

CODE OF CONDUCT FOR PLAN CANADA

Introduction

Plan Canada ("Plan") has a superior reputation as a child-centered, community development organization. This Code of Conduct applies to all employees, board members, volunteers, consultants, contractors and representatives of partner organizations that work with or interact with Plan. These people are referred to as "Plan Associates."

Plan is dedicated to serving children, their families and the communities in which they live throughout the countries in which Plan operates. The ability of Plan to meet its objectives depends on complex international relationships with donors, children, their families and communities, governments, suppliers and the general public. Plan's success over the years is due in part to its reputation for honesty, integrity, respect and excellence in the conduct of its activities as an organization committed to improving the lives of children. As the environment in which Plan operates has become more complex, Plan has recognized the need to state clearly the principles which guide its decisions and the conduct of its associates to assist associates in maintaining Plan's reputation.

As an associate of this organization, dedicated to serving children, their families and the communities in which they live, you continually represent Plan in all that you do. In your capacity as Plan's representative, it is extremely important to understand the standards Plan expects from you both in terms of maintaining and promoting a positive image of the organization and, most importantly, demonstrating respect for the rights of the children, families and communities Plan serves. Plan has developed a Code of Conduct to assist you and all associates to gain an understanding of why it is important to conduct yourself in a professional and ethical manner and what business practices Plan promotes. To this end, the Code of Conduct ("Code") outlines the standards of conduct which guide the actions of Plan and its Associates.

Values

Plan Canada believes in and stands for a core set of values that guide the way in which we conduct ourselves and hold each other accountable in consistently demonstrating behaviors that support the essence of our organization. These values help to provide common meaning and understanding around the way in which we must act as representatives of Plan in our relationships with others who have a vested interest in our mission. The values are described below in the context of the Associate relationship.

These values apply to all board members, staff, volunteers, management and partners.

Integrity

We act consistently with Plan's mission, are honest and transparent in what we do and say and

accept responsibility for our individual and collective actions. To do this we:

- Use good judgment in protecting Plan's reputation
- Ensure transparent stewardship of Plan's financial resources
- Deal fairly, truthfully and constructively in all transactions with staff, board members, volunteers and partners

Respect

We respect the rights, cultures, practices and beliefs of all individuals with whom we come in contact through our work by:

- Providing the opportunities for individuals to work for and shape their development
- Delegating authority, mentoring staff and encouraging calculated risk taking and creativity
- Treating all human beings with empathy and fairness
- Soliciting diverse opinions in decision making processes
- Supporting and stimulating freedom of expression

Leadership and Empowerment

We value the opportunities to share in the success of Plan by:

- Communicate in a timely manner clear standards and procedures for all processes
- Leading by example and acting in ways that promote the values of Plan in all interactions
- Creating the conditions in our work, in our activities and in our organization for personal empowerment by respecting and encouraging each individual's abilities and creativity
- Seeking to listen to new perspectives and information by treating each employee with dignity by recognizing them as an individual
- Clearly explaining an individual's responsibilities and managing performance as it relates to conducting business and establishing collaborative relationships

Teamwork and Collaboration

We believe that teamwork provides us with the ability to achieve much more than we can achieve as individuals. We will create an environment to encourage individuals to work effectively in teams by:

- Promoting teamwork across boundaries within Plan
- Seeking participation at every level we work
- Acting in the best interest of the team and the organization as a whole
- Continuously seeking out and sharing best practices and opportunities

Inclusiveness

We promote diversity in our management decisions in all we do by:

- Valuing the differences in people, including race, gender, age, education, sexual orientation, operating style and personal and professional experience
- Actively seeking to embrace ideas from diverse sources to resolve problems and confront key issues and generally improve Plan's operations

Extraordinary Accomplishment

We constantly challenge ourselves to the highest level of learning and performance to achieve greater impact by:

- Seeking out opportunities for continuous improvement in all that Plan does – including ideas, quality and satisfaction.
- Finding balance between responsibility to donors, employees, board members, volunteers, and all stakeholders while encouraging extraordinary accomplishment.
- Measuring the success of our work through the engagement of all Associates

Plan expects Associates to comply with the laws and regulations governing Plan's operations and further to maintain the highest standards of honesty, respect and integrity in their conduct of such operations and with a constant regard for Plan's good name as a child-centered community development organization.

This Code is not intended to cover every situation which associates of Plan may face. No statement can offer a complete guide to cover all possible situations that might be encountered. Plan anticipates, therefore, that questions from time to time will arise as to the propriety of any action or the application and interpretation of the Code. An associate is expected to discuss such questions with his/her people leader who will seek advice from his or her immediate people leader, and so on, as necessary.

Violations of the Code can have serious implications for Plan's success. Nothing in the Code abrogates Plan's right to take whatever action it deems appropriate in the event of non compliance with this Code.

- Violations of the Code may result in disciplinary action up to and including termination with or without notice to the associate, based on the severity of the infraction and the totality of the circumstances.
- Civil legal action may be brought by Plan against Associates for Code violations as Plan, at its sole discretion, deems appropriate.
- Violations of the Code which may violate local laws will be reported to authorities as required by law or as deemed appropriate by Plan.

Personal Conduct Outside Work

Plan does not intend to dictate the belief and value systems by which Plan associates conduct their personal lives. Plan's position throughout the world is dependent, however, on maintaining good relations and upholding its reputation as a child-focused community development

organization with numerous individuals, countries and organizations. Unlawful, unethical or other conduct by Plan associates which may jeopardize Plan's reputation or position whether during or after business hours will not be permitted. Such conduct includes, but is not limited to: any unlawful activity related to sexual abuse; child abuse; any other unlawful activity; sexual harassment; physically/verbally abusive behavior; and public disorderly conduct.

Concern for Children, their Families and Communities

An Associate must do nothing that may cause emotional, physical or financial harm to the children, their families or communities that Plan is dedicated to helping. As an international child centered development organization, committed to the well being of children and to supporting the UN Convention on the Rights of the Child, Plan does not tolerate child abuse in any form. Associates must be concerned about perception and appearance in their language, actions and relationships with children. Associates must always adhere to Plan's Child Protection Policy which states:

Plan is committed to actively preventing child abuse.

Plan takes positive action to prevent child abusers becoming involved with Plan in any way and takes stringent measures against any Plan Associate who commits child abuse.

It is mandatory for all Plan Canada Staff and Associates to report any witnessed, suspected or alleged incident of child abuse anywhere or violation of the Child Protection Policy.

Associates must become familiar with the four types of child abuse (sexual, physical, emotional and neglect) and adhere to Plan's Child Protection Policy and Detailed Procedures.

Business Practices

Laws and Regulations

Associates must at all times observe the laws and regulations of the jurisdiction in which they are based (including locations to which associates or members travel in their capacity as associates of Plan).

Political Contributions

Plan will make no contributions, directly or indirectly, to any political candidate or party. Because it may be considered an in-kind political contribution, Plan will not give employees time off with pay for political activity.

Gifts and Entertainment

When dealing with government personnel, children, their families and communities, donors, suppliers and other persons, associates must be guided by two principles: never to use his/her position to obtain personal gain; and never to be obligated to persons with whom Plan does business. Associates also must conduct themselves at all times in a manner that avoids suspicion of such behavior.

Associates must not be involved in paying or accepting any bribe, kickback or other unlawful payment or benefit to secure any concession, contract or other favorable treatment.

Associates must not give any gift, entertainment or benefit to any supplier, government personnel, public official or candidate for public office in circumstances where such an action could be viewed as attempting to secure the favor of such a person.

Reasonable business entertainment and/or gifts may be furnished and/or accepted by associates whose duties require them to do so provided that a proper accounting of the expenditures/benefit is made in writing to the associate's supervisor. In determining what is reasonable the entertainment and/or gifts should not be of such value as to constitute a personal enrichment for the recipient and should not be such as to appear excessive to an objective observer. Approval for reimbursement of such expenditures is at Plan's sole discretion.

Conflict of Interest

Plan respects each Associate's right to privacy in the conduct of his or her personal affairs. Associates should be free, however, of outside interests and activities which might impair the exercise of the associate's independent judgment in carrying out his/her duties as an associate to act solely in the best interest of Plan.

The following are among the arrangements barred by this policy:

- an Associate may not be, directly or indirectly through a family member or other person acting on his/her behalf, an employee or serve as proprietor, partner, officer or director of any supplier if the employee or Director has any role in the selection of suppliers;
- an employee or Director may not own capital stock or have other investment in any enterprise which is a supplier to Plan, if such investment would be significant enough to interfere or conflict with the employee or Director's obligation and responsibilities to Plan;
- an employee may not be a consultant, employee or representative of another firm if such service would:
 - interfere with the employee's obligation to Plan because of the demands of time or interest;
 - utilize Plan proprietary information gained primarily through Plan employment; or
 - identify Plan with an activity or cause with which it does not want to be identified.

Where an Associate or member of the Associate's family has an outside interest in or activities with any supplier of goods or services to Plan, such interest or activities with such supplier must be disclosed by the employee or Director in writing to the employee's immediate people leader

or the Board of Directors, who will be responsible for informing the HR Director or CEO.

Dealings with Children, their Families and Communities

Associates are not to use the property of or employ the efforts of children, their families or communities in which Plan works for the benefit of the Associate or the benefit of the Associate's family and friends.

Contracts

Procurement procedures should reflect ethical business practice in that:

- they should be based on fairness and equality of treatment for bidders;
- they should be set out clearly and unambiguously;
- they should be meticulously applied and should encompass detailed recording of all stages of negotiation.

Proper Control and Accounting

Compliance with prescribed controls, accounting systems and rules is required at all times. The accounts must accurately reflect and properly describe the transactions they record.

Confidentiality - Disclosure and Use of Plan Information

Associates who have access to Plan's technical or financial information or information about sponsored children or their families or about sponsors are in a position of trust. They must not disclose or use such information outside the normal requirements of their job.

The general principles applying to the disclosure or use of information include:

- No disclosure of information that identifies sponsored families or children should be made to unauthorized persons or the general public without the informed consent of the family and, when appropriate, the child.
- No disclosure or use of Plan information outside the immediate scope of employment should be made without prior written approval by Plan and, where necessary, the obtaining of a written agreement that confidentiality will be respected.
- Communications with the media in donor countries must first be reviewed by the relevant National Organization or Country Director.

Misuse of Computer System

Plan computer hardware, networks, databases and software are Plan property and access to them is made available to Associates on trust.

Improper access, manipulation, alteration or other interference with computer systems and the information held in them is prohibited.

All irregularities must be reported to management to protect the integrity of Plan's systems and the interest of individual users.

All Associates will comply with Plan's Information Technology and Communications Policy.

Whistle Blowing Policy

Please note that the Whistle Blowing Policy forms an attachment to the Code of Conduct. The Whistle Blowing Policy has been designed to allow Associates to raise legitimate concerns about violations of the Code of Conduct without fear of recrimination.

Review of Code with Associates

The Code will be included in the Employee Guide. All employees will sign an acknowledgement form to show that the contents of the guide, including the Code of Conduct, have been read and understood. This signed acknowledgement will be placed in the human resources file of each employee. This process will occur annually and you are encouraged to review it regularly so you will always be aware of Plan's requirements. Other Associates will be asked to sign the Code when they begin working with Plan.

WHISTLE BLOWING POLICY (Attachment to Code of Conduct)

What is the purpose of this policy?

This policy covers the steps to take when you feel you have identified or observed conduct in the organization that contravenes the Code of Conduct.

Why does Plan have a Whistle Blowing Policy?

This policy provides a recognized means of raising concerns internally within the organization. As employees, we are usually the first to be aware of any malpractice, fraud, negligence, or illegality and we must be able to raise legitimate issues in an open and honest way without fear. Open communications, rather than anonymous letters, are more likely to be taken seriously; can be acted on more rapidly and will therefore produce more effective results.

The Whistle Blowing Policy draws particular attention to Plan's policies on Child Protection, and Fraud and Malpractice as follows:

Child Protection

As an indication of what we consider might be raised through the Whistle Blowing Policy, Plan's definition of child abuse as set out in the global Child Protection Policy is:

Plan is committed to actively preventing child abuse.

Plan takes positive action to prevent child abusers becoming involved with Plan in any way and takes stringent measures against any Plan Associate who commits child abuse.

It is mandatory for all Plan Canada Staff and Associates to report any witnessed, suspected or alleged incident of child abuse anywhere or violation of the Child Protection Policy.

It is important that you refer to the Child Protection Policy detailed procedures for more information.

Fraud and Malpractice

It is also important to emphasize in this document that Plan has a policy of zero tolerance towards fraud. We want to ensure that Plan's reputation as a quality organization is maintained and that the maximum possible funds are used to the benefit of the children, families and communities with whom we work.

As an indication of what we consider might be raised through the policy, Plan's definition of fraud as set out in the International handbook is:

- An action or an intentional omission, coupled with an element of deception, that enables someone to receive benefit directly or indirectly whether financial or nonfinancial at the expense of Plan or others involved with Plan.

Malpractice is considered to be:

- Any other intentional contravention of the Code of Conduct.

Procedure

If you believe, in good faith, that you have uncovered or observed evidence that indicates child abuse, fraud, malpractice or any other breach of the Code of Conduct, you are expected to report it, with the supporting factual evidence to:

- Your HR Director or, if you believe your HR Director is involved or implicated in any way, the Chair of the Audit Committee of the Board of Directors. In cases of alleged child abuse, you shall report these in the first instance to the designated Child Protection Officer in Canada, who will advise the CEO of Plan Canada.
- If you consider that your concern may not be taken seriously through this route, you may, alternatively go outside the line management structure and raise your concern with the Chair of the Board of Directors.

Confidentiality is assumed unless you agree that your identity may be revealed. In respect of allegations of child abuse, it is important to remember that the best interests of the child are paramount. Any allegation of child abuse should be reported confidentially to the appropriate individual noted above, since any breach of confidentiality outside of these reporting lines could have devastating effects on the life of a child and the child's family.

Action to be taken

All concerns raised under this policy will be dealt with promptly and will be treated seriously and sensitively.

Your concerns will be discussed with you in order to help determine the precise action to be taken. It will be for the individual with whom you have raised the concern to decide whether or not to involve other parties to investigate (e.g. where there is an issue of alleged child abuse or fraud or malpractice, an investigation must be carried out.) Please see the Child Protection Policy and related guidelines and procedures.

Whenever possible, resolution will be reached and the outcome known within 30 days of raising the concern. You will be informed of the action taken and the outcome.

If you have raised a concern in good faith and an investigation finds the concern to be unfounded no action will be taken against you for 'whistle blowing'.

Penalties

Anyone who victimizes an employee for raising a legitimate concern or tries to deter someone from raising a legitimate concern will be subject to disciplinary action.

Anyone who makes false and malicious accusations or who raises concerns for personal gain will also be the subject of disciplinary action.

Contact

Following the procedure noted above, the contact information of the HR Director and Chair of the Audit Committee are listed below.

Chair, Finance and Audit Committee
Stephen Stewart
(416) 758-5687

Director, Human Resources (Child Protection Officer)
Deborah Singh
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Field Code Changed