

**Naperville District 203 General Home and School Association
Document Retention and Destruction Policy**

Naperville District 203 General Home and School Association (Naperville Home and School) shall retain records for the period of their immediate or current use, unless longer retention is necessary for historical reference or to comply with contractual or legal requirements. Records and documents outlined in this policy includes paper, electronic files (including email) and voicemail records regardless of where the document is stored, including network servers, desktop or laptop computers and handheld computers and other wireless devices with text messaging capabilities.

Records to be kept permanently

- Incorporation documents including articles of incorporation, bylaws and related documents
- Minutes to meetings
- Year end Treasurer's financial report/statement
- Checks for important payments and purchases
- Contracts in effect
- Correspondence in legal and important matters
- Tax returns and worksheets

Records to be kept for three (3) years, then destroyed

- Treasurer's reports, periodic
- Bank statements and reconciliations, duplicate deposit slips
- General correspondence & correspondence with vendors and customers
- Internal audit reports

Records to be kept for seven (7) years, then destroyed

- Contracts (expired)
- Invoices (to customers, from vendors)
- Year End Financial Statements
- Annual information returns (IRS Forms 990)

Audit reports	Permanently
Bank Reconciliations	3 years
Bank Statements	3 years
Checks for important payments and purchases	Permanently
Contracts (expired)	7 years
Contracts (still in effect)	Permanently
Correspondence (general)	3 years
Correspondence (legal and important matters)	Permanently
Correspondence (with customers and vendors)	2 years
Duplicate deposit slips	3 years
Year End Financial Statements	Permanently
Internal audit reports	3 years
Invoices (to customers, from vendors)	7 years
Minutes, bylaws and charter	Permanently
Tax returns & worksheets	Permanently

Naperville District 203 General Home and School Association Conflict of Interest Policy

Naperville District 203 General Home and School (Naperville Home and School) is a nonprofit, tax exempt organization. Maintenance of its tax-exempt status is important both for its continued financial stability and for public support. Therefore, the IRS as well as state regulatory and tax officials view the operations of Naperville Home and School as a public trust, which is subject to scrutiny by and accountable to such governmental authorities as well as to members of the public.

The purpose of the following policy and procedures is to complement Naperville Home and School bylaws to prevent the personal interest of board members, chairpersons and volunteers from interfering with the performance of their duties to Naperville Home and School, or result in personal, financial, professional, or political gain on the part of such persons at the expense of Naperville Home and School or its members, supporters, and other stakeholders.

Definitions: Conflict of Interest (also Conflict) means a conflict, or the appearance of a conflict, between the private interests and official responsibilities of a person in a position of trust. Persons in a position of trust include, elected officers, board members, and chairpersons of Naperville Home and School. *Elected Officer* means President, Vice President, Secretary and Treasurer of the General Home and School. *Board Member* means a Divisional President. *Chairperson* means any committee chair of a Division. All of these positions are people who do not receive compensation for services and expertise provided to Naperville Home and School and retain a significant independent decision-making authority to commit resources of the organization. *Supporter* means corporations, foundations, individuals, 501 (c) (3) nonprofits, and other nonprofit organizations who contribute to Naperville Home and School.

POLICY AND PRACTICES

1. Full disclosure, by notice in writing, shall be made by the interested parties to the Divisional Board of Directors in all conflicts of interest, including but not limited to the following:
 - a. A board member, officer or chairperson is related to another board member or staff member by blood, marriage or domestic partnership.
 - b. A board member, officer or chairperson or their organization stands to benefit from a transaction or staff member of such organization receives payment from Naperville Home and School for any subcontract, goods, or services.
 - c. A board member, officer or chairperson is a member of the governing body of a contributor to Naperville Home and School.
 - d. A volunteer working on behalf of Naperville Home and School who meets any of the situations or criteria listed above.

2. Following full disclosure of a possible conflict of interest or any condition listed above, the Divisional Executive Board (consisting of the President, Vice President, Secretary, Treasurer and Principal) shall determine whether a conflict of interest exists and, if so the Executive Board shall vote to authorize or reject the transaction or take any other action deemed necessary to address the conflict and protect Naperville Home and School's best interests. Both votes shall be by a majority vote without counting the vote of any interested director, even if the disinterested directors are less than a quorum provided that at least one consenting director is disinterested.
3. An interested Board member, officer, or chairperson shall not participate in any discussion or debate of the Executive Board, or of any committee or subcommittee thereof in which the subject of discussion is a contract, transaction, or situation in which there may be a perceived or actual conflict of interest. However, they may be present to provide clarifying information in such a discussion or debate unless objected to by any present board member.
4. Anyone in a position to make decisions about spending Home and School's resources (i.e., transactions such as purchases contracts) – who also stands to benefit from that decision – has a duty to disclose that conflict as soon as it arises (or becomes apparent); s/he should not participate in any final decisions.
5. A copy of this policy shall be given to all Board members, officers and chairpersons, or other key stakeholders upon commencement of such person's relationship with Naperville Home and School or at the official adoption of stated policy. Each board member, officer, and chairperson shall sign and date the policy at the beginning of her/his term of service or employment and each year thereafter. Failure to sign does not nullify the policy.
6. This policy and disclosure form must be filed annually by all specified parties.

**Naperville District 203 General Home and School Association
Policy and Procedures Signature Page 20__ - __**

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This certifies that the undersigned board members and chairpersons have read and agree with the following Policies and Procedures put into place in November of 2009.

Conflict of Interest Policy which requires members to disclose any potential Conflict as defined in the policy.

Gift Policy which prohibits members from accepting gifts or entertainment as defined in the policy.

Whistleblower Policy which protects the member in the event of the need to raise a concern about another member.

Document Retention and Destruction Policy which stipulates how long to hold onto documents for tax purposes.

Name _____ Position _____ Date _____

Name _____ Position _____ Date _____

Name _____ Position _____ Date _____

Name _____ Position _____ Date _____

Name _____ Position _____ Date _____

Name _____ Position _____ Date _____

Name _____ Position _____ Date _____

Name _____ Position _____ Date _____

Naperville District 203 General Home and School Association Gift Policy

As part of its conflict of interest policy, Naperville District 203 General Home and School (Naperville Home and School) requires that officers, board members and chairpersons decline to accept certain gifts, consideration or remuneration from individuals or companies that seek to do business with Naperville Home and School. This policy and disclosure is intended to implement that prohibition on gifts.

- Section 1. “Responsible Person” is any person serving as an officer, board member or chairperson.
- Section 2. “Family Member” is a spouse, domestic partner, parent, child or spouse of a child, or a brother, sister, or a spouse of a brother or sister, of a Responsible Person.
- Section 3. “Contract or Transaction” is any agreement or relationship involving the sale or purchase of goods, services or rights of any kind, receipt of a loan or grant, or the establishment of any pecuniary relationship. The making of a gift to Naperville Home and School is not a “contract” or a “transaction”.
- Section 4. Prohibited gifts, gratuities and entertainment. Except as approved by the Board of Directors or its designee or for gifts of a value of less than \$50 which could not be refused without discourtesy, no Responsible Person or Family Member shall accept gifts, entertainment or other favors from any person or entity which:
1. Does or seeks to do business with Naperville Home and School or,
 2. Has received, is receiving or is seeking to receive a Contract or Transaction with Naperville Home and School.

Naperville District 203 General Home and School Association Whistleblower Policy

Purpose

The Naperville District 203 General Home and School Association (Naperville Home and School) is committed to high standards of ethical, moral and legal business conduct. In line with this commitment, and Naperville Home and School's commitment to open communication, this policy aims to provide an avenue for members to raise concerns and reassurance that they will be protected from reprisals or victimization for whistleblowing.

The whistleblowing policy is intended to cover protections for you if you raise concerns regarding Naperville Home and School, such as concerns regarding:

- Incorrect financial reporting;
- Unlawful activity;
- Activities that are not in line with Naperville Home and School's Conflict of Interest Policy; or
- Activities, which otherwise amount to serious improper conduct.

Safeguards

Harassment or Victimization – Harassment or victimization for reporting concerns under this policy will not be tolerated.

Confidentiality – Every effort will be made to treat the complainant's identity with appropriate regard for confidentiality.

Anonymous Allegations – This policy encourages members to put their names to allegations because appropriate follow-up questions and investigations may not be possible unless the source of the information is identified. Concerns expressed anonymously will be explored appropriately, but consideration will be given to:

- The seriousness of the issue raised;
- The credibility of the concern;
- The likelihood of confirming the allegation from attributable sources.

Bad Faith Allegations – Allegations in bad faith may result in removal from office.

Procedure: 1. Process for Raising a Concern

Reporting – The whistleblower procedure is intended to be used for serious and sensitive issues. Such concerns, including those relating to financial reporting, unethical or illegal conduct, may be reported directly to your Divisional President or the President of the General Home and School Association.

Timing – The earlier a concern is expressed, the easier it is to take action.

Approved January 2010

Evidence – Although the member is not expected to prove the truth of an allegation, the member should be able to demonstrate to the person contacted that the report is being made in good faith.

Procedure: 2. How the Report of Concern Will be Handled

The action taken by Naperville Home and School in response to a report of concern under this policy will depend on the nature of the concern. The Executive Board of Naperville Home and School shall receive information on each report of concern and follow-up information on actions taken.

Initial Inquiries – Initial inquiries will be made to determine whether an investigation is appropriate, and the form that it should take. Some concerns may be resolved without the need for investigation.

Further Information – The amount of contact between the complainant and the person or persons investigating the concern will depend on the nature of the issue and the clarity of information provided. Further information may be sought from or provided to the person reporting the concern.