



# Corporate Governance Policy

The TAMS Board of Directors is committed to effective corporate governance. The TAMS Corporate Governance Policy was first established in February 2017. These policies form the basis for all decision making and action. They set out key principles relating to the TAMS Board of Directors governance role and processes and also the decision-making limitations imposed to achieve an appropriate balance of responsibilities and accountabilities. The TAMS Corporate Governance Policy is subject to regular review.

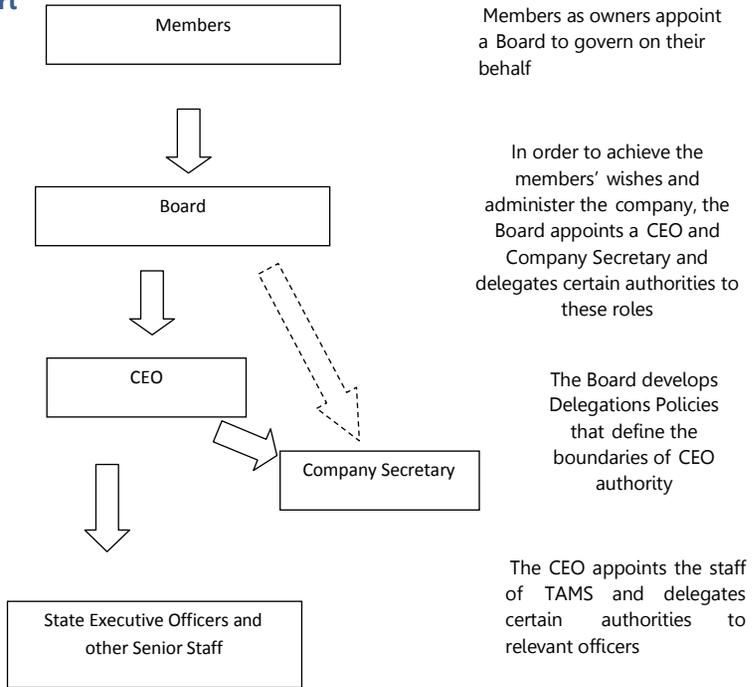
The Policy was reviewed by the TAMS Board of Directors and changes were approved by the Board at its 22 February 2017 meeting.

Peled Barkai  
Chairman of Board  
22 February 2017

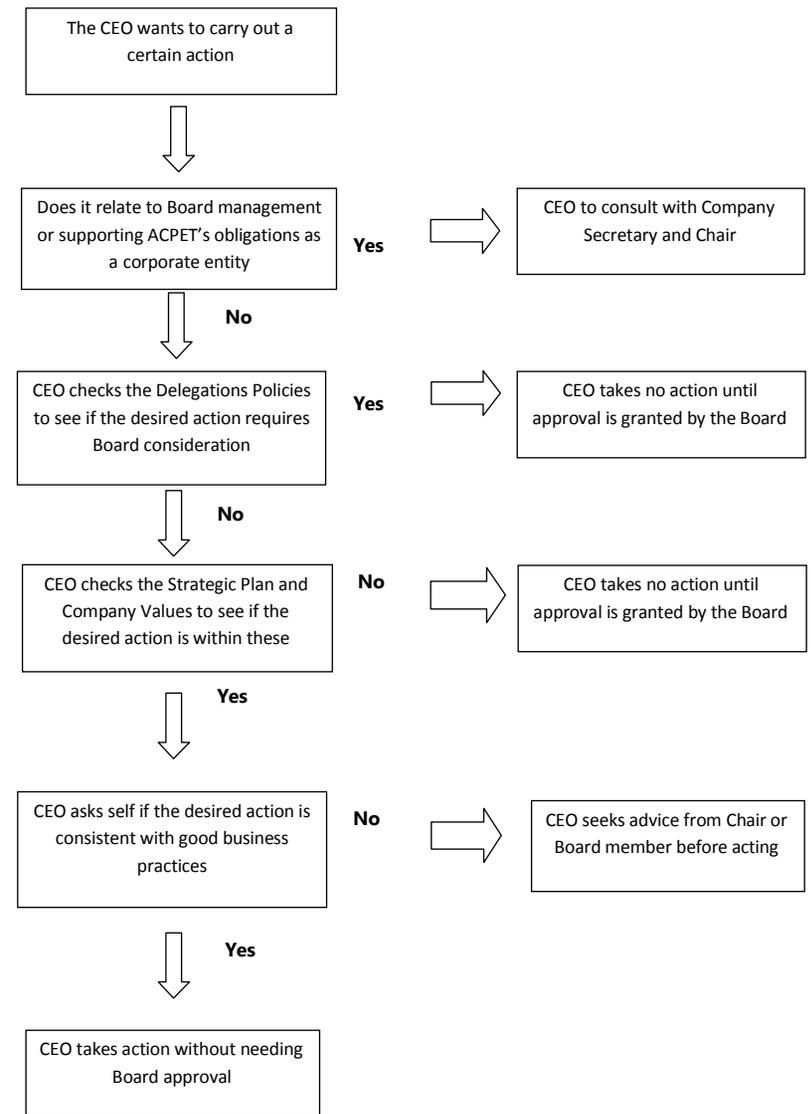
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**Responsibility flow chart**



**Chief Executive Officer and Company Secretary decision making process**



## Board Process Policies

### 1. Overarching governance process

The Board's job on behalf of its owners is to ensure TAMS is true to its Mission and achieves the strategic goals and objectives and, in doing so, meets all the legal and moral responsibilities and requirements accompanying 'best practice' corporate governance.

## 2. Governance policies

### PRINCIPLE

*The Board is responsible for setting TAMS's strategic direction, priorities and performance criteria.*

The Board is committed to governing through policies, enabling it to speak with one voice on critical issues and core values. The Board will carry out its governance responsibilities based on the following three groups of policies:

1. *Results policies*; describing the results the Board wants to be achieved. Results policies will include TAMS's Purpose or Mission statement, a Statement of Core Values, a set of Key Result Area statements (KRAs) defining the benefit provided, beneficiaries and the cost or worth of the benefit and Key Performance Indicators (KPIs) defining the next level of outcomes detail. These are located in the Strategic Plan.
2. *Board Processes policies*; describing the way the Board carries out its governing role including a definition of its relationship with the Chief Executive Officer and the Company Secretary, where these are different individuals.
3. *Chief Executive Officer Delegation policies*; making clear constraints or limits on the choice of operational means available to the Chief Executive Officer for the achievement of organisational outcomes or results. No separate delegations exist in relation to the Company Secretary.

### 3. Connection with owners

#### PRINCIPLE

*The Board represents its owners, moral and legal, exercising a duty of care for TAMS and all of its stakeholders.*

The Board acts in trusteeship for TAMS's owners. The Board will:

1. Gather information about their concerns, needs and aspirations.
2. Remain up-to-date in relevant industry related matters.
3. Report to its owners on a regular basis on the performance of TAMS.

### 4. Code of Ethics and proper practice (including conflict of interest)

#### PRINCIPLES

*The Board represents its owners, moral and legal, exercising a duty of care for TAMS and all of its stakeholders.*

*The Board is responsible for setting the ethical framework for TAMS, defining and nurturing TAMS's fundamental values.*

*Sound Board systems provide protection for TAMS, its stakeholders, the Board and its Directors against fraud, illegal practices and poor performance by its own members and its Chief Executive Officer and staff.*

The Board is committed to the adoption of ethical conduct in all areas of its responsibilities and authority. Directors shall:

1. Act honestly and in good faith at all times.
2. Declare all interests that could result in a conflict between personal and organisational priorities.
3. Be diligent, attend Board meetings and devote sufficient time to preparation for Board meetings to allow for full and appropriate participation in the Board's decision making.
4. Ensure scrupulous avoidance of deception, unethical practice or any other behaviour that is, or might be construed as, less than honourable in the pursuit of TAMS's business.
5. Disclose any matters, including medical grounds, of which they are aware that may have an impact on their ability to perform their duty as a Director
6. Not disclose to any other person confidential information other than as agreed by the Board or as required under law.
7. Act in accordance with their fiduciary duties, complying with the spirit as well as the letter of the law, recognising both the legal and moral duties of the role.
8. Abide by Board decisions once reached notwithstanding a Director's right to pursue a review or reversal of a Board decision.
9. Not do anything that in any way denigrates TAMS or harms its public image. The Board shall:
10. Ensure that there is an appropriate separation of duties and responsibilities between itself, the Chief Executive Officer and the Company Secretary, where these are different individuals.
11. Make every reasonable effort to ensure that TAMS does not raise community, supplier or stakeholder expectations that cannot be fulfilled.

12. Meet its responsibility to ensure that all staff employed by TAMS are treated with due respect and are provided with a working environment and working conditions that meet all reasonable standards of employment as defined in relevant workplace legislation.
13. Regularly review its own performance as the basis for its own development and quality assurance.
14. Carry out its meetings in such a manner as to ensure fair and full participation of all Directors.
15. Ensure that TAMS's assets are protected via a suitable risk management strategy.

### **Confidentiality**

It is an essential aspect of good governance that Board Members (and those invited to attend Board meetings) maintain **strict confidentiality** in respect of all Board matters and discussions. The contents of Board Papers and matters discussed at Board meetings may only be disclosed with the agreement of the Board or as may be required by law. In most cases Board information will be disclosed through the Chair who will act as the voice of the Board.

Board Members are not responsible to 'report' to their constituents (i.e. their appointing State or Category of Membership). Once a person is appointed to the Board, their duty is to the Board and TAMS as a whole. Board Members may only disclose that which they are specifically authorised or legally obliged to disclose. If a Board member is in any doubt as to what they may or may not disclose, they should seek clarification during the Board meeting or from the Chair.

For these reasons, Board Members will be expected to have confidential email and mailing addresses for Board communications.

Confidentiality forms the basis of trust and encourages an open and honest forum for discussion. Board Members have a right to freely express their views or convey information without fear of those views or that information being leaked from the Board meeting or the Board Member being named outside the Board meeting as taking a particular position.

Unfortunately, confidential information can be used by some as a form of currency or to improperly promote their personal interests or ambitions. Board Members or invitees who are found to have improperly disclosed Board information will be removed.

The Board places great importance on making clear any existing or potential conflicts of interest for Directors. *Conflicts of interest may occur:*

*When a Director, or his/her immediate family or business interests, stands to gain financially from any business dealings, programs or services provided to TAMS.*

*When a Director offers a professional service to TAMS.*

*When a Director stands to gain personally or professionally from any insider knowledge if that knowledge is used for personal or professional advantage.*

As per the TAMS Conflict of Interest Policy:

1. Any business or personal matter which could lead to a conflict of interest of a material nature involving a Director and his role and relationship with TAMS, must be declared and registered in the Register of Interest.
2. All such entries in the Register shall be presented to the Board and minuted at the first Board meeting following entry in the records.
3. All conflicts of interest must be declared by the Director concerned at the earliest time after the conflict is identified.
4. The Board shall determine whether or not the conflict is of a material nature and shall advise the individual accordingly.
5. Where a conflict of interest is identified and/or registered, and the Board has declared that it is of material benefit to the individual or material significance to the company, the Director concerned shall not vote on any resolution relating to that conflict or issue.
6. The Director shall only remain in the room during any related discussion with Board approval.
7. The Board will determine what records and other documentation relating to the matter will be available to the Director.
8. All such occurrences will be minuted.
9. Individual Directors, aware of a real or potential conflict of interest of another Director, have a responsibility to bring this to the notice of the Board.

## 5. Chairperson role description

### PRINCIPLE

*The chairperson is a first among equals, fulfilling the role of servant leader to the Board.*

The Chairperson provides leadership to the Board, ensuring that the Board's processes and actions are consistent with its policies. As appropriate the Chairperson represents the Board and TAMS to outside parties.

1. The Chairperson is empowered to chair Board meetings
  - Meeting discussion content will be confined to governance matters as defined in the Board's policies.
  - All Directors will be treated even-handedly and fairly.
  - All Directors will be encouraged and enabled to make a contribution to the Board's deliberations.
2. There may be times when the Chairperson is called upon to interpret a Board policy or policies to outside parties or in the absence of the Board. All such interpretations shall reflect both the stated intent and spirit of the policy/ies.
3. The Chairperson has no authority to unilaterally change any aspect of Board policy.
4. With the approval of the Board the Chairperson may establish a regular communication arrangement with the Chief Executive Officer as well as with the Company Secretary in which there is an exchange of information. This might also provide an opportunity for the Chief Executive Officer and/or Company Secretary to use such sessions as a sounding Board for proposed actions or to check interpretations of Board policy. However:
  - The Chairperson will recognise that such sessions are not used to 'personally' supervise or direct the Chief Executive Officer except in the case of a breach of Board policy.
  - The Chairperson will recognise that in his or her dealings with the Company Secretary that the holder of the position reports to the CEO.
  - The Chairperson will not inhibit the free flow of information to the Board necessary for sound governance. Therefore the Chairperson will never come between the Board and its formal links with the Chief Executive Officer or Company Secretary.
5. The Chairperson may delegate aspects of the authority accompanying the position but remains accountable for the overall role.

## 6. Agenda planning

To meet standards of good governance, the Board will follow a one year agenda that (1) regularly reviews Results policies and relevant strategic issues (2) provides assurance that all relevant compliance requirements are addressed, and (3) improves Board performance through education and continuous focus on its governance effectiveness.

1. The Board will develop an annual agenda setting out a framework for its year's work. Examples of recurring and once-off agenda items include:
  - (a) Scheduled review of Board stated results as indicated in the Board's Results policies, e.g. via Chief Executive Officer reports and presentations.
  - (b) Scheduled time for strategic thinking.
  - (c) Scheduled assessment of organisational risk.
  - (d) Consultations with key stakeholders as appropriate.
  - (e) Governance education.
  - (f) Other policy compliance monitoring both in respect of the Chief Executive Officer or Company Secretary Constraints and Board Processes policies.
  - (g) Board Effectiveness review.
  - (h) Chief Executive Officer performance appraisal review meeting and remuneration review.
  - (i) Advice to the Chief Executive Officer on the performance of the Company Secretary.
  - (j) Preparation for or review of AGM matters.
  - (k) Meeting with the external auditor.
  - (l) Scheduled reporting by the Audit Committee or other Board committees.

## 7. Board member induction

### PRINCIPLE

*The Board should have an emphasis on continuous improvement for itself and individual Directors.*

The Board will provide to all new Directors a thorough induction into the affairs of both the Board and TAMS at large.

1. All prospective Directors will be provided with all relevant information.
2. Prior to attendance at their first Board meeting, new Directors will:
  - Receive a copy of the Board's resource handbook including Governance policies, Articles/Constitution and other relevant legal governance documentation, current and recent meeting papers, an organisational chart, contact details for other Directors and key staff, a glossary of key terms, definitions and acronyms, the current year's meeting schedule and the annual agenda.
  - Meet with the Chairperson for a governance familiarisation. This meeting may be held as a group session or with individuals.
3. Meet with the Chief Executive Officer and Company Secretary for an operational familiarisation.

## 8. Board committees and working parties

### PRINCIPLE

*The Board - Chief Executive Officer relationship is a partnership that is approached in that spirit with mutual respect and support for the interdependent but separate roles.*

The Board will establish committees and working parties only to support it in its own work, never to conflict with the Chief Executive Officer's delegated responsibilities.

1. Committees and working parties shall have Terms of Reference clearly defining their role, life span, procedures and functions, and the boundaries of their authority, reviewed annually.
2. A decision of a Board committee or working party exercising delegated authority is a decision of the Board and should be treated by the Chief Executive Officer accordingly.
3. Committees and working parties may co-opt outside members from time to time in order to bring additional skills, experience or networks.
4. Committees and working parties cannot exercise authority over staff nor shall they delegate tasks to any staff unless the Chief Executive Officer has specifically agreed to such delegations.
5. Unless explicitly empowered by the full Board, committees or working parties cannot make binding Board decisions or speak for the Board. For the most part the function of committees and working parties, in fulfilling their role, is to make recommendations to the Board.
6. Board committees and working parties will not mirror operational divisions, departments or staff functions.
7. Where the Chief Executive Officer does not also fulfil the role of Company Secretary the Board will recognise that it shares with the Chief Executive Officer the oversight of the Company Secretary's performance. With approval from the Chief Executive Officer the Board will liaise with the Company Secretary as needed to ensure the smooth conduct of Board meetings, Committee meetings and Working Groups.

## 9. Board performance review

### PRINCIPLE

*The Board should have an emphasis on continuous improvement for itself and individual Directors.*

The Board will annually undertake a review of its performance and of the performance of individual Directors.

1. At least every second year, the Board will undertake a formal review conducted by an independent governance expert. This review will examine:

- (a) The performance of the Board as a whole
- (b) The performance of individual Directors
- (c) The performance of the Chairperson
- (d) The Chief Executive Officer's relationship with the Board.
- (e) The Company Secretary's relationship with the Board.

2. In any year when the Board does not undertake a formal review, an informal review will be carried out by the Board under the guidance of the Chairperson.

3. The outcome of the annual review should be:

- (a) Development goals for the Board as a whole as relevant
- (b) Development goals for individual Directors as relevant.

## 10. Board development

### PRINCIPLE

*The Board should have an emphasis on continuous improvement for itself and individual Directors.*

The Board's value-adding role requires that all Directors must have access to professional development relevant to their duties as a Director.

1. The Board will make every reasonable effort to facilitate training for all Directors and for the Board as a whole to maximise the value-adding contribution to TAMS.

2. The Board will annually carry out a review of its performance. (See Board Performance Review policy)

3. To assist it to fulfil its monitoring responsibilities the Board may engage outside assistance. This includes but is not limited to financial audit.

4. All costs associated with governance effectiveness will be designed to ensure the development of the highest standard of governance including; meeting costs associated with effective communication with owners and other key stakeholders, surveys and associated analysis, focus groups, the costs associated with external audit and other independent third party reviews or consulting input.

## 11. Delegation to the Chief Executive Officer

### PRINCIPLES

*The Chief Executive Officer is the Board's sole direct employee in whom is vested accountability for the operational organisation.*

*The Board should direct, not manage the Chief Executive Officer by providing clearly defined outcomes to be achieved and policy parameters (Delegation Policies) within which the Chief Executive Officer must remain.*

*The Board's delegation to the Chief Executive Officer must be unambiguous – the Board must stand behind its own policies.*

The Board delegates to the Chief Executive Officer responsibility for implementation of its strategic plan while complying with the boundaries and constraints imposed by the Chief Executive Officer Delegation policies.

1. Only the Board acting as a body can instruct the Chief Executive Officer. Typically all instruction to the Chief Executive Officer will be codified as policy.
2. The Board will develop a clear and unambiguous statement defining TAMS's strategic direction. This will make clear the performance indicators to be applied by the Board when reviewing TAMS's performance and the Chief Executive Officer's performance.
3. The Board will make clear to the Chief Executive Officer in writing any constraints or limits it chooses to place on his or her freedom to take actions or make decisions that the Board deems to be unacceptable within the delegation.
4. The Chief Executive Officer is responsible for the employment, management and performance evaluation of all staff employed/contracted to TAMS.
  - (a) Neither the Board nor individual Directors will 'instruct' staff in any matters relating to their work.
  - (b) The Board's performance evaluation responsibilities are restricted to the Chief Executive Officer.
5. Always with the proviso that the Chief Executive Officer's decisions must be consistent with and not defeat the stated intent and the spirit of the Board's policies, he/she is authorised to establish all operational policies, decisions, practices, and activities.
6. The Board may change its Strategic Plan and Chief Executive Officer Delegation policies, thereby shifting the boundary between Board and Chief Executive Officer domains. By doing so, the Board changes the latitude of choice given to the Chief Executive Officer. But as long as any particular delegation is in place and the Chief Executive Officer can demonstrate compliance with the intent and spirit of the Board's policies, the Board will respect and support the Chief Executive Officer's choices.
7. The expert knowledge and experience of the individual Directors and the Company Secretary is available to the Chief Executive Officer.

Where a Director has a complaint about the performance or conduct of the Chief Executive Officer, they should discuss their concerns directly with the Chairperson. The Board should discuss the performance of the Chief Executive Officers 'in camera' during Board meetings.

## 12. Chief Executive Officer authority

The Chief Executive Officer has the delegated authority to manage the operational affairs of TAMS within Board policy.

### PRINCIPLE

*The Chief Executive Officer is the Board's sole direct employee in whom is vested accountability for the operational organisation.*

1. Always with the proviso that the Chief Executive Officer's decisions must be consistent with and not defeat the stated intent and the spirit of the Board's policies, he/she is authorised to establish all operational policies, decisions, practices, and activities.
2. Acknowledging a Director's right to have access to information necessary to meet his/her duty of care to TAMS, the Chief Executive Officer may defer instructions or requests from individual Directors or from unofficial groups of Directors if, in his/her opinion, such requests or instructions are:
  - (a) inconsistent with the Board's policies
  - (b) are deemed to make unjustifiable intrusions into the Chief Executive Officer's or other staff member's time; or
  - (c) are an unjustifiable cost to TAMS.
3. The Chief Executive Officer must notify the Chairman of the use of point 2.

## 13. Monitoring Chief Executive Officer Performance

### PRINCIPLES

*The Board's assessment of the Chief Executive Officer's performance is based on the performance indicators agreed at the commencement of a performance year as negotiated.*

*Monitoring and evaluation of the Chief Executive Officer's and TAMS's performance should be built around a rigorous and continuous process.*

The Chief Executive Officer's performance will be continuously, systematically and rigorously assessed by the Board against achievement of the Key Performance Indicators and compliance with Chief Executive Officer Delegation policies. The Board will provide regular performance feedback to the Chief Executive Officer.

1. The Board's assessment of the Chief Executive Officer's performance will be against only those performance indicators that have been agreed at the commencement of the performance year.
2. The standard applied to all facets of the performance assessment shall be that the Chief Executive Officer has met or can demonstrate compliance with the intent or spirit of the Board policy/statement.
3. The Board may monitor any policy at any time using any method but will normally base its monitoring on a predetermined schedule.
4. The Board may use any one or more of the following three methods to gather information necessary to ensure Chief Executive Officer compliance with Board policies and thus to determine its satisfaction with that person's performance:
  - (a) CEO reporting
  - (b) Advice from an independent, disinterested third party, or
  - (c) Direct inspection by a Board approved Director or group of Directors.
5. There will be an annual formal appraisal of the performance of the Chief Executive Officer. The timing, format and process for this meeting will be negotiated between the Chief Executive Officer and the Board at the beginning of the performance year.
6. A Board committee may assist the Board in this process which may make recommendations to the Board.
7. If at any time the Board engages an outside evaluator to assist the Board to conduct an assessment of the Chief Executive Officer's performance, the process must be consistent with this policy. Any such evaluator is a contractor to the Board, not the Chief Executive Officer.

## Chief Executive Officer delegation policies

### 1. Overarching Chief Executive Officer Limitation

#### PRINCIPLE

*The Board should direct, not manage the Chief Executive Officer by providing clearly defined outcomes to be achieved and policy parameters (Delegation Policies) within which the Chief Executive Officer must remain.*

The Board will make clear the limits of freedom it allows its Chief Executive Officer in the design of operational methods and the choice of actions and decisions. These will be known as Chief Executive Officer Delegation Policies and will form the basis of the Board's delegation to the Chief Executive Officer. The Chief Executive Officer must not take, or approve any action in the name of TAMS that is in breach of the law, is imprudent or which contravenes any organisation specific or commonly held business or professional ethic.

## 2. Financial planning and budgeting

#### PRINCIPLE

*The Board has a role to characterise risks and ensure that strategies to minimise or mitigate these are put in place and implemented.*

*The Board represents its owners, moral and legal, exercising a duty of care for TAMS and all of its stakeholders.*

Budgeting/financial planning for any financial year or the remaining part of any financial year shall be designed to ensure the achievement of the Board-determined Results. Accordingly the Chief Executive Officer must not:

1. Fail to demonstrate:
  - (a) a credible projection of revenues and expenses,
  - (b) separation of capital and operational items,
  - (c) projection of cash flows, and
  - (d) disclosure of planning assumptions.
2. Create financial risk beyond Board-determined parameters.
3. Fail to incorporate/accommodate medium to long-term financial plans/projections and long-term business direction.
4. Design a financial plan that anticipates the achievement of a 'bottom line', materially different from that determined by the Board, e.g. a predetermined surplus, acceptable deficit or balanced budget.
5. Design plans that would/could threaten the achievement of Board determined financial ratios.
6. Fail to provide for current and future capital requirements such as future buildings.
7. Fail to provide for the Board's developmental and other expenditure.
8. Fail to plan for the Board-determined spread of revenue sources.
9. Neglect to demonstrate responsible management of TAMS's assets.

### 3. Financial management

#### PRINCIPLES

*The Board has a role to characterise risk and ensure that strategies to minimise or mitigate these are put in place and implemented.*

*The Board represents its owners, moral and legal, exercising a duty of care for TAMS and all of its stakeholders.*

The Chief Executive Officer is responsible for the day-to-day financial and risk management of TAMS. In carrying out this duty he/she must ensure that nothing is done, or authorised to be done, that could in any way cause financial harm or threaten TAMS's financial integrity. Accordingly, in managing the financial affairs of TAMS and risks associated with its business endeavours, the Chief Executive Officer must not:

1. Use any organisational funds, or enter into any contracts or accept other liabilities, other than for the furtherance of Board-approved purposes and priorities.
2. Expend more funds than have been received in the financial year unless offset by approved borrowings or approved withdrawals from reserves.
3. Allow undisputed invoices from suppliers of goods and services to remain unpaid beyond trade credit terms agreed with those suppliers.
4. Fail to pay staff in accordance with their employment contracts.
5. Authorise expenditure beyond the level established by the Board.
6. Fail to meet all government imposed compliance requirements or payments on time and to standard.
7. Breach Rwandan Accounting Standards.
8. Acquire, encumber or dispose of land or buildings.
9. Neglect to ensure that there are limitations on expenditure and adequate controls on the use of credit or other purchase cards by card holding staff.
10. Fail to assertively pursue receivables overdue.

The Chief Executive Officer is responsible for implementing a Risk Management Plan and is required to update the Board, at least quarterly on management, assessment and mitigation of very high and high ranked risks.

On an annual basis a full reassessment of organisational level risks, controls and strategies is to be conducted and presented to the Board by the Chief Executive Officer.

### 4. Investments

#### PRINCIPLE

*The Board has a role to characterise risk and ensure that strategies to minimise or mitigate these are put in place and implemented.*

*The Board represents its owners, moral and legal, exercising a duty of care for TAMS and all of its stakeholders.*

The Chief Executive Officer shall not allow or cause to allow TAMS's investment assets to be invested in a manner that threatens its financial security. Accordingly the Chief Executive Officer must not:

1. Fail to maintain sufficient liquidity to meet short to medium-term financial commitments.
2. Invest in other than Board approved institutions.

## 5. Remuneration and benefits

### PRINCIPLE

*The Board represents its owners, moral and legal, exercising a duty of care for TAMS and all of its stakeholders.*

In managing the setting and review of salaries and benefits, the Chief Executive Officer must not make decisions or promises that would in any way cause or threaten financial harm to TAMS. Accordingly the Chief Executive Officer must not:

1. Change his/her own remuneration.
2. Fail to have regard for the employee's skills and experience, negotiated salary scales, award rates and market conditions for such skills and experience when establishing employee remuneration and benefits.
3. Create obligations that cannot be met over the projected period of the individual's term of employment or over a period for which revenues can realistically be projected.
4. Cause unfunded liabilities to occur or in any way commit TAMS to benefits that incur unpredictable future costs.
5. Make promises or offer guarantee of long-term employment under circumstances when such guarantees or promises cannot realistically be honoured.
6. Fail to honour staff entitlements accrued or carried forward as the basis of a contractual agreement with another organisation.

## 6. Protection of assets

### PRINCIPLE

*The Board has a role to characterise risk and ensure that strategies to manage or mitigate these are put in place and implemented.*

The Chief Executive Officer shall not fail to take all prudent and reasonable actions to ensure that TAMS's assets, physical and intellectual, are protected against all foreseeable damaging circumstances. Accordingly the Chief Executive Officer must not:

1. Permit any unauthorised person to handle cash.
2. Process the receipt or disbursement of funds outside of controls acceptable to the duly appointed auditor.
3. Deposit funds in non Board-approved institutions.
4. Allow the assets to be insured for less than is considered necessary for prudent risk-management.
5. Make any purchase of goods or services without protection against conflict of interest.
6. Allow employees to drive TAMS's or rental vehicles if they do not hold a current driver licence in the appropriate category or if their driving record causes the vehicle insurance to be restricted or be cancelled.
7. Allow plant and equipment to be subjected to unauthorised or improper use, wear and tear or insufficient maintenance.
8. Fail to protect intellectual property, information, and files from loss, improper use, improper purposes, or significant damage.
9. Fail to ensure that there are appropriate and effective security systems in place to adequately safeguard against loss, common damage or theft of staff, customer and organisation property.
10. Fail to maintain an appropriate asset register.
11. Fail to ensure that the premises meet appropriate local and/or government standards and/or any other statutory or minimum code requirements.
12. Fail to maintain a current assessment and evaluation of the risk factors that could conceivably disrupt TAMS's effective and efficient operation and ensure that there are plans and systems that, in the event of disruptive events, will allow continuity of business.

## 7. Communication and support to the Board

### PRINCIPLE

*The Board - Chief Executive Officer relationship is a partnership that is approached in the spirit of mutual respect and support for the interdependent but separate roles.*

*The Board must ensure that when it has stated that something must or must not be done, the Chief Executive Officer can demonstrate that he/she has met the Board's requirement.*

The Chief Executive Officer shall not permit the Board to remain uninformed about issues and concerns essential to the meeting of its duty of care, the carrying out its responsibilities and the meeting of its accountabilities to its owners and key stakeholders. Accordingly the Chief Executive Officer must not:

1. Neglect to provide support and information in a timely, accurate and understandable fashion addressing the various issues to be monitored by the Board.
2. Neglect to provide financial reports that make clear:
  - significant trends
  - data relevant to agreed benchmarks and Board-agreed measures
  - further Board financial data as determined by the Board from time-to-time.
3. Fail to inform the Board of significant external environmental trends, achievement of, or progress towards the achievement of, the Board's Results policies or changes in the basic assumptions upon which the Board's policies are based.
4. Fail to inform Directors when for any reason there is actual or anticipated non-compliance with a Board policy.
5. Fail to inform the Board of any breach of any externally imposed compliance requirement.
6. Neglect to inform the Board of any serious legal conflict or dispute or potential serious legal conflict or dispute that has arisen or might arise in relation to matters affecting TAMS.
7. Fail to ensure that the Board is provided with the necessarily wide range of views and perspectives in support of effective decision-making.
8. Fail to bring to the Board's notice such occasions when it is in breach of its Board Processes policies particularly when this relates to the Chief Executive Officer's ability to carry out his/her responsibilities.
9. Fail to deal with the Board as a whole except when responding to individual requests for information or requests from Board committees or working parties.

## 8. Emergency Chief Executive Officer and senior management succession

### PRINCIPLES

*The Board has a role to characterise risk and ensure that strategies to minimise or mitigate these are put in place and implemented.*

*The Board has a responsibility to ensure that it has in place a succession plan for its own members and for its senior managers.*

The Board recognises that one of its major risks is the loss of key personnel, particularly its Chief Executive Officer. To this end the Chief Executive Officer must not fail to ensure that there is in place an emergency management regime that can operate in the event of unexpected loss of his or her services. There must also be at least one person capable of responding to Board concerns and requirements at a level necessary for effective governance. Accordingly the Chief Executive Officer must not:

1. Fail to ensure that there is in place an emergency management regime that can operate in the event of unexpected loss of his or her services.
2. Neglect to ensure that there is at least one person capable of responding to Board concerns and requirements at a level necessary for effective governance.
3. Neglect to build a capable senior management team.

## 9. Employment conditions

### PRINCIPLE

*The Chief Executive Officer is the Board's only direct employee, all further staff being under the management of the Chief Executive Officer.*

In exercising the delegation for the management of staff and volunteers, the Chief Executive Officer must not fail to ensure that there is provided a workplace environment conducive to sound workplace practices, consistent with workplace legislation and TAMS's core corporate values. Accordingly the Chief Executive Officer must not:

1. Fail to provide staff with clear guidelines as to their rights, entitlements and workplace obligations.
2. Fail to provide staff with 'safe', 'dignified' and 'fair' working conditions as defined in relevant workplace legislation.
3. Deny to any employees and volunteers their right to an approved and fair internal grievance process.
4. Deny employees the right to express ethical dissent.
5. Discriminate against any staff member who expresses ethical dissent.
6. Refuse employee access to the Board to express a grievance when:
  - (a) The internal grievance process has been properly followed; and
  - (b) The grievance asserts that the Chief Executive Officer has breached a Board policy to his or her detriment, and/or;
  - (c) The grievance asserts that the Board has not provided adequate protection of the staff member's human rights.
  - (d) There is verifiable evidence of this.
- Access to the Board is via the Chairperson.
- The Board reserves the right to appoint an independent third party to mediate the matter or to investigate and recommend an appropriate course of action.
7. Fail to ensure that all staff members are acquainted with their rights under this policy.

## 10. Client privacy

### PRINCIPLE

*The Board is responsible for setting the ethical framework for TAMS, defining and nurturing TAMS's fundamental values.*

The Board places a high emphasis on high quality ethical relationships with clients and all those applying to become clients. The Chief Executive Officer must not create or permit conditions or circumstances in which client rights, dignity or privacy is denied or treated lightly. Accordingly the Chief Executive Officer must:

1. not gather client information beyond that necessary for the provision of services or as required by law.
2. protect against improper access to client information.
3. provide a reasonable level of privacy for client interactions with the agency.
4. ensure that consumers (and their advocates) have access to the [TAMS Complaints and Dispute Resolution Policy](#) which provides a process whereby a complaint or grievance can be pursued in respect of some aspect of their relationship with TAMS.

## 11. Treatment of members

### PRINCIPLE

*The Board represents its owners, moral and legal, exercising a duty of care for TAMS and all of its stakeholders.*

Organisation members are to be treated with utmost respect. To this end the Chief Executive Officer must not allow any conditions or circumstances to occur that breach this principle. Accordingly the Chief Executive Officer must not:

1. Collect, review, transmit or store Member information in a manner that fails to protect against improper access to or use of that information.
2. Fail to ensure that there are systems and procedures to provide information to Members regarding the services/benefits provided and their Membership rights:
  - (a) All Members must have access to grievance and appeal processes as these relate to their continuing Membership rights and status. ([TAMS Complaints and Dispute Resolution Policy](#))
3. Fail to ensure that all principles of natural justice are applied in all grievance hearings and associated processes.

## 12. Public affairs

### PRINCIPLE

*The Board has a role to characterise risk and ensure that strategies to minimise or mitigate these are put in place and implemented.*

Public media communication is the responsibility of Chief Executive Officer. The Chief Executive Officer shall not undertake, approve or in any way support any action that is directly or indirectly demeaning or derogatory or in any way damaging to TAMS.

All public statements on behalf of TAMS will be approved by the Chief Executive Officer, including:

- a. Statements to TAMS's owners legal and moral
- b. Statements to TAMS's members
- c. Statements to media

### 13. Company Secretary role

#### PRINCIPLE

*The role of a company secretary is to support the Board of Directors and oversee the various governance functions of the company. The Board may decide to combine the roles of the CFO and the Company Secretary.*

The Company Secretary carries out administrative functions and together with any Director of the company, may execute documents on behalf of the company.

The Company Secretary reports to the CEO but is also directly accountable to the Board and is required to:

- organise and attend meetings of Directors, including sending out notices, preparing agendas and compiling minutes
- organise and attend AGM and other general meetings
- ensure that the necessary registers required to be kept under the Rwanda Companies Act are established and properly maintained
- ensure that all returns required to be lodged with ASIC are prepared and filed within the appropriate time limits and
- be aware of meeting procedures both under the Rwanda Companies Act and under the company's constitution so as to advise the Chair if necessary.