

## 1.4 Code of Ethics

The Virgin Islands Water & Power Authority aims to lead by example, proudly striving to uphold a pledge of respect, honesty, and integrity. We set high standards for our employees at all levels to deliver a culture, which is committed to ethical behavior, accountability and transparency.

We are guided by our established standards of conduct and ethics. We review our systems to ensure we achieve best practices in terms of transparency and accountability. All employees are expected to:

**Be Knowledgeable-** Learn and understand our Code of Business Conduct and Ethics and adhere to them daily.

**Question-** Ask for guidance when unsure of a proper course of action.

**Report-** In order to assist us in maintaining our standards, the Authority requires all employees to report conduct they believe to be unethical—whether it violates the law, the Authority’s Code of Conduct, or the Authority’s policies and/or procedures. If an Employee suspects a violation of the law or the Authority’s Code of Conduct, they should report it immediately to management.

Sometimes at work employees may face situations where the right choice is not obvious. Obtaining the right answer in a compromising or confusing situation is an important part of doing business with honesty and integrity. If an employee is ever unsure, or has questions, they should consult their Supervisor or Manager. Employees can also consult the Human Resources Department, the Legal Department, or the Internal Audit Department. Employees can be assured that all questions and reports are treated with the utmost confidentiality and investigations are kept confidential to the extent possible and permitted by law.

Complaints or concerns regarding Finance, Accounting, and Auditing matters should be brought to the attention of the General Counsel’s office or the Internal Audit Department.

All reports will be treated promptly and professionally. The Authority will not discriminate or retaliate against any employee who reports any violation of the Authority’s policies or who participates in investigations of these reports.

