



ASSOCIATION FOR THE SOCIAL SUPPORT OF YOUTH

ARSIS' CODE OF ETHICS AND VALUES FOR ARSIS' STAFF AND MEMBERS

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Applicable to all ARSIS' offices and Infrastructures



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A. ARSIS' AIMS AND MISSION

ARSIS' mission is to take actions for the prevention of children and youth social exclusion. In this framework, ARSIS develops new methodologies and support tools, organizes and participates in cooperative networks, cooperates with public and private services and develops advocacy and proposals for the support of social policy concerning children and youth.

Its function, services and works are primarily based on the respect of equality, solidarity and democratic values. ARSIS' activities are implemented on local, national and transnational level and they are developed through the cooperation with public and private stakeholders and networks.

ARSIS offers its services to children and young individuals who live under conditions of poverty, neglect, victimization, conflict, disapproval, exploitation, isolation and racism. It also offers special services to those who are institutionalized and to those who are deprived of family environment.

ARSIS' services mainly include psychological, legal, social, educational and employment support, housing and food services, material support, as well as, social, educational and recreational activities.

B. POLICY'S DISCRIPTION AND SCOPE

1. Policy's description

ARSIS' Code of Ethics and Values anticipates our employees, our volunteers, our friends, our members and other representatives of our organization to conduct ARSIS' activities honestly, with integrity, good judgment, equality and independence, following transparent and integral procedures, always in compliance with all applicable laws and regulations, and in the best interests of ARSIS' and the children, families and communities we serve. The Code also contains specific directions and instructions regarding financial transactions, conflicts of interest, beneficiary safety, gifts and gratuities, and confidentiality.

2. Reason for policy

The Code of Conduct contains ARSIS' expectation that those representing the organization will conduct themselves with honesty, integrity, and in compliance with all applicable legal and statutory requirements.

3. Statement of Policy

The representatives, officers, employees and volunteers of ARSIS will acquaint themselves with the legal standards of conduct and restrictions applicable to their duties and responsibilities as well as the standards that comply with ARSIS' goals and scopes and will conduct themselves accordingly. ARSIS' officers, employees, volunteers and consultants are expected to comply with the additional standards of personal and



business ethics and conduct specified in this Code and to conduct themselves in a manner that will not be an embarrassment or detriment to ARSIS.

C. CODE' S SECTIONS

Our Code of Ethics & Values contains the following sections, which describe specific requirements for ARSIS' representatives.

- Compliance with Law, Regulations and Standards
- Principles of Transparency and Accountability: Financial Transactions / Records and Reports Statement of Practice
- Receiving benefits: Gifts and Gratuities
- Conflicts of Interest
- Beneficiary Safety and Protection
- Confidential and Proprietary Information
- Reporting a Possible Violation

Each section starts with a “statement of practice” that describes the practice, followed by additional information to help you understand how to apply the policy in practice. Our Code may not address every situation you may come across, but in the sections below you will find guidelines meant to help you make decisions consistent with ARSIS' vision, identity, and values. If you have questions about ARSIS' Code of Ethics & Values or would like guidance about a specific matter, speak to your supervisor or contact the Legal or Finance Departments for assistance.

I. Compliance with Law, Regulations and Standards

Statement of Practice: Employees and representatives will at all times comply with all prevailing and applicable laws, regulations and standards, in order to abide by the highest legal and ethical principles. As a representative of ARSIS, you must be familiar and comply with:

- The laws and regulations of Greece and European Union
- ARSIS' own policies and procedures; and
- Professional standards common to other charitable and non- governmental organizations.

II. Principles of Transparency and Accountability: financial transactions / records and reports

Statement of Practice: All financial transactions, records and reports will comply with donor requirements and applicable financial and accounting standards. ARSIS has put in place a range of procedures and controls to ensure that all financial transactions comply



with legal requirements and applicable financial and accounting standards. The following are some examples:

- Record all financial transactions accurately and properly. No undisclosed or unrecorded funds or assets may be established or maintained for any purpose.
- Use only headquarters - approved bank accounts for payments and cash transactions with personnel and suppliers with the exception of cash register of every facility in order to cover imminent and necessary expenses as well as the payment of pocket money to children (for the Shelters of Unaccompanied and separated Children
- Do not take loans on behalf of ARSIS from local lending institutions or individuals without the prior written approval of ARSIS' administrative council.
- Ensure that financial data submitted to donors, including governments, is accurate, complete, current and meets the requirements of the grant or contract.
- Do not make personal loans or personal advances to staff or consultants under any circumstances without the prior written approval of ARSIS' coordinator/project manager.
- Written Accountability for travel advances within 30 days.

III. Receiving Benefits: gifts and gratuities

Statement of Practice: All gifts and gratuities, whether to be given or received, will comply with applicable laws, rules, regulations, ARSIS' policies, and local standards and customs and will not result in obligating either party. In Greece and elsewhere, giving and receiving gifts is bound by a variety of rules, standards and customs, as well as good sense. In some cases, it may be OK to give or accept small gifts, donations, payments or favors, but be sure you understand all requirements and customs that may apply and have thought the matter through carefully.

The following gifts or payments are not acceptable under any circumstances:

- Political contributions made from ARSIS' funds.
- Payments to anyone, including government officials, candidates for a political office, any political party or party official, or others whom you believe might pass that payment onward to any of these prohibited parties in order to obtain or retain business.
- Gifts, entertainment, favors, or reimbursement of expenses for employees (or the families of employees) of ARSIS' by a supplier of ARSIS, if they are done in order to violate ARSIS' Code of Procurement and ARSIS' scope.

However, it may be acceptable giving or receiving token gifts, entertainment, or meals in line with local customs and laws, that amount to less than € 50 in value (or the equivalent in local currency), and do not result in obligating either party.

IV. Conflicts of Interest

Statement of Practice: All conflicts of interest involving employees (or the families of employees) must be disclosed in writing to the employee's supervisor and the employee must not take part in decisions related to the transaction.

What is a conflict of interest? Simply put, a conflict of interest occurs when your obligations to ARSIS can be influenced or compromised by competing personal or financial interests, commitments or loyalties. ARSIS seeks to avoid both the appearance of and any actual conflict of interest. The following are some examples of conflicts of interest:

- When an employee or family member has a connection to, or significant financial interest in, another party which does or seeks to do business with ARSIS, unless he has informed the relevant ARSIS' coordinator/project manager for the existing relationship and will abstain from all relevant procedures.
- When an employee engages in an independent business venture or works for another organization in a way that prevents the employee from devoting the necessary time and effort to ARSIS required by his or her position.
- When an employee diverts an opportunity of ARSIS to another person or organization.
- When an employee participates in an employment - related decision regarding a family member or other person with whom the employee has a close personal relationship. The employee has to inform in advance the relevant ARSIS' coordinator/project manager for the existing relationship and will abstain from all relevant procedures.

Resolving Conflicts of Interest

Conflicts of interest arise in many contexts and do not necessarily mean the transaction cannot go forward. If you have a conflict of interest:

1. You must report it promptly and in writing to your supervisor; and
2. You must not take part in decisions related to the transaction. (If you are in doubt about potential conflict, speak with your supervisor.)

V. Beneficiary Safety and Protection

Statement of Practice: Employees and other representatives of ARSIS have a duty to treat the children, families and communities we serve with dignity and respect and to ensure their safety and protection, according to Code for Protection of Children and Youth. ARSIS strongly believes that core principles for implementation in order to ensure beneficiary safety and protection include as a minimum limit the following principles:



- Sexual exploitation and abuse of every kind by employees constitute acts of gross misconduct and are grounds for termination of employment. Sexual exploitation includes receiving sex services in every possible place (in which usually those services are provided or not) for money and other forms of compensation or after emotional or other kind of pressure or blackmail.
- Sexual activity with children (persons under the age of 18) is prohibited regardless the legal age of consent. Mistaken belief in the age of a child is not a defence.
- 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. The provision of money, work, material or services for sex is prohibited, including sexual favors or other forms of humiliation, degradation, or abusive behavior. It is also included every attempt to trade, concerning the help that is provided to the beneficiaries.
- Sexual relationships between employees and beneficiaries are strongly discouraged since they are based on inherently unequal power dynamics. Such relationships undermine the credibility and integrity of ARSIS' aid work.
- Where an employee develops concerns or suspicions regarding sexual abuse or exploitation by a fellow worker, whether employed by ARSIS or not, s/he must report such concerns via established ARSIS reporting channels.
- Employees are obliged to create and maintain an environment that prevents sexual exploitation and abuse and promotes the implementation of this Code of Conduct. Managers at all levels have particular responsibilities to support and develop systems that maintain this environment.

Employees must treat all beneficiaries with integrity and respect and be sensitive to actions that could be misunderstood or appear disrespectful or intrusive (for example, be sure to ask permission before taking a photo of an individual).

VI. Confidential and Proprietary Information

Statement of Practice: Employees and other representatives of ARSIS will maintain and protect confidential and proprietary information from unauthorized disclosure to and use by any third party. ARSIS possesses information (whether in written or electronic form, or communicated orally) that has been created, discovered and developed by the organization, or has been disclosed to it and/or to individuals working in ARSIS under the obligation of confidentiality.

Confidential information includes:

- Trade secrets
- Donor lists
- Information concerning beneficiaries and relevant programs
- Financial accounts and reports

- Projections
- Marketing or programmatic plans or strategies
- Software and computer programs
- Information concerning employees and their families (including salary, personnel and medical information)
- Confidential correspondence
- Information about other organizations associated with the ARSIS' work

Proprietary information includes:

- Art work
- Photography ARSIS employees and other individuals having access to Confidential and Proprietary Information are required, during and after employment with the Agency, to keep all such Confidential and Proprietary Information in strictest confidence.

Unauthorized disclosure or carelessness in the handling of Confidential and Proprietary Information may be grounds for discipline up to and including dismissal from employment and may also be grounds for legal action. Confidential and Proprietary Information is specific information. This policy is not intended to prevent you from utilizing your General knowledge, intellect, experience and skills for gainful employment elsewhere if you are no longer working for ARSIS.

VII. Fraud Policy

Statement of practice: Employees and other representatives of ARSIS will avoid any act of fraud and misappropriation. Fraud is defined as the intentional, false representation or concealment of a real facts for the purpose of inducing a third person to act against his interests.

The terms defalcation, embezzlement and other fiscal irregularities refer to, but are not limited to:

- Any dishonest or fraudulent act
- embezzlement of funds, securities, supplies or other assets
- Impropriety in the handling or reporting of money or financial transactions
- Profiteering as a result of insider knowledge of ARSIS activities
- Disclosing confidential and proprietary information to third parties
- Accepting or seeking anything of material value from contractors, suppliers, or persons providing services/materials to ARSIS (exception: gifts less than € 50 in value).
- Deliberate destruction, removal or inappropriate use of records, furniture, fixtures and equipment and/or
- Any similar or related irregularity

VIII. Reporting a Possible Violation

Statement of Practice: Employees and other representatives of ARSIS must report promptly any possible violations of the Code of Ethics & Business Conduct as well as the Suppliers Code of Conduct or other ARSIS policy to their supervisor, or to any of the ARSIS' central reporting channels: for Athens, Southern Greece and Islands ARSIS' reporting channel is Mrs. Eleni Lazari, Lawyer and for Thessaloniki and Northern Greece ARSIS' reporting channel is Mrs. Stavroula Hatzidimitriou, Lawyer.

An employee, member etc who discovers or suspects fraudulent activity (as this is described in article VII) or any other activity that contrasts to the principles of this code will contact their supervisor, or if he is involved in any way to the complaint to Mrs. Lazari or Hatzidimitriou. The employee or other complainant may remain anonymous. All inquiries concerning the activity under investigation from the suspected individual his or her attorney or representative or any other inquirer should be directed to the abovementioned persons. No information concerning the status of an investigation will be given out. The results of the investigation will be reported directly to ARSIS' administrative council, who has the sole responsibility to decide disciplinary actions against reported person, prosecution, or termination of relevant contract

ARSIS will not tolerate any retaliation against or harassment of an employee who has reported a concern in good faith. When misconduct occurs, it affects ARSIS' ability to achieve its mission for children and other beneficiaries.

As an employee of our organization, you are required to report any concerns you have about possible violations of our Code of Ethics and Values and Suppliers Code of Conduct or any other policy. When you communicate a concern, you help us prevent misconduct and contribute to an ethical culture at ARSIS.

Exceptions to ARSIS policy: None

Procedures for assuring compliance:

- Staff receipt acknowledgement in writing during recruitment.
- Orientation training to the present Code

This Code is available through ARSIS' website and has been duly approved by ARSIS' administrative council.