

# **OLD DOMINION FREIGHT LINE, INC.**

## **ACCOUNTING AND AUDITING COMPLAINT POLICY**

### **General Policy Statement**

The Audit Committee of the Board of Directors of Old Dominion Freight Line, Inc. (the “Company”) has adopted this policy in order to comply with Section 301 of the Sarbanes-Oxley Act of 2002 (“Sarbanes-Oxley”) and the rules and regulations of the Securities and Exchange Commission (the “SEC”), which requires publicly traded companies to establish procedures for (i) the receipt, retention and treatment of complaints related to accounting, internal accounting controls or auditing matters, and (ii) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters (collectively, “Complaints”). Questionable accounting or auditing matters include, without limitation (i) fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company, (ii) fraud or deliberate error in the recording and maintaining of financial records of the Company, (iii) deficiencies in or noncompliance with the Company’s internal financial controls, (iv) misrepresentation or false statements to or by a senior officer or accountant regarding a matter contained in the Company’s financial records, financial reports or audit reports, (v) deviation from full and fair reporting of the Company’s financial condition, or (vi) other issues involving accounting, internal control over financial reporting, or auditing, which, if left unresolved, could materially misrepresent the facts and circumstances supporting external financial reports.

### **Objectives**

- a) Comply with the Sarbanes-Oxley Section 301 requirements and the rules and regulations of the SEC.
- b) Establish procedures for Audit Committee oversight with respect to the reporting of Complaints.
- c) Provide a free telephone hotline and Internet service that is available 24 hours a day, 7 days a week for the receipt of anonymous Complaints, operated by an independent third-party administrator.
- d) Regardless of how the Complaint is reported (whether through a hotline, website, or other means), provide a non-retaliatory reporting procedure for employees to report Complaints.

### **Team Members**

- a) Audit Committee Chair: Receives notification of all Complaints for review of proper handling and compliance, and oversees the process on behalf of the Audit Committee.
- b) Manager – Corporate Compliance and Sustainability: Receives and maintains a record of all Complaints, Company departmental follow-ups, and corrective actions while helping to ensure that a non-retaliatory atmosphere is maintained at the Company. Reports to the Risk Committee at least quarterly regarding general hotline and/or website activity, including Complaints, and interacts as needed with the Audit Committee Chair, the Director – Internal Audit, and the Manager –

- Executive Administration regarding notification of Complaints.
- c) Director – Internal Audit: Has access to all Complaints for follow-up with the Manager – Corporate Compliance and Sustainability, the Manager – Executive Administration, and the Audit Committee Chair as needed (except with respect to Complaints related to Internal Audit).
- d) Manager – Executive Administration: Has access to all Complaints for follow-up with the Manager – Corporate Compliance and Sustainability, the Director – Internal Audit, and the Audit Committee Chair as needed.
- e) Various Company departments: Work with the Manager - Corporate Compliance and Sustainability, the Manager - Executive Administration, the Director - Internal Audit, and the Audit Committee Chair on an as needed basis regarding Complaints.

### **Reporting Procedures**

- a) Posters explaining the Complaint submission process, toll free number and website for EthicsPoint, the Company's independent third-party administrator of a 24/7 telephone hotline (877-237-8195) and website (EthicsPoint.com), as well as the Company's commitment to non-retaliation, are posted at all Company locations.
- b) Employee or third party anonymously contacts EthicsPoint either online or by phone and reports a Complaint.
- c) EthicsPoint documents the Complaint and gives caller/submitter an anonymous reference number to refer to if he or she makes additional calls/submissions regarding his or her Complaint.
- d) EthicsPoint notifies, by email, the Audit Committee Chair, the Manager - Corporate Compliance and Sustainability, the Manager - Executive Administration, and the Director - Internal Audit of the Complaint.
- e) The Manager - Corporate Compliance and Sustainability and the Manager - Executive Administration work with the appropriate Company departments and, as necessary, the Director – Internal Audit and/or the Audit Committee Chair, to investigate Complaints using whatever resources are required.
- f) Corrective action, if deemed necessary, is discussed with the Audit Committee and implemented by the appropriate Company department(s) as needed.
- g) EthicsPoint will track and retain all Complaints received and the resolutions of those Complaints.

The above procedures are in no way intended to limit employee reporting of alleged violations relating to accounting or auditing matters to proper governmental and regulatory authorities, including the SEC, or limit an employee's participation in any investigation or proceeding that may be conducted by such governmental and regulatory authorities, including providing documents or other information. Employees do not need prior authorization to take such actions and are not required to notify their supervisor, any other representative of the Company or the Audit Committee that they have taken such actions.