



DESALES UNIVERSITY

Communication Procedures for Matters Involving Questionable Accounting, Internal Controls, Auditing, Financial Fraud, or Unethical Behavior

Updated: October 2018

- 1) Any complaints involving trustees, officers, management, faculty or employees of the University regarding questionable accounting, internal controls, auditing, financial fraud or unethical behavior not consonant with the principles of the University should immediately be reported in a named or anonymous submission to the Secretary of the University (Peter M. Rautzhan, Associate Vice President for Administration & Planning). The submission should be made in writing, marked confidential, and appropriate detail of the facts of the matter should be included in order to assist the Secretary in the investigation of the assertion. The Secretary of the University must report these matters to the University's Audit Committee in a prompt manner.
- 2) If an individual is uncomfortable reporting matters to the Secretary of the University, a named or anonymous submission may be made directly to the Chairman of the Audit Committee. The submission should be made in writing, marked confidential, and appropriate detail of the facts of the matter should be included in order to assist the Audit Committee in the investigation of the assertion. The submission should be addressed to:

Mr. Gene Marino, Director of Finance
City Center Allentown
Two City Center
645 W. Hamilton, Suite 600, Allentown PA 18101

- 3) Should, in rare instances, a matter occur where an individual is uncomfortable reporting either to the Secretary of the University or to the Chairman of the Audit Committee, a named or anonymous submission may be made directly to the Chairman of the Board of Trustees. The submission should be made in writing, marked confidential, and appropriate detail of the facts of the matter should be included in the submission in order to assist the Chairman in the investigation of the assertion. The submission should be addressed to:

W. Douglas Brown, Esq., Chairman
DeSales University Board of Trustees
1593 Saucon Valley Rd.
Bethlehem, PA 18015