

Management Consulting Inc. (MANCON)



Code of Ethics & Professional Conduct

PREFACE

This Code of Ethics and Professional Conduct (the “Code”) is to be effective and applied in accordance with federal, state, and local law. The Owners and Officers of Management Consulting Inc. (MANCON) have adopted this Code for use by its employees. Unless otherwise specified in this Code, references to “we,” “our,” or “firm” are references to MANCON and our personnel.

Our Code of Ethics and Professional Code is provided for informational purposes only. It is not intended to create, nor does it constitute, a contract or an enforceable promise of any kind within MANCON. MANCON reserves the right to modify, revise, discontinue, or amend any or all of this Code as it deems appropriate, at any time, in whole or in part, for any reason, and without prior notice, consent, or approval.

Compliance with Ethics and Professional Conduct: MANCON's Reputation Depends on You!

The current business environment has put professional services firms under scrutiny. The values of individuals, and the integrity of the organizations they belong to, are being tested. The trust placed in Management Consulting Inc. (MANCON) by clients and other business associates must never be short sided or taken for granted. The responsibility for ethical behavior is for everyone, at every level of our organization and must be taken seriously.

While the inherent risks in the workplace, the potential for business failure, or the possibility of human mistakes cannot be entirely eliminated, the people of Management Consulting Inc. (MANCON) can, should, and must be required to conduct themselves honestly, within established professional standards.

Our shared values and ethical principles as adopted by MANCON are specifically designed to provide guidance to all of the people of the MANCON, despite the diversity of their backgrounds and professional disciplines. These principles and values are an integral part of this Code, and of the rigorous commitment we have made historically (and continue to make today), to sustain the public and client's trust. They will guide you in conducting business with the utmost professionalism honorably, and ethically.

This Code provides the detailed information, helpful guidance, and references to written policies and resources that you need to help you make the right choices on a daily basis. It will guide you to apply your best professional judgment at all times. You are expected to use these policies and practices as a means to discuss your responsibilities openly and honestly with our clients, with regulators, and with each other. While policies are important, ultimately the success of our Ethics and Compliance Program rests with you. You must make decisions every day in your work — decisions that may have far-reaching economic, legal, and ethical implications. Whatever the circumstances, you are expected to act with complete integrity, at all times.

It's our expectation that, after reading this Code, you will have a better understanding of your important role, and of the ultimate support you have from the highest levels of management. In addition, we believe you will also gain a wider understanding of the privileges and responsibilities that come with working at one of the finest professional services organizations in the nation.

Mary J. Clarke
CEO

Richard A. Clarke
President

David K. Meadows
Vice President

It's The Employee's Duty to Know, Understand, and Comply

It is the duty of employees to know, understand, and comply with this Code of Ethics and Professional Conduct. Failure to comply with the Code could jeopardize our business growth and result in risk to the company and its people, and may subject that individual to disciplinary action, up to and including termination or separation from the firm. In addition, certain professionals may have to comply with additional requirements of certain professional codes of conduct given their specializations or certifications.

It's Everyone's Duty to Report

Our Ethics and Compliance Program is designed to educate and promote an atmosphere where open communication of ethics and compliance inquiries and issues is encouraged, and to provide all personnel with a reasonable understanding of how to identify and report potential violations. Each of you is responsible for appropriately addressing, (through reporting, consultation, or other means) potentially fraudulent, illegal, or unethical issues that may come to your attention. If you observe or become aware of a potential fraudulent, illegal, or unethical act, or other violation of firm policy, whether committed by a colleague, client, supplier, contractor, alliance, or others associated with the company, it is your responsibility to report the circumstances through an appropriate reporting channel, and to cooperate fully with any investigation.

How to Report or Go for Help

For assistance with ethics and compliance matters, and to report potential violations, you should contact your immediate supervisor, project manager or regional manager. If they are unable to resolve the issue (or if you are uncomfortable discussing the issue with them), you should seek assistance from other parties, such as:

- Corporate Program Manager
- Director of Operations
- Human Resource Manager
- Chief Ethics and Compliance Officer of MANCON
- Integrity Helpline

You should turn to the Integrity Helpline in the following circumstances:

- If you believe that ethics and compliance issues are not being resolved, either through the existing chain of command or other reporting options.
- If you don't feel comfortable reporting through normal channels.
- If you'd like confidential assistance on ethics and compliance issues.
- If you wish to remain anonymous when filing a report.

Practical Advice: Using the Integrity Helpline

The Integrity Helpline is a 24-hours-a-day, 365-days-a-year confidential service you can access from any location. Reports may be made on either an anonymous or named basis. The Integrity Helpline is designed and administered to maintain confidentiality and, when requested, anonymity. Anyone can log onto or call the Integrity Helpline to request assistance or report a potential violation regarding an ethics and compliance issue. Every reasonable effort will be made to keep the identity of anyone reporting a potential violation confidential to the extent possible, and consistent with good business practice. In order to assist in the investigation, those reporting potential violations are encouraged to identify themselves. However, anonymous reports will also be accepted and investigated to the extent possible.

Online:

<http://www.manconinc.com/careers-at-mancon/report-ethics-violation/>

By Phone:

Toll Free (1-888-892-0787)

By Mail:

You may send a report (named or anonymous) via the mail, to:

Laura Sipes
Chief Ethics and Compliance Officer
MANCON
1961 Diamond Springs Road
Virginia Beach, VA 23455

PLEASE NOTE: There will be no reprisal to anyone because he or she, in good faith, reports an ethics or compliance concern!

Shared Values are Powerful

Shared values unite the people of our company and are the basis for a common culture. These values form the foundation for always doing the right thing, and for sustaining the public trust, fulfilling client obligations, and meeting commitments to each other.

Our shared values are:

- Integrity
- Outstanding value to markets and clients
- Commitment to each other
- Strength from cultural diversity

About the Code of Ethics and Professional Conduct

The Code reflects our expectations for all personnel of MANCON. The sections of the Code that follow contain ethics and compliance standards covering our responsibilities to the public trust, to clients, and to each other. In complying with these standards, you should ask yourself the following questions to aid in making the right decision about a possible course of action:

- Are my actions illegal or unethical?
- Am I being fair and honest?
- Would I be unwilling or embarrassed to tell my family, friends, or co-workers?
- Would the reputation of a MANCON be harmed if the action were revealed in the newspapers?
- Am I personally uncomfortable about the course of action?
- Could someone's life, health, safety, or reputation be endangered by my action?
- Could the intended action appear inappropriate to a third party?

If you are still unsure of what to do, ask questions and seek additional guidance through your supervisor/manager or through other sources described in this Code.

Integrity: A Core Value

Integrity means always trying to do the right thing, the first time, every time. At every level, the people of MANCON are expected to be honest, trustworthy, candid, and straightforward in both personal and business dealings, in accordance with both the letter and the spirit of all applicable laws and regulations. All personnel are encouraged to exceed the expectations of clients — and each other — by seeking to do not only what is legal, but also what is right. Our commercial ambitions should never be allowed to overtake professional and ethical responsibilities.

Quality of Work Product

Our reputation is wholly dependent not only on the integrity of our people, but also on the quality of the services provided. This quality expectation is very simply stated — in the perceptions of both the public and our clients, the work product of our firm should meet all appropriate professional standards. Individually each person is responsible for the quality of the professional services we provide our customers. Commitment to quality is achieved by: the individual, the team, and the organization. At every level, it requires a dedication to having pride in your work and an appropriate sense of professional scrutiny in the conduct of all our work.

Independence and Objectivity of Professional Advice and Conclusions

In working with our clients, our policy is to be forthright, direct, and independent in recommending advice or rendering an opinion. We do not allow prejudice, bias, conflict of interest, or undue influence of others to override our objective professional or business judgments. In return, clients are expected to meet the letter and the intent of all applicable laws and regulations. There is no client or engagement that is more important than our responsibility to sustain the public trust, our commitment to do the right thing, and our concern to maintain our good reputation. We will always support our personnel who stand up to a client they reasonably believe may be engaging in illegal or inappropriate financial reporting or other business activities.

Corporate Responsibility

The Company has a responsibility to be a good neighbor and a contributing corporate citizen in the communities in which our people work. We are committed to conducting our business relations in ways that honor ethical values and respect people, communities, and the natural environment. We continue to work toward the sustainable improvement of life and business by:

- Rendering high-quality professional services with the exceptional integrity.
- Providing a workplace that contributes to the professional growth, the development, and the personal success of our people.

Our people share a long tradition of supporting the communities in which they live and work. In addition to financial contributions made by MANCON and its people, many of our people also volunteer their time to worthwhile causes. We actively offer, encourage, support, and reward volunteerism for several important reasons:

- Helping others and sharing promotes unity and is the right thing to do.
- A healthy community depends on the active involvement of all who live and work there.
- Community involvement helps people become better professionals by enhancing their skills and leadership abilities outside the workplace.

In addition, we practice our responsible stewardship of the earth's natural resources by continuously looking for ways to reduce our impact on the environment, both as an organization and as individuals.

Government Transactions and Relations

Our business transactions frequently involve governmental entities. The laws and regulations pertaining to doing business with governmental entities impose special rules and may have a more stringent set of requirements, not typical of other businesses. For example, providing meals or hosting social events may be acceptable for a "non-governmental" client. However, they may be prohibited when a government employee is involved. All personnel involved in providing services to governmental entities are required to adhere to the government's ethical standards as they apply to the services of our firm, as well as this Code.

We comply with all applicable rules, laws, and regulations relating to the prohibition of political lobbying or attempting to influence government officials.

MANCON has established strict guidelines on the prohibition of influencing government officials for business gains. The inappropriate use of MANCON assets to support a political campaign is not permitted. Participation in the political action committee is voluntary. Individual political contributions made by partners, principals, directors, and employees are a personal decision and consequently a personal expense. Such contributions are not reimbursable by MANCON.

External Inquiries

We should always exercise care not to disclose confidential, personal, or business information through public or casual discussions with the media, government officials, or others. External inquiries (e.g., media and regulators) must be referred to the appropriate MANCON resource (President or Vice President) for a response. This includes newspapers, magazines, trade publications, radio, television, and government inquiries, as well as any other external source seeking information about MANCON or its clients. While it is standard policy to respond to external inquiries in an honest, candid, and appropriate manner, responses may be limited by confidentiality requirements and other related concerns.

When public comment is requested on proposed regulations or professional standards, it is the practice of MANCON to provide informed feedback and perspective based on what's believed to be in the long-term best interest of the capital markets and the professions. Communication with regulators and standard setters is conducted through MANCON using publicly sanctioned means. Inappropriate or unethical efforts to influence regulation or professional oversight are not condoned.

Truth in Communications

Our people are committed to representing the firm candidly and with honesty. Similarly, it is our policy to communicate facts about our capabilities, policies, and people accurately and responsibly in advertisements, sales, marketing, recruiting, and all other promotional materials.

Respect for Competition

We will not pursue any competitive business endeavor that we believe might damage our reputation or is inconsistent with our vision to be recognized as the best in professional services. We do not promote nor permit any attempts to gather competitive information in a deceptive, unlawful, or inappropriate manner. We honor the non-compete agreements of competitors. The Non-compete agreements applicable to MANCON' existing and former personnel are also strictly enforced. Furthermore, given that our reputation is affected by the reputations of our competitors, MANCON does not condone any competitive action that could be harmful to our competitors.

Records Accuracy

Accurate and complete records are required for compliance with regulatory, tax, and financial reporting requirements, among other things, as well as for meeting our obligations to clients. Personnel who enter information into the firm's business records (including, but not limited to, time, expense, and client billing records, regulatory, or other financial reports) have a responsibility to do so in a truthful, accurate, legible, complete, and timely manner and in accordance with the firm's policies and all legal and professional standards and regulations.

Records Management

We will maintain all records in accordance with the legal and business requirements appropriate to our profession. To help preserve the integrity of the record-keeping and reporting systems, all personnel have an obligation to know and comply with all current applicable records retention policies and procedures. These include how data is shared, stored, and retrieved, and the circumstances under which it may be disposed of. Changes to and destruction of records are specifically forbidden in the following circumstances:

- Where prohibited by law, by government regulation, or by policy of MANCON.
- Where there exists an overriding governmental, regulatory, or contractual requirement.
- Where there is knowledge of — or anticipation of — a subpoena or other request for documents, a regulatory investigation, or a lawsuit.

We never destroy, alter, or cause the destruction or alteration of documents for any illegal or improper purpose. Records include — among other things — paper copies, electronic files, and video and audio recordings.

Fulfilling Obligations to Clients

Client Independency

MANCON and its personnel are committed to complying with all laws and regulations dealing with professional independence requirements, including the applicable Requirements of Sarbanes-Oxley Act of 2002. The people of MANCON are pledged to maintaining independence, both in fact and appearance, from clients in exercising appropriate professional responsibilities. All applicable personnel must be financially independent of MANCON attest clients, and maintain an independent and objective attitude in performing services for all clients. For MANCON attest clients, MANCON will render any service or enter into any supplier agreement that would impair independence. MANCON monitors its services and relationships to ensure these goals are achieved.

Professional Services

As an organization that offers many skills and capabilities in the professional services marketplace, naturally we want to be competitive and successful. Nevertheless, MANCON will not overstate its ability to deliver services, nor will it offer or provide any services that will damage our reputation or the reputations of clients. Our skills, experience, and desire to do the work are fairly represented in proposals to clients. We also make it a point to stand behind service commitments made to clients. Services are delivered in a professional manner according to MANCON policy as well as the professional standards and regulations applicable to our profession. We offer only those professional services that we are competent to perform and supervise, and only those services that will not detract from the public trust in our independence, integrity, and objectivity.

Billing the Client for Professional Services

We are committed to properly recording hours worked and expenses incurred in our time and expense reporting systems, in accordance with our applicable policies, and allocate such charges to the appropriate project or client service charge codes. We have an obligation to accurately bill clients for fees and expenses, in accordance with the terms of our engagements.

Confidential and Proprietary Information

Our personnel have access to significant amounts of client information that may not be available to the public. Accordingly, you are required to preserve the confidentiality of information obtained in client service. Information of a private and sensitive nature must be used responsibly, controlled, and protected to prevent arbitrary and careless disclosure.

The disclosure of confidential client information is prohibited to:

- Anyone who works outside the client’s organization.
- Anyone within the client organization without a need to know.
- Anyone within MANCON, unless there is a legal or professional right or duty to disclose, or a written client consent has been obtained.

Confidential or proprietary information about our clients, our organization, or other parties, which has been gained through employment with MANCON, shall not be used for personal advantage or for the benefit of third parties.

Insider Trading

MANCON is a privately held company and have no buying or selling of stock issues. However, our people may, in the course of performing their duties, come into possession of “material non-public information” about our clients and the companies with whom they do business. “Material nonpublic information” is any information that would affect the prices of securities, either positively or negatively, that is not generally available to the investing public. This information is generally referred to as “insider information.” Buying or selling stocks using “insider information” is referred to as “insider trading.”

It is illegal for any person to buy or sell any securities (i.e., stocks, bonds) based on insider information, or to discuss such information with others who might buy or sell such securities.

Gifts and Entertainment

We strive to compete on the basis of the quality and value of our services. Personnel of MANCON should not offer or accept gifts or payments, or undertake inappropriate activities, to facilitate any engagements. Entertainment of our personnel or clients that is lavish or inappropriate in nature is also not permitted. In addition, you have an obligation to comply with our clients’ policies regarding gifts and entertainment. Gifts or entertainment should not be accepted or extended by our firm’s personnel if they could be reasonably considered to:

- Improperly influence MANCON’s business relationship with, or create an obligation to, a client, supplier, contractor, or alliance.
- Violate laws, professional standards and regulations, or this Code of Ethics and Professional Conduct.
- Constitute an unfair business inducement.
- Cause embarrassment to or negative impact upon our firm.

Neither you nor any member of your immediate family should use your position with the firm to solicit any cash, gifts, or free services from any client, supplier, contractor, or alliance for your or anyone else's personal benefit.

Guidelines regarding gifts and entertainment that are acceptable:

- Nominal gifts that are usual and customary for the profession (e.g., pens, calendars, and mugs).
- Reasonable invitations (may be either extended or accepted) to business-related meetings, conventions, or conferences (e.g., a product-training seminar, a business luncheon or dinner).
- Invitations to social, sporting, or other events (may be either extended or accepted) if the cost is reasonable and attendance serves a customary business purpose (e.g., networking).

In all cases, you have a responsibility to know and understand our firm's detailed guidance on acceptable client entertainment, as well as the client's own policies related to allowable gifts and entertainment involving their personnel.

Supplier, Contractor, and Alliance Relationships

Our success depends on building productive relationships with all suppliers, contractors, and alliances based on integrity, ethical behavior, and mutual trust. Regardless of whether there is an existing or future client relationship, we select suppliers, contractors, and alliances based on the quality, price, service, delivery, and supply of needed goods and services. Procurement decisions should be based on objective business rationale and not on personal interest or bias.

Professional Competence and Due Care

We observe our profession's standards of performance in providing professional services. In addition, we continually strive to improve the quality of services to clients and exercise due care in the management of client engagements by matching client needs with personnel who have the appropriate technical training and the competence required for their assignments. Engagements are planned and supervised using both client and firm resources and — where appropriate — in consultation with national resources regarding technical or industry specific questions. We issue reports that are in accordance with all applicable professional standards.

We are Committed to Each Other

Trust and Honesty

We believe that our people work best in a culture of trust, and we are committed to fostering and maintaining such a culture. We expect our colleagues to perform their jobs with integrity and to conduct themselves ethically at all times. Honesty in the commitments to, and dealings with, each other is essential. We are each individually responsible for both the quality and the on time completion of our own work. We must also accurately and honestly account to each other for time worked and expenses incurred (in accordance with MANCON policy) for both internal and for client-related activities. At all times, it is the responsibility of each of us to safeguard the confidential and proprietary information of MANCON.

Diversity and Inclusion

We are committed to fostering a diverse and inclusive culture. Such a culture directly supports our mission to help our people and our clients excel. The rich mix of individuals, viewpoints, talents, and experiences found at our firm is respected and valued. Our human resources policies aim for the highest standards of fairness and equal opportunity, covering recruitment and employment, promotions, team opportunities, and training programs. We are committed to compliance with all laws and regulations relating to equal employment opportunity, affirmative action, harassment, and diversity.

MANCON is an equal opportunity employer and recruits, employs, trains, compensates, and promotes high-quality, competent, and responsible people without regard to race, religion, creed, color, citizenship, national origin, age, gender, gender identity/expression, sexual orientation, marital status, disability, veteran status, or any other legally protected basis, in accordance with all applicable federal, state, and local laws or regulations.

Respect and Fair Treatment

All personnel are expected to treat their colleagues with respect. Providing a safe, healthy, and productive work environment is a priority, and you are expected to support efforts to eliminate any actions or circumstances that undermine such an environment. Unlawful discrimination, verbal or physical harassment or abuse, or offensive behavior (whether or not sexually related) by personnel, agents, or clients of MANCON will not be tolerated.

Licensure and Professional Certifications

In order to deliver on our promise of exceptional client service, many of our professionals maintain professional licenses and certifications (e.g., CPA, CISA, CFA, actuary). All personnel holding professional licenses and certifications have a personal responsibility

to maintain such licenses and certifications in good standing through timely renewals, and (where required), the attainment of the appropriate level of continuing professional education.

The ability of MANCON to continue to practice as a firm that is registered with the various states and other jurisdiction boards of accountancy is dependent upon its personnel obtaining and properly maintaining the appropriate CPA licenses. All professionals of MANCON who have passed the Uniform CPA Examination and have met the applicable experience and other requirements to be certified should hold active CPA licenses with the appropriate state board(s) at all times. Such CPAs should obtain and maintain an active license in their original state of licensure as well as the state(s) in which they maintain an office and any states in which they serve clients. All CPAs are required to regularly report the status of their CPA licenses through the MANCON reporting systems. Many states have different requirements with respect to licensing of CPAs for temporary or incidental practice. CPAs should consult with the regional compliance officer for their office and/or the office in another state in which they will temporarily practice to determine the requirements for temporary or incidental practice before commencing work in the other state.

Conflicts of Interest

As professionals, we make business decisions every day. In making those decisions, we are responsible for remaining free from influence, or the appearance of influence, of any conflicting interests, and for conducting business ethically and legally. We have a duty to avoid making business decisions that place personal interests ahead of those of our firm.

Some examples of potential conflict situations include:

- Acting as a director, partner, consultant, or employee of an organization that provides services, supplies, or equipment to, or is a competitor of MANCON.
- Holding a second job that may interfere with your employment at MANCON
- Ownership by you, members of your immediate family, or principals, directors, or employees of a financial interest (i.e., publicly traded stock) in a company that is a competitor of, supplier to, or client of MANCON.
- Making hiring decisions that involve close relatives of partners, principals, and directors of MANCON.

Personal Relationships

From time to time, personal relationships, romantic or otherwise, may exist or develop between two people employed by the firm or with an employee of a client organization (attest or non-attest clients). Such relationships can pose serious independence or conflict of interest issues, either in fact, or in appearance, in the minds of the public, our clients, or our colleagues. We recognize that these types of relationships may occur and appropriate notification or assignment steps may need to be taken to prevent such

relationships from resulting in a professional issue for the firm, or the individuals involved. Such relationships must be reported by the persons involved to the appropriate office or regional manager, who will then consult with regional or human resource manager to determine what, if any, notifications or assignment changes need to be made.

Health, Safety, and the Environment

We are committed to providing a safe working environment for all personnel. We are expected to discharge our responsibilities and perform our duties in a professional manner in the workplace (or anywhere else) while conducting business. Clients — as well as the general public — expect us to provide quality, professional services while being free from the effects of drugs, alcohol, or other substances that may hinder job performance or judgment. The illegal use, sale, dispensing, distribution, possession, or manufacture of illegal drugs or other controlled substances by an officer, director, manager, or employee is prohibited and is cause for termination or separation.

On occasion, there may be events where management approves the serving of alcoholic beverages. In these cases, all appropriate liquor laws must be followed, including laws regarding the serving of alcohol to those under the legal drinking age. Consistent with our policy, intoxication and excessive drinking at these events is cause for disciplinary action including termination or separation from the firm. We each are responsible for our own safety, and that of our colleagues, in the workplace.

The workplace should be free from violent and abusive behavior. Threatening, aggressive, or abusive behavior towards fellow colleagues or others in the workplace will not be tolerated. Explosives, firearms, or other weapons, whether legally permitted or not, are not allowed in any of the facilities of MANCON.

Communications Systems

Our communications systems, including — among other things — computers, electronic mail, intranet and Internet access, instant messaging, telephones, voice mail, conferencing systems, and paper documents are the property of MANCON or its subsidiaries and are to be used primarily for business purposes. All personnel are encouraged to use the Internet and e-mail in order to make communications more effective and efficient. However, the main purpose of these communications systems is to facilitate business objectives. All personnel have a responsibility to maintain and enhance our public image and to use all communications systems in a productive manner. The integrity of these communications systems also requires that all personnel secure their personal access information in order to prevent unauthorized access to such systems. Our communications systems may be used for incidental and occasional personal use provided that such use is kept at a minimum and is in compliance with the Code and applicable policies and procedures (e.g., communications systems should not be used for personal gain or to access pornographic Web sites). However, because such systems are owned by MANCON, all

users automatically waive any claims to privacy. Furthermore, MANCON reserve the right to monitor all communications (e.g., e-mail, voice mail, computers, and documents).

Use of MANCON's Assets

The use of MANCON's assets for individual profit or any unlawful, unauthorized personal or unethical purpose is prohibited. Our information technology, intellectual property (e.g., copyrights, patents, and trademarks), facilities, equipment, machines, software, and cash may be used for business purposes only, including responsible and accurate expense reimbursement. Other assets (e.g., fax machines, printers, and copiers) may be used for minor and incidental personal purposes provided such use is kept to a minimum, and does not create any significant incremental costs, interfere with work duties, or violate any laws or firm policies. The use of MANCON's resources for personal political activities is prohibited. Computer hardware, software, data, and facilities are valuable resources that need protection from potential destruction, theft, or misuse. These resources may also include confidential client or firm information that requires safeguarding. It is the responsibility of all personnel to prevent unauthorized access through the use of ID badges, passwords, or other security codes, and physical security measures (such as using computer cable locks, not leaving computers unattended in cars, and other normal precautions). Copyrighted materials (e.g., books, music, software, and magazines) should not be reproduced, distributed, or altered without permission of the copyright owner or an authorized agent. Software used in connection with the business of MANCON should be properly licensed and used only in accordance with that license. Using unlicensed software could constitute copyright infringement and may be grounds for disciplinary action. Each officer, principal, director, and employee has an obligation to each other to comply with MANCON policy with regard to the incurring of expenses for which reimbursement is sought from the firm.

Policies and Procedures

This Code is not intended to cover every situation or dilemma that you may encounter. Rather, it is intended to provide a perspective to guide thinking, and to direct our personnel to resources for further information. Some of the key policies cover independence, licensure, expense reimbursement, and procurement authority. Please remember, at all times, that it is our collective responsibility to seek guidance and assistance in the ethical performance and discharge of our professional responsibilities.