



## THE RHINO ARK KENYA CHARITABLE TRUST

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## CODE OF ETHICS AND BUSINESS CONDUCT

**Date of Code of Ethics and Business Conduct:** November 2022

**Policy approved by:** Christian Lambrechts

**Signature:**

A handwritten signature in blue ink, appearing to be "ch Lambrechts", written over a horizontal line.

**Overall responsibility for policy:** Board of Directors

**Person responsible for implementation of the policy:** Human Resources Officer

**Policy applies to:** Staff, Directors, contractors, suppliers, volunteers and associated personnel engaged with work or visits related to Rhino Ark, including consultants and programme visitors, partners of Rhino Ark, as well as any external party who wishes to raise a concern about malpractice in the organization.

**Date of next Review:** November 2025

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## **1. CODE INTRODUCTION**

The Code of Ethics and Business Conduct (hereafter referred to as The Code) outlines the conduct and behaviour all our employees will be expected to portray and adhere to while in our employment. It also helps to establish a culture of openness, trust and integrity in our business practices.

Ethics is about moral choices. It is about the values that lie behind them, the reasons people give for them, and the language they use to describe them. It is about the dilemmas of life, death, sex, violence and money. Much of ethics is about integrity. It is about applying basic values to the decision-making process and therefore living in a way that allows your personality to be expressed in what you do.

All employees shall at all times observe absolute integrity, honesty and ethical behaviour in the discharge of their duties or in the exercise of their powers while in our employment. Employees holding supervisory roles or any other employees who are placed in positions of authority over other employees shall take all reasonable steps or precautions to ensure the integrity and devotion to duty of all employees, for the time being under their control at the Rhino Ark Kenya Charitable Trust (hereafter referred to as RA).

We are committed to protecting employees, partners, clients, vendors and the Trust from illegal or damaging actions by individuals, either knowingly or unknowingly. The RA will take the appropriate measures and act quickly in correcting the issue if the Code is broken. Any infractions of this Code will not be tolerated.

We are committed to effectively managing all kinds of risks that threaten the ability of individual institutions or functions to achieve their objectives, including risks to the safety, health and welfare of staff and others.

RA will promote a trustworthy and honest atmosphere to reinforce the vision of ethics within the Trust. Promotion of ethical conduct within interpersonal communications of employees and our stakeholders is encouraged at all times.

### **1.1 Board of Directors' Commitment**

The RA's Board of Directors are committed to inculcating and sustaining a culture of Ethics adherence in all our operations and dealings. They fully support the Code and will always ensure full compliance starting from their level and throughout the Trust.

### **1.2 Management's Commitment**

The Management Team at RA are required to set a prime example in any business practice; maintaining honesty and integrity must be their top priority. They will practice an open-door policy and welcome suggestions and concerns from employees. This allows employees to feel

comfortable discussing any issues and will alert them to concerns within the work force. They commit to disclose any conflict of interests with regards to their position within the Trust.

The management's commitment and responsibility include:

- a) Overseeing the administration of this Code in the Trust;
- b) Interpreting the policies and responding to requests for approval or delegating these duties to other persons;
- c) Retaining written copies of advice or approval given to employees in their personal file;
- d) Investigating and remedying, if necessary, any reported reprisal taken against employees who provide information;
- e) Be objective and constructive when giving advice or guidance in their professional capability;
- f) Accept accountability for the action of their subordinates as well as for their own;
- g) Never maliciously injure the professional reputation of career prospects of others nor the business of others;
- h) Be aware of insensitive to the cultural environment within which they are working; and,
- i) Strive to minimize misunderstanding and promote good relations between all who work in the organization and ensure that all their subordinates are aware of their duties and responsibilities especially in relation to those of others.

### **1.3 Employees Commitment**

RA employees will treat everyone fairly, have mutual respect, promote a team environment and avoid the intent and appearance of unethical or compromising practices. Every employee needs to apply effort and intelligence in maintaining ethical value. They must disclose any conflict of interests relative to their position within the RA.

Employees will help the Trust increase stakeholders satisfaction by providing quality service and timely response to inquiries. As per common law requirements of employment relationships, it is the duty of employees to, at all times, render services to the Trust and to promote the best interests of the RA. Employees will be obliged to disclose forthwith to the Trust any of the following:

- a) Any mental health or any medical deficiencies, including alcohol and or drug dependencies, medical conditions or any such circumstances which could detrimentally affect or in any way influence their employment or the fulfillment thereof with the Trust, as soon as you become aware of the same; and,

- b) Any criminal offence specified in the Kenyan Constitution, the Penal Code or any amendments or variations thereof from time to time, they may have been convicted of.

In particular, employees shall be expected to exercise tact and discretion in his dealings with members of the public, public officials, fellow members of staff and any impropriety or intolerance, however provoked, must be avoided. Employees shall perform their duties in accordance with the general instructions handed down by the RA from time to time.

All employees will be responsible for:

- a) Following this Code;
- b) Obtaining necessary approvals from your supervisor; and,
- c) Reporting conflicts of interest or failures to follow these policies to your supervisor.

Any discussions an employee may have with their supervisor about possible violations of this Code will be treated as confidential. No reprisal will be taken against any employee who provides information about possible violations, but should they have deliberately violated the standards set herein, disciplinary action will be taken against them as laid out in the Disciplinary Policy.

Upon recruitment and subsequently annually, all employees are required to complete the Code of Ethics and Business Conduct Form to acknowledge having read and understood the Code and undertaking to comply with it.

Any infractions of this Code will not be tolerated and RA will act quickly in correcting the issue if the ethical code is broken. Any employee found to have violated this policy may be subject to disciplinary action, up to and including termination of employment.

#### **1.4 Suppliers Commitment**

All suppliers, companies and persons who intend to do any business with RA, are expected to adhere to this Code. A copy of the Code will be given to all potential suppliers and they will be required to read and acknowledge to comply by it through signing the acknowledge form as part of the contracting process through our procurement function.

## **2. PERSONAL CONDUCT**

Our collective personal conduct portrays the corporate image of RA. We need to fill our minds with thoughts of peace, courage, health, hard work and hope to succeed. Our life is what our thoughts make it. These are the positive attitudes that we should reflect within and outside RA to build our image. As part of your employment responsibilities, you are expected to maintain a

good relationship with co-workers and those doing business with the company. Honesty is expected.

## **2.1 Dress Code**

Kindly refer to Section 3 of the Human Resources Policy.

## **3. UNETHICAL BEHAVIOUR**

Kindly refer to Section 8 of the Human Resources Policy.

## **4. OFFENCES AND SANCTIONS**

Kindly refer to section 8 of the Human Resources Policy.

## **5. PLEDGING OF CREDIT**

Employees shall not at any time pledge the RA's credit or in any way render the RA liable for the payment of any monies to any person or firm whatsoever, except payments which are necessary and incidental to the carrying out of their duties and which have been checked and authorized by the RA.

Employees shall duly and promptly account for any money received in the course of their duties within 30 days of receipt and pay over the same to the RA or its agents/bankers at such times in such manner as the RA shall direct, retaining only such sums as you are specifically authorized by the RA to retain for the immediate requirements of their duties.

## **6. THEFT**

Theft of any RA property including office supplies and equipment, tools and embezzlement of funds is a gross misconduct (see section 8 of the Human Resources Policy) and will be dealt with severely. Any employee found to have stolen RA property, embezzled RA funds or assisted others in such activities is subject to immediate dismissal. In addition, criminal proceedings will be instituted, and appropriate steps taken to ensure that stakeholders are notified that the offending individual is no longer under Rhino Ark employment.

All employees are expected to remain alert to the possibility of theft and report any suspected activities to their supervisor/line manager or Executive Director. Your confidentiality will be respected.

## **7. SERVICE TO OUR STAKEHOLDERS**

Our objective is to fulfill our mandate. We are committed to having lasting relationships with the communities that we work with. We are counting on all employees to support this commitment by preventing errors and doing things right the first time.

## **8. CONFLICTS OF INTEREST**

A conflict of interest is a situation where your private or outside economic interest;

- a) Interferes with your duties and responsibilities to RA; or
- b) Raises a reasonable question about such interference (the “appearance” of a conflict of interest may be damaging to stakeholders’ confidence as an “actual” conflict of interest). For example, family relationship ties to members of your household whether or not you are related but share external investments such as businesses, these businesses might have conflict of interest with our stakeholders.

### **8.1 Sources of Conflict**

Common conflicts of interest generally arise when an employee:

- a) Accepts gifts of more than token value or nominal value from an actual or potential stakeholder, supplier or competitor; or,
- b) Has a significant direct or indirect financial interest in, or relationship with, an actual or potential stakeholder or supplier; It is important that all employees do not transact any business as stakeholders or as suppliers of service or materials for financial gain with RA.

## **9. SEXUAL HARRASSMENT**

Kindly refer to section 10 of the Human Resources Policy.

## **10. RESTRICTIONS ON BUSINESS OPPORTUNITIES**

### **10.1 Taking Advantage of a Corporate Opportunity**

Employees may not take advantage of opportunities which rightly belong to the Trust. For example, they may not acquire property they know the Trust is interested in purchasing, divert business from the Trust, or demand the same for procuring business for the Trust.

## **11. RESTRICTIONS ON GIFTS AND HOSPITALITY**

Gifts and hospitality must not influence or appear to influence the recipient's judgment to a business decision. "Hospitality" includes meals, refreshments; entertainment; and comforts provided in the normal course of business meetings and business-related events. "Gifts" include anything of value other than hospitality.

Within the guidelines stated above, the following are the specific RA policies for giving or accepting gifts and hospitality:

- a) Cash gifts are prohibited;
- b) No employee may receive benefits, gifts or commissions from a supplier in return for advice or purchases by any company in RA or for any other activity for the supplier;
- c) No employee may accept any discount on any personal purchase of the supplier's product if the discount can be construed as being offered to influence business decisions;
- d) Employees must avoid entering into any arrangements which inhibit the process of open competition;
- e) Hospitality may be accepted if it does not exceed the hospitality that could be returned in the normal course of business expense if a stakeholder did not pay for it (e.g. your manager would approve the expense if you submitted a claim for reimbursement);
- f) Stakeholder or supplier offers of expense paid trips to stakeholder or vendor sites, seminars, exhibitions or other outings should be reviewed with the Executive Director before the offer is accepted. You may not participate in situations which may influence or appear to influence your judgment in dealing with stakeholders or suppliers who may transact business with the RA;
- g) Illegal payments or bribes to any government official are prohibited; and,
- h) Any social support given by the RA must be specific and approved by the Executive Director.



## 12. INTERNAL FINANCIAL AND ACCOUNTING CONTROLS

Internal control is a process that is carried out by the RA's Board of Directors, Management and other personnel for the purpose of gaining reasonable assurance of achieving objectives related to effectiveness and efficiency of operations, integrity in financial reporting and compliance with pertinent laws and regulations. Within these broad categories are a number of specific objectives formulated to address the size and scope of activities, management philosophy, the business environment and the culture of the Trust.

The Trust's current expectation relative to internal control goes well beyond financial reporting to include all controls which are critical in managing the business. Each employee has a role in the control process in order to form an effective control network. Of particular importance in establishing and monitoring the system are the Trust's Board of Directors, Executive Director, and Accountant. With respect to internal accounting control, complete and accurate accounting for all transactions is essential to RA's control of its affairs and reliability of its financial reporting. Therefore, to assure the integrity of all data reflected in RA records and reports and also to impede and detect the improper use of RA funds and other assets, a RA Financial Policy and has been established. As virtually every employee contributes in some way to the records of the Trust and plays a role in achieving Trust objectives, all employees have a responsibility to assure that they comply with established procedures and that all documentation provides a complete and accurate record of the relevant activities and transactions.

Falsifying any corporate book, record or account is a violation of the law. RA Management will continue to evaluate the adequacy of RA's internal accounting controls and requirements on a regular basis with such evaluations encompassing the following considerations:

- a) Evaluation of the overall control environment;
- b) Translation of the broad objectives of internal control into specific control objectives applicable to the particular business, organizational and other characteristics of the company;
- c) Consideration of the specific control procedures and individual environment factors which should contribute to achievement of the specific control objectives;
- d) Monitoring of control procedures and consideration of whether they are functioning as intended; and,
- e) Consideration of the benefits and costs of additional or alternative controls.

To assist RA Management in evaluating the adequacy of internal control systems, the Finance Manager has a responsibility for originating and maintaining up-to-date documentation which adequately describe and reflect company internal control systems. Control guidelines are issued periodically, and internal and external auditors will continue their annual examination of the controls. However, as responsibility for the adequacy and on-going monitoring of such control's rests with the Management, responsible members of Management will annually be required to

certify compliance with company directives relating to internal controls as outlined in this publication.

### **11.1 Internal Audit**

Consistent with RA's internal controls and internal audit requirements. Internal auditors will conduct objective, independent examinations, considering the high level of business ethics, integrity and honest dealings required of RA and its employees. A strong audit effort helps assure compliance with established policies, procedures and controls and assists in identifying potential deficiencies so that they may be promptly corrected. False or misleading statements to auditors, whether internal or external, are totally unacceptable since full co-operation with the auditors is the responsibility of all employees. No member of Management or other employee may interfere with or hinder the audit process.

Any employee having information or knowledge of any unrecorded fund, asset or transaction or any similar irregular act shall promptly report such matter, through internal audit channels, to the appropriate operating Head of department or the Executive Director.

## **13. WHISTLE BLOWING**

The Board of Directors, management and employees are committed to high ethical standards as provided in this Code. We seek to inculcate transparency, ethical behavior and accountability in all our businesses and processes, and to foster an ethical culture.

The RA is committed to taking action on any reports relating to malpractices, illegal acts or omissions by its employees or external partners. The Trust also commits to protecting anyone who makes reports of such violations.

Channels for reporting any misconduct are: **[safeguarding@rhinoark.or.ke](mailto:safeguarding@rhinoark.or.ke)**

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**APPENDIX I - ACKNOWLEDGMENT AND ACCEPTANCE FORM**

I ..... (Name of Employee), ID Number..... of Rhino Ark do hereby acknowledge that I have read and understood the Code of Ethics and Business Conduct.

I undertake to adhere to the requirements of this policy at all times during my employment with RA. If I contravene any of the sections, I give my employer express consent to take any action deemed fit as outlined in the Code of Ethics and Business Conduct document, subject to the contractual provisions.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Witnessed by (Name): \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_