



TOWN AND COUNTRY PLANNING BOARD

**CODE OF BUSINESS
CONDUCT AND ETHICS**

JULY 2017



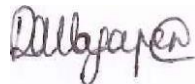
PREFACE

This Code of Business Conduct and Ethics has been adopted by the Town and Country Planning Board, acting on the recommendation of the National Committee on Corporate Governance made in the National Code of Corporate Governance for Mauritius (2016).

Our Code is designed to make sure that each of us - no matter what position we hold - knows, understands, and performs with the highest ethical standards in every aspect of our work. While the Code cannot cover every challenge we may face in the workplace, it will assist us to identify issues of concern, and to become more familiar with Town and Country Planning Board policies and to act with honesty and integrity in all our endeavours.

Every member and employee of the Town and Country Planning Board must assimilate and adhere to the Code as well as the procedures and policies referenced in it.

We rely on all our members and employees to maintain and enhance the reputation of the Town and Country Planning Board.



Dalida Allagapen (Mrs)

Chairperson of the Town and Country Planning Board

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FREQUENTLY ASKED QUESTIONS

WHY DO WE HAVE A CODE?

The Code serves as a guide for how you should conduct yourself as a member or employees of the Town and Country Planning Board. Preserving our corporate culture is vital to the organization and following the Code helps us do that.

WHO MUST FOLLOW THE CODE?

All members and employees of the Town and Country Planning Board.

WHAT ARE YOUR RESPONSIBILITIES?

You have two responsibilities. First, you must follow every aspect of the Code and certify your commitment thereto. Second, if you suspect someone may be violating the Code you have an obligation to report it.

HOW WILL I KNOW IF THERE IS A PROBLEM?

The Code attempts to deal with the most common issues that you may encounter, but it cannot address every question that may arise. When you're not sure what to do, ask yourself the following questions:

- *Is it illegal?*
- *Does it feel like the wrong thing to do?*

- *Would you feel uncomfortable if others knew about it?*
- *Will it have the potential to create a negative perception of you or the organization?*
- *Do you have a personal interest that has the potential to conflict with your professional interest or the organization's interest?*

If you answer "yes" to any of these questions your proposed conduct may violate the Code and you should ask for help.

HOW SHOULD I ASK FOR HELP?

If you have questions about the Code or about the best course of action to take in a particular situation, you should seek guidance from the Administrative Manager or the Chair of the Board.

WHAT IF I WOULD LIKE TO MAKE AN ANONYMOUS REPORT?

You may make an anonymous report. If you choose to make an anonymous report, your anonymity will be protected to the fullest extent possible. Keep in mind, however, that maintaining your anonymity may limit the organization's ability to investigate your concerns.

WHAT ARE THE CONSEQUENCES FOR VIOLATING THE CODE?

Violations of the Code can vary in its consequences. If you're an employee, it could result in a reprimand or other disciplinary action, including the termination of your employment at the Town and Country Planning Board for cause. If you're a member, a violation may necessitate your resignation. Certain violations of the Code also contravene applicable laws and therefore can have severe consequences outside of the Town and Country Planning Board. Depending on your actions, failing to comply with the Code could lead to civil or criminal prosecution, which could result in substantial fines, penalties and/or imprisonment.

1.0. INTRODUCTION

This code of Business Conduct and Ethics (“the Code”) applies to all board members and employees (collectively, “you”, “we”, “us” or “our”) of Town and Country Planning Board (the organization).

2.0. PROTECTING THE ORGANIZATION’S ASSETS AND RESOURCES

2.1 *The organization’s assets are to be used only for legitimate business purposes only.*

2.1.1 The organization’s assets are meant for business use, not for personal use. If you use the organization’s assets for personal benefit, or otherwise are careless or wasteful with the organization’s assets, you may be in breach of your duty to the organization.

2.1.2 We all have a responsibility to protect and safeguard the organization’s assets from loss, damage, theft, misuse and waste. If you become aware of loss, damage, theft, misuse or waste of our assets, you should refer the

matter to the Administrative Manager immediately.

- 2.1.3 The organization's name (including its corporate letterhead and logo), facilities must only be used for authorized organization business and never for personal activities.
- 2.1.4 You have a responsibility not to abuse organization resources for expense reimbursement. Any requests for reimbursement for authorized organization expenses must be for legitimate business expenses.
- 2.1.5 If you have any questions about the proper use of the organization's assets, expense reimbursement or if you are unsure whether a certain expense is legitimate, you may seek clarifications from the Administrative Manager.

2.2 *Confidential information must be protected at all times.*

2.2.1 We must protect confidential information in our possession from disclosure - both information about us and information about other organizations. This includes all confidential memos, notes, lists, records and other documents in your possession, in hard and soft copy and your obligation to protect this information continues after you leave the organization. You must protect hard and soft copies of confidential information that are removed from the office (e.g. to be worked with at home or at external meetings).

2.2.2 It is important to use discretion when discussing organization business. This includes not discussing organization business internally, except with those individuals at the organization that have a "need to know" the information. Additionally, you should be careful not to discuss organization business in public places such as public transportation, or when using your phone or email outside of the office. You should also be careful not to

leave confidential information in unattended conference rooms or in public places where others can access it.

- 2.2.3 If you become aware of confidential information about the organization that you know or suspect has been inadvertently disclosed, you are required to seek guidance from the Administrative Manager before using or acting upon this information.

2.3 *Intellectual property belongs to the organization.*

- 2.3.1 During the course of your employment, you may be involved in the creation, development of intellectual property such as concepts, processes, and reports and designs. All such intellectual property and the rights therein, such as copyrights will be owned by the organization. You are responsible for cooperating with the organization and providing all necessary assistance to ensure that all intellectual property and related rights become the exclusive property of the organization.

2.4 *The documents of the organization must be preserved.*

2.4.1 It is critical that you help preserve our business records, follow the guidelines set forth in any document retention policies and comply with related legal and regulatory requirements.

2.4.2 If you are notified that your documents are relevant to an anticipated or pending litigation, investigation or audit, you must follow the guidance set forth in the notification you receive from the Administrative Manager or the Board.

3.0 **ACCURACY OF BOOKS AND RECORDS AND PUBLIC DISCLOSURES**

3.1 *Ensure that the books and records of the organization are complete and accurate and that all business transactions are properly authorized.*

3.1.1 The books and records of the organization must reflect all its transactions in order to

permit the preparation of accurate financial statements. Employees must never conceal information from an auditor. In addition, it is unlawful for any person to fraudulently influence, coerce, manipulate or mislead an auditor.

3.2 *Ensure that the organization provides true, plain and full public disclosure.*

3.2.1 All employees who are responsible for the preparation of the organization's public disclosure, or who provide information as part of this process, must ensure that public disclosures of information are made honestly and accurately.

3.2.2 Employees must be aware of and report any of the following: (a) fraud or deliberate errors in the preparation, maintenance, evaluation, review or audit of any financial statement or financial record; (b) deficiencies in, or noncompliance with, internal accounting controls; (c) misrepresentations or false statements in any public disclosure document, such as annual reports,

information, circulars and press releases; or (d) deviations from full and fair reporting of the organization's financial condition to the Administrative Manager or the Board.

4.0 COMMUNICATIONS AND MEDIA

4.1 *Use the organization's various forms of communication properly and appropriately.*

4.1.1 All business matters that involve electronic, written communication must be conducted by employees on the organization's email system or through other systems provided by the organization. You must at all times use our e-mail, Internet, telephones and other forms of communication appropriately and professionally.

4.1.2 Employees should not email business information to their personal email accounts or maintain a copy of business information on their personal computers or other non-work electronic devices.

4.1.3 When using organization provided technologies such as computers and cell phones, you should not expect that the information you send or receive is private. Your activity may be monitored to ensure these resources are used appropriately.

4.2 *Be cautious in your use of social media.*

4.2.1 Unless you are expressly authorized, you are strictly prohibited from commenting, posting or discussing the organization and other business matters on social networks.

4.3 *Do not speak on behalf of the organization unless authorized to do so.*

4.3.1 As a public organization it is important to ensure our communications to the stakeholders and the public are: (a) timely; (b) full, true and plain; and (c) consistent and broadly disseminated in accordance with all applicable legal and regulatory requirements. You may not make public statements on the organization's behalf unless you have been designated as a "Spokesperson".

4.3.2 If a member of the media or other third party contacts you to request information, even if the request is informal, do not respond to it unless you are authorized to do so. In this event, refer the request to the Administrative Manager.

4.3.3 Additionally, either during or following your employment or membership at the organization you may be contacted by governmental authorities who are seeking information from you regarding matters relating to the organization. Whether you are able to respond to these questions or not, we strongly recommend that, for your own protection, you do not speak with authorities without first seeking legal advice on your rights and obligations.

5.0 CONFLICTS OF INTEREST

5.1 *Avoid situations in which your personal interests conflict with the interests of the organization.*

5.1.1 A “conflict of interest” for this purpose occurs when a board member or an employee uses,

or even appears to use, his position at the organization to benefit himself or his relatives. You may have a conflict of interest if you are involved in any activity that prevents you from performing your duties to the organization properly, or that may create a situation that could affect your judgment or ability to make objective and fair decisions when performing your jobs. Accordingly, you should place the organization's interest in any business matter ahead of any personal interest.

- 5.1.2 The best way to judge whether you may have a conflict of interest is to ask yourself whether a well-informed person would reasonably conclude that your interest could in any way influence your decision or performance in carrying out a duty on behalf of the organization.
- 5.1.3 To avoid conflicts of interest, identify potential conflicts when they arise and contact the Administrative Manager if you are unsure whether a conflict exists. Members

should consult with the Chair of the Board on conflicts matters.

6.0 GRATIFICATIONS

6.1 *Do not accept gratification and gifts.*

6.1.1 We value our reputation for conducting business with honesty and integrity. It is vital for us to maintain this reputation as it generates confidence in our organization.

6.1.2 You are prohibited from, directly or indirectly, accepting any gratification or gift or hospitality on account of your position or function if it constitutes a conflict with the proper discharge of your duties. You must always consider whether it is morally, ethically and legally appropriate to accept a gift regardless of its final disposition.

6.1.3 You must not give, or solicit a contribution for, a gift to one's superior or subordinate if this is likely to have an influence on any of your official duties.

- 6.1.4 If you receive a request for a bribe or if you are offered a bribe, you must promptly report it to the Administrative Manager or the Board.
- 6.1.5 The organization does not tolerate any corrupt activity. In addition, as members or employees of a public organization we are expected to comply with the Code. The use of our office or position for gratification as provided under Section 7 of the Prevention of Corruption Act, 2002 constitutes an offence and will be dealt with under the Act.

7.0 PERSONAL BEHAVIOUR

- 7.1 *Exhibit personal behavior that reinforces a positive image of you and the organization.*
 - 7.1.1 Your personal behavior, both inside and outside work, should reinforce a positive image of you, and the organization. It is essential to use good judgment in all your personal and business dealings. You should refrain from engaging in activities that could hurt the organization's reputation, or yours,

and that could undermine the relationship of trust between you and the organization.

7.1.2 Employees who have acted inappropriately may be subject to disciplinary action up to and including termination for cause.

7.2 *Remember your duties to the organization when participating in outside interests.*

7.2.1 The taking outside employment for remuneration is not permitted.

7.2.2 The organization encourages members and employees to be active participants in their community. While pursuing personal, not-for-profit activities or other like activities, be mindful that your participation in any outside interest must not prevent you from adequately discharging your duties to the organization. In addition, ensure that when you are involved in these activities you are not seen to be speaking or acting on behalf of the organization.

8.0 POSITIVE WORK ENVIRONMENT

8.1 *Be committed to creating a tolerant work environment free from discrimination¹ and harassment².*

8.1.1 All members and employees must ensure that the organization is a safe and respectful environment where high value is placed on equity, fairness and dignity.

8.2 *You have a duty to report discrimination and harassment.*

8.2.1 If you experience or become aware of discrimination or harassment, you have a duty to report it to the Administrative Manager or the Board.

8.2.2 The organization does not tolerate workplace discrimination or harassment. Complaints of discrimination or harassment will be taken seriously and investigated. Any employee found to be harassing or discriminating against another individual, or any employee who knowingly condones the discrimination

or harassment of another individual, will be subject to disciplinary action up to and including termination for cause.

- 8.2.3 The organization reserves the right to discipline employees who knowingly make a false accusation about an innocent party; however, you will not face retaliation for making a good faith report, or assisting in the investigation of a complaint.

1 “Discrimination” is the denial of opportunity through differential treatment of an individual or group. It does not matter whether the discrimination is intentional; it is the effect of the behavior that matters. Discrimination on the basis of age, colour, race, religion, gender, marital status, sexual orientation, disability or any other characteristic protected by law is prohibited.

2 “Harassment” generally means offensive verbal or physical conduct that singles out a person to the detriment or objection of that person. Harassment covers a wide range of conduct, from direct requests of a sexual nature to insults, disparaging remarks, offensive jokes or slurs. Harassment may occur in a variety of ways and may, in some circumstances, be unintentional. Regardless of intent, all harassment negatively affects individual work performance and our workplace as a whole, and is not tolerated.

8.3 *Be committed to ensuring the health and safety of employees.*

8.3.1 We all have the right to work in an environment that is safe and healthy. In this regard, employees must:

- a. comply strictly with all occupational, health and safety laws and internal procedures;
- b. not engage in illegal or dangerous behavior, including any acts or threats of violence; and
- c. not possess, distribute or be under the influence of illicit drugs while on organization premises or when conducting organization business.

8.4 *Protect private personal information.*

8.4.1 While at the organization, you may provide sensitive personal, medical and financial information. Those with access to this information have an obligation to protect it, and use it only to the extent necessary to do

their work. Common examples of confidential employee information include: benefits information; medical records; and contact information, such as a home address; personal phone number.

9.0 COMPLIANCE WITH LAWS, RULES, REGULATIONS AND POLICIES

9.1 *Know and comply with all laws, rules, regulation and policies applicable to your position.*

9.1.1 Many of the organization's activities are governed by laws, rules, regulations and policies that are subject to change. If you have questions about the applicability or interpretation of certain laws, rules, regulations or policies relevant to your duties at the organization you should consult with the Administrative Manager. In the event a law, custom or practice conflicts with the Code you must adhere to whichever is most stringent.

- 9.1.2 If you know of any of our practices that may be illegal, you have a duty to report it. Ignorance of the law is not, in general, a defense to breaking the law. We expect you to make every reasonable effort to become familiar with the laws, rules, regulations and policies affecting your activities and to comply with them.
- 9.1.3 If you have any doubts as to the applicability or interpretation of any of the above, you should obtain advice from the Administrative Manager or the Board.

10.0 REPORTS AND COMPLAINTS

10.1 *You are strongly encouraged to make good faith reports and complaints.*

10.1.1 Internal reporting is critical to the organization's success, and it is both expected and valued. You are required to be proactive and promptly report any suspected violations of the Code, or any illegal or unethical behavior that you become aware of. When

making a report, please include specific details and back-up documentation where feasible in order to permit adequate investigation of the concern or conduct reported. Vague, nonspecific or unsupported allegations are inherently more difficult to pursue.

10.1.2 Reports of unethical or unlawful conduct would be investigated promptly. You can report your concern directly to your Supervisor, your Human Resources representation, the Administrative Manager or to the Chair of the Board.

10.2 *Complaints will be kept confidential and will be dealt with appropriately.*

10.2.1 The confidentiality of report violations will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review and subject to applicable law. We would prefer that you identify yourself to facilitate our investigation of any report; however, you can make an anonymous report.

10.2.2 The Administrative Manager must record receipt of the complaint, document how the situation was dealt in a file which will be retained for the record. The Administrative Manager will report all illegal and unethical conduct in violation of the Code to the Board.

10.3 *You will not experience retribution or retaliation for a complaint made in “good faith.”*

10.3.1 No retribution or retaliation will be taken against any person who has filed a report based on the reasonable good faith belief that a violation of the Code has occurred or may in the future occur; however, making a report does not necessarily absolve you (if you are involved) or anyone else of the breach or suspected breach of the Code.

10.3.2 The organization reserves the right to discipline you if you provide false information or make an accusation you know to be untrue. This does not mean that the false information that you provide has to be correct, but it does mean that you must

reasonably believe that the information is truthful and demonstrates a possible violation of the Code.

10.3.3 If you believe that you have been unfairly or unlawfully retaliated against, you may file a complaint with the Administrative Manager or the Board.

11.0 DISCIPLINARY ACTION FOR CODE VIOLATIONS

We reserve the right to take disciplinary action for Code violations that fits the nature and particular facts of the violation. This could, in the most severe circumstances, include immediate termination for cause and, if warranted, legal proceedings may be brought against you.

12.0 STATEMENT OF COMPLIANCE

Upon joining the organization, each member and employee will be provided with a copy of

the Code and required to sign an acknowledgment.

13.0 WAIVERS

A waiver of the Code will be granted only in very exceptional circumstances. A Code waiver for organization's employees must be approved by the Administrative Manager. A Code waiver for Board members must be approved by the Chair of the Board.

14.0 AMENDMENTS

The Board reviews and approves the Code, as and when required, and is ultimately responsible for monitoring compliance with the Code.