



# **POLICY**

**SEPTEMBER 2019**

## Executive Summary

AFCEA Membership,

The continued success of AFCEA is based on maintaining a reputation for honesty, integrity and ethical operations. It is important to have clearly defined policy and guidelines to ensure that all people who work for and with AFCEA fully understand the requirements essential to meeting legal and ethical operational requirements.

In 2008, the Board of Directors created the Governance Committee. The charter of this new governing committee is to assist the Board on matters pertinent to the operation and governance of the Association, its chapters, and other related organizational entities.

The Governance committee has refined the Bylaws of the Association to be only those things that are legal in nature. The AFCEA Bylaws can be found at: <http://www.afcea.org/about/afceabylaws.pdf>.

Items previously in the Bylaws, that are not legally binding but are very important to the organization such as the Ethics, Privacy, Financial Reporting and Records Retention policies, were removed from the Bylaws and incorporated into a newly created AFCEA Policy document.

The Policy document provides the requirements, in concert with the Bylaws, to assist all levels of the Association in operating legally, ethically and in a collaborative manner to best serve the membership in industry, academia, and government in conformance with its non-profit purpose. With the exception of international tax law variations and any other unique national or local legal requirements, it is a guide to the ethical standards of conduct, general operations, record keeping, prudent financial management and sound accounting practices applicable to all chapters regardless of location.

The Policy of the Association is approved by the AFCEA International Board of Directors (Reference Bylaws Article VII Section 1). The AFCEA Policy document can be found at: <http://www.afcea.org/about/afceapolicy.pdf>.

It is vitally important to the ongoing success of AFCEA that each of you understand and adhere to the policies of the Association. Best practices and detailed operational/implementation guidelines can be found in the Regional Vice Presidents and Chapter Officer Handbooks. Additional guidance and assistance is available from the AFCEA International Secretary. You can direct questions to [ntemple@afcea.org](mailto:ntemple@afcea.org)

LtGen Robert M. Shea, USMC (Ret.)

President and CEO

AFCEA International

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## **Article I: Introduction**

### **Section 1: The Association**

AFCEA International, established in 1946, is a nonprofit membership association serving the military, government, industry, and academia as an ethical forum for advancing professional knowledge and relationships in the fields of communications, information technology, intelligence, and global security. AFCEA supports local Chapters, sponsors events, publishes *SIGNAL* Magazine, promotes education, and provides member benefits.

The Chapter is the basic unit of AFCEA International. It is this worldwide Chapter structure that remains the key to the success of the Association. Chapter members working together have been instrumental in carrying out projects and programs that focus attention on local activities while supporting AFCEA International goals and objectives.

A Board of Directors (BOD) is the governing body of the Association. The AFCEA President/CEO and the Headquarters staff are responsible for establishment and implementation of general objectives in support of Association Vision, Mission, Core Values and policy. (The Executive Committee is authorized to act between meetings of the Board on all matters not specifically reserved to the Board in the Bylaws.) The Young AFCEA Advisory Council (YAAC) and the Regional Vice Presidents (RVP) work with the Chapters to support operational objectives. Standing Governing and Management Committees have assigned roles and responsibilities and, along with Special Committees and Task Forces provide guidance and support.

### **Section 2: Purpose**

This document provides the requirements, in concert with the Bylaws, to assist all levels of the Association in operating legally, ethically and in a collaborative manner to best serve the membership in military, in conformance with its non-profit purpose. With the exception of international tax law variations, it is a guide to the ethical standards of conduct, general operations, record keeping, prudent financial management and sound accounting practices applicable to all chapters regardless of location.

### **Section 3: Policy and Operational Guidance**

The Policy of the Association is approved by the AFCEA International Board of Directors. Operational handbooks provide guidance for implementation of the Bylaws and Policy at all levels of the Association.

### **Section 4: Implementation**

The officers and permanent headquarters staff of AFCEA International are responsible for ensuring compliance with the Bylaws, policies, and practices at all levels of the Association. Regional Vice Presidents (RVPs) are responsible for promoting collaboration with and among the Chapters and providing necessary oversight. The AFCEA International President/CEO has the authority to cancel the charter of a Chapter failing to operate in accordance with the Bylaws and policies of the Association.

## **Article II: Association Values, Ethics, and Conduct**

### **Section 1: Core Values**

1. Ethics: Insist on the highest ethics in everything we do.
2. Visionary Leadership: Apply visionary leadership in our community and encourage it from our members at every level.
  - a. Commitment: Consistently demonstrate commitment to continuous improvement of the Association and to improvement of service to our members.
  - b. Quality: Provide the highest quality in everything we do.
  - c. Education: Commit to do everything possible to further the education of our members and the communities we serve.
  - d. Diversity: Encourage, embrace and continually enlist the support and inclusion of all members of our diverse international community.

### **Section 2: Ethics and Standards of Conduct**

1. General Statement of Commitment
  - a. An organization is defined by the people who work for and with it. The AFCEA Ethics and Standards of Conduct Policy is a demonstration of AFCEA's commitment to high ethical standards. As a nonprofit organization, AFCEA depends on the spirit of volunteerism exemplified by the personal and professional knowledge, experience, and community engagement of its membership. It is essential that Members, Board Members (including the Executive Committee), members of AFCEA committees, Executive Officers, Chapter Officers, staff and volunteers at all times demonstrate their ongoing commitment to AFCEA's stated Vision, Mission, Core Values.
  - b. All AFCEA members, the Board of Directors, Executive Officers, Executive Staff, Chapter, Officers, staff and volunteers are committed to conducting the business of AFCEA with the highest standards of integrity and personal conduct. Any exceptions to this policy must be approved by the Boards.
  - c. In the event an AFCEA employee, Officer, Director or Member violates these standards of conduct or related AFCEA policies and procedures, or any of the laws and regulations that govern our business, or fails to cooperate or be honest with AFCEA in connection with an investigation, AFCEA will take immediate and appropriate action, up to and including termination of employment or membership. Where laws have been violated, AFCEA will cooperate fully with applicable authorities.
2. Duty of Care and Duty of Loyalty
  - a. By law, individuals who manage and govern non-profit organizations, as fiduciaries, have a duty to exercise due care in administering the organization's affairs. The law also prohibits fiduciaries from using their position to obtain personal gain for themselves or others at the expense of the organization. These duties require all acting on behalf of AFCEA to act with due independence and impartiality to effect what is best for AFCEA.
  - b. It is not possible for any ethics policy to address all specific situations so it is imperative that any suggestion or possibility of a conflict of interest shall be brought to the attention of the Chairman of the Board and the President and CEO of AFCEA.

3. All Members, Directors, Executive Officers, Chapters, staff and volunteers have a duty to act in good faith and with independence and objectivity in all dealings with and on behalf of AFCEA. *No person shall have a direct or indirect interest in or relationship with any outside organization or person that might affect (or that might reasonably be perceived by others as affecting) the objectivity or independence of his/her judgment or conduct in carrying out his/her responsibilities, actions or activities on behalf of AFCEA.* (A conflict of interest will not be deemed to be unethical if an individual has no *actual* knowledge of such relationship or involvement.)
4. AFCEA's ethics policy is intended to avoid not only actual conflicts of interest but the appearance of a conflict of interest with respect to: use of association with AFCEA for private gain; preferential treatment of *any* outside person or organization; impeding the efficiency or economy of AFCEA; loss of independence and/or impartiality in interacting or making decisions on behalf of AFCEA; affecting public confidence in the integrity and reputation of AFCEA.
5. United States based regions and Chapters, or Chapters located on U.S. military installations outside of the United States shall ensure all actions and activities comply with requirements and limitations imposed on exempt organizations under Section 501(c)(6) of the U.S. Internal Revenue Code of 1986, as amended, or the corresponding provisions of any future U.S. Internal Revenue Code and, of any other states and/or regions as may be applicable, under various charitable and tax exempt organization laws of the United States. Non- U.S. Chapters located outside of the United States shall ensure all actions and activities comply with the laws of their home nation governing non-profit organizations.
6. Financial operations of AFCEA International and all AFCEA Chapters (discussed further in Article IV) shall be managed responsibly in accordance with generally accepted accounting principles and applicable national, state, and local tax laws governing a non-profit organization exempt from taxation. No part of the net earnings of AFCEA International, a Region or Chapter shall inure to the benefit of, or be distributed to Members, Directors, Executive Officers, or other private individuals. AFCEA and individuals representing AFCEA shall not engage, on behalf of the Association, in political activity, lobbying, or participate or intervene in any political campaign on behalf of any candidate for public office and no AFCEA funds shall be used for direct or indirect political contributions.
7. AFCEA and all of its members, directors and chapters will comply with the Foreign Corrupt Practices Act, including but not limited to its accounting transparency and anti-bribery requirements, and also with the corresponding laws of countries in which AFCEA has chapters and activities.
8. Export/Import regulations and other laws
  - a. AFCEA and its members, directors and chapters must operate, domestically and internationally, in compliance with law - including U.S. export and import laws and regulations and the laws and regulations of the countries in which AFCEA has chapters and activities.
  - b. U.S. export laws and regulations, including the International Traffic in Arms Regulations (ITAR) and the Export Administration Regulations (EAR), require U.S. Government approvals (licenses) for international movement/transfer/sharing of certain technical data, equipment, or technology. Exporting, sharing, selling, giving or otherwise transferring such items to "non-U.S. persons", as defined by the regulations, without proper authorization may have severe consequences.
  - c. Imports are also strictly controlled and are subject to additional regulations and procedures.
9. The continued success of AFCEA is based on maintaining a reputation for honesty, integrity and ethical operations. To avoid any actual or perceived conflict of interest that might compromise the AFCEA brand, Regions and Chapters must not enter into any affiliation or representation agreement, without the express approval of AFCEA Headquarters. Processes and considerations for co-

sponsorship of events, shared advertisement or use of the AFCEA name in association with any organization, including media, other non-profit organizations, for-profit entities, and contractors can be found in the Chapter Officers Handbook.

10. AFCEA is committed to providing a professional environment that is free of physical, psychological, and verbal harassment or discrimination. While harassment, as defined below, is ordinarily applicable to employment relationships, it is AFCEA's intent to have the same concepts apply to all AFCEA members, the Board of Directors, Regional Vice Presidents, Chapter Officers, and volunteers. AFCEA will not tolerate physical, psychological or verbal misbehavior or harassment of any nature, including sexual misconduct, sexual exploitation and gender discrimination toward any employee, member, or volunteer by another employee, member, or volunteer or by others doing business with AFCEA International or its Chapters. This policy also applies to conduct of the AFCEA's employees, members and volunteers with respect to customers and others.
11. All Members, Board Members, Executive Officers, Chapters Officers, staff and volunteers have a fiduciary responsibility to prevent the loss, damage, misuse or theft of property, records (including any personal information of its members not otherwise publicly available), funds or other assets of AFCEA. AFCEA lists, including membership and email lists shall not be used for any purpose other than for AFCEA business. Use of such information and lists or any proprietary AFCEA information for personal gain is prohibited. The lists may be made available to an outside organization or individual, for support of AFCEA business, only if control remains contractually with an authorized AFCEA entity or individual.
12. AFCEA respects privacy and is committed to protecting the reasonable privacy expectations of everyone with whom we do business, including our members, customers, consumers, visitors to our websites, and employees. We believe that responsible safeguarding of personally identifiable data and protected health information is a critical component in building and maintaining trust in the AFCEA brand. In addition, a growing number of countries are regulating the collection and use of "personal data." Therefore, we each have a responsibility to collect only personal information that is relevant and necessary, and to safeguard, and appropriately use, the personal data in our possession or under our control. This obligation extends to communications made by Directors, Officers, and employees via social media on their own time or via their personal communications systems. Also, this obligation continues even after a person in possession of the confidential or proprietary information is no longer affiliated with AFCEA.
13. The service of government members in any capacity for AFCEA International or a Chapter is governed by applicable government ethics and standards of conduct regulations. Individual agency, department, or local interpretations of applicable ethics and standards of conduct regulations may define the limits on participation by Government personnel. Participation by any government personnel in AFCEA activities is subject to the same regulations and interpretations.
14. Gifts to government personnel must conform to the limitations of government ethics and standards of conduct regulations. AFCEA staff and individuals representing AFCEA are prohibited from receiving honoraria for activities
15. Duty to Disclose

In the event of a conflict of interest or a perceived conflict of interest (financial or non-financial) or ethical misconduct, it is the duty of any Director, Executive Officer, Regional Officer, Chapter Member, Chapter Officer, member of an AFCEA Committee, volunteer or staff person to bring information regarding any conflict of interest or potential conflict of interest to the attention of the Chairman of the Board, the President/CEO of AFCEA or the Committee appointed to address the issues/transactions in which such conflict or potential conflict arises. This duty to disclose is a

continuing obligation. The person with the conflict of interest or perceived conflict of interest ("Interested Party or Parties") must be given an opportunity to fully disclose all material facts related to the matter.

#### 16. Whistleblower

We actively encourage every AFCEA employee, officer, director and member to recognize and report concerns about possible illegal or unethical behavior. Reported allegations of illegal or unethical behavior will be thoroughly and promptly investigated. Investigations of complaints or reports regarding accounting, internal accounting controls and auditing matters ("Accounting Matters") will be investigated and addressed by the Audit Committee. Investigations of complaints or reports of non-Accounting Matters will be addressed by the Chairman, senior AFCEA management and the General Counsel or any advisory committee established by the Chairman to oversee such matters. After an investigation is completed, appropriate disciplinary and other corrective action will be taken when warranted by the facts. An official log of such complaints or reports shall be made noting the receipt, investigation, and resolution of each complaint. Retaliation against individuals for good faith reporting of misconduct or for participation on investigations of such matters is considered a serious breach of AFCEA's standard of conduct.

#### 17. Determination of Conflict of Interest.

- a. The Interested Party or Parties shall meet with such Directors and Members of Committees with delegated powers from the Board or Executive Committee regarding the proposed transaction or arrangement giving rise to the conflict. After full disclosure of the material facts and discussions between the Interested Party/Parties and the relevant Board or Committee Members, the Interested Party/Parties shall leave the meeting while the determination of a conflict of interest is discussed and voted upon. The remaining Board or Committee Members shall decide if a conflict of interest exists and if so whether a more advantageous transaction or arrangement can be obtained with reasonable efforts from a person or entity that would not give rise to a conflict of interest. If the designated Board or Committee Members, by a majority vote of disinterested members, determine that no such more advantageous transaction or arrangement is reasonably possible, they shall determine whether the transaction or arrangement at issue is in AFCEA's best interest, for its own benefit, and whether it is fair and reasonable. If the Board or Committee has reasonable cause to believe that a member has failed to disclose actual or possible conflicts of interest, it shall inform the Interested Party/Parties of the basis for such belief and afford the Interested Party/Parties an opportunity to explain the alleged failure to disclose. If, after hearing the Interested Party/Parties' response and after making further investigation as warranted by the circumstances, the Board or Committee determines the Interested Party/Parties failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.
- b. Detailed and contemporaneous minutes of the meetings described above shall be prepared and shall include the names of the person(s) who disclosed or otherwise were found to have an interest in connection with an actual or possible conflict of interest; the nature of the interest (financial or otherwise); any action taken to determine whether a conflict of interest was present; and the Board's or Committee's decision as to whether a conflict of interest in fact existed. Such records shall also reflect the names of the persons who were present for discussions; the content of the discussion; any alternatives to the proposed transaction or arrangement considered; votes relating to the transaction or arrangement; and a record of any votes taken in connection with the proceedings.

#### 18. Reporting and Resolving Harassment Claims.

- a. A member of the Board of Directors, Regional Vice President, Chapter Officer, Chapter Volunteer or AFCEA employee who believes he or she has been harassed is strongly encouraged to

address the person responsible for the harassment and request that such conduct cease. The harassed individual (and/or any individual who observed or learned of such harassment) should promptly report the facts of the incident to his or her manager, to the Chapter President, the Chapter Regional Vice President, the President, or the Chairman of the Board of Directors, or for any person uncomfortable reporting to the foregoing individuals, report may be made directly to the AFCEA Ethics and Compliance Officer or the AFCEA General Counsel. Employees may report complaints against their Manager, Director, or Vice President directly to the President or directly to the Ethics and Compliance Officer. AFCEA takes all complaints of Harassment seriously and all complaints will be investigated promptly, thoroughly and impartially. Cases may be resolved informally or formally as dictated by the evidence produced through interviews and other fact finding. When a conclusion has been reached, the relevant fact finder will advise the parties to the complaint of the conclusions reached and given then an opportunity to or provide any information not previously gathered. Appropriate actions/disciplinary measures, up to and including employee discharge, removal from Chapter officership, Regional Vice Presidency, Board membership, committee membership, or even AFCEA membership will be taken as appropriate to its findings. The investigation will be treated as confidential to the extent possible, with release of information only to those individuals with a need to know. Records regarding all such complaints, the ensuing investigation and a written report of the findings and the disciplinary action taken will be maintained in a safe and confidential manner. Retaliation against any individual for filing a complaint, or for assisting in a complaint investigation, is strictly prohibited.

- b. The designated "Ethics and Compliance Officer" for AFCEA shall be the Vice President of Human Resources.
- c. In the event that local law (domestic or international) conflicts with this policy, the law of the local jurisdiction shall apply.

- 19. All AFCEA Board members and officers shall annually sign a statement which affirms each such person has read and understood the Ethics/Conflict of Interest Policy and agrees to comply with it. Failure or refusal to sign such statement shall be grounds for removal from the Board and/or any Committee on which such person sits.
- 20. Periodic reviews of the AFCEA Ethics and Code of Conduct Policy shall be conducted by the Executive Committee or a committee designated by the Executive Committee to ensure that AFCEA is operating consistent with its policies and with its tax-exempt purpose, does not engage in activities that could jeopardize its tax-exempt status, that its compensation arrangements and benefits are reasonable, that AFCEA resources are responsibly and prudently managed, and that its transactions and contractual arrangements conform to its written policies and further its tax-exempt purposes. Input as to modifications to/updates of the Ethics and Code of Conduct Policy shall be solicited from the Board annually at the annual meeting.

## Article III: General Operations

### **Section 1: Board of Directors**

1. The AFCEA International Board of Directors is elected annually by a Council made up of the Officers, the Young AFCEANs and representatives from each Chapter, based on the membership of each Chapter, with a minimum of two delegates per Chapter.
2. The Board of Directors includes the Chairman of the Board and Vice-Chairman, members of the Executive Committee (EXCOM), Directors-at-Large, the General Counsel, and one representative from each of the Regional Vice Presidents and the Young AFCEANs. Associate Directors serve as non-voting members of the Board.
3. The Executive Committee is nominated by the nominating committee and approved by the Board of Directors. In addition to members nominated and approved by the Board, Executive Committee membership includes the Chairman and Vice-Chairman of the Board of Directors, the immediate past Chairman, the General Counsel, and a representative of the Regional Vice Presidents and the Young AFCEANs.
4. Provided that a continuing delegation of authority is in place, the Board of Directors will review and approve the annual AFCEA budget. The Board will be kept informed throughout the budget process by the AFCEA CFO and the Budget and Finance committee about any issues or specific areas of concern and will be given time to engage with the EXCOM before the approval of the annual budget.
5. All past Chairmen and Presidents/CEOs are Permanent Members of the Board of Directors and Lifetime Advisors to the EXCOM of the Board of Directors.
6. The Co-Chairmen of standing Governance and Management Committees who are not otherwise members of the Executive Committee will serve as non-voting members of the Executive Committee.
7. AFCEA International maintains liability policies to include General Liability, Fiduciary Liability, Bodily Injury, Property Damage, Director's and Officer's and Errors and Omission coverage's that cover members of the Board of Directors and volunteers. Information relative to specific coverage limits is available from the AFCEA International Member and Chapter Services.

### **Section 2: Committees**

1. All committees shall have a charter that states the following upper limits.
  - a. The purpose and value proposition of the committee.
  - b. The expected objectives and deliverables of the committee.
  - c. Membership term limits of up to three years. A membership may be renewed for additional terms based on performance measures determined by the committee.
  - d. Membership responsibilities, including attendance, participation, and other duties.
  - e. Government membership conditions, if applicable.
  - f. Membership criteria and appointment process
  - g. Election and voting procedures.
  - h. Quorum requirements
  - i. Size of committee
  - j. Sunset clause

2. Committee Chairs will serve for a term of two years with the option to extend the term of office for a maximum of one year.

### **Section 3: Regional Vice Presidents**

1. Regional Vice Presidents (RVPs) serve as the primary liaison between AFCEA International Headquarters and the Chapters, Chapter officers and membership within their assigned regions. An RVP is responsible for maintaining regular contact with existing Chapters, assisting in establishing new Chapters, and working with the Chapters to ensure compliance with all legal and financial requirements and verifying that all reporting requirements are met. Regional Vice Presidents representing regions outside the U.S. shall apply AFCEA policy as necessary to conform to the needs of their respective countries and/or the international regions in which they are located.
2. A new RVP is appointed by the Chairman of the Board of Directors of AFCEA International and confirmed by the Executive Committee at the recommendation of the AFCEA President. An RVP will serve for two years and may be reappointed for additional terms. Suggested processes and criteria for nomination of an RVP to the President are detailed in the RVP handbook.
3. The Association will provide a required training and certification process for the RVPs to ensure roles and responsibilities to protect all levels of the association are defined and understood.
4. Each RVP will complete an on-line self-assessment annually.
5. An RVP representative will be appointed as a member of the Board of Directors by the Chairman at the recommendation of the President. An RVP representative will be appointed as a member of the EXCOM by the Chairman on the recommendation of the President. The processes for nomination, selection, duties, and terms of service are detailed in the RVP handbook.

### **Section 4: General Manager**

AFCEA area offices outside the US are led by a General Manager who reports to the President/CEO of AFCEA International. The General Manager assists the AFCEA Executive Officers and staff with the coordination and implementation of AFCEA events and member services; executes activities as requested by the President/CEO and/or the Board of Directors; and provides additional support to the RVPs and Chapters in the geographic area of responsibility.

### **Section 5: Regional Young AFCEANs**

1. An RVP will appoint one civilian, and where possible, one military/government (active or retired) Young AFCEAN to represent that region on the Young AFCEAN Advisory Council (YAAC).
2. The Regional Young AFCEANs will serve as a liaison between the Young AFCEAN Chapter organizations and the RVP, headquarters, and the YAAC. They are responsible for support to existing Chapter groups and for working with Chapters without a Young AFCEAN group to encourage development of one.

### **Section 6: Chapters**

1. Purpose and Operational Guidelines
  - a. AFCEA Chapters will provide their membership a common ethical forum consistent with the Mission, Vision, Core Values and Goals of the Association.

- b. All Chapters will operate within the ethical framework and requirements of the AFCEA International Bylaws and this policy document, supplemented by the guidance contained in the AFCEA International Chapter Officers' Handbook.
- c. Chapters must operate within applicable national, state, and local law and regulation. Where national, state or local law or regulation differs from AFCEA International Bylaws and/or policy, the law and/or regulation takes precedence. In any case where a Chapter must deviate from the AFCEA International Bylaws or policy, the Chapter president will communicate that deviation to the President of AFCEA International.

## 2. Establishment of a Chapter

- a. Chapters, subchapters, and student chapters of AFCEA may be established in accordance with the requirements in the AFCEA International Bylaws.
- b. The Member and Chapter Services of AFCEA International must be contacted to ascertain if a Chapter charter and/or, in the case of Chapters located within the United States or on U.S. military installations outside of the United States, a federal employer identification number (EIN) already exists in the proposed location. The AFCEA Member and Chapter Services, working with the appropriate Regional Vice President, will provide information on processes and documentation necessary to reestablish or form a new Chapter.
- c. When a Chapter is organized, the fiscal year must be established.

## 3. Tax Exempt Status

- a. The tax exempt status of Chapters located within the United States or on U.S. military installations outside of the United States fall under the United States Internal Revenue Code (IRC) Section 501(c)(6).
- b. Non-U.S. Chapters located outside the United States are not subject to U.S. Internal Revenue Code regulations, as described below, and will need to comply with any applicable tax laws of their home nation.
- c. Because of AFCEA International's tax exempt status, Chapters are granted their own tax exempt status through a Group Exemption. The application for the Chapter tax exempt status is managed by the AFCEA International CFO and Chapter leadership.
- d. Each Chapter must have an Employer Identification Number (EIN) issued by the IRS and provide that number to AFCEA International Headquarters. The EIN is required to grant the Chapter tax exempt status through AFCEA International's Group Exemption and to file the necessary annual tax returns with the IRS.
- e. Tax exempt status allows the Chapters located within the United States or on U.S. military installations outside of the United States to operate in accordance with AFCEA Bylaws and its mission without incurring an obligation to pay federal income taxes on any excess revenues over expenses. Net excess revenues may be subject to state income taxes and purchases of goods and services may be subject to state sales tax. These sales taxes are governed by the respective state. It is imperative that each Chapter check with its respective state Department of Revenue to ensure compliance with all applicable tax requirements.
- f. U.S. Internal Revenue Service filing requirements are addressed in Article V, Section 5.
- g. A Chapter that intends to or does provide support for educational activities, and solicits tax deductible contributions must establish a Chapter Educational Foundation. While specifics are addressed in Article IV and V, the Chapter Educational Foundation (Educational Foundation) is a separate legal entity from the Chapter. The Educational Foundation has its own charter, EIN and is granted tax exempt status through the AFCEA International Educational Foundation Group Exemption under IRC Section 501(c)(3). An Educational Foundation of a US based Chapter or Chapters located on US military installations outside the United States, must file its own Form 990 tax return reporting only the activities of the Foundation.

#### 4. Bylaws

- a. Each Chapter is empowered to draft, amend, or revise its own Bylaws, provided those Bylaws are consistent with the Articles of Incorporation, the Bylaws of AFCEA International and any national requirements. (A set of Model Chapter Bylaws is attached to the AFCEA International Bylaws.)
- b. Proposed Chapter Bylaws, and any amendments or revisions, must be submitted to AFCEA International, in English, for review prior to final adoption.
- c. A current copy of Chapter Bylaws must be on file with AFCEA International.

#### 5. Chapter Names

- a. Chapter names and titles shall represent the immediate city, region or activity that is predominantly served. Specifically, the name shall have meaning and not be misleading.
- b. The name of a Chapter must be approved by AFCEA International.
- c. Chapters desiring a name or title change shall submit their request to AFCEA Member and Chapter Services for approval.

#### 6. Chapter Logo

- a. In accordance with the AFCEA International Bylaws, Chapters may adopt a unique logo that must incorporate the official AFCEA logo.
- b. The official AFCEA insignia, flag, and logo described in Appendix C of the AFCEA Bylaws may be used by a Chapter to integrate its unique local or national image with AFCEA, providing they are used in such a way that does not state nor imply endorsement of services or products.
- c. Modifications to, or incorporation of, the AFCEA International insignia, logo or flag are prohibited without prior written approval from the AFCEA President and CEO.

#### 7. Chapter Website

- a. Chapter websites shall be consistent with AFCEA branding and standards and are subject to review by AFCEA Headquarters. A chapter website shall maintain appropriate content that, at a minimum, includes basic Chapter information, contact and event information, as well as links to the AFCEA International website and membership information.
- b. The AFCEA Member and Chapter Services can provide information on establishing a Chapter website. AFCEA International can provide webhosting services if a Chapter does not have its own capability

#### 8. Membership Lists and Personal Data

- a. Personal data must be protected in accordance with the AFCEA International Bylaws and the Ethics Policy (Article II, Section 2 above). AFCEA International and Chapter lists must remain the property of the respective entity and under the control of the officers or a designated representative. An AFCEA International or Chapter list and/or personal data shall not be released to a third party, other than a person or entity under contract to and acting on behalf of AFCEA International or the Chapter. The contract shall clearly state the guidelines for use of data. Guidelines for various contracts and for the inclusion of non-disclosure agreements are detailed in the Chapter Officers Handbook.
- b. AFCEA International and Chapter email lists shall be used only for AFCEA International or Chapter supported activities. Email lists shall never be used for the personal benefit of any member or organization other than AFCEA or AFCEA supported activities.

#### 9. Dues

- a. All dues, initial and renewal, received by Chapters for individual or corporate Association membership are to be sent to International Headquarters as outlined in the Chapter Officers handbook.
- b. A portion of these dues, as well a portion of the first year of a new corporate member's dues, in an amount and manner to be prescribed by the AFCEA President and CEO may be returned to the Chapter (Chapter rebate).
- c. Chapters may assess their members an additional charge for operating expenses or special Chapter services that the Chapter may provide to those members after notification to the Member and Chapter Services of AFCEA International.

#### 10. Annual Report

- a. As required by the Bylaws, each Chapter shall file an annual report with AFCEA International in accordance with the directions outlined in the Chapter Officers Handbook. This report will describe the Chapter's activities, including financial operations.
- b. The annual report serves two important purposes as a reporting and analysis tool for the RVPs and Member and Chapter Services as to the membership status, programs, financial status and general "health and welfare" of each Chapter; and to confirm the Chapter's compliance with any applicable laws and regulations governing its nonprofit, tax exempt status,
- c. Additionally, each Chapter shall forward a copy of all required annual tax filings to AFCEA International Headquarters.
- d. Chapters failing to submit an annual report will not be eligible to receive the Chapter rebate and will not be eligible for any Chapter award. Subsequent failure on the part of a Chapter to submit annual reports may result in revocation of the Chapter charter.

#### 11. Officers and Advisors

- a. A Chapter officer must be a member of AFCEA International at all times during his/her tenure, and his/her membership should be affiliated with the chapter in which he/she is serving as an officer.
- b. Officers must consist of those mandated by the Chapter Bylaws, or those required by national, state or local laws – usually a President, a Secretary, and a Treasurer. Local custom and/or practice may provide for other officers as well. One individual may serve in two capacities at once (e.g., Secretary and Treasurer), but a Chapter must have at least two individuals serving as officers.
- c. The Chapter President is ultimately responsible for ensuring all required reports and filings are properly submitted. Each Chapter must provide the names and contact information of current officers to AFCEA International at the beginning of each Chapter year. Any changes of officers during the year must be forwarded to AFCEA International within 30 days of the change in position(s).
- d. Within two months of assuming office, Chapter Officers are required to complete a Chapter Officer training and certification process provided by AFCEA International to ensure roles and responsibilities to protect all levels of the association are defined and understood.
- e. An Advisory Board may be established with exact duties to be defined in the Chapter Bylaws.

## **Article IV: Educational Programs**

The AFCEA International Educational Foundation, an independent 501(c)(3) non-profit organization, works with the Chapters to support a variety of programs at the international, national, and local levels. AFCEA International, and its Chapters, has a strong commitment to fostering excellence in education, in disciplines that support the mission of AFCEA.

### **Section 1: Chapter Educational Foundations**

A Chapter, intending to provide support for educational activities and solicit tax deductible contributions must establish its own Educational Foundation. Chapter Educational Foundations may exist under another name (e.g., Chapter Educational Fund) and they operate as a separate legal entity from the Chapter. There may be common leadership between the Chapter and the Chapter Educational Foundation but both are independent operating entities.

Each Chapter Educational Foundations will have its own EIN, and will be granted tax exempt status under IRC Section 501(c)(3) and donations are tax deductible. Each Chapter Educational Foundation will file its own Form 990 tax return, as addressed in Article V, reporting only the activities of the Chapter's Educational Foundation.

#### **1. Tax Exempt Status**

The tax exempt status of a Chapter Educational Foundation located within the United States or on a U.S. military installations outside of the United States falls under the United States Internal Revenue Code (IRC) Section 501(c)(3). Non-U.S. Chapter Educational Foundations located outside the United States are not subject to U.S. Internal Revenue Code regulations and will need to comply with any applicable tax laws of their home nation.

2. As with the exemption flowing to Chapters from AFCEA International's IRS 501(c) (6) tax exemption, AFCEA International Educational Foundation's 501(c)(3) tax exempt status allows Chapter Educational Foundations to get their own tax exempt status through a Group Exemption. The application for the Chapter Educational Foundation tax exempt status is managed by the AFCEA International CFO and Chapter Educational Foundation leadership.
3. The AFCEA International Educational Foundation tax exempt status allows a Chapter's Educational Foundation to operate in accordance with AFCEA International Educational Foundation Bylaws and its mission without incurring an obligation to pay federal income taxes on any excess revenues over expenses. Net excess revenues may be subject to state income taxes and purchases or goods and services may be subject to state sales tax. These taxes are governed by the respective state. It is imperative that each Chapter check with their respective state's Department of Revenue to ensure compliance with all applicable tax requirements.
4. Internal Revenue Service (IRS) filing requirements are addressed in Article V, Section 5.
5. Each Chapter Educational Foundation must have its own Employer Identification Number (EIN) issued by the IRS and provide that number to AFCEA International Headquarters. The EIN is required to grant the tax exempt status through the Group Exemption. (Note that the EIN for a Chapter's Educational Foundation is different from the Chapter's EIN.)

## **Section 2: Grants Available from the AFCEA International Educational Foundation**

Legally eligible Chapters may apply for various grants from the AFCEA International Educational Foundation. The eligibility criteria, applications and reporting requirements are available from the AFCEA International Educational Foundation staff.

## **Section 3: Scholarship Criteria**

1. A Chapter may establish its own criteria for the scholarships it offers, however, any scholarship sponsored by a Chapter must meet the following conditions as defined by the AFCEA Educational Foundation:
  - a. The scholarship must not be used as an inducement for joining or retaining membership in the parent organization.
  - b. The criteria for the scholarship must be such that the pool of eligible candidates will contain a reasonable number of applicants to ensure a competitive process.
  - c. Eligibility criteria for candidates applying for an AFCEA scholarship shall require academic majors in disciplines that support the mission of AFCEA.
2. Any relationship between a member of the selection committee and a candidate for a scholarship shall be considered a conflict of interest and disqualify the candidate.

## Article V: Financial Operations

AFCEA International, the AFCEA International Educational Foundation, Regions, Chapters and Chapter Educational Foundations which are U.S. based or on U.S. military installations outside of the United States will ensure all actions and activities are within operational requirements as exempt organizations under Section 501(c)(6) or 501(c)(3) of the U.S. Internal Revenue Code of 1986, as amended, or the corresponding provision of any future U.S. Internal Revenue Codes and, in any other regions or states as may be applicable. It is the responsibility of Chapters on U.S. military installations outside of the United States to determine if any charitable/tax exempt laws of the host country apply. Non-U.S. Chapters located outside the United States are not subject to the U.S. Internal Revenue Code regulations described below, and will need to comply with any applicable tax laws of their home nation.

Financial operations of AFCEA International, the AFCEA International Educational Foundation, and all AFCEA Chapters and Chapter Educational Foundations must be managed responsibly and in accordance with generally accepted accounting principles and federal and state tax laws governing an organization exempt from income tax. No part of the net earnings of AFCEA International, the AFCEA International Educational Foundation, a Region, Chapter, or Educational Foundation shall inure to the benefit of, or be distributed to members, directors, officers, or other private individuals.

### **Section 1: Fiduciary Responsibility**

The CFO and Treasurer of AFCEA International and the AFCEA International Educational Foundation (or such officer as the Board shall designate), and the Treasurers of each Chapter and Chapter Educational Foundation are responsible for collecting, disbursing and managing the funds of his/her respective organization/Chapters in compliance with AFCEA financial policies, as well as filing all applicable federal and state tax returns and/or required national tax filings. At the AFCEA International level (as designated by the Board) and at the Chapter level, at least one other officer shall be authorized access to all accounts and act as a secondary signatory on checks.

### **Section 2: Bonding**

The AFCEA International CFO and Treasurer and Chapter and Chapter Educational Foundation Treasurers and officers who handle funds are covered under a fidelity bond held by AFCEA International. The bond protects AFCEA International, the AFCEA International Educational Foundation, Chapters and Chapter Educational Foundations from possible legal action in the event money is mishandled or misappropriated. Each Chapter or Chapter Educational Foundation, at its own expense, may consider additional coverage(s) as it may deem necessary. If a Chapter or Chapter Educational Foundation purchases its own fidelity bond, that bond will be treated as the primary bond in the event of a claim.

### **Section 3: Bank Accounts**

1. AFCEA International and the AFCEA Educational Foundation are separate legal entities and must maintain separate bank accounts and accounting records. The operating funds of AFCEA International and the AFCEA Educational Foundation **must not be commingled**.
2. Each Chapter and its Chapter Educational Foundation must be separate legal entities and must maintain separate bank accounts and accounting records. The operating funds of a Chapter and the Chapter Educational Foundation **must not be commingled**.
3. Contributions to the AFCEA Educational Foundation or to a Chapter's Educational Foundation may not be used to pay expenses for AFCEA International or Chapter activities. AFCEA International may make a contribution(s) to the AFCEA Educational Foundation and a Chapter may make a

contribution(s) to the Chapter Educational Foundation for the relevant Educational Foundation's operating use or for scholarships.

#### **Section 4: Acknowledgment of Educational Foundation Contributions**

1. U.S. Internal Revenue Tax Code requires charities to acknowledge tax deductible donations above certain thresholds but it is a best practice to recognize and substantiate all donations. The AFCEA Educational Foundation and each Chapter Educational Foundation shall acknowledge each donation and include in the acknowledgement the following statement: "No goods or services were offered in exchange for or in recognition of your gift." An exception to this statement would apply for various fundraising events.
2. Contributions to the AFCEA Educational Foundation or to a Chapter's Educational Foundation may be made in at least two ways:
  - a. Direct contributions to the foundation with no associated services being received in return. Such contributions are typically 100% tax deductible to the donor.
  - b. A contribution where a part of funds paid is to participate in a specific event where a portion of the proceeds, after expenses, go toward the benefit of the Educational Foundation. In this situation the Educational Foundation will provide information to the donor regarding the total amount paid and the portion that is tax deductible. Examples of this sort of contribution are a golf tournament or dinner. To illustrate the foregoing, if a golf outing foursome costs \$500 and the cost of the golf game is \$350, then the substantiation letter to the donor would note total (\$500) paid, the cost of golf game (\$350), and the tax deductible portion of the total paid (\$150).

#### **Section 5: Tax Filings**

1. AFCEA International, the AFCEA Educational Foundation, Chapters and the Chapter Educational Foundations **must prepare and annually file** the applicable federal, state, and national tax returns and supporting schedules required with the tax returns.
2. Separate returns must be filed with the U.S. Internal Revenue Service (IRS) for AFCEA International, the AFCEA Educational Foundation, and each Chapter and Chapter Educational Foundation located within the United States or on U.S. military installations outside of the United States. Other Chapters or Educational Foundations located outside the United States will need to comply with any applicable tax laws of their home nation.
3. AFCEA International and each Chapter organized and tax exempt under IRC Section 501(c)(6) must file the applicable tax return annually with the Internal Revenue Service. Depending upon the amount of gross receipts, either the Form 990-N (e-postcard), Form 990-EZ or the Form 990 must be filed annually by the due date of the return. The tax return is due by the 15th day of the fifth month following relevant entity's year-end. For example, if a Chapter operates on a calendar year, the Form 990 is due no later than May 15<sup>th</sup> of the following year. For a September 30<sup>th</sup> year end, the return is due no later than February 15<sup>th</sup> of the following year. Current revenue guidelines are available on the IRS website – [www.irs.gov](http://www.irs.gov) - or Chapters may contact the AFCEA International CFO.
4. The AFCEA Educational Foundation and each Chapter Educational Foundation is tax exempt and organized under IRC Section 501(c)(3). Each must file its own applicable tax return annually with the IRS. Depending upon the amount of gross receipts, either the Form 990-N (e-postcard), Form 990-EZ or the Form 990 must be filed annually by the due date of the return. The tax return is due by the 15th day of the fifth month following relevant entity's year-end. For example, if a Chapter operates on a calendar year, the Form 990 is due no later than May 15<sup>th</sup> of the following year. If the Chapter year ends on September 30<sup>th</sup>, the return is due no later than February 15<sup>th</sup> of the following year. Current revenue guidelines are available on the IRS website – [www.irs.gov](http://www.irs.gov) - or Chapters may

contact the AFCEA International CFO. IRS regulations state that any tax exempt entity failing to file the applicable Form 990 for three consecutive years will automatically lose its tax exempt status. Reinstatement of tax exempt status requires filing a separate application and paying fees. Donations made to an Educational Foundation before tax exempt status is established (or reinstated) **do not qualify** as a charitable deduction to the donor. Also, until the exempt status of the Chapter or Chapter Educational Foundation is established (or reinstated), the Chapter and/or Chapter Educational Foundation are subject to federal income taxes on net earnings and possibly state and local income taxes as well.

## **Section 6: Budget and Audit or Financial Review**

1. The AFCEA headquarters staff will work with the AFCEA International Budget and Finance Committee to prepare the annual AFCEA International budget and present it to the Executive Committee of the Board for review and approval of the budget. The Executive Committee will report out to the full Board of Directors on the annual budget. The full AFCEA International Board will be kept informed throughout the budget creation process by the AFCEA CFO and the Budget and Finance Committee about any issues or specific areas of concern and will be given time to engage with the Executive Committee before approval of the annual budget. To ensure that Board is adequately advised of the financial status of the organization and the use of AFCEA funds, AFCEA headquarters staff will hold a budget review teleconference open to the full Board of Directors at least one week prior to the September Executive Committee meeting.
2. Chapters and Chapter Educational Foundations shall appoint a budget and finance committee or an audit committee to prepare annual budgets, review interim and year-end financial reports, attest to their accuracy and report out to the Chapter members on budget and finance matters.
3. AFCEA International's books and accounts will be audited annually as provided in the International Bylaws.
4. The IRS Form 990 filing thresholds provide the best guideline for Chapters and Chapter Educational Foundations located within the United States or on U.S. military installations outside of the United States to assess whether an independent audit or review is warranted for the Chapter. For instance, in 2010, the Form 990 must be filed when an entity's gross receipts exceed \$250,000. This may be considered as a threshold for an independent audit. Chapters or Educational Foundations located outside of United States jurisdiction shall use guidelines appropriate to the laws of the nation in which they are located.

## **Section 7: Records, Retention Periods**

1. Chapters must adhere to the local and state laws associated with document retention related to the operations of the Chapter. AFCEA International and the AFCEA Educational Foundation, each a corporation formed under District of Columbia law, are required by DC law to *permanently* retain (on paper or in digital form) minutes of all meetings of and actions taken by the Board, the Executive Committee and any designated body (e.g., committee), including actions taken by such bodies without a meeting. Appropriate accounting records and membership lists (including names and addresses, by class and showing the number of votes each member is entitled to vote) must also be maintained. AFCEA International and the AFCEA Educational Foundation must maintain *at the Headquarters building* copies of (i) their articles of incorporation and any currently effective amendments to them; (ii) their current Bylaws ; (iii) the minutes and records of actions described above for the prior 3 years; (iv) all formal notices or other communications to members generally within the last 3 years, including financial statements provided upon demand by a member; (v) a list

of the names and business addresses of their current officers and directors, and (vi) their most recent DC biennial report.

2. Chapters and Chapter Educational Foundations shall maintain substantially similar records and documentation.
3. Appendix A provides guidelines on records retention.

## **Article VI: Events**

### **Section 1: Coordination**

As required in the Bylaws, Chapters shall provide notice to AFCEA Headquarters for all events anticipating greater than \$10,000 (U.S.) in gross receipts and/or greater than 75 participants. Notice shall be provided before any public announcement of such event.

### **Section 2: Calendar**

1. AFCEA International will maintain an online calendar for Chapter representatives to directly enter event information.
2. All International, regional and Chapter events will be posted to the AFCEA International Calendar as soon as the event is scheduled with all available information. Changes or updates will be posted as soon as those occur.
3. Chapters will verify there is not a logical calendar conflict before posting an event.
4. Automatic notification is made to the Regional Vice President to ensure potential scheduling conflicts among Chapters and with International events are resolved. RVPs and AFCEA headquarters will coordinate with the Chapters to reconcile association wide schedule and speaker conflicts.
5. Chapters shall present all plans or requests for distinguished speakers holding presidentially appointed positions to AFCEA headquarters for proper coordination prior to contacting candidate speakers.

### **Section 3: Affiliation Agreements**

1. As stated in the Bylaws, Chapters shall not enter into any affiliation or representation agreement without the expressed approval of the AFCEA International President/ CEO. These agreements may include co-sponsorship for the conduct of events, shared advertisement or any other representation which affiliates AFCEA with another organization or interest.
2. The AFCEA name and email lists shall not be used for sponsorship of events, endorsement, advertising, or other activity that financially benefits a for-profit entity or individual.

### **Section 4: Standards and Guidelines**

1. To ensure legal and fiduciary compliance, contractual protection for the Chapters, and consistency in representation of the AFCEA brand, AFCEA Headquarters shall provide standards and guidelines for events. These will include the use of AFCEA symbols and logo, and representation of AFCEA in advertising and other media. This information shall be contained in Chapter Officers Handbook or available through the AFCEA Member and Chapter Services.
2. All Chapter events shall comply with the mission, vision, core values, and ethical operation of AFCEA. Chapters must verify any event conforms to local laws, ordinances and/or regulations, especially before organizing a raffle, lottery or any other form of game of chance.
3. Because AFCEA is a nonprofit, education-oriented association, large net revenues from special activities are inappropriate when not raised for the purposes of scholarship awards or other charitable endeavors. Chapters planning events to raise money for scholarship or charitable funds shall clearly state that objective.

## **Section 5: Contracts with Third Party Providers**

1. Contracts shall ensure: protection of data; financial transparency of all collections and expenditures for events; reasonable allocation of profits; and control of decisions is retained by the AFCEA Chapter and not the contractor. Suggested templates with contractual requirements and non-disclosure agreements to protect the AFCEA brand, and protect the Chapters legally and financially shall be available from AFCEA Member and Chapter Services.
2. All advertising, mailings, emails, and any other speaker or attendee contact produced or sent by the contractor shall clearly show the event is an AFCEA Chapter event.
3. All attendee personal contact information shall be held by the Chapter and shall be used by the contractor only for Chapter business and by permission of the Chapter.
4. AFCEA International Headquarters reserves the right to bid for the management of locally sponsored events expected to exceed \$10,000 (U.S.) in gross receipts and/or greater than 75 participants.
5. Any member of an unincorporated chapter must seek the review and approval from the AFCEA President and CEO prior to entering into any financial or contractual obligation with a cost in excess of \$25,000.
6. RVPs will ensure Chapter compliance to signature authority policy on contracts greater than \$25,000.

## **Section 6: Insurance and Indemnity**

1. Chapters and Chapter Educational Foundations located within the United States or on U.S. military installations outside of the United States need to understand and comply with specific insurance and legal requirements when executing contracts and agreements with venues and service providers. Provisions that need to be considered include, but are not limited to, Americans with Disabilities Act compliance, event cancellation coverage, liability insurance limits, union rules, and cancellation terms and potential financial liabilities for cancelling an event. Chapters located on U.S. military installations outside of the United States Chapters need to verify any additional requirements of the host nation. Other chapters outside of the United States need to understand and comply with the specific insurance and legal requirements of each home nation.
2. AFCEA International maintains liability policies to include General Liability, Fiduciary Liability, Bodily Injury, Property Damage, Director's and Officer's and Errors and Omission coverage's that extend to Chapter and Chapter Educational Foundation officers and volunteers.
3. The Chapter and Chapter Educational Foundation leadership shall contact the AFCEA International CFO to determine if appropriate insurance coverage and policy limits are already in place to satisfy contract provisions. If the Chapter or Chapter Educational Foundation needs to purchase additional insurance, this may be arranged through the AFCEA International insurance broker at preferential pricing. Any policy purchased by a Chapter or Chapter Educational Foundation will be the primary policy in processing any claims made.

## **Section 7: Government Restrictions**

1. Government personnel are severely restricted in what they may accept as a "gratuity" from a contractor, usually subject to certain value limitations or invitation restriction.
2. All government personnel must conform to the ethics rules and regulations of their individual government entity. If local ethics rules and regulations conflict with those set out in the AFCEA

Bylaws and this Policy document, then such conflict must be brought to the attention of the President/CEO of AFCEA International for resolution of such conflict.

3. The U.S. Department of Defense (DoD) has specific rules applicable to U.S. based Chapters and Chapters located on military bases outside of the United States whenever DoD participation is desired. Chapters need NOT request approval for events such as annual or monthly meetings of local Chapters, commissions, or committees when the expected DoD participation would be from local DoD agencies or offices. Assistance on whether an event requires government approval is available from Member and Chapter Services.

### **Section 8: Classified Chapter Events**

1. AFCEA's security program is regulated by the U.S. Defense Investigative Service (DIS) and applies to the actions and operations of all AFCEA entities under U.S. jurisdiction. AFCEA International headquarters is responsible for ensuring all established rules and regulations are followed.

Chapters not subject to U.S. law and jurisdiction shall comply with the requirements of each home nation.

2. Chapters planning a classified event shall contact AFCEA International Member and Chapter Services at least 120 days prior to the scheduled date of the classified event.
3. Preliminary and follow on special security requirements shall be reviewed with the AFCEA Security Officer.

## **Appendix A: Record Retention Periods**

The purpose of this retention guide is to ensure that necessary records and documents are properly maintained and to ensure that records that are no longer needed or of no value are discarded at the appropriate time. The timeframes noted below are from the IRS regulation – 26 CFR 1.6001-1 and various state CPA society guidelines.

<b>Document</b>	<b>Retention Period</b>
<b>INSTITUTIONAL AND LEGAL RECORDS</b>	
Articles of Incorporation and Amendments	Permanent*
Charter and Amendments	Permanent*
By-Laws and Amendments	Permanent*
Minutes of Board of Directors Meetings	Permanent*
Minutes of Committee Meetings	Permanent*
Attorney Opinion Letters	While Active + 4 years
Leases	While Active + 6 years
Policy Statements and any revisions	10 years
Contracts and Agreements	While Active + 6 years
Organization Chart	Permanent
<b>TAX RETURNS AND FORMS</b>	
Form 990 and support documentation	Permanent
Form 990-T and supporting documentation	Permanent
OCONUS Country Specific Returns and supporting documentation	Permanent
Tax Correspondences	Permanent
State or Local Tax Returns and support documentation	Permanent
<b>REVENUE AND RECEIVABLES RECORDS</b>	
Accounts Receivable Aging Reports	7 years
Accounts Receivable Subsidiary Ledgers	7 years
Accounts Receivable Invoices	7 years
Revenue and Cash Receipts Journals	Permanent
Uncollected Accounts	While Active + 7 years
<b>DISBURSEMENTS AND PAYABLES RECORDS</b>	
Accounts Payable Ledger	7 years
Accounts Payable Subsidiary Ledgers	7 years
Processed/Paid Purchase Orders	7 years
Cash Disbursement and Check Registers Journal	Permanent

**BANK RECORDS**

Bank Statements	7 years
Bank Reconciliations and Support	7 years
Deposit Slips	3 years
Canceled Checks	7 years

**FIXED ASSET AND PROPERTY RECORDS**

Property Records	While Active + 5 years
Inventory	While Active + 5 years
Depreciation Schedules	While Active + 5 years
Mortgage, Bonds and Other Long-Term Debt Records	While Active + 5 years
Property Improvement Records	While Active + 5 years

**FINANCIAL RECORDS**

Accounting Policies and Revisions	While Active + 3 years
General Ledgers	Permanent
Subsidiary Ledgers	While Active + 7 years
Journal Entries	Permanent
Account Reconciliations	7 years
Chart of Accounts	Permanent
Financial Statements and Trial Balance	Permanent

**BUDGET RECORDS**

Budget Committee Minutes	Permanent
Annual Budget and Supporting schedules	While Active + 7 years

**INSURANCE RECORDS**

Property Insurance Policies	Life of the Policy + 3 years
Liability Insurance Policies	Life of the Policy + 3 years
Insurance Claim Documents	Settlement + 10 years

\* Required Retention period for AFCEA International, The AFCEA Educational Foundation and any Chapter or Chapter Educational foundation organized under DC law.