

consistent with laws, regulations, and Institute policies will govern our conduct with others both inside and outside the community. Each situation should be examined in accordance with the *Standards*. No unlawful practice or a practice at odds with these standards can be justified on the basis of customary practice, expediency, or achieving a "higher" purpose.

2. Individual Responsibility and Accountability

Members of the VMI community are expected to exercise responsibility appropriate to their position and delegated authorities. They are responsible to each other, the Institute, and the Institute's stakeholders both for their actions and their decisions not to act. Each individual is expected to conduct the business of VMI in accordance with the *Standards*, exercising sound judgment and serving the best interests of VMI and the community.

3. Respect for Others

VMI is committed to the principle of treating each community member with respect and dignity. VMI prohibits discrimination and harassment and provides equal opportunities for all community members. The Institute is committed to creating a safe and drug free workplace.

4. Compliance with Applicable Laws and Regulations

Institutions of higher education are subject to many of the same laws and regulations as other enterprises, as well as those particular to public entities.

members who have certain professional or financial interests are expected to disclose them in compliance with the State and Local Government Conflict of Interests Act. In all matters, community members are expected to take appropriate steps, including consultation if issues are unclear, to avoid both conflicts of interest and the appearance of such conflicts.

7. Ethical Conduct of Research

All members of the VMI community engaged in research are expected to conduct their research with integrity and intellectual honesty at all times. Members of the VMI community engaged in research are not to: fabricate data or results; change or knowingly omit data or results to misrepresent results in the research record; or intentionally misappropriate the ideas, writings, research, or findings of others. All those engaged in research are expected to pursue the advancement of knowledge while meeting the highest standards of honesty, accuracy, and objectivity. They are also expected to demonstrate accountability for sponsors' funds and to comply with specific terms and conditions of contracts and grants (as well as state and/or federal regulations as applicable).

8. Records: Confidentiality/Privacy and Access

VMI is the custodian of many types of information, including that which is confidential, proprietary, and private. Individuals who have access to such information are expected to be familiar and to comply with applicable laws, VMI policies, procedures, and agreements pertaining to access, use, protection, and disclosure of such information. Corresponding required trainings are to be taken diligently and timely. Computer security and privacy are also subject to law and VMI policy. The public right to information access and the individual's right to privacy are both governed by state and federal law, as well as by VMI policies and procedures. The legal provisions and the policies are based upon the principle that access to information concerning the conduct of the people's business is a fundamental and necessary right of every person, as is the right of individuals to privacy. Members of the VMI community will be mindful of the obligations imposed under the Virginia Freedom of Information Act, Virginia Code Section 2.2-3700, *et. seq.*

9. Internal Controls

Internal controls are the processes employed to help ensure that the Institute's business is carried out in accordance with these *Standards*, VMI policies and procedures, applicable laws and regulations, and sound business practices. They help promote efficient operations, accurate financial reporting, protection of assets, and responsible fiscal management. All members of the VMI community are responsible for internal control improvement and execution. Each business unit or department head is specifically responsible for ensuring that internal controls are established, properly documented, and maintained for activities within their jurisdiction. Any individual entrusted with public funds is responsible for ensuring that adequate internal controls exist over the use and accountability of such funds.

10. Use of Institute Resources

VMI resources may only be used for activities on behalf of the Institute. They may not be used for private gain or personal purposes except in limited circumstances permitted by existing policy where incidental personal use does not conflict with and is reasonable in relation to VMI

duties. Members of the VMI community are expected to treat VMI property with care and to adhere to laws, policies, and procedures for the acquisition, use, maintenance, record keeping, and disposal of VMI property. For purposes of applying this policy, *VMI resources* is defined to include but not be limited to the following:

- Cash and other assets whether tangible (e.g. computer equipment, departmental inventory, vehicles) or intangible (e.g. patents, trademarks, copyrights);
- Receivables and other rights or claims against third parties;
- Intellectual property rights;
- Effort of VMI personnel and of any non-VMI entity billing the Institute for effort;
- Facilities and the rights to use of Institute facilities;
- The Institute's name;
- Institute records, including cadet records; and
- VMI information technology infrastructure.

11. Financial Reporting

All VMI accounting and financial records, tax reports, expense reports, time sheets, and other documents must be accurate, clear, and complete. All published financial reports will make full, fair, accurate, timely, and understandable disclosures as required under generally accepted accounting principles for government entities, bond covenant agreements, and other requirements. Certain individuals with responsibility for the preparation of financial statements and disclosures, or elements thereof, may be required to make certifications in support of the *Standards*.

12. Reporting Violations and Protection from Retaliation

Members of the VMI community are strongly encouraged to report all known or suspected improper activities. Managers and persons in supervisory roles are required to report allegations presented to them and to report suspected activities that come to their attention in the ordinary course of performing their supervisory duties. Reporting parties, including managers and supervisors, will be protected from retaliation for making such a report.

Following is a list of the principal policies and reference materials available in support of these standards:

Institute Regulations

The Administrative and Professional Faculty Handbook

The Faculty Handbook

Classified Employee Handbook

Institute Discrimination, Harassment, Sexual Misconduct, and Retaliation Policy

VMI FERPA Policy

VMI Accounting Policies & Procedures

Information Technology use and accessibility policies

Virginia Freedom of Information Act, Virginia Code Sec. 2.2-3700 et. seq.

Virginia Local Government Conflict of Interests Act, Virginia Code Sec. 2.2-3100 et. seq.

This Code of Ethics was adapted from and used with permission of the University of California. The VMI Code of Ethics was approved by the Board of Visitors in September 2013.

FOR THE SUPERINTENDENT:

Jeffrey Boobar
Colonel, Virginia Militia
Interim Chief of Staff

DIST: E, Cadets

OPR: CoS

ANNEX A ó Glossary of Terms

ANNEX A

Glossary and Related Terms

Adapted from and used with permission of the Ethics Resource Center, 1747 Pennsylvania Avenue NW, Suite 400, Washington, DC, 20006 (www.ethics.org) October 2006

Accountable	Taking responsibility for one's actions
Bribe	Something that is given or offered to a person or organization to encourage that person/organization to take an action of benefit to the giver
Code of Conduct or Code of Ethics	A central guide and reference for users in support of day-to-day decision making. It is meant to clarify an organization's mission, values, and principles, linking them with standards of professional conduct. As a reference, it can be used to locate relevant documents, services, and other resources related to ethics within the organization.
Code of Conduct	A listing of required behaviors that if violated might result in disciplinary action. In practice, used interchangeably with Code of Ethics.

Code of Ethics A document that conveys organizational values, a commitment to standards, and a set of ideals. In practice, used interchangeably with Code of Conduct.

<p>Ethics</p>	<p>1. The decisions, choices, and actions (behaviors) we make that reflect and enact our values.</p> <p>2. The study of what we understand to be good and right behavior and how people make those judgments. (From "What is the Difference Between Ethics, Morals and Values?," Frank Navran)</p> <p>3. A set of standards of conduct that guide decisions and actions based on duties derived from core values. (From "The Ethics of Non-profit Management," Stephen D. Potts)</p>
<p>Ethical Decision-making</p>	<p>Altruistic considerations: What impact will this action or decision have on others or my relationship with them?</p> <p>Idealistic considerations: What is the right thing to do - as defined by the values and principles, which apply to this situation?</p> <p>Individualistic considerations: What will happen to me as a consequence of this action or decision?</p> <p>Pragmatic considerations: What are the business consequences of this action or decision?</p>
<p>Fraud</p>	<p>To intentionally lie or cheat to get something to which you aren't entitled.</p>
<p>Governance</p>	<p>The act, process or power of exercising authority or control in an organizational setting.</p>

Gray Areas Situations in which it is not clear to an individual how to respond to an ethical dilemma. Sometimes, the individual may not be familiar with a guideline, or the guidelines may be vague and subject to interpretation. Guidelines are often written to provide managers with as much latitude as appropriate, and this may create gray areas.

Morals	Values that we attribute to a system of beliefs that help the individual define right versus wrong, good versus bad. These typically get their authority from something outside the individual -- a higher being or higher authority (e.g. government, society). Moral concepts, judgments, and practices may vary from one society to another.
Transparency	<p>1. Sharing information and acting in an open manner.</p> <p>2. A principle that allows those affected by administrative decisions, business transactions or charitable work to know not only the basic facts and figures but also the mechanisms and processes. It is the duty of civil servants, managers, and trustees to act visibly, predictably, and understandably. (From the Transparency International website.)</p>
Values	The core beliefs we hold regarding what is right and fair in terms of our actions and our interactions with others. Another way to characterize values is that they are what an individual believes to be of worth and importance to their life (valuable). (From "What is the Difference Between Ethics, Morals and Values?," Frank Navran)
Values-centered Code of Ethics	Offers a set of ethical ideals, such as integrity, trust-worthiness, and responsibility, which companies want employees to adopt in their work practices.
Whistleblower	A person or entity making a protected disclosure is commonly referred to as a whistleblower. Whistleblowers may be Institute employees (academic or staff), applicants for employment, students, patients, vendors, contractors or the general public. Vj g'y j kwrqdy gtai'tqr'ku" as a reporting party. They are not investigators or finders of fact, nor do they determine the appropriate corrective or remedial action that may be warranted.