

Massachusetts Destination Imagination Policies

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1. Ethics Policy

We, as Board of Directors' members (Directors), Officers, and associates of Massachusetts Destination Imagination (MADI), are dedicated to carrying out the mission of this organization. We will:

- Recognize that the chief function of MADI at all times is to serve the best interest of our constituency.
- Accept, as a personal duty, the responsibility to keep up to date on emerging issues and to conduct ourselves with professional competence, fairness, impartiality, efficiency, and effectiveness.
- Keep the community informed about issues affecting it.
- Conduct our organizational and operational duties with positive leadership exemplified by open communication, creativity, dedication, and compassion.
- Serve with respect, concern, courtesy, and responsiveness in carrying out the organization's mission.
- Demonstrate the highest standards of personal integrity, truthfulness, honesty, and fortitude in all we do in order to inspire confidence and trust in our activities.

2. Antidiscrimination Policy

MADI prohibits discrimination against all Board of Directors' members, Officers, associates, volunteers and participants based on any legally protected classification such as race, color, national origin, gender, sexual orientation, pregnancy, maternity or family status, age, religion or creed, marital status, veteran status or disability. Similarly, MADI prohibits its Board of Directors' members, Officers, associates, volunteers and participants from discriminating in provision of services against anyone based on any legally protected classification.

These policies and provisions contained here apply to every aspect of MADI's programs, practices and activities.

Specifically, no person within or representing MADI will intentionally commit any of the following acts for reasons prohibited by this policy:

- Discriminate in the recruitment, training, compensation, promotion, transfer, termination, or any other terms or conditions.
- Make any comments or display or distribute any materials that constitute unlawful harassment based on an individual's membership in a legally protected class.
- Deny a person any service, other program benefits, or financial aid based on the individual's legally protected classification.

Any MADI Board of Directors' member, Officer, associate, volunteer or participant who becomes aware or is made aware of violations to this provision has the affirmative obligation to report the conduct to the Affiliate Director, or if the Affiliate Director is engaged in the conduct, to the Chairman of the MADI Board of Directors or to any member of the MADI Board of Directors.

3. Diversity Policy

MADI recognizes the benefit to the Destination Imagination experience of encouraging a diverse group of student participants, leaders and adult volunteers. We recognize that each participant, leader or volunteer brings a unique set of capabilities. We value such diversity at all levels of the organization.

We strive to foster a supportive and inclusive environment in which all individuals realize their maximum potential. We believe that the wide array of perspectives that results from such diversity promotes innovation and success. Diversity makes us more creative, flexible and relevant to the communities we serve. Our human capital is our most valuable asset. We will treat others with dignity and exhibit conduct that respects diversity and inclusion at all program events.

4. Conflict of Interest Policy

Whenever a Board of Directors' member or Officer of MADI, or an immediate family member of such a Board of Directors' member or Officer, has a financial or personal interest in any matter coming before the MADI Board of Directors, or as a vendor, purchaser or otherwise, or contracting or entering into any other transaction with the

MADI organization or with any entity of which MADI is an affiliate, the affected person shall a) fully disclose the nature of the interest and b) withdraw from discussion, lobbying, and voting on the matter. Any transaction or vote involving a potential conflict of interest shall be approved only when a majority of disinterested Directors determine that it is in the best interest of MADI to do so. The minutes of meetings at which such votes are taken shall record such disclosure, abstention and rationale for approval.

Board of Director's members and Officers shall refrain from obtaining any list of clients for personal or private solicitation purposes at any time during the term of their affiliation.

Although it is not a conflict of interest to reimburse Board of Directors' members for expenses incurred (such as the purchase of supplies), Board of Directors' members are prohibited by law from being paid for serving on the MADI Board of Directors.

5. Whistleblower Policy

General

Massachusetts Destination Imagination Code of Ethics (the Code), as affirmed in the MADI Ethics Policy, requires Board of Directors' members (Directors), Officers and associates to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As representatives of MADI, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

It is the responsibility of all Directors, Officers, and associates to comply with the Code and to report violations or suspected violations in accordance with the Whistleblower Policy.

No Retaliation

No Director, Officer, associate or participant who, in good faith, reports a violation of the Code shall suffer harassment, retaliation or adverse service or employment consequence. Any Director, Officer, or associate who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of service to and/or within MADI. This Whistleblower Policy is intended to encourage and enable Directors, Officers, associates, participants and others to raise serious concerns within MADI prior to seeking resolution outside MADI.

Reporting Violations

MADI maintains an open-door policy and encourages Directors, Officers, associates and participants to share their questions, concerns, suggestions or complaints with someone

who can address them properly. In most cases, the Affiliate Director is in the best position to address an area of concern. However, if you are not comfortable speaking with the Affiliate Director or you are not satisfied with the Affiliate Director's response, you are encouraged to speak with any other member of the MADI Board of Directors.

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 Affiliate Director or other member of the MADI Board of Directors to whom the complaint was made will notify the submitter and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

6. Document Destruction Policy

The Sarbanes-Oxley Act, which was signed into law on July 30, 2002, was designed to add new governance standards for the corporate sector to rebuild public trust in publicly held companies. While the majority of this act deals directly with for-profit corporations, two standards in the act, document destruction and whistle-blower protection, apply to non-profit corporations.

As a recognized non-profit corporation, Massachusetts Destination Imagination (MADI) acknowledges its responsibility to preserve information relating to litigation, audits and investigations. The Sarbanes- Oxley Act of July 30, 2002, makes it a crime to alter, cover up, falsify, or destroy any document to prevent its use in an official proceeding. Failure on the part of MADI Directors, Officers, or associates to follow this policy can result in possible



civil and criminal sanctions against MADI and its leadership and possible disciplinary action against responsible individuals (up to and including termination of service). Each MADI Director, Officer and associate has an obligation to notify the Chairman of the Board of Directors of a potential or actual litigation, external audit, investigation or similar proceeding involving MADI that may have an impact, as well, on the approved records retention schedule.

MADI will adhere to the minimum documentation retention requirements as listed below.

Type of Document	Minimum Retention Requirement
General Ledger	Permanently
Accounts payable ledgers & schedules	7 years
Accounts receivable ledger	7 years
Audit reports	Permanently
Bank Reconciliations	2 years
Bank Statements	3 years
Checks (for important payments & purchases)	Permanently
Contracts, mortgages, notes, & leases (expired)	7 years
Contracts (still in effect)	Permanently
Correspondence (general)	2 years
Correspondence (legal & important matters)	Permanently
Correspondence (with customers & vendors)	2 years
Deeds, mortgages, and bills of sale	Permanently
Depreciation schedules	Permanently
Duplicate deposit slips	2 years
Expense analyses/expense distribution schedules	7 years
Year-end Financial Statements	Permanently
Insurance Policies (expired)	3 years
Insurance records, current accident reports, claims, policies, etc.	Permanently
Internal audit reports	3 years
Invoices (to sales recipients, from vendors)	7 years
Minute books, bylaws, and charter	Permanently
Intellectual property (e.g., patent filings and issued patents) and related papers	Permanently
Tax returns and worksheets	Permanently
Trademark registrations and copyrights	Permanently
Equipment and other asset records	5 years (after disposition)

Policies of Massachusetts Destination Imagination (MADI)

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Amendment #1: 28-Jun-2015

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Amendment #3: 20-Jan-2022



Withholding tax statements

7 years