

# NFU Code of Ethics and Policy against Corruption

## 1 Introduction

### 1.1 Integrity

The Code of Ethics for the staff of NFU's international solidarity work is a policy based on the approved vision, values, constitution and guiding principles (NFUs "prinsipper", "arbeidsprogram" and "vedtekter" in Norwegian) as agreed upon by the general assembly every 4 years. The policy has been approved by the board of NFU. NFU also adheres to the Atlas Alliance's Code of Ethics.

NFU has developed the following Code of Ethics to guide its staff in their day-to-day work, interactions and decision-making. The Code of Ethics will also guide any other member of NFU involved in its international solidarity work. The Code of Ethics also focuses on prevention of corruption.

The staff and members involved in NFU's international solidarity work are committed to uphold high standards of integrity and accountability, to act according to the core values and guiding principles of NFU, and to promote these standards and principles. Staff and members of NFU involved in the international solidarity work are aware that they have a special role to play in promoting the organisation and its ideals to other stakeholders.

### 1.2 Zero tolerance of corruptive practices

NFU has zero tolerance for corruption. This also applies to breaches of NFU ethical guidelines and any type of financial irregularity. Combating corruption effectively and sustainably is a long-term process. NFU seeks to be an advocate and partner for discussion in all stages of these efforts. We view our anti-corruption activities as a means of strengthening our own as well as our partners' organisations. These efforts are an integral part of promoting a healthy organisational culture, transparent financial management and trustworthy leadership.

## 2 Scope

NFU believes that every person has the right to be protected against practices stemming from abuse of power, such as mismanagement and corruption.

This policy applies to all relevant persons of NFU, including staff, board members, members, partners, volunteers, and short-term contractors.

This policy has been developed for NFU employees involved in international solidarity work. Representatives of the board, members, and other NFU staff on assignments for NFU's international development work, are expected to follow these guidelines.

### **3 General principles of NFU's international solidarity work**

#### **3.1 Vision**

NFU is working for a society for all - an inclusive society, where persons with intellectual disabilities are at liberty to develop their abilities and skills to their full potential and can participate in all aspects of life on equal terms with everyone else.

An inclusive society is a society where no one is discriminated against. Tolerance for human variation encourages a richly diverse community where everyone is equal. An 'inclusive society for all' is one in which there are no manmade barriers excluding certain people from active participation.

As a rights-based organisation for and with persons with intellectual disabilities, NFU's focus is to achieve full inclusion for persons with intellectual disabilities. NFU works both nationally in Norway and internationally through partners and network, to change the society through four principles:

- Inclusion through everyday activities
- To achieve/obtain rights as full citizens
- Freedom/opportunity to have a say / decide in decisions affecting their own lives
- Support to the family of persons with disabilities, through relevant quality services.

#### **3.2 Development goals**

A society which respects human rights and where no one suffers from discrimination.

Strong, sustainable, democratic organizations of and for persons with intellectual disabilities and their parents and relatives, that actively promotes and advocate for their rights. The organisation(s) also become a recognized forum to share experiences of living with disabilities or to be a relative of a person with disabilities.

### **4 Core guiding principles**

We are committed to respecting the following principles:

1. We undertake to work with all individuals and groups, with for-profit and not-for-profit corporations and organisations, and with governments and international bodies committed to the fight against discrimination of disabled people.
2. We undertake to be open, honest, and accountable in our relationships with everyone we work with and with each other. We endeavour to perform our duties honestly and efficiently, respecting the rights of our colleagues and stakeholders.
3. We undertake to be politically non-partisan and non-sectarian in our work.
4. We will condemn fraud and corruption vigorously and courageously wherever it has been reliably identified.
5. We strive to take positions which are based on sound, objective and professional analysis.
6. We will only accept funding that does not compromise our ability to address issues freely, thoroughly, and objectively.
7. We undertake to respect and encourage respect for fundamental human rights and freedoms.

8. We will take into account the sensitivities of people's customs, habits and religious beliefs, and avoid any behaviour that is not appropriate in a particular cultural context.

## **5 Upholding integrity and adhering to the highest ethical principles**

The following are recognised as pillars to uphold the highest standards of integrity in NFU:

### **5.1 Staff relations**

We will treat each other with respect and consideration.

We will communicate and consult with each other openly and collegially and in a manner that assists each of us to fulfil our duties and responsibilities faithfully and efficiently.

We will respect the privacy and private lives of our colleagues when dealing with personal information.

We undertake to ensure adequate consultation with any staff member before making any decision which may impact upon that staff member.

### **5.2 Conflict of interest**

In our work, conflict may arise between our personal interests and the interest of NFU or other stakeholders. We will disclose such conflict and resolve it in a transparent manner in the interest of NFU.

Furthermore, we are committed to non-preferential treatment of family and friends regarding staff recruitment:

- We are committed to fair, objective, and impartial recruitment, hiring and procurement procedures, In particular:
- Appointments to all positions will be made on merit and only after due consideration of all applications received following internal and external announcements.
- Family members, friends and organisations with whom we or our families or friends are associated, will not be accorded preferential treatment.
- We will not hire or contract members of our immediate family (spouse, parent, child or sibling) without specific authorisation by the General Secretary.

### **5.3 Gifts and entertainment**

There is a variety of customs concerning the giving and receiving of gifts in different cultures. As the acceptance of a gift may appear to create an obligation, we will, as a ground rule, avoid giving or accepting gifts, favours and gratuities in connection with official duties, as required by the following policy:

We will not accept, directly or indirectly, any discount, gift, entertainment (invitations to dinner, cultural events, tourist visits, etc.) or favours (referred to as gifts) that may influence or be perceived to influence the exercise of our function, or the performance of our duties or our judgement.

This also implies that NFU does not give any gifts or gratuities related to marriages, burials, education, and political campaigns, etc., to partner employees or affiliates to partners.

The ground rule should be adhered to as far as possible. All cases do however require normal courtesy and polite behaviour; each case should be assessed separately, but with the cultural and professional context in mind.

#### **5.4 Travel and NFU's property**

Official travel undertaken by us will be directly related to the work of the organisation and will be undertaken only when necessary. Only incurred travel expenses will be reimbursed. Only economy airfare will be paid, unless otherwise approved by the Secretary General.

We will ensure that NFU's resources are used effectively. Assets under our control will be used for no purpose other than for the advancement of NFU's objectives.

When private travel is added onto NFU-related travel, we will notify our supervisor before the trip and will meet any extra costs that this may entail.

#### **5.5 Private activities**

We will not engage in any activity or transactions or acquire any position or function, whether paid or unpaid, that is incompatible with or detracts from the proper performance of our duties, and that may bring NFU as a whole into disrepute.

We will arrange our private affairs so as not to engage in any activity that might impair the credibility of NFU by giving the impression that NFU is promoting individuals, public or private institutions whose behaviour is perceived as not being in accordance with NFU's values.

We will not use NFU's business relationships to solicit or obtain favours or improper benefits in private life.

We will not allow our affiliations and/or activities (political, religious, etc.) to unduly influence or interfere with the neutrality that is the hallmark of NFU.

#### **5.6 Remuneration**

Where we receive any remuneration for public speaking, writing for a publication or a media appearance, and NFU organisational information is involved or the appearance is a result of the individual's employment or association with NFU, then the remuneration will be paid directly to NFU. However, the general secretary may decide to forward such honorarium, partly or entirely to the respective staff member.

#### **5.7 Post-employment**

We will not allow our actions and decisions in the course of our work to be improperly influenced by the prospect of future employment with others.

#### **5.8 Confidentiality and transparency**

We will treat information obtained in the service of NFU with confidentiality, when its nature calls for it or when this is explicitly requested and will not use any such information or materials to further a private interest. This obligation continues after the staff's separation from NFU.

We will be as open as possible about all decisions and actions we take, taking into account the above-mentioned needs for confidentiality.

#### **5.9 Financial transparency**

We will provide and publish annual audited financial reports in easily accessible form.

We will publish annually our sources of funding and account accurately and promptly to donors in accordance with the terms of their grants.

#### **5.10 Financial independence**

We will not accept funds that might impair the independence of the organisation to pursue its mission.

To this end, NFU will accept resources only from donors who agree with our values and objectives.

We will not accept resources given with conditions or structured in a way that makes NFU act against its own mission or independence.

## **6 Pillars for combating corruption**

NFU works on three main pillars to fight corruption: Prevention, detection, and investigation followed by sanctions.

### **6.1 Prevention**

The main components of NFU's work to prevent corruption are as follows:

#### **6.1.1 Leadership Signals and Values**

The leaders at all levels of an organisation are powerfully placed to create an environment of 'zero-tolerance' towards corruption. Leaders' words, policies and actions can break the implicit taboo about discussing corruption and build the necessary trust for staff to report it. Leadership also determines whether staff feels equipped to identify corruption and empowered to do anything about it.

#### **6.1.2 Risk Management**

Risk management is an integral part of all NFU' activities at all levels.

Corruption risk exists in all parts of NFU, however it is considered highest where the majority of NFU funding are utilized: in the programme activities. Hence NFU allocates competent resources for risk analysis, financial reviews and monitoring, and due diligence of partner organisations.

A strong internal and external focus on corruption can establish an organisations' reputation as truly accountable. NFU work by the ideals of accountability, independency, inclusiveness and braveness. Working on anti-corruption it is fundamental to breaking the taboo on discussing corruption, putting anti-corruption awareness on the agenda. An essential part of NFU's work to combat corruption is a holistic risk management system to identify and mitigate risks.

NFU is committed to routines and procedures to detect, investigate and take appropriate and strict action in the event of the uncovering of misuse or corruption.

##### **6.1.2.1 Procurement**

NFU is particularly focused on the risk area of procurement. All procurement of goods and services shall be based on principles of competition, equal treatment, transparency, verifiability, predictability and non-discrimination, and shall be performed according to good business practice.

### 6.1.2.2 Training and Awareness

NFU' applies a zero tolerance on corruption which is communicated to all organisations receiving funds from NFU. Extended knowledge and capacity training in rules and laws as well as practices related to corruption is fundamental to prevent corruption. NFU prioritises recruiting competent, experienced staff, as well as enabling staff to participate in training to enhance skills.

## 6.2 Detection

In all NFU activities detection of corruption is central. NFU strives to detect corruption through project monitoring, external evaluations, audit and complaints mechanisms including a whistle blower system.

### 6.2.1.1 NFU Routines and Programme Monitoring

NFU has established routines and procedures for pre-agreement Due Diligence, monitoring the programme implementation, results reporting, financial reviews (assessments) and on-going financial management control procedures.

Procedures for project management include monitoring of financial information, bank statements, periodic financial reporting, controls related to disbursement requests and budget monitoring and revision.

### 6.2.1.2 Evaluations, reviews and audits

NFU and/or the Atlas Alliance conducts external evaluations of all programmes within a four-year term of the signing of an agreement. Furthermore, NFU requires annually audit reports for each implementing partner and member organisation.

NFU's performs its own financial reviews of partner organisations through visits and checklists annually.

### 6.2.1.3 Complaints raising

NFU's way of working is aimed at building confidence of all relevant persons such as implementing partners, members, beneficiaries and employees to report genuine concerns about observed or suspected non-adherence with this Code of Ethics and Policy Against Corruption. Furthermore, NFU recognizes the importance of a trusting relationship with partner organisations and staff, and showing in practice that complaints will be taken seriously.

More information on the NFU whistleblowing system is found under section 7 below.

## 6.3 Investigation and Sanctions

### 6.3.1 Investigation

In any situation where there are grounds for suspicion of corruption, NFU shall immediately take action in order to uncover the facts and whether irregularities have occurred.

NFU may decide to suspend the financial support while investigations are ongoing as well as notifying any other donors to the affected partner organisation, programme or project. Actions will be coordinated with the Atlas Alliance.

Key principles regarding investigations:

- The purpose of investigating is to gather evidence and facts to establish whether suspicions or allegations are true, and whether any proven incidents are isolated or more widespread.

- All investigations should be impartial, thorough, timely and confidential. Any relevant persons investigated will be considered innocent until proven guilty.
- Investigations may be done internally by NFU own staff or be carried out by a professional third party.
- Investigators should be objective and unbiased, thorough, able to maintain confidentiality, competent in investigative techniques, empowered with sufficient seniority and confidence, honest persons of integrity, and independent of any possible subsequent disciplinary process.
- A formal documented investigation report should be submitted to NFU according to the timing agreed, which outlines the findings, facts and conclusions of the case.
- The investigation report should make recommendations about weaknesses.

### 6.3.2 Sanctions

Any proven breach of this policy will be sanctioned in as described under 7.2.

NFU will consider the proportionality of sanctions and consult with Atlas Alliance. This will include the possibility of reporting to the police with jurisdiction where the breaches have occurred.

## 7 Complaints raising

### 7.1 Raising a complaint or concerns

Any concerns about an interpretation, application or suspected violation of the Code of Ethics that staff, or other stakeholders are not comfortable raising directly with staff concerned should be brought to the attention of senior management.

According to the Norwegian Working Environment Act, an NFU employee in Norway may also report to NFU's safety delegate.

Concerns should normally be raised to the line manager in person, by mail or other practical means. If there are reasons not to contact the direct line manager, or the whistle blower is external to NFU, the following email address can be used: [post@nfunorge.org](mailto:post@nfunorge.org)

Concerns may also be brought directly to the Atlas Alliance :

<https://www.atlas-alliansen.no/en/whistleblowing>

### 7.2 Reacting to a breach

Any breach of the Code of Ethics will result in disciplinary action in accordance with the respective NFU terms, conditions and guidelines.

The Secretary General will decide the appropriate reaction to the reported breaches.

For criminal offences, or allegations of thereof, NFU will consider notifying the police with relevant jurisdiction and collaborate with the investigation.

### **7.3 Other stakeholders**

For any breach or allegation of breach or offence that involves funding or coordination through the Atlas Alliance, NFU will notify the Atlas Alliance' secretariat immediately. The Atlas Alliance' secretariat is responsible for notifying the Alliance board, which jointly informs the back-donor.

### **7.4 False or malicious accusations**

False accusations, or accusations not made in good faith, on any action, purposely made by a staff member, are seen as a breach of the Code of Ethics and will be subject to disciplinary action at the discretion of the employer.

### **7.5 Protection for those raising concerns**

NFU has zero tolerance to any form of retaliation against those raising alerts or complaints ("whistleblowers"). No one shall be discriminated against or disciplined or reprimanded for reporting concerns or requesting guidance concerning the Code of Ethics.

All individuals who report genuine concerns in good faith will be properly followed up, protected and supported.

## **8 Operational application**

This Code of Ethics and Policy Against Corruption is put into practice through:

- Consistent messages through a strict and ethical tone at the top.
- Inclusion of the aforementioned principles in contracts with partner organisations and compliance work related to the contracts.
- Integration of the aforementioned principles in procedures internally and towards partner organisations.
- Repetition of the core messages in meetings with and communication to partner organisations' staff.

**Annex 1** contains NFUs Action Plan to specify measures for practical application.



**Plan for compliance with the Code of Ethics and Policy Against Corruption**

	<b>Actions to be taken</b>	<b>When</b>	<b>Responsible</b>	<b>Comments</b>
<b>1</b>	Implementation - getting familiar with the Code of Ethics and Policy Against Corruption	For all new staff and consultants in NFU International Department	NFU Sec. Gen.	NFU management will actively encourage an internal dialogue on ethics, provide guidance for staff, and ensure that internal systems, policies and procedures are consistent with this Code. Copies of the Code will be provided to each staff member and published on our website. The Code will be annexed to all contracts of employment and assignments. There will be an annual review of compliance with the Code and evaluation of its impact on the culture of integrity at the department. The review will be integrated in the annual action plan of the international solidarity work and conducted with involvement of staff responsible for human resources
<b>2</b>	Before travel: non-international staff	Minimum 1 week before travel	NFU International staff	All staff that do not normally work with the international programmes, or Board members or representatives from NFUs constituencies will be made familiar with the Code of Ethics and Policy Against Corruption in a meeting with one of the NFU International Department staff.
<b>3</b>	Ensure risk assessment and management tools are applied and followed up.	On visits or combination of virtual and visits	Financial Controller and Programme Advisers	Coordinate completion of Financial Checklist (FCL) with Program Advisers' completion of the Organisational Capacity Assessment Tool (OCAT).
<b>4</b>	Perform physical visits to all partner offices that include verification of accounting documentation,	Minimum once a year	Financial Controller	Linked to performing Financial Checklist

	accounting systems, test segregations of duties.			
<b>5</b>	Ensure quality of external auditors of local partners is high and engage in changes of auditors	Ongoing	Financial Controller	
<b>6</b>	Re-assess and review partners' Financial Management procedures. Are they updated for: <ul style="list-style-type: none"> <li>• roles and responsibilities,</li> <li>• procurement and asset management procedure,</li> <li>• policies on recruitment,</li> <li>• pay and allowances,</li> <li>• whistleblowing systems</li> <li>• an explicit openness and transparency policy.</li> </ul>	Ongoing	Financial Controller	Included in FCL work
<b>7</b>	Drastically reduce and preferable remove the use of cash. Encourage use of mobile and internet banking, with associated controls	2022-2023	Financial Controller	Integrated in general follow-up.
<b>8</b>	Forum (virtual) for partners finance and program staff to share learning and good practices regarding financial controls, reporting and anti-corruption.	Zoom meeting minimum once per year	Financial Controller	To coordinate with Programme Advisers
<b>9</b>	Follow up management letter points from external auditors and use the information as a start point for understanding grant management and financial control issues.	Every April	Financial Controller	Provide input to regular interaction between programme advisers and partner staff.