

SMPTO RECORD RETENTION POLICY

1. PURPOSE.

The purpose of this Record Retention Policy (“Policy”) is to provide rules for the proper retention and treatment of the records of the South Middleton Elementary Parent-Teacher Organization (SMPTO).

2. RECORDS.

Records must be maintained as prescribed by law. However, records cannot be maintained indefinitely due to a lack of adequate storage space. It is the policy of the SMPTO to maintain complete and accurate records. Records are to be retained for the period of their immediate use, unless a longer period of retention is required for historical reference, contractual reasons, or for legal or other regulatory requirements. Records that are no longer required shall be destroyed. SMPTO records will be kept electronically and/or in written form. The electronic records will be kept as part of the South Middleton School District electronic documents and the written form will be kept in the W.G. Rice Elementary School principal’s office, SMPTO storage area, or otherwise indicated below. The electronic records will be backed up and maintained as determined by the South Middleton School District Technology Procedures

3. RETENTION PERIOD.

1. Corporate Miscellaneous Documents to be kept permanently in electronic and/or written form (W.G. Rice Elementary Principal’s office):
 - a. Articles of Incorporation, Incorporation paperwork, By-Laws, Resolutions, and Minutes
 - b. Annual Reports/other document filed with the state
 - c. Federal/State Identification numbers (EIN/TIN)
 - d. IRS Form 1023 and documentation
 - e. IRS determination letter for 501 (c)(3) status
 - f. Meeting minutes and agendas
 - g. Year-end treasurer reports
 - h. Accounting procedures (if applicable)
 - i. Annual reports from the auditing committee (financial review)
 - j. Insurance certificates, claims, reports, disbursements & denials
 - k. Legal Claims & legal correspondence
 - l. Litigation Documents (after litigation)(keep for 5 years)
 - m. Grants
2. Tax/Financial to be kept for at least 7 years in electronic or written form with the Treasurer.
 - a. Bank Statements/Records
 - b. Cancelled checks and check registers
 - c. Forms 990, or other federal or state tax documents

- d. Investment records (if applicable)
 - e. Expense reports and invoices
 - f. Business Plans-Strategic or Fundraising
 - g. Vendor Contracts/Warranties
 - h. Donor Records
3. Miscellaneous document to be kept for at least 3 years in electronic or written form with the Treasurer
- a. Credit card receipts
 - b. Insurance Policies (after expiration)
 - c. Monthly treasurer reports

4. LITIGATION/AUDIT EXCEPTION.

If a member of the Board of Directors, an officer, an employee or a volunteer (collectively, the “Covered Persons”) believes or is informed the records are or may be relevant to (i) litigation, (ii) potential litigation, or (iii) audit, then such Covered Person shall maintain such records until the President of SMPTO informs such Covered Person otherwise. In such a situation if SMPTO’s electronic information system would customarily overwrite, delete or otherwise lose any potentially relevant electronic records as a result of its routine operation, then such routine operations shall be modified to prevent any such overwriting, deletion or loss.

5. TEMPORARY RECORDS.

Temporary records, including but not limited to such items as: to-do lists, personal notes and drafts, shall be destroyed or deleted upon completion of the relevant matter. For example, each officer’s personal board meeting notes should be destroyed or deleted within thirty (30) Days after the adoption of the official minutes; prior drafts and notes should be destroyed or deleted within thirty (30) days of the time contracted is executed or the SMPTO determines not to enter into such contract.

6. DESTRUCTION/DELETION.

Except as otherwise provided in Section 4, the destruction or deletion of any record shall occur at the end of the retention period for that record. Destruction of tangible records should be conducted by shredding or otherwise rendering the documents unreadable. Electronic records, such as email or voicemail, should be deleted from computers, telephones and any other relevant electronic device.

SOUTH MIDDLETON ELEMENTARY PARENT-TEACHER ORGANIZATION
ETHICS AND WHISTLEBLOWER POLICY

ARTICLE 1 INTRODUCTION AND PURPOSE

The South Middleton Elementary Parent-Teacher Organization (SMPTO) requires its directors, officers, and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. The purpose of this policy is to encourage and enable volunteers of the SMPTO to report any action or suspected action taken within the SMPTO that is illegal, fraudulent or in violation of any adopted policy of the SMPTO, to a source within the SMPTO before turning to outside parties for resolution. This policy applies to any matter which is related to the SMPTO's efforts and does not relate to private acts of an individual not connected to the efforts of the SMPTO. This policy is intended to supplement but not replace any applicable state and federal laws governing whistleblowing applicable to nonprofit and charitable organizations.

ARTICLE 2 VIOLATIONS; REPORTING IN GOOD FAITH

All volunteers of the SMPTO are encouraged to report any action or suspected action taken within the SMPTO that is illegal, fraudulent or in violation of any adopted policy of the SMPTO (each, a "Violation"). Anyone reporting a Violation must act in good faith, without malice to the SMPTO or any individual in the SMPTO, and have reasonable grounds for believing that the information shared in the report indicates that a Violation has occurred.

ARTICLE 3 NO RETALIATION

No volunteer who in good faith reports a Violation or cooperates in the investigation of a Violation shall suffer harassment, retaliation or adverse volunteer consequences. Any individual within the SMPTO who retaliates against another individual who in good faith has reported a Violation or has cooperated in the investigation of a Violation is subject to discipline, including termination of volunteer status.

If an individual believes that someone who has made a report of a Violation or who has cooperated in the investigation of a Violation is suffering from harassment, retaliation or other volunteer consequences, the individual should contact the principal of W.G. Rice Elementary or Iron Forge Educational Center. Any individual who reasonably believes he or she has been retaliated against in violation of this policy shall follow the same procedures as for filing a complaint (outlined in Article 4 below).

ARTICLE 4 REPORTING PROCESS

If an individual reasonably believes that a Violation has occurred, the individual is encouraged to share his or her questions, concerns, suggestions or complaints with any person within the SMPTO who may be able to address them properly.

In most cases, the SMPTO president is the person best suited to address a concern. However, if an individual is not comfortable speaking with the SMPTO president or if he or she is not

satisfied with the President's response, the individual is encouraged to speak directly to the principals or superintendent, or anyone in management he or she feels comfortable approaching.

ARTICLE 5 CONFIDENTIALITY

The SMPTO encourages anyone reporting a Violation to identify himself or herself when making a report in order to facilitate the investigation of the Violation. However, reports may be submitted on a confidential basis by the complainant or may be submitted anonymously by leaving notice in one of the SMPTO mailboxes at either W.G. Rice Elementary or Iron Forge Educational Center. Reports of Violations or suspected Violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation, to comply with all applicable laws, and to cooperate with law enforcement authorities. Furthermore, the SMPTO will explore anonymous allegations to the extent possible, but will weigh the prudence of continuing such investigations against the likelihood of confirming the alleged facts or circumstances from attributable sources.

ARTICLE 6 COMPLIANCE OFFICER; HANDLING REPORTED VIOLATIONS

The board member who receives a report of a Violation from the complainant is required to notify the one of the principals of that report, except as provided below with respect to a report relating to the SMPTO president. The president will notify the complainant and acknowledge receipt of a report of Violation within ten business days, but only to the extent that the complainant's identity is disclosed or a return address is provided.

The SMPTO president, or his or her designee, is responsible for promptly investigating all reported Violations. The president will discuss the findings with the executive board officers. The officers will determine the appropriate response to the reported Violation, and whether to consult legal counsel. Any officer or agent who may be implicated in such a reported Violation shall not participate in any discussions or deliberations related to the complaint, except to present information directly to the SMPTO on his or her own behalf. The complainant will be notified about what actions will be taken, to the extent reasonably possible and consistent with any privacy or confidentiality limitations. If no further action or investigation is to follow, an explanation for the decision will be given to the complainant.