

## Whistleblower Policy

Board of Trustees policy approved May 31, 2023. Effective immediately.

Revision history: Technical edits made in October 2023.

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**A. Background and Purpose**

Southwestern Law School requires trustees, officers, and employees to observe high business and personal ethics standards when fulfilling their duties and responsibilities. The purpose of this policy is to encourage and enable Southwestern trustees, officers, employees, and others to report any action or suspected action taken within Southwestern that is unethical, fraudulent, illegal, or that violates any adopted Southwestern policy so that Southwestern can address and correct improper conduct. This policy supplements, but does not replace, Southwestern’s Policy to Prevent Discrimination, Harassment, and Retaliation; other grievance procedures; and applicable state and federal laws applicable to whistleblowing within a nonprofit organization.

**B. Mandatory Reporting**

Notwithstanding references to “encourage,” “should,” and other nonmandatory statements in this policy, trustees, officers, and members of senior management are required to report under this policy. For purposes of this policy, “senior management” means the following:

- the President and Dean (“Dean”);
- Chief Financial Officer;
- Controller;
- General Counsel;
- Assistant General Counsel;
- Chief Operating Officer;
- Chief Information Officer;
- Vice President of Institutional Advancement;
- Vice Dean;
- Registrar;
- Associate Deans;
- Assistant Deans; and
- non-faculty Directors.

Any individual serving in one of these roles on an interim or acting basis is considered part of “senior management.”

Unless specifically noted below, all other employees are encouraged to report Concerns (defined in **Section C**). Please note, however, that supervisors who become aware of Concerns have mandatory duties under this policy (**Sections E.2** and **J**).

**C. Concerns**

All trustees, officers, employees, and others are encouraged to report concerns about (i) ethical violations, (ii) questionable or improper accounting or auditing matters, (iii) suspected fraudulent or dishonest use or misuse of Southwestern resources or property,

or (iv) suspected violations of law, regulations, or adopted policies that govern Southwestern's operations (collectively, "Concerns").

#### **D. Examples of Concerns**

The following is a non-exhaustive list of Concerns that Southwestern encourages be reported:

- Violations of federal, state, or local law;
- Violations of Southwestern's policies;
- Falsification of records;
- Improper or undocumented financial transactions;
- Stealing, misappropriating, or misusing Southwestern funds, supplies, or other assets;
- Fraud or deliberate error in preparing, evaluating, reviewing, or auditing any financial statement or accounting records of Southwestern;;
- Not complying with Southwestern's internal accounting controls;
- Authorizing or receiving compensation for goods not received or services not performed;
- Seeking reimbursement for funds not expended or not expended for legitimate business purposes
- Engaging in activities that create a conflict of interest (e.g., personal interests that conflict with the interests of Southwestern); and
- Authorizing or receiving compensation for hours not worked or failing to account for un-worked (but paid) hours as vacation, sick leave, or other paid time off.

#### **E. Reporting Procedures**

Trustees, officers, employees, and others are encouraged to report Concerns immediately using the reporting procedures set forth in this policy.

##### **1. Trustees**

Trustees must report their Concerns to the Chair of the Board. If the Concern involves the Chair, the trustee must report their Concern to the Board Secretary.

##### **2. Employees**

Southwestern has an open-door policy and suggests that employees share their Concerns with their supervisors. If the supervisor is the subject of a Concern or an employee is (a) not comfortable speaking with their supervisor or (b) not satisfied with their supervisor's response, the employee is encouraged to speak with one of the Compliance Officers (see **Section G** below) or the Dean. Supervisors and managers are required to report Concerns in writing to a Southwestern Compliance Officer (see **Section J** below). Employees with a Concern may also submit their concerns in writing directly to their supervisor, a Southwestern Compliance Officer, or the Dean.

### **3. Ethics and compliance hotline for employees**

Southwestern has implemented an ethics and compliance hotline to help ensure important information reaches law school management, even when an employee hesitates to use normal reporting structures. This hotline allows all employees to anonymously report sensitive and vital matters to Southwestern.

EthicsPoint is Southwestern's hotline provider. EthicsPoint is obligated to protect the anonymity of any communication unless specifically permitted otherwise by the person making the report or otherwise required by law. Reports can be made either via the Internet or by phone. The link for web-based reports is <https://secure.ethicspoint.com/domain/media/en/gui/80474/index.html>. The toll-free hotline phone number is (844) 929-4259.

Although the system enables employees to directly report violations, it is not intended to replace the reporting process described in **Section E.2**. In most cases, employees should use the hotline for matters where they feel strongly about maintaining anonymity. However, even when using the hotline, maintaining anonymity during an investigation may not always be possible.

Because reports submitted to the hotline may not be retrieved immediately, employees should not use the hotline to report an immediate threat to life or property.

Any questions regarding the hotline should be directed to the Chief Operating Officer.

### **4. Other reporting parties**

Other reporting parties are encouraged to report their Concerns to one of the Compliance Officers (see **Section G** below).

## **F. Anonymity and Confidentiality**

Southwestern encourages anyone reporting a Concern to identify themselves when making a report to facilitate Southwestern's investigation of the Concern. However, employees may submit complaints anonymously (see **Section E.3** above). Reports of Concerns or suspected Concerns will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation (see **Section J** below), to comply with all applicable laws, and to cooperate with law enforcement authorities. Furthermore, Southwestern will investigate anonymous allegations to the extent possible (see **Section K** below).

## **G. Compliance Officers**

Southwestern's Compliance Officers are the Chief Operating Officer and the Director of Administrative Services. Except for reports that relate to a Compliance Officer, the Compliance Officers are responsible for ensuring that all reports under this policy are promptly investigated and resolved.



Investigators will endeavor to maintain appropriate confidentiality, but confidentiality is not guaranteed.

**K. Report Review Procedures**

Within five business days, the Investigator, who typically will be a Compliance Officer, will contact the reporting party and acknowledge receipt of a report of Concern, assuming that the reporting party's identity is disclosed or contact information is provided.

The Investigator will make initial inquiries in consultation with the General Counsel's Office, if necessary, to determine whether further investigation is necessary or appropriate. The Compliance Officer will conduct or manage any subsequent investigation and may request the assistance of the General Counsel's Office or others they deem necessary or appropriate.

The Investigator will fully investigate the Concern, meeting separately with the reporting party and others who either are named in the report or may know the facts related to the report. The Investigator will explore anonymous reports to the extent possible but will weigh the prudence of continuing such investigations against the likelihood of confirming the alleged facts or circumstances from attributable sources.

The Compliance Officer will notify the reporting party about what actions will be taken to the extent reasonably possible and consistent with any privacy or confidentiality limitations. If no further action or investigation is to follow, the Compliance Officer will provide the reporting party with an explanation for the decision.

**L. Role of the Board Audit & Compliance Committee**

The Board Audit & Compliance Committee is responsible for addressing all reported Concerns relating to accounting practices, financial controls, and auditing. Therefore, Southwestern's Compliance Officers will immediately notify the Audit & Compliance Committee of any such Concern and will work with the committee until the Concern is resolved.

The Compliance Officers will advise the Dean and the Board of any other Concerns, the current status of the investigation, and the outcome or corrective action taken at the conclusion of the investigation. The Compliance Officers will report at least annually to the Audit & Compliance Committee Chair on compliance activity relating to accounting or alleged financial improprieties.

**M. Records**

Southwestern will retain, on a strictly confidential basis, for a period of 7 years (or otherwise as required under Southwestern's record retention and disposal policies in effect from time to time) all records relating to any reported Concern and the investigation and resolution of the Concern. All such records are confidential to Southwestern, and those records will be considered privileged and confidential, subject only to a lawful subpoena or demand from a recognized government authority or accrediting organization.