall ensure that accurate minutes of meetings of all committees and sub-committees of the board are maintained in the same manner as the minutes of the board.

The chair of each established standing and ad hoc committee shall be responsible for ensuring that formal minutes of each meeting of his/her committee are kept and reported to the board of trustees.

The secretary of the board, in consultation with the president, may develop procedures for the creation and maintenance of board meeting minutes, which may include electronic filing and dissemination. With the approval of the president, maintenance, transcription, dissemination, and other processes may be delegated to university staff.