MACH COALITION RECORDS RETENTION POLICY

Military Aviator Coalition for Health

16 JUL 26

Effective Upon Receipt Until Superseded

Governing the Retention, Protection, and Access of MACH Records

Part I: Purpose and Scope

1. Purpose

This Records Retention Policy ("Policy") establishes how the Military Aviator Coalition for Health ("MACH" or "the Coalition") identifies, retains, stores, and disposes of its corporate, financial, governance, and operational records. This Policy is intended to ensure MACH retains records for as long as they carry legal, financial, tax, or operational value; disposes of records in an orderly and consistent manner once that value has ceased; and preserves records related to any actual or reasonably anticipated audit, investigation, claim, or legal proceeding.

2. Policy Statement

MACH is committed to the responsible management of its records consistent with applicable Virginia and federal law, including recordkeeping obligations applicable to organizations exempt from federal income tax under Internal Revenue Code § 501(c)(3). No MACH volunteer, officer, or Board member may destroy, alter, conceal, or falsify any MACH record with the intent to impede, obstruct, or influence an actual or reasonably anticipated investigation, audit, or legal proceeding. This prohibition applies regardless of whether the applicable retention period set forth in this Policy has otherwise expired. Failure by a MACH volunteer, officer, or Board member to otherwise comply with this Policy, apart from conduct addressed in the preceding sentence, may result in appropriate corrective action as determined by the Director or the Board.

3. Applicability

This Policy applies to all records created, received, or maintained by MACH in connection with its activities, regardless of physical or electronic format, and to all individuals serving MACH in a volunteer capacity, including but not limited to Board members, officers, committee members, and general volunteers. MACH has no compensated positions at this time; every individual who performs duties on behalf of MACH does so as a volunteer. MACH's Board of Directors recognizes that Section 4.15 of the MACH bylaws contemplates the possibility of compensated Board member or staff positions in the future. In the event MACH establishes any compensated position, this Policy shall apply equally to records generated by or relating to that position, including any personnel and payroll records specific to compensated positions described in Section 5(F) below. This is a living document and as such is eligible for and subject to change when directed by the MACH Board.

4. Definitions

A. "*Record*" means any information created, received, or maintained by MACH in the course of its activities, in any format, including paper documents, electronic files, email, images, and data stored on any device or system, that documents MACH's governance, finances, operations, or compliance with applicable law. A Record is the property of MACH regardless of the format in which it is created or the device, account, or system on which it is created, received, or stored, including a personal email account or personal device used in connection with MACH business.

B. "*Retention Period*" means the minimum length of time a Record must be kept, as set forth in the Records Retention Schedule at Section 6 of this Policy, measured from the date stated in that Schedule.

C. "*Legal Hold*" means a directive issued under Section 8 of this Policy that suspends the destruction of a Record, notwithstanding an otherwise applicable Retention Period, because the Record relates to an actual or reasonably anticipated audit, investigation, claim, or legal proceeding.

D. "*Secure Destruction*" means a method of disposal that renders a Record unreadable and unrecoverable, such as shredding for paper Records or permanent deletion consistent with Section 9 of this Policy for electronic Records.

Part II: Records Retention Schedule

5. Record Categories

For purposes of the Records Retention Schedule in Section 6, MACH Records are organized into the following categories:

A. Corporate and Governance Records, including the Articles of Incorporation, bylaws, IRS determination letters, Board and committee meeting minutes, Board resolutions, Waivers of Notice executed under Section 4.10 of the MACH bylaws, officer resignation letters submitted under Section 6.5 of the MACH bylaws, MACH's annual report delivered to the Virginia State Corporation Commission under Va. Code § 13.1-936, and organizational policies.

B. Financial Records, including annual financial statements, general ledgers, bank statements and reconciliations, budgets, internal and external audit reports and supporting workpapers described in Section 5.5 of the MACH bylaws, the Annual Report to the Board described in Section 7.4 of the MACH bylaws, and records of accounts payable and receivable.

C. Tax Records, including IRS Form 990 filings and Virginia Solicitation of Contributions Law (VSOC) registration and annual renewal filings with the Office of Charitable and Regulatory Programs (OCRP).

D. Contracts and Agreements, including vendor agreements, grant agreements, insurance policies, and leases.

E. Donor and Development Records, including gift acknowledgments, pledge records, and donor correspondence.

F. Personnel Records, applicable if and when MACH establishes any compensated position, including applications, offer letters, payroll records, and benefits records.

G. Volunteer Records, including volunteer applications, background check records where applicable, and role assignments.

H. Whistleblower and Compliance Records, including Reports and related records maintained under the MACH Whistleblower Protection Policy.

I. General Correspondence, including routine email and written correspondence not otherwise falling within another category described in this Section.

J. Health-Related and Personal Story Records, including case narratives, personal health information, and similar sensitive information shared by veterans, aviators, or their families in furtherance of MACH's mission and advocacy activities.

K. Public Advocacy and Published Records, including position papers, testimony, published reports, and content published on the MACH website.

Consistent with Section 4.6(c) of the MACH bylaws, MACH does not create audio or video recordings of Board meetings. Nothing in this Policy shall be construed to require or authorize the creation of such a recording.

For purposes of Sections 7 and 9 of this Policy, the following Record Categories described above are designated Operationally Essential: Corporate and Governance Records, Financial Records, Tax Records, and Contracts and Agreements. The following Record Categories are designated Sensitive: Financial Records, Donor and Development Records, Personnel Records, Volunteer Records, Whistleblower and Compliance Records, and Health-Related and Personal Story Records. A Record Category not listed in either designation is neither Operationally Essential nor Sensitive for purposes of this Policy. Notwithstanding the foregoing, the Director may apply Secure Destruction to a specific Record outside the Sensitive categories listed above where the content of that Record warrants it.

6. Records Retention Schedule

The following schedule states the minimum Retention Period for each Record category. Where a Retention Period is measured “after” an event, the Record shall be kept for the stated number of years beginning on the later of the date the Record was created or the date of the stated event. For a Retention Period stated without an "after" qualifier, the Record shall be kept for the stated number of years measured from the end of the MACH fiscal year in which the Record was created. Where a Record reasonably falls within more than one Record Category described in Section 5, the longer applicable Retention Period shall control. A preliminary or working draft of a Record is not itself subject to a Retention Period under this Schedule once superseded by a final or approved version, except where retained as part of MACH's ordinary business records or subject to a Legal Hold under Section 8. Where a specific grant agreement, contract, or funding

source imposes a retention period longer than the period stated in this Schedule for a given Record, the longer period required by that agreement, contract, or funding source shall control.

Record Type	Retention Period
Corporate and Governance Records	
Articles of Incorporation, bylaws, IRS determination letter	Permanent
Board and committee meeting minutes and resolutions	Permanent
Waivers of Notice executed under Section 4.10 of the MACH bylaws	365 days from the meeting date
Officer resignation letters submitted under Section 6.5 of the MACH bylaws	3 years
Annual report delivered to the Virginia State Corporation Commission under Va. Code § 13.1-936	3 years
Organizational policies, current and superseded versions	Permanent
Financial Records	
Annual financial statements	Permanent
Annual Report to the Board under Section 7.4 of the MACH bylaws	3 years
Internal and external audit reports	5 years
Audit workpapers and supporting documentation	7 years
General ledger and journals	7 years
Bank statements and reconciliations	7 years
Accounts payable and receivable records	7 years
Budgets	3 years
Tax Records	
IRS Form 990 filings	Permanent
VSOC/OCRP charitable solicitation registration and annual renewal filings	7 years
Contracts and Agreements	
Contracts and leases	7 years after expiration
Grant agreements and related reports	7 years after grant period ends
Insurance policies	5 years
Insurance claims records and related correspondence	7 years after claim closure
Donor and Development Records	
Gift acknowledgments and pledge records	7 years
Donor correspondence	3 years
Personnel Records (applicable upon any compensated position)	
Payroll records	7 years after termination
Personnel files	7 years after termination
Volunteer Records	

Record Type	Retention Period
Volunteer applications and role assignments	3 years after end of service
Background check records, where applicable	3 years after end of service
Whistleblower and Compliance Records	
Reports and related investigation records	7 years
Non-compliant Reports retained under the Whistleblower Policy	365 days from receipt
Signed Whistleblower Policy attestations	Duration of service plus 3 years
General Correspondence	
Routine correspondence and email	3 years
Health-Related and Personal Story Records	
Case narratives, personal health information, and similar sensitive information shared in furtherance of MACH's mission and advocacy activities	7 years after last use in advocacy activities
Public Advocacy and Published Records	
Position papers, testimony, and published reports	Permanent
MACH website content	3 years

Nothing in the above Schedule prevents MACH from retaining a Record longer than the stated minimum Retention Period where the Director or Board determines a longer period serves MACH's interests.

Part III: Records Protection and Management

7. Format and Storage

A Record may be retained in paper or electronic format unless applicable law requires an original paper Record to be retained in that form. Electronic Records shall be stored in a manner that allows them to be retrieved, reviewed, and, where necessary, produced in a legible format throughout the applicable Retention Period. MACH shall take reasonable steps to protect Records containing personally identifiable or financial information from unauthorized access, consistent with Section 6 of the MACH Whistleblower Protection Policy and any successor confidentiality or data security policy MACH may adopt. Where a Record is created or stored on a third-party platform or service used on MACH's behalf, including a donation processing, payment, or cloud storage platform, MACH shall obtain and retain a copy of, or otherwise ensure

continued access to, any such Record subject to a Retention Period under Section 6, including before terminating its relationship with that platform or service. MACH's response to the loss, theft, or unauthorized access of a Record containing personal or health information is governed by the MACH Data Privacy and Breach Response Policy. Notwithstanding the foregoing, Board and committee meeting minutes shall be kept in both typed and electronic form, consistent with Section 7.2 of the MACH bylaws. An electronic Record that constitutes a transmission to or from MACH shall satisfy the requirements of Section 13.2 of the MACH bylaws, including reasonable measures to verify the sender's identity for an incoming transmission and the creation of a record capable of being retained, retrieved, reviewed, and rendered into clearly legible tangible form. MACH shall take reasonable steps to back up Records within the Operationally Essential categories described in Section 5 on a regular basis, and shall ensure that such backups are stored in a location or format reasonably separate from the original Record to protect against loss from fire, theft, device failure, or other casualty. Records shall be labeled or otherwise identified in a manner that reasonably indicates their date, creator, and subject matter to facilitate retrieval and application of the appropriate Retention Period.

8. Legal Hold

Notwithstanding any Retention Period stated in Section 6, MACH shall suspend destruction of any Record relevant to an actual or reasonably anticipated audit, investigation, claim, or legal proceeding until that matter is fully and finally resolved. *The Director shall issue a Legal Hold in writing to any individual known to possess or control relevant Records* upon becoming aware of such a matter, and shall notify the Board that a Legal Hold has been issued without necessarily disclosing the underlying matter's details where disclosure would be inappropriate. A Legal Hold remains in effect until the Director, in consultation with the Board, determines in writing that it may be lifted. This Section operates independently of, and takes precedence over, any other provision of this Policy.

9. Destruction Procedures

Upon the expiration of the applicable Retention Period, and provided no Legal Hold applies, a *Record shall be disposed of by Secure Destruction*. Paper Records within the Sensitive categories described in Section 5 shall be shredded rather than discarded intact. Electronic Records shall be permanently deleted from all systems and backups on which they are stored, to the extent

reasonably practicable given MACH's electronic recordkeeping systems. Records outside the Sensitive categories described in Section 5 may be discarded by ordinary means.

Part IV: Records Access and Inspection Rights

10. Records Requests

A. Requests by a third party for access to or copies of MACH Records, including financial records described in Section 7.5 of the MACH bylaws, shall be handled in accordance with that Section and any other applicable provision of the bylaws. Where the bylaws do not address a particular category of Record, the Director shall determine an appropriate response consistent with this Policy and applicable law.

B. A Board Member's right to inspect, and upon reasonable written notice to the Director, to copy and make extracts of, all books, records, and documents of every kind is governed by Section 7.3 of the MACH bylaws and Va. Code § 13.1-935.1, and is not limited by this Policy.

Part V: Administration

11. Responsible Parties

A. The Director is responsible for overall administration of this Policy, for issuing and lifting Legal Holds under Section 8, and for maintaining or designating the location of MACH's Corporate and Governance Records.

B. The Treasurer/Acting Treasurer is responsible for maintaining MACH's Financial Records and Tax Records in accordance with the Retention Periods set forth in Section 6.

C. The Secretary, or the individual acting in that capacity, is responsible for maintaining MACH's Board and committee meeting minutes.

D. Each Board member, officer, and committee lead is responsible for maintaining Records within their area of responsibility consistent with this Policy, and for promptly complying with any Legal Hold issued under Section 8.

E. Any Board member, officer, or volunteer who ceases to serve MACH in any capacity, whether by resignation, term expiration, or removal, shall promptly deliver to the Director, or to the Board member the Director designates to receive such Records, all MACH Records in that individual's possession or control, including Records maintained in personal email accounts or on personal devices, before their separation from MACH is complete.

This Section identifies Records ownership as MACH is currently organized. Category J and Category K Records, and any other Record Category without a named owner in this Section, remain the responsibility of the Board member, officer, or volunteer who generates or maintains them within their area of responsibility under paragraph D above. As MACH designates additional officers, committees, or compensated positions, the Board will examine and, where appropriate, formally assign records retention responsibility and task ownership specific to those officers, committees, or positions at that time.

12. Administration and Review

This Policy is administered by the MACH Board of Directors and may be amended by the Board as future circumstances warrant. This Policy will be reviewed annually and will remain in effect until superseded or modified by any other MACH document. In addition to the Board's annual review, *MACH shall periodically consult legal counsel or a qualified accountant to confirm that the Retention Periods stated in Section 6 remain consistent with applicable law*. This Policy will be publicly visible on the MACH website, www.milaviator.org. Where this Policy is amended, the provisions in effect at the time of a given action, query, Legal Hold, or other matter arising under this Policy shall govern that action, query, Legal Hold, or matter. An amended version of this Policy shall apply only to actions commenced after that amended version is in full force and effect, as measured from the date of Board enactment stated at the end of this Policy.

13. Records Upon Dissolution

In the event MACH dissolves in accordance with Article 3 of the MACH bylaws, the Director then serving, or if none, the last-serving Director, shall arrange for the transfer of all Records subject to a Permanent Retention Period under Section 6 to the nonprofit fund, foundation, or organization receiving MACH's remaining assets under Article 3 of the bylaws. If no such recipient is able or willing to accept those Records, the Director shall arrange for their transfer to the Library of Virginia or another appropriate archival repository. All other Records shall be

retained for the balance of their applicable Retention Period by the individual or entity so designated, and thereafter disposed of consistent with Section 9 of this Policy.

14. Acknowledgment

Each individual serving as a MACH Board member or officer shall read this Policy and sign Attachment A, Attestation of Review. The Director shall receive and file all attestations executed under this Section. If such an individual reports that he/she has not reviewed this Policy, that individual will be suspended pending a documented review of this Policy, after which that individual may be reinstated by the Board to resume such duties.

Enacted by the MACH Board on: _____

Attachment A: Attestation of Review

MACH Coalition Records Retention Policy

I, the undersigned, attest that I have received, read, and reviewed the MACH Coalition Records Retention Policy, and that I understand and agree to comply with the responsibilities it assigns to my role with MACH.

Printed Name: _____

MACH Role: _____

Signature: _____

Date: _____