



## Item 5.1: Handling of Complaints Regarding Financial Matters

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Finance and Audit Committee Meeting

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### **Purpose**

Annual review of the Finance and Audit Committee (F&A) Charter requirement that the Committee establish and maintain procedures for the receipt (including anonymous submission), retention, and treatment of complaints regarding accounting, internal controls, and auditing

### **For information only**

No action is requested of the F&A Committee or Board; for discussion only.

### **Key Takeaways**

- The procedures for the receipt (including anonymous submission), retention, and treatment of complaints regarding accounting, internal controls, and auditing are in place and consistent with last year

## Handling of Complaints Regarding Financial Matters

- **Receipt of Complaints**: Complaints regarding financial matters may be received through a variety of sources – direct, indirect and anonymously via EthicsPoint. Employees and contractors receive training at least annually to ensure they are aware of these options
- **Retention of Complaints**: Evidence of complaints is retained in F&A Executive Session meeting, investigative work papers and systematically (e.g. EthicsPoint) when possible
- **Treatment of Complaints**: Complaints are investigated as appropriate and reported to the F&A Committee or Board until resolved