The Sarbanes-Oxley Act requires all organizations, including not-for-profit universities, to establish procedures for the following:

- The receipt, retention, and treatment of complaints received by the university regarding accounting, internal controls, or auditing matters.
- The submission of concerns regarding questionable accounting or audit matters by employees, directors, officers, and other stakeholders of the institution, on a confidential and anonymous basis.

[Public Law 107-204, Title III, Corporate Responsibility, Sec. 301, Public Company Audit Committees.]

Responsibility to Report Improper Accounting Matters or Suspected Violations

Each employee, consultant, vendor, customer and board member of Charleston Southern University has an obligation and is encouraged to report in accordance with this policy the following:

- Questionable or improper accounting or auditing matters, and
- Violations and suspected violations of the University’s Code of Conduct (hereinafter collectively referred to as Concerns).

All constituents are encouraged to report suspected fraudulent or dishonest conduct, in particular, in cases where the rights of third parties may be affected, when damage to Charleston Southern University or any of its’ constituents appears imminent, and when legal duties are not clear. Anyone may report fraudulent or dishonest behavior, either directly or anonymously if the reporter wishes, to the Human Resources Director. Reasonable care should be taken when considering filing a report of suspected misconduct in order to avoid baseless allegations.

Procedures for Reporting Concerns

Employees should first discuss their Concern with their immediate supervisor or department head. If, after speaking with their supervisor, the individual continues to have reasonable grounds to believe the Concern is valid, the individual should report the Concern to the Human Resources Director.

In addition, if the individual is uncomfortable speaking with their supervisor, or the supervisor is the subject of the Concern, the individual should report their concern directly to the Human Resources Director.

Approved by BOT 3 31 09
Whistleblower Policy

If the Concern was reported verbally to the Human Resources Director, the reporting individual, with assistance from the Human Resources Director, shall reduce the Concern to writing. The Human Resources Director is required to promptly report the Concern to the Chair of the Finance & Facilities Committee of CSU’s Board of Trustees, which has specific and exclusive responsibility to investigate all Concerns. If the Human Resources Director, for any reason, does not promptly forward the Concern to the Finance & Facilities Committee, the reporting individual should directly report the Concern to the Chair of the Finance & Facilities Committee. Contact information for the Chair of the Finance & Facilities Committee may be obtained through the Secretary of the Board of Trustees, the Vice President for Business Affairs or the Assistant to the President. Concerns may also be submitted anonymously. Such anonymous Concerns should be in writing and sent directly to the Chair of the Finance & Facilities Committee of the Board of Trustees.

Handling of Reported Violations

The Finance & Facilities Committee shall address all reported Concerns. The Chair of the Finance & Facilities Committee shall immediately notify the members of the Finance & Facilities Committee and the President, of any such report. The President shall notify the affected departments to suspend all document destruction until further notice. The Chair of the Finance & Facilities 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 Finance & Facilities Committee of the Board of Trustees Committee, and appropriate corrective action will be taken, if warranted by the investigation. A written report shall be prepared, with assistance from University personnel, detailing the investigation and any corrective action needed. Such report shall be reviewed by the Executive Committee of the Board of Trustees. In addition, action taken must include a conclusion or follow-up with the complainant for complete closure of the Concern. A log of all such reports (see page 4) shall be maintained in the President’s Office.

The Finance & Facilities Committee of the Board of Trustees 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 Code of

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Conduct. 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 termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

Confidentiality

Reports of Concerns, and investigation 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.

No Retaliation

This policy is intended to encourage and enable employees to raise Concerns within the organization for investigation and appropriate action. With this goal in mind, no employee who, in good faith, reports a Concern shall be subject to retaliation or adverse employment consequences. Moreover, any employee who retaliates against someone who has reported a Concern in good faith is subject to discipline up to and including dismissal or termination of employment.

Approved by BOT 3 31 09
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**Current Status Codes:**
- Employee (E)  R – Resolved
- Constituent (C)  UI – Under Investigation
- Vendor (V)  D – Dismissed
- Stakeholder (S)  W – Withdrawn
- Other (O)  P – Pending/No Action

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