

WHISTLEBLOWER POLICY

Purpose

The purpose of this policy is to establish procedures for submitting complaints or concerns regarding financial statement disclosures, accounting practices, internal controls or auditing matters. For other issues see the Director of Human Resources for advice on the mechanism for reporting.

Policy

Norwich University is committed to complying with laws and regulations applicable to it and relies on its employees to perform their duties and responsibilities in accordance with such laws and regulations, with the University's policies and procedures, and with Norwich's Code of Business Conduct and Ethics. The University's internal controls and business policies and procedures are intended to prevent or detect improper activities; however, Norwich welcomes information concerning potentially undetected violations of laws, regulations, policies, or procedures related to its business practices. The University, therefore, encourages employees, students, alumni, parents, and others to report in good faith their concerns about suspected improper activity. No individual who in good faith reports a violation or suspected violation shall suffer harassment, retaliation, or adverse employment, academic or educational consequence. The Audit Committee of the Board of Trustees shall address all reported concerns or complaints regarding Norwich's accounting or business practices, finances, internal controls or auditing, or suspected violations of Norwich's Code of Business Conduct.

Procedure

Individuals wishing to report violations or suspected violations may send or submit a sealed envelope to the Chair of the Audit Committee, Norwich University Board of Trustees, c/o President's Office, 158 Harmon Drive, Northfield, VT 05663. If an individual wishes to discuss any matter with the Audit Committee, he or she should so indicate in the submission and include a telephone number where he or she can be reached, should the Committee deem such communication appropriate.

Following the receipt of any complaints submitted under this policy, the Audit Committee will acknowledge receipt of the complaint to the sender (unless anonymously submitted) and will investigate or direct an investigation to commence on each matter reported, and take corrective or disciplinary actions, if appropriate. In conducting any investigation, the Audit Committee, or its representative, will use reasonable efforts to protect the confidentiality and anonymity of the complainant.

At the conclusion of any action(s) taken by the Audit Committee under this policy, the Chair of the Audit Committee will provide a summary report of the investigation, conclusion, and resolution of the suspected violations to the Norwich University Board of Trustees and to the individual filing the complaint. A file will be maintained by the Secretary of the Board of Trustees for the purpose of documenting the resolution of suspected and reported violations.

Individuals found to be making baseless allegations without regard for their truth or falsity may be subject to institutional disciplinary action.

Responsibility/Contact:

The University's Controller (ext. 2043) is responsible for maintaining currency of this policy and is available to answer questions related to the process associated with this policy.

Any individual with questions about whether or not the policy applies to a given incident should use the process described above. The Audit Committee will determine whether or not the incident should be investigated.

March 2007