

Conflict of Interest Policy

This Conflict of Interest Policy (the “policy”) of Missoula Community Access Television (1) defines conflicts of interest; (2) identified classes of individuals within the Organization covered by this policy; (3) facilitates disclosure of information that may help identify conflicts of interest; and (4) specifies procedures to be followed in managing conflicts of interest.

1. Definition of conflicts of interest. A conflict of interest arises when a person in a position of authority over the Organization may benefit financially from a decision he or she could make in that capacity, including indirect benefits such as to family members or businesses with which the person is closely associated. This policy is focused upon material financial of interest of, or benefit to, such persons.
2. Individuals covered. Persons covered by the policy are the Organization’s officers, directors, chief employed executive, chief employed finance executive, and others of similar position.
3. Facilitation of disclosure. Persons covered by this policy will annually disclose or update to the Chairman of the Board of Directors on a form provide by the Organization their interests that could give rise to conflicts of interest, such as a list of family members, substantial business or investment holdings, and other transactions or affiliations with businesses and other organizations or those of family members.
4. Procedures to manage conflicts. For each interest disclosed to the Chairman of the Board of Directors, the Chairman will determine whether to: (a) take no action; (b) assure full disclosure to the Board of Directors and other individuals covered by this policy; (c) ask the person to recuse from participation in related discussions or decisions within the Organization; or (d) ask the person to resign from his or her position in the Organization or, if the person refuses to resign, become subject to possible removal in accordance with the Organization’s removal procedures. The Board President will monitor proposed or ongoing transactions for conflicts of interest and disclose them to the Board of Directors in order to deal with potential or actual conflicts, whether discovered before or after the transaction has occurred.

MCAT

Director and Officer Annual Conflict of Interest Statement

1. Name: _____ Date: _____

2. Position:

Are you a voting Director? Yes No Are you an Officer? Yes No If you are an Officer, which Officer position do you hold: _____.

3. I affirm the following:

I have received a copy of the MCAT Conflict of Interest Policy. _____ (initial) I have read and understand the policy. _____ (initial) I agree to comply with the policy. _____ (initial) I understand that MCAT is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of tax-exempt purposes. _____ (initial)

4. Disclosures:

a. Do you have a financial interest (current or potential), including a compensation arrangement, as defined in the Conflict of Interest policy with MCAT? Yes No

i. If yes, please describe it: _____

ii. If yes, has the financial interest been disclosed, as provided in the Conflict of Interest policy? Yes No

b. In the past, have you had a financial interest, including a compensation arrangement, as defined in the Conflict of Interest policy with MCAT? Yes No

i. If yes, please describe it, including when (approximately):

ii. If yes, has the financial interest been disclosed, as provided in the Conflict of Interest policy? Yes No

5. Are you an independent director, as defined in the Conflict of Interest policy? Yes No

a. If you are not independent, why? _____

_____ Date: _____

Signature of director Date

1. _____ Date: _____ Signature of director

Document Retention and Destruction Policy

This Document Retention and Destruction Policy of Missoula Community Access Television identified the record retention responsibilities for staff, volunteers, officers, members of the Board of Directors, and outsiders for maintaining and documenting the storage and destruction of the Organization's documents and records.

1. **Rules.** The Organization's staff, volunteers, officers, members of the board of Directors, and outsiders are required to honor these rules: (a) paper or electronic documents indicated under the terms for retention below will be transferred and maintained by the Human Resources, Legal, or Administrative staffs/departments or their equivalents; (b) all other paper documents will be destroyed after three years; (c) all other electronic documents will be deleted from all individual computers, databases, networks, and back-up storage after one year; and (d) *no paper or electronic documents will be destroyed or deleted if pertinent to any ongoing or anticipated government investigation or proceeding or private litigation.*

2. **Terms for retention.**
 - a. Retain permanently:
 - i. Governance records
 - ii. Tax records
 - iii. Intellectual property records
 - iv. Financial records
 - v. Legal correspondence

 - b. Retain for 10 years:
 - i. Pension and benefit records
 - ii. Government relations records

 - c. Retain for 3 years:
 - i. Employee employment records
 - ii. Lease agreements
 - iii. Loan agreements
 - iv. Insurance documents
 - v. Contracts
 - vi. Licenses

 - d. Retain for 1 year:
 - i. All other electronic records, documents, and files
 - ii. Budgets
 - iii. Bank statements
 - iv. Employee manuals

3. **Exceptions.** Exceptions to these rules and terms for retention may be granted only by the Organization's chief executive or Chairman of the Board.

Policy on the Process of Determining Compensation

This Policy on the Process of Determining Compensation of Missoula Community Access Television applies to the compensation of the following persons employed by the Organization:

- Key employees of the Organization identified by the following titles or positions

General Manager

Only management individuals are considered if their position is considered by the Organization's Board of Directors to be a high-level position.

The process includes all of these elements: (1) review and approval by the Board of Directors; (2) use of data as to comparable compensation; and (3) contemporaneous documentation and recordkeeping.

1. Review and approval. The compensation of the person is reviewed and approved by the Board of Directors at least annually, provided that persons with conflicts of interest with respect to the compensation arrangement are not involved in this review and approval.
2. Use of data as to comparable compensation. The compensation of the person is reviewed and approved using applicable and appropriate data determined by the Chief Employed Financial or Accounting Executive as to comparable compensation for similarly qualified persons in functionally comparable positions at similarly situated organizations.
3. Contemporaneous documentation and recordkeeping. There is contemporaneous documentation and recordkeeping with respect to deliberations and decisions regarding the compensation arrangement.

Joint Venture Policy

This Joint Venture Policy of Missoula Community Access Television requires that the Organization evaluate its participation in joint venture arrangements under Federal tax law and take steps to safeguard the Organization's exempt status with respect to such arrangements. It applies to any joint ownership or contractual arrangement through which there is an agreement to jointly undertake a specific business enterprise, investment, or exempt-purpose activity as further defined in this policy.

1. Joint ventures or similar arrangements with taxable entities. For purposes of this policy, a joint venture or similar arrangement means any joint ownership or contractual arrangement through which there is an agreement to jointly undertake a specific business enterprise, investment, or exempt-purpose activity without regard to: (1) whether the Organization controls the venture or arrangement; (2) the legal structure of the venture or arrangement; or (3) whether the venture or arrangement is taxed as a

partnership or as an association or corporation for federal income tax purposes. A venture or arrangement is disregarded if it meets both of the following conditions:

- a. 95% or more of the venture's or arrangement's income for its tax year ending with the Organization's tax year is excluded from unrelated business income taxation [including, but not limited to: (i) dividends, interest, and annuities; (ii) royalties; (iii) rent from real property; and (iv) gains or losses from the sale of property]; and
- b. the primary purpose of the Organization's contribution to, or investment or participation in, the venture or arrangement is the production of income or appreciation of property.

2. Safeguards to ensure exempt status. The Organization will: (a) negotiate in its transactions and arrangements with other members of the venture or arrangement such terms and safeguards adequate to ensure the Organization's exempt status is protected; and (b) take steps to safeguard the Organization's exempt status with respect to the venture or arrangement. Examples of safeguards include, but are not limited to, the following, which may or may not be applicable:
 - a. control over the venture or arrangement sufficient to ensure that it furthers the exempt purpose of the Organization;
 - b. requirements that the venture or arrangement gives priority to exempt purposes over maximizing profits for the other participants;
 - c. that the venture or arrangement not engage in activities that would jeopardize the Organization's exemption;
 - d. that all contracts entered into with the Organization be on terms that are arm's length.

Gift Acceptance Policy

Missoula Community Access Television will gratefully accept gifts and donations that will be used to promote and further the Organization's mission. The Organization's Board of Directors reserve the option not to accept any gift or donation that does not help fulfill the Organization's mission statement, comes with conditions unacceptable to the Board of Directors, or may otherwise be considered not prudent to accept.

1. All gifts and donation offers shall be forward to the Chief Employed Officer who:
 - a. shall investigate the gift or donation to determine if the gift or donation helps fulfill the Organization's mission statement,
 - b. shall determine if there are any restrictions [time, purpose, or other] of the gift or donation. If there are restrictions, these shall be communicated to the Board of Directors prior to accepting the gift or donation,
 - c. if the gift or donation is other than cash, a description of the gift or donation shall be obtained along with the method used by the donor to determine fair value.
2. The Chief Employed Officer shall compile a listing of all gifts and donations offered to the Organization and present to the Board of Directors at a regular meeting. The minutes of this meeting shall reflect the individual gifts or donations and the Board of Director's decision regarding acceptance. For non-cash gifts or donations, the Board of

Directors shall perform reasonable due diligence to determine any potential liability, litigation, or other concerns associated with the potential gift or donation prior to accepting said gift or donation. The Board of Directors may choose to consult with an independent expert regarding the potential gift or donation prior to making a final decision regarding acceptance.

3. Once a gift or donation is accepted, the Chief Employed Officer shall send a thank-you letter acknowledging acceptance of the gift or donation, the amount of the gift or donation, and the purpose for which the gift or donation will be used. This letter will also state that the Organization is a 501(c)(3) tax-exempt organization. A copy of this letter will be kept in a separate file along with all other gift or donation documentation.
4. The gift or donation, if restricted in any manner, will be accounted for in a separate fund.
5. If the gift or donation includes any investment product, the Organization shall sell the investment and invest the proceeds in accordance with the Organization's investment policy. If the potential donor specifies that the investment product shall not be sold, the Board of Directors may deem this an unacceptable restriction or the Board of Directors may choose to accommodate this request in which the investment product will be accounted for in a separate account in accordance with the Organization's investment policy.

Whistleblower Policy

ABC Organization Whistleblower Policy

General

The Missoula Community Access Code of Conduct (hereinafter referred to as the Code) requires directors, other volunteers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the organization must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

The objectives of the MCAT Whistleblower Policy are to establish policies and procedures for:

- The submission of concerns regarding questionable accounting or auditing matters by employees, directors, officers, and other stakeholders of the organization, on a confidential and anonymous basis.
- The receipt, retention, and treatment of complaints received by the organization regarding accounting, internal controls, or auditing matters.
- The protection of directors, volunteers and employees reporting concerns from retaliatory actions.

Reporting Responsibility

Each director, volunteer, and employee of MCAT has an obligation to report in accordance with this Whistleblower Policy (a) questionable or improper accounting or auditing matters, and (b) violations and suspected violations of MCAT's Code (hereinafter collectively referred to as Concerns).

Authority of Audit Committee

All reported Concerns will be forwarded to the Audit Committee in accordance with the procedures set forth herein. The Audit Committee shall be responsible for investigating, and making appropriate recommendations to the Board of Directors, with respect to all reported Concerns.

No Retaliation

This Whistleblower Policy is intended to encourage and enable directors, volunteers, and employees to raise Concerns within the Organization for investigation and appropriate action. With this goal in mind, no director, volunteer, or employee who, in good faith, reports a Concern shall be subject to retaliation or, in the case of an employee, adverse employment consequences. Moreover, a volunteer or employee who retaliates against someone who has reported a Concern in good faith is subject to discipline up to and including dismissal from the volunteer position or termination of employment.

Reporting Concerns

Employees

Employees should first discuss their Concern with their immediate supervisor. If, after speaking with his or her supervisor, the individual continues to have reasonable grounds to believe the Concern is valid, the individual should report the Concern to the Director of Human Resources. In addition, if the individual is uncomfortable speaking with his or her supervisor, or the supervisor is a subject of the Concern, the individual should report his or her Concern directly to the Director of Human Resources.

If the Concern was reported verbally to the Director of Human Resources, the reporting individual, with assistance from the Director of Human Resources, shall reduce the Concern to writing. The Director of Human Resources is required to promptly report the Concern to the Chair of the Audit Committee, who has specific and exclusive responsibility to investigate all Concerns. If the Director of Human Resources, for any reason, does not promptly forward the Concern to the Audit Committee, the reporting individual should directly report the Concern to the Chair of the Audit Committee. Contact information for the Chair of the Audit Committee may be obtained through the Human Resources Department. Concerns may also be submitted anonymously. Such anonymous Concerns should be in writing and sent directly to the Chair of the Audit Committee.

Directors and Other Volunteers

Directors and other volunteers should submit Concerns in writing directly to the Chair of the Audit Committee. Contact information for the Chair of the Audit Committee may be obtained from the Chief Financial Officer.

Handling of Reported Violations

The Audit Committee shall address all reported Concerns. The Chair of the Audit Committee shall immediately notify the Audit Committee, the President, the Executive Director, and Chief Operating Officer of any such report. The Chair of the Audit Committee will notify the sender and acknowledge receipt of the Concern within five business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted Concerns.

All reports will be promptly investigated by the Audit Committee, and appropriate corrective action will be recommended to the Board of Directors, if warranted by the investigation. In addition, action taken must include a conclusion and/or follow-up with the complainant for complete closure of the Concern.

The Audit Committee has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations.

Acting in Good Faith

Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the information disclosed indicates an improper accounting or auditing practice, or a violation of the Codes. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense and may result in discipline, up to and including dismissal from the volunteer position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

Confidentiality

Reports of Concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Disclosure of reports of Concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.