

# WHISTLEBLOWER POLICY

Dunwoody requires employees, trustees, officers, and volunteers, to observe high standards of business and personal ethics in the conduct of their duties and responsibilities and to comply with all applicable laws and regulatory requirements.

## Reporting Responsibility

It is the responsibility of all employees, trustees, officers, and volunteers, to comply with all applicable laws, regulations, and the Corporation's policies, and to report suspected or actual fraud, waste, or abuse and other unethical and illegal conduct by Dunwoody employees through channels that the College establishes for such reporting.

Fraud, waste, or abuse includes any activity by a College department or by an employee that is in violation of any state or federal law or regulation or College regulation or policy, including but not limited to corruption, bribery, theft of College property, fraudulent claims, fraud, coercion, misuse of College property and facilities, financial impropriety, and other misuse of Dunwoody's resources.

## Process for Reporting Violations

Dunwoody has appointed an Institutional Compliance Officer to oversee the investigation and resolution of employee, trustee, officer, and volunteer concerns regarding fraud, waste, or abuse and other unethical and illegal conduct.

The College suggests that employees share their questions, concerns, suggestions, or complaints with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern. However, if an employee is not comfortable speaking with their supervisor or is not satisfied with the supervisor's response, the employee is encouraged to speak with the Institutional Compliance Officer. Supervisors and managers are required to report suspected violations to the Compliance Officer.

If the employee, trustee, officer, or volunteer is not comfortable speaking with the Compliance Officer or is not satisfied with the Compliance Officer's response, the individual is encouraged to speak with the President or anyone on the Board whom the individual is comfortable approaching, or to directly contact the organization's outside legal counsel, whose contact information can be obtained from Human Resources.

The Compliance Officer, in coordination with the Board Chair and/or Audit Committee, is responsible for investigating and resolving, or overseeing the investigation and resolution of, all complaints and allegations concerning fraud, waste and abuse and other unethical or illegal conduct. The Compliance Officer shall promptly report the substance of employee concerns to the Board Chair. The Board Chair or designee will take on the Compliance Officer role if the complaint involves the President or the Compliance Officer. If the complaint involves both the President and Board Chair, outside legal counsel will carry out the functions of the Compliance Officer.

## No Retaliation

No trustee, officer, employee or volunteer who in good faith reports a violation or potential violation of a law or regulation requirement shall suffer harassment, retaliation or adverse employment consequence as a result of making a report. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to

and including termination of employment. This Whistleblower Policy is intended to encourage and enable persons to raise serious concerns within Dunwoody prior to seeking resolution outside the organization.

## Audit Committee Review

The Audit Committee of the Board of Trustees shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the Audit Committee of any such complaint and work with the Committee until the matter is resolved.

## Good Faith

Anyone filing a complaint concerning a violation or suspected violation of the law or regulation requirements 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 recklessly, maliciously, or with knowledge that the allegations were false, will be viewed as a serious disciplinary offense.

## Anonymous Complaints and 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.

## Next Steps

All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.