

# **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”).

### **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 hotline 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) Provide a non-retaliatory atmosphere for employees to report Complaints.

### **Team Members**

- a) EthicsPoint – independent third-party administrator of the 24/7 hotline.
- b) 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.
- c) Corporate Compliance Manager – 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 Audit Committee at least quarterly regarding management of Complaints and hotline activity.
- d) Director – Internal Audit – has access to all Complaints for follow-up with the Corporate Compliance Manager as needed (except with respect to Complaints related to Internal Audit).
- e) Various Company departments – work with Corporate Compliance Manager, 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 (877-237-8195), and non-retaliatory Company policy are posted at all Company locations.
- b) Employee or third-party anonymously calls EthicsPoint and reports suspected falsification or non-compliance related to following allegation types:
  - ◆ Internal Audit Controls
  - ◆ Internal Accounting Controls
  - ◆ Falsification of Accounting Records
  - ◆ Falsification of Audit Records

- ◆ Adherence to Internal Accounting Procedures
  - ◆ Adherence to Internal Audit Procedures
  - ◆ Violations of SEC Rules & Regulations
  - ◆ Violations of Company Financial Reporting Procedures
- c) EthicsPoint documents Complaint and gives caller an anonymous reference number that caller may refer to if he or she makes additional calls regarding his or her Complaint.
- d) EthicsPoint notifies, by email, the Corporate Compliance Manager of the Complaint
- e) Corporate Compliance Manager works with the appropriate Company departments and, as necessary, 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.

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