

MIMI AFRICAN CHARITIES OF NORTH AMERICA (MACONA)

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Whistleblower and Document Retention Policy

Effective June 15, 2026 | Adopted by the Board of Directors

This policy has two parts: a Whistleblower Protection Policy and a Document Retention and Destruction Policy.

Part A. Whistleblower Protection Policy

1. Purpose

Mimi African Charities of North America (MACONA) requires its directors, officers, volunteers, and any employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As representatives of MACONA, they must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations. The objective of this policy is to support an environment where concerns can be raised without fear of retaliation.

2. Reporting Responsibility

It is the responsibility of all directors, officers, volunteers, and employees to report concerns about violations of MACONA's code of conduct or suspected violations of law or regulations that govern MACONA's operations.

3. No Retaliation

No director, officer, volunteer, or employee who in good faith reports a concern shall suffer harassment, retaliation, or adverse consequence. Anyone who retaliates against someone who has reported a concern in good faith is subject to discipline up to and including removal from their role. This protection extends to a person who raises a concern reasonably and in good faith, even if the concern is later found to be mistaken.

4. Reporting Procedure

Concerns should be reported to the President or the Board Chair. If the concern involves the President or Board Chair, it should be reported to any other member of the Board of Directors. Concerns may be submitted in writing to contact@macona.org or by mail to the

address above. MACONA will use best efforts to protect the confidentiality of the reporting person to the extent consistent with conducting an adequate review.

5. Handling of Reported Concerns

The person or body receiving a report shall promptly acknowledge it, investigate the matter or refer it to an appropriate party for investigation, and report the findings and any corrective action to the Board of Directors. Reports will be addressed promptly and discreetly.

6. Acting in Good Faith

Anyone reporting a concern must act in good faith and have reasonable grounds for believing the information reported indicates an improper or unlawful activity. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously or knowing them to be false, is itself a violation of this policy.

Part B. Document Retention and Destruction Policy

1. Purpose

This policy provides for the systematic retention and destruction of documents received or created by MACONA in connection with the transaction of its business. It is intended to ensure that records are adequately protected and maintained, and that records no longer needed or of no value are discarded at the proper time. This policy applies to all physical and electronic records.

2. Suspension of Destruction for Litigation or Investigation

MACONA will not destroy, alter, or conceal any record with the intent to obstruct or influence any actual or anticipated investigation or legal proceeding. If a director or officer becomes aware of an actual or anticipated investigation, litigation, or claim, any further destruction of relevant documents shall stop immediately until the matter is resolved.

3. Retention Schedule

Record type	Minimum retention period
Articles of incorporation, bylaws, IRS determination letter	Permanent
Board and committee meeting minutes	Permanent
Annual information returns (990 / 990-EZ / 990-N) and supporting records	7 years
Financial statements and general ledgers	7 years

Bank statements and reconciliations	7 years
Donation and grant records and acknowledgments	7 years
Contracts and memoranda of understanding	7 years after expiration
Insurance policies	Permanent (current); 7 years (expired)
General correspondence	3 years
Volunteer records	3 years after end of service

4. Electronic Documents and Records

Electronic documents are retained according to the same schedule as their paper counterparts. Backups of electronic records are maintained where practical, and access to sensitive records is limited to authorized persons.

5. Administration

The President, or a person the President designates, is responsible for the administration of this policy and for periodically reviewing the retention schedule to ensure it remains consistent with applicable law and MACONA's needs.

Board President signature Date