FTNS CODE OF ETHICS AND CONDUCT

Foundation for the Tri-National de la Sangha

1. Purpose and objectives

1.1 This Code defines the ethical principles, expected conduct and professional rules applicable to any person acting in the name of, on behalf of, or in connection with an FTNS activity.

1.2 It seeks to promote integrity, transparency, accountability, professionalism, respect for people and responsible management of resources, while protecting communities, partners, personnel and the Foundation's reputation.

1.3 The Code complements applicable laws, the FTNS Articles of Association, contracts, policies and procedures. It must be read in particular together with the Anti-Money Laundering and Countering the Financing of Terrorism Policy (AML/CFT), the Policy on Prohibited Practices and Ethical Conduct, the Whistleblower Protection Policy, and the Policy on the Prevention and Management of Conflicts of Interest.

1.4 Where this Code differs from a specialised policy, the more protective and stringent legal or institutional requirement applies, subject to applicable law. The specialised policy governs the detailed procedures falling within its area.

2. Scope

2.1 Depending on the nature of their relationship with the FTNS, the Code applies to directors and committee members, officers, employees, consultants, interns, volunteers, contractors, suppliers, implementing partners, grant recipients, recipients of financial support, community members, Indigenous Peoples and local communities affected by FTNS-supported activities, and any other person interacting with such activities.

2.2 The relevant obligations are incorporated into contracts, agreements or letters of engagement. Partner organisations ensure that their personnel and subcontractors assigned to FTNS activities know and comply with them.

2.3 Every covered person must read the Code, seek advice when in doubt, report suspected breaches and cooperate in good faith with authorised reviews.

3. Core values and principles

- Integrity: act honestly and loyally, ensuring consistency between words, decisions and actions.
- Responsibility and accountability: take responsibility for decisions, account for the use of resources and correct errors.
- Impartiality: make decisions based on objective criteria, without favouritism, discrimination or undue influence.
- Transparency: provide accurate, complete and timely information while respecting confidentiality.
- Respect and dignity: treat every person fairly, courteously and considerately.
- Professionalism: act competently, diligently and prudently, within the limits of one's mandate.
- Sustainability: take environmental protection, human rights and social impacts into account.

4. Compliance with laws, policies and decisions

4.1 Every covered person must comply with applicable laws and regulations, contractual and donor requirements, and the FTNS Articles of Association, policies, procedures and delegations of authority.

4.2 No one may request, authorise or conceal an act contrary to these requirements. A manifestly improper instruction must be refused and reported through the prescribed channels.

5. Conflicts of interest

5.1 Actual, potential or perceived conflicts of interest must be avoided and disclosed without delay in accordance with the FTNS Policy on the Prevention and Management of Conflicts of Interest.

5.2 The person concerned must refrain from accessing documents that are not necessary, participating in final deliberations and voting on the matter concerned. The person must leave the meeting during deliberation and voting; the abstention and withdrawal must be recorded in the minutes.

5.2.1 By exception, at the express request of the Chair of the meeting and with the agreement of the other members, a director or committee member with a conflict of interest may be heard solely as a resource person to provide factual or technical information necessary to review the matter. The person may not influence the direction of the decision and must withdraw before any final deliberation and vote. The factual contribution, the decision to hear the person and the withdrawal must be expressly recorded in the minutes.

5.3 Directors, committee members, officers and persons holding sensitive positions must submit a declaration upon appointment, annually and whenever a relevant change occurs.

5.4 Disclosed interests and management measures must be recorded in a confidential register maintained by the designated function.

6. Fraud, corruption and other prohibited practices

6.1 The FTNS applies zero tolerance to fraud, corruption, bribery, collusion, coercion, obstruction, misappropriation, theft, falsification, abuse of authority and any other prohibited conduct.

6.2 Prohibited practices include in particular:

- corrupt practice: offering, giving, receiving or soliciting anything of value to influence a decision improperly;
- fraudulent practice: any act or omission intended to deceive a party in order to obtain a financial or other advantage;
- collusive practice: any arrangement between parties intended to influence a process improperly;
- coercive practice: harming or threatening to harm a person or their property in order to influence their actions;
- obstructive practice: destroying or falsifying evidence, providing false information or obstructing an audit, review or investigation;
- retaliatory practice: subjecting a person to adverse treatment because of a report, testimony or participation in an investigation.

6.3 It is prohibited to offer, promise, solicit, authorise or accept, directly or indirectly, any payment, benefit or favour intended to obtain improper treatment.

6.4 Facilitation payments are prohibited. Any such request must be refused and reported, except where there is an immediate threat to health or safety, in which case the facts must be documented and reported as soon as possible.

6.5 Accounting documents, reports, timesheets, supporting documents and other records must be accurate. Undisclosed funds, misleading entries and falsified documents are prohibited.

7. Gifts, invitations and benefits

7.1 It is prohibited to solicit a gift, invitation or benefit connected with the performance of one's duties. No benefit may be offered or accepted if it is intended, or appears intended, to influence a decision; arises during a sensitive procedure; is illegal or excessive; or is contrary to FTNS policies.

7.2 Only occasional and symbolic gifts or hospitality that are lawful and comply with internal thresholds and procedures may be accepted. They must be declared or entered in the register where required by the applicable rules.

7.3 Cash gifts or cash equivalents, secret commissions and benefits granted to a close associate are prohibited.

8. Procurement, grants and third-party relationships

8.1 Decisions concerning procurement, recruitment of consultants, selection of partners and award of grants must be made fairly, transparently and with proper documentation, in accordance with approved criteria and applicable delegations.

8.2 Anti-competitive arrangements, disclosure of bids, favouritism, artificial splitting of purchases and circumvention of procedures are prohibited.

8.3 Covered persons must apply the due diligence, sanctions screening and monitoring measures prescribed by the FTNS.

9. Anti-money laundering and countering the financing of terrorism

9.1 The FTNS applies a risk-based approach to prevent, detect and address money laundering, terrorist financing, sanctions violations and other illicit financial activities.

9.2 Procedures for identifying persons and organisations, verifying legal existence, identifying beneficial owners, reviewing politically exposed persons, screening against sanctions, conducting enhanced due diligence and ensuring traceability of funds must be followed.

9.3 Particular vigilance must be exercised with respect to abnormally high or split payments, unjustified cash payments, late changes to bank details, personal accounts, payments to non-contracting third parties, transactions involving high-risk jurisdictions, unexplained intermediaries and insufficient supporting documentation.

9.4 Any unusual or suspicious transaction, attempted circumvention or documentary inconsistency must be reported immediately through an authorised channel, without improperly alerting the person concerned. The transaction may be suspended pending review.

9.5 AML/CFT compliance documents must be retained for at least ten years from their creation or the end of the relevant relationship, whichever is later, subject to any longer legal requirement.

10. Respect, equality and the working environment

10.1 The FTNS promotes a safe, inclusive and respectful environment. Discrimination, harassment, sexual harassment, intimidation, violence, retaliation, humiliation and abuse of authority are prohibited.

10.2 Employment and collaboration decisions must be based on objective criteria and comply with equal-treatment principles, subject to legitimate measures promoting inclusion.

10.3 Every person must comply with health, safety and security rules and report incidents or hazards.

11. Protection from sexual exploitation, abuse and harassment

11.1 Sexual exploitation, sexual abuse and sexual harassment are strictly prohibited. Consent cannot be inferred from a relationship of power, dependence or vulnerability.

11.2 Any sexual activity with a child is prohibited, regardless of the local age of consent. Mistaken belief as to age is not a defence.

11.3 It is prohibited to exchange money, employment, goods, services, assistance or any benefit for sexual relations or favours.

11.4 Reports must be handled using an approach centred on the affected person, ensuring confidentiality, safety, protection from retaliation and referral to appropriate services.

12. Communities, Indigenous Peoples, and environmental and social safeguards

12.1 Every person must respect human rights, dignity, cultures and the rights of local communities and Indigenous Peoples, and avoid all discrimination, exploitation or harm.

12.2 Activities must promote meaningful and accessible participation, take vulnerable persons into account and comply with applicable requirements concerning consent, grievance mechanisms, and environmental and social safeguards.

12.3 Any significant environmental or social risk, incident or impact must be reported and managed in accordance with FTNS procedures.

13. Protection of children and vulnerable persons

13.1 The safety and best interests of children and vulnerable persons must take precedence in every FTNS activity.

13.2 All violence, exploitation, neglect, sexualised conduct, inappropriate exchanges, and images or communications that undermine their dignity or safety are prohibited.

13.3 FTNS procedures concerning screening, supervision, consent, image-taking, reporting and referral must be followed.

14. Confidentiality, data and information security

14.1 Confidential information and personal data may be collected, accessed, used, shared, retained or deleted only for authorised purposes and in accordance with applicable rules.

14.2 Every person must protect credentials, equipment and documents, comply with access controls and promptly report any loss, disclosure or security breach.

14.3 The duty of confidentiality continues after the relationship with the FTNS ends, without preventing a protected report or a disclosure required by law.

15. Use of resources and intellectual property

15.1 FTNS funds, property, vehicles, equipment, systems, working time, information and other resources must be used prudently, economically and only for authorised purposes.

15.2 Limited personal use may be permitted only where it is lawful and reasonable, creates no significant cost or risk, and complies with internal policies.

15.3 Intellectual property rights, licences, trademarks and third-party content must be respected.

16. Communications, representation and outside activities

16.1 Only authorised persons may speak on behalf of the FTNS. Public communications and use of social media must be accurate and respectful and must not disclose confidential information.

16.2 Personal opinions must not be presented as those of the FTNS. The Foundation’s identity, resources and activities may not be used to support a political party or candidate, without prejudice to its lawful institutional actions.

16.3 Any outside position that may interfere with one’s responsibilities or create a conflict of interest must be disclosed and, where applicable, authorised.

17. Reporting and protection against retaliation

17.1 Every person must report in good faith, as soon as they become aware of it, any suspected breach of the Code, a policy or the law, as well as any attempt to conceal such a breach.

17.2 In accordance with the Whistleblower Protection Policy, a report may be submitted through one of the following channels, depending on the nature of the matter and any conflict of interest:

- the dedicated reporting email address;
- the Executive Director;
- the Chair of the Board of Directors;
- the Chair of the Audit, Ethics and Governance Committee;

- the designated Compliance Officer;
- the anonymous reporting mechanism;
- a written communication addressed to FTNS headquarters: secretariatftns@fondationtns.org.

17.3 If the report concerns a person normally responsible for receiving it, or a person who may have a conflict of interest, it must be sent directly through another independent channel listed above.

17.4 Any report concerning the Executive Director or the Ethics and Integrity Focal Point must be sent directly to the Chair of the Audit, Ethics and Governance Committee or the Chair of the Board of Directors. Any report concerning the Committee Chair must be sent to the Chair of the Board of Directors.

17.5 Where a director, member of the Audit, Ethics and Governance Committee or other person who normally participates in handling the matter is concerned, that person may receive only the information strictly necessary and may not participate in the assessment, investigation, deliberations or related decisions.

17.6 Reports may be confidential and, where permitted by law, anonymous. They must be registered, assessed and handled promptly, impartially and with appropriate documentation.

17.7 Retaliation against a whistleblower, witness or person participating in an investigation is prohibited. Retaliation includes dismissal, suspension, demotion, reduction of responsibilities, harassment, threats, intimidation, discrimination, blacklisting, denial of opportunities or any other adverse treatment connected with the report.

17.8 An unsubstantiated report is not wrongful if made in good faith on reasonable grounds. Knowingly false, fabricated or malicious allegations may result in appropriate measures after a fair and objective review; the FTNS bears the burden of establishing bad faith.

18. Handling breaches and taking action

18.1 To the extent possible, every report must be registered and acknowledged, then undergo a preliminary assessment. The FTNS then decides whether an investigation is required, appoints competent and independent investigators, reviews the findings, implements appropriate measures and documents closure of the matter.

18.2 Investigations must be conducted impartially, confidentially, proportionately and promptly, with due regard for the presumption of innocence, the rights of individuals and protection against retaliation. The FTNS may engage independent legal, financial, forensic or investigative expertise.

18.3 Breaches may result in proportionate corrective or disciplinary measures, suspension of a payment or transaction, restitution or recovery of funds, termination of a contract, grant or partnership, reporting to competent authorities, oversight bodies or donors, or legal proceedings, in accordance with applicable law and procedures.

18.4 Persons involved in handling a matter must disclose any conflict of interest and withdraw where appropriate.

19. Implementation responsibilities

19.1 The Board of Directors approves the Code and oversees its implementation. The Executive Director ensures its dissemination, training, advisory and reporting arrangements, follow-up of breaches and production of appropriate reports.

19.2 Audit, Ethics and Governance Committee

19.2.1 On behalf of the Board of Directors, the Audit, Ethics and Governance Committee exercises independent oversight of implementation of this Code and of the FTNS ethics and integrity framework. It does not manage them on a day-to-day basis.

19.2.2 As part of its oversight, the Committee:

- periodically reviews the principal ethical, integrity and compliance risks to which the FTNS is exposed;
- oversees implementation of the Policy on the Prevention and Management of Conflicts of Interest and reviews complex, sensitive or high-profile situations;
- receives reports from the Ethics and Integrity Focal Point and ensures that the required registers are maintained;
- receives consolidated reports, sufficiently detailed and anonymised where necessary, on reports, investigations, substantiated violations, corrective measures, significant sanctions and cases of retaliation;

- oversees the handling of significant matters, particularly those involving the Executive Director, a director, a member of a Board committee or any person normally responsible for receiving or handling reports;
- assesses the independence, confidentiality, accessibility and effectiveness of reporting and investigation mechanisms;
- monitors implementation of recommendations and corrective measures arising from investigations, audits and assessments;
- may recommend to the Board the engagement of an independent investigation, audit or expert review;
- reports significant matters to the Board and recommends any necessary action.

19.2.3 The Committee does not necessarily receive every routine report, does not directly conduct investigations, does not decide disciplinary sanctions falling within management's authority, and does not replace the Executive Director, Human Resources or the Ethics and Integrity Focal Point.

19.2.4 Where a matter concerns the Chair or a member of the Committee, the person concerned must recuse themselves. The Board of Directors then appoints the independent body or person responsible for overseeing the handling of the matter.

19.3 Ethics and Integrity Focal Point

19.3.1 The Ethics and Integrity Focal Point is appointed by the Board of Directors on the Committee's recommendation, following a documented process that assesses, in particular, the person's integrity, independence, ethics and compliance expertise, ability to preserve confidentiality, and availability. The Focal Point may be a staff member who is not in a position of structural conflict with the function, or an independent external service provider. When the Committee is first established, the Chair of the Board submits the candidate or candidates to the Board of Directors.

19.3.2 The Ethics and Integrity Focal Point function is distinct from that of Environmental and Social Compliance Officer. The two functions may be combined only exceptionally and temporarily, for a defined period, by a reasoned decision of the Board specifying the applicable safeguards. For administrative and logistical purposes only, an internal Focal Point remains attached to Executive Management. In exercising ethics responsibilities, the Focal Point is functionally accountable to the Committee and its Chair. Executive Management may give no instruction concerning the receipt, preliminary assessment, retention, referral or content of an individual matter.

19.3.3 The Focal Point receives and registers declarations and reports, informs persons about applicable procedures, conducts a strictly administrative preliminary review and promptly refers matters to the competent body. The Focal Point does not conduct an investigation alone or decide disciplinary action. Declarations by directors, committee members and the Executive Director are securely retained and brought to the attention of the Committee Chair in accordance with arrangements approved by the Chair.

19.3.4 The Focal Point has direct and confidential access to the Committee Chair without prior hierarchical authorisation. Any report concerning the Executive Director, a director or the Focal Point must be transmitted directly to the Committee Chair or, where the Chair is concerned, to the Chair of the Board of Directors. The body seized of the matter may entrust the preliminary review or investigation to an independent external service provider.

19.3.5 The Focal Point must recuse themselves from any matter in which their impartiality could reasonably be questioned. The Focal Point reports periodically to the Committee in a manner that respects confidentiality, data protection, the presumption of innocence and the rights of the persons concerned.

19.4 Executive Management and managers

19.4.1 The Executive Director ensures operational implementation of the Code, except where the Executive Director is the subject of an allegation or has a conflict of interest. The Executive Director ensures dissemination, training, advisory and reporting arrangements, the handling of breaches and the production of appropriate reports.

19.4.2 Managers lead by example, remind personnel of the requirements, create an environment in which questions can be raised and promptly take measures within their authority.

19.5 Individual responsibility

19.5.1 Every covered person is personally responsible for complying with the Code. Receiving an instruction does not justify a breach.

20. Training, monitoring and review

20.1 The Code must be given to every person concerned when they take up their position or engagement. Initial and periodic training adapted to the risks must be organised and documented.

20.2 The FTNS monitors implementation of the Code through appropriate indicators without compromising the confidentiality of individual matters.

20.3 The Code must be reviewed at least every three years, or sooner where changes in risks, activities, laws or donor requirements so warrant. Any amendment must be approved by the Board.

21. Individual undertaking

I acknowledge that I have received, read and understood this Code. I undertake to comply with it, seek advice when in doubt, disclose my conflicts of interest and report any suspected breach in good faith.

Full name	Position / organisation
Signature	**Date**