

Lead Excellence Audit and Advisory Services Company

Code of Conduct Policy



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Introduction

Lead Excellence Audit and Advisory Services Company is committed to transparency, honesty and integrity in all of its work and efforts in support of its mission. Lead Excellence Audit and Advisory Services Company is committed to complying with all laws and regulations of Islamic Republic of Afghanistan; and to promoting ethical behavior in its work and in that of its partners and sub-recipients. Lead Excellence Audit and Advisory Services Company employees are expected at all times to act in good faith, with honesty and integrity, and in furtherance of the organization's mission, goals and purposes. These commitments are made to strengthen Lead Excellence Audit and Advisory Services Company as a mission-driven organization and to preserve its ability to deliver high-quality services conducted according to the highest ethical standards.

This Code Conduct sets forth the standards for ethical behavior, legal compliance, and business and professional conduct for Lead Excellence Audit and Advisory Services Company employees, consultants and sub-recipients. Every employee has the right to work in a safe and ethical environment. With this right comes the responsibility to act in accordance with the Lead Excellence Audit and Advisory Services Company's core values and this Code. Adherence to these values and principles, enacted through the Lead Excellence Audit and Advisory Services Company's policies and procedures, is critical to the Lead Excellence Audit and Advisory Services Company's success.

Compliance

Employer and employees have a responsibility to understand and comply with this Code of Conduct, and employees must certify in writing annually that they have received, read, understand and will comply with this Code. In addition, as recommended or required by government regulator, funders or other authorities, Lead Excellence Audit and Advisory Services Company may provide this Code to certain outside parties and require a written commitment to comply, as appropriate. These parties could include consultants, partners, sub-recipients, vendors and other external parties as determined from time to time by the Lead Excellence Audit and Advisory Services Company.

A violation of the Code may result in disciplinary action up to and including termination. Employees' questions about compliance with this Code should be referred to their supervisor, Field Office Human Resources officer, the Executive Director, or the Human Resources Manager.

General Principles

1. The Board of Directors, employees, consultants and sub-recipients are expected to act with honesty and integrity in fulfilling all duties and responsibilities, including in engagement with the Lead Excellence Audit and Advisory Services Company's donors, fellow board members, fellow employees, program partners, the public, community, clients, suppliers, other organizations and government authorities. No individual or entity acting on behalf of the Lead Excellence Audit and Advisory Services Company may take unfair advantage through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or other unfair business practices.
2. Employees, consultants and sub-recipients are expected to comply with all laws, regulations and other official directives governing personal and Lead Excellence Audit and Advisory Services Company Kabul and all provinces in which the Lead Excellence Audit and Advisory Services Company operates. It is important to avoid any actions that might create the appearance of violating laws or any standards of ethics or conduct covered by this Code. Employees who have questions, are aware of illegal acts or encounter a conflict between the laws of the Afghanistan and other country that relate to the Lead Excellence Audit and Advisory Services Company should consult with their supervisor, Executive Director, the, the Human Resources Manager, or the Financial Manager. Please refer to the Whistleblower policy for additional guidance.
3. BoD and employees refrain from decisions involving employment or any other activity of the Lead Excellence Audit and Advisory Services Company that may present or appear to present a conflict of interest. In addition, the Lead Excellence Audit and Advisory Services Company attempts to prevent and detect conflicts of interest involving its partners, consultants, sub-recipients and vendors. Each employee and board member has a duty of loyalty to the Lead Excellence Audit and Advisory Services Company and must, at all times, place loyalty to the organization and its mission above personal gain. Employees avoid any action or omission that might harm the Lead Excellence Audit and Advisory Services Company's reputation.
4. BoD, employees, consultants, and sub-recipients are expected to conduct themselves in a professional, respectful and culturally appropriate manner at all times and in all situations in which they are representing the Lead Excellence Audit and Advisory Services Company in any way.

5. Lead Excellence Audit and Advisory Services Company employees and board members treat others with respect and dignity, consistent with Lead Excellence Audit and Advisory Services Company policies on nondiscrimination and sexual harassment. Lead Excellence Audit and Advisory Services Company policy prohibits unlawful discrimination against employees, constants, sub-recipients and others external parties on account of race, color, age, gender, sexual orientation, religion or national origin.
6. employees do not use Lead Excellence Audit and Advisory Services Company property or resources for personal gain.
7. BoD, employees and other parties privy to this code report any known or suspected illegal, unethical or wasteful activity and violation of this code of which they become aware in accordance with the Lead Excellence Audit and Advisory Services Company's whistleblower policy recipients of reports of wrong –doing follow established procedure and protocols to determine whether a situation or condition requires investigation and, ultimately, a formal report to the donor. In the case of U.S. government funding, reporting to law enforcement officials and / or the affected government agency may be required.

8. Personal Conduct

An obligation rests with every employee of Lead Excellence Audit and Advisory Services Company to render honest, efficient, and courteous performance of duties and to conform to Lead Excellence Audit and Advisory Services Company of conduct. Respectful behavior and a reasonable attitude toward work are required. All officers and employees are required to comply with - and therefore will be held responsible and accountable for adhering to - Lead Excellence Audit and Advisory Services Company policies, rules, directives and procedures prescribed by Lead Excellence Audit and Advisory Services Company through supervisory or management personnel.

Furthermore, officers and employees must never use their position with Lead Excellence Audit and Advisory Services Company in an attempt to influence public officials or others for personal gain or benefit. Nor should Lead Excellence Audit and Advisory Services Company employment be used as leverage for favors from customers or suppliers. It is the policy of Lead Excellence Audit and Advisory Services Company to thoroughly investigate the occurrence of any major infraction and to appropriately discipline any responsible officer or employee up to and including termination of employment. Major infractions include but are not limited to the following:

- Any action which renders an officer, employee or director an unacceptable security risk, adversely affects the institution's public image, or causes embarrassment to the institution or its customers.

- Release of confidential information, or use of confidential information for personal gain.
- Violation of any Government or ETHICAL PRACTICES law or regulation, or any rule or regulation pertaining to job responsibilities.
- Misuse, misappropriation, or willful destruction or waste of assets or property belonging to the Institution, its customers, or other employees.
- Fighting with or physically abusing others or behaving in an offensive manner during work hours.
- Removing or borrowing institution's property without permission.
- Helping anyone gain unauthorized entrance to the institution's facilities or property.
- Persistent financial irresponsibility.
- Willful failure to follow instructions; insubordination.
- Failure to report to work without proper notification to department management or Human Resource department or leaving the institution without proper authority.

9. Dishonest or Fraud Acts:

All employees have a duty to report, verbally or in writing, promptly and confidentially, any evidence of any improper practice of which they are aware. As used here, the term "improper practice" means any illegal, fraudulent, dishonest, negligent or otherwise unethical action arising in connection with institution operations or activities. A written report of a fraudulent act or theft will be submitted to Management. Institution officers or employees may also file an anonymous complaint regarding the Institution's accounting, internal controls, and auditing to the Chief Executive Officer or a member of the management board.

10. Protection of Confidential Information:

During the course of their work, Lead Excellence Audit and Advisory Services Company officers, Management, and employees may become aware of confidential information about the institution's customers and suppliers. Such information is privileged and must be held in the strictest of confidence. It is to be used solely for institution purposes and never for personal gain by the employee or anyone else's personal benefit. Under no circumstances should such information be transmitted to persons outside the institution, including family or associates, or even to other employees of Lead Excellence Audit and Advisory Services Company unless they need to know in order to discharge their responsibilities. Care should be taken not to discuss any matter of a confidential nature in public where the conversation might be overheard.

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President, Lead Excellence Audit
and Advisory Services Company

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Vice President, Lead Excellence
Audit and Advisory Services
Company

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