

# SOUTHWESTERN

## LAW SCHOOL Los Angeles, CA

### Whistleblower Policy

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

**Revision history:** Technical edits made in October 2023; edits approved by Board of Trustees September 25, 2025.

**Related policies:** Conflict of Interest Policy (for Trustees and Officers); Conflicts of Interest and Commitment Policy (for employees); Policy to Prevent Discrimination, Harassment, and Retaliation; Record Retention and Disposal Policy

**Scheduled Review Date:** June 2028 (General Counsel's Office and Board Audit & Compliance Committee)

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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.

While this policy focuses on internal reporting procedures, nothing in this policy is intended to limit any individual from reporting a concern directly to an appropriate government or law enforcement agency.

This policy is intended to be consistent with and does not override any rights or remedies under California or federal law (e.g., Labor Code §§ 1102.5 et seq. and other applicable whistleblower protection laws).

If a report involves discrimination, harassment, or other issues covered under a separate Southwestern policy, it may be referred to the appropriate process, but the non-retaliation protections of this policy still apply.

**B. Mandatory Reporting**

Notwithstanding references to "encourage," "should," and other non-mandatory 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 and Accounting Director;
- General Counsel;
- Assistant General Counsel;
- Chief Operating Officer;
- Chief Information Officer;
- Chief Marketing and Communication Officer;
- Vice President of Institutional Advancement;

- Vice Dean;
- Registrar;
- All Associate Deans;
- All Assistant Deans; and
- All 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 to be reported:

- Violations of federal, state, or local law;
- Violations of Southwestern's policies;
- Fraudulent financial aid practices;
- 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**

Southwestern has implemented an ethics and compliance hotline to help ensure important information reaches law school management, even when an employee or another reporting party hesitates to use normal reporting structures. This hotline allows all employees or other reporting parties 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 or others to directly report violations, it is not intended to replace the reporting process described in **Section E.2** or **Section E.4** (i.e., reporting to one of the Compliance Officers). In most cases, employees or other reporting parties 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 or other reporting parties 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) or by using the ethics and compliance hotline (**Section E.3** above).

#### **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 and others may submit complaints anonymously (see **Section E.3** and **Section E.4** 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.

#### **H. No Retaliation**

Southwestern strictly prohibits harassment, retaliation, or adverse employment actions directed toward an individual who, in good faith, reports a Concern or cooperates in the investigation or resolution of a Concern. Retaliation includes deliberate, materially adverse actions that would dissuade a reasonable person from engaging in protected activity under this policy, such as reporting a Concern or serving as a witness. Retaliatory conduct includes threats, coercion, intimidation, or harassment. It does not matter whether the report is made internally or to an outside agency; retaliation is prohibited in either case. Individuals who report a Concern in good faith are protected under this policy even if the Concern ultimately proves unfounded, as long as the individual reasonably believes that a potential violation has occurred or is being planned.

If an individual believes that someone who has reported a Concern or who has cooperated in the investigation or resolution of a Concern is experiencing harassment, retaliation, or adverse employment consequences, the individual should contact a Compliance Officer. Any individual who reasonably believes they have been retaliated against in violation of this policy should follow the same procedures as for reporting a Concern (see **Section E** above).

In addition to retaliation protection for a good faith reports and investigation or resolution cooperation as set forth in this policy, Southwestern will not tolerate

retaliation against an employee (i) for refusing to participate in an activity that they reasonably believe is illegal; (ii) for having raised whistleblower concerns in any former employment; or (iii) because the employee is a family member of a person who has raised a Concern.

An employee, faculty member, or student who retaliates against an individual who has reported a Concern in good faith or has cooperated in the investigation or resolution of a Concern will be subject to disciplinary action under the appropriate conduct code, handbook, or manual (for students, this means the Student Honor Code or Code of Student Professionalism and Conduct; for employees, it means the Employee handbook or a specific policy; for full-time faculty, it means the Faculty Manual or a specific policy; for adjunct faculty, it means Adjunct Faculty Manual or a specific policy). This protection from retaliation is not intended to prohibit supervisors from taking action, including disciplinary action, in the usual scope of their duties and based on valid performance-related factors. Any adverse action against an individual who has reported a Concern under this policy must be for legitimate, performance-based reasons unrelated to the report. This policy is in addition to any non-retaliation requirements contained in other Southwestern policies or required by law.

A trustee who retaliates against an individual who has reported a Concern in good faith or has cooperated in the investigation or resolution of a Concern is subject to removal from the Board using the method set forth in the Bylaws.

#### **I. Acting in Good Faith**

Anyone reporting a Concern must act in good faith, without malice to Southwestern or any individual at Southwestern, and have reasonable grounds for believing that the information disclosed indicates a Concern.

#### **J. Handling Reported Concerns**

A supervisor, member of senior management, officer, or trustee who receives a report of a Concern from a reporting party is required to notify a Southwestern Compliance Officer of that report immediately, except, as provided later in this section, with respect to a report implicating a Compliance Officer.

The Compliance Officer, or their designee, is responsible for promptly investigating all reported Concerns (see **Section K** below). If warranted by the investigation, the Compliance Officer will, in consultation with the Board and, if necessary, the General Counsel's Office, cause appropriate corrective action to be taken.

If a Compliance Officer is suspected of being involved in a reported Concern, then the Concern will be reported to an uninvolved Compliance Officer or, if none is available, to the Dean, who will appoint a substitute Compliance Officer.

Southwestern may retain independent persons such as accountants, attorneys, or private investigators to conduct an investigation.

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. Monitoring and Reporting**

Southwestern is committed to continuous improvement and uses information from reports under this policy to identify areas for improvement. Southwestern will periodically analyze records relating to any reported Concerns to discern any patterns or recurrent issues.

Starting in August 2022, every two years, the Compliance Officers will review all reported Concerns received during the prior two years to determine if patterns exist that could

indicate a compliance concern. The Compliance Officers will report their findings, including a summary of reported Concerns and outcomes (without releasing personally identifiable information) to the Dean by September 30 of the review year; the report should summarize their findings, identify any patterns, and propose a response. Starting with the 2025–2026 academic year, each November, the Dean will share the summary with the Audit & Compliance of the Board of Trustees. The Dean may also share the information with other Southwestern administrators and staff as part of the school's commitment to continuous improvement.

The purpose of this monitoring and reporting is to keep institutional leadership informed of reported Concerns and to close the feedback loop by addressing systemic issues. When patterns or recurring issues are identified, the law school will document any actions taken to address those issues in an internal memorandum maintained by the Dean's Office and shared with the Board's Audit & Compliance Committee.

**N. 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.

**O. Policy Revisions**

Southwestern expressly reserves the right to change or modify any aspect of this policy at any time, with or without notice.