

## Administration

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### Employee Complaint Procedures for Accounting and Auditing Matters

In order to facilitate the reporting of employee complaints, the university has established the following procedures for: a) the receipt, retention, and treatment of complaints received by the university regarding accounting, internal accounting controls, or auditing matters (“Accounting Matters”); and b) the confidential, anonymous submission by employees of the university of concerns regarding Accounting Matters.

#### Receipt of Employee Complaints

1. Any employee with complaints or concerns regarding Accounting Matters may report them to the Director of Audit Services, without fear of dismissal or retaliation of any kind.
2. Any employee who wishes to submit to the university any report of complaints or concerns regarding Accounting Matters may do so anonymously. The university has a telephone hot line to which any such report may be made anonymously via the Office of Compliance Help and Hotline at (213) 740-2500.
3. The university will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of complaints or concerns regarding Accounting Matters.

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Issued by: Dennis F. Dougherty  
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Provost and Senior Vice President,  
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## Treatment of Employee Complaints

1. All reports of complaints or concerns regarding Accounting Matters (“Reports”) received by the university shall be reviewed under the oversight of the Audit and Compliance Committee and shall be immediately directed to the Director of Audit Services, and handled in the manner set forth herein. Any allegation that the Director of Audit Services or any of his direct reports has participated, is participating or has been, or is, involved in any wrongful acts regarding Accounting Matters, including questionable Accounting Matters, shall be directed to the Senior Vice President for Administration who shall (a) bring such report to the immediate attention of the chair of the Audit and Compliance Committee, and (b) promptly conduct an investigation and report the results of such investigation to the Audit and Compliance Committee.
2. All Reports shall be appropriately investigated under the direction of the Director of Audit Services. Appropriate documentation of: a) all Reports; and b) the course and results of such investigation (including, without limitation, all relevant information, such as dates, times, places, source of allegations, nature of allegations), shall be retained by the Audit Services.
3. All Reports that: a) could reasonably have a material effect on the university financial statements; or b) involve allegations which are credible on their face concerning a member of the Board of Trustees or a senior executive or a financial officer of the university, shall be brought to the immediate attention of the chair of the Audit

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and Compliance Committee. The results and conclusions of any investigation involving such Reports shall also be reported to the Audit and Compliance Committee as soon as practicable.

4. Except when this policy requires a more prompt report, the Director of Audit Services shall report to the Audit and Compliance Committee at each of its meetings the results of its investigations of reports received pursuant to this policy.
5. The university, with the oversight of the Audit and Compliance Committee, will take prompt and appropriate corrective action based upon the findings of such investigation.

Questions about this policy should be directed to the Director of Audit Services at (213) 740-8258.

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