March 15, 2021

Thru: Mr. Anthony Thomas
      Chairman
      V.I. WAPA Governing Board
      P.O. Box 1450
      St. Thomas, Virgin Islands 00801

To: Donna Frett-Gregory
    Senate President
    Legislature of the Virgin Islands
    Capitol Building, P. O. Box 1690
    St. Thomas, Virgin Islands 00804

Dear Senate, Frett-Gregory:

As requested for the preparation for the March 16, 2021, Committee of the Whole meeting the Internal Audit Revenue Assurance Division submits the following reports:

<table>
<thead>
<tr>
<th>Report Number</th>
<th>Name of Report</th>
<th>Date Report was Issued</th>
</tr>
</thead>
<tbody>
<tr>
<td>Report No. 2020-IA-0002</td>
<td>T&amp;D Director, Formally the Manager Of Automation &amp; Operations Allegedly Violated Conflict of Interest Ethics Policy</td>
<td>July 2020</td>
</tr>
<tr>
<td>Report No. 2019-IA-0004</td>
<td>Wire Transfers</td>
<td>September 2018</td>
</tr>
<tr>
<td>Report No. 2017-IA-0001</td>
<td>Inappropriate Activities of St. Croix Line Superintendent</td>
<td>April 2017</td>
</tr>
<tr>
<td>Report No. 2016-IA-0001</td>
<td>Unofficial use of the Authority’s Credit Card</td>
<td>March 2016</td>
</tr>
</tbody>
</table>
September 2017, until March 2018, the Auditors were on the field documenting the usage of material for the restoration of electricity to the customers of the Virgin Islands. If you have any questions regarding this letter or report provided, please contact me at (340) 774-3552 ext. 2093 or (340) 715-8009.

Sincerely,

[Signature]

Leslie A. Smith, CIA, CPA, CISA, CFE, CGFM
Director, Audit/Investigations/Revenue Assurance (CAE)