

Code of Ethical Standards and Behavior

USFQ NEXT

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I. Introduction

USFQ NEXT is the philanthropical office in Universidad San Francisco de Quito USFQ committed to ethical philanthropical standards of fundraising. Its main concern relies on understanding the views and values of its organizational leadership at USFQ, its constituents, benefactors, and beneficiaries, through the commonly shared concern for the public good and the well-being of people, the earth, and its natural habitats. As an office, it is incorporated to achieve the highest charitable, educational, and scientific impact in the Galapagos Islands and Amazon Basin. Likewise, its efforts to foster pluralism, reduce human suffering, and enhance the human experience, are reflected in the healthcare, science, diversity, and inclusion initiatives aiming to advance the development of vulnerable, marginalized, and underrepresented groups. It performs this work via projects of USFQ in Ecuador and looks to collaborate with other non-profit organizations in the United States that share its sense of purpose.

USFQ is non-profit, non-governmental, independent, self-governing, and voluntary. The surplus generated from the operations is used to help the organization fulfill its mission, which means no part of the net earnings of the organization inures the benefit of the board of directors, trustees, the staff, or any private person, except for the reasonable compensation for services rendered to the organization. It acts independently, not aligned or affiliated with any political party, government, or inter-governmental agency. It has an autonomous governance system determined by itself, not by any for-profit corporation, benefactor, government official, political party, other non-profits, etc. Additionally, it is committed to preserving voluntary values and principles as the main force to assure the achievement of its mission.

Finally, as the connecting bridge between benefactors and beneficiaries, USFQ via USFQ Next facilitates this relationship and offers the utmost transparency and accountability for both parties and the public. Likewise, the organization champions tax refund via its Friends Fund with Charities Aid Foundation of America CAF America, complies with applicable laws, and always chooses the ethical path in the face of hardship, competing goods, and/or conflicting values. To remain on this

path and maintain the highest ethical standards, it is necessary to comply with the provisions dictated by the Code of Ethical Standards and Behavior.

II. Mission, Purpose, and Activities

Mission

Our mission is to provide an unparalleled opportunity to be part of purpose-driven projects that will construct and ensure a better future for Ecuadorean communities.

Purpose

The purpose is to raise awareness, gather support, and raise funds for research, inclusion, education, local knowledge transfer, and cultural activities in Ecuador. While USFQ and its office USFQ NEXT lead projects that are currently in the Galapagos Islands and the Amazon Basin, its scope encompasses all of Ecuador.

Activities

From a broad line of community outreach and research, USFQ and its office USFQ NEXT have put together cornerstones to define a clear path that will provide meaningful impact in the areas of:

1. Academic Excellence & Research
2. Art, Culture & Community
3. Sustainability & Environment
4. Health & Wellbeing
5. Business, Society & Innovation
6. Social Initiatives

III. Guiding Values and Principles

USFQ through its office USFQ NEXT operates based on the following core values and fundamental principles:

Values

1. Transparency
2. Experience
3. Community Partnership
4. Fairness
5. Accountability

Principles

1. Respect for individuality

At USFQ and its office USFQ NEXT, each person has a unique value, and the organization recognizes that their individual contribution is indispensable to the work team in which they work. They have the right to be shown respect and sensitivity to their moral, and religious values, customs, traditions, and cultures. Any type of discrimination based on age, religion, sex, race, sexual preference, or any other condition that is protected by the law is prohibited. Likewise, the same respect and sensitivity should be reflected in the communities we serve. This principle applies to all aspects of employment, including recruitment, selection, promotion, change of position, transfers, termination of employment, compensation, education, training, and in general to all working conditions.

2. Transparency and Responsibility

USFQ and its office USFQ NEXT recognize it is accountable and responsible for its actions and decisions not only to funding agencies, government, and benefactors but also to the people it serves, to its staff and members, to partner organizations, and to the general public. Therefore, it assures the openness and honesty surrounding its work, and the origin and use of resources.

3. Development

The organization is committed to fostering the development of its team in the professional sphere while encouraging the appreciation of the highest moral and ethical values. Consequently, it does not tolerate or condone any kind of harassment, conditioning, bribery, extortion, favoritism, nepotism, or other nonethical practices which include but are not limited to language and conduct that may be intimidating, discriminatory, and/or offensive.

4. Security

The organization is committed to providing a safe work environment and to continue generating a work culture that preserves the physical integrity and mental health of all our members and staff, as their life and health are a priority for the organization.

5. Clarity and Responsibility

The importance of clear, concise, and responsible transmission of information is vital for the organization, as we believe it is a fundamental need and requirement for the members and staff to perform their duties and achieve objectives with professionalism.

6. Consent of Labor Organizations

All relationships with labor organizations must strictly adhere to the legal provisions of the communities where USFQ and its office USFQ NEXT operate.

7. Legality

USFQ and its office USFQ NEXT comply with its obligations under the laws in which it was incorporated and strongly opposes to associate or be associated with corruption, bribery, and other illegal financial attitudes. Any wrongdoing by anyone associated with the organization must be reported and prompt corrective actions shall be applied.

IV. Code Compliance

A. With Benefactors

Benefactors advance and support the mission and purpose of the organization, through the contribution of resources. Treated as partners of the organization, we offer them our complete transparency and best intentions. They are entitled to the following rights:

- i. To be assured of accountability, reporting, privacy, and confidentiality.

- ii. To be informed of the organization's mission, the way the organization intends to use donated resources, and its capacity to use donations effectively for their intended purposes.
- iii. To be informed of the identity of those serving on the board of directors, and to expect the board to exercise prudent judgment in its stewardship responsibilities.
- iv. To have access to the financial statements of their contribution.
- v. To be assured their gifts will be used for the purposes for which they were given.
- vi. To receive appropriate acknowledgment and recognition.
- vii. To be assured that information about their donations is handled with respect and with confidentiality to the extent provided by law.
- viii. To expect that all relationships between the organization and the benefactor will be professional in nature.
- ix. To be informed whether those seeking donations are trustees, staff, volunteers, or hired solicitors.
- x. To have the opportunity for their names to be deleted from mailing lists that the organization may intend to share.
- xi. To ask questions when donating and to receive prompt, truthful, and forthright answers.
- xii. To include certain conditions on the use of their gift. Example: the specific designation of the gift to an endowment and/or for a particular program or purpose. This is limited when the conditions become impossible, impractical, illegal, or inappropriately restrict the duty of care over the use of the gift.

Gifts granted must not include any financial benefit or quid pro quo returned to the benefactor in exchange for the gift.

B. With Beneficiaries

Beneficiaries are individuals and/or groups of people who receive direct benefits from the philanthropic work performed by the organization. To ensure our philanthropy best serves those intended to benefit, beneficiaries are entitled to the following rights:

- i. To be assured that the organization is acting in good faith to serve the best interests of the community.
- ii. To inform USFQ NEXT of the needs, concerns, and customs of the community
- iii. To be informed of the engaged work designed to benefit the community.
- iv. To expect an inclusionary practice of community development through collaborative governance that gives agency to all stakeholders.
- v. To be at the center of community conversations and involved in framing issues, making plans, taking action, and evaluating outcomes through collaborative decision-making.
- vi. To have access to the financial statements of the contribution.
- vii. To be treated with dignity and respect, with opportunities for direct engagement and a voice in the decision-making process, which may include board or committee service.
- viii. Be free to ask questions, offer commentary without reprisal, and receive timely, honest responses.

- ix. To have the opportunity to participate anonymously, with personal information protected to the extent provided by law.
- x. To be appropriately acknowledged for their community advocacy, if desired.

C. By USFQ Authorities

USFQ authorities oversee the responsible leadership and governance of USFQ NEXT and works toward the completion of its mission and fundraising goals. They must approve policies for prudent investment, spending, and fees applicable to gifts, endowments, and other resources, and have the duty to spend or accumulate assets as it deems prudent, balancing short-term support with a goal of generational equity and justice.

The following are the responsibilities entrusted to authorities:

- i. To approve the code of ethics.
- ii. To take action regarding violations of the code of ethics.
- iii. To decide the level of risk the organization is comfortable with, including risk regarding its finances and operations.
- iv. To mitigate risk, by maintaining an emergency preparedness and disaster response plan.
- v. To protect data along with business records, property, program content, integrity, and reputation.
- vi. To ensure any new business opportunity furthers the mission of the organization.
- vii. To ensure that the activities of chapters, branches, or affiliates are consistent with the overall values and mission of the organization.

- viii. To ensure that the public understands the mission, purpose, and activities of the organization.
- ix. To evaluate, thoroughly understand, and approve the compensation of the staff in advance of any change.
- x. To ensure that the organization has sufficient administrative and fundraising capacity to deliver its programs responsibly and effectively.
- xi. To provide training and supervision for the staff regarding the handling of donor data and resources, and the control of the organization's brand in online platforms that are raising funds for the organization.
- xii. To implement conflict of interest and whistleblower policies that will assist in complying with legal obligations and providing information to the public.
- xiii. To implement effective governance policies and procedures.
- xiv. To strengthen ethics and accountability through continuing vigilance and adaptation processes.
- xv. To determine the programs and services of the organization, monitoring their compliance, and efficiency towards the mission.
- xvi. To actively participate with staff in short- and long-term strategic planning.
- xvii. To serve as ambassadors for the organization, articulating its mission, accomplishments, and goals to the public, and building support for the organization.

D. By Staff and Trustees

The Staff and trustees of USFQ NEXT are responsible for the effective coordination of the fundraising initiatives, including the assurance of fundraising excellence. We believe that if our community is composed of responsible, capable, and committed individuals, we will succeed in our mission.

The legal duties of the staff and trustees in the organization are the following:

i. Prudent Care

Staff and trustees are required to exercise their responsibilities in good faith, with diligence, prudence, and skill. The stewardship they give to resources must be exemplary, reflecting their thoughtful and careful work generating revenue by fundraising and managing expenses.

ii. Obedience to the law

Staff and Trustees must comply with federal and state laws and verify that the fundraising initiatives comply with them as well. In addition, they are required to follow the policies and procedures dictated by the organization and its authorities, while legally carrying out the mission of the organization, and making sure that its projects and services fulfill it.

iii. Loyalty

Staff and trustees of USFQ NEXT are required to avoid acting in any manner that may result in their personal financial gain and harm the organization.

iv. Confidentiality of information

From entry, staff and trustees assume the commitment to have a responsible and legitimate use of the information to which they have access, considering it as the intellectual property of the organization. If a staff member or trustee terminates their contract with the organization, they must maintain this commitment to which they are subject by law and professional ethics.

Staff and trustees have the right to receive orientation and a manual of key documents and abide by them. The documents include but are not limited to:

- Articles of incorporation
- Bylaws
- IRS determination letter
- Strategic plans
- Current budget
- Independent audit
- Meeting minutes
- Others

E. By Volunteers

USFQ and its office USFQ NEXT advocates and encourages volunteerism for the sustainable development of its programs and hopes to integrate and mobilize volunteers into their implementation.

Volunteers are expected to comply with the following duties:

- i. To be reliable and punctual.
- ii. To be trustworthy and accountable
- iii. To respect the confidentiality of the information they have access to.
- iv. To respect the rights of the people they work with.
- v. To successfully carry out the specified job they are executing.
- vi. To give feedback, report, and participate in evaluations when asked.

- vii. To accept the feedback given by the organization.
- viii. To be committed to the specific program they are involved in.
- ix. To acknowledge decisions made by the board of directors and the staff.
- x. To address areas of conflict with the appropriate staff member or volunteer coordinator.
- xi. To undertake training and orientation.
- xii. To ask for support when needed from the appropriate staff member or volunteer coordinator.
- xiii. To stay safe on the job.

Volunteers are entitled to the following rights:

- i. To receive accurate and prompt information about the organization.
- ii. To receive a clear, comprehensive job description.
- iii. To be carefully interviewed and appropriately assigned.
- iv. To receive training and orientation.
- v. To be and feel included at meetings, social functions, etc.
- vi. To be supported in their role.

- vii. To have choices and feel comfortable about saying "no".
- viii. To be consulted on matters that directly or indirectly affect their work.
- ix. To receive feedback on their work.
- x. To receive appropriate recognition for their contribution.
- xi. To have their personal information kept confidential if desired.
- xii. To be trusted with confidential information if it is necessary to do their job.
- xiii. To be and feel safe on the job.

F. With Fellow Non-Profits

USFQ and its office USFQ NEXT believe that nonprofits should maintain ethical and cooperative relationships and partner where possible and appropriate to achieve the greater public good. When consistent with our mission, collaboration can match diverse strengths and resources, while promoting effectiveness in addressing priority issues. Likewise, significant progress toward global welfare can be achieved by overcoming the artificial barriers that separate people and their institutions. The Organization considers that when nonprofits are generous and mutually supportive of one another, the work in the philanthropic sector can only benefit from it.

G. With Society

USFQ and its office USFQ NEXT recognize that their fundamental reason for being are society and the communities for whom we work for, and it is to them that we owe our duty. Consequently, to best perform this duty, the organization is devoted to carrying out the following commitments:

i. Adequate Implementation of our Programs and Services

The organization pays great attention and invests in the appropriate training of our staff, trustees, and volunteers and makes every effort to make sure they perform their duties properly while promoting the economic, social, and environmental growth of the communities where our programs are located.

ii. Respect for Local Customs, Traditions, Cultures

The organization is committed to understanding and respecting the local customs, traditions, practices, and cultures of the communities where it operates. In case, there is any doubt as to their congruence with our ethics and values, we will consult with the respective authorities to determine the course of action.

iii. Adequate Advertising

The organization is aware of the impact that its advertising may have. Thus, it will always take care that it is done with truthfulness and responsibility. The organization is committed to ensuring that its advertising campaigns promote the strengthening of universal ethical values, the physical and emotional integrity of people, and the respect for the universal rights of children, people with disabilities, the elderly, and ethnic groups, among others.

iv. Safekeeping of the Environment

The organization is committed to promoting a culture of appreciation and meticulous care of the environment and its biodiversity among its board of directors, staff, trustees, and volunteers. Thus, expecting the practice of safekeeping of the environment in their daily work. Inevitably, our operations, although minimal, may have an impact on the environment, we seek to reduce this impact through continuous improvement of our processes and compliance with all environmental standards in the locations we operate.

H. With the Government

USFQ and its office USFQ NEXT recognize the importance of abiding by the laws and legislature of the government of each country it operates. To that extent, it maintains its financial, legal, and safeguards procedures in order, mindful of its fiscal responsibility.

The governance, activities, and other matters of the organization shall be in accordance with the laws and regulations of the nation and locality in which it has been incorporated. Furthermore, an attorney shall review the organic documents of the organization to attest that they follow existing laws and regulatory standards.

i. Concerning the Laws

The organization commits to being informed of the laws of each country in which it operates, and to making the necessary adaptations so as not to incur any violation, completely aware that non-compliance with the law is a criminal offense that can cause severe economic damage to the organization.

ii. Concerning Participation in Political Activities

The organization does not embrace any ideological or partisan affiliation but encourages civic collaboration while stimulating the responsible exercise of political rights. However, if a staff member or trustee chooses to participate in politics, contribute and give his/her opinion, he/she shall do so as an individual and shall not give the appearance of acting in the name and/or representation of USFQ or its office USFQ NEXT. Their participation in political and/or electoral processes is entirely on a personal basis and does not include contributions of time, financial support, and resources belonging to the organization.

V. Fundraising

USFQ and its office USFQ NEXT perform fundraising to provide funds to operate its programs and to achieve its mission and goals, by seeking voluntary financial support from foundations, corporations, individual benefactors, and government agencies. This process represents a two-way flow, involving accountability, the effective use of the funds, the disclosure of clear and honest information, and respect for the intent of the benefactor.

Some rules relevant to the fundraising of the organization are detailed below:

- i. The organization will only accept funds that are consistent with its mission, do not compromise its fundamental principles, and do not restrict its ability to address relevant issues freely, thoroughly, and objectively.
- ii. Programs should be designed to meet the mission of the organization and never designed simply to meet the needs of the funding source.
- iii. All solicitations must properly reflect the planned use of the funds requested, and fundraising solicitations may only make claims that the organization can meet.
- iv. Fundraising shall be free from coercion, improper motive, improper conduct, or illogical reward.
- v. The organization shall not make compensation based on a percentage of accumulated charitable contributions to the board of directors, the staff and trustees, or volunteers.
- vi. The organization will ensure that contributions are used as promised, implied in the fundraising solicitation, and/or for the purposes intended by the benefactors.
- vii. The organization may alter the terms and conditions of a donation or financial support only by obtaining the explicit consent of the benefactor.
- viii. Financial disclosures relating to donations will be made available upon request by interested parties or the benefactor.
- ix. The authorities, staff, trustees, and volunteers of the organization shall not exploit any relationship with the benefactor or potential benefactor for personal gain or to benefit any relative, friend, associate, colleague, or others.

- x. Privileged or confidential information regarding a donor or donation must not be disclosed to unauthorized parties.
- xi. The organization shall not use undue pressure, undue influence, or any other unethical mean in its fundraising solicitations.
- xii. The organization must seek high investment returns for endowed assets that do not compromise its mission and purpose, which rules out future investment in fossil fuel, coal, natural gas, and mining corporations.

Spending Policy

USFQ and its office USFQ NEXT understand that having a strong spending policy is key to doing short-term good while ensuring long-term viability. For its design, the organization considers revenue and expense, the nature of their predictability, the tools at its disposal to cope with revenue shortfalls and/or unanticipated expenses, and the assessment of the endowment.

Fundraising revenue is categorized into restricted contributions and unrestricted contributions. Restricted contributions are gifts designated for specific purposes. Unrestricted contributions are gifts that can be used as the board of directors determines necessary. Expenses divide into indirect costs and direct costs. Indirect costs refer to general expenses like utilities. Direct costs refer to the expenses of existing programs that may include a fundraiser salary, and the cost of a fundraising consultant, among others.

Endowments fall in the category of restricted gifts by benefactors either via formal communication or in response to our marketing tools online and become part of the assets of the organization. A gift not restricted by a benefactor as an endowment but treated as such by the action of the authorities can be spent at any time by the decision of the authorities.

To ensure the correct management of the spending policy, USFQ and its office USFQ NEXT relies on its accountant, financial advisor, and legal counsel. We yearn to be able to reflect the Pareto Principle in our operations, achieving the 80/20 rule by focusing most of our effort and resources on the 20% of the benefactors who are most likely to represent 80% of our future revenue. Furthermore, we hope to invest 80% of our budget in our programs and services and use the rest on the overhead and administrative costs of the organization.

Tax Benefits for Charitable Giving

USFQ and its office USFQ NEXT offer the ability to provide tax refunds to benefactors through its Friends Fund at CAF America. With a Friends Fund at CAF America, foreign organizations can initiate and sustain a U.S. fundraising campaign while accepting tax-deductible donations of any amount. The fund is exclusively designated for grantmaking to the specific charity.

VII. Conflict of Interest Policy

The conflict-of-interest policy of USFQ and its office USFQ NEXT requires all conflicts to be disclosed and appropriately managed, as it refers to a matter as serious as the use of charitable gifts to leverage personal financial contracts. The authorities, the staff, trustees, and volunteers are obliged to declare any financial interests that may conflict with their work in the organization via formal communication. The authorities, staff, trustees, and volunteers should not have any financial interest in a company, business, or association of a benefactor or beneficiary.

The purpose of the conflict of interest policy is to protect this tax-exempt organization's interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the Organization or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

Definitions

1. Interested Person: Any director, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

2. Financial Interest: A person has a financial interest if the person has, directly or indirectly, through business, investment, or family: a. An ownership or investment interest in any entity with which the Organization has a transaction or arrangement, b. A compensation arrangement with the Organization or with any entity or individual with which the Organization has a transaction or arrangement, or c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Organization is negotiating a transaction or arrangement. d. Compensation includes direct and indirect remuneration as well as gifts or favors that aren't insubstantial.

Procedures

1. Duty to Disclose: In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to members of committees with governing authority delegated powers considering the proposed transaction or arrangement.

2. Determining Whether a Conflict of Interest Exists: After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining committee members shall decide if a conflict of interest exists.

3. Procedures for Addressing the Conflict of Interest:

a. An interested person may make a presentation at the governing committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.

b. The chairperson of the governing committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.

c. After exercising due diligence, the governing committee shall determine whether the Organization can obtain, with reasonable efforts, a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

d. If a more advantageous transaction or arrangement isn't reasonably possible under circumstances not producing a conflict of interest, the governing committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the Organization's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination, it shall make its decision as to whether to enter into the transaction or arrangement.

Violations of the Conflict of Interest Policy

a. If the governing committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.

b. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

Records of Proceedings

The minutes of all committees with authority delegated powers shall contain:

a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing committee's decision as to whether a conflict of interest in fact existed.

b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

Compensation

a. A voting member of the governing board who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.

b. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.

c. No voting member of the committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

Annual Statements

Each director, principal officer, and member of a committee with governing board delegated powers shall annually sign a statement which affirms such person:

a. Has received a copy of the conflict of interest policy,

b. Has read and understands the policy,

c. Has agreed to comply with the policy, and

d. Understands the Organization is charitable and to maintain its federal tax exemption it must engage primarily in activities that accomplish one or more of its tax-exempt purposes.

Periodic Reviews

To ensure the Organization operates in a manner consistent with charitable purposes and doesn't engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

a. Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's length bargaining.

b. Whether partnerships, joint ventures, and arrangements with management organizations conform to the Organization's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and don't result in inurement, impermissible private benefit, or in an excess benefit transaction.

Use of Outside Experts

When conducting the periodic reviews, the Organization may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the authorities of its responsibility for ensuring periodic reviews are conducted.

Anti-corruption

At USFQ and its office USFQ NEXT, the authorities, staff, trustees, and all other participants must contribute to making ethical practices part of the culture of the organization by preserving the soundness and integrity of its community. Moreover, they must comply with all applicable national laws and regulations, and applicable international laws, regulations, and conventions for the programs of the organization outside Ecuador.

As such, illegal actions like bribing to obtain any benefit, receiving money, gifts, or favors, have no place at USFQ and its office USFQ NEXT, as they compromise the organization, affect its reputation, and impede the progress of the community it serves. Consequently, it is not allowed to accept money, gifts, services, discounts, trips, entertainment services, or other unethical actions by external parties to the organization, for the work performed. Any situation generating suspicion must be formally reported in a timely and accurate manner to the immediate supervisor.

USFQ and its office USFQ NEXT equally condemns the lack of transparency in reporting, the misappropriation of funds, and accepting or being involved with tainted funds. These actions are subject to the conflict of interest policy, and, if complaints proceed, the organization will act fairly and take appropriate disciplinary and corrective action. The organization is committed to thoroughly reviewing each case and acting accordingly.

VIII. Public Trust

Transparency, honesty, and availability of information are the frames guiding the work USFQ and its office USFQ NEXT, and it is upon them that we plan to build and gain public trust.

This framework is based on the following regulation:

- i.* The organization shall present information in an unbiased and non-trendy manner.
- ii.* Information provided about the organization to benefactors, beneficiaries, the authorities, staff, trustees, volunteers, and the general public must be prompt and accurate.
- iii.* The organization shall prepare and make its programs, services, and reports available to the public annually.
- iv.* The organization shall provide a channel of communication for the public to inquire about the organization and its activities.
- v.* The organization shall have clear guidelines and approval processes for the issuance and disclosure of verbal and written statements.

IX. Partnership, Collaboration, and Networking

USFQ and its office USFQ NEXT may seek cooperation from other civic organizations, governments, intergovernmental agencies, and for-profit corporations when thought appropriate, with the sole purpose of advancing its mission-related objectives. The organization believes that such collaboration can enable the pooling of diverse forces and resources while promoting effectiveness in addressing priority issues.

Collaborations shall be subject to the following regulations:

- i. The organization will collaborate with other entities only if the partnership is consistent with its mission.
- ii. The organization will collaborate based on shared values, in common areas, and for the good of society.
- iii. The organization will collaborate on an equitable basis of genuine mutual benefit.
- iv. The organization shall express solidarity with the campaigns and actions of other nonprofits, and promote their effectiveness and success, where this does not compromise the integrity or values of USFQ and its office USFQ NEXT.
- v. The organization shall agree to associate with a government or intergovernmental body only when it is in the best interest of achieving its objectives and does not compromise its independence or self-control.
- vi. The organization shall not change its policies or non-partisan nature in exchange for political favors.
- vii. The organization shall not collaborate with a for-profit corporation if it was motivated by financial reasons unrelated to the achievement of mission objectives.

