

Code of Conduct

And

**Policy on Fraud/Corruption and
(sexual) Harassment**

Code of Conduct

CapaBuild has as its objective to strengthen the training curricula of tax officials in developing countries and believes that this can be achieved only in an environment that is fully conducive to personal development. Such an environment requires full mutual respect of human values and rights and an undisputable standard of integrity by CapaBuild board members and experts engaged by CapaBuild. Integrity violations, fraud, bribery/corruption and any form of harassment are forms of behavior which will not be tolerated and will immediately lead to appropriate action and possible sanctions. CapaBuild's principle of zero tolerance, to which all members of Executive Board subscribe personally, will be made known to all expert staff engaged by CapaBuild prior to their missions and to its partner organizations in developing countries. Partner organizations will be invited to report to the Executive Board on cases of misbehavior by CapaBuild experts. For IBFD staff engaged under CapaBuild activities 'IBFD Policy regarding inappropriate behavior' shall apply.

Fraud and Bribery/Corruption

CapaBuild will maintain a zero tolerance policy towards misuse of its funds, fraud and bribery/corruption. The CapaBuild Executive Board will suspend the relevant activities when this is detected and arrange for an investigation, where possible in consultation with the partner organization. If the size or nature of the event merits this, an external investigation will be launched. Following this, appropriate (and proportionate) action will be taken. See also the section on Reporting below.

Harassment

CapaBuild will maintain a zero-tolerance policy towards inappropriate behavior and (sexual) harassment. This applies as well to the staff CapaBuild is engaging, as to the cooperating staff of partner organizations. Harassment, bullying and discrimination take many forms, including:

- Unwelcome remarks, gestures or physical contact;
- Display or circulation of offensive, derogatory or sexually explicit pictures or other materials, including by email and on the Internet;
- Offensive or derogatory jokes or comments (explicit or by innuendo);
- Verbal or physical abuse or threats.

When CapaBuild becomes aware about a possible harassment case, an investigation will be launched, if necessary, by an external expert. After establishment of the facts appropriate corrective action will be taken. See also the section on Reporting below.

Whistle-blower Policy

CapaBuild will protect the rights of whistle-blowers conform Dutch legislation. CapaBuild has board members and administrative support staff on contract basis. It uses IBFD as a preferred supplier of technical experts. These experts may use the IBFD internal procedures established for this purpose (as published under Compliance on the IBFD internal website). Other experts or staff of partner organizations in developing countries may approach - directly or through a third person- any member of the CapaBuild Executive Board or Supervisory Board as confidential counsellor. The counsellor may engage an external expert to guarantee the independence of any investigation. The confidential counsellor chosen will fully respect and protect the whistle-blower's rights and privacy.

Conflict of Interest

Employees, contractors or subcontractors perform their duties and conduct in a manner that avoids possible conflicts of interest with the work of CapaBuild, and will declare any financial, personal, family (or close intimate relationship) interest in matters of official business which may impact on the work of CapaBuild.

Confidentiality

Employees, contractors or subcontractors must maintain the confidentiality of confidential information entrusted to them in their capacity with CapaBuild. Unauthorized disclosure of any confidential information is prohibited.

Voicing Concerns

Any staff, contractor or subcontractor who feels the above standards have not been met, needs access to policies, or has any questions, please ask for guidance or voice concerns by contacting any of the following resources:

- Any member of the executive board;
- If a concern relates to a member of the executive board, you can contact any member of the Supervisory board.



All concerns will be taken seriously, and all information provided will be treated in a confidential manner. Every reasonable effort will be made to protect the security of any personal data collected and to avoid unauthorized use or disclosure of such data.

Reporting by CapaBuild

CapaBuild will report reported cases of fraud and/or harassment directly to its Supervisory Board and donors, as agreed with individual donors. CapaBuild will also report on such cases in its Annual Report.

CapaBuild, 15 July 2019