

MU ALPHA RHO MILITARY SORORITY, INCORPORATED



Founded in Service. Bound by Honor. Governed with Integrity.

DOCUMENT RETENTION AND DESTRUCTION POLICY

Document Type: Policy

DOCUMENT CONTROL AND COMPLIANCE PROFILE

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Approved By	Deborah A. Peeples, Chairman; Ayeisha Latta-Mathews, Deputy Chairman
Responsible Office	National Compliance Officer / Ethics, Compliance, and Membership Standards Committee
Review Cycle	Annual, or earlier if required by law or governance change
Next Review Date	June 2027
Federal Alignment	Sarbanes-Oxley Act § 802, codified at 18 U.S.C. § 1519 (criminal prohibition on destroying records in contemplation of a federal matter); IRS Form 990, Part VI, Section B, Line 14 (written document retention and destruction policy); IRC Section 501(c)(3) governance expectations; federal employment tax and payroll recordkeeping requirements



State Alignment	Fla. Stat. § 617.1601 (Corporate Records); Fla. Stat. § 496.418 (records of charitable organizations); Fla. Stat. § 95.11 (statutes of limitation informing minimum retention periods)
Related Documents	Mu Alpha Rho Bylaws; Conflict of Interest Policy (MAP-POL-2026-0001); Whistleblower Policy (MAP-POL-2026-0002); Mu Alpha Rho Disciplinary Guide; Compensation Policy
Supersedes	Document Retention and Destruction Policy, Version 1.0, dated June 9, 2026
Classification	Confidential Governance Record

Implementation Note: This controlled document establishes uniform standards for the creation, retention, protection, storage, retrieval, and destruction of Sorority records, in support of sound governance and compliance with federal recordkeeping expectations, IRS requirements, and the records obligations imposed on Florida nonprofit corporations. It integrates with the Sorority's Conflict of Interest Policy (MAP-POL-2026-0001), Whistleblower Policy (MAP-POL-2026-0002), and Disciplinary Guide for enforcement.

CONFIDENTIAL GOVERNANCE RECORD

DOCUMENT 1
DOCUMENT RETENTION AND DESTRUCTION POLICY
 Mu Alpha Rho Military Sorority, Incorporated

POLICY STATEMENT

The purpose of this Document Retention and Destruction Policy is to establish uniform standards for the creation, retention, protection, storage, retrieval, and destruction of organizational records maintained by Mu Alpha Rho Military Sorority, Inc. (the "Sorority"). This Policy is intended to support sound governance and to help the Sorority comply with applicable federal recordkeeping expectations, Internal Revenue Service requirements, and the records obligations imposed on Florida nonprofit corporations.

Nothing in this Policy authorizes the destruction, concealment, falsification, or alteration of records for an improper purpose. All officers, directors, committee leaders, chapter leaders, volunteers, and custodians of Sorority records must comply with this Policy.

1 PURPOSE

This Policy is designed to:

- Preserve records necessary to document the Sorority's governance, finances, tax compliance, membership administration, legal rights, and charitable activities;
- Reduce the risk of accidental, premature, or improper destruction of records;



- Provide a retention schedule that applies across all organizational levels and formats, including paper and electronic records;
- Ensure that records are preserved whenever litigation, an audit, an investigation, a grant review, an insurance claim, or another official inquiry is pending or reasonably anticipated; and
- Promote efficient and secure destruction of records that have met their retention period and are not subject to a hold.

FEDERAL CRIMINAL EXPOSURE — 18 U.S.C. § 1519: The Sarbanes-Oxley Act's anti-shredding provision applies to every organization, not only public companies, and does not require that a federal investigation be formally opened — destruction undertaken merely “in contemplation of” a federal matter is sufficient and may result in up to twenty (20) years' imprisonment. Routine destruction under this Policy is lawful only when it occurs on schedule, in good faith, and before any hold described in Section 6 has been issued.

2 DEFINITIONS

Term	Definition
Record	Any paper or electronic information created, received, maintained, or stored in the course of Sorority business, including emails, spreadsheets, meeting minutes, financial reports, contracts, rosters, forms, databases, and cloud-stored files.
Official Record	A record designated by the Sorority as the authoritative copy for governance, financial, legal, tax, membership, personnel, insurance, grant, or operational purposes.
Non-Record	Convenience copies, drafts not required for business or legal purposes, duplicate materials, routine transmittal messages, and temporary working files that do not document an official action or obligation.
Litigation Hold	A temporary suspension of normal destruction practices issued when litigation, an audit, an investigation, a governmental inquiry, an insurance claim, a grant review, or another matter requires preservation of potentially relevant records.
Approved Platform	A storage location or system authorized by the Sorority for maintaining records, including approved cloud storage, email systems, shared drives, and locked physical storage.
Custodian	The officer, director, employee, volunteer, committee leader, or chapter representative responsible for maintaining a record.

3 ADMINISTRATION AND SCOPE

The National Compliance Officer is the Policy Administrator and is responsible for overseeing implementation of this Policy. The National Compliance Officer may coordinate with the Board of



Directors, legal counsel, the Information Technology function, finance leadership, chapter leadership, and other designated custodians as needed.

Responsibilities of the National Compliance Officer include:

- Maintaining and periodically updating this Policy and the retention schedule;
- Providing guidance and training on recordkeeping, storage, and destruction procedures;
- Maintaining or supervising a destruction log and any required litigation hold log;
- Approving destruction requests for records that have met their retention period; and
- Receiving reports of suspected noncompliance and determining whether a matter should be referred for further review.

This Policy applies to all organizational tiers and custodians of Sorority records, including National, Regional, State, and Local Chapter operations. No chapter, committee, officer, or other organizational unit may adopt a retention practice that is less protective than this Policy without written approval from the Board of Directors or legal counsel.

All retention periods in this Policy are minimum periods. Records may be kept longer when business, historical, tax, grant, insurance, legal, disciplinary, or operational needs require it.

4 RECORDKEEPING STANDARDS

Paper and electronic records are subject to the same retention and preservation requirements.

- Official records must be stored in a secure manner appropriate to their sensitivity, including locked physical files and access-controlled digital systems.
- Records containing personally identifiable information, financial account information, disciplinary information, or other confidential data must be restricted to those with a legitimate need to know.
- Email retention is based on the content of the email, not merely the mailbox in which it is stored. If an email constitutes an Official Record, it must be retained for the period applicable to that record category.
- National Headquarters shall maintain or receive master records for corporate formation, tax status, governance actions, and other permanent records. Regional, State, and Local Chapter leaders shall maintain records within their scope and transfer Official Records to the approved archive when required.
- If records are scanned and stored electronically, the electronic copy must be legible, complete, retrievable, and maintained in a manner that preserves integrity and accessibility.

5 ELECTRONIC MAILBOX AND GOOGLE WORKSPACE MANAGEMENT

To support continuity, security, and storage management within the Sorority's approved Google Workspace environment, the following rules apply:

- Routine operational emails that do not qualify as Official Records may be deleted in the ordinary course of business when no longer needed.



- Emails and files that document board actions, committee actions, contracts, finances, grants, legal matters, tax matters, disciplinary matters, insurance matters, or official membership actions must be preserved according to the retention schedule for that subject matter.
- Users must not rely solely on mailbox capacity limits to determine when records should be deleted. Required records must be archived to an approved storage location before any deletion occurs.
- At approximately 75% of storage capacity, the account custodian should review non-records and duplicates for deletion.
- At approximately 85% of storage capacity, the account custodian shall coordinate with the National Compliance Officer and/or the designated technology administrator to archive required records and reduce risk of operational disruption.
- At approximately 95% of storage capacity, the account custodian shall seek immediate assistance from the National Compliance Officer and/or the designated technology administrator. Required records may not be deleted unless permitted by this Policy.

MANDATORY RULE — STORAGE PRESSURE IS NEVER A REASON TO DESTROY EARLY:

No custodian, technology administrator, or officer may rely on mailbox or drive capacity limits alone to delete a Record. Required Records must be archived to an approved storage location before any deletion occurs, and no Record may be deleted if it has not met its minimum retention period under Section 8 or is subject to a hold under Section 6.

6

SUSPENSION OF DESTRUCTION AND LITIGATION HOLDS

All destruction of records must stop immediately when litigation, an audit, an investigation, a subpoena, an insurance claim, a grant review, or another official or reasonably anticipated matter requires preservation of records.

- The National Compliance Officer, in consultation with legal counsel when appropriate, may issue a written Litigation Hold notice identifying the categories of records to be preserved, the affected custodians, and any additional instructions.
- Upon receipt of a hold notice, custodians must preserve all potentially relevant paper and electronic records, including emails, shared drive files, text messages used for official business, voicemail, scanned files, and backup locations within their control.
- The National Compliance Officer shall maintain a log of active holds and document when a hold is released.
- No Record subject to a hold may be destroyed, deleted, altered, overwritten, concealed, or shredded until the hold is lifted in writing.

LITIGATION HOLD MANDATE — MANDATORY RULE: Any Custodian who destroys, alters, conceals, overwrites, or shreds a Record after receiving a Litigation Hold notice, or after becoming aware that a federal or state matter is reasonably anticipated, acts outside this Policy and may expose themselves and the Sorority to criminal liability under 18 U.S.C. § 1519. This rule may not be waived by any officer, director, or committee.



7 VIOLATIONS, REVIEW, AND REFERRAL

Questions about interpretation of this Policy should be directed to the National Compliance Officer. Suspected violations of this Policy should be reported promptly to the National Compliance Officer, who may conduct a preliminary compliance review, document corrective actions, and determine whether the matter requires referral under the Sorority's governing documents and disciplinary procedures.

When appropriate and consistent with the Sorority's Bylaws, Disciplinary Guide, and due process procedures, suspected intentional misconduct, repeated noncompliance, interference with a Litigation Hold, falsification of records, or unauthorized destruction of Official Records may be referred to the Ethics Committee for investigation and recommendation.

Nothing in this Policy limits the authority of the Board of Directors to take corrective action, require remedial training, direct restoration of recordkeeping controls, or seek legal advice regarding significant violations.

8 RETENTION SCHEDULE

The following schedule sets the minimum retention period for common record categories. If more than one category could apply, the longer retention period controls unless legal counsel approves otherwise. Records must not be destroyed before the listed period has elapsed, and must not be destroyed at all if subject to a hold under Section 6.

Tier / Category	Specific Record Type	Format	Minimum Retention Period
National Corporate	Articles of Incorporation, Bylaws, IRS determination letter, exemption application package, annual state corporate filings, and reinstatement records	Hardcopy & Digital	Permanent
National Corporate	Trademark, brand, charter, and foundational governance records	Hardcopy & Digital	Permanent
Board / Governance	Board meeting minutes, member meeting minutes, written consents, committee actions taken on behalf of the Board, and governance resolutions	Hardcopy & Digital	Permanent
State / Regional / Local	Chapter charters, chapter annual reports, and official chapter governance records	Hardcopy & Digital	Permanent
State / Regional / Local	Attendance logs, routine committee records, and non-governance operational files	Hardcopy & Digital	7 Years
All Levels (Tax)	Filed Forms 990, 990-EZ, 990-N confirmations, 990-T if applicable, and supporting annual tax workpapers of lasting significance	Digital	Permanent
All Levels (Finance)	Annual financial statements, year-end ledgers, audit or review reports, adopted budgets, and treasury reports of lasting significance	Hardcopy & Digital	Permanent
All Levels (Finance)	Bank statements, cancelled checks, deposit support, receipts, invoices, reimbursement records, and routine financial support documentation	Hardcopy & Digital	7 Years



All Levels (Grants)	Grant applications, award documents, grant reports, and grant financial support	Hardcopy & Digital	7 Years after closeout, or longer if required by grant terms
Membership Records	Master rosters, intake line records, initiation records, and other permanent historical membership rosters	Digital	Permanent
Membership Records	Membership applications, routine member files, chapter transfer files, and separation records	Hardcopy & Digital	7 Years after separation or termination
Legal / Insurance	Major contracts, material legal opinions, settlement records, real property records if any, and records of lasting legal significance	Hardcopy & Digital	Permanent
Legal / Insurance	Routine contracts, vendor agreements, insurance policies, incident reports, and claims files	Hardcopy & Digital	7 Years after expiration, termination, or final resolution
Personnel / Payroll (if applicable)	Employment tax records	Hardcopy & Digital	At least 4 Years
Personnel / Payroll (if applicable)	Payroll records, wage rate tables, time records, and personnel files	Hardcopy & Digital	At least 3 Years; wage computation records at least 2 Years
Google Workspace / Electronic Records	Archived email and electronic files that qualify as Official Records	Digital	Retain according to the underlying record category
Communications / Media	Promotional materials, event flyers, newsletters, social media planning files, and routine communications support files	Hardcopy & Digital	2 Years, unless needed for historical archive or another record category

LAW CONTROLS WHERE GREATER: Nothing in this Policy is intended to shorten any retention period, recordkeeping duty, or preservation obligation imposed by 18 U.S.C. § 1519, Fla. Stat. § 617.1601, Fla. Stat. § 496.418, the Internal Revenue Code, federal employment tax law, or any other applicable federal or Florida law. Where law requires a longer retention period or greater protection than this Policy, the law controls.

DOCUMENT 2
APPENDICES
 Mu Alpha Rho Military Sorority, Incorporated

Appendix A — Google Workspace Storage Cleanup Guide

INSTRUCTIONS: Designed for implementation by Chapter, State, Regional, and National officers using official Sorority accounts and approved platforms.



Phase 1: Storage Assessment

- Log into the official Sorority Google account assigned to your role.
- Review current Gmail and Google Drive storage usage through the Google account storage dashboard or the administrative method designated by the Sorority.
- Determine whether the account is approaching the internal 75%, 85%, or 95% response thresholds described in Section 5.

Phase 2: Targeted Deletion of Non-Records

- Search for large attachments and review them for duplicate, transitory, or non-record content before deletion.
- Empty Spam and Trash only after confirming no Official Records have been placed there in error.
- Review Google Drive for duplicate graphics, obsolete drafts, temporary exports, and other non-record materials that are no longer needed.

Phase 3: Mandatory Archiving

- If storage reaches approximately 85%, do not delete required financial, governance, legal, tax, membership, insurance, or grant records simply to free space.
- Coordinate with the National Compliance Officer and/or the designated technology administrator to move Official Records to the approved archive.
- Document any archive transfer sufficient to preserve continuity, location, and access rights.

Appendix B — Certificate of Destruction

INSTRUCTIONS: This form should be completed by the requesting Custodian and approved by the National Compliance Officer before physical shredding or permanent electronic purging of Official Records occurs.

Requesting Tier (Chapter / State / Region / National):	
Name of Unit / Chapter:	
Name and Title of Requesting Officer:	
Date of Submission:	
Description of Records for Destruction:	
Date Range of Records:	
Format (Paper / Digital):	
Quantity:	



Compliance Checklist

- The minimum retention period in this Policy has been satisfied.
- The records are not subject to a litigation hold, audit hold, investigation hold, grant review hold, insurance hold, or other preservation requirement.
- Electronic records scheduled for deletion have been verified for secure, non-recoverable destruction in accordance with the Sorority's approved technology procedures.

Method of Destruction

- Secure professional shredding
- Secure in-house cross-cut shredding
- Permanent digital purge in accordance with approved technology procedures

CERTIFICATION AND APPROVAL: By signing below, the requesting officer certifies that the listed records are eligible for destruction under this Policy and that the information provided is accurate to the best of the officer's knowledge.

Requesting Officer Signature:	
Date:	
National Compliance Officer Decision (Approved / Denied):	
National Compliance Officer Signature:	
Date:	
Log Number:	
Comments / Conditions:	

ADOPTION
BOARD ADOPTION RECORD

This Document Retention and Destruction Policy becomes effective upon approval by the Board of Directors of Mu Alpha Rho Military Sorority, Incorporated, and shall remain in effect until amended or repealed by Board action consistent with the Bylaws and applicable law. This Policy shall be reviewed periodically for alignment with the Sorority's Bylaws, Florida law, and federal tax-exemption governance requirements.



Approved by Board on:	
Chair of the Board:	Deborah A. Peebles, Chairman
Deputy Chairman:	Ayeisha Latta-Mathews, Deputy Chairman
Chair Signature:	
National Compliance Officer Certification:	
Effective Date:	June 19, 2026
Next Scheduled Review:	June 2027 (or earlier if required by law or governance change)