

# **Audit Committee Procedures for Receiving Confidential Submission from Employees**

Any employee wishing to contact the Audit Committee of the Board of Directors regarding questionable accounting or auditing matters by a senior Company officer or director may do so by sending a letter to:

Audit Committee  
c/o Manager, Internal Audit  
American Woodmark Corporation  
P.O. Box 2252  
Winchester, Virginia 22604

Any employee may submit a good faith concern regarding questionable accounting or auditing matters without fear of dismissal or retaliation.

The Manager, Internal Audit will review all written correspondence and forward to the members of the Audit Committee and the external auditors of the Company a copy of such correspondence. The Audit Committee will review all correspondence and determine a course of action as appropriate based on the information received. The Audit Committee may delegate responsibility for the initial discussion with the Manager, Internal Audit to an individual member of the Committee.

The Committee will review and regularly provide the Board of Directors with a summary of all submission by employees and the actions taken or recommended to be taken if it requires approval of the full Board as a result of such submissions.