Military Aviator Coalition for Health

WHISTLEBLOWER PROTECTION POLICY

16 JUL 26

Effective Upon Receipt Until Superseded

1. Purpose

This Whistleblower Protection Policy ("*Policy*") establishes how volunteers of the Military Aviator Coalition for Health ("MACH" or "*the Coalition*") may report suspected illegal activity affecting the Coalition and sets forth the protections afforded to volunteers who make such reports in accordance with this policy's requirements. If any provision of this policy conflicts with applicable law, the law becomes controlling in that specific area or provision; however, the remainder of this policy remains in effect as written.

2. Policy Statement

The Coalition is committed to conducting its affairs with honesty and integrity in accordance with applicable laws. MACH expects all named officers, individuals acting in named capacity, any of its volunteer force when any are acting in specific action to support MACH or in MACH business (not their parent organization or in a capacity not linked to MACH) to report known or suspected illegal activity, including fraud, embezzlement or theft, violation of federal, state, or local law, a conflict of interest or self-dealing transaction inconsistent with Article 9 of the MACH bylaws, an excess benefit transaction or act of private inurement inconsistent with the requirements applicable to organizations exempt under Internal Revenue Code § 501(c)(3), or an act endangering the health or safety of others, occurring in specific connection to MACH operations. MACH prohibits retaliation against any volunteer who, in good faith, reports such conduct in accordance with this Policy. Use of MACH's internal reporting process under this

Policy does not waive or limit any other right or remedy a Reporting Volunteer may have under applicable law.

3. Applicability

This Policy applies to **all** individuals serving MACH in a volunteer capacity, including but not limited to Board members, officers, committee members, and general volunteers. At this time, MACH has no compensated positions. Every individual who performs duties on behalf of MACH does so as a volunteer, selected for a relevant position based on the individual's knowledge, experience, and willingness to serve in that designated capacity.

As this Policy's protections extend to volunteers rather than paid employees (MACH Contractors are obligated to observe and comply), it is adopted as a matter of Board governance and organizational policy and operates independently of Virginia's employer-employee whistleblower reprisal statute, Va. Code Ann. § 40.1-27.3, which by its terms governs employment relationships. MACH does not perform work for, and holds no contracts with, the United States federal government or any federal agency or department. Therefore, this Policy does not address or incorporate federal whistleblower statutes applicable to federal contractors or grantees.

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 is intended to apply to that position on an interim basis, alongside the protections afforded by Virginia's employer-employee whistleblower reprisal statute, Va. Code Ann. § 40.1-27.3, which would then govern that employment relationship, until such time as the Board revises this Policy to expressly incorporate the requirements applicable to any internal compensated positions. This is a living document and as such is eligible for and subject to change when directed by the MACH Board.

4. Definitions

A. "*Reportable Conduct*" means conduct that a volunteer reasonably believes (implies appropriate evidence, proof, supporting facts and information) constitutes illegal activity, including *but not limited* to fraud, embezzlement or theft of MACH funds or property, violation of applicable federal, state, or local law, a conflict of interest or self-dealing

transaction inconsistent with Article 9 of the MACH bylaws, an excess benefit transaction or act of private inurement inconsistent with the requirements applicable to organizations exempt under Internal Revenue Code § 501(c)(3), or an act endangering the health or safety of others in connection with MACH's operations.

B. "*Reporting Volunteer*" means a volunteer who submits a report of Reportable Conduct in accordance with Section 5 of this Policy. There is no form or standardized report version for this purpose. Individuals are encouraged to submit any such reports in free text email to support records requirements.

C. "*Retaliation*" means an adverse action taken against a Reporting Volunteer because that volunteer, in good faith, reported Reportable Conduct, including removal from a volunteer position, denial of an assignment, or exclusion from Coalition activities.

5. Reporting Procedure

A. A volunteer who becomes aware of Reportable Conduct shall report it, *in writing and identified by name*, then transmit this report in email to the Director of MACH.

B. Anonymous reports will not be accepted under this Policy. Contemporary nonprofit agency best practices show that name identified reporting promotes competent and fair review given the Coalition's small, all-volunteer structure. Additionally, the requirement to submit the report under the reporter's disclosed identity ensures that claims made in this Whistleblower Policy are more likely reasonably developed. If a report does not comply with these threshold criteria, it will be received, but an initial inquiry and/or investigation will not be conducted in accordance with this Whistleblower Policy. A report that does not comply with these threshold criteria will nonetheless be retained by MACH for 365 days from the date of receipt.

C. If the Reportable Conduct involves any of the following:

a. MACH Director: the Report shall be submitted to the MACH Treasurer or the individual acting in such capacity.

1. If it is the majority sense of the MACH Board, the Treasurer or individual acting in that capacity, shall temporarily assume the Director's responsibilities

until such time an adequate investigation is commenced, conducted, and closed in writing.

2. The Director is cleared: immediately return to all MACH duties.

b. MACH Board Members: the Report shall be submitted to the Director. The Board Member will be relieved of capacity until he/she cleared via a process that parallels the process described for the Director and Treasurer.

c. Treasurer/Acting Treasurer: the Report shall be submitted to the Director.

1. If it is the sense of MACH Board, the Director shall temporarily manage MACH financial affairs until such time an adequate investigation is commenced, conducted, and closed in writing.

2. Treasurer/Acting Treasurer is cleared: immediate return to all MACH duties.

An individual who is the subject of a Report under this Section 5(C) *shall recuse from*, and shall not vote on, any Board deliberation or decision concerning that Report, including any decision to temporarily relieve them of duties under this Section or any resolution reached under Section 8. A Board member who is not the subject of a Report, but who has a close personal, familial, or financial relationship with the subject of a Report *shall likewise recuse* from, and shall not vote on, any Board deliberation or decision concerning that Report.

D. For a Whistleblower Report to be considered valid within the framework of this policy, the Report should include, to the extent known: a full description of the conduct, the individual(s) involved, relevant dates and locations, related facts, and any supporting documentation. *Incomplete reports* will be reviewed by the Director and a determination made by him/her to determine the path forward that best serve transparency, compliance, and oversight.

E. Nothing in this Policy limits a Reporting Volunteer's right to report suspected illegal activity to appropriate external authorities, including the Commonwealth of Virginia Office of the Attorney General or the Internal Revenue Service, in addition to or instead of reporting internally under this Policy. In the event this Policy is amended while a Report, complaint, or investigation is pending, that Report, complaint, or investigation shall continue forward using the version of this Policy in place at the time the Report or complaint was submitted.

6. Confidentiality

MACH will make reasonable, good faith efforts to protect the identity of a Reporting Volunteer and the details of a report, disclosing such information only to individuals with a legitimate need to know to review and address the report, or as otherwise required by law. Bottom line, this policy has verifiable teeth when it protects the Reporter from retaliation or reprisal.

7. Non-Retaliation

MACH prohibits Retaliation against a volunteer who, in good faith, and satisfying the requirements for a report as set forth in this policy, reports Reportable Conduct under this Policy. This policy applies to any individuals who cooperate in a MACH investigation. A Reporter who believes he/she has been subject to Retaliation should report this matter using the process set forth above, in Section 5. A MACH office holder or Coalition member who acts in any official capacity, but is found to have engaged in Retaliation, according to the sense of the MACH Board, is *subject to removal from their volunteer or compensated position with MACH*; the individual remains in their position as provided in Section 8(C). This individual will be ineligible to hold any other or future MACH position, whether volunteer or compensated, for a period of time determined by the Board members who are not otherwise embroiled in the complaint. However, this last statement will not be used to circumvent any individual's due process as protected in applicable law.

This Section does not protect a volunteer who knowingly makes a false or misleading report, as addressed in Section 9.

8. Review and Resolution

A. Upon receipt of a report, the Director, or the Treasurer where Section 5(C) applies, shall, within five (5) business days, notify the full MACH Board of Directors that a report has been received, without necessarily disclosing the Reporting Volunteer's identity at that juncture. This notification shall be limited to the general nature of the allegation and shall not include information reasonably likely to reveal the Reporting Volunteer's identity. *If a Board member is the subject of the report*, that Board member shall not receive this notification and shall be excluded from Board deliberations regarding the report unless and until any recusal or relief-of-duties determination under Section 5(C) is resolved.

B. The MACH Board shall determine how the matter will be reviewed, which may include review by the Board as a whole, a designated committee, or outside counsel/advisors as the Board deems appropriate.

C. The MACH Board shall seek to complete its review and communicate a resolution to the Reporting Volunteer within a reasonable time, construed as less than **30 days** where practical, considering specifics and complexity of allegations made within such a report. If the Board cannot complete its review and investigation and so in writing within **30 days**, it will notify the Reporter, Board, and Director of this and provide an estimate of when the inquiry can feasible be completed. If the subject of a whistleblower complaint or a Reporter (either) seek redress *through internal MACH appeal*, which is appropriate and encouraged, it is the policy of the Director and Board to involve as few of these individuals as possible in the up-front investigation so as to preserve the potential of a later appeal forum taken from the MACH Director and those Board members who did not lead or were otherwise involved in the associated whistleblower inquiry/investigation. A party wishing to pursue such an appeal shall submit a written request to the Director stating the basis for the appeal within **ten (10)** business days of receiving the Board's resolution. The appeal shall be decided by the Board members who did not lead or otherwise participate in the original inquiry, within **fifteen (15)** business days of receipt of the appeal request. If an insufficient number of unconflicted Board members are available to decide the appeal, *the Board may engage outside counsel or an independent advisor to decide the appeal in their place*. Any individual subject to removal or ineligibility under this Policy shall remain in their position until the outcome of an appeal under this Section 8(C) is final, or until the window to request such an appeal has lapsed without a request being made. If an appeal under this Section 8(C) is found to have basis, the related investigation shall continue to a logical conclusion consistent with this Policy.

D. Records of reports and their resolution shall be maintained by MACH in writing in accordance with MACH's records retention policy and practices.

9. False Reports

This Policy protects reports only made in good faith that further meet the requirements stipulated in this policy. A MACH volunteer or officer who knowingly fabricates a report or knowingly provides false or misleading information in connection with a report under this Policy is *subject to removal from their volunteer or compensated position* within MACH and ineligibility to hold

any other or future MACH position, whether volunteer or compensated, for a period of time determined by the Board members who are not otherwise embroiled in the complaint; this accomplished on Board action. A determination that a Report was knowingly false or fabricated is final, it is not subject to appeal under Section 8(C). In the case of individuals who are members of organizations affiliated with MACH who submit a false report, that individual will be barred from further attendance at MACH meetings or events.

A Report determined to be knowingly false or fabricated shall result in an immediate stay of any further review of the underlying allegation; the Report and all related records shall nonetheless be retained in MACH's files in accordance with Section 8(D). A Report that is investigated in good faith but ultimately found to be baseless or unsubstantiated is not a false Report for purposes of this Section and shall be treated as any other bona fide Report under Section 8, with the Reporting Volunteer retaining the full protections of Section 7.

10. Administration and Review

This Policy is administered by the MACH Board of Directors and may be amended by the Board as future circumstances warrant. Amended versions of this Policy will be dated as of their enactment. This Policy will be publicly visible on the MACH website, www.milaviator.org.

11. Acknowledgment

MACH Board and officers are required to read, review, and sign Attachment A, Attestation of Review. The Director shall receive and file all attestations executed under this Section. If such individuals report 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: _____

This policy will be reviewed annually and will remain in effect until superseded or modified by any other MACH document.

Attachment A

Whistleblower Policy Attestation of Personal Review

I _____ (write name), have read and reviewed the Military

Aviator Coalition for Health (MACH) Whistleblower Policy document.

Signed,

Above: Your Signature + date