

## Near East Foundation Code of Conduct and Ethics

**Area:** Governance. Global

**Effective Date:** December 2024

**Administrator:** Legal

The Near East Foundation (“NEF”) Code of Conduct and Ethics sets the principles and guidelines governing the relationship between the persons covered and NEF.

### **Persons Covered:**

- NEF Employees include all employees of any NEF and affiliates;
- Related Personnel includes board members, volunteers, interns, international and local consultants and visitors, in addition to contractors of these affiliates and Related Personnel. This includes non-NEF affiliates and their employees and individuals who have entered partnership, sub- grant or sub-recipient agreements with NEF, as well as community volunteers and incentive workers<sup>1</sup>.

The policy applies both during, and outside, normal work hours. Actions taken by NEF Employees and Related Personnel outside of working hours that directly contradict or negatively impact the reputation or operations of NEF will be seen as a violation of this policy.

In all dealings on behalf of, or with NEF, each Covered Person must:

- Engage in and promote honest and ethical conduct; avoid actual or potential conflicts of interest between personal and business or professional relationships;
- Act in good faith, responsibly, with due care, competence and diligence, without misrepresenting material facts or allowing their independent judgment to be subordinated to the judgment of others;
- Produce full, fair, accurate, timely, and understandable financial disclosures;
- Comply with all applicable governmental laws, rules and regulations (including, but not limited to, those relating to disclosure of the business activities and/or performance of NEF);
- Ensure compliance with UN Secretary Generals Bulletin ST.SGB/2003/13 relating to sexual exploitation and abuse;
- Ensure compliance with IASC Six Core Principles Dated: September 2019
- Promptly report violations of this Code of Conduct and Ethics, or other codes of conduct or NEF policies by Covered Persons to the appropriate persons;
- Protect the confidentiality of non-public information about NEF and prevent the unauthorized disclosure of such information unless required by law;
- Ensure the responsible use of, and control over, all of NEF’s assets and resources entrusted to his or her care; and

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<sup>1</sup> Different considerations will arise regarding the enforcement of some of this policy and the principles for volunteers and incentive workers hired from communities with whom we work. While sexual exploitation and abuse and the misuse of development funding will always be prohibited, as expressly set forth in this policy, discretion may need to be used in the application of the Safeguarding Code of Conduct regarding sexual relationships for this category of worker. See Annex 1 NEF’s Safeguarding Code of Conduct.

- Assume accountability for compliance with, and the interpretation and enforcement of, this Code of Conduct and Ethics.

### **Implementing Policies and Procedures:**

In furtherance of the general principles stated above, each Covered Person must adhere to the following set of implementing policies and procedures:

#### **a) Avoidance and Handling of Conflicts of Interest Situations**

- All Covered Persons shall exercise care that no detriment to NEF results from conflicts between their interest and those of NEF. Each Covered Person shall be sensitive to potential conflicts of interest or the appearance of conflicts of interest, even if no actual conflict exists. Each Covered Person must be familiar with **NEF's Conflict of Interest Policy**. If a conflict of interest is identified, the Covered Person must disclose it immediately to their supervisor and recuse themselves from any decisions or activities related to the conflict until it is resolved. The supervisor will work with the Covered Person to determine an appropriate course of action to resolve the conflict, which may involve removing the Covered Person from certain duties, reassignment, or other measures as necessary.
- A "conflict of interest" exists when a Covered Person's private interest significantly interferes, or has the potential to significantly interfere, with the interests of NEF as a whole. Such conflicts typically arise when a Covered Person, directly or indirectly, has a substantial financial or personal interest in a contract or transaction to which NEF is a party. It may also be deemed a conflict of interest if a Covered Person or member of his or her immediate family receives a substantial personal benefit as a result of the Covered Person's position with NEF. Minor or incidental benefits that do not affect a Covered Person's ability to make unbiased decisions for NEF are not considered conflicts of interest.
- Any actual or potential conflicts of interest must be declared in writing to the Compliance Officer as soon as they are identified.
- Conflict of interest declarations will be kept confidential, except as required by law or NEF policy.
- Failure to declare or improperly manage a conflict of interest may result in disciplinary action, up to and including termination of employment or relationship with NEF.

#### **b) Community, Political, Charitable, and other Outside Activities**

- NEF generally encourages participation in community activities outside NEF. However, employees are expected to avoid any outside personal interest or activity (whether or not for profit) that will interfere with their duties to NEF. As a guideline, such activities should not encroach on time or attention employees should be devoting to NEF business, adversely affect the quality of their work, compete with NEF's business, imply NEF sponsorship or support without express approval by NEF, and/or adversely affect the reputation of NEF.
- Regarding any outside paid work or consultancy, the employee must obtain written approval in advance from the Country Director or most senior leader in any country/region (or in the case of the Country Director or most senior leader in any country/region from the NEF

President). Any such work or consultancy should also be disclosed on the Conflict of Interest Certification.

- Short-term contract employees are subject to the same prohibitions on outside work during the actual time they are working on an assignment. To avoid potential double or overbilling of donors, or a conflict between two jobs, NEF generally does not hire short-term contract employees who are working for more than one client/donor or under more than one employment agreement at the same time. Any deviation from this practice must be reviewed and approved by the Country Director or most senior leader in any country/region/President in advance.

**c) Pre-existing Activities**

- NEF asks all employees to disclose pre-existing work activities or passive investments that are in effect when offered long-term employment. If a potential or real conflict is discovered, the project manager and country director will inform the President. The employee will be asked to mitigate the conflict by removing or excusing themselves from the situation causing conflict, or not be able to be employed.
- No employee shall publicly utilize any affiliation of NEF in connection with the promotion of partisan politics or religious matters, or for any other personal matters.

**d) Protection and Proper Use of Assets of NEF**

- Every Covered Person has a responsibility to protect the assets of NEF from misuse and misappropriation. The assets of NEF include tangible assets, such as products, equipment and facilities, as well as intangible assets, such as, intellectual property, trade secrets and business information (including any non-public information learned as an employee, officer or Board member of NEF).

**e) Theft/Misuse of Company Assets**

- NEF's assets may only be used for purposes as are approved by NEF. No Covered Person may take, make use of, or knowingly misappropriate the assets of NEF, for personal use, for use by another, or for an improper or illegal purpose. No Covered Person is permitted to remove, dispose of, or destroy anything of value belonging to NEF without NEF's consent, including physical items and electronic information.

**f) Confidential Information/Privacy**

- No person who is entrusted with information of a confidential or proprietary nature (about NEF, its donors, suppliers, or other constituents) shall disclose that information outside NEF, either during or after service with NEF, except with written authorization of NEF or as may be otherwise required by law. Covered Persons may not use confidential information for their own personal benefit or the benefit of persons or entities outside NEF.
- Confidential information includes all non-public information learned as an employee, officer, or Board member of NEF. It includes, but is not limited to:
  - a. Non-public information about NEF's financial condition or plans, its research and development, as well as information relating to donations and acquisitions;

- b. Non-public information about discussions and deliberations relating to business issues and decisions, between and among Covered Persons; and
- c. Non-public information about donations and solicitations, including, where applicable, donor contact information and records.

**g) Sexual Exploitation and Abuse**

NEF (A) is committed to a conduct that prevents and responds to Sexual Exploitation and Abuse and (B) requires all its employees and sub-grantees to comply with the IASC Six Core Principles Dated: September 2019:

- “Sexual exploitation and abuse by humanitarian workers constitute acts of gross misconduct and are therefore grounds for termination of employment.
- Sexual activity with children (persons under the age of 18) is prohibited regardless of the age of majority or age of consent locally. Mistaken belief regarding the age of a child is not a defense.
- Exchange of money, employment, goods, or services for sex, including sexual favors or other forms of humiliating, degrading or exploitative behavior is prohibited. This includes exchange of assistance that is due to beneficiaries.
- Any sexual relationship between those providing humanitarian assistance and protection and a person benefitting from such humanitarian assistance and protection that involves improper use of rank or position is prohibited. Such relationships undermine the credibility and integrity of humanitarian aid work.
- Where a humanitarian worker develops concerns or suspicions regarding sexual abuse or exploitation by a fellow worker, whether in the same agency or not, he or she must report such concerns via established agency reporting mechanisms.
- Humanitarian workers are obliged to create and maintain an environment which prevents sexual exploitation and abuse and promotes the implementation of their code of conduct. Managers at all levels have particular responsibilities to support and develop systems which maintain this environment”.

**NEF will take swift and appropriate action with any Employee or Related Personnel who breach this policy by perpetrating sexual harassment, exploitation and abuse, and child abuse.** This may include administrative or disciplinary action, legal action, and/or referral to the relevant authorities for appropriate action, including criminal prosecution, in the abuser’s country of origin as well as the host country. All actions will be informed by a survivor-centered approach and an assessment of feasibility and risk to all those involved.

NEF regularly trains all its employees and sub-grantees globally on these standards as a condition of employment or retention.

**Compliance with the Code of Conduct and Ethics:**

All NEF Employees must complete mandatory code of conduct and ethics training on an annual basis. The mandatory code of conduct and ethics training will cover topics such as: the organization's code of conduct, identifying and reporting ethical violations, anti-corruption policies, and appropriate handling of confidential information. The ethics training will be provided by qualified professionals with relevant expertise in compliance and ethics.

A completed certificate attesting to compliance with this Code of Conduct and Ethics will be obtained from all Covered Persons by Human Resources on an annual basis; Legal will make all such certificates available to the Audit Committee or full Board, upon request.

### **Reporting Violations and Enforcement of the Code of Conduct and Ethics:**

If you believe that a violation of a section of this Code of Conduct and Ethics may have occurred or may be occurring or if you have any questions about its requirements, you are expected to bring the matter to the attention of the Compliance Officer, President, or submit a complaint through NEF's Ethics Line.

Your prompt reporting is very important so that NEF can take action to stop the conduct before it is repeated. All reports will be followed up immediately, with further investigation conducted where needed to confirm the relevant facts. In conducting its investigations, NEF will keep the identity of individuals making reports confidential to the extent possible. One exception is if NEF is required by applicable law or the administrative or judicial process to reveal it.

Violations of this Code of Conduct and Ethics, condoning or knowingly failing to report a violation by you or anyone else, or failing to cooperate fully in any investigation of any violation, will result in disciplinary action, which may include termination of employment. Any Covered Person found to have violated this Code of Conduct and Ethics may also be subject to the reduction or elimination of any severance amount or other benefits that may be offered by NEF in connection with the employee's termination, to the extent allowed by law. Any Covered Person who violates this Code of Conduct and Ethics also may be subject to legal and financial liability.

NEF recognizes that false accusations have serious effects on innocent persons. If, after investigation, it is clear that a Covered Person who has accused another of violating this Code of Conduct and Ethics has maliciously or recklessly made a false accusation, the accuser will be subject to appropriate discipline, up to and including termination of employment. It is important to note, however, that the fact that a complaint is not substantiated or is determined not to constitute a violation of this Code of Conduct and Ethics does not mean that the complaint was maliciously or recklessly made.

Chief Executive Officer Contact Information: John Ashby, [jashby@neareast.org](mailto:jashby@neareast.org)  
Compliance Officer Contact Information: Adebola Aina, [aaina@neareast.org](mailto:aaina@neareast.org)  
Toll Free Ethics Line: 1-866-921-6714 (US)

00-800-2002-0033 (Belgium & UK)  
604-922-5953 (Global Collect)  
Ethics Line Email: [nef@integritycounts.ca](mailto:nef@integritycounts.ca)  
Ethics Line Website: [www.integritycounts.ca/org/nef](http://www.integritycounts.ca/org/nef)

**No Retaliation:**

NEF is committed to protecting whistleblowers who make lawful disclosure of information in good faith. Any threats or acts of retaliation against a Covered Person who reports a possible violation of this Code of Conduct and Ethics, including other NEF policies, are strictly prohibited.

Whistleblowers who act within the bounds of law and NEF policies are shielded from civil and criminal liability.

## Code of Conduct Certification of Compliance

I \_\_\_\_\_ hereby certify that, except to the extent noted below, I have read, understand and am in compliance with the terms of the Near East Foundation Code of Conduct and Ethics. I note the following exceptions and/or questions for consideration by the Chairman or President.

Please put a checkmark in the appropriate box

None

Or

I have the following exceptions and/ or questions (attach a separate sheet if necessary).

Date

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Signature

\_\_\_\_\_

Title

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<sup>2</sup> Director, title of office if an officer, Partner, Employee, Board Member, Volunteer, Interns, Consultant, Visitor, Contractor, Partner, Sub- grant or Sub-recipient, Awardee, Incentive Worker