



## Grand Canyon Education Policies & Standards

Policy Name	Whistleblower Policy	Pages	3
Department	Legal	Policy Number	LGL 204
Subsection	All Employees	Effective Date:	November 1, 2008
		Revision Date:	January 25, 2019

### **Overview**

One of our Company's most valuable assets is its integrity. Protecting this asset is the job of everyone in the Company. 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 Company 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 Company's Code of Conduct or other Company policies. You must report any suspected violations of the laws, rules and regulations that govern the reporting of the Company's financial performance, and any complaint or concern regarding the Company'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 Chief Executive Officer, Corporate Counsel, the Chief Financial Officer or the Internal Audit Department any time they receive a report of a concern about our compliance with laws, government rules and regulations, the Code of Conduct or other Company policy, any notice of any suspected wrong-doing by any Company employee, officer or director, any complaint or concern about the Company'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 Chief Executive Officer, Corporate Counsel, the Chief Financial Officer, the Internal Audit Department or the Chair of the Audit Committee, at the following address:

2600 W. Camelback Road  
Phoenix, Arizona 85017



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Other methods of reporting such matters confidentially and/or **anonymously** include calling the Company's third-party Compliance Hotline at 1-800-719-4896 or reporting through the Company's third-party secure website. Go to <https://gce.ethicspoint.com> and click "Provide Feedback Now". The third-party will route all reports to the Corporate Counsel and Internal Audit Department upon receipt.

Persons outside the Company may also report complaints or concerns of the Company's personnel; such matters should be reported promptly on receipt to your own or any other Company supervisor, the Chief Executive Officer, Corporate Counsel, the Chief Financial Officer, the Internal Audit Department or the Audit Committee Chair. 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 Chief Executive Officer, Corporate Counsel, the Chief Financial Officer, the Internal Audit Department or the Audit Committee Chair to assure proper treatment and retention of complaints, concerns or notices of potential violations. In addition, employees should take note that persons outside the Company 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 Chief Executive Officer, Corporate Counsel, the Chief Financial Officer, the Internal Audit Department or the Audit Committee Chair.

Supervisors and managers, as well as the Chief Executive Officer, Corporate Counsel, the Chief Financial Officer, the Internal Audit Department or the Audit Committee 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 Company'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 our Chief Executive Officer, Corporate Counsel, the Chief Financial Officer, the Internal Audit Department and/or, where accounting matters are involved, the Audit Committee.

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 Corporate Counsel and Internal Audit Department and shall be reviewed periodically with the Audit Committee. 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 Company **will not permit** any form of intimidation or retaliation by any officer, employee, contractor, subcontractor or agent of the Company against any employee because of any lawful act done by that employee to:



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- provide information or assist in an investigation regarding any conduct which the employee reasonably believes constitutes a violation of laws, rules, regulations, the Company's Code of Conduct, or any Company policies; or
- 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 Company policy and should be reported immediately under this policy.***

#### IV. Statement of Confidentiality

The Company 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 Company 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	GCENet Policy Center

#### **Revision History**

<b>Date</b>	<b>Version: Original or Revised</b>	<b>Approved By</b>
11/01/2008	Original	Legal
11/01/2011	Revised	Audit Committee
07/01/2018	Revised	Dan Steimel
01/25/2019	Revised	Internal Audit