<table>
<thead>
<tr>
<th>Policies and Procedures Reference No.</th>
<th>BIG 7.3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policy Title</td>
<td>Code of Ethics &amp; Business Conduct</td>
</tr>
<tr>
<td>Category</td>
<td>Big 9 Policies</td>
</tr>
<tr>
<td>Author</td>
<td>Human Resources</td>
</tr>
<tr>
<td>Vice President with Oversight</td>
<td>Vice President, Legal and Risk Services</td>
</tr>
<tr>
<td>Approver</td>
<td>Senior Management Team</td>
</tr>
<tr>
<td>Purpose and Description</td>
<td>Save the Children’s Code of Ethics and Business Conduct requires our employees and other representatives of our organization conduct Agency activities honestly, with integrity and good judgment, in compliance with all applicable laws and regulations, and in the best interests of the Agency and the children, families and communities we serve. The Code also contains specific requirements addressing financial transactions, conflicts of interest, beneficiary safety, gifts and gratuities, and confidentiality. The Code of Conduct contains Save the Children’s expectation that those representing the organization will conduct themselves with honesty, integrity, and in compliance with all applicable legal and regulatory requirements.</td>
</tr>
<tr>
<td>Compliance Requirement</td>
<td>□Statute:</td>
</tr>
<tr>
<td></td>
<td>□Regulation:</td>
</tr>
<tr>
<td></td>
<td>□Industry Standards:</td>
</tr>
<tr>
<td></td>
<td>☒Not Applicable</td>
</tr>
<tr>
<td>Audience</td>
<td>☒ SCUS</td>
</tr>
<tr>
<td></td>
<td>☒ All Head Start</td>
</tr>
<tr>
<td></td>
<td>☒ SCAN</td>
</tr>
<tr>
<td></td>
<td>☒ Interns, Fellows and Volunteers</td>
</tr>
<tr>
<td></td>
<td>☒ Board Members and Trustees</td>
</tr>
<tr>
<td></td>
<td>☒ Employee’s Immediate Family Members</td>
</tr>
</tbody>
</table>
☒ Sub-awardees, partners, vendors, suppliers, consultants and others with whom we provide assets in exchange for services or products (collectively, “Partners”)

<table>
<thead>
<tr>
<th>Effective date</th>
<th>01/01/06</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revision date</td>
<td>11/02/11</td>
</tr>
<tr>
<td>Retirement Rationale</td>
<td>N/A</td>
</tr>
</tbody>
</table>

**DEFINITION & ACRONYMS**

None.
POLICIES

Statement of Policy

Trustees, officers, employees, volunteers and other representatives of Save the Children US will acquaint themselves with the legal and ethical standards of conduct and restrictions applicable to their duties and responsibilities and will conduct themselves accordingly. Save the Children US trustees, officers, employees, volunteers and consultants are expected to observe the additional standards of personal and business ethics and conduct specified in this Policy and to conduct themselves in a manner that will not be an embarrassment or detriment to Save the Children.

Introduction

Save the Children’s work is inspired by the vision of a world in which every child attains the right to survival, protection, development and participation. Our values – Accountability, Ambition, Collaboration, Creativity and Integrity – describe in broad terms the high standards to which we hold ourselves. We commonly identify ourselves as the world’s leading independent organization for children.

When we act in a way that is consistent with our identity and standards, we build trust and strengthen our ability to deliver our mission for children successfully. When we fail to act according to our identity and standards, we risk the failure of our mission and damage to our reputation.

Building on our vision, identity and values, Save the Children US’s Code of Ethics & Business Conduct represents our commitment to work for children with integrity, honesty and good judgment, and in the best interests of the Agency and the children, families and communities we serve. It requires that our conduct upholds the Agency’s reputation, is respectful of the rights of others, and complies with all applicable laws, regulations and standards.

What’s Inside?

Our Code of Ethics & Business Conduct contains the following sections, which describe specific requirements for Save the Children representatives.

Compliance with Law, Regulations and Standards
Financial Transactions/Records and Reports
Gifts and Gratuities
Conflicts of Interest
Beneficiary Safety and Protection Confidential and Proprietary Information
Reporting a Possible Violation

Each section starts with a “statement of practice” that states what the policy is, followed by additional information to help you understand how to apply the policy in practice. Our Code will not address every situation you may come across, but in the sections below you will find guidelines meant to help you make decisions consistent with Save the Children’s vision, identity, and values. If you have
questions about Save the Children’s Code of Ethics & Business Conduct or would like guidance about a specific matter, speak to your supervisor or contact the Legal & Compliance, Finance, or Human Resources Departments for assistance.

I. Compliance with Law, Regulations and Standards

Statement of Practice: Employees and representatives will at all times comply with all prevailing and applicable laws, regulations and standards, in keeping with the highest legal and ethical principles.

As a representative of Save the Children, you must be familiar and comply with:
• The laws and regulations of the United States and the countries in which the Agency works;
• Save the Children’s own policies and procedures; and
• Professional standards common to other charitable and non-governmental organizations.

If you have any questions about the laws, regulations and standards that apply to your work for Save the Children, speak to your supervisor or contact the Division of Legal & Risk Services for assistance.

II. Financial Transactions / Records and Reports

Statement of Practice: All financial transactions, records and reports will comply with donor requirements and applicable financial and accounting standards.

Save the Children has put in place a range of procedures and controls to ensure that all financial transactions comply with agency and legal requirements and applicable financial and accounting standards. The following are some examples:
• Record all financial transactions accurately and properly. No undisclosed or unrecorded funds or assets may be established or maintained for any purpose.
• Use only headquarters-approved bank accounts for payments and cash transactions.
• Do not take loans on behalf of Save the Children from local lending institutions or individuals without the prior written approval of the Vice President for Finance.
• Ensure that financial data submitted to donors, including governments, is accurate, complete, current and meets the requirements of the grant or contract.
• Do not make personal loans or personal advances to staff or consultants under any circumstances without the prior written approval of the Vice President for Finance.
• Account for and document travel advances within 30 days.
• In the case of compensation advances where staff business travel prohibits the normal receipt of funds, obtain two levels of written supervisory approval.
If you have any questions about financial transactions, records and reports, speak to your supervisor or contact the Division of Finance for assistance.

III. Gifts and Gratuities

Statement of Practice: All gifts and gratuities, whether to be given or received, will comply with applicable laws, rules, regulations, agency policies, and local standards and customs and will not result in obligating either party.

In the United States and elsewhere, giving and receiving gifts is bound by a variety of rules, standards and customs, as well as good sense. In some cases, it may be OK to give or accept small gifts, donations, payments or favors, but be sure you understand all requirements and customs that may apply and have thought the matter through carefully.

The following gifts or payments are not acceptable under any circumstances:

• Political contributions made from Save the Children funds.
• Payments to anyone, including government officials, candidates for a political office, any political party or party official, or others whom you believe might pass that payment onward to any of these prohibited parties in order to obtain or retain business.
• Gifts, entertainment, favors, or reimbursement of expenses for employees (or the families of employees) of Save the Children by a supplier of Save the Children.

The following gifts or payments may be acceptable:

• Gifts with a value of less than $10 for Members of Congress or their staff, and meals and event invitations subject to the rules established by the U.S. House of Representatives and the U.S. Senate.
• Giving or receiving token gifts, entertainment, or meals in line with local customs and laws, that amount to less than $50 in value (or the equivalent in local currency), and do not obligate either party.
• Travel and participation in a business-related, group activity hosted by a supplier or customer representative, with the approval of your supervisor and next-level supervisor.

If you have any questions about a gift, payment or other transaction, speak to your supervisor or contact the Division of Legal & Risk Services for assistance.

IV. Conflicts of Interest

Statement of Practice: All conflicts of interest involving employees (or the families of employees) must be disclosed in writing to the employee’s supervisor and next level supervisor, and the employee must not take part in decisions related to the transaction.
What is a conflict of interest? Simply put, a conflict of interest occurs when your obligations to Save the Children can be influenced or compromised by competing personal or financial interests, commitments or loyalties. Save the Children seeks to avoid both the appearance of and any actual conflict of interest.

The following are some examples of conflicts of interest:

• When an employee or family member has a connection to, or significant financial interest in, another party which does or seeks to do business with Save the Children.

• When an employee engages in an independent business venture or works for another organization in a way that prevents the employee from devoting the time and effort to Save the Children required by his or her position.

• When an employee diverts a business opportunity of Save the Children to another person or organization.

• When an employee participates in an employment-related decision regarding a family member or other person with whom the employee has a close personal relationship.

**Resolving Conflicts of Interest**

Conflicts of interest arise in many contexts and do not necessarily mean the transaction cannot go forward. If you have a conflict of interest:

1. You must report it promptly and in writing to your supervisor and next level supervisor; and

2. You must not take part in decisions related to the transaction. (If you are in doubt about a potential conflict, speak with your supervisor.)

V. **Beneficiary Safety and Protection**

**Statement of Practice:** Employees and other representatives of Save the Children have a duty to treat the children, families and communities we serve with dignity and respect and to ensure their safety and protection.

In 2002 the Inter-Agency Standing Committee (IASC), an organization established to coordinate humanitarian assistance, established the following core principles for implementation by humanitarian organizations to ensure beneficiary safety and protection:

• Sexual exploitation and abuse by employees constitute acts of gross misconduct and are therefore grounds for termination of employment;

• Sexual activity with children (persons under the age of 18) is prohibited regardless of the age of majority or age of consent locally. Mistaken belief in the age of a child is not a defense;
• Exchange of money, employment, goods or services for sex, including sexual favors or other forms of humiliating, degrading or exploitative behavior, is prohibited. This includes exchange of assistance that is due to beneficiaries;

• Any sexual relationship between employees or anyone providing humanitarian assistance and protection and a person benefiting from such humanitarian assistance and protection that involves improper use of rank or position is prohibited. Such relationships undermine the credibility and integrity of humanitarian aid work;

• Where an employee develops concerns or suspicions regarding sexual abuse or exploitation by a fellow worker, whether in the same aid agency or not, he or she must report such concerns via established agency reporting mechanisms; and

• Employees must create and maintain an environment that prevents sexual exploitation and abuse and promotes the implementation of their Code of Conduct. Managers at all levels have a responsibility to support and develop systems that maintain this environment.

Employees must treat all beneficiaries with dignity and respect and be sensitive to actions that could be misunderstood or appear disrespectful or intrusive (for example, be sure to ask permission before taking a photo of an individual).

If you have any questions about beneficiary safety, speak to your supervisor or contact the Senior Director of Child Safeguarding, the Legal & Risk Services Division, or the Human Resources Division for assistance.

VI. Confidential and Proprietary Information

Statement of Practice: Employees and other representatives of Save the Children will maintain and protect confidential and proprietary information from unauthorized disclosure to and use by any third party.

Save the Children possesses information (whether in written or electronic form, or communicated orally) that has been created, discovered and developed by the Agency, or has been disclosed to the Agency and/or to individuals working in the Agency under the obligation of confidentiality.

Confidential information includes:

• Trade secrets
• Donor lists
• Information concerning beneficiaries and programming
• Financial accounts and reports
• Projections
• Marketing or programmatic plans or strategies
• Software and computer programs
• Information concerning employees and their families (including salary, personnel and medical information)
• Confidential correspondence
- Information about other organizations associated with the Agency’s work

Proprietary information includes:
- Art work
- Photography

Save the Children employees and other individuals having access to Confidential and Proprietary Information are required, during and after employment with the Agency, to keep all such Confidential and Proprietary Information in strictest confidence.

Unauthorized disclosure or carelessness in the handling of Confidential and Proprietary Information may be grounds for discipline up to and including dismissal from employment and may also be grounds for legal action.

Confidential and Proprietary Information is specific information. This policy is not intended to prevent you from utilizing your general knowledge, intellect, experience and skills for gainful employment elsewhere if you are no longer working for Save the Children.

If you have any questions about the handling and protection of confidential and proprietary information, speak to your supervisor or contact the Human Resources, Finance, or Legal & Risk Services Division for assistance.

VII. Reporting a Possible Violation

Statement of Practice: Employees and other representatives of Save the Children will report promptly any possible violations of the Code of Ethics & Business Conduct or other Save the Children policy to their supervisor, their Vice President or to any of the Agency’s central reporting channels. Save the Children will not tolerate any retaliation against or harassment of an employee who has reported a concern in good faith.

When misconduct occurs, it affects Save the Children’s ability to achieve its mission for children. As an employee of our organization, you are required to report any concerns you have about possible violations of our Code of Ethics and Business Conduct or any other Agency policy. When you communicate a concern, you help the Agency prevent misconduct and contribute to an ethical culture at Save the Children.

Instructions for making a report are outlined in Save the Children’s policy “Resolving Employee Grievances and Reporting Policy Violations.”

Save the Children practices a zero-tolerance approach in connection with any form of retaliation against or harassment of an employee who has reported a concern in good faith. Retaliation and harassment will result in discipline against the harasser, up to and including discharge from employment.
If you have any questions about our Code of Ethics and Business Conduct or procedures for reporting a concern, speak to your supervisor or contact the Legal & Risk Services, Finance, and/or Human Resources Divisions for assistance.

**PROCEDURES**

None.
## TRAINING REQUIREMENTS

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<thead>
<tr>
<th>Training Course</th>
<th>Frequency</th>
<th>Training moment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Code of Ethics &amp; Business Conduct Online Training Module</td>
<td>Yearly</td>
<td>Within first 90 days of employment; yearly thereafter</td>
</tr>
<tr>
<td>New Employee Orientation Training</td>
<td>One-off</td>
<td>Within first 90 days of employment</td>
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## MONITORING MECHANISMS

<table>
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<tr>
<th>What are you monitoring?</th>
<th>Data source</th>
<th>Action Owner</th>
<th>Escalation levels</th>
<th>Frequency</th>
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</thead>
<tbody>
<tr>
<td>Policy is being communicated to all new hires</td>
<td>Attendance confirmation at New Employee Orientation; Cornerstone</td>
<td>Associate Director, Employee Engagement</td>
<td>Vice President, Legal &amp; Risk Services</td>
<td>One-off</td>
</tr>
<tr>
<td>Staff receipt acknowledgement in writing during onboarding</td>
<td>Code of Ethics &amp; Business Conduct Acknowledgement</td>
<td>Coordinator, Human Resources</td>
<td>1) Human Resources Business Advisor 2) Vice President, Human Resources</td>
<td>One-off</td>
</tr>
<tr>
<td>Policies and procedures are reviewed at least every 3 years</td>
<td>Expiry date from the Policies and Procedures Library</td>
<td>Policies and Procedures Library Administrator</td>
<td>Vice President, Legal and Risk Services</td>
<td>Quarterly</td>
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## VERSION CONTROL

<table>
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<th>Version Date</th>
<th>Revisions made</th>
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<tr>
<td>5</td>
<td>4/15/18</td>
<td>Revised language re child safeguarding</td>
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<tr>
<td>4</td>
<td>4/20/17</td>
<td>Revised format</td>
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<tr>
<td>3</td>
<td>2/24/16</td>
<td>Revised to new template; department/divisions updated</td>
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<td>2</td>
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<tr>
<td>1</td>
<td>1/1/06</td>
<td>Code of Ethics &amp; Business Conduct Policy first created and approved</td>
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