1. Any complaints involving trustees, officers, management, faculty or employees of the College regarding questionable accounting, internal controls, auditing or reports of financial fraud should immediately be reported in a named or anonymous submission to the Chief Business Officer & Treasurer of the College (Kent A. Dyer). The submission may be made verbally or in writing via email or hard copy. Hard copy written submissions should be marked confidential, and appropriate detail of the facts of the matter should be included in order to assist in the investigation of the assertion. The Chief Business Officer & Treasurer must report these matters to the College’s Audit & Compliance Committee Chairperson in a prompt manner. A course of action will be determined with the Chairperson and other College employees, such as the Vice President for Human Resources, and the Director of Campus Safety may be consulted on an “as needed” basis.

2. If an individual is uncomfortable reporting matters to the Chief Business Officer & Treasurer, a named or anonymous submission made be made directly to the Chairperson of the Audit & Compliance Committee. The submission may be made verbally or in writing. Written submissions should be marked confidential, and appropriate detail of the facts of the matter should be included in order to assist the Audit & Compliance Committee in the investigation of the assertion. The submission should be addressed to:

   Ms. Karen Wagoner  
   111 East 75th Street, Apt 6A  
   New York, NY, 10021  
   212-737-9250  
   karen.wagoner@verizon.net

3. Should, in rare instances, a matter occur where an individual is uncomfortable reporting either to the Chief Business Officer & Treasurer or to the Chairperson of the Audit & Compliance Committee, a named or anonymous submission may be made directly to the Chairperson of the Board of Trustees. The submission may be made verbally or in writing. Written submissions should be marked confidential, and appropriate detail of the facts of the matter should be included in order to assist the Chairperson in the investigation of the assertion. The submission should be addressed to:

   Mr. Richard C. Crist, Jr.  
   President  
   Allstate New Jersey Ins.Co.  
   721Highway 202/206  
   Bridgewater, NJ 00807  
   908-252-5002  
   rich.crist@allstate.com