

CONFLICT-OF-INTEREST POLICY

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Employees and board members have an obligation to conduct business within guidelines that prohibit actual or potential conflicts of interest. This policy establishes only the framework within which the Wisconsin Dells Visitor & Convention Bureau (WDV&CB) wishes its business to operate. The purpose of these guidelines is to provide general direction so that board members and employees can seek further clarification on issues related to the subject of acceptable standards of operation.

An actual or potential conflict of interest occurs when a board member or an employee is in a position to influence a decision that may result in an unusual or significant personal gain or gain for a relative as a result of WDV&CB's business dealings. For the purpose of this policy, a relative is any person who is related by blood or marriage, or whose relationship with the board member or employee is similar to that of persons who are related by blood or marriage.

No presumption of a conflict is created by the mere existence of a relationship with outside firms. However, if a board member or an employee has any influence on any material business transactions, it is imperative that he or she discloses to an officer of the organization as soon as possible the existence of any actual or potential conflict of interest so that safeguards can be established to protect all parties.

Personal gain may result not only in cases where a board member, an employee, or a relative has a significant ownership in a firm with which WDV&CB does business, but also when a board member, an employee, or a relative receives any kickback, bribe, substantial gift, or special consideration as a result of any transaction or business dealings involving WDV&CB.

Employees and Board members will be surveyed annually for: 1) identifying and disclosing potential conflicts of interest, and 2) affirmation of receipt, review, understanding and agreement to the Conflict of Interest policy.

Disclosure of conflicts will be handled in the following manner:

- Disclosures by members of the Board will be reviewed by the president of the Board. Discussions and decisions made by the Board involving issues related to the conflict will not be participated in by the member with the disclosed conflict.

- Disclosures by employees of the WDVCB will be reviewed by the Executive Director. Discussions and decisions made by the WDVCB involving issues related to the conflict will not be participated in by the employee with the disclosed conflict.

GIFT ACCEPTANCE POLICY

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Introduction

The purpose of this gift acceptance policy is to give guidance and counsel to those individuals within Wisconsin Dells Visitor & Convention Bureau (WDV&CB) concerned with the planning, promotion, solicitation, receipt, acceptance, management, reporting, use, and disposition of private sector gifts.

These policies must be viewed as flexible and realistic in order to accommodate unpredictable situations as well as donor expectations, as long as such situations and expectations are consistent with the WDV&CB's mission and policies. Flexibility must be maintained since some gift situations will be complex, and proper decisions can be made only after careful consideration of all related factors. These policies may, therefore, require that the merits of a particular gift be considered by the appropriate staff and/or committee of the board along with legal counsel and directors if necessary.

The board, through the executive committee and the executive director, is responsible for the gift acceptance policy. This responsibility cannot be delegated or waived. These policies and authorizations shall be reviewed by the executive committee on an annual basis or as circumstances warrant.

Policy Statements

A. Board Acceptance of Gifts

The WDV&CB shall accept only those gifts the transference and implementation of which shall be deemed consistent with the public laws and/or regulations of the United States of America and the State of Wisconsin.

B. Ethics

The board shall assure itself that all promotions and solicitation are ethical by adopting policies that prohibit WDV&CB personnel from benefiting personally by way of commissions or other devices related to gifts received.

C. Unacceptable Gifts

The WDV&CB reserves the right to refuse any gift that is not consistent with its mission. In addition to and without limiting the generality of, the following gifts will not be accepted by the WDV&CB:

1. Gifts that violate any federal, state, or local statute or ordinance
2. Gifts that contain unreasonable conditions (e.g., a lien or other encumbrance) or gifts of partial interest and property
3. Gifts that could expose the WDV&CB to liability

D. Stewardship

The WDV&CB will be responsible for good stewardship toward its donors by following these guidelines:

1. All gifts will be acknowledged within the required, or otherwise reasonable, period of time.
2. All gift acknowledgment letters/receipts will be prepared by the chief executive or his or her designee.
3. Gifts to the WDV&CB shall be reported in a manner consistent with the standards recommended by the Association of Fundraising Professionals (AFP) or the National Council on Planned Giving (NCPG).
4. Files, records, and mailing lists regarding all donors and donor prospects are maintained and controlled by the WDV&CB. Maximum use will be made of information and contacts that members of the board, various volunteer groups, or the staff have with potential donors.
5. This information is confidential and is strictly for the use of the WDV&CB board and staff. Use of this information shall be restricted to organization purposes only. Donor has the right to review his or her donor fund file(s).
6. Gifts to the WDV&CB and accompanying correspondence will be considered confidential information. All donor requests for confidentiality will be honored.
7. Names of donors will not be provided by the WDV&CB to other organizations, nor will any lists be sold or given to other organizations.

E. Conflict of Interest

The WDV&CB board will assure itself that WDV&CB personnel are circumspect in all dealings with donors in order to avoid even the appearance of any act of self-dealing. The board will consider a transaction in which the employee has a "material financial interest" with a donor an act of self-dealing. In reviewing self-dealing transactions, the board shall consider financial interest "material" to an employee if it is sufficient to create an appearance of a conflict. In each case, this will be a question of fact.

The board will examine all acts of self-dealing including, but not limited to prohibition against personal benefit. Those individuals who normally engage in the solicitation of gifts on behalf of the WDV&CB shall not personally benefit by way of commission, contract fees, salary, or other benefits from any donor in the performance of their duties on behalf of the WDV&CB. (The definition of individuals includes each of the categories of employees of the WDV&CB. Individuals are further defined to include associations, partnerships, corporations, or other enterprises in which a member of the staff holds a principal ownership interest.)

STATEMENT OF PERSONAL AND PROFESSIONAL STANDARDS OF CONDUCT

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It is the intent of WDV&CB to strive for the highest ethical conduct from all board and staff. The leadership is particularly sensitive to individuals who hold management and governance positions of trust and confidence in fulfilling the mission and goals of the organization.

In an effort to achieve the highest standards of conduct, each officer, staff member, and board member is requested to acknowledge (by signing) the following adopted standards of conduct and code of ethics. This acknowledgement will be kept on file in the administrative offices.

All officers, staff members, and members of the board of WDV&CB are required and expected to exercise the highest ethical standards of conduct and practice fundamental honesty at all times.

WDV&CB has adopted the following **standards of conduct** that you will be asked to abide by:

- I will be loyal to WDV&CB and will dedicate myself to achieving its objectives.
- I will issue no false or deliberately misleading statements or advertisements about WDV&CB or the community it represents, nor about other communities, Destination Marketing Organizations or individuals.
- I will work to ensure that all revenues, no matter their source, are managed carefully and spent to accomplish the objectives of WDV&CB.
- I will abide by all of the policies of WDV&CB.
- I will serve WDV&CB's constituents impartially and will not provide special privilege to any constituent. I will not accept personal compensation from an individual constituent, except with the knowledge and consent of WDV&CB's board of directors. Nor will I engage in or sanction activities for personal gain at the cost of the bureau.
- Should I have access to confidential information, I will respect that information and keep it confidential.
- I will uphold all laws and regulations applicable to WDV&CB.

- I will comply with all government regulations regarding lobbying and political activity, and will use only legal, ethical and moral means of influencing legislation or industry regulation.
- I will work to include qualified individuals of WDV&CB's staff and in volunteer positions, regardless of their gender, race, age, religion, national origin, sexual orientation, physical appearance or disability.

In support of WDV&CB's standards of high **ethical conduct**, each officer, staff member, and board member WILL NOT:

- Deceive, defraud, or mislead WDV&CB board members, officers, staff members, managers, supervisors, or other associates, or those with whom WDV&CB has business or other relationships.
- Misrepresent WDV&CB in any negotiations, dealings, contracts, or agreements.
- Divulge or release any information of a proprietary nature relating to WDV&CB's plans, mission, or operational databases without appropriate approval.
- Obtain a personal advantage or benefit due to relationships established by any officer, senior staff member, or board member by use of the organization's name.
- Accept individual gifts of any kind in excess of \$[100], in connection with the officer's, staff member's, or board member's relationship with WDV&CB. All such gifts are to be reported to the chief executive officer who shall divulge gifts received during the calendar year to the executive committee.
- Withhold their best efforts to perform their duties to acceptable standards.
- Engage in unethical business practices of any type.
- Use WDV&CB property, financial resources, or services of WDV&CB personnel for personal benefit.
- Violate any applicable laws or ordinances.

Infractions of this Statement of Personal and Professional Standards of Conduct are to be reported directly to any member of the executive committee or executive director who shall, in his or her determination, bring the infraction to the full board.

Signature _____ Date _____

Name (please print) _____

WHISTLEBLOWER PROTECTION

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General

Wisconsin Dells Visitor & Convention Bureau, Inc. Code of Ethics and Conduct Code requires directors, officers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Directors, employees and representatives of the organization must practice honesty and integrity in fulfilling responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

It is the responsibility of all directors, officers, and employees to comply with the Code and to report violations or suspected violations in accordance with this Whistleblower Policy.

No Retaliation

No director, officer, or employee who in good faith reports a violation of the Code shall suffer harassment, retaliation, or adverse employment consequence. A Director or employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including removal from the board or termination of employment. This Whistleblower Policy is intended to encourage and enable directors, employees and others to raise serious concerns within the organization prior to seeking resolution outside the organization.

Reporting Violations

The Code addresses the organization's open-door policy and suggests that directors and employees share their questions, concerns, suggestions, or complaints with someone who can address them properly. Directors should approach a member of the executive committee and employees should approach their supervisor or another member of management. Supervisors and managers are required to report suspected violations of the Code of Conduct to the organization's chief executive officer. For suspected fraud, or when you are not satisfied or uncomfortable with following the organization's open-door policy, individuals should contact the organization's compliance officer directly.

Compliance Officer

The organization's compliance officer is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code and, at his or her discretion, shall advise the executive director of and/or the executive committee. The

compliance officer has direct access to the executive committee of the board and is required to report to the executive committee at least annually on compliance activity. The organization's compliance officer is the chair of the executive committee.

Accounting and Auditing Matters

The executive committee of the board shall address all reported concerns or complaints regarding corporate accounting practices, internal controls, or auditing. The compliance officer shall immediately notify the executive committee of any such complaint and work with the committee until the matter is resolved.

Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. 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.

Confidentiality

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

Handling of Reported Violations

The compliance officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within 15 business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.