



**VIBRANT MINDS CHARTER SCHOOL**  
**TK-6 Grade, Free, Public Education**  
**412 W. Carl Karcher Way**  
**Anaheim, California 92801**  
**Office: 714-563-2390**  
**FAX: 714-563-2401**

<https://www.vibrantminds.us/>  
<https://www.facebook.com/VMCharterSchool/>

**BOARD POLICY**  
**DOCUMENT RETENTION AND DESTRUCTION**

All members of the Board of Directors (directors), administrators, and employees must annually acknowledge the Vibrant Minds Charter School (VMCS) Document Retention & Destruction Policy and agree to comply with the Policy. This Policy covers all records and documents, regardless of physical form, contains guidelines for how long certain documents should be kept, and how records should be destroyed (unless under a legal hold, as hereinafter defined). It is designed to ensure compliance with federal and state laws and regulations, to eliminate accidental or innocent destruction of records, and to facilitate operations by promoting efficiency and freeing up valuable storage space. Intentionally destroying or altering VMCS documents is cause for immediate termination, or if a Director, immediate removal from the Board.

**Document Retention**

All directors, administrators, and employees of VMCS shall follow the document retention procedures outlined below. Documents that are not listed, but are substantially similar to those listed in the schedule, will be retained for the appropriate length of time. "Document" includes any record within the following categories in whatever form it is stored: hard copy or digitally. Records shall be placed in the custody of specific directors or employees according to their job descriptions and administrative needs of the organization. All storage methodologies shall be tamper-proof and searchable and shall be available in a central location.

The following table provides both the legal minimum requirements as well as recommended timeframes. To the extent applicable laws or regulations are changed to require a different retention period, such law or regulations shall take precedence.

<b>Type of Document</b>	<b>Minimum Length of Retention</b>	<b>Recommended Length of Retention</b>
<b><i>Corporate Records</i></b> Articles of Incorporation and Bylaws IRS Application for Tax-Exempt Status (Form 1023) IRS Determination Letter State Sales Tax Exemption Letter	Permanent Permanent Permanent Permanent Permanent	

Annual Reports to Secretary of State/Attorney General Board Meeting and Board Committee Minutes Board Policies/Resolutions Other Corporate & Operational Policies	Permanent Permanent Permanent Permanent	
<b>Accounting and Corporate Tax Records</b> Annual Audits and Financial Statements Fixed Assets and Asset Depreciation Schedules IRS Form 990 Tax Returns Business Expense Records and Expense Reports Investment Records IRS Forms 1099 General Ledgers and Journal Entries Invoices Sales Records (service fees, receipts, gift shop) Petty Cash Vouchers, Cash Receipts, Credit Card Receipts	Permanent Permanent Permanent 7 Years 7 Years 7 Years 7 Years 7 Years 7 Years 5 years 3 Years	Permanent Permanent Permanent Permanent Permanent Permanent Permanent
<b>Bank Records</b> Checks for Important Payments and Purchases Check Registers Bank Deposit Slips Bank Statements and Reconciliation Electronic Fund Transfer Documents	Permanent 7 Years 7 Years 7 Years 7 Years	Permanent Permanent Permanent Permanent
<b>Payroll and Employment Tax Records</b> Payroll Registers State Unemployment Tax Records Earnings Records Garnishment Records Payroll Tax Returns W-2 Statements	Permanent Permanent 7 Years 7 Years 7 Years 7 Years	Permanent Permanent Permanent Permanent Permanent
<b>Employee Records</b> Employment Offer and Termination Agreements Retirement and Pension Plan Documents Employee Handbooks and Training Manuals Records Relating to Promotion, Demotion, or Discharge Accident Reports and Worker's Compensation Records Salary Schedules Employment Applications, Resumes I-9 Forms Time Cards Job Postings Staff Training Sexual Harassment Emergency and Safety Procedures	Permanent Permanent Permanent 7 Years after Termination 5 Years after Settlement 5 Years 3 Years 3 Years after Termination 2 Years 1 Year 5 Years (Keep for Petition Renewal) 5 Years after Termination/Resignation 5 Years (Keep for Petition Renewal)	
<b>Donor and Grant Records</b> Donor Records and Acknowledgment Letters Grant Applications, if Declined or Denied Grant Contracts, Applications, Documentation	7 Years 3 Years 7 Years after Expiration Supporting Grant Payments, Grant Reporting, and Correspondence	
<b>Press Releases/Public Filings</b> Press Releases Annual Reports Other Publications, Photos, and Press clippings	Permanent Permanent 7 Years	
<b>Legal, Insurance, and Safety Records</b> Legal Correspondence	Permanent	

Construction Documents	Permanent	
Appraisals	Permanent	
Trademark and Copyright Registrations	Permanent	
Environmental Studies	Permanent	
Insurance Policies	Permanent	
Real Estate Documents	Permanent	
Stock and Bond Records	Permanent	
Leases	7 Years after Exp.	Permanent
General Contracts	7 Years after Exp.	Permanent
HIPAA Compliance Records	6 Years	Permanent
OSHA Documents	5 Years	
Correspondence (general)	3 Years	Permanent

## Electronic Documents and Records

Electronic documents will be retained as if they were paper documents. Therefore, any electronic files, including records of donations made online, that fall into one of the document types on the above schedule will be maintained for the appropriate amount of time. If a user has sufficient reason to keep an e-mail message, the message should be printed in hard copy and kept in the appropriate file or moved to an “archive” computer file folder. Backup and recovery methods will be tested on a regular basis.

## Emergency Planning

Records must be stored in a safe, secure, and accessible manner. Documents and financial files essential to keeping VMCS operating in an emergency must be duplicated or backed up at least every week and maintained off-site.

## Document Destruction

Each person whose job description includes the custody and/or maintenance of the above documents is responsible for the ongoing process of identifying records which have met the required retention period and overseeing their destruction. Destruction of financial, personnel-related, and information with employee health information will be accomplished only by document shredding.

Document destruction will be suspended immediately upon issuance of a notice, known as a “legal hold” by the President, upon any indication of an official investigation or when a lawsuit is filed or appears imminent.

During a legal hold, no specified records may be destroyed until the legal hold is withdrawn by the Board President of the Corporation. Destruction will be reinstated upon conclusion of the investigation.

## Compliance

Failure on the part of directors or employees to follow this Policy can result in possible civil and criminal sanctions against VMCS and its directors or employees, and possible disciplinary action against responsible individuals. The CEO and/or Board President will

periodically review these procedures with legal counsel, and/or or VMCS's certified public accountant to ensure that they are in compliance with new or revised regulations.

### **Reporting and Handling Violations**

Any employee suspecting a violation of this Policy must immediately inform his/her immediate supervisor. In the event that the supervisor is not the executive director of VMCS, that supervisor must report the suspected violation to the executive director or Board President of the VMCS Board of Directors. In the event the executive director or President of VMCS's Board of Directors cannot be contacted, the supervisor is instructed to report the suspected violation to the VMCS counsel. All reports will be promptly investigated and appropriate corrective actions will be taken if warranted by the investigation.

### **Retaliation Free Reporting**

VMCS strictly prohibits any retaliation against any person who in good faith reports a violation of this Policy or other inappropriate behavior.

### **Disciplinary Action**

Violations of this Policy could result in disciplinary action up to and including termination of employment or, if a Director of the VMCS Board, disciplinary action or removal from the Board.



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**ANNUAL CERTIFICATION OF UNDERSTANDING OF THE DOCUMENT  
DESTRUCTION POLICY**

I, \_\_\_\_\_, certify that I have read and understand the Document Destruction Policy of Vibrant Minds Charter School (VMCS) and agree to comply with it, as well as applicable laws that impact VMCS, at all times. I further understand that it may be a crime to alter, cover up, falsify, or destroy any document with the intent of impeding or obstructing any official proceeding.

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

**CERTIFICATE OF ADOPTION BY THE CORPORATION**

I, \_\_\_\_\_, in my official capacity as Secretary of the Board of Directors of Vibrant Minds Charter School (VMCS), a non-profit, tax-exempt corporation duly organized and existing under the laws of the State of California, hereby certify that a meeting of the of this corporation, duly and regularly convened and held on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, at which a quorum for the transaction of business was present and acting throughout, the following Board Policy was duly and regularly adopted, and is still in full force and effect, and appears as duly adopted in the minutes of the meeting.

\_\_\_\_\_  
SECRETARY OF THE BOARD OF DIRECTORS

\_\_\_\_\_  
DATE

## **Review of Policy**

This policy may be reviewed periodically by the VMCS Board.

Adopted: November 4, 2020

Amended: