

**CERTIFICATION OF RESOLUTION**  
**PUBLIC RECORDS POLICY**

**Marion Preparatory Academy**  
*(An Ohio Non-Profit Corporation)*

The Governing Authority (the “Board”) of **Marion Preparatory Academy** (the “School” and the “Corporation”), a non-profit corporation organized under the laws of the State of Ohio, hereby resolves as follows:

Whereas the Board wishes to establish a public records policy to ensure the directors and officers and the staff of the School comply with requirements pertaining to disclosure and availability of required records under the Internal Revenue Code and Internal Revenue Service (IRS) Regulations and Ohio’s Public Records Act (O.R.C. 149.43) including any relevant Ohio rules or regulations, or both, properly adopted thereunder;

Whereas openness leads to a better informed citizenry, which leads to better government and better public policy, and consistent with the premise that government at all levels exists first and foremost to serve the interests of the people, it is the mission and intent of the School to at all times fully comply with and abide by both the spirit and the letter of Ohio’s Public Records Act and the Internal Revenue Code and Regulations; and

Whereas the Board recognizes the legal and non-legal consequences of failure to properly respond to a public records request. In addition to the distrust such failure may cause, failure to appropriately comply may also result in a court ordering the School to comply and to pay the requester’s legal fees and damages, if any.

Therefore, the Board hereby adopts the attached Public Records Policy and Records Retention Schedule (Exhibit A) and directs the School Leader to post this policy and schedule conspicuously within the School’s public office and any branch offices (such as satellite locations). A copy shall also be included in the School’s Employee Handbook. Further, to facilitate the access and maintenance of the School’s public records, the Board hereby appoints the School Leader as the records custodian for the School. The School Leader upon receipt of the Public Records Policy and Records Retention Schedule shall complete the attached Public Records Policy Acknowledgement (Exhibit B) which shall be maintained in the School Leader’s personnel file.

This policy shall supersede and replace any previously adopted Public Records Policy and Records Retention Schedule.

EXHIBIT A  
PUBLIC RECORDS POLICY

Marion Preparatory Academy

**Purpose**

The Governing Authority of the School (the “Board”) has established this policy to ensure the directors and officers and staff honor the requirements pertaining to disclosure and availability of required records under the Internal Revenue Code and Internal Revenue Service (IRS) Regulations and Ohio’s Public Records Act (§149.43 Ohio Revised Code) including any relevant Ohio rules or regulations, or both, properly adopted thereunder.

**Statement**

Openness leads to a better-informed citizenry, which leads to better government and better public policy. Consistent with the premise that government at all levels exists first and foremost to serve the interests of the people, it is the mission and intent of the School to at all times fully comply with and abide by both the spirit and the letter of Ohio’s Public Records Act and the Internal Revenue Code and Regulations.

**Internal Revenue Disclosure Requirements**

1. The School must make available for public inspection its exemption application. An exemption application includes the Form 1023, together with supporting documents and any letter or document issued by the IRS concerning the application.
2. In addition, the School must make available for public inspection and copying its annual return (Form 990) including any schedules, attachments, or supporting documents that relate to the imposition of tax on the unrelated business income of the organization.
3. If applicable, the School must make available for public inspection and copying any Form 990-T (Exempt Organization Business Income Tax Return) filed after August 17, 2006.
4. The School is not required to disclose the name and address of any contributor to the School, unless listed on the School’s exemption application.
5. Documents must be available for a three-year period beginning with the due date of the return (including any extension of time for filing). Return includes any schedules, attachments or supporting documents that relate to the imposition of tax on the unrelated business income of the School.
6. In response to a written requests *or* in-person requests by an individual to the principal’s office of the School, a copy of the covered tax documents must be provided to the requester. If the request for copies is made in-person, the request will generally be honored on the day of the request; if the request is written, then the School has thirty days to respond. (A request that is faxed, e-mailed or sent by private courier is considered a written request.)
7. The School may charge reasonable copying costs and the actual cost of postage before providing the copies. The School can charge no more than the Internal Revenue Service charges for copying under the Freedom of Information Act (FOIA) as set forth in the FOIA fee schedule. The School may require payment before it provides copies and will advise

requestors of the total cost of the copies requested. The law permits this, but the School must provide timely notice of the approximate cost and acceptable form of payment within seven days of receipt of the request. Acceptable forms of payment must include cash and money order (in the case of an in-person request) and certified check, money order, and personal check or credit card, in the case of a written request.

### **Ohio Public Records Act Requirements**

In addition to the federal tax public disclosure requirements, Ohio also has a more comprehensive Public Records Act that the School shall follow.

#### **Defining Public Records**

All records kept by the School are public unless they are exempt from disclosure under Ohio law. All public records must be organized and maintained in such a way that they can be made available for inspection and copying.

A record is defined to include the following: A document in any format – paper, electronic (including, but not limited to, business e-mail) – that is created, received by, or comes under the jurisdiction of the School that documents the organization, functions, policies, decisions, procedures, operations, or other activities of the School.

#### **Response Timeframe**

Public records are to be available for inspection during regular business hours, with the exception of published holidays. Public records must be made available for inspection promptly. Copies of public records must be made available within a reasonable period of time. “Prompt” and “reasonable” take into account the volume of records requested; the proximity of the location where the records are stored; and the necessity for any legal review and redaction of the records requested.

It is the goal of the School that all requests for public records should be acknowledged in writing within 10 business days following the School’s receipt of the request. If the request cannot be completed within 10 business days following the School’s receipt of the request, the acknowledgment may request a clarification, if needed, and an estimated cost for supplying the requested records.

#### **Student Information**

If a request is made for student directory information for the purpose of a profit making plan or activity, such information is protected from disclosure under Sec. 3319.321 of the Ohio Revised Code. In the event of such a request, the School may require the requestor to disclose the requestor’s identity or the intended use of the directory information to ascertain whether the directory information is for use in a profit making plan or activity. No person shall release or permit access to personally identifiable information other than directory information (as defined in Sec. 3319.321(B)(1)) concerning any student for purposes other than those enumerated in Sec. 3319.321 of the Ohio Revised Code, without the written consent of the parent, guardian, or custodian of each student who is less than eighteen (18) years old, or without the consent of each student who is eighteen (18) years of age or older. It is advisable for the School’s Records

Custodian to consult with legal counsel before the release of any student information.

### Handling Requests

No specific language is required to make a request for public records. However, the requester must at least identify the records requested with sufficient clarity to allow the School to identify, retrieve, and review the records. If it is not clear what records are being sought, the School must contact the requester for clarification, and should assist the requester in revising the request by informing the requester of the manner in which the School keeps its public records.

The requester does not have to put a records request in writing, and does not have to provide his or her identity or the intended use of the requested public record. It is the School's general policy that this information is not to be requested. However, the law does permit the School to ask for a written request, the requestor's identity, and/or the intended use of the information requested, but only (1) if a written request or disclosure of identity or intended use would benefit the requestor by enhancing the School's ability to identify, locate, or deliver the public records that have been requested; and (2) after telling the requestor that a written request is not required and that the requester may decline to reveal the requestor's identity or intended use.

In processing the request, the School does not have an obligation to create new records or perform new analysis of existing information. An electronic record is deemed to exist so long as a computer is already programmed to produce the record through simple sorting, filtering, or querying. Although not required by law, the School may accommodate the requestor by generating new records when it makes sense and is practical under the circumstances.

In processing a request for inspection of a public record, the School employee must accompany the requester at all times during inspection to make certain original records are not taken or altered.

A copy of the most recent edition of the Ohio Sunshine Laws manual is available via the Attorney General's internet website ([www.ohioattorneygeneral.gov](http://www.ohioattorneygeneral.gov)) for the purpose of keeping employees of the School and the public educated as to the School's obligations under the Ohio Public Records Act, Open Meetings Act, records retention laws and Personal Information Systems Act.

### Electronic Records

Records in the form of e-mail, text messaging, and instant messaging, including those sent and received via a hand-held communications device (such as a smart phone) are to be treated in the same fashion as records in other formats, such as paper or audiotape.

Use of a private, non-school email account or a private device in relation to a document, does not make the document not subject to disclosure. Public record content transmitted to or from private accounts or personal devices is subject to disclosure. All employees or representatives of the School are required to retain their e-mail records and other electronic records in accordance with applicable records retention schedules.

### Teacher Personnel Records

Personnel records of teachers are protected by Ohio's Privacy Act, Chap. 1347, Ohio Revised Code. (Such records may also be protected under the provisions of any collective bargaining

agreement.) However, most items in teacher personnel files are most likely “public records” subject to disclosure. In such instances, the School shall consult with legal counsel before completing any public records request for those files.

#### Denial or Redaction of Records

If the requester makes an ambiguous or overly broad request or has difficulty in making a request for public records, the request may be denied, but the denial must provide the requester an opportunity to revise the request by informing the requester of the manner in which records are maintained and accessed by the School.

Any denial of public records requested must include an explanation, including legal authority. If the initial request was made in writing, the explanation must also be in writing. If portions of a record are public and portions are exempt, the exempt portions may be redacted and the rest released. When making public records available for public inspection or copying, the School shall notify the requestor of any redaction or make the redaction plainly visible. If there are redactions, each redaction must be accompanied by a supporting explanation, including legal authority.

#### Copying and Mailing Costs

Those seeking public records may be charged only the actual cost of making copies, not labor. The charge for paper copies is 10 cents per page. The charge for electronic files downloaded to a compact disc is \$5.00 per disc. If the requestor asks for the documents be mailed, the School may charge the actual cost of the postage (or costs of other shipping options, *e.g.* FedEx, UPS) and mailing supplies. There is no charge for e-mailed documents.

A requester may be required to pay in advance for costs involved in providing the copy. The requester may choose whether to have the record duplicated upon paper, upon the same medium in which the public record is kept, or upon any other medium on which the School determines that the record can reasonably be duplicated as an integral part of the School’s normal operations.

#### Records Custodian

The Board has appointed the School Leader as the records custodian for the School.

#### Managing Records

The School’s records are subject to records retention schedules attached hereto. The School’s current retention schedules are available at the School, in a location readily available to the public as required by §149.43(B)(2), Ohio Revised Code.

**Revised May 2022**

## MARION PREPARATORY ACADEMY RECORD RETENTION SCHEDULE

This policy reflects the minimum document retention requirements set forth to protect the School, an Ohio non-profit corporation and tax-exempt organization.

The following types of documents will be retained for the following periods of time. At least one copy of each document will be retained according to the following schedule. Any physical record not originally received in an electronic format may be preserved and retained electronically; once the physical record has been electronically preserved and maintained, the original physical record may be destroyed.

<b>Type of Document</b>	<b>Minimum Requirement</b>
Accounts payable ledgers and schedules	7 years
Audit reports	Permanently, or until the Cancellation of the Corporation
Bank reconciliations	2 years
Bank statements	3 years
Check registers/books, canceled checks, deposit slips	7 years
Contracts, mortgages, notes, and leases (expired)	7 years
Contracts, mortgages, notes, and leases (still in effect)	Permanently, or until the Cancellation of the Corporation
Corporate records (minute books, charter, resolutions, etc.)	Permanently, or until the Cancellation of the Corporation
Correspondence (general)	Retain until no longer of administrative value
Correspondence (legal and important matters)	Permanently, or until the Cancellation of the Corporation
Correspondence (with vendors)	2 years
Credit card receipts	3 years
Deeds, mortgages, bills of sale, etc.	Permanently, or until the Cancellation of the Corporation
Depreciation schedules	Permanently, or until the Cancellation of the Corporation
Donor lists/acknowledgements	3 years
Employment applications	3 years
Expense analyses/expense distribution schedules	7 years
Financial statements	Permanently, or until the Cancellation of the Corporation
Inactive electronic mailboxes and non-temporary user profile data, including mailbox contents and profile folders	2 years, then destroy if no longer of administrative value (whichever is later).
Insurance records (accident reports, claims, policies, etc.)	Permanently, or until the Cancellation of the Corporation
Internal audit reports	3 years
Inventories of products, materials, and supplies	7 years

Investment records (deposits, earnings, withdrawals)	7 years
Invoices (to customers, from vendors)	7 years
IRS correspondence, tax returns and worksheets, and other non-tax return documents such as documents pertaining to the School's exemption	Permanently, or until the Cancellation of the Corporation
Lease/Loan contracts	Permanently, or until the Cancellation of the Corporation
Patents and related Papers	Permanently, or until the Cancellation of the Corporation
Payroll records and summaries and time management documents	Retain for 7 years after an audit of the records, then destroy if no longer of administrative value.
Personnel records (terminated employees)	7 years after the end of the employment or until no longer of administrative value (whichever is later).
Temporary user profile data, includes temporary files, including but not limited to, internet browser data, downloads, temporary user profile data, local portion of user app data.	Retain until no longer of administrative value.
Retirement and pension records	Permanently, or until the Cancellation of the Corporation
Litigation records.	5 years after the case is closed and no further appeals can be taken. Contact legal counsel before destroying any litigation records.
Vendor contracts	Retain until expired or terminated; once expired or terminated retain 7 years
Lists and Directories and calendars: Includes current telephone, email, and address lists; staff directories; student directories; and other similar documents, and school calendars.	Retain until outdated or replaced or until no longer of administrative value.
Whistleblower records	7 years
Withholding tax statements	7 years
Correspondence between board members as it relates to school business (email, texts, voicemails)	Retain until no longer of administrative value.
Transient Documents: Includes, but is not limited to, documents that serve to convey information of temporary importance; documents in lieu of oral communication, such as telephone messages, post-it notes, text messages, voicemail; and fax cover sheets; drafts, announcements	Retain until no longer of administrative value.

Copies and duplicates, includes internal copies and duplicates used for informational purposes and for which the official record is elsewhere	Retain until no longer of administrative value.
Public Record Requests and Responses	2 years from the date of the final response, unless further proceedings are still open regarding the request (e.g., lawsuits).
Audiovisual Records, including film, photographs, video, etc.	Retain until no longer of administrative value
Policies, Procedures, Manuals, Handbooks and other Administrative Documents.	Retain until outdated or replaced or until no longer of administrative value.
Electronic Calendar Records, includes records of daily activity, appointments, and events as maintained in a calendar process or program.	2 years (unless entry is altered or cancelled in the normal course of business).
Other Records, includes all other records not covered in this schedule	Retain until no longer of administrative value, unless a longer retention period is specified elsewhere by state or federal law.

### **Document Protection**

Documents will be stored in a protected environment for the duration of the Document Retention Requirement. Computer backup media will be included.

### **Document Destruction**

Documents that have been retained until the end of the Document Retention Requirement shall be destroyed by any appropriate method, including shredding of documents containing financial, personal, or other sensitive information. Computer backup media that has been retained until the end of the Document Retention Requirement shall be destroyed by any proven means to destroy such media.

**Revised May 2022**

**Exhibit B**

**Policy Acknowledgement**

**Public Records Policy**

**Marion Preparatory Academy**

This is to acknowledge receipt of the School's policy concerning Public Records and the School's Record Retention Schedule. I have carefully read and understand the policy and procedures contained in the policy concerning public records and record retention. As the records custodian, I will comply with all said policies and procedures as set forth in the policy concerning public records and record retention. I understand that I should immediately report any violation of this policy.

I understand this Policy Acknowledgement/Affirmation Statement will be filed in my official personnel folder.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_

**APPROVAL AND ADOPTION**

Motion to adopt the Public Records Policy and Records Retention schedule (with/without) amendment(s)

Motion by David Cooke

Seconded by Evan Geyer

<b>Board Member Name</b>	<b>AYE</b>	<b>NAY</b>	<b>OTHER (Not present, Abstain, etc.)</b>
David Cooke	✓		
Jeff Diehl	✓		
Evan Geyer	✓		
Rick Huddle	✓		
Misty Flowers, Chair	✓		

Executed and adopted by a vote of the Board on this 10 day of May, 2022.

  
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Misty Flowers, Chair  
Marion Preparatory Academy