

Whistleblowers Policy

If any employee reasonably believes that some policy, practice, or activity of The Attic Youth Center (The Attic) is in violation of law, a written complaint must be filed by that employee with the Executive Director and the Board President.

It is the intent of The Attic to adhere to all laws and regulations that apply to the organization and the underlying purpose of this policy is to support the organization's goal of legal compliance. The support of all employees is necessary to achieving compliance with various laws and regulations. An employee is protected from retaliation only if the employee brings the alleged unlawful activity, policy, or practice to the attention of The Attic and provides The Attic with a reasonable opportunity to investigate and correct the alleged unlawful activity. The protection described below is only available to employees that comply with this requirement.

The Attic will not retaliate against an employee who in good faith, has made a protest or raised a complaint against some practice of the organization, or of another individual or entity with whom The Attic has a business relationship, on the basis of a reasonable belief that the practice is in violation of law, or a clear mandate of public policy.

The Attic will not retaliate against employees who disclose or threaten to disclose to a supervisor or a public body, any activity, policy, or practice of The Attic that the employee reasonably believes is in violation of a law, or a rule, or regulation mandated pursuant to law or is in violation of a clear mandate of public policy concerning the health, safety, welfare, or protection of the environment.

Document Retention and Destruction Policy

The Sarbanes-Oxley Act addresses the destruction of business records and documents and turns intentional document destruction into a process that must be carefully monitored.

In keeping with this requirement, The Attic has adopted the document retention requirements published by the *National Council of Nonprofit Associations, 2004*.

Type of Document	Minimum Requirement
Accounts payable ledgers and schedules	7 years
Audit reports	Permanently
Bank Reconciliations	2 years
Bank statements	3 years
Checks (for important payments and purchases)	Permanently
Contracts, mortgages, notes and leases (expired)	7 years

Contracts (still in effect)	Permanently
Correspondence (general)	2 years
Correspondence (legal and important matters)	Permanently
Correspondence (with customers and vendors)	2 years
Deeds, mortgages, and bills of sale	Permanently
Depreciation Schedules	Permanently
Duplicate deposit slips	2 years
Employment applications	3 years
Expense Analyses/expense distribution schedules	7 years
Year End Financial Statements	Permanently
Insurance Policies (expired)	3 years
Insurance records, current accident reports, claims, policies, etc.	Permanently
Internal audit reports	3 years
Inventories of products, materials, and supplies	7 years
Invoices (to customers, from vendors)	7 years
Minute books, bylaws and charter	Permanently
Patents and related Papers	Permanently
Payroll records and summaries	7 years
Personnel files (terminated employees)	7 years
Retirement and pension records	Permanently
Tax returns and worksheets	Permanently
Timesheets	7 years
Trademark registrations and copyrights	Permanently
Withholding tax statements	7 years

Responsibility for Storage and Retention

In addition to the minimum retention requirements, The Attic has guidelines for managing documents. Basic guidelines and responsibilities for managing documents are the following:

- *Responsibilities* -Responsibility for managing retention, storage, and destruction of records will be shared between the Board of Directors and the Executive Director. The Executive Director will manage and store all financial records pertinent to day-to-day financial operations. As necessary, the Executive Director will manage and store copies of archived audits, reports, and financial statements required for orderly and efficient conduct of financial business. The Executive Director and the Board shall manage and store all non-financial records and all archived financial audits, reports, and statements.
- *Physical Storage* –The Attic will store records on site, in the storage room of the center, in protected containers. Any officer, other board member, committee chair, or staff member may be designated, subject to their agreement, to retain records pertinent to that person’s duties and responsibilities. The Board of Directors and the Executive Director will, however, retain an index of records subject to retention policy and the location of such records.
- *Review and Management* -The Board of Directors, in collaboration with the Executive Director, will establish an annual schedule to review retained records for determination of retention and disposal requirements. Officers, other board members, committee chairpersons, and appropriate staff will conduct this review of records. Records subject to destruction shall be turned over to the Board of Directors for destruction in accordance with best available practices. The Board of Directors will record the destruction of records and make appropriate annotation on the index of records.
- *Update and Modification of Policy*- The Board of Directors will have authority to adopt changes and updates to the guidelines such as those published by the *National Council of Nonprofit Associations* or other non-profit advisory organizations. The Board of Directors will be kept abreast of significant changes in requirements mandated by new or changed laws and regulations concerning records management, and the Board can adjust this policy accordingly.