GUIDELINES ON FORM AND CONTENT OF ALLEGATIONS

1. These Guidelines are established under Paragraph 7(a) of the Ethics Committee and Procedures (“ECAP”) to provide for the appropriate form and content of any documentation regarding allegations of misconduct against Directors, Alternate Directors or the President in relation to the performance of official duties or actions that affect their performance of official duties1 (“allegations”).

2. Any person may submit an allegation in good faith against a Director, Alternate Director or the President.

3. Staff members who make frivolous or knowingly false allegations shall be subject to disciplinary procedures under Administrative Order No. 2.04. Any such allegations made by a Director, Alternate Director or the President shall be considered a violation of the Code of Conduct and shall be subject to the procedures of the Code.2 In the event that persons other than staff members make frivolous or knowingly false allegations, the President shall decide, in consultation with the Ethics Committee and the person/s against whom such allegations have been made, on appropriate measures that may include legal action.

4. Allegations must be addressed to the Chair of the Ethics Committee, in writing, and signed. The name of the signatory must be clearly stated, together with his/her personal and official status. No anonymous allegations shall be accepted.

5. Persons making allegations must state their allegations concisely, and summarize all relevant evidence available to them, including the names and contact information, if possible, of any witnesses that can corroborate evidence supporting the allegations.

6. If there is documentary evidence to support the allegations, such evidence must be attached to the allegations as annexes. If the original documents are not in English, they must be accompanied by translations into English, with the accuracy of the translations certified to by the translator concerned. Where only part of a document is relevant to the allegation, only the relevant part need be annexed.

7. The person making the allegation must submit four copies, including annexes, in addition to the original.

21 April 2008

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1 Such actions may have been taken prior to, during, or with respect to any applicable restrictions on future employment or disclosure of information, subsequent to, their term of service as Director, Alternate Director or President (see Paragraph 1(b) of the ECAP).

2 Paragraph 7(g), ECAP.