

Whistleblower Policy of Bismarck Mandan Symphony Orchestra

Bismarck Mandan Symphony Orchestra requires directors, officers, volunteers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of Bismarck Mandan Symphony Orchestra, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable federal and state laws, policies, and regulations.

I. CHIEF COMPLIANCE OFFICER

Bismarck Mandan Symphony Orchestra's Chief Compliance Officer is its Executive Director or other person as appointed by the Board of Directors from time to time. The Chief Compliance Officer is responsible for investigating and resolving all complaints about unethical or illegal conduct. The Compliance Officer will advise the Board of Directors of all complaints and their resolution, and the Compliance Officer will report at least quarterly to the Treasurer and the Executive Committee on compliance activity relating to accounting or alleged financial improprieties.

The Board may hire a third-party investigator if a complaint involves the Chief Compliance Officer or is deemed necessary by the seriousness of the complaint.

II. REPORTING RESPONSIBILITY AND PROCEDURE

Bismarck Mandan Symphony Orchestra seeks to have an "Open Door" policy and encourages board members, musicians, volunteers, and employees to share their questions, concerns, suggestions or complaints regarding Bismarck Mandan Symphony Orchestra and its operations with someone who can address them properly. In most cases, a board member or committee member should present his or her concerns to the Chair of the Board. An employee or volunteer should present his or her concerns to the Chief Compliance Officer. If the concerns involve the Chief Compliance Officer, an employee or volunteer shall notify the Chair of the Board.

If the reporting person (whistleblower) is not comfortable speaking with the Chair of the Board or Chief Compliance Officer, or is not satisfied with the response, the whistleblower may speak with anyone on the Board.

III. DETAILED PROCEDURE FOR HANDLING REPORTED VIOLATIONS

This detailed procedure begins when a suspected violation is reported to the Chief Compliance Officer or the Executive Director, Chair of the Board, or member of the board hands over documentation of a suspected violation to the Chief Compliance Officer. The Compliance Officer shall:

- A. Write to the party or parties making the allegation acknowledging receipt of the suspected violation and informs them that an investigation into the violation will be opened.
- B. Ensure the original document or documents of the report, as well as the letter acknowledging receipt of the reported or suspected violations, are included in the

memorialization record.

- C. Ensure that the investigation and corrective action(s) are completed in a timely manner and maintains and submits the timeline for resolving the report.
- D. Submit findings to the Board, if warranted.
- E. Maintain written records of the complaints and allegations along with all correspondence and actions taken in resolving them. These written records are maintained in a confidential Board folder. If the Executive Director is involved in the said violations, these records will be kept off site as determined by the Chair of the Board.

IV. NO RETALIATION

It is contrary to the values of Bismarck Mandan Symphony Orchestra for anyone to retaliate against any board member, officer, employee or volunteer who in good faith reports an ethics violation; a suspected violation of law, such as a complaint of discrimination; suspected fraud; or suspected violation of any regulation governing the operations of Bismarck Mandan Symphony Orchestra. Any volunteer, coordinator, or officer who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment or involvement in Bismarck Mandan Symphony Orchestra.

V. ACCOUNTING AND AUDITING MATTERS

Bismarck Mandan Symphony Orchestra's Chief Compliance Officer shall immediately notify the President, Treasurer and Executive Committee of any concerns or complaint regarding corporate accounting practices, internal controls or auditing and work with the committee until the matter is resolved.

VI. ACTING IN GOOD FAITH

Anyone filing a written complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

VII. CONFIDENTIALITY

Violations or suspected violations may be submitted on a confidential basis by the complainant. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.