



Grand Canyon University Policies & Standards

Policy Name	Whistleblower Policy	Pages	3
Department	Legal	Policy Number	LGL 204
Subsection	All Employees	Effective Date:	July 1, 2018
		Revision Date:	January 10, 2019

Overview

One of our University's most valuable assets is its integrity. Protecting this asset is the job of everyone in the University. We have established a Code of Conduct to help our employees comply with the law and regulations applicable to our business and to maintain the highest standards of ethical conduct. This policy is meant to supplement our Code of Conduct by encouraging employees to report any suspected violations or concerns as to compliance with laws, regulations, our Code of Conduct or other University policies, or any complaints or concerns regarding the Company's accounting, internal accounting controls, or auditing matters, or any concerns regarding any questionable accounting or auditing matters.

Scope

This policy applies to all employees.

Policy

I. Obligation to Report Suspected or Actual Violations; Anonymous Reporting

A. Reporting Generally

It is every employee's obligation to report suspected or actual violations of laws, government rules and regulations, or the University's Code of Conduct or other University policies. You must report any suspected violations of the laws, rules and regulations that govern the reporting of the University's financial performance, and any complaint or concern regarding the University's accounting, internal accounting controls, or auditing matters, or any concerns regarding any questionable accounting or auditing matters.

You can report any such matters directly to your supervisor or manager or by the procedures set forth below. As noted below, supervisors and managers are required to report to the University President, Provost, the Chief Administrative Officer, or the Vice President of Business and Finance any time they receive a report of a concern about our compliance with laws, government rules and regulations, the Code of Conduct or other University policy, any notice of any suspected wrong-doing by any University employee, officer or director, any complaint or concern about the University's accounting, internal accounting controls, or auditing matters, or any concerns regarding any questionable accounting or auditing matters.

B. Anonymous Reporting

Alternatively, if you wish to report such matters in writing **anonymously**, you may mail a description of the suspected violation, concern or complaint to the attention of the University President, Provost, the Chief Administrative Officer, or the Vice President of Business and Finance at the following address:

3300 W. Camelback Road
Phoenix, Arizona 85017



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Other methods of reporting such matters confidentially and/or **anonymously** include calling the University's third-party Compliance Hotline at 1-844-678-2677 or reporting through the University's third-party secure website. Go to <https://gcu.ethicspoint.com> and click "Provide Feedback Now". The third-party will route all reports to the Chief Administrative Officer and the Vice President of Business and Finance upon receipt.

Persons outside the University may also report complaints or concerns of the University's personnel; such matters should be reported promptly on receipt to your own or any other University supervisor, the University President, Provost, the Chief Administrative Officer or the Vice President of Business and Finance. Supervisors are required to report such matters as noted above.

II. Treatment and Retention of Complaints and Reports

Each supervisor and manager shall report any suspected violation, concern or complaint reported to such person by employees or other sources to the University President, Provost, the Chief Administrative Officer or the Vice President of Business and Finance to assure proper treatment and retention of complaints, concerns or notices of potential violations. In addition, employees should take note that persons outside the University may report complaints or concerns about suspected violations, or concerns regarding internal accounting controls, accounting or auditing matters. These concerns and complaints should be reported immediately on receipt to University President, Provost, the Chief Administrative Officer or the Vice President of Business and Finance.

Supervisors and managers, as well as the University President, Provost, the Chief Administrative Officer or the Vice President of Business and Finance shall promptly consider the information, reports or notices received by them under this policy or otherwise. Each person shall take appropriate action, including investigation as appropriate, in accordance with the law, governmental rules and regulations, the University's Code of Conduct and otherwise consistent with good business practice. Complaints relating to accounting, internal accounting controls, or auditing matters, or any questionable accounting or auditing matters shall be reviewed under the direction of the Audit Committee. Prompt and appropriate corrective action shall be taken when and as warranted in the judgment of the University President, Provost, the Chief Administrative Officer or the Vice President of Business and Finance.

All reports of complaints or concerns shall be recorded in a log, indicating the description of the matter reported, the date of the report and a brief summary of the disposition. The log shall be maintained by the Chief Administrative Officer and the Vice President of Business and Finance and shall be reviewed periodically. This log shall be retained for five years.

III. Statement of Non-Retaliation

It is a federal crime for anyone to retaliate intentionally against any person who provides truthful information to a law enforcement official concerning a possible violation of any federal law. Moreover, the University **will not permit** any form of intimidation or retaliation by any officer, employee, contractor, subcontractor or agent of the University against any employee because of any lawful act done by that employee to:

- provide information or assist in an investigation regarding any conduct which the employee reasonably believes constitutes a violation of laws, rules, regulations, the University's Code of Conduct, or any University policies; or



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- file, testify, participate in, or otherwise assist in a proceeding relating to a violation of any law, rule or regulation.

Any such action is a violation of University policy and should be reported immediately under this policy.

IV. Statement of Confidentiality

The University will, to the extent reasonably possible, keep confidential both the information and concerns reported under this policy, and its discussions and actions in response to these reports and concerns. In the course of its investigation, however, the University may find it necessary to share information with others on a “need to know” basis.

Enforcement

Any employee found to have violated this policy may be subject to disciplinary action, up to and including termination of employment.

Related Policies

<u>Policy Name</u>	<u>Location</u>
Code of Conduct	LopeNet Policy Center

Revision History

Date	Version: Original or Revised	Approved By
July 1, 2018	Original	Legal
January 10, 2019		