



## Whistleblower Policy

### Procedures for the Submission of Complaints or Concerns Regarding Financial Statement Disclosures, Accounting, Internal Accounting Controls or Auditing Matters

Any employee of Standard Parking may submit a good faith complaint regarding accounting or auditing matters to the management of Standard Parking without fear of dismissal or retaliation of any kind. Standard Parking is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices. Standard Parking's Audit Committee will oversee treatment of employee concerns in this area.

In order to facilitate the reporting of employee complaints, Standard Parking's Audit Committee has established the following procedures for (1) the receipt, retention and treatment of complaints regarding (a) accounting matters, (b) internal accounting controls, (c) auditing matters, (d) financial reporting, (e) public disclosure obligations and (f) alleged violations of federal securities or other federal laws (collectively, "Accounting Matters") and (2) the confidential, anonymous submission by employees of concerns regarding questionable Accounting Matters.

### Submission of Employee Complaints

Employees may communicate concerns regarding Accounting Matters on a confidential and, if desired, anonymous basis by contacting the Standard Parking Hotline at 800-245-4714 or via the internet at: <https://www.ethicsreportline.spplus.com>.

### Scope of Matters Covered by These Procedures

These procedures relate to employee complaints relating to any questionable Accounting Matters listed above. They include, but are not limited to:

- | fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of Standard Parking;
- | fraud or deliberate error in the recording and maintaining of financial records of Standard Parking;
- | deficiencies in or noncompliance with Standard Parking's internal accounting controls;
- | misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of Standard Parking; or
- | deviation from full and fair reporting of Standard Parking's financial condition.

### Responsibility for Investigation of Complaints

Complaints will be forwarded to the Director of Internal Audit who will immediately forward the complaint to the General Counsel with a copy to the Audit Committee Chairman. In the event a complaint covered by this Procedure involves or implicates the General Counsel or his/her staff, the Director of Internal Audit will forward the complaint directly to the Audit Committee Chairman. In the event a complaint covered by this Procedure involves or implicates the Director of Internal Audit or his/her staff, the complaint will be forwarded directly to the General Counsel. Such complaints may also be made on a confidential, anonymous basis.

The General Counsel of the Company shall have the responsibility for investigating complaints covered by these procedures, other than a complaint involving or implicating the General Counsel or his/her staff. In this capacity, the General Counsel acts under the authority and direction of the Audit Committee. The results of any investigation must be reported to the Audit Committee for review and final determination. The General Counsel, with the approval of the Audit Committee, may retain for assistance or delegate responsibility for an investigation to outside professionals or experts where necessary. In the event a complaint involves or implicates the General Counsel and/or Director of Internal Audit or

members of their staffs, an independent investigator must be retained by the Audit Committee to conduct the investigation.

### **Investigating Procedures**

Upon receipt of a complaint, the General Counsel (or a designee of the Audit Committee) shall promptly investigate the matter. The investigation will be handled discreetly and appropriately, and information will be disclosed to others only on a need to know basis or as required by law. The extent of the investigation will depend on the particular circumstances but may involve interviewing employees, third parties, obtaining and reviewing documents, and accessing data base information. Employees involved in the investigation as witnesses or assisting in obtaining investigation should be required to maintain confidentiality.

Upon the conclusion of the investigation, the General Counsel (or designee) shall provide a report and recommendation to the Audit Committee. The report shall set out in detail the specifics of the complaint, the steps taken in the investigation, the factual findings, and the recommendations for corrective action, if appropriate. The Audit Committee shall also be provided with any documents, interview notes, or other materials necessary to reach an informed decision about the subject matter of the complaint.

### **Audit Committee Review**

The Audit Committee shall promptly review the findings and recommendations of the General Counsel (or designee). The Audit Committee may (1) adopt the findings and recommendations; (2) refer the matter back to the General Counsel for further investigation; (3) issue a final report differing from or amending the findings and recommendations of the General Counsel (or other designee). In its discretion, the Audit Committee may seek such additional advice and counsel including from outside professionals and experts as it deems necessary before reaching a final decision concerning the complaint and appropriate corrective action. The results of the Audit Committee's review will be conveyed by the General Counsel or Audit Committee, as the case may be, to any complainant who has identified him or herself.

### **Appeal**

Any employee who has made a complaint or who has been the direct subject of an investigation under these procedures may request reconsideration by submitting a written request to the Audit Committee stating the reasons for the employee's disagreement with the Committee's final determination. This request must be made no later than 30 days after the employee is informed that the investigation has been concluded. The Audit Committee will review and consider the written submission by the employee and shall determine if, in its view, the points raised require further action (e.g., alteration of the decision, additional investigation) or no further action.

### **Record Keeping and Retention**

The General Counsel or Audit Committee, as appropriate, shall establish a procedure for maintaining a record of any complaint made under these procedures. This record shall contain general identifying information showing the date of the complaint, the person complaining (if applicable), the general subject matter of the complaint, the date of the General Counsel or designee report and recommendation, the date of the Audit Committee Review and final determination, and disposition.

A confidential file shall be maintained for each complaint and investigation. This file shall contain relevant materials including the complaint, interview notes, relevant documents, and copies of the General Counsel or designee reports and any Audit Committee reports. The confidential file shall be maintained in a secure location with access limited only to the General Counsel or Audit Committee. All file materials shall be retained for 5 years and then discarded, except as otherwise required by law or court order. Any files opened on a network or data base system involving the subject matter of the complaint must be password protected with access limited to the General Counsel or Audit Committee.

### **Regular Reporting**

The General Counsel shall provide to the Audit Committee a quarterly report listing showing the existence, status, and disposition of all complaints.

### **No Discrimination or Retaliation**

There shall be no discrimination or retaliation against any employee for bringing a complaint under these procedures or against any person for participating in the investigation. Violations of this policy will result in severe sanctions including dismissal.

## **Confidentiality**

The Audit Committee has established the Standard Parking Hotline for the submission of confidential, anonymous complaints.

Where a direct complaint is made, the Director of Internal Audit, General Counsel and Audit Committee will treat the matter as confidential to the fullest extent possible consistent with the need to investigate. Absolute confidentiality, however, cannot be guaranteed because the very fact of conducting an investigation may lead employees or other persons to reach conclusions of their own.

Anyone involved in an investigation under these procedures will be informed of their obligation to maintain confidentiality and will be asked to sign an acknowledgement of this obligation.