

MAC | CONSULTING



ETHICAL CONDUCT AT MAC GUIDELINES FOR EMPLOYEES

September 2010

PREAMBLE

The following document serves as a guide for consultants in terms of the company's expectations as to what it considers ethical behaviour. It does not replace the MAC Consulting Code of Conduct and Ethics; rather it is designed as a supporting document.

It is also important to note that one cannot account for every ethical situation that consultants face; as such, this document does not claim to be comprehensive. Should any situation arise where consultants are unsure in terms of how to behave, they should approach a MAC director for guidance.

CLIENTS

GIVING AND RECEIVING GIFTS

- Client entertainment
 - Entertaining clients at events such as sports matches, or over meals is acceptable, but should be approved ahead of time by the Project Manager or KAD. It is not acceptable to give clients expensive gifts such as travel and accommodation (e.g. weekends away etc). If there is any doubt, refer the matter to the KAD.
 - Entertainment activities that may bring the company into disrepute ought to be avoided (e.g. strip clubs, casinos).
- Accepting gifts
 - Generally speaking, the acceptance of small gifts from a client is acceptable, as long as there is no expectation of reciprocity. If it is felt that accepting the gift is inappropriate in any way, then it should be declined and care should be taken to ensure this is done in a way that will not upset the client. The Project Manager or KAD should also be appraised of the situation.
 - All accepted gifts with a value of over R100 are to be declared to the KAD or Project Manager.
 - All accepted gifts with a value of over R100 need to be recorded in the gift register held by the Finance Manager. This may be recorded telephonically within 24 hours but a signature from the recipient confirming the details is required in the gift register within 14 days.

ADHERENCE TO CLIENT RULES AND POLICIES

- Adherence to client rules
 - Consultants will at all times adhere to client rules and policies and must ensure they appraise themselves of safety, health and environmental rules and regulations as they apply to premises and property of the client. Consultants not adhering to client rules, procedures and policies may be subject to disciplinary action. Should any of the client's rules and policies directly contradict those of MAC, clarity ought to be obtained from the Project Manager or KAD.

CLIENT CONFIDENTIALITY

- Discussing of client issues
 - Care needs to be taken when discussing client issues in places where one could be overheard - this includes discussions with colleagues, telephone calls, emails, electronic documents, and hardcopy documents.
 - Specific client issues are not to be discussed with anyone outside the project environment, including colleagues, unless approval is obtained from the Project Manager or KAD.
 - Care needs to be taken to sterilize information included in proposals to other clients. Client details must not be included in proposals unless approval has been obtained.
- Client competitive advantage
 - MAC's solutions to clients often result in their gaining a competitive advantage in their industry. Consultants therefore need to be careful when designing or implementing solutions for clients who are in competition with one another. If it is suspected that a client's competitive advantage could be compromised, the relevant KAD needs to be contacted for input. Transporting and copying of electronic or other media from one client to another is strictly prohibited.
- Client information
 - Any confidential client information which is provided to consultants needs to be returned or destroyed upon completion of the project.
 - Consultants are not permitted to use confidential client information / knowledge to derive their own profit.

CAPABILITY TO DELIVER

- Proposal writing
 - MAC will only take on work which it can deliver to a high level of quality. As such, when writing proposals consultants need to make sure that MAC has the capability to deliver on the project and all proposals should be approved by the KAD.
- Personal and MAC expertise
 - Consultants must never misrepresent their own or MAC's competencies, experience and / or abilities to clients.

SHARE TRADING

- Client shares
 - MAC employees are allowed to buy and sell shares in client companies as long as they adhere to the rules of the JSE. Should consultants be made aware of information that could impact the share price, this constitutes as insider trading and consultants should refrain from buying or selling shares at this time.
 - Consultants are not permitted to share client information which may impact on the share price with colleagues, friends or family members.

EXTERNAL BUSINESS INTERESTS

- Using client contacts to further external business interests
 - As full time employees of MAC, consultants are required to obtain permission to be involved in any external business activities. It is not acceptable for consultants or contractors to approach clients for business with regards to these external ventures.

EMPLOYMENT BY THE CLIENT & CLIENT EMPLOYEES

- Soliciting and /or accepting job offers from clients
 - It is a condition of employment that no employee shall seek or take up an offer of employment with any of MAC's clients with which she/he has been directly involved in the last year.
- Soliciting client employees to join MAC
 - Consultants must in no way entice client employees to apply for employment at MAC.

CLIENT PROPERTY

- Physical property
 - Client property may not be taken from client premises without acquiring the necessary authorisation. Any property taken from the client without authorisation will be construed as theft.
 - Any equipment that is charged to the client becomes their property and must be returned to them upon completion of the project. This includes "small" items such as stationery.
 - Any equipment purchased by MAC for the purposes of the project e.g. printers etc must be immediately labeled with a MAC logo / letterhead.

COMMUNICATIONS

- Client telephone
 - Client telephones should only be used for client or project related calls. Using client telephones for business calls dealing with other MAC clients, or for personal calls is forbidden.
 - Personal calls or calls dealing with other clients must not be made where it is possible that the client could overhear (i.e. care should be taken on site to find a location where private personal or private business calls may be made in a sensitive manner).

- Client computer network
 - Client computer networks must not be used to download personal emails or to surf the internet. MAC provides an allowance for a 3G card for these activities. All clients have IT policies which expressly forbid the use of their IT infrastructure for personal use. This activity is increasingly becoming the cause for dismissal in client organisations.

BILLING

- Allocating hours
 - MAC Consulting charges clients honestly for services to the client. Consultants may not allocate more hours to a project than they have actually spent working on it. Hours capped at 8 hours a day.

RACE AND GENDER

RACISM

- Racist actions by client
 - If consultants suspect that a client is behaving in a racist manner (either overtly or covertly), the issue should be raised with the Project Manager or KAD for resolution.
- Racist actions by colleagues
 - MAC does not accept any form of racism by its consultants. All racist behaviour will result in disciplinary action being taken against the people involved and should be reported to the KAD.
 - Racism is not always obvious, and employees are advised to be sensitive to any well intentioned behaviour that could be interpreted as offensive.

SEXUAL HARASSMENT

- Sexual harassment by clients
 - Should consultants be made to feel uncomfortable in any way by client employees, they ought to approach their Project Manager or KAD to take up the issue with the client. Should the issue not be adequately resolved by the Project Manager and KAD, they should take it up with the MAC HR Department.
- Relationships with clients
 - Consultants are to refrain from having physical relationships with clients.
- Sexual harassment by colleagues
 - MAC does not tolerate the sexual harassment of its employees. If employees are being sexually harassed, they are advised to attempt firstly to resolve the matter with the person involved. Should this not be successful, they need to refer the matter to their KAD.

- Sexism and sexual harassment is not always obvious, and employees are advised to be sensitive to any well intentioned behaviour that could be interpreted as offensive.

RELATIONSHIP WITH COLLEAGUES AND MAC EMPLOYEES

SUPPORTING COLLEAGUES

- Dealing with ethics issues in the team
 - Where possible, when coming across ethical problems within the project team, consultants should approach the relevant person / people and attempt to resolve the issue internally. Where this is not possible, the Project Manager or KAD needs to be contacted immediately to ensure that the matter is resolved swiftly.
 - It is not acceptable to ignore issues that may compromise the integrity of colleagues, the project team or the company. When consultants become aware of a POTENTIAL problem there is a duty of care to the Employer to act immediately.

COMPANY PROPERTY

THEFT

- Company property
 - Consultants are not permitted to take possession of any company property. All company property that is taken needs to be returned when consultants have finished using it.
- False claims
 - The submission of any claims for meals, travel, accommodation and other expenses which were not incurred as a result of working for MAC or its clients will be construed as theft.

TIME OFF

- Personal business on company time
 - MAC realises that all employees will, from time to time, conduct personal business during work hours. This is allowed as long as it is not abused and all delivery requirements are met. Permission is required from the Project Manager or KAD so that management is aware at all times of activities undertaken by consultants during working hours.
- Sick Leave
 - Employees claiming sick leave when they are not sick will be subject to a disciplinary hearing. MAC views this as fraud.

UNAUTHORISED USE

- Office equipment
 - MAC realises that office equipment will, from time to time, be used for non-business reasons. Employees are encouraged to keep this to a minimum, and excessive use of office equipment (i.e. excessive telephone use, faxes, copying etc.) will be charged back to the employee and may result in disciplinary action being taken.

GENERAL BEHAVIOUR

ALCOHOL AND DRUGS

- Use of alcohol and drugs
 - Consultants should at no time be under the influence of alcohol and / or drugs. If a consultant suspects that a colleague is under the influence this should be raised with the individual and the Project Manager.
- Drunken driving
 - It is against the law to drive under the influence of alcohol and / or drugs. It can also pose a risk to the company in terms of both reputation and the ability to deliver on its client commitments.

EMPLOYEE SAFETY

- General safety
 - The safety of employees is a priority for MAC. As such, any unsafe working condition, both in the office and on client sites needs to be reported to the Project Manager.
- Driving
 - Consultants are advised to take reasonable and appropriate precautions to optimise their own safety. This is especially true for those who drive long distances, at night, or on dangerous roads etc. The Project Manager or KAD can be consulted for general guidance on latest departure times from remote sites when traveling home. Safety is not to be compromised at any time and if necessary book into a hotel to avoid driving in dangerous conditions.

PROCEDURE WHEN FACED WITH ETHICAL ISSUES

According to the MAC Code of Ethics, the following is expected of employees in terms of ethical issues:

LIVING THE CODE

It is the responsibility of each of MAC employee to follow the Code of Conduct and Ethics and MAC policies consistently and appropriately and help others to do so. When non-compliance with our Code of Conduct and Ethics is reported or otherwise suspected, steps will be taken to investigate and, if appropriate, remedy the situation.

Those who violate the Code or MAC policies and procedures will be subject to disciplinary action, up to and including dismissal. Disciplinary measures will also apply to anyone who directs or approves infractions or has knowledge of them and does not promptly move to correct them.

Everyone in MAC is encouraged to report and express concerns and must do so in good faith, fairly, honestly and respectfully. MAC is committed to protecting individuals against retaliation. People in the reporting line are responsible for addressing issues that are brought to their attention.

MAC OMBUDSPERSON

The Company has introduced an “Ombudsperson” process to meet the imperative of a channel of confidential recourse for employees. The Ombudspersons can be approached if employees are faced with ethical difficulties and feel that they cannot raise this issue with their KAD or Project Manager.