



European Roma Rights Centre Policy Manual

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Introduction

Welcome to the ERRC's policy manual!

This manual applies to two entities: a Hungarian foundation (Európai Roma Jogok Központja Alapítvány) and a Belgian Association (European Roma Rights Centre AISBL). To avoid any confusion, the former is hereinafter referred to as 'ERRC Hungary' and the latter as 'ERRC Belgium'. When we refer to 'the ERRC' in general in this manual, whatever we are discussing applies the same way to both organisations. When we refer below to 'the President' or 'the Managing Director', we are referring to the people who hold those positions at ERRC Hungary (and whose titles are currently 'Chief Executive Officer' and 'Treasurer', respectively, at ERRC Belgium).

This manual is a public document. It is for anyone who might need to know or want know how we handle certain important matters: how we handle the money entrusted to us carry out our mission as a non-profit organisation; how we ensure equal opportunities within the organisation; and how we ensure that we respect the rights of the people we work with.

If you work with us – as an employee, a service provider, an NGO receiving a grant from us, a litigant working with us to secure justice, a donor – we hope you will familiarise yourself with these policies. They will guide many aspects of the way that we work together. These policies ensure that we respect the laws and regulations to which we are subject, the agreements we have with our funders, and the ways of working that make us an effective organisation.

If you think there is something in these policies that will cause a problem, or if you think that we are not living up to these policies, please get in touch with us. You can reach our President at borde.jovanovic@errc.org and our Managing Director at adam.weiss@errc.org.

We might change these policies so make sure the version you are looking at of this document is the most recent one.

Ethel Brooks
Board Chair, ERRC Hungary; Chair, ERRC Belgium

Đorđe Jovanović
President, ERRC Hungary; CEO, ERRC Belgium

Adam Weiss
Managing Director, ERRC Hungary; Treasurer, ERRC Belgium

Policy on Working with Children and Vulnerable Adults

The ERRC does not tolerate abuse of children or vulnerable adults. This policy is largely inspired by Keeping Children Safe, a UK-based organisation. You should review their website: <https://www.keepingchildrensafe.org.uk/>. We have relied on the policies of some other organisations in order to come up with what follows.

Many of the people we work with in the course of our activities, such as litigation or research, are children (i.e. anyone under the age of 18) or vulnerable adults (i.e. people over the age of 18 who, by reason of disability, age or illness, the context they are in or as a result of social or other inequalities, are or may be unable to take care of or to protect themselves against significant harm or exploitation). We are committed to preventing harm to children and vulnerable adults and to responding appropriately to any harm they may face.

The Managing Director is responsible for implementing this policy. The Managing Director will provide information to the Board Chair to enable the Board Chair to enforce and review the policy.

No one's day-to-day work involves direct contact with children or vulnerable adults. We do not normally invite children or vulnerable adults to our meetings or events. Anyone wishing to do so must secure the permission of the Managing Director, who will work with the relevant staff members to make sure that appropriate safeguards are in place. When colleagues bring their own children to work-related meetings or events, they must keep their children with them at all times.

To the extent we come into contact with children or vulnerable adults or are involved in any work that also involves children or vulnerable adults – such as court cases or research – we are acting in a position of trust and must act in an appropriate way. This means adhering to the following principles, which make up our code of conduct in this area:

- only engage in contact with children and vulnerable adults in order to fulfil your role;
- make sure any action that we are taking that relates to children or vulnerable adults has been taken with their understanding consent or the understanding and consent of those who are legally able to provide consent on their behalf – this includes making sure that we and lawyers we work with are following their instructions in legal cases;
- treat all children and adults fairly and without prejudice or discrimination – this includes avoiding favouritism;
- show respect – this includes listening to what children and vulnerable adults have to say and taking it into account;
- make sure children and vulnerable adults understand your role and the ERRC's role and understand how any information they are giving us will be used (see also our data protection policy);
- make sure that children and vulnerable adults can understand you – this may involve using interpreters as well as making sure the language you are using is age and ability appropriate;
- respect children's and vulnerable adults' right to respect for their family life, private life, home, and correspondence;
- exercise caution when raising sensitive issues – and do not talk about something sensitive if you do not need to in order to fulfil your role;
- never use offensive language;
- never develop inappropriate relationships with children or vulnerable adults – that refers to any kind of relationship that is not directly related to your role at the ERRC;
- never act in a way that is threatening, belittling, dismissive, or undignified towards a child or vulnerable adult;
- never give anything to a child or vulnerable adult that is or can be seen as a gift – for example, we might provide and collectively consume refreshments at a meeting we are attending including children or vulnerable adults, but we do not give toys or food to people as a gift;
- never promise anything inappropriately to a child or a vulnerable adult, for example, that we will secure them a certain amount of money following a court case.

It is very important that staff feel that the ERRC is a safe environment in which they can raise problems with the implementation of this policy and report any concerns about safeguarding children

and vulnerable adults. If you feel that our policy is not adequate, talk about it with the Managing Director. We want to improve this policy and make sure that it works.

Staff must not allow abuse to go unreported. Staff should tell the Managing Director immediately if they suspect there has been a breach of the principles set out above or if they are aware of a child or vulnerable adult at risk of abuse. Do not keep this to yourself. If it is not appropriate or possible to tell the Managing Director, talk to the President or take advice from the Board Chair.

Without violating anyone's right to data protection or privacy, staff should indicate in travel reports if they have come into contact with children or vulnerable adults.

Any staff members who violate this policy will face disciplinary action in accordance with this staff manual. Violations of this policy are likely to cause very serious problems and may result in immediate dismissal. We will take appropriate action in case of other cooperation partners, such as consultants or NGO partners, who act contrary to the principles set out in this policy.

The Managing Director and the President may decide that certain members of staff shall not have contact with children or vulnerable adults in the context of their work. If those staff members have contact with children or vulnerable adults in the course of their work, after being told not to do so, they face dismissal or disciplinary action.

The Managing Director shall ensure that all staff have training on this policy and how to interact appropriately with children and vulnerable adults in the course of their work.

The Managing Director shall provide to the Board at least once each year a safeguarding risk assessment. That report will include information about all projects and all cases which raise safeguarding issues under this policy and an explanation of the measures in place to ensure compliance with this policy.

This policy was last revised in December 2018 and shall be reviewed before December 2020.

Equal Opportunities Policy

The ERRC respects and promotes equality of treatment and opportunity at the workplace for all people without discrimination on the basis of any ground, such as sex, race, colour, nationality, ethnic or social origin, genetic features, language, religion or belief, political or any other opinion, membership of a national minority, property, birth, disability, age, or sexual orientation.

The ERRC considers that professional Roma rights advocacy, litigation, and communications benefit from an ethnically mixed, international team including both Roma and non-Roma, with the number of Roma in a proportion that is higher than that in the general population. The ERRC's effectiveness is enhanced if its work is based on the interaction of staff and Board members who are members of the Romani community with staff and Board members who are not. The ERRC commits to maintaining and, for the time being, increasing the number of staff (including senior staff), consultants, and Board members of Roma background and to ensuring that the duration and quality of their tenure and opportunity for advancement are equivalent to that of non-Roma at ERRC.

The ERRC recognises that in many cases, the life and professional experience acquired by persons of Romani origin by reason of their experience as a minority, their knowledge of a language spoken by many Roma or their having lived or worked in a Romani community may contribute to their professional success and to the fulfilment of the ERRC's mission. For this reason, such experience may be taken into consideration in ERRC recruitment and hiring. To this end, knowledge of languages spoken by many Roma and experience living and working in a Romani community will generally be included as desirable qualifications in job descriptions for ERRC positions.

One of the ERRC's goals is to increase the number and capacity of Romani activists and lawyers engaging in Roma rights advocacy, research, training, and litigation. For this reason, the ERRC will develop and implement specific training and internship programmes for Roma.

Equal Opportunities Implementation Plan

This is a review process tool meant to help the ERRC implement the Equal Opportunities Policy set out directly above.

An annual report shall be prepared by the Managing Director by the end of the first quarter following the calendar year to be covered in the report. Sections of the report related to confidential personnel information (staff salaries, personnel-related complaints, and information related to the reason for staff departure) will be drafted by the President and Managing Director and made available only to the Board Chair of ERRC Hungary (who is the President of ERRC Belgium). The report should also note any relevant information from exit interviews of Romani staff on an anonymous basis. This information will be reported only to the Board Chair.

The report will provide specific information on the following:

- the number of staff, and specifically Romani staff, attending and completing training programmes;
- the number of staff, and specifically Romani staff, requesting individual professional development;
- the number of approved requests for professional development, and the number of requests approved for Romani staff;
- the number of vacancies advertised, divided by category (full-time, part-time, consultancy);
- the number of applications from Roma for each position; the number of positions filled by Roma;
- the number of senior positions advertised and the number of senior positions filled by Roma;
- the number of staff leaving the ERRC and number of these who are Roma; the number of exit interviews;
- the number of positions filled by internal promotion overall, and the number filled by Roma being internally promoted;
- the present number of staff and Board members; the present number of Romani staff, Board members interns and trainees; and the number of new Board members recruited, specifying which are Romani.

The ERRC will encourage applications from Romani candidates when advertising all vacancies for full-time staff and long-term consultants through its customary channels and beyond. The ERRC will include the following language in every call for applications regardless of the position:

Desirable Qualifications:

- *knowledge of language spoken by many Roma;*
- *significant experience living and working in a Romani community;*

...

While actual recruitment to all ERRC jobs is strictly on merit, the organisation strives to increase the number of persons of Roma origin in its staff and therefore specifically encourages Romani candidates to apply.

Staff responsible for hiring decisions will take explicit account of these criteria as well as other relevant criteria in reaching a decision. Those staff responsible for hiring decisions shall also keep a record (not including personal data) of the declared ethnicity (Roma or non-Roma) of applicants for the purposes of the report described above.

The ERRC will continue to provide a number of professional development opportunities to all staff and to individual staff members based on personal requests and/or supervisory assessment. Such opportunities may include written and spoken language courses, communication and field research and analysis training, human rights training, project management, and finance management.

The ERRC will undertake to maintain and increase the Roma representation in its boards and membership groups, ensuring appropriate balance of gender, geographic representation, and skills.

Data Protection Policy

This policy applies to anyone who has access to ERRC paper files, including archived documents, to anyone with an ERRC email account, and to anyone with access to the ERRC's server.

This policy is designed to ensure that the ERRC complies fully with national and European Union rules on data protection. The Managing Director, Adam Weiss (adam.weiss@errc.org) is responsible for the implementation of this policy. Employees and long-term consultants must follow any indications given to them by the Managing Director falling within the scope of this policy, even if the Managing Director is not their direct supervisor.

We hold three types of information:

- **Organisational information.** This includes publicly available information about the ERRC, such as our annual audited accounts which are available on our website. It also includes some confidential information. Such organisational information is not covered under this policy, unless it also qualifies as personal data or sensitive personal data. We have separate, internal rules on confidential organisational information.
- **Personal data.** This includes information about individuals such as names, address, and job titles. We hold personal information about ERRC employees, people who donate money to us and our cooperation partners, such as consultants, lawyers, staff at NGOs, litigants and witnesses in legal cases we are supporting, and people who are subjects of research we have conducted. Personal data is covered by this policy.
- **Sensitive personal data.** This includes information about a person's racial or ethnic origin, political opinions, religious beliefs, trade union activities, physical or mental health, sexual life, or details of criminal offences. For example, information that a given person is of Roma ethnicity is sensitive personal data. We hold sensitive personal information about some employees and consultants who work with us, some donors and supporters, and about cooperation partners, including litigants in cases and people who agree to be interviewed for research purposes. Sensitive personal data is covered by this policy.

It is a legal requirement that people know what we are doing with their information and with whom it will be shared.

We will only hold information for specific purposes. We will inform people whose data we hold ('data subjects') what those purposes are. We will also inform them if those purposes change.

Data subjects are always entitled to access their data and ask for it to be updated. Data subjects will be able to have access within a reasonable time to information we hold about them and the purpose for which we are holding it. We seek to maintain accurate information by creating ways in which data subjects can update the information we hold about them.

Data subjects have the option not to receive promotional mailings from us or other organisations.

Subject to any rules of the organisation awarding us funding, personal data or sensitive personal data will not be retained once it is no longer required for its stated purpose, and we will not keep more than a project requires or surplus information 'just in case'. We delete or destroy personal data and sensitive personal data when they are no longer required.

At the beginning of any new project or type of activity the member of staff managing it will consult the Managing Director about any data protection implications.

There may be situations where we work in partnership with other organisations on projects which require data sharing. We will clarify which organisation(s) is/are responsible for the data and will ensure that the organisation and person or people responsible deals correctly with any data which we have collected.

Paper records containing personal data or sensitive personal data are kept in locked filing cabinets and only accessed when needed. When papers containing personal data or sensitive personal data are no longer needed, they are destroyed securely, using a shredder.

Electronic files are kept on drives on the ERRC's server; access to those drives is restricted to those employees, long-term consultants, and volunteers who need it. Email accounts, individual document storage, and access to our server are password protected. All those with access are required to use strong passwords. The Managing Director instructs the ERRC's IT support regularly to test staff passwords for strength. We only store personal data or sensitive personal data on those drives to which access is limited to those who need access to that data. We do not email personal data or sensitive personal data to individuals who do not need to have access to that data, and we delete personal data and sensitive personal data from our emails when it is not or no longer needed for our work. When those with ERRC email accounts end their relationship with the ERRC, their email accounts are closed and archived onto CD-ROMS, which are stored securely.

We make sure all portable devices – such as memory sticks and laptops – used to store personal data or sensitive personal data are encrypted. Staff are prohibited from storing personal data or sensitive personal data on personal laptops, memory sticks, or other devices, or placing them on insecure servers. Employees and long-term consultants may only access the ERRC's server on ERRC equipment using the ERRC's virtual private network.

We always process personal data and sensitive personal data when there is a legal requirement for us to do so. Otherwise, we process personal data and sensitive personal data about particular individuals as follows:

Litigants and witnesses in legal cases. The ERRC endeavours to secure written agreement from litigants and witnesses whenever possible explaining how their personal data and sensitive personal data will be processed and securing written consent to that processing. We also secure consent to process litigants' personal data and sensitive personal data by securing written consent to act on their behalf in litigation (e.g. by obtaining a signed application form for the European Court of Human Rights). The ERRC will also process the personal data of litigants in order to protect their vital interests in respect of litigation in which those litigants have agreed to participate. The ERRC considers that we have a fundamental interest in processing personal data to the extent necessary to ensure the successful litigation of legal claims and, where there is no other basis for processing personal data, we will balance this fundamental interest against the rights of the individuals concerned. Personal data and sensitive personal data about litigants and witnesses in legal cases are maintained in two places: paper and electronic files. Paper files are kept in locked cabinets which are accessible to members of the legal team and administrative staff who assist them. Electronic files are saved on drives and email accounts which are only accessible to staff, consultants, and volunteers who need to have access to the relevant information. Processing of personal data and sensitive personal data of litigants and witnesses may involve: using such data in submissions to courts and similar decision-making bodies; sharing information with lawyers or NGOs with whom we have cooperation agreements in order to prepare such submissions; and preparing communications materials about cases. The ERRC requires cooperation partners to adhere to the same data protection standards as the ERRC. When cases are closed, paper files are stored in the ERRC's physical archive, to which administrative staff have access, and electronic files remain in electronic folders with restricted access.

Subjects of ERRC research. ERRC research may involve collecting and even publishing personal data and sensitive personal data about people. The subjects of that data are always asked for written consent which fully explains what use will be made of the data. Such data is only made public with the express written permission of the people concerned. In relation to any other form of processing of such data, the ERRC maintains that we have a legitimate interest in processing personal data so as to ensure the scientific validity of any research we undertake; where there is no other basis for processing personal data in this category, the ERRC will balance this fundamental interest against the rights of the individuals concerned. Personal data and sensitive personal data about research subjects is maintained in two places: paper and electronic files. Paper files are kept in locked cabinets which are accessible to members of the legal team and administrative staff who assist them. Electronic files are saved on drives and email accounts which are only accessible to staff and volunteers who need to have access to the relevant information. When research matters are closed, paper files are stored in the ERRC's physical archive, to which administrative staff have access, and electronic files remain in electronic folders with restricted access. In cases where the ERRC has an agreement with a third party to cooperate on research, such as with an NGO, the ERRC requires

those partners to uphold the same data protection standards and we will only share personal data or sensitive personal data with the express permission of the data subjects. The ERRC requires cooperation partners to adhere to the same data protection standards as the ERRC.

Cooperation partners. Cooperation partners, such as lawyers and people working with NGO partners, by virtue of cooperating with the ERRC, agree to have their personal data and sensitive personal data handled by the ERRC in accordance with this policy. Agreements with cooperation partners (such as contracts and grant agreements), as well as invoices and other documents shared with us in the course of cooperation, may contain personal data and sensitive personal data about those partners. The ERRC endeavours to make clear in all agreements with partners what data will be handled and how, and to secure their consent in writing in those agreements. We will also process cooperation partners' personal data when it is in their vital interest to do so. The ERRC maintains that we have a legitimate interest in ensuring that we can demonstrate to our funders, accountants, auditors, and to the tax authorities and others that we have spent the money entrusted to us in an appropriate and lawful manner; where there is no other basis for processing personal data in this category, we will balance this fundamental interest against the rights of the individuals concerned. Processing of this kind of data includes sharing the data with accountants and auditors whom the ERRC engages to ensure we are complying with our obligations and, if asked, sharing this data with national authorities. Data about cooperation partners are maintained in two places: paper and electronic files. Paper files are kept in locked cabinets which are accessible to members of the legal team and administrative staff who assist them, as well as the finance team. Electronic files are maintained on drives and email accounts which are only accessible to senior management, the finance team, and administrative staff who assist them. These documents may also be stored on the email accounts of those who have access to them, as attachments.

Staff and consultants (including applicants). Applications for employment and bids for consultancies which contain personal data and sensitive personal data are kept in two places: paper and electronic files. Paper files are in the possession of the members of the recruitment or selection panel. Electronic files, likewise, are maintained on drives and email accounts which are only accessible to those involved in the recruitment or selection process. Personal data and sensitive personal data submitted in the course of recruitments or selection processes are shared with members of the recruitment or selection panel to enable them to make a decision. Privacy statements are included in job advertisements or calls for consultants, and applicants consent to having their personal data and sensitive personal data processed by submitting such applications and asking for them to be considered. We will also process personal data in this category when it is in the data subject's vital interest. The ERRC considers that we have a legitimate interest in demonstrating to funders, auditors, or officials that all recruitment and selection processes have been in accordance with our policies, relevant laws, and agreements to which we are a party; where there is no other basis for processing personal data in this category, the ERRC will balance this fundamental interest against the rights of the individuals concerned. All paper and electronic files containing personal data or sensitive personal data are destroyed at the end of the recruitment process in respect of unsuccessful candidates; paper documents are shredded and electronic documents are permanently deleted. Those selected for employment or a consultancy will have their data shared with and stored by our finance department, in order to facilitate their contractual relationship with the ERRC. This includes data collected in accordance with our safeguarding policy. Those data are stored in paper files kept in locked filing cabinets only accessible to the finance department and in electronic form on a shared drive accessible only to the finance department and senior management.

Subscribers to the ERRC mailing list and other online followers and supporters. The ERRC uses personal data concerning those who have agreed to subscribe to the ERRC's mailing list or to manifest their support for the ERRC online only for the purposes of maintaining contact with such individuals and offering them opportunities to support the ERRC's work. Such information is never shared with third parties, except for third-party contractors (data processors) who enable us to engage in those activities and who, by virtue of our contractual relationship with them and by law, respect the same data protection standards we respect. The information is maintained electronically on drives only accessible to staff who need to have access to them to do their jobs. We obtain consent from subscribers and supporters online at the moment they sign up, by asking them to agree to a privacy notice they can read at the time of subscribing. The ERRC considers that we have a fundamental interest in ensuring that we maintain a vibrant, active community of committed online followers and supporters; where there is no other basis for processing personal data about online followers and

supporters, we will balance this fundamental interest against the rights of the individuals concerned.

Individual donors. The ERRC's finance department keeps information about the identity of individual donors in order to ensure that we can show auditors and officials the origin of our funds and so that we are able to maintain a record of who has given money to us, to express our appreciation, and to provide them with information about our work. Donors are asked to provide consent for the processing of their data at the time that donations are made through data processing services (i.e. online services facilitating donations) with whom we contract, and who are required by law to respect the same data protection rules that apply to the ERRC. The ERRC considers that we have a fundamental interest in maintaining strong relationships with past donors and demonstrating the legitimacy of all donations; where there is no other basis for processing the personal data of individual donors, we will balance this fundamental interest against the rights of the individuals concerned. Information about individual donors is maintained by the finance team on a password-protected drive and in emails between the finance team and senior management.

Board members, advisory board members, and others involved in the governance of the ERRC. The ERRC processes data about those involved in the governance of the ERRC in accordance with this manual and with national law. These data are processed by the Managing Director and the finance department, with the consent of the people concerned. We will also process such data when it is in the vital interests of the data subject. The ERRC has a legitimate interest in ensuring compliance with our own policies, notably our conflict-of-interest policy, and in assuring funders and auditors that the organisation is well-governed and spending its money in accordance with all relevant rules; where there is no other basis for processing personal data in this category, the ERRC will balance this fundamental interest against the rights of the individuals concerned.

Any staff member who is aware of a breach of any provision of this policy must inform her/his supervisor or main contact immediately in order to ensure that the appropriate rules about data breaches are followed. Failing to report a data breach may result in disciplinary action or dismissal.

Employees who have not previously received training on data protection will receive such training, and all new employees will receive training on data protection.

Fraud Prevention Policy

When we spend money, there is a risk that we or those we work with might be engaging in fraud. This policy is designed to ensure this does not happen. The existence of this policy is not to be construed as an accusation against any existing or past members of staff; rather, it is a matter of good governance to have a policy and procedure in place.

Fraud is defined by the UK Serious Fraud office as '*intentional deception to obtain an advantage, avoid an obligation or cause a loss to another person or company*', and it can happen in any organisation.

The following may be early indications of fraud, but please be careful before making accusations.

- From the accounting records (which are kept by the finance team):
 - Lots of corrections to our manual cashbook; this may include extensive use of white-out (Tippex) or blocked out figures.
 - Pristine records, e.g. a manual cashbook that looks as if all entries have been written on the same day in the same hand. This could be an indication of rewritten/duplicate books.
 - Delayed banking of cash received, which shows up in bank reconciliations.
 - Records not being kept up to date, i.e. deliberately delayed so managers cannot detect false accounting.
 - Missing supporting documents, e.g. certain bank statements are destroyed to cover someone's tracks, or someone regularly claims to have lost receipts.
 - Hand-written supporting documents with errors and corrections on them. This can indicate possible changes made after goods or services were purchased.
 - Cash counts not reconciling to the accounts but reconciling at the next cash count. This can indicate possible borrowing of funds by those with access to the safe.
- Reports:

- Budget monitoring reports are delayed.
- Non-financial areas:
 - Changes of lifestyle and spending patterns don't match people's income.
 - Creating 'smoke screens'. This happens when someone is making a false accusation about another team member to give them time to cover their own tracks.

These are the steps we take to prevent fraud:

- We ensure that there are robust internal financial control systems in place.
- Senior management visits projects to see if the activities carried out roughly match the expenditure.
- Senior management holds regular meetings with people at all levels (e.g. programmes and operations staff, board members) to discuss financial reports and makes budgets and reports as open and available as possible.
- Resources will be allocated, as available and as appropriate, to help non-finance staff and managers improve their financial skills.

There may be occasions when internal control systems fail to prevent losses through fraud. Incidents of fraud require sensitive handling to minimise the long-term impact. It is important to be prepared to deal with any occurrences of fraud by having a written procedure which covers steps that need to be taken.

The first step is deterrence. We ensure that routine controls, checks and balances are in place to safeguard the assets of the organisation and to protect staff from any suspicion of, or temptation to, fraud. Paid staff, consultants, and volunteers are therefore obliged to co-operate fully with internal control procedures and failure to do so will be dealt with, as appropriate, within our disciplinary procedure.

All instances of fraud will be viewed as misconduct triggering our disciplinary procedure and may result in serious penalties, including immediate dismissal and loss of terminal benefits. Where the amounts involved constitute a clear threat to the ERRC's ability to deliver planned activities, or a cash sum exceeding €750, the police will be informed.

The procedure for reporting suspicions of fraud is as follows. When fraud is reported or detected, staff or consultants should record the details in writing and report it immediately to their supervisor or main contact. If they suspect that their supervisor or main contact is involved in the fraud, they should take suspicions to the President and/or Managing Director, as appropriate. Suspicions involving the President and the Managing Director acting together should be raised with the Board Chair. Responsible persons receiving an allegation of fraud should follow up immediately; they should not allow rumours to spread, nor let the 'trail' go cold.

When an allegation of fraud is made, the President and Managing Director shall assign an appropriate person to investigate the matter further. Responsibility for conducting an investigation will depend on the nature of the fraud; it could be conducted by the accused's supervisor, a member of the senior management team, an auditor or, in more serious cases, by the police. Before commencing a formal investigation, the investigator should look for corroborating evidence. If all the evidence points to fraud, a formal investigation should commence, with the individual(s) involved interviewed with a third person present to take notes. In such a formal investigation, documents and records should be protected either by removing access to them by those involved in the irregularity or by suspending the people involved during the investigation. In the event of an allegation of fraud against the President and Managing Director acting together, the Board Chair should be alerted, and the Board Chair shall assign an appropriate investigator to pursue the matter further, acting in accordance with this manual.

Corruption Prevention Policy

Transparency International defines corruption as '*the abuse of entrusted power for private gain*'. The ERRC has a no-tolerance policy towards corruption. This policy extends to all the organisation's business dealings and transactions in all countries in which we or our partners operate. This policy will be revised, as appropriate, to reflect changes in law, reputational demands, and changes in the organisation's work. All employees and partners are required to comply with this policy. Again, the

existence of this policy is not an accusation; rather, it is a matter of good governance to have a policy and procedure in place.

The anti-corruption policy aims to prevent corruption in the following situations:

- Corruption of ERRC employees and consultants (by other ERRC employees or anyone else).
- Corruption of anyone by an ERRC employee or consultant.

The Managing Director of the ERRC is responsible for monitoring the overall compliance with the ERRC's anti-corruption policy. The directors of our partner organisations are responsible for monitoring compliance with their own anti-corruption policies in their respective organisations.

All suspicions of corruption should immediately be reported to the President and/or Managing Director; except that suspicions of corruption involving the President and Managing Director acting together should be reported to the Chair of the Board. The anonymity of the reporter shall be respected whenever possible.

No ERRC projects shall be executed by a partner unless a project contract is signed by both the ERRC and the partner. The project contract shall be based on a service contract or grant agreement (see the procurement policy).

Special attention shall be given to major purchases. In case of purchases of value above €10,000 a formal procurement process should be performed, in accordance with the procedures set out in the procurement policy.

The ERRC is subject to an annual audit in accordance with national law and shall comply with those national law obligations. For all audits, the International Standards on Auditing shall be followed. All project audit reports shall be written in English. All projects shall be audited in compliance with the terms of the agreement with the relevant funders.

The ERRC shall not enter into or remain in partnerships where it is not satisfied that its partners comply with their auditing obligations and/or where it has reason to believe that those partners engage in corruption.

Any suspected acts of corruption will result in immediate investigation by an ad hoc committee to be appointed and chaired by the Managing Director, or if the Managing Director and President request, by the Board Chair. The Board Chair will also convene and chair any such committee investigating an allegation of corruption against the President and/or the Managing Director. Staff found guilty of corruption will be subject to the ERRC's disciplinary procedure, possibly resulting in dismissal. The ad hoc committee will also decide if it is necessary to report the act to the competent authorities, in compliance with relevant national law. The committee shall take into account whether personnel engaged, as a result of *force majeure*, in conduct covered by this policy.

All investigations into allegations of corruption shall be documented in a report stating the severity and scope of the issue and actions taken. All reports shall be signed off by the President and Managing Director and sent to the Board Chair.

All ERRC staff and consultants must avoid giving money or gifts to, or accepting money or gifts from, any partners, using ERRC funds or their personal funds, in order to avoid any suspicion of corruption.

Procurement Policy (Purchasing Goods or Services)

1. If we are transacting with a single seller of goods or provider of services for less than €600 in any calendar year, we can pay once we have received an original invoice. We will usually not accept electronic invoices. In accordance with EU law rules on invoicing, the invoice must contain the following elements, or we will not be able to pay it:
 - the invoice number (i.e. a serial number for the invoice, usually in the form of 'XX/YEAR')
 - vendor's name and address;

- vendor's bank information (bank name, bank address, account number, IBAN number, account holder, SWIFT code);
 - vendor's Tax Identification Number;
 - ERRC Hungary's name ('Európai Roma Jogok Központja Alapítvány', or 'ERRC Alapítvány') and address; or, for purchases by ERRC Belgium, the name 'ERRC AISBL' and address;
 - ERRC Hungary's national tax number: 18082944-1-42; if the purchase is by ERRC Belgium, please consult your supervisor about what information to add;
 - date of performance;
 - invoice date and due date;
 - description of the service;
 - quantity, unit, unit price, net value, VAT, gross amount of the service;
 - total amount of the invoice; and
 - in case of VAT exemption, the stated reason for this with applicable legislation referred to
 - signature and (if available) stamp.
2. We need to make sure that we have an invoice with all of these elements included in it, as auditors will be looking to make sure that we are spending our funds in accordance with the applicable tax rules. That means only purchasing from vendors who issue proper invoices, report their income to the tax office, and pay VAT if they are required to do so.
 3. Payment should be made after the goods or services are delivered. The way to secure payment is to submit the invoice to the finance team with a payment request form, filled out and signed by you and your supervisor. The payment request forms can be found on the Public Drive. You should submit it along with the invoice. You should also include a copy of whatever evidence there is that the goods or services were supplied. For example, if we are paying for a translation, include a copy of the original document and the translated document.
 4. This method of payment only works if we are not paying a single vendor more than €600 a year, even if we are paying for different goods and services. Once a single provider of goods or services is going to receive more than €600 from us in a year, the procedure set out directly below applies.
 5. If we are going to spend more than €600 in any one year with any one provider of goods or services, then before making any transaction with that person, you must secure permission to proceed with a purchase. The way to do this is to ask the Managing Director and President, orally or by email. They maintain a purchase request approval file, in the form of a spreadsheet, on the Public Drive on the organisation's server. Once they have approved the purchase, you may begin the contracting process. We encourage staff members to use a competitive process to ensure that we are getting value for money, so if possible, please request an offer or price quotation from three different providers or companies.
 6. We need to have a written contract, signed by both parties, with anyone whom we pay more than €600 in any year. Usually we draft the contracts, because most of what we spend our funds on consists of services of a very specific nature; but we can also agree to sign contracts that have been drafted by the vendor. In all cases, the finance team gives each contract a serial number, followed by the year and the initials of the person in the ERRC responsible for the contract, for example: 01/2017/AA.
 7. If you are drafting the contract yourself, you can use the templates available on the Public Drive, but keep in mind that each contract is a bespoke legal document governing that specific relationship. If you are unsure, get help from someone in the office who knows how to do this. If you are not sure whom to ask, approach the Managing Director directly.
 8. Those who are providing us with goods and services must be able to provide us with an invoice that includes all the information listed earlier; if an individual providing us a service is unable to produce an invoice, because she is not registered as an invoice-issuer in her country, then she needs to provide us with a tax residency certificate. This is a document given by the tax office in her country, to prove that she is resident there for tax purposes. This is very

important to show auditors, in the absence of an invoice, that the people we are paying are registered with the tax authorities in their country and so are paying whatever tax they owe; this is expected of us as a registered NGO. We need an original tax residency certificate issued by the tax office, which should be stamped and/or signed, in cases where consultants are not able to issue invoices.

9. Once you have drafted a contract, or once you have received a contract from the other party (if we are using their contract), the contract needs to be approved by your supervisor. Your supervisor will approve it and then send it to the finance department so that it can receive a number and proper finance coding. The finance department cannot accept a contract where the name of the other party is different from the name on the bank account, so make sure these match. If there is some problem, for example if the other party does not have a bank account in their own name, you must discuss this with the finance department and your supervisor. Once you have an approved, final version of the contract, which may take some time, send that version to the other party. If they are not happy with some aspect of the contract, work with your supervisor and the finance team to create a version they are happy with. Once there is an agreed version, please ask the other party to print out two copies, sign and stamp them, and send them to us by post, writing "FAO [name of Managing Director]" on the envelope, so that the Managing Director and Management Assistant can process it for payment. Tell them to send us any other documents with the contract that may be needed; usually, this is a tax residency certificate (if we are paying based on that) or the invoice for the first payment. Only once we have the original signed contract and the originals of other documents that we need can we start making payments under a contract.
10. Pay careful attention to your contracts to make sure we make payments when they are due under the contract. Once a payment is due, fill out a payment request form and give it to your supervisor. With the payment request, make sure to include the invoice, if we are paying based on an invoice, or make sure that we already have the person's tax residency certificate. You must also include documentary evidence that the condition for the payment has been met. For example, if we are making a payment because a lawyer has lodged a case, include a copy of the case that was lodged (in whatever language). Also make sure that you send these documents electronically to the Management Assistant so that they can be saved on the Contracts Drive. This is very important. When auditors check our contracts and payments, they want to see proof that we paid based on real work that was done.
11. The finance team needs to make forecasts about how much we will spend in the current year and the following year. Please cooperate when you are asked when payments will be made under contracts. For example, if a payment is due once a case is finished, you may be asked to give an estimate of when the case will be done. This is very important for our budgets.
12. When we are going to spend – or possibly are going to spend – more than €10,000, in addition to the process set out above, there is an extra step, after the purchase request and before contracting. The extra step is a tendering process. This is a process whereby we publicly invite potential vendors to submit proposals to us and we then choose a successful proposal. In the case of ordinary goods, usually we can simply do market research ourselves online. Before submitting a draft contract or grant letter for amounts over €10,000, you should print out the tender that was put on the website, all of the responses, and draft a document that explains how the decision was made. If you were able to do market research online, print out the related documents and put together some written explanation of how you chose. Tenders should be submitted to the Managing Director.
13. The purpose of this process is to ensure that when we spend large amounts of money, we have used the money entrusted to us wisely by engaging in an open, competitive process that takes into account market rates. This is also part of our anti-corruption policy.
14. Sometimes, because what we are undertaking is very niche, there is no competitive market for what we are doing, and it makes no sense to have such a process. For example, in a very small jurisdiction there may be one very specialised lawyer we know and trust to take a complex, unusual case that will cost more than €10,000. There is a place for the President

and Managing Director to indicate, when approving purchase requests, that they decided a tender was unnecessary.

15. Tender processes are overseen by the Managing Director, who reviews proposals with the President. At the end of the process, in order to memorialise the decision-making process, the Managing Director creates a document with a comparative table setting out the price and other relevant aspects of the proposals and briefly stating the reason why the winning proposal was selected, which the Managing Director and President sign and which is kept with the finance department.

Policy on Granting or Subgranting Funds

This policy deals with the situation where we are making grants to other NGOs. This is different from purchasing goods or services from trading entities that invoice us or hiring consultants who might send us an invoice or a tax residency certificate. When making grants to other NGOs, we are supporting other not-for-profit organisations to implement particular projects. If we are forwarding funds provided to us in a specific grant, then we are 'subgranting' the funds. If we are making a grant out of our unrestricted funds, then it is simply a grant. Either way, this policy applies.

- **Step 1 – Choosing a cooperation partner.** Our grants are designed to empower Romani people to use the law to improve their situation. When we make grants to other NGOs, we prioritise Roma-led organisations, organisations that take a grassroots approach to their work, and organisations that take a rights-based approach. Before we make a first grant to an organisation, we assess how they fit these priorities. We also assess their ability to manage grants and deliver projects. Only not-for-profit organisations legally recognised as such can receive grants from us. All grantees must provide us with a copy of their constitution, founding deed, articles of association, or a similar document to demonstrate to us that they are a not-for-profit organisation (foundation, association, charity, etc.). For any grant of over €30,000 (thirty thousand euros) to any one organisation in any one calendar year, the ERRC's President or Managing Director, or staff delegated by them, will meet with the organisation's representatives to evaluate their suitability to accept a grant. An NGO's track record of successfully carrying out past projects is one element to be taken into consideration, but we recognise that this must not exclude new organisations doing innovative work from receiving funds from us. For that reason, we will also take into account the professional track record of the people involved in a new organisation. A face-to-face meeting with the organisation will be documented, often in a travel report or a separate memorandum.
- **Step 2 – project proposals.** For very specialist projects that only one organisation would be in a position to carry out – for example, because they are the only NGO doing that kind of work in a geographic area we want to support – an individual cooperation partner might be invited to receive a grant. The project proposal must set out clearly: a narrative description of the project; a results chain, which means that they have to show what outputs their activities will produce (e.g. a legal case, an event), and what outcomes (i.e. changes in the behaviour of boundary partners, notably duty-bearers or rights-holders) they predict those outputs will provoke; and a budget in EUR (euros) and, if applicable, local currency. It may be appropriate to include a risk analysis as well in the project proposal; discuss this with your supervisor. The President and Managing Director approve all proposals, which are also submitted to the finance department to ensure that the grant can be administered.
- **Step 3 – grant agreements.** All grants and subgrants must be made on the basis of a written and signed grant agreement. This takes the form of a letter addressed to the cooperation partner, signed by the President and Managing Director, and then signed by the cooperation partner. These are legal documents that staff members draft based on templates on our shared drive. Grant letters must include the information contained in the project proposal – the narrative description, the results chain, and the budget – which may feature as an annex to the letter if that is easier. Usually, indirect or overhead costs should make up no more than 10% of the budget. The letter must also include all narrative and financial reporting requirements and other obligations, such as the obligation to keep proof of expenditure (see below). The letter must also include any other requirements, such as those set out below.

Notably, in the event that we are forwarding (i.e. subgranting) funds from governmental or inter-governmental donors, or from some private foundations, there may be a requirement for the grant recipient to agree to be audited by those donors. Grant letters must also specify the start and end dates of the project, and must be dated before the start of the project, or no later than the start date. Grant letters should also make reference to our data protection policy and make clear how we will process personal data. The grant agreement should also make clear that we expect cooperation partners to respect the data protection and other rights of any people in the course of the project, and to protect any confidential information about the ERRC they may obtain in the course of our relationship with them. The grant letter also contains details of the bank account into which funds will be paid, the ERRC's bank account, to which any unspent funds must be returned at the end of the grant, and the conditions under which payments will be made. Be careful when relying on older templates or past grant agreements that may predate changes to this manual. Grant letters must be approved by the President and Managing Director. Our finance department also has to confirm that the letter is suitable.

- **Step 4 – initial payment.** Normally grants are paid in at least two instalments, including an initial payment to allow the project to begin. No payments can be made under any grants until the original, signed letter has been received in our office, along with a copy of the organisation's constitution or similar document. Once the signed agreement is received, the relevant staff member must fill out a payment request form, to be signed by her/his supervisor and the President or Managing Director, and submitted to the finance department, along with the original grant. The Management Assistant will help with this.
- **Step 5 – interim narrative and financial reports.** If a grant extends over more than one calendar year, then the cooperation partner must submit an interim narrative report and an interim financial report covering the funds spent and the work done in any given calendar year, which must be submitted no later than 15 January of the following calendar year. Senior management might decide to require more frequent reporting. There is a template for cooperation partners to provide narrative reports, which involve reporting on the results chain, particularly on project activities and outputs, and the extent to which any outcomes have been achieved. It is extremely important for our cooperation partners to know that we value honesty in their reporting. They should be free to let us know when they encountered obstacles and when things did not go to plan. We know that cooperation partners do not have control over outcomes. It is important for them to tell us the full story so that they and we can learn and improve. Financial reports should follow the budget format and be presented in a table (preferably in Excel). Partners should report how much was spent and should indicate what documents they are keeping on file to prove expenditure. We do not require cooperation partners to send us copies of proof of expenditure. Instead, they must indicate to us that they are keeping such documents on file in the event of an audit. Sometimes a further payment will be dependent on the approval of interim reports. In that case, once the reports have been received, a payment request should be submitted to the finance department along with copies of the reports. The President and Managing Director will indicate that they have approved of the reports by signing the payment request form.
- **Step 6 – final narrative and financial reports.** At the end of a project, and by a deadline set out in the grant letter (but certainly no later than 15 January of the year following the end of a project), cooperation partners must submit a final narrative report and a final financial report. This should follow the same format as the interim reports (see step 5). In cases of projects that do not extend over more than one calendar year, we might not require an interim report. Usually some final payment will be due at the end of a project. Once the reports have been received, a payment request should be submitted in the usual way, along with the reports.
- **Step 7 – audits.** If we subgrant funds from a donor with whom our agreement requires the project to be audited independently, there will be an independent audit of the project to ensure that the funds were spent in accordance with the grant agreement. Our grant will cover the costs of the audit, but we will decide whether we commission the audit or require the cooperation partner to do so.

Supporting cooperation partners. We do not simply provide money to cooperation partners to carry out projects. We work together to ensure the success of these projects, including by putting our expertise at the disposal of our partners. Unlike with purchases of goods or services, where we own what someone else delivers to us, here our cooperation partner is delivering their own project with our support in order to further our two organisations' common aims. Our support includes not only helping our cooperation partners deliver the outputs of the project and achieve the results hoped for, but also to comply with the terms of grant agreements. If cooperation partners are having difficulties of any kind, with the substance of the project or with financial or narrative reports, it is our responsibility to support them. Our cooperation partners should also feel we are supporting them, which means that we should talk to them as often as possible and visit them in person if needed; emails may not be enough. Cooperation partners need to feel that they can be honest with us and discuss any challenges or explore unexpected opportunities.

Amending agreements. When key terms of grant agreements change, we must write a letter to the cooperation partner and receive a signed acknowledgment to indicate that the terms have changed. Changes that require amendments include the following.

- A change in the start date or end date of the project, including a so-called 'no-cost extension' in which the project lasts for longer than anticipated without any extra funds being provided.
- A change in the amount of the grant.
- Substantial changes in the nature of the project.
- Changes in the budget of more than 10% in any budget line.
- Other significant changes. If you are not sure if something requires an amendment, ask your supervisor.

Conflict-of-Interest Policy

The public and charitable purposes of the ERRC impose a special obligation to maintain the public trust.

This policy applies to the following people:

- Members of ERRC Hungary's Board of Trustees.
- Members and officers of ERRC Belgium.
- Members of the ERRC's Advisory Board.
- Employees.
- Long-term consultants (i.e. those with agreements lasting at least six months) or consultants who receive more than €10,000 in any given year from the ERRC.

The Managing Director shall ensure that all of those to whom this policy applies are aware of it and have agreed to be bound by it.

These people must avoid conflicts of interest, or the appearance of conflicts of interest, between their personal interests and those of the ERRC, and they must ensure that neither they nor their friends or family members receive any improper personal benefit from their position at the ERRC.

For purposes of this policy, the following terms have the following meanings:

- a. 'Family member' includes parents, grandparents, spouses, domestic partners, siblings, aunts, uncles, nieces, nephews, children (including adopted children), and grandchildren.
- b. 'Transaction' means any investment, grant or contract for the purchase of goods or services related to the ERRC's work.
- c. An 'interest' exists when a family member, close business associate, or close friend of someone to whom this policy applies, to that person's knowledge, (i) is employed by and receives any compensation from any organisation or person with which the ERRC has entered into a transaction or is considering entering into a transaction; (ii) holds a senior or fiduciary position or has a shareholder or partnership interest greater than 5% in any organisation in which the ERRC has entered into a transaction or is considering entering into a transaction; and/or (iii) has derived or will derive a financial benefit either directly or indirectly from a transaction entered into or being considered by the ERRC.

If anyone to whom this policy applies has an interest with respect to a transaction being considered for approval at any level of the organisation, she shall disclose that interest in writing to the President and Managing Director, who in turn shall notify the Chair of the Board in writing.

Once you become a person to whom this policy applies, you must fill out a conflict-of-interest disclosure form using the template the Managing Director will make available to you. Every January, you must also fill out this form in relation to the prior calendar year. The Managing Director will collect all forms, store them electronically on her/his personal computer drive, and make them available to the President and the Board Chair, who will discuss any issues they raise and decide together whether any action needs to be taken. Potential conflicts involving the President or Managing Director must be considered by the Board Chair alone. Potential conflicts involving the Board Chair must be considered by ERRC Hungary's Board and ERRC Belgium's members and officers.

Everyone to whom this policy applies must disclose to the President and Managing Director in writing all articles, books, or speaking engagements on topics arising out of their engagement with the ERRC, and for which they will obtain compensation (other than reimbursement of expenses) from another party. The President and Managing Director shall determine whether it is appropriate for the person to accept the proposed compensation. For the purpose of this policy, such compensation shall also be considered a 'transaction'. In the case of the President or Managing Director, the Board Chair shall determine whether it is appropriate for the person to accept the proposed compensation.

Any person who has disclosed or is found to have an interest with respect to a transaction must recuse herself or himself from consideration of the relevant transaction and all related discussions, unless asked by those responsible to provide necessary information. In no event may someone approve a transaction in which she has an interest, nor shall she be present when a vote or decision is taken with respect to the transaction.

No one to whom this policy applies shall accept a gratuitous payment or article of monetary value of greater than €75 from actual or prospective contractors or suppliers of the ERRC, except (a) gifts presented to the ERRC where the recipient is representing the ERRC and thereafter presents the gift to the ERRC, or (b) gifts that are motivated solely by a family or personal relationship, but are in no way connected with the recipient's official ERRC duties. In general, a recipient should make every effort to decline to accept gifts on behalf of the ERRC, but, in cases where it would be considered ungracious to do so, should make clear that the gift is being accepted on behalf of, and will be given to, the ERRC.