



WHISTLEBLOWER PROTECTION POLICY

COMPLAINT PROCEDURES FOR FINANCIAL, ACCOUNTING AND AUDIT MATTERS

Visit Southeast Montana (SEMT) is committed to fair, accurate and transparent accounting of its financial matters and expects all employees, officers, directors and agents (“SEMT-affiliated persons”) to act in accordance with the highest ethical standards in the performance of their responsibilities. It requires full compliance with all applicable laws and regulations, accounting standards, accounting controls and audit practices. SEMT relies on all employees, officers, directors and agents of the Organization to conduct themselves in accordance with the requirements and spirit of this policy and to report any suspected violations of this policy or other questionable financial, accounting or audit matters without fear of retaliation.

For purposes of this policy, whistleblowing is defined as making a disclosure that an employee or board member believes is evidence of gross mismanagement or waste of funds and/or abuse of authority relating to funds.

Reporting Complaints, Concerns or Questionable Financial Practices

Any person or employee who has complaints or concerns about SEMT’s accounting, internal accounting controls or auditing matters, compliance with financial laws, regulations or internal policies applicable to SEMT-affiliated persons, or who becomes aware of questionable accounting or auditing matters, (hereafter collectively “questionable accounting or auditing matters”) shall report such matters to the Executive Committee. To raise complaints or concerns about or report a questionable accounting or auditing matter to the Executive Committee, board members and employees should email, telephone or mail their complaint directly to the Chair of the Executive Committee.

In order to facilitate a complete investigation, board members and employees should be prepared to provide as many details as possible, including a description of the questionable practice or behavior, the names of any persons involved, the names of possible witnesses, dates, times, places, and any other available details. SEMT encourages all board members and employees with complaints or concerns to come forward with information and prohibits retaliation against individuals raising concerns. However, if a board member or employee feels more comfortable doing so, reports may be made anonymously in the manner described above.

Supervisors and managers who become aware of any questionable accounting or auditing matters, or who receive complaints or concerns from board members or employees, must immediately report them directly to the Executive Committee in accordance with this policy. Supervisors and managers who receive complaints of questionable accounting or auditing matters must consult with the Executive Committee before undertaking an investigation or other action. The Executive Committee has final responsibility and authority for the investigation and handling of any concerns or complaints relating to accounting and auditing practices.

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Any supervisor or manager who fails to report allegations of questionable accounting or auditing practices in accordance with this policy or who otherwise fails to deal properly with such allegations may be subject to disciplinary action.

Investigation and Response

The Executive Committee will oversee the receipt and handling of allegations of questionable accounting or auditing matters, including directing an appropriate investigation and response. Based on its investigation, the Executive Committee will direct SEMT to take prompt and appropriate corrective action in response to the complaint or concern if necessary to ensure compliance with legal and ethical requirements relating to financial, accounting and audit matters of SEMT. If the Executive Committee determines that a particular complaint or concern is not covered by this policy, it will refer the complaint or concern to the President/CEO for appropriate handling and response. If the alleged complaint involves the President/CEO, the Executive Committee will refer the complaint or concern to the Chair of the Board of Directors.

Confidentiality and Non-retaliation

Reports of questionable accounting or audit practices will be kept confidential to the extent possible consistent with the Executive Committee's obligation to investigate and correct unlawful or unethical accounting or audit practices. In order to ensure confidentiality, a board member or an employee may elect to make a complaint anonymously.

Visit Southeast Montana will not retaliate or take any form of reprisal against any person because such person makes a report pursuant to this policy or participates in an investigation regarding a violation of this policy or applicable securities laws, rules or regulations, or any provision of other laws regarding financial wrongdoing. Any such retaliation or reprisal by a board member or an employee of SEMT is forbidden. Any board member who retaliates against another board member as described above will be subject to discipline, up to and including removal from the board of directors. Any employee who retaliates against another employee or a witness as described above will be subject to discipline, up to and including discharge. Employees or board members who believe they are subject to retaliation because they have made a report or participated in an investigation should report such suspected retaliation to the Executive Committee in the same manner as described above for the reporting of questionable practices. Nothing in this policy prohibiting retaliation shall be interpreted to immunize a person from discipline for their own wrongful acts committed in violation of this policy merely because the person reported such conduct or wrongdoing by another person.

Questions about this policy should be directed to the Chair of the Board Committee or the President/CEO.

I hereby acknowledge that I have received a copy of the Visit Southeast Montana Whistleblower Protection Policy.

Signature_____Date_____

Name (Please print)_____