



# POLICY MANUAL

July 2021

## Policy Manual Table of Contents

Anti-Discrimination	Pg. 1
Anti-Harassment	Pg. 3
Board Meeting Minutes Release	Pg. 7
Code of Ethics	Pg. 8
Compliance Audit Selection	Pg. 9
Confidentiality	Pg. 11
Conflict of Interest	Pg. 13
Credit Card	Pg. 17
Document Retention	Pg. 19
Drugs, Alcohol and Tobacco	Pg. 21
Employee Review	Pg. 22
Flexible Work	Pg. 23
Gift Acceptance	Pg. 25
Governing and Guiding Documents	Pg. 26
Grievance	Pg. 28
Jury Duty	Pg. 29
Pet	Pg. 31
Public Relations	Pg. 32
Records Request Policy	Pg. 33
Technology	Pg. 35
Travel	Pg. 39
Whistleblower	Pg. 42

# Anti-Discrimination Policy

*Last Updated: June 24, 2021*

**Purpose:** This policy outlines the District position on discrimination and how to protect the District from engaging or participating in offensive and harmful behaviors. The District supports an overall commitment to create a safe, healthy, and inclusionary workplace.

The District complies with all anti-discrimination laws, including but not limited to: Title VII of the Civil Rights Act of 1964, Americans with Disabilities Act (ADA,) and Age Discrimination in Employment Act (ADEA.) Offensive behavior is explicitly prohibited.

**Scope:** This policy applies to all employees and Board members.

**Policy:** Discrimination is any negative action or attitude directed toward someone because of protected characteristics. Protected characteristics include:

- Age
- Disability and Medical History
- Marital Status
- Pregnancy and Parental Status
- Race, Ethnicity, and Nationality
- Religion
- Sex and Gender Identity
- Sexual Orientation

## *Discrimination and Harassment*

Anti-discrimination and anti-harassment go together. Any kind of discrimination that creates a hostile and unpleasant environment will not be tolerated.

Employees who harass colleagues will go through a disciplinary process which may include a formal reprimand, suspension, or termination depending on the severity of offence.

It is recognized that discrimination may be unintentional and unconscious biases could be difficult to identify and overcome. In cases where it is concluded that an employee or Board member unconsciously discriminates, support may include training and counseling, and implementing processes that mitigate biases as indicated in the next section.

There will be no leniency in cases of assault, sexual harassment, or workplace violence, whether physical or psychological. This behavior will result in immediate termination and possible legal action.

## *Actions to prevent discrimination*

To ensure that all conduct and processes are fair and lawful the District will:

- Use inclusive language\* in job ads and include EEO\* (Employer Equal Opportunity) statements. Consider using neutral/passive language and avoid pronouns when necessary, use they/them/theirs.
- Set formal job-related criteria to hire, promote, and reward team members.

- Offer compensation and benefits according to position, seniority, qualifications, and performance, not protected characteristics.
- Accommodate people with disabilities.
- Require managers to keep detailed records of their decisions concerning their team members and job candidates.
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#### *What to do in cases of discrimination*

If an employee is the victim of discriminatory behavior or if they suspect that others are being discriminated against, please speak with the Executive Director or Board Chair as soon as possible.

Punishment for discriminatory behavior depends on the severity of the offence. For example, inadvertently offending someone might warrant a reprimand, training, or counseling. Conversely, willfully bypassing employees for promotion because of a protected characteristic may result in termination.

Any and all retaliation for reporting discriminatory behavior or harassment is prohibited by law.

#### *How to address discrimination complaints*

To be proactive and responsive about determining whether discrimination occurs, the District will:

- Look into similar claims about the same person or process to determine if discrimination is systemic.
- Track metrics and investigate data that give insight on people's behaviors (e.g. percentage of job applicants of a certain race a hiring manager disqualifies.)
- Conduct discreet interviews and gather information.

All claims will be investigated discreetly. All Employees and Board members should strive to prevent and address discrimination. Be aware of implicit biases and speak up whenever discrimination occurs.

# Anti-Harassment Policy

*Last Updated: June 24, 2021*

**Purpose:** This policy expresses the District's commitment to maintain a workplace that is free of harassment, so our employees and Board members can feel safe. Intimidating, humiliating, or sabotaging others in the workplace will not be tolerated. Willful discrimination of protected classes is prohibited.

Sexual harassment in our workplace will not be tolerated in any shape or form. The District culture is based on mutual respect and collaboration. Sexual harassment is a serious violation of those principles.

**Scope:** This policy applies to all employees, contractors/vendors, fund recipients, fund applications, collectors, Board members, and everyone interacting with the District.

**Policy:** Harassment includes bullying, intimidation, direct insults, malicious gossip, and victimization. This is not an exhaustive list, but instances considered harassment may include:

- Sabotaging someone's work on purpose.
- Engaging in frequent or unwanted advances of any nature.
- Commenting derogatorily on a person's ethnic heritage or religious beliefs.
- Starting or spreading rumors about a person's personal life.
- Ridiculing someone in front of others or singling them out to perform tasks unrelated to their job (e.g. running errands) against their will.

## *Addressing harassment*

If an employee or Board member is being harassed, they may choose to speak to any of the following:

- **Offenders.** If it is suspected that an offender does not realize they are guilty of harassment, employees or Board members could talk to them directly to resolve the issue. This tactic is appropriate for cases of minor harassment (e.g. inappropriate jokes between colleagues.)
- **Executive Director or Board Chair.** If board members, employees, or the public are involved in a claim, they can reach out to the Executive Director or Board Chair to assess the situation.

## *Sexual Harassment*

Sexual harassment allegations will be investigated. If an employee or Board member is found to have engaged in harassing behavior, corrective actions will be taken which may include termination from employment or removal from the Board.

Sexual harassment may include:

- Insinuating, proposing, or demanding sexual favors of any kind.
- Invading someone's personal space (e.g. inappropriate touching.)
- Stalking, intimidating, coercing, or threatening another person to engage in sexual acts.
- Sending or displaying sexually explicit objects, images, or messages.
- Commenting on someone's appearance, sexuality, or gender in a derogatory or objectifying manner, or in a manner that makes them uncomfortable.
- Making obscene comments, jokes, or gestures that humiliate or offend someone.

- Pursuing or flirting with another person without the other person's willing participation. Also, flirting with someone at an inappropriate time (e.g. in a team meeting) is considered sexual harassment, even when these advances would have been welcome in a different setting. Such actions may harm a person's professional reputation and expose them to further harassment.
- Sexual assault. This is a serious crime and the District will support criminal investigation of all such allegations.

#### *Rules Regarding Sexual Harassment*

- No one has the right to sexually harass anyone. Any person who is found guilty of serious harassment will be terminated or removed from the Board. Also, if contractors or vendors sexually harass employees or Board members, the District will demand that the company they work for take disciplinary action and/or refuse to work with this person in the future.
- Sexual harassment is never too minor to be dealt with. Any kind of harassment can wear down employees or Board members and create a hostile workplace. Every claim will be heard, and appropriate actions will be taken.
- Sexual harassment is about how we make others feel. Though some may not consider behaviors like flirting or sexual comments to be sexual harassment, if something makes others uncomfortable, or makes them feel unsafe, it must stop.
- The District will assume every sexual harassment claim is legitimate unless proven otherwise, by listening to victims of sexual harassment and always conducting investigations properly through the guidance of District legal counsel.
- Further victimization of harassed individuals is not permitted. Those who were sexually harassed will be fully supported and adverse action will not be taken against them. For example, they will not be moved to positions with worse pay or benefits or be retaliated against.
- Those who support or overlook sexual harassment are as much at fault as offenders. The District is obliged to prevent sexual harassment and act when they have suspicions or receive reports. Letting this behavior continue, or encouraging it, will bring about disciplinary action. Anyone who witnesses an incident of sexual harassment or has other kinds of proof should report it.

#### *Reporting Sexual Harassment*

If anyone is being sexually harassed (or suspects another person is being harassed), please report it to the Executive Director or Board Chair. In serious cases like sexual assault, please call the law enforcement and inform the Executive Director or Board Chair. It is acknowledged that it's often hard to come forward about these issues, but this will help to build a fair and safe workplace.

Options for reporting sexual harassment:

- Ask for an urgent meeting with the Executive Director or Board Chair. Once in the meeting, explain the situation in as much detail as possible. Any hard evidence (e.g. emails), should be forwarded or brought to the meeting.
- Send complaint via email. If addressing to the Executive Director or Board Chair to the email and attach any evidence or information that can be used in the investigation.
- If reporting assault to law enforcement, the District will provide any possible support until the matter is resolved. In any case, the District will ensure you are not victimized and that you have access to relevant

evidence admissible in court, like security video footage or emails (without revealing confidential information.)

### *Inadvertent Harassment*

Sometimes, people who harass others do not realize that their behavior is wrong. While it is understood this is possible, that does not make the perpetrator any less responsible for their actions.

If it is suspected that someone does not realize their behavior is sexual harassment under the definition of this policy, let them know and ask them to stop or report the behavior to the Executive Director or Board Chair as soon as possible.

### *District Responsibilities*

First and foremost, the District should try to prevent sexual harassment by building a culture of respect and trust. But, when sexual harassment occurs and an employee or Board Member makes a complaint, the Executive Director or Board Chair must act promptly.

The Executive Director or Board Chair should explain our company's procedures to the team member who made the complaint.

When the Executive Director or Board Chair receives a complaint that an employee or Board member harasses another employee or Board member, they will:

- Ask for as many details and information as possible from the person or people making the complaint.
- Keep copies of the report with dates, times and details of incidents and any possible evidence in a confidential file (separate from the personnel file.) The Executive Director or Board Chair should update this file with all future actions and conversations regarding this complaint.
- Launch an investigation and defer to legal counsel when appropriate.
- Inform the harassed employee or Board member of the District's procedures and their options to take legal action if appropriate.
- Consider the wishes of the harassed employee or Board member. Some might want the matter to be resolved informally and discreetly, while others might expect more radical actions. The District should consider the circumstances and decide on appropriate action.
- Contact the harasser and set up a meeting to explain the complaint and explicitly ask for this behavior to stop.
- Arrange for mediation sessions with the harasser and perpetrator to resolve the issue, if the harassed employee or Board member agrees.
- Launch a disciplinary process depending on the severity of the harassment. In cases of sexual assault or coercing someone to sexual favors under threats, the District will terminate or remove the harasser immediately. The District will terminate employees or remove Board members who are found guilty in a court of law of sexually assaulting another employee or Board member.

### *Helping Harassment Victims*

Apart from investigating claims and punishing perpetrators, the Districts wants to support the victims of sexual harassment. If you experience trauma, stress, or other symptoms because of harassment, consider:

- Taking a few days off to restore your mental health.
- Asking your insurance provider whether they cover mental health services.
- Speaking with a mental health provider.

Employee job and benefits will not be jeopardized or altered if an employee choose any of those options or other means to recovery.

#### *Disciplinary Consequences*

Punishment for harassment depends on the severity of the offence and may include counseling, reprimands, suspensions, termination, or removal from the Board.



# Board Meeting Minutes Release Policy

*Last Updated: June 24, 2021*

**Purpose:** This policy outlines the guidelines and timeline for releasing Open Board Meeting minutes.

**Scope:** This policy applies to employees and Board members.

**Policy:** Meeting minutes are generally approved at the subsequent Board Meeting.

Draft minutes that have yet to be approved by the Board will only be released to the District's Board members, attorneys, and accountants. (The only exception for releasing draft minutes before they have been approved by the Board is for a request from a financial institution to update signature cards).

After minutes are approved by the Board, they will be available upon request from the District and will also be posted on ResortTax.org following approval. When possible, Open Board Meetings are Live Streamed and the District's video recording of each meeting is posted on resorttax.org following each meeting.

## Timeline for Meeting Minutes:

- Board Meeting: The District live streams and records open meeting.
- No more than 1 week after Meeting: Draft minutes are completed by the District and sent to the Board Secretary and Executive Director for comments and approval.
- Board Secretary signs Meeting Minutes.
- Signed Meeting Minutes are included in the next Board Packet under "Consent Agenda."
- Day of board meeting: A motion is made by the Board to approve the "Consent Agenda." If amendments are made by the Board, the District makes edits following the meeting.
- After meeting: Any approved and signed Meeting Minutes are available upon request and will be posted on resorttax.org.

# Code of Ethics Policy

*Last Updated: June 24, 2021*

**Purpose:** This policy aims to give the District guidelines for business ethics. Employees and Board members are entrusted to use the best judgment possible, while utilizing this policy in cases of uncertainty. This policy will also outline the consequences of violating our District code of ethics.

Employees and Board members are expected to demonstrate the highest standards of personal integrity, truthfulness, transparency, and honesty.

**Scope:** This policy applies to all employees and Board members.

**Policy:** Professional ethics are a set of principles that guide the behavior of people in a business context. It is essential to maintaining the legality of District business and operating a safe workplace. The purpose of a professional code of ethics is to have in writing a set of guidelines for conduct.

The District adheres to the following as outlined in the District's Strategic Plan:

Mission Statement: "Fairly collect tax for strategic investments to ensure the well-being of the Big Sky Community."

Vision Statement: "Big Sky is BETTER TOGETHER as a result of wise investments, an engaged community, and the pursuit of excellence."

The District will continually embody a spirit of "double loop learning" using the identified Core Values in how work is completed internally and externally.

- **Accountability:** We keep our word, follow through with commitments, and hold partners to the same standard.
- **Collaboration:** We seek partnership in all endeavors and believe it results in the best possible outcomes.
- **Stewardship:** We lead by example, taking care of Big Sky's people, economy, and natural environment.
- **Engagement:** We recognize the power civic engagement plays in a healthy community.
- **Inclusion:** We strive to create opportunities for community involvement for all who reside in Big Sky.

The District has high standards for representatives expecting them to embrace the following Principles of Operation when engaging on behalf of the organization.

- **Fairness:** We speak honestly, directly, and kindly within and about our community.
- **Thorough:** We are detail oriented and evaluate all perspectives.
- **Legal:** We operate only within the constraints of the law.
- **Proactive:** We are forward thinking and will lead and follow, as necessary.
- **Responsible:** We operate strategically to maximize the resources within our community.

## Compliance Audit Selection Policy

*Last Updated: June 24, 2021*

**Purpose:** To assess the overall effectiveness of the District's compliance practices and protocols. The third-party compliance auditor will determine whether the business being examined complies with established standards per Ordinance 98-01.

**Scope:** This policy applies to employees and Board members.

**Policy:** The District will select 20 businesses annually for a compliance audit of the prior calendar year. 10 businesses will be audited beginning in September and 10 beginning in May of each year.

*20 Businesses will be selected annually with the following criteria in mind:*

1. 60% Based on three factors determining highest risk (12 businesses): 1) collection totals, 2) years since last audit (if any), and 3) years since opening. The Excel spreadsheet used will be sorted to find the 12 highest risk businesses based on these criteria.

<i>Annual Collection Total</i>	<i>Points Assigned</i>
>30,000	3
29,999-15000	2
14,999-5000	1

<i>Years Since Last Audit</i>	<i>Points Assigned</i>
10+	3
6-9	2
4-5	1
0-3	0

<i>Years Since Opening</i>	<i>Points Assigned</i>
1	3
2-5	2
6-9	1
10+	0

2. 15% Based on leads: tips, possible non-compliance issues, new business/ownership change, errors, delinquencies (3 businesses). Leads can be provided by the Board or staff. If no leads exist, the next three highest risk businesses will be chosen.
3. 25% Random Selection (5 businesses)
  - a. Businesses selected randomly will be chosen using formula in Excel that will randomly pull names from the full list after the 60% highest risk and 15% lead based entities are selected.
    - i. =INDEX(\$A:\$A,RANDBETWEEN(1,COUNTA(\$A:\$A)),1)

### *Exceptions:*

1. Those collecting less than \$5000 in resort tax in the previous calendar year will not be considered for an audit unless there is a lead indicating high risk.

2. For the percentage of random selections, businesses audited within the last three years will be eliminated from consideration.
3. Businesses will be eligible for audit once they have operated for a full year unless there is a significant lead indicating high risk.
4. Businesses collecting over 1 million in resort tax in a calendar year will be audited every three years due to the high level of risk. The District will coordinate an audit schedule with each entity in this category.

*Reference from Ordinance 98-01:*

**Section 14. Audits:** Periodic random Audits shall be conducted under the direction of the District and all establishments shall cooperate in all respects in the conduct of the Audits. Any Audit shall be for the previous calendar year and shall be conducted in Big Sky on the premises of the establishment collecting the resort tax or at such other location as the District may determine. If the Audit determines a deficiency, the District shall have the discretion but not the obligation to Audit the previous three (3) years and may further require a follow-up Audit on the next reporting year. Payments and/or arrangements for payment of the amount determined as outstanding resort taxes owed must be paid or payment arrangements made within thirty (30) days of the date of the notification of the Audit results. Failure to cooperate in any Audit, including the failure to comply with agreed upon procedures, to provide information, or to make the appropriate records available in Big Sky within fourteen (14) calendar days of the auditor's scheduled Audit, shall constitute a violation of the provisions of this Ordinance and may result in the imposition of penalties set forth in Section 17.

*Follow up On Deficiencies, Audit Determinations:*

1. Payments and/or arrangements for payment of the amount determined as outstanding resort taxes owed must be paid or payment arrangements made within thirty (30) days of the date of the notification of the Audit results.
2. Businesses fully cooperating in the audit process may have back taxes forgiven depending on the clarity in the Ordinance of the items in question. The staff will review the data from the auditor and decide which can be appealed per Section 16 of Ordinance 98-01.
3. For clearly taxable goods/services on which taxes were never collected, back taxes will be owed, though staff will determine if late fees and/or interest can be waived depending on the level of cooperation from the business.

*After Selections are Made:*

1. Selections will be made for 10 businesses twice annually, once in August and once in April so that audits will occur during the shoulder seasons (September/October & May/June).
2. The Finance & Compliance Manager will send an initial letter to the 10 businesses selected asking them to contact the third-party auditor to schedule the audit.
3. Per Ordinance 98-01, if the business does not respond to the auditor within 14 days of the initial letter the business may be subject to penalties.

# Confidentiality Policy

*Last Updated: June 24, 2021*

**Purpose:** This policy explains how the District expects employees and Board members to treat confidential and private information. Employees and Board members will unavoidably receive and handle personal and private information. The District wants to make sure that this information is appropriately protected in accordance with local, state, and federal law.

**Scope:** This policy applies to all employees and Board members.

**Policy:** Confidential and proprietary information if inappropriately shared it can have damaging effects on individuals and businesses. Common examples of confidential information are:

- Unpublished financial information
- Data of Customers/Partners/Vendors
- Patents, formulas, or new technologies
- Customer lists (existing and prospective)
- Data entrusted to the District by external parties
- Pricing/marketing and other undisclosed strategies
- Documents and processes explicitly marked as confidential
- Unpublished goals, forecasts and initiatives marked as confidential

Employees and Board members may have various levels of authorized access to confidential information.

*What employees and Board members should do:*

- Lock or secure confidential information always
- Shred confidential documents when they are no longer needed
- Make sure they only view confidential information on secure devices
- Only disclose information to other employees when it is necessary and authorized
- Keep confidential documents inside the District offices unless it is necessary to move them

*What employees and Board member should not do:*

- Use confidential information for any personal benefit or profit
- Disclose confidential information to anyone outside the District
- Replicate confidential documents and files and store them on insecure devices

When employees terminate employment or a Board member ends their term, they are obliged to return any confidential files and delete them from their personal devices.

## ***Confidentiality Measures:***

The District will take measures to ensure that confidential information is well protected. The District will:

- Store and lock paper documents
- Encrypt electronic information and safeguard databases
- Ask employees and Board members to sign non-compete and/or non-disclosure agreements (NDAs)

- Ask for authorization by the Executive Director or Board Chair to allow employees to access certain confidential information

### **Disciplinary Consequences**

- Employees and Board members who do not respect this policy will face disciplinary and, possibly, legal action.
- The District will investigate every breach of this policy. The District will terminate any employee or remove any Board member who willfully or regularly breaches the confidentiality guidelines for personal profit. The District may also have to punish any unintentional breach of this policy depending on its frequency and seriousness. The District will terminate employees or remove Board members who repeatedly disregard this policy, even when they do so unintentionally.
- This policy is binding even after separation of employment or departure from the Board.

### *Exceptions:*

Confidential information may occasionally have to be disclosed for legitimate reasons. Examples are:

- If a regulatory or law enforcement body requests it as part of an investigation or audit
- If the District examines a venture or partnership that requires disclosing some information (within legal boundaries)
- If the District receives a court order directing disclosure

The District is bound to avoid disclosing more information than needed.

# Conflict of Interest Policy

*Last Updated: June 24, 2021*

**Purpose:** Conflicts of interest can raise governance and regulatory issues for the District. They can also raise concerns in the mind of the public and members of the media, potentially undermining the District's reputation, good standing, and voter confidence. A conflict of interest is a situation in which a Board member or one of their family members has a personal or financial interest that compromises or could compromise the Board member's independence of judgment in exercising their responsibilities to the District.

District Board members are expected to minimize conflicts of interest, disclose ethical, legal, financial, and other conflicts, and remove themselves from decision-making if they would otherwise be called on to act on a conflict involving themselves, their family members, or entities with which they or their family members are closely associated.

Depending on the circumstances, a relationship and/or transaction disclosed under this policy will fall into one of three categories: the relationship/transaction 1) is not a conflict of interest, 2) is a conflict of interest that is permitted assuming that certain procedures are followed, or 3) is a conflict that is prohibited altogether.

**Scope:** This policy applies to all Board members.

## Definitions:

- Closely Associated means that an individual:
  - Has a Compensation Arrangement with an entity;
  - Has an Ownership Interest in an entity; or
  - Is negotiating, applying for, or considering acquiring a Compensation Arrangement with or ownership interest in an entity.
- A Compensation Arrangement is an arrangement involving direct or indirect compensation for services.
- An Ownership Interest means that an individual owns at least 5% of the ownership interests (for example, shares of stock or partnership or limited liability company interests) or assets of an entity or, in the case of a publicly held corporation, at least 1% of the corporation's outstanding capital stock.
- Conflict of Interest means a situation in which a Board member or their Immediate Family Member has, a personal or financial interest that compromises or could compromise the Board member's independence of judgment in exercising their responsibilities. Conflicts of Interest include, but are not limited to, Actual Financial Conflicts of Interest.
- Actual Financial Conflict of Interest is a type of Conflict of Interest in which a Board member or a Board member's Related Party engages in a Transaction and the Board member knows, or by the exercise of reasonable care and diligence should have known, of the Transaction.
- Potential Conflict of Interest means a situation that is not currently a Conflict of Interest but is likely to be identified as, or result in, a Conflict of Interest.
- Immediate Family Member includes individuals related by blood, adoption, or marriage (i.e., stepfamily members).
- Interested Board Member means a Board member with a Conflict of Interest.
- Transaction means any financial agreement or relationship, including but not limited to those involving:

- The sale, lease, purchase, transfer, or provision of goods, services, equipment, facilities, or rights of any kind
- The provision or receipt of a loan or grant
- A joint venture, partnership or collaboration
- An investment
- *Related Party* means an Immediate Family Member or an entity with which a Board member or their Immediate Family Member is Closely Associated.

## Policy:

### *Types of Conflict of Interest Prohibited by this Policy:*

- *Actual Financial Conflicts of Interest.* No Board member may have an Actual Financial Conflict of Interest.
- *Compensation and Employment.* A Board member may not be compensated for their service on the Board or for providing services. No Board member or Immediate Family member shall be an employee of the District. A former Board member may be hired as an employee provided that at least 60 days have passed since they left the Board.
- *Participation in Contracts.* Board Members shall not participate in the selection, award, or administration of a contract if they have a real or apparent conflict of interest. Such a conflict would arise when the Board Member, any of their Immediate Family Members, their partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from an organization considered for a contract.
- *Organizational Conflicts of Interest.* Board members shall not enter into any transaction that creates an actual or perceived Organizational Conflict of interest.
- *Diversion of Resources.* Board members and Board members' Related Parties are prohibited from using District equipment, facilities, assets, or staff time for non-District purposes.

### *Exceptions under this Policy:*

- *Expense Reimbursements.* Expense reimbursements made by the District to a Board member or immediate Family Member for reasonable, necessary, and documented expenses incurred by the Board member or Immediate Family Member in the course of performing authorized services as a Board member or volunteer for the District.

### *What and How Information Should Be Disclosed:*

- *Disclosure by Board Members.*
  - *Obligation to Disclose.* Each Board member has a continuing obligation to disclose promptly and fully any actual or potential Conflicts of Interest of which they are aware.
  - *Form and Frequency of Disclosure.* Each Board member shall complete and sign on an annual basis and at such times as Conflicts of Interest arise, a Conflict of Interest disclosure statement, in the form attached to this policy, fully and completely disclosing the material facts about any actual or potential Conflicts of Interest of which they are aware.

### *How to Address Conflicts of Interest:*

- *Board Review.* The Board shall review and determine, with the assistance of legal counsel and/or the Executive Director if necessary, how to address situations involving Conflicts of Interest.



- *Exclusion of Interested Board Members.* An Interested Board Member shall not participate in any way the deliberations and decision making with respect to an actual or potential Conflict of Interest in which they are involved. In addition, when the Board is considering a proposed Transaction between the District and a Board member or a Related Party, no Interested Board Member with respect to any proposed or existing Transaction with the District may participate in any way the deliberations and decision making. Interested Board Members excluded from deliberation and decision making may, however, be available upon request to answer questions or provide material information about the situation under consideration.
- *Voting and Quorum.* The Board shall act on actual or potential Conflict of Interest situations by affirmative vote of a majority of Board members at a meeting at which a quorum is present, provided that Interested Board Members with respect to the matter shall not be counted for purposes of determining whether a quorum is present, nor for purposes of determining what constitutes a majority vote of Board members in attendance. The Interested Board Member should recuse themselves from voting.
- *Board Determination.* The Board (excluding any of the Interested Board Members required to be excluded) shall decide whether there is: no Conflict of Interest; a Conflict of Interest that is not prohibited under this policy or other applicable laws, regulations, or rules; or a Conflict of Interest that is prohibited.
  - *No Conflict of Interest.* If the Board determines that no Conflict of Interest exists, it shall inform any Board members involved in the situation of its determination and take any other actions it deems prudent.
  - *Conflict of Interest Not Prohibited.* If the Board concludes that a Conflict of Interest exists and it is not prohibited by this policy, the Board shall inform any Board members involved in the situation of its determination and take any other actions it deems prudent to address the Conflict of Interest, including excluding Interested Board Members from deliberations and decision making.
  - *Prohibited Conflict of Interest.* If the Board determines that a prohibited Conflict of Interest exists or that a proposed transaction would result in a prohibited Conflict of Interest, the Board shall decide to decline to enter into the proposed Transaction, if applicable, or to request the resignation of Interested Board Member(s) and, if the Interested Board Member(s) do(es) not resign, follow appropriate legal procedures to remove the Interested Board Member(s).
- *Delegation to Committee.* The Board may establish or designate a committee of the Board to review any Conflicts of Interest questions raised by this policy, to determine whether a situation involves a Conflict of Interest, and to make recommendations to the Board about how to address Conflicts of Interest

#### Documentation of Conflicts of Interest:

The Board or committee shall document its decisions about a Conflict of Interest in its meeting minutes (and attachments to the minutes, if applicable). The minutes shall include: material facts regarding the Conflict of Interest; the basis for the Board's decision; the names of Board members present and of those who voted on the matter; and any actions taken with respect to Interested Board Members with respect to the matter (for example, whether they were excluded from discussion and voting on the matter). The minutes must be prepared before the next Board or committee meeting, or 60 days after the final action is taken on the matter. Once prepared, the minutes must be reviewed and approved by the Board or committee (whichever is applicable) within a reasonable time.

#### *Violation of this Policy:*

If the Board has reason to believe that a Board member has failed to disclose a Conflict of Interest or otherwise violated this policy, it shall inform the Board member of the basis for this belief and afford them an opportunity to explain the alleged failure or violation. If, after hearing the response of the interested party and making such further investigation as may be warranted in the circumstances, the Board determines that the Board member has in fact failed to disclose an actual or potential Conflict of Interest or otherwise violated this policy, it shall take appropriate disciplinary and corrective action, which may include removal from the Board.

# Credit Card Policy

*Last Updated: June 24, 2021*

**Purpose:** The District may provide employees with credit cards that may be used for District-related expenses. This helps to track and process expenses, prevent fraud, and make payments more efficiently. Employees who hold District credit cards must use them properly and know their limitations and responsibilities.

**Scope:** This policy applies to all employees who are eligible to use a District card. It also applies to employees who have the right to approve the use of a company card for their team members.

**Policy:** Employees can use a District card to pay for work-related expenses only. This includes, but is not limited to:

- Expenses involved in Board Meetings (e.g. food, printed material)
- Office supplies and regular business expenses
- Accommodation and transportation costs during work-related travel
- Training and educational material approved by Executive Director
- Exceptions, if necessary, after receiving authorization from Executive Director

Employees must not use the company credit card for non-authorized or personal expenses. Never withdraw cash using the District credit card. Employees are not allowed to purchase any alcohol, drugs, weapons, pornography, or incur charges for other adult entertainment.

## *Employee's Responsibilities*

The District expects anyone with a District card to:

- Protect it to the best of their ability. Do not leave it unattended or give it to unauthorized people.
- If lost or stolen, report it as soon as possible
- Use it only for approved reasons. Follow the instructions in this policy and do not use the card for personal or unauthorized expenses.
- Please keep receipts and submit documentation with the date and purpose of the expense.

## *Use of Credit Card*

When using the District credit card:

- Confirm that the expenses are allowed under this policy.
- Keep the credit card number and physical card secure.
- Use the card sensibly and avoid unnecessary expenses even when allowed under this policy.

## *Violation of Policy*

Employees are expected to comply with this policy and if a violation occurs, appropriate action, including disciplinary action, may be taken. For example:

- If personal or unauthorized expenses are incurred, repayment is required. If this happens consistently, disciplinary action could include loss of the right to have a credit card or even termination depending on the amount and the type of expenses.
- If a receipt is lost, Executive Director needs to be informed immediately.

- Giving a company credit card to unauthorized people or abusing the expense limits may result in suspension or termination.
- Making prohibited purchases as mentioned previously (e.g. alcohol, drugs) may result in immediate termination, and possibly legal action.

The District has the right to review employee credit card use and withdraw use of the card from the employee for inappropriate use or violations of this policy.

# Document and Record Retention Policy

*Last Updated: June 24, 2021*

**Purpose:** This policy describes guidelines to create, preserve, and access District records. To ensure records are accurate and secure, all employees and Board members are expected to adhere to this policy. In this policy, a “record” is any type of electronic or paper file (document, spreadsheet, database entries) that is stored. This includes files both employees, Board members and external sources create. All legal and business documents, as well as formal internal and external communications, fall under this policy’s purview.

**Scope:** This policy applies to employees and Board members who may create, access, and manage records.

## **Policy:**

### Creating records:

By storing information, the District can:

- Make better decisions
- Support day-to-day operations
- Forecast and prepare for the future
- Learn from past mistakes
- Preserve and defend legality
- Evaluate operations and productivity over time
- Develop plans to improve the District

Creating and storing certain types of records are mandatory. The District should keep records which:

- Are mandated by law
- Are necessary for District governance, standardization, procedural guidance, and executing operational tasks.
- Indicate internal or external changes that effect the District at large.
- Include decisions, reports, data, and activities that are important to the District.
- Describe business ventures, agreements, and communication with regulatory bodies or the public.
- Employees or Board members may keep other records useful to their jobs.

General guidelines for creating records:

- Ensure that information is accurate and complete.
- Store records in appropriate media.
- Name, categorize, and share records properly.
- Mark appropriate records as confidential.
- Clarify who is authorized to access records.
- Timestamp records as appropriate.

Electronic systems should be periodically reviewed to ensure their accuracy and proper storage with support from IT.

**Authorization:**

Records may have different levels of authorization that limit their accessibility. The authorization level is usually determined by those who create the records, District policies, or the law (the law always holds precedence.) The following records are strictly confidential and only available to the purview of appropriate employees and Board members:

- Employment records
- Unpublished financial data
- Draft meeting minutes (prior to public meeting)
- Tax records including business specific data

Employees and Board members must not disclose records unless authorized. Confidentiality and data protection policies apply to all relevant records.

**Retaining records:**

When retaining records, the District will adhere to the most recent State of Montana Schedule Number 5, Local Government Accounting/Financial Records Schedule.

**Discarding records:**

After the data retention period has passed, authorized employees or Board members may choose to discard records for specific reasons, either by shredding physical documents or deleting data from a database or computer.

Employees and Board members are expected to always respect our confidentiality policy. When files need to be discarded, employees and Board members must not create copies or store information on their devices. This may constitute a security breach and warrant disciplinary action and/or legal action.

# Drugs, Alcohol, and Tobacco Policy

*Last Updated: June 24, 2021*

**Purpose:** This policy outlines District restrictions on use of funds and practices regarding drugs, alcohol, and tobacco use.

**Scope:** This policy is applicable for employees and Board members of the District.

## **Policy:**

### *Use of Funds*

The District strictly prohibits the use of resort tax funds to provide for the consumption of drugs, alcohol, and tobacco.

### *Adherence to Law*

It is the responsibility of each employee and Board member to adhere to applicable laws regarding the use of drugs, alcohol, or tobacco. The District recognizes there are times that employees and Board members will be in situations that are legal, but have the presence of drugs, alcohol, or tobacco. However, the District requires employees and Board members to be of “clear mind and judgement” when conducting District business.

**Disciplinary Consequences:** Suspicion of employee or Board member breach of this policy should be reported to the Executive Director or Board Chair. Extreme circumstances may result in disciplinary action, including but not limited to, counseling, suspension, termination, or removal from the board.

# Employee Review Policy

*Last Updated: June 24, 2021*

**Purpose:** The District is committed to providing employees with SMART goals (Specific, Measurable, Achievable, Relevant, and Time Bound) to guide their work plans and meet District strategic goals. Employees will be fairly compensated for their work performance and helping to maintain a quality standard of living.

**Scope:** This policy applies to all employees.

## **Policy:**

### *Employee Reviews*

On an annual basis each employee will develop an annual work plan using SMART goals that are aligned with the District's strategic goals. Upon approval by direct supervisor each work plan will be executed at the discretion of the employee. Periodic work plan progress reports will be conducted.

Employee performance is to be reviewed formally mid-year with the Executive Director. If adjustments and/or areas of emphasis are agreed upon by employee and supervisor, they will be reflected in a modified work plan. Final annual reviews will be prepared by the direct supervisor in the 4th quarter and approved during a subsequent Closed Board meeting. Final employee reviews will be delivered with the Executive Director with at least one member of the Executive Committee.

### *Performance Based Pay Adjustments*

Employees are not guaranteed pay increases. Pay increases are at the discretion of the Executive Director and Board. Each position will have a merit-based compensation plan. This plan will be reviewed with each employee at the time of the annual review and may be adjusted at the discretion of the full board.

Salary and wage adjustments are proactively budgeted into the annual operating budget. Based upon performance and the discretion of the Board employees will receive an adjustment. Adjustments will be made effective the first day of the new pay period following the review.



# Flexible Work Policy

*Last Updated: June 24, 2021*

**Purpose:** This policy outlines provisions for employees who want/need to change their work schedule and location. This policy is developed to create a productive work environment that is adaptive to meet the needs of employees. Flexible work requires the approval of the Executive Director. Abuse of this policy will result in revocation of flexibility and in extreme circumstances termination at the discretion of the Board Chair and the Executive Director.

**Scope:** This policy applies to employees who may require an alternative work schedule and/or location who are eligible by nature of their job.

**Policy:** Reasons for flexible work may include:

- Parenting
- Doctor appointments or other medical circumstances
- Work-life balance
- Acts of God
- Work related activity outside of office hours

Flexible work can refer to several different arrangements, including:

- **Telecommuting** which refers to a job that is performed remotely only part of the time. It can be a full-time position, however since telecommuting usually means employees come into the office semi-regularly, the workers in this arrangement usually live locally. It is the employee's responsibility to have access to reliable internet and phone service.
- **Flexible Working Time** when employees request to shift their normal schedule by starting the day later or leaving earlier. The total of working hours does not change. "Core hours" may be established during which an employee is required to be present at the workplace.
- **Compressed Week** when employees work longer hours on a number of days per week so they can take time off on the remaining days. Total working hours and compensation remain the same. (For example, four 10-hour days.)

To determine whether an employee is eligible for flexible arrangements, consideration is made for:

- **The nature of the employee's job.** For example, if the job requires attendance at specific hours or days per week or has a full-time workload.
- **The needs of the employee's team and District.** For example, some positions require attendance for evening functions such as funding allocations.
- **The impact on colleagues.** For example, if the District's operations are largely dependent on teamwork, then the employee is less likely to freely modify their working schedules.
- **The duration of the arrangement.** For example, an employee may have flexible hours during a specific time but may have to follow a standard schedule at some other time.
- **The impact on the public.** For example, flexible work arrangements cannot have a big impact on response times for public inquiry.

**Procedure:** If an employee initiates the request for flexible work, it must be submitted to the Executive Director. The Executive Director will evaluate the request based on this policy. If abuse of this policy is suspected, it must be reported immediately to the Executive Director or Board Chair.

## Gift Acceptance Policy

*Last Updated: June 24, 2021*

**Purpose:** This policy sets rules for the acceptance of gifts both within and outside of District premises. If a gift is allowed, this policy defines the acceptable value and type of gift permissible to employees and Board members.

**Scope:** This policy applies to all employees and Board Members.

**Policy:** Board members and employees are prohibited from soliciting or accepting gifts, gratuities, favors, or anything of monetary value, other than unsolicited items of nominal value.

Nominal value means \$20 or less per gift and \$50 or less for all gifts received from an individual or entity per calendar year. Acceptance of gifts of nominal value must be disclosed to the Executive Director or Board Chair. However, the prohibition on soliciting or accepting gifts does not include acceptance of token gifts of low-cost promotional items, such as pens, note pads, caps, calendars, and coffee mugs, and such gifts do not need to be disclosed.

Employees and Board members will adhere to Rules Of Conduct For Public Officers, Legislators, And Public Employees as defined in MCA 2-2-104.

# Governing and Guiding Documents Policy

*Last Updated: February 10, 2021*

**Purpose:** The purpose of this policy is to establish definitions for certain governing documents utilized by the District, to set forth the purpose for which each governing document should be used, and to provide guidance for when to select the use of one governing document over another.

**Scope:** This policy applies to the District at large.

**Policy:** The following documents will be used for District business as follows:

- **Montana Code Annotated:** Statutory authority for the State of Montana including Resort Area Districts.
  - Applies to: The State at large, with Title 7, Chapter 6, Part 15 specifically applying to the District, and Title 7, Chapter 6 applying in general to the District
  - Approved by: Montana State Legislature (Senate and House of Representatives)
- **Ordinances:** A law for a political division smaller than a state or nation, in this case the Big Sky Resort Area District.
  - Applies to: The District at large
  - Approved by: District Board of Directors
- **Resolutions:** A written motion of specific interest adopted by the District.
  - Applies to: The District at large
  - Approved by: District Board of Directors
- **Bylaws:** Established rules of procedure for the conduct of meetings and the transaction of business by the District Board of Directors.
  - Applies to: Employees and Board members
  - Approved by: District Board of Directors
- **District Strategic Plan:** The guiding strategies for the District.
  - Applies to: The District at large
  - Approved by: District Board of Directors
- **Policies:** A system of principles that establish internal standards.
  - Applies to: Board and employees
  - Approved by: District Board of Directors
- **Employee Handbook:** Outline of employment terms and conditions.
  - Applies to: Employees
  - Approved by: District Board of Directors
- **Procedures:** The operational statements or systems that implement policies or apply to the daily operations of the District.
  - Applies to: The District at large
  - Approved by: Executive Director with discretion to seek Board approval for emphasis
- **Community Vision and Strategy Plan:** The document produced by consultants to the District which details the guiding visions and priorities of District community members as of November 13, 2020 and which document will serve as additional reference material for the District's Board when making funding determinations during its application for resort tax funding cycles. The contents of this document are not binding on the District's Board or any decisions the Board may make but is considered a reference points or guidance materials. This

document may be revised from time to time at the direction of the Board should the Board deem it appropriate or helpful.

- **Contracts and Agreements:** Legally binding documents outlining roles, responsibilities, and terms of relationships.
  - Applies to: Collectors, fund recipients, local governments, contractors/vendors
  - Approved by: Depending on the type and nature of the agreement, approval must be given by either the District's Board, the Board Chair, or the Executive Director

# Grievance Policy

*Last Updated: June 24, 2021*

**Purpose:** The District encourages employees to communicate their grievances, with the goal of fostering a supportive and pleasant workplace for everyone.

**Scope:** This policy refers to all employees and Board members.

**Policy:** A grievance is any complaint, problem, or concern of an employee or Board member regarding their workplace, job, or working relationships.

Employees and Board members can file grievances for any of the following reasons:

- Workplace Harassment
- Health and Safety
- Supervisor Behavior
- Adverse Changes in Employment Conditions
- Violation of Policies
- Fraud

This list is not exhaustive. However, employees and Board members should try to resolve less important issues informally before resorting to a formal grievance.

Anyone who files a grievance can:

- Discuss with their direct supervisor
- File a written grievance explaining the situation in detail
- Appeal on any formal decisions

Anyone who faces allegations has the right to:

- Receive a copy of the allegations against them
- Respond to the allegations
- Appeal on any formal decisions

The District is obligated to:

- Investigate all grievances promptly
- Treat anyone who files grievances fairly
- Preserve confidentiality at any stage of the process
- Resolve all grievances when possible
- Prevent retaliation when anyone files grievances with the company or any external agencies

This procedure may vary according to the nature of a grievance. For example, if an employee is found to have engaged in racial discrimination, the District will begin disciplinary procedures.

## Jury Duty Policy

*Last Updated: June 24, 2021*

**Purpose:** This policy takes effect when an employee is called for jury duty. The District wants employees to fulfil their civic duties, when they are summoned by courts, without loss of income. This policy will address jury duty pay as well as relevant procedures. The District will follow all relevant federal and state laws.

**Scope:** This policy refers to all employees who are called for jury duty.

**Policy:** If an employee is called for jury duty, they can serve the length of their jury duty off without deduction from salary if job responsibilities are met.

To maintain records, employees are required to bring a copy of summons for jury duty and a document proving service.

If an employee is summoned at an inconvenient time for District operations (e.g. allocations) we may send an official postponement request to the courts. The Executive Director and employee should discuss this as soon as possible.

# Pet Policy

*Last Updated: June 24, 2021*

**Purpose:** This policy outlines District guidelines for bringing, caring for, and supervising pets in District offices.

**Scope:** This policy refers to District offices and subsequent use by the District at large. It provides guidance for the daily operation of offices and potential pets in those offices.

**Policy:** The District recognizes that Big Sky is a pet friendly community and that pets can create a more positive and productive work environment. Office pets are usually dogs, but any pet that is well-trained and not potentially dangerous, destructive, or generally publicly acceptable is allowable at the discretion of the District. Young animals are generally not allowed until they are adequately trained. Pets who may be destructive to District property are prohibited in the workplace. It is the sole discretion of the Executive Director regarding allowing or prohibiting office pets. Public pets will be allowed in the office spaces at the discretion of employees on-site. Generally, one pet per office is allowed.

## *Owner's Responsibilities:*

Pet owners must clean up after their pets. They are solely responsible for their pet's behavior, well-being, and public interaction. They should always supervise their pets in the workplace or know their location. More specifically, they should make sure their animal does not:

- Make a mess (water, food, waste)
- Fight with other office pets
- Wander in prohibited places
- Endanger themselves or others
- Damage District or personal property
- Annoy coworkers (e.g. barking constantly, climbing on their desks)
- Come to the office while sick

Generally, the owner must self-regulate a misbehaving pet. If they do not, their owner may be prohibited from bringing the pet to the office again. They will also be responsible for any expenses resulting from their pet's behavior.

Owners can leave work to walk their dogs on their standard breaks. They should avoid using excessive work time to look after their pets. If a pet needs constant care and attention, their owner may be instructed to leave them at home. Pets should be left at home if the owner does not have the ability to supervise them and if prescheduled office meetings are taking place.

## *Areas Where Pets Are Prohibited:*

- Offices of employees with allergies
- Meeting rooms during meetings with Board members or external parties

Employees are expected to comply with this policy. In cases when the number of pets in the office becomes excessive, they might be restricted, and a schedule established. Employees are also asked to not feed other employees' pets at work, if not authorized.



This policy does not prohibit service animals (animals trained to perform tasks for the benefit of a person with a disability.) They can move freely with their owners. If any problem arises because of service animals, appropriate accommodations will be made to resolve it.

## Public Relations Policy

*Last Updated: June 24, 2021*

**Purpose:** To ensure the quality, consistency, and accuracy of information disseminated to media sources, the following policy shall be enforced.

**Scope:** This policy applies to all employees and Board members.

**Policy:** Only the Executive Director, Board Chair, or other individual(s) designated by the Board are authorized to speak with the media. When possible the Executive Director and Board Chair shall collaborate on message development and coordinate who will handle which press inquiries.

Employees, Board members (other than the Chair) and members acting in a capacity within a committee or a caucus shall not make statements, provide information for distribution, or provide background information unless specifically directed to do so by the Executive Director and/or the Board.

# Records Request Policy

*Last Updated: June 24, 2021*

**Purpose:** This policy defines a framework for ensuring the District is legally compliant with formal record requests made by members of the public. It ensures full compliance with local, state, and federal laws.

**Scope:** This policy applies to the District at large.

**Policy:** The following records are readily available to the public:

- Approved meeting minutes and recordings
- Public meeting agendas
- Board Packet
- District Ordinances
- District Resolutions
- District Bylaws
- District Strategic Plan
- District Policies
- Employee Handbook
- Community Vision and Strategy Plan

## *Public Disclosure*

In accordance with MCA 2-6-10 and the Montana constitution, every person in Montana has a right to examine documents of all public bodies or agencies of State government. This broad examination right is, however, restricted by the right to privacy; documents will not be provided to members of the public when “the demand [s] of individual privacy clearly exceed the merits of public disclosure.” When documents that contain information about individuals are requested, the following factors must be taken into consideration:

*The format in which the requestor has asked for the information to be provided:*

In accordance with MCA 2-6-1006, the District is required to provide a timely response. However, the District is never required to do research for a member of the public requesting information and is not required to compile or summarize any information in any way that may be requested. The District is only to provide access to documents as they already exist, as maintained by the District in the ordinary course of business. If the request is to examine documents as they are normally kept, the District must then determine whether the requested documents or portions of the documents must remain confidential in whole or in part before the District can make them available for examination by the requestor.

## *Prohibition on Dissemination for use of Distribution Lists:*

In accordance with MCA 2-6-1017, if a requestor asks for information to be compiled as a mailing or distribution list details like mailing addresses and email addresses should be redacted before the requestor is permitted to examine the requested documents. All requests for information from the District should include citation of MCA 2-6-1017 when examination is granted to the requestor.

*Fees:*

In accordance with MCA 2-6-1006, the District can charge a reasonable fee that will not exceed the actual costs directly related at the time of fulfilling the request. The fee must be documented, and the District must tell the requestor of any fees that may be charged for information. The fee may include the time to gather public information and to redact it.

*Requesting Records:*

District records requests can be made either in person or online. Routine records including ordinances, resolutions, minutes, and agendas are all available on the District website. Non-routine records (material prepared in the regular course of District business but not prepared for mass distribution) may be made available through a formal record request. The requestor must provide first and last name, organization/company name, street address, mailing address, city, state, zip code, email address, phone number(s), and detail of the records being requested.

The requestor must acknowledge they are making application for inspection and/or copying public records of the District and acknowledge to agree to pay any fees associated with the request. Requestor will indicate preferred receipt of request by mail, by email, or pick up.

*Notice:*

Notice will be provided to the requestor that no new documents will be created to respond to a records request per MCA 2-6-1006 (4). Applicable information may be available for the requestor to compile his/her own data subject to law, including the legal constrictions regarding mailing and distribution lists from public records per MCA 2-6-1017.

# Technology Policy

*Last Updated: June 24, 2021*

**Purpose:** This policy outlines and guides the use of internet, email, equipment, social media, and cell phone use to avoid inappropriate, illegal, unsafe use that creates risks for the employee and the District's legality and reputation.

**Scope:** This technology policy applies to employees, Board members, and anyone who may access the District's network and technology.

## **Policy:**

### Internet & Network

Employees and Board members are advised to use the District's internet connection for the following reasons:

- To complete their job duties.
- To seek out information that can be used to improve their work.
- To access social media accounts, while conforming to the social media policy below.

It is not the intention to restrict employees' or Board members access to websites of their choice, but employees and Board members are expected to exercise good judgement and remain productive at work while using the internet.

Employees and Board members should:

- Always keep their passwords secret.
- Log into their work-related accounts only from safe devices.
- Use strong passwords to log into work-related websites and services.

Employees and Board members must not:

- Download or upload obscene, offensive, or illegal material.
- Send confidential information to unauthorized recipients.
- Invade another person's privacy and sensitive information.
- Download or upload movies, music, and other copyrighted material and software.
- Visit potentially dangerous websites that can compromise the safety of the network and computers.
- Perform unauthorized or illegal actions, like hacking, fraud, buying/selling illegal goods, and more.

Employees and Board members are advised to be careful when downloading and opening/executing files and software. The District may install anti-virus and disk encryption software on company computers. Employees and Board members may not deactivate or configure settings and firewalls without IT approval.

The District does not assume any responsibility if District devices are infected by malicious software, or if their personal data is compromised because of inappropriate use.

### Company-Issued Equipment:

Employees are expected to respect and protect the District's equipment. "equipment" in this policy includes District-issued phones, laptops, tablets, and any other electronic equipment belonging to the District. Employees and Board members are responsible for their equipment whenever they take it out of their offices.

#### Email:

Employees and Board members may use their District email accounts for all work-related activity. They should not use their District email to:

- Register to illegal, unsafe, disreputable, or suspect websites and services.
- Send obscene, offensive, or discriminatory messages and content.
- Send unauthorized advertisements or solicitation emails.

The District has the right to monitor business emails and websites visited on work computers.

#### Disciplinary Action:

Anyone who does not conform to this policy will face appropriate disciplinary action. Serious violations may be cause for termination of employment, removal from the board, or legal action when appropriate. Examples of serious violations are:

- Using internet connection to steal or engage in other illegal activities.
- Causing computers to be intentionally infected by viruses, worms, or other malicious software.
- Sending offensive or inappropriate emails.

#### Social Media:

"Social Media" refers to a variety of online communities such as blogs, social networks, chat rooms, and forums – not limited to Facebook or Twitter. This policy is built around two different elements, one, using personal social media at work and two, representing the District through social media.

Employees may access their personal accounts at work, but employees are expected to act responsibly and ensure their productivity isn't affected. Whether accounts are used for District or personal purposes, employees may easily get sidetracked by the vast amount of available content. Therefore, employees are asked to restrict use to a few minutes per workday.

Employees and Board members should be careful when posting on social media. When posting any content, Employees must at all times adhere to the District's confidentiality, harassment and discrimination policies, as well as all other policies and conditions of employment. In general, please:

- Ensure others know the employees' personal accounts or statements do not represent the District. Do not state or imply that personal opinions and content are authorized or endorsed by the District. Use a disclaimer such as "opinions are my own" to avoid misunderstandings.
- Avoid sharing intellectual property like trademarks on a personal account without approval. Confidentiality policies and laws always apply.
- Avoid any defamatory, offensive, or derogatory content. It may be considered a violation of the Anti-Harassment Policy, if directed towards colleagues, Board members, or partners.

#### Representing the District:

Some employees or Board members may represent the District by handling social media accounts or speak on the District's behalf. When using the District's social media account, employees are expected to act carefully and responsibly to protect the District's image, reputation, and confidentiality. Employees and Board members should:

- Be respectful, polite, and patient, when engaging in conversations on the District's behalf. Be extra careful when making declarations or promises.
- Avoid speaking on matters outside of one's field of expertise when possible. Everyone should be careful not to answer questions or make statements that fall under somebody else's responsibility.
- Never post discriminatory, offensive, or slanderous content and commentary.
- Correct or remove any misleading or false content as quickly as possible.

#### Disciplinary Consequences:

Disciplinary action may be taken, up to and including termination or removal from the Board, if employees or Board members do not follow this policy's guidelines. Examples of non-conformity with this policy include but are not limited to:

- Disregarding job responsibilities and deadlines to use social media at work.
- Disclosing confidential information through personal or corporate accounts.
- Directing offensive comments towards other members of the online community.
- If employees or Board members violate this policy inadvertently, they may receive a reprimand. Employees in violation are expected to comply moving forward or stricter disciplinary actions will apply.

#### Cell Phones:

Personal cell phones may cause problems in the workplace. Employees who use their cell phones excessively may:

- Get distracted from their work.
- Disturb colleagues by speaking on their phones.
- Cause security issues from inappropriate use of District-issued equipment or misuse of the District's internet connection.
- Cause accidents when they illegally use their phones inside vehicles or near areas where using phones is prohibited.

Employees are expected to use their cell phones prudently during working hours. Employees are advised to:

- Use District-issued phones for District purposes only and preserve them in reasonable condition.
- Surf the internet, text, and talk on the phone only as appropriate.
- Turn off or silence phones when appropriate.

Employees are not allowed to:

- Play games during working hours.
- Use their phones without hands free devices for any reason while driving for District purpose.
- Use their cell phone's camera or microphone to record confidential information.
- Speak on their phones within earshot of colleagues' working space during working hours.
- Download or upload inappropriate, illegal, or obscene material on a District cell phone

Employees can benefit from using cell phones and can use their phones:

- To make business calls.
- To use productivity apps.
- To check important messages.
- To make brief personal calls away from the working space of colleagues.
- Employees may use their phones during breaks or at lunch hour, and while in a stationary vehicle.

Disciplinary Consequences:

The District retains the right to monitor employees for excessive or inappropriate use of their cell phones. If an employee's phone usage causes a decline in productivity or interferes with working operations, they may be banned from using their cell phones or face other appropriate disciplinary action, up to and including termination.

Employees and Board members may face severe disciplinary action up to and including termination, in cases when they:

- Cause a security breach.
- Violate our confidentiality policy.
- Cause an accident by recklessly using their phones.



# Travel Policy

*Last Updated: June 24, 2021*

**Purpose:** It is the policy of the District to reimburse staff and Board members for reasonable and necessary expenses incurred during approved work-related travel.

Employees and Board members seeking reimbursement should incur the lowest reasonable travel expenses and exercise care to avoid misconduct or the appearance of misconduct. Reimbursement is allowed only when reimbursement has not been, and will not be, received from other sources. If a circumstance arises that is not specifically covered in this policy, then the most conservative course of action should be taken.

**Scope:** This policy applies to all employees and Board members.

**Policy:** Travel must be authorized. Travelers should verify that planned travel is eligible for reimbursement before making travel arrangements. Within 30 days of completion of a trip, the traveler must submit an Expense Reimbursement Form, or submit mileage through defined payroll process and supporting documentation to obtain reimbursement of expenses. An individual may not approve his or her own travel or reimbursement.

## Personal Funds:

Travelers should review reimbursement guidelines before spending personal funds for business travel to determine if such expenses are reimbursable. The District reserves the right to deny reimbursement of travel-related expenses for failure to comply with policies and procedures.

Travelers who use personal funds to facilitate travel arrangements will not be reimbursed until proper documentation is submitted.

## Vacation in conjunction with business travel:

In cases in which vacation time is added to a business trip, any cost variance in airfare, car rental or lodging must be clearly identified on the Expense Request Form. The District will not prepay any personal expenses with the intention of being "repaid" later, nor will any personal expenses be reimbursed.

## Exceptions:

Occasionally it may be necessary for travelers to request exceptions to this Travel Policy. Requests for exceptions to the policy must be made in writing and approved.

## Reimbursements:

Requests for reimbursements of travel-related expenses are submitted on an Expense Reimbursement Form. These forms must be submitted to the Executive Director within two weeks after the trip is completed. Reimbursement Forms not submitted within this time frame require exception approval from the Executive Director.

Reimbursement of travel expenses is based on documentation of reasonable and actual expenses supported by the original, itemized receipts where required. Reimbursements that may be paid by the District are shown below.

- **Airfare:** If the airfare was not prepaid, an original itemized airline receipt, an e-ticket receipt/statement or an Internet receipt/statement is required. The receipt must show the method of payment and indicate that payment was made.

- *Automobile (personally owned)*: A valid driver's license issued within the United States and personal automobile insurance are required for expenses to be reimbursed. Drivers should be aware of the extent of coverage (if any) provided by his or her automobile insurance company for travel that is business or not personal in nature.
  - Reimbursement for use of a personal automobile mileage is based on the US General Services Administration per diem rate found at [gsa.gov](http://gsa.gov).
- *Automobile (rental)*: Reimbursement for a commercial rental vehicle as a primary mode of transportation is authorized only if the rental vehicle is more economical than any other type of public transportation, or if the destination is not otherwise accessible. Vehicle rental at a destination city is reimbursable. Original receipts are required.
  - The District authorizes reimbursement for the most economic vehicle available. In certain circumstances larger vehicles may be rented, with supervisory approval. The rental agreement must clearly show the date and the points of departure/arrival, as well as the total cost. Drivers must adhere to the rental requirements, and restrictions must be followed.
  - The District will reimburse the cost of CDW and LDW coverage; all other insurance reimbursements will be denied.
  - Drivers should be aware of the extent of coverage (if any) provided by his or her automobile insurance company for travel that is business or not personal in nature.
  - Parking fees, tolls, and other incidental costs associated with the vehicle use not covered by the rental agreement will be reimbursed by the District.
  - Travelers are strongly encouraged to fill the gas tank before returning the vehicle to the rental agency to avoid service fees and more expensive fuel rates.
- *Conference registration fees*: If the conference fee was not prepaid, the District will reimburse these fees, including business-related banquets or meals that are part of the conference registration. Original receipts to support the payment are required. If the conference does not provide a receipt, then a cancelled check, credit card slip/statement, or documentation that the amount was paid is required for reimbursement.
  - A prorated amount for the meals provided must be deducted from the traveler's per diem. See Meals (per diem) for more detail.
  - Entertainment activities such as golf outings and sightseeing tours will not be reimbursed.
- *Lodging (commercial)*: The cost of overnight lodging (room rate and tax only) will be reimbursed to the traveler if the authorized travel is 100 miles or more from the traveler's home or primary worksite.
  - Exceptions to this restriction may be approved in writing by the executive director or board chair.
  - The District will reimburse lodging expenses at US General Services Administration Per Diem rates.
- *Meals (per diem)*: Per diem allowances are reimbursable for in-state overnight travel that is 100 miles or more from the traveler's home or primary worksite.
  - Per diem allowances are applicable for all out-of-state travel that is 100 miles or more from the traveler's home or primary worksite.
  - The Districts per diem rates are based on the U.S. General Services Administration Guidelines, which vary by city location. In addition to meals these rates include incidental expenses such as laundry, dry cleaning, and service tips (e.g., housekeeping or porter tips.) Incidental expenses, unless specifically cited in this policy, will not be reimbursed.

- Per diem reimbursements are based on departure and return times over the entire 24-hour day and are prorated accordingly.
- If a free meal is served on the plane, included in a conference registration fee, built into the standard, single hotel room rate, or replaced by a legitimate business meal, the per diem allowance for that meal may not be claimed.
- Receipts are not required for per diem allowances. Per diem allowances are reimbursed after the trip is completed.
- *Business meals:* Travelers are required to follow the District's policies when requesting reimbursement for business meals. Original itemized receipts are required.
- *Business expenses:* Business expenses, including faxes, photocopies, Internet charges, data ports, and business telephone calls incurred while on travel status, can be reimbursed. Original itemized receipts are required.
- *Parking:* Original receipts are required for parking fees (including airport parking). The lodging bill can be used as a receipt when charges are included as part of the overnight stay.
- *Tolls:* Original receipts are required.
- *Miscellaneous transportation:* Original receipts are required for taxi, bus, subway, metro, ferry and other modes of transportation.

#### Non-reimbursable Travel Expenses:

The following items that may be associated with business travel will not be reimbursed by the District.

- Airline club memberships.
- Airline upgrades.
- Business class for domestic flights or first class for all flights.
- Childcare, babysitting, house-sitting, or pet-sitting/kennel charges.
- Commuting between home and the primary work location.
- Costs incurred by traveler's failure to cancel travel or hotel reservations in a timely fashion.
- Evening or formal wear expenses.
- Haircuts and personal grooming.
- Laundry and dry cleaning.
- Passports, vaccinations, and visas when not required as a specific and necessary condition of the travel assignment.
- Personal entertainment expenses, including in-flight movies, headsets, health club facilities, hotel pay-per-view movies, in-theater movies, social activities, and related incidental costs.
- Travel accident insurance premiums or purchase of additional travel insurance.
- Other expenses not directly related to the business travel.

#### Travel for Non-Employees:

Additional costs for travel, lodging, meal, or other travel expenses for spouses or other family members will not be reimbursed unless the individual has a bona fide company purpose for engaging in the travel or attending the event.

# Whistleblower Policy

*Last Updated: June 24, 2021*

**Purpose:** A whistleblower as defined by this policy is an employee or Board member of the District who reports an activity that he/she considers to be illegal or dishonest to one or more of the parties specified in this policy. The whistleblower is not responsible for investigating the activity or for determining fault or corrective measures; appropriate management officials are charged with these responsibilities.

**Scope:** This policy applies to all employees and Board members.

**Policy:** If an employee or Board member has knowledge of or a concern of illegal or dishonest fraudulent activity, the employee is to contact the Executive Director or Board Chair. The employee or Board member must exercise sound judgment to avoid baseless allegations. An employee or Board member who intentionally files a false report of wrongdoing will be subject to discipline up to and including termination.

Whistleblower protections are provided in two important areas -- against retaliation and confidentiality. When possible, the confidentiality of the whistleblower will be maintained. However, identity may have to be disclosed to conduct a thorough investigation, to comply with the law and to provide accused individuals their legal rights of defense. The District will not retaliate against a whistleblower. This includes, but is not limited to, protection from retaliation in the form of an adverse employment action such as termination, compensation decreases, work assignments, and threats of physical harm or removal from the Board. Any whistleblower who believes he/she is being retaliated against must contact the Executive Director or Board Chair immediately. The right of a whistleblower for protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated.