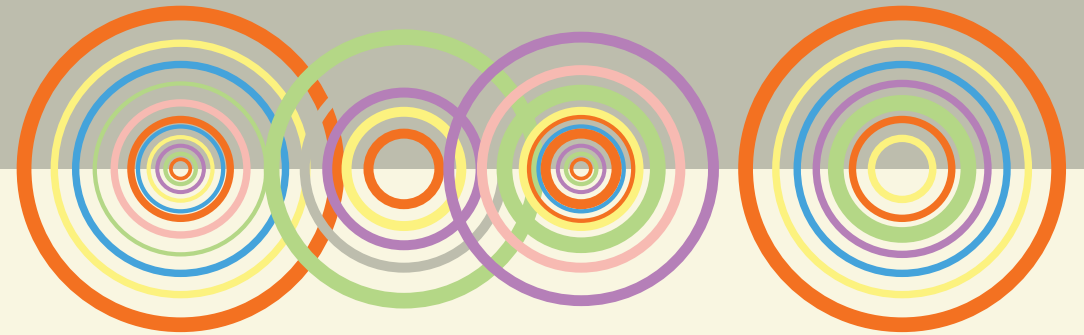


➤ 9.16.25 ➤

SD-10: ETHICS RISK COMMITTEE MONITORING REPORT



McKell Purnell
Vice President Human Capital



SD-10: ETHICS

It is essential that OPPD maintain the public trust and confidence in the integrity and ethical conduct of its Board of Directors and the OPPD employees. Therefore, to ensure the public interest is paramount in all official conduct, the Board shall adopt and update, as necessary, a Code of Ethics and Business Conduct (the “Code”). OPPD shall also maintain and enforce a code of conduct applicable to all employees.

Among other things, the Code shall:

- Require high ethical standards in all aspects of official conduct;
- Establish clear guidelines for ethical standards and conduct by setting forth those acts that may be incompatible with the best interests of OPPD and the public;
- Require disclosure and reporting of potential conflicts of interests; and
- Provide a process for: (i) reporting suspected violations of the Code and policies; (ii) investigating suspected violations of the Code and policies; and, (iii) providing an annual report to the Board

ESTABLISH CLEAR GUIDELINES FOR ETHICAL STANDARDS AND CONDUCT

| Board of Directors | Employees |
|--|---|
| <ul style="list-style-type: none">• Conflicts of Interest<ul style="list-style-type: none">• Improper Conduct and Activities• Compensation from non-Company Sources• Personal Use of Company Assets• Corporate Opportunities• Gifts• Business Courtesies• Confidentiality• Compliance | <ul style="list-style-type: none">• Laws, Regulations, and Personal Conduct• Accuracy of District Records, Reports and Communications• Use of Assets• Use of Company Communication Systems and Property• Confidentiality and Disclosure of Information• Current and Potential Relationships with Supplier• Travel and lodging for Business/Trade Organizations• Employee and Customer Relations• Political Office, Government Relations, and Public Service• Conflicts of Interest• Purchase and Sales of Goods and Services• Fraudulent Activities• Retention of OPPD Records• Reporting Violations |

PROVIDE A PROCESS FOR: (I) REPORTING SUSPECTED VIOLATIONS OF THE CODE AND POLICIES; (II) INVESTIGATING SUSPECTED VIOLATIONS OF THE CODE AND POLICIES; AND (III) PROVIDING AN ANNUAL REPORT TO THE BOARD

Board of Directors

1. Communicate violations promptly to the Chair of the Governance Committee
2. Potential violations investigated by the Governance Committee, or the person designated (legal counsel)
3. Appropriate actions taken
4. Report annually to the Board

No allegations were reported for the previous 12-month period.

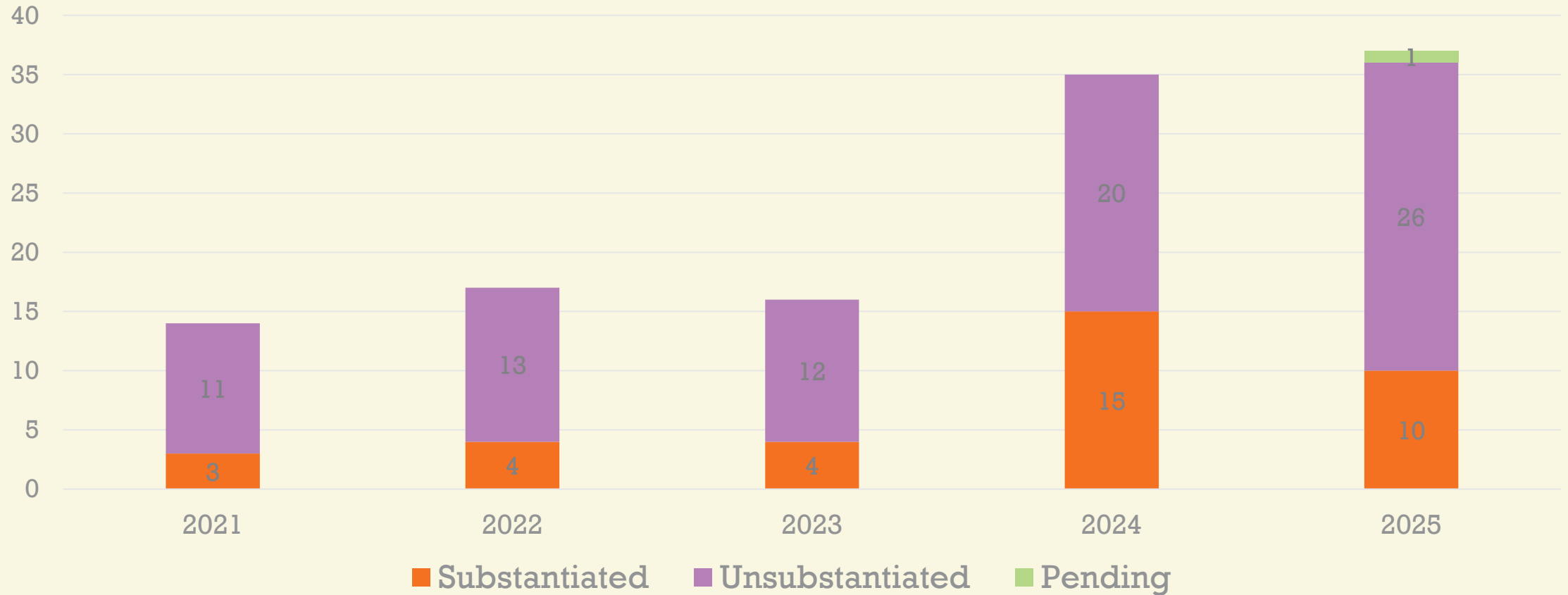
Employees

1. Report anonymously through 3rd Party (Ethics Point)
2. Report through Human Capital
3. Investigated by the appropriate parties
4. Appropriate actions taken
5. Reported annually to the Board

37 reported for the previous 12-month period – 36 investigated and appropriate action taken; 1 pending investigation.

SUMMARY OF ETHICSPPOINT REPORTS

DISPOSITION OF ALLEGATIONS



SUMMARY OF ETHICSPPOINT REPORTS

CATEGORY OF ALLEGATIONS 2021 – 2025



[illegible]

SUMMARY OF ETHICSPPOINT REPORTS

CATEGORY OF ALLEGATIONS 2021 – 2025

| | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|---|-----------|-----------|-----------|-----------|-----------|------------|
| Accounting & Auditing Matters (Errors, Misrepresentations, and Omissions) | 0 | 0 | 1 | 0 | 0 | 1 |
| Accounting, Auditing and Internal Financial Controls | 0 | 0 | 0 | 1 | 1 | 2 |
| Conflict of Interest | 0 | 0 | 0 | 1 | 1 | 2 |
| Discrimination | 2 | 3 | 2 | 6 | 11 | 24 |
| Employee Business Expense/Payroll Violations | 0 | 0 | 0 | 0 | 1 | 1 |
| Environmental Protection, Health or Safety Violations | 0 | 0 | 0 | 0 | 1 | 1 |
| Facility Access Controls/Security | 0 | 0 | 0 | 2 | 0 | 2 |
| Harassment | 1 | 0 | 0 | 2 | 1 | 4 |
| Improper Management Practices | 1 | 5 | 1 | 4 | 5 | 16 |
| Improper Supplier to Contractor Activity/Bribery | 1 | 0 | 0 | 1 | 0 | 2 |
| Inquiry | 1 | 2 | 1 | 3 | 5 | 12 |
| Nepotism | 1 | 1 | 1 | 0 | 1 | 4 |
| Offensive or Inappropriate Communication | 2 | 0 | 3 | 3 | 2 | 10 |
| Other | 3 | 3 | 3 | 6 | 4 | 19 |
| Retaliation | 0 | 1 | 0 | 3 | 0 | 4 |
| Sexual Harassment | 0 | 0 | 0 | 1 | 0 | 1 |
| Substance Abuse/Fitness for Duty | 0 | 0 | 1 | 0 | 1 | 2 |
| Theft | 1 | 1 | 0 | 0 | 0 | 2 |
| Unauthorized/Fraudulent Use of Company Facilities and Equipment | 0 | 1 | 0 | 0 | 0 | 1 |
| Unsafe Working Conditions | 0 | 0 | 0 | 0 | 1 | 1 |
| Violation of Policy | 1 | 0 | 2 | 2 | 2 | 7 |
| Violence or Threat | 0 | 0 | 1 | 0 | 0 | 1 |
| Total by Year | 14 | 17 | 16 | 35 | 37 | 119 |

RECOMMENDATION

The Risk Committee has reviewed and accepted this Monitoring Report for SD-10 and recommends that the Board finds OPPD to be sufficiently in compliance with Board Policy SD-10.

Any reflections on

- what has been accomplished, challenges and/or strategic implications?

