

B. Core values and Code of Behaviour

B.1 Core values: the Code of Conduct and CISP's commitment to accountability.

All the organizational actors and the people working for CISP are called to respect, protect, enhance, and disseminate our legacy of values and principles governing the activity of the organization. Firstly, CISP defined a Code of Conduct which qualifies its operation as international cooperation agency. Furthermore CISP, even through its participation in the networks of Italian and European Non-Governmental Organizations, has contributed to the definition of binding obligations as regards accountability, meant as a commitment to give an account of the results achieved through its actions, and to the transparency of its own managerial and administrative activities.

B.1.1 The Code of Conduct (in force since April 7, 1997)

1. Projects are aimed at meeting the actual needs of populations. Accordingly, they are designed by taking into account the economic, social, and cultural features of the different contexts. This implies, among other things, to pay constant attention so that such projects are carried out in accordance with local cultures.
2. Cooperation praxis aims at enhancing visible local technical, professional, and material resources as much as possible. This implies, for instance, that the functions assigned to expatriate personnel must not demean or marginalize the roles and contributions of local personnel. On the contrary, they should work to promote and enhance their capabilities. The promotion of forms and actions of South-South regional cooperation also falls within such a framework.
3. Activities carried out in third countries are intended to strengthen, improve or, if necessary, to modify national intervention plans. However, in no event they can be conceived without taking such plans into account. As a matter of fact, cooperation cannot be superimposed or meant to replace local planning actors. On the contrary, only by acting in full accordance with the role played by such actors and by setting up a dialogue with them cooperation may achieve the authoritativeness and the consideration needed to negotiate – when this is necessary – the introduction of adjustments in local policies and intervention plans.
4. To guarantee highly effective projects attention must be paid to their identification, planning, monitoring, and evaluation. These activities are to be carried out in association with beneficiaries and the information developed within this context must be returned to them.
5. Professionalism is a fundamental criterion for conduct, which qualifies the relations CISP has established with the countries and the communities in which it operates and that represents a pre-requisite for the success of effective relations based on cooperation and mutual respect.
6. Notwithstanding the principle of non-interference in the political and religious life of third countries, it is advisable to promote – even through specific operational collaborations – the role played by institutions and bodies whose actual praxis contributes to development and democratization processes. Within this framework, it is especially

important to enhance the role played by women's associations and by associations defending the interests of small-scale producers and other marginal actors (refugees, indigenous communities, ethnic minorities, etc.).

7. For reasons of transparency local governments, partners, and communities must be informed about the sources of the funding that allow for the implementation of specific projects.

8. Projects are supposed to be managed in such a way so as to ensure their economic, social, and institutional sustainability, as well as the lasting benefits they have produced. Their management must also take into account the need to optimize the use of financial resources, so that these may benefit local populations as much as possible.

9. Actual coordination among international cooperation agencies and bodies and the institutions of beneficiary countries is a remarkable tool for more effective actions and policies. To this purpose, CISP guarantees its willingness to make available the information concerning its own activities.

10. With regard to humanitarian actions aimed at overcoming complex emergencies, CISP adheres to the Code of Conduct issued by the International Committee of the Red Cross which establishes, among others, the following principles: universal right to humanitarian assistance, without constraints related to ideology, religion, race, gender or other considerations; political and operational independence of interventions so that they may not end up supporting a determined faction, especially in situations of conflict; respect of every person's rights, as defined in the Universal Declaration of Human Rights.

B.1.2 The commitments undertaken according to the Accountability Charter signed by CISP (on October 16, 2013)

B.1.2.1 Legal, organizational, administrative, and financial standards

CISP retains as binding some essential organizational, legal and administrative criteria such as: (i) separation – of roles, powers, and responsibilities – between the governance and managerial scopes; (ii) transparency and traceability of power and responsibility lines; (iii) clear-cut internal mandates and roles, and existence of an organizational chart; (iv) publicity of the information related to management teams.

In accordance with the principles mentioned above, CISP undertakes the commitment to establish: (i) a Governing Council charged with tasks and powers of supervision concerning the activities of the NGO, of evaluation concerning the operation of managers and operators, of monitoring concerning the compliance with the management and internal supervisory systems adopted; (ii) a clear-cut definition of the powers of the membership base. To this purpose, a general meeting will be held at least once a year, aiming at a free, open, and binding debate about the NGO's policies and strategies.

The operation of members of the governing bodies provided for in the Statute of the Organization is characterized by the fact that they carry out their monitoring, supervision, and orientation tasks gratuitously, as well as by the non-existence of any possible reason for conflict of interest concerning the activities implemented by the NGO.

CISP undertakes an absolute commitment to use the financial resources received from any source, both public and private, for the achievement of the goals and according to the procedures pre-determined and agreed upon.

CISP undertakes the commitment to formalize its management system, to act in accordance with it, and to monitor its application.

CISP undertakes the commitment to secure the cooperation of two different budgetary control authorities - a College of Auditors and an independent certification body - for the verification of its annual accounts.

CISP undertakes the commitment to publish its annual accounts and to integrate financial data with a description of the activities carried out.

CISP undertakes the commitment to expressly indicate in the annual accounts some essential standards such as: (i) operating costs; (ii) the expenditure related to fund raising and the donations collected; (iii) the destination of possible surpluses.

CISP undertakes the commitment to make information concerning its activity and its annual accounts known to the general public, the media, and its partners.

CISP undertakes the commitment to comply with and to meticulously apply labour legislation in Italy and in the countries where CISP operates.

B.1.2.2 Measuring the effectiveness and impact of interventions

For CISP making accountability a central pole of its action also means, in addition to what has already been indicated as concerns legal, administrative and organizational standards, to undertake the following practical commitments:

- To make every possible effort in order to make the results of the projects implemented clear and ascertainable;
- To prioritize the measurement of the results achieved, through monitoring and evaluations;
- To prove that projects are carried out in accordance with rules, procedures and pre-determined regulations, and that they are aimed at the achievement of the results stated;
- To correctly report the level of achievement of project results, and to enable all parties concerned to access the information concerning their level of achievement.

CISP is aware that, for the above indicated commitments to be actually attainable, it is indispensable that every project is formulated with definite objectives, measurable results, practical indications concerning the process necessary to achieve results and objectives, the provision of mechanisms and monitoring tools to identify and correct possible problems.

In order to enhance the concreteness of the commitments listed above, CISP undertakes the commitment:

- To make project evaluation a central element of its international cooperation praxis;
- To post the results of evaluations on its website;
- To ensure that reliable information about project results will be provided to whomever requests it for a reason;
- To promote moments of discussion open to the general public about the results of evaluations.

The commitment to make public the results achieved by international cooperation initiatives is undertaken towards donors, institutions, the general public, governments, and partners in the countries where CISP operates.

B.2 The Code of Behaviour of CISP and its personnel

B.2.1 General Principles

A. CISP has always been engaged in the application of strict principles while carrying out its activities. It has made seriousness, reliability, and the correct operation of its employees and collaborators one of its main strengths; thus it has acquired over time a very good reputation, at the international level as well.

B. A totally correct conduct, in full compliance with the laws in force, is another feature of the operation of CISP. The regulations contained in this Code of Behaviour (hereinafter also referred to as the "Code") must guide all employees and collaborators in any capacity, ensuring as well the transparency of operations and behaviours put into effect by the organization.

C. Therefore, the provisions contained in the Code point out the principles and guidelines to be followed while carrying out the tasks and functions assigned, in Italy as in every country where CISP operates.

D. The compliance with Italian laws and those in force in the countries where CISP operates, with internal regulations, statutory provisions, ethic integrity and correctness is a constant commitment and a duty for all employees and collaborators, and it influences the behaviour of the whole organization.

E. The implementation of cooperation projects and, more generally, the activity of CISP must be carried out within the framework of transparency, honesty, fairness, good faith, and in full accordance with the regulations issued to protect human life in all its expressions.

F. CISP aims at the safeguard and promotion of human rights, and it works to support the building of societies based on the principles of equality, solidarity, repudiation of war.

G. CISP recognizes the crucial importance of civil and political rights, of social, economic, and cultural rights, as well as of third-generation rights (self-determination, peace, development and protection of the environment.)

H. CISP repudiates any kind of discrimination, corruption, forced or child labour, any form of exploitation of children, starting from sexual and commercial exploitation, and it assigns great importance to the acknowledgment and the protection of the dignity, freedom, and equality of human beings. In carrying out its actions, CISP is influenced by the universal right to humanitarian assistance, without constraints related to ideology, religion, race or gender.

I. To this purpose, CISP operates within the reference framework of the Universal Declaration of Human Rights of the United Nations, and it adheres, within the scope of

humanitarian actions aimed at overcoming complex emergencies, to the Code of Conduct issued by the International Committee of the Red Cross.

L. All CISP's employees and collaborators in any capacity, without distinction or exception, must conform their actions and behaviour to the principles and contents of the Code within the scope of their functions and responsibilities, being aware that such compliance is an essential part of the quality of their work performance and of their activity. The relations among employees and collaborators, at any level, must be based on criteria and behaviour expressing honesty, fairness, cooperation, loyalty, and mutual respect.

M. In no way can the conviction to act for the advantage or in the interest of CISP justify or legitimate, even partially, the adoption of behaviour contrary to the principles and contents of the Code.

B.2.2 Proscribed behaviour

B.2.2.1 Bribery and corruption

1. All countries proscribe the corruption of their public officials, and many of them also prohibit the corruption of officials from other countries.

2. CISP's employees and collaborators in any capacity may not offer money or any other benefit in order to obtain unlawful advantages or favourable treatments in their participation in tenders, project or procedures, including those to obtain public funding from EU bodies, foreign States and international organizations.

3. Unverifiable payments are prohibited in all activities put into effect by CISP with governments, international agencies, and in the private sector.

4. CISP forbids: to offer money, gifts, or any kind of compensation that could reasonably be interpreted as exceeding the normal courtesy; to exert illegal pressure, promise any kind of object, service or favors to public officials, directors, officials or employees of the Public Administration or of bodies connected to public service or to their close relatives or partners, whether they are Italian or from other countries.

5. CISP provides for an internal monitoring system in order to ensure that economic operations are registered in a suitable, straightforward, and truthful way.

6. CISP does not proscribe the legitimate refund of expenses incurred by its employees and collaborators directly connected with the carrying out of their tasks and activities, such as travelling and accommodation expenses.

B.2.2.2 Frauds and Misappropriation of Funds

1. Specific regulations of Italian law are aimed at safeguarding the allocation of public funding, grants, and subsidies by the State, other public bodies, and the European Union, so as to avoid that these are unduly obtained by using or submitting forged documents or documents that contain false statements, or by omitting any information due.

2. CISP condemns any fraudulent conduct, by forbidding to produce forged documents stating the existence of essential conditions to participate in a call for tenders

and, more generally, any conduct aimed at altering reality concerning situations whose existence, in falsely represented terms, is essential to obtain benefits, grants, subsidies, or acknowledgments.

3. CISP does not permit to destine the amounts received by public, national, or community bodies under the species of subsidies, grants, contributions, or funding, to goals different from those for which they have been allocated.

B.2.2.3 Offences connected to terrorism and subversion

1. CISP explicitly condemns any act of violence for purposes of subversion or terrorism through its constant commitment to avoid in every possible way that funds handled by CISP or used in the implementation of its projects, as well as the property or materials it has donated to associations and communities, may be somehow used to execute terrorist offences.

2. CISP applies control and verification mechanisms about the activities of the public and private partners with which it cooperates in the implementation of projects, as well as about the destination of funds, trying to avoid any relation with bodies and associations under suspicion of acting in a way contrary to the principles and values adopted by CISP.

3. Each employee or collaborator who has knowledge of acts or behaviour that may indicate any kind of terrorist activity, or that are meant to help or finance such activities or other activities aiming at the subversion of democratic rule, must immediately inform his/her direct report about it.

B.2.2.4 Prevention of offences against the person

1. CISP undertakes the commitment to protect and defend human life first and foremost during the carrying out of its activity.

2. CISP condemns any use on a person of powers corresponding to the right of ownership, and it condemns the acts perpetrated to reduce or maintain people in slavery or servitude, to force a person to work performances or sexual intercourse, begging or any activity implying his/her exploitation.

3. In order to avoid that employees, collaborators, and members of the statutory bodies of CISP incur offences such as reducing or maintaining people in slavery, human trafficking, and buying and selling of slaves, CISP forbids them to use with any person powers such as to reduce or maintain said person in a state of subjugation or to force the same person to work performances or sexual intercourse, begging or any other activity implying his/her exploitation.

4. CISP condemns any form of sexual exploitation of minors, as well as any conduct meant to favour even indirectly child pornography, and it undertakes a strong commitment to do everything in its power to avoid that its employees, collaborators, and members of statutory bodies incur such offences.

5. CISP undertakes the commitment to do everything in its power to avoid that its employees, collaborators, and members of statutory bodies incur the offence of engaging in practices of female genital mutilation aimed at demeaning the image of a woman. CISP has ever been engaged in the fight against such practices.

6. CISP explicitly forbids its personnel to use offices, premises, and equipment, especially sanitary equipment, in the event these should be used within the framework of projects contemplating, even only occasionally, to allow for or facilitate such practices.

B.2.2.5 Receiving stolen goods, laundering, and forgery

1. CISP complies with all regulations proscribing money laundering and requiring the traceability and documentation of any transaction in cash, and it undertakes the commitment to get sufficient information and documentation about possible donors or partners, so as to make sure that these are only engaged in lawful activities and that their funds come from legal sources.
2. CISP opposes any activity having reference to the committing of forgeries. It is then explicitly prohibited to forge and/or to put into circulation (by buying and/or selling) banknotes, coins, credit cards and other securities.

B.3 Provisions concerning administrative activities

1. In carrying out its administrative activities, CISP intends to abide by the highest standards of ethical behaviour and of applicable regulations, even in reference to the guiding principles.
2. CISP pursues its statutory goals in compliance with the laws, its Statute and internal regulations, ensuring the correct operation of its governing bodies, the safeguard of its members' participation rights, and protecting the integrity of the organization's legacy.
3. CISP has an obligation to produce transparent and truthful accounts that correctly and understandably represent its economic, assets, and financial situation. In doing this, it is necessary to comply with the laws and provisions of professional bodies.
4. Each operation and transaction must be correctly registered, authorized, verifiable, legitimate, consistent, and appropriate, in compliance with the laws and regulations in force.
5. An efficient administrative management is essential for the integrity of CISP and for the achievement of its objectives. Three main elements characterize the function of the Administrative Office Manager: a) compliance with the laws, provisions and regulations in force; b) strict internal procedures to secure accurate information for decision-making, and protection of material and financial assets; c) verification and control of the operations carried out by the different internal organizational actors.
6. To this purpose, the following rules of conduct are considered as being essential:
 - To accurately keep the documentation related to all transactions;
 - To periodically examine accounting records and the processes connected to one's work;
 - To protect CISP's property;
 - To accurately record all transactions, so as to facilitate the preparation of annual accounts, in accordance with generally accepted principles of accounting or with any other regulation in force;
 - To accurately prepare financial documentation, based on actual and verifiable data;
 - To keep track and update control processes and procedures for administrative and financial activities;
 - To make sure that all transactions are performed in compliance with a specific authorization of the Director.

B.4 Protection of working conditions

B.4.1 Non-discrimination, equal opportunities, harassment and abuse.

1. CISP offers equal opportunities and it does not apply any kind of discrimination as concerns hiring, selection, retribution, training, work placement, promotions, and termination of the employment relation, or any other activity related to human resources on grounds of race, nationality, religion, opinions, affiliations, gender, age, ethnic group or citizenship, civil or family status, sexual orientation and identity, trade union association and present or previous invalidity.
2. To this purpose, the following rules of conduct are considered as being essential:
 - o To treat all people with respect and in such a way as to safeguard their dignity;
 - o To denounce any discrimination act or harassment to one's report or the Director;
 - o To make sure that decisions concerning people are exempt from prejudices and discriminatory intents, and solely based on facts;
 - o To guarantee that personnel selection is carried out in a transparent way and on the basis of elements of objective comparison.

B.4.2 Health and security

1. CISP is committed to offer a safe workspace, free from risks and dangers. The health and security of employees and collaborators are taken into the utmost consideration and they cannot be jeopardized for any reason whatsoever.
2. To this purpose, the following rules of conduct are considered as being essential:
 - o To put into effect suitable measures to prevent risks, uneasiness or unfavourable working conditions for CISP employees;
 - o To denounce injuries or unsafe conditions;
 - o To master emergency procedures concerning one's own work environment;
 - o To denounce any act or threat of violence towards CISP's employees or collaborators;
 - o To comply with national regulations and with all standards provided for as regards health and security;
 - o To carry out all operations in such a way as to protect people's health or to reduce the risk of injuries and loss of property;
 - o To be prepared for possible emergencies.

B.5 Statement of CISP regarding the code of behaviour of its staff in all the countries of operation

CISP has a zero tolerance policy regarding the abuse and exploitation of children and beneficiaries and is committed to ensuring that its workers, visitors, sub-grantees, suppliers/subcontractors, and implementing partners conduct themselves in a way that is safe for children.

1. Sexual exploitation and abuse by humanitarian workers constitute acts of gross misconduct and are therefore grounds for termination of employment. In addition they will be reported to the competent law enforcement instances.
2. 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. As regards the Italian citizens it is recalled that sexual activity with children is punished by the Italian law regardless of the country where the offence is committed.
3. 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.
4. Sexual relationships between humanitarian workers and beneficiaries are prohibited since they are based on inherently unequal power dynamics. Such relationships undermine the credibility and integrity of humanitarian aid work.
5. 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 the CISP whistle blowing procedures as formalized in the CISP Managerial System.
6. 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.
7. CISP workers must *not*:
 - a. punish or discipline child beneficiaries;
 - b. act in ways intended to shame, humiliate, belittle or degrade children, or otherwise perpetrate any form of emotional abuse;
 - c. use language or behavior around or towards children that is inappropriate, harassing, abusive, sexually provocative, or demeaning;
 - d. discriminate against, show differential treatment to, or favor particular children to the exclusion of others;
 - e. hire children for domestic or other labor.

B.6 Data protection and privacy

1. CISP is committed to protect information concerning its employees and collaborators, as well as information concerning third parties acquired during the carrying out of its activities, and to avoid any improper or prohibited use of it.
2. CISP intends to ensure that the treatment of personal data carried out within its premises takes place by respecting the fundamental rights and liberties, as well as the dignity of those concerned, as provided for by the regulations in force.
3. The treatment of personal data must be lawfully and correctly effected. However, only the data needed for well-determined, explicit and lawful goals will be collected and recorded. Such data will be only kept during the time needed for the goals they were collected for. Furthermore, CISP is committed to adopt suitable and preventive security measures for all databanks containing personal data, so as to avoid the risks of their destruction, loss, unauthorized access, or prohibited treatments.
4. Employees and collaborators in charge of data treatment must, among other things and in accordance with regulations concerning the protection of personal data:
 - o Acquire and treat only the data necessary and useful for the goals directly connected with the functions and responsibilities of operators;
 - o Acquire and treat the same data exclusively within the scope of specific procedures, and archive them in such a way as to hinder unauthorized people from accessing them;
 - o Represent and arrange data in such a way as to enable any authorized person to derive from them data an overall picture as much as possible accurate, exhaustive, and truthful.

B.7 Final provisions

1. CISP requires from all its employees and collaborators an in-depth knowledge of the values and principles mentioned in the Code, as well as their earnest adherence to them.
2. All employees and collaborators, both in Italy and abroad, must be informed about the adoption of the Code and they must commit to follow and comply with the principles of integrity, honesty, correctness, and transparency pursued by CISP in the implementation of its projects.
3. The members of the Governing Council and the Director, on the occasion of the approval of the Code itself, have already voiced their commitment to act in accordance with it and to ensure that employees and collaborators comply with their principles while carrying out their functions.
4. As concerns contractual relations with employees and collaborators, compliance with the provisions contained in the Code is to be considered an essential part of the obligations linked to the employment relation. Every employee and collaborator has thus an obligation to read the Code through and to adopt a conduct suitable to the principles and provisions therein contained.
5. Compliance with the provisions of the Code contributes to single out the duties of members of governing bodies in the execution of their activities.

C. System for verification and safeguard from unlawful acts

C.1 Fundamental principles

1. CISP means to do everything in its power so that its activity is shaped by the compliance with laws, internal regulations, the Code of Behaviour, and influenced by the principles of correctness, transparency, and traceability.
2. The Verification System is aimed at ensuring that the activities of CISP:
 - Are implemented in compliance with laws, internal regulations, and the Code of Behaviour;
 - Pursue well-defined goals in accordance with CISP's statutory goals and are not aimed at obtaining unlawful advantages for private persons or bodies, including CISP itself;
 - Are adequately documented and justified, and thus verifiable.

C.2 Verification scopes

1. CISP periodically evaluates the compliance with the provisions of the Management System within the organization.
2. This periodic internal audit also concerns activities that may imply the risk of offences. More specifically, the verification examines the conduct of the different organizational actors, both in Italy and abroad, with reference to the scopes and operational stages summed up in Table 2.

Table 2 –Verification Scopes

SCOPES	SENSITIVE STAGES
a. Participation in procedures announced by national and international public bodies for the awarding or granting of financial contributions and subsidies.	Formulation, processing and presentation of projects.
b. Negotiation, signing and awarding of contracts/grant agreements with public or qualified bodies, following the participation in public calls for tenders.	Formulation, processing and presentation of projects.
c. Handling of relations with public bodies as concerns security and hygiene at work.	Handling of controls and verification of the fulfilment of the obligations concerning health and safety in the workplace.
d. Cash and liquidity management of the Rome Headquarters and of offices located in	Opening and closing of bank accounts, payments and transfers of funds in foreign currencies.

third countries.	
e. Implementation of the projects in third countries.	Management of cash flow, funds, and cash equivalents belonging to the Organization.
f. Cooperation and support to partners during the implementation of projects.	Selection and choice of partners.
g. Negotiation and signing of grant agreements and partnership agreements for the selection of operators to be employed in the different projects.	Choice of partner, verification of its compliance with the principles of conduct related to the management of human resources.
h. Management of employees and collaborators of the Rome Headquarters.	Signing of contracts.
i. Protection of health and safety of employees and collaborators of the Rome Headquarters.	Compliance with the regulations concerning safety, monitoring and inspections in the workplace.
j. Negotiation, signing and awarding of contracts for the supply of goods both in Italy and in third countries (so as to avoid that the goods supplied are of unlawful origin.)	Actuation of selection, verification and control procedures concerning the supplier and the origin of goods.
k. Collection of funds from non-institutional private donors.	Verification of the origin of funds, registration, drafting of accounting documents.
l. Management of the organization's cash flows, with reference to fund raising and the transfer of funds.	Processing and use of accounting data and evaluation of the same in order to prepare accounts, balance sheets and budgets.

C.3 Verification Procedures

1. Before the end of the first quarter of every solar year the Director draws up a monitoring report concerning compliance with the Management Manual and the Code of Behaviour, with a special but not exclusive attention to the scopes indicated in Table
2. The Director's report is submitted to the Executive Committee and to the Governing Council; this last body may make special decisions based on the contents of the report.

3. The report is drafted following an annual audit carried out through a collection of information related to the operation of the Rome Headquarters and of the offices located in third countries. To this purpose, the Director prearranges a data and information collection diagram, which he then transmits to the organizational stakeholders of the Rome Headquarters and of third country offices.
4. Before the end of the first quarter of every solar year, the President also draws up a specific monitoring report concerning the activities carried out by the Director, so as to ascertain their compliance with the provisions contained in the Management Manual and in the Code of Behaviour. To this purpose, the President bases his/her report on a direct observation of the Director's behaviour and acts, and on a data and information collection diagram he/she has previously prearranged. Then the Administrative Office Manager independently transmits his/her report to the Executive Committee and to the Governing Council.
5. If, as a result of such monitoring activities, it should emerge that the conduct of some CISP operators of any level is unequivocally and intentionally unlawful, they will be removed from their posts.

C.4 Other instruments to prevent and subject to sanctions unlawful acts

CISP fully adheres to the spirit and the letter of the United Nations Convention against Corruption held on December 9, 2003. The Convention includes among the commitments to be undertaken by the signing States the protection from any unjustified treatment towards any person that gives information to the competent authorities concerning possible offences on the basis of well-grounded and reasonable suspicions. CISP, in accordance with the regulations in force both in Italy and in all countries wherein it operates, undertakes the commitment described above within its organization by adopting its own "whistle blowing" system, defined as follows:

C.4.1 CISP's "whistle blowing" system: definition and explanation

CISP considers "whistle blowing" a specific activity carried out by any operator and collaborator or by other persons not contractually bound to the Organization who cooperated and/or cooperate with one or more projects conducted by CISP (as for instance: representatives of other partner agencies, operators of companies performing services or supplying products to CISP, independent consultants.)

The specific activity of "whistle blowing" concerns the signalling of a possible fraud, danger or other serious risk that may affect beneficiaries, partners, the contributors of the country of operation of the donor of the project within which the possible fraud is identified, the donor, the Organization itself, both financially and in terms of reputation.

CISP portends that in all cases when the risks and dangers above indicated are noticed these will be suitably signalled, on the basis of the procedures specified as follows.

By adopting such a system for "whistle blowing", CISP pursues two goals at the same time: first, to provide for every possible measure to prevent unlawful acts, administrative

and otherwise, to protect the interests of the Organization, of its partners and beneficiaries, of the institutions CISP cooperates with, and of donors.

Moreover, CISP means to prevent the risk that its operators and/or parties outside the Organization who cooperate with it do not express their doubts out of fear of reprisals or even dismissal, or out of frustration arising from the lack of an actual follow-up to one's own denounces.

C.4.2 CISP's Procedures for "Whistle Blowing"

1. Every employee and/or internal or external collaborator of CISP, both in Italy and/or in the countries wherein CISP operates, has an obligation to signal cases and information related to the conduct of other operators of the Organization that may be qualified as:
 - o Fraud or attempted fraud;
 - o Non-compliance with legal and/or statutory obligations;
 - o Endangering the health and safety of other persons;
 - o Actuation of practices causing damage to the environment;
 - o Intentional manipulation of acts and information;
 - o Any other conduct contrary to the spirit and the letter of CISP's Code of Behaviour.
2. All cases above indicated may be signalled in any way to the Director by the operators of the Rome Headquarters and by the Country Representative in the event of operators working abroad. If the reported person is the Director, the case must be signalled to the Administrative Office Manager. If the reported persons are Country Representatives, such cases are to be directly reported to the Director. Cases reported to Country Representatives are then reported by them to the Director.
3. Once they have received such warning, the Director and/or the Administrative Office Manager must inform (within 5 working days) all members of the Governing Council, that will hold a meeting to this purpose within the following five working days. The Governing Council makes its decisions concerning the signalled case during a recorded session.

C.4.3 The possible sanctions

If at the termination of the process described above the Governing Council observes the subsistence of an objectively serious fact falling under the types pointed out, it will proceed as follows:

- actuation of internal procedures for the removal of the person/s concerned;
- if the serious fact observed constitutes an offence pursuant to the legislation in force in the country where it has been committed, reporting to the competent authorities.

C.5 Other provisions

1. All personnel working in different capacities for CISP undertakes the commitment to ensure their compliance with the Management Manual, the Code of Behaviour, and with the monitoring procedures provided for.
2. CISP undertakes the commitment to guarantee adequate information and training in order to facilitate a correct application of the provisions contained in the Management Manual and in the Code of behaviour.

D. List of Annexes

- Annex A: Chart of Accounts
- Annex B: Financial Planning
- Annex C: Model 101
- Annex D: Original Entry journal
- Annex E: Census of bank accounts
- Annex F: Request for Funds or Payments
- Annex G: Call for Bids
- Annex H: Table of Comparison of Bids
- Annex I: Purchase Order
- Annex L: Inventory
- Annex M: Census of Vehicles
- Annex N: Receipt note for sending funds and/or materials
- Annex O: Coordinated Institutional Image



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