

EXHIBIT A
PUBLIC RECORDS POLICY

Case 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) 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.

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