

Hampden-Sydney College Whistleblower Policy

General

Hampden-Sydney College requires Trustees, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of Hampden-Sydney College, 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 Trustees, officers and employees to report legal, ethical, financial malfeasance and safety violations or suspected violations in accordance with this Whistleblower Policy.

No Retaliation

No Trustee, officer or employee who in good faith reports a violation shall suffer harassment, retaliation or adverse employment consequence. 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.

Reporting Violations

Hampden-Sydney College has an open door policy and 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 you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with the Director of Human Resources or anyone in management whom you are comfortable in approaching. Appropriate action will be taken in response to each complaint, consistent with Hampden-Sydney College's policies and procedures.

In cases of suspected fraud or dishonesty regarding accounting or auditing matters, or in any case when you are not satisfied or uncomfortable with following Hampden-Sydney College's open door policy, individuals may contact Hampden-Sydney College's Compliance Officer directly. Supervisors and managers are required to report suspected violations regarding accounting and auditing matters to Hampden-Sydney College's Compliance Officer, who shall investigate all such reported violations.

Any individual wishing to report unlawful harassment or discrimination (including sexual harassment) should refer to the specific policies regarding these topics. Whistleblowers may have additional options for reporting such violations; for instance, reports of sexual assault or harassment and other types of unlawful harassment may be reported to the individual(s) noted above and/or directly to the college's Title IX coordinator.

Compliance Officer

Hampden-Sydney College's Compliance Officer is responsible for investigating and resolving or forwarding, as appropriate, all reported complaints and allegations concerning violations and, at his/her discretion, shall advise the Chairman of the Board of Trustees and/or the Audit Committee. The Compliance Officer has direct access to the Audit Committee of the Board of Trustees and is required to report to the Audit Committee at least annually on all compliance matters brought to its attention and the disposition of such matters. Hampden-Sydney College's Compliance Officer is the Chair of the Audit Committee of the Board of Trustees. Confidential communications to the Compliance Officer may be made by email to ComplianceOfficer@hsc.edu or by telephone to 434-223-6676.

Accounting and Auditing Matters

The Audit Committee shall address all reported concerns or complaints regarding 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.

Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation 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 maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Additionally, no statement in this Policy is intended to authorize, or to prohibit disciplinary and/or legal action against, any individual who knowingly discloses information recognized or designated as confidential under law.

Confidentiality

As described above, the College prohibits retaliation against whistleblowers and, when possible, will make every effort to maintain confidentiality; however, it cannot guarantee confidentiality in all instances. Hampden-Sydney College will keep whistleblowers' identity confidential unless (1) the person agrees to be identified; (2) identification is necessary to allow College or law enforcement officials to investigate or respond effectively to the report; (3) identification is required by law; or (4) the person accused of violations is entitled to the information as a matter of legal right or other Hampden-Sydney College policy in disciplinary proceedings.

Handling of Reported Violations

The Compliance Officer shall conduct or direct investigations into suspected violations in consultation with the appropriate College committee(s) or official(s), or shall forward reports made under this policy to the appropriate committee(s) or official(s), as may be necessary or

appropriate as determined by the Compliance Officer or as required by applicable College policies. Cases involving possible violations of criminal law will be investigated in cooperation with the appropriate law enforcement agency.

If it is determined by the Compliance Officer or other appropriate investigator(s) that a violation has occurred, the appropriate College official(s) will initiate disciplinary or other action in a manner consistent with applicable College policy. This whistleblower policy is intended to complement and supplement existing Hampden-Sydney College policies and legal requirements. Where provisions exist elsewhere under law or college policy governing the reporting, investigation, or disciplinary procedures related to internal complaints or reports, those shall apply in lieu of those contained in this policy.

Policy Approved by Audit Committee of the Board of Trustees on June 18, 2014.