



Until we are all equal

Plan International

# Code of Ethics and Conduct

Updated 2026

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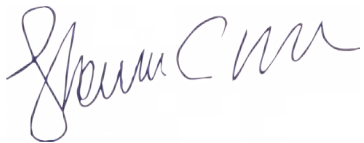
# Introduction

## A Message from CEO Shanna Marzilli

Plan's success in supporting transformative change in the lives of girls and children around the world, throughout its 80-plus years of existence, is due in no small part to the enduring relationships between Plan and its supporters and between Plan and the children and communities with which it works. These relationships are a function of trust — the trust we have built with the families and communities, with our donors and with our staff. Building that trust depends on each and every one of us conducting every interaction and making every decision with integrity, ensuring that we uphold our reputation.

This Code of Ethics & Conduct details expected behavior at Plan International USA and examples of ethical situations you may face. It also provides a number of ways for you to speak up if you ever have questions or concerns about behavior at Plan. While the Code cannot address every possible situation, it provides guidelines and standards which will help you in your decision-making.

It is only through you providing an example of integrity — and speaking up when you see issues — that we can continue our legacy of trust. Thank you for your passion for changing lives around the world and your commitment to doing the right thing.



**Shanna Marzilli**  
CEO, Plan International USA





# Until we are all equal.

We are  
**outstanding service.**

We create a lasting and positive impact within our communities and for our donors. We work hard, stay focused and act in service to others.

We are  
**always learning.**

We are passionate about learning and seek to constantly improve and innovate. We are not afraid to make mistakes. We learn from others and from our challenges & successes.

We are  
**stronger together.**

We are a rich chorus of unique voices, experiences and ideas that have driven our success for over 85 years

We are  
**people centered.**

We are driven to create collaborative, responsive and inspired environments for our staff and in Plan communities.

We are  
**change-makers.**

We are bold thinkers. We are driven by our mission to create transformative impact for children, especially girls, and their communities.

# Your responsibilities

No matter your role, it is your responsibility to familiarize yourself with and uphold Plan's Code of Ethics & Conduct. You are expected to:

- Uphold Plan's values.
- Act with integrity in all of your interactions at Plan.
- Protect children and young people from harm.
- Know and follow the laws and policies that apply to your role.
- Speak up when you see any issues of concern.
- Cooperate fully if you are part of an investigation or audit.
- Be accountable for your actions.

Additionally, managers are responsible for creating an atmosphere where employees are comfortable speaking up without fear of retaliation, and for displaying and reinforcing the importance of ethical behavior in all decision making.



# Asking questions and raising concerns

## Have questions?

This Code of Ethics & Conduct does not cover every possible situation you may face. The questions below can help you determine how to move forward when you are faced with a potential ethical dilemma.

## What would you do?

Unsure how to handle a particular situation at Plan? Follow these steps. If you answer YES to any of these questions then **don't do it!**



1.

Does this conflict with Plan policies?

2.

Could this adversely affect donors & participants?

3.

If this were made public through the media, would it reflect negatively on you or Plan?

4.

Is it a crime under federal or state law or will it give rise to civil lawsuits against Plan?

5.

Is it against Plan's values?

6.

Could this adversely affect Plan if all employees did it?

## Not sure?

Contact Legal, Governance & Compliance or check with your manager, People & Culture, a member of the executive team or a member of the board following the guidance on the next page.

## Concerns?

You have a responsibility to speak up when observing behavior of concern.

**You can ask questions or raise your concerns by email, phone or in person to the following:**

- Any supervisor;
- A member of the P&C Team;
- A member of the Executive Team;
- Plan's internal counsel;
- The CEO;
- The Chair of the Audit Committee of Plan's Board of Directors at [planboard@planusa.org](mailto:planboard@planusa.org); or
- Plan's anonymous Safecall hotline, by phone at 1.866.901.3295, online at [safecall.co.uk/report](https://safecall.co.uk/report), or email at [plan@safecall.co.uk](mailto:plan@safecall.co.uk).

If a violation is related to fraud, waste or misconduct (including bribery or gratuity violations) on a U.S. government contract or grant, you must promptly report the incident to Plan's internal counsel. For more details, see the USNO anti-fraud policy.

You may remain anonymous when you raise issues using the Safecall lines above — it's important that your report contains enough information for Plan to investigate.

You cannot be retaliated against for speaking up in good faith.

Plan will promptly and appropriately investigate reports of illegal activity or violations of this Code of Ethics & Conduct. You must cooperate with any investigation which is relevant to you and not prevent, hinder or delay discovery or full investigation of illegal acts or violations of this Code.

To the extent practicable under the circumstances, Plan will take reasonable precautions to maintain your confidentiality if you report illegal activity or violations of this Code and of those individuals involved in the alleged improper activity, whether or not it turns out that improper acts occurred.

If you violate the Code of Ethics & Conduct, you are subject to disciplinary action up to and including termination.

Refer to the Whistleblower policy for more details on speaking up, including how reports are handled by Safecall.

## Question

*I suspect that someone is violating Plan's Code of Ethics & Conduct, but I do not have absolute proof of this. Should I speak up?*

## Answer

*Yes. Even if you are not sure, if you believe a colleague may have violated the Code of Ethics & Conduct, you have a responsibility to speak up.*

# Handling conflicts of interest

A conflict of interest can arise when your personal interests affect business decisions. You are responsible for disclosing any potential or existing conflicts in the annual conflict of interest exercise. Disclosing a conflict allows Plan to work with you on finding a solution where possible. For more details, see Plan's conflict of interest policy. Examples of potential key conflicts follow.

## Outside employment

Plan considers itself to be the primary employer of its full-time employees. You are expected to be available to perform your assigned duties during normal working hours and otherwise, as necessary. Outside employments should be disclosed in your Conflict of interest form.

## Workplace relationships

Workplace dating is allowed as long as the employees are not in a direct or indirect (within the line of report) reporting line to one another. If this is the case, P&C and the immediate supervisors of both parties should be notified. To the extent possible, Plan will try to make accommodations. If this is not possible, one of the employees may be required to end their employment with Plan.

## Nepotism/friendships

Relatives can be employed at Plan, as long as they are in different direct reporting lines and are not related to a member of the Executive Team or Board of Directors. For full details, see Plan's Nepotism Policy.

You should also be aware of an appearance of a conflict of interest when working with close friends. This should not be read to include friendly relationships with colleagues, but rather long-time, pre-existing close relationships. In these cases, full disclosure of the relationship will normally be sufficient to resolve the appearance.

## Board memberships

Plan encourages you to be actively involved with boards of other organizations. Before signing on, consider any possible conflict of interest and disclose the potential relationship.

## Question

*I am looking for a contractor for Plan. My brother meets all of the requirements and I know he would do a great job. Is this a problem?*

## Answer

*The hiring of your brother could pose a conflict of interest. Disclose the potential conflict immediately so it can be determined whether your brother should be eliminated from consideration, whether you should not be allowed to participate in the hiring process any longer, or other options.*

## Question

*My cousin is running for a prominent position in the state and has asked me to help with the campaign. Can I do that?*

## Answer

*Yes, as long as you conduct all activity on your own time and do not use any Plan resources.*

## Question

*A vendor gave me four tickets to a major league baseball game for myself and my family. May I accept and use them?*

## Answer

*As this is entertainment primarily for personal benefit and is likely above acceptable dollar limits, you may not use the tickets for personal use. You should let the vendor know that under Plan's policy you cannot personally use them, but that you can give them to P&C to be raffled off, and see if the vendor would still like to donate the tickets.*

## Question

*I have been asked to be on the board of another nonprofit. Can I say yes?*

## Answer

*Plan encourages your participation on other non-profit boards. However, as your participation on this board could possibly be a conflict, you need to fill out a Conflict of Interest disclosure form and wait to receive a response before saying "yes."*

## Political involvement

Plan encourages individual involvement in the political process. Plan must remain nonpartisan, so ensure that your personal social media or other public postings regarding support for candidates do not reflect on Plan. See our Social media policy for more details. Plan assets and resources cannot be used to support any candidate or party.

## Gifts and entertainment

In some of the cultures where we work, giving gifts of nominal value is a recognized custom indicating respect. These rules are a means to accommodate that practice and avoid any awkwardness in those relationships. You may accept gifts which are nominal (less than \$20). The point of the \$20 amount is not to imply that every item must be analyzed for value, but rather to be a general notion of what is meant by "nominal." Gifts of cash and cash equivalents, such as gift cards, must be politely declined if possible. Gifts valued at \$20 or more must be given to P&C for a raffle (or, if a food item, placed in a common area for all to enjoy, if it is safe to do so).

You may accept gifts of entertainment or hospitality if they include free attendance at widely-attended gatherings and it is in accordance with accepted business practices and with the purpose of building relationships and understanding and presents an opportunity to share ideas. However, free tickets to sporting events and other similar entertainment primarily designed for personal benefit should be politely declined.

You may not solicit gifts for personal gain. See Plan's Conflict of interest policy for full details.



## Promoting safety here and abroad

In all of our workplace relationships, and in everything we do and say, Plan is committed to the highest levels of safety and ensuring we protect all — those we serve and those with whom we work. This means our workplace is free from harassment, violence and drug and alcohol abuse. It also extends to travel, whether local or global.

### Protecting children and young people

Plan is committed to the safeguarding of children and young people from all forms of violence. It is the responsibility of all of us to ensure that we, and anyone who represents us, do not harm, abuse or commit any act of violence against children and young people or place them at risk of the same. We take stringent measures against any staff, associate or visitor who perpetrates an act of violence against a child or young person. For more information see Plan's Safeguarding children and young people policy.

### Chaperoning children and young people

Plan occasionally accompanies young people to events. Transportation requires appropriate supervision by Plan staff. At least two adults, one of whom is a Plan employee, must travel with the young person, unless an exception has been approved in writing by their parent or guardian. Staff must notify another colleague before accompanying a minor for any Plan-related activity

### Trafficking in persons

Plan has zero tolerance regarding trafficking in persons, whether for sexual, forced labor, slavery or any other purposes. You shall not engage in any way in any activities which promote trafficking in persons. See Plan's Trafficking in persons policy for more details.

## Question

*One of my colleagues emailed a joke which contained words I found offensive. Should I say anything?*

## Answer

*Yes, you should speak up. This is not respectful. If you are not comfortable speaking directly with the co-worker, speak to your manager or another resource, as listed on page 7 .*

## Freedom from harassment

We are committed to providing an environment that is free from all discrimination and conduct that can be considered harassing, coercive or disruptive. We will not tolerate actions, words, jokes or comments based on an individual's sex, race, color, religion, national origin, ancestry, citizenship, veteran status, physical or mental disability, sexual orientation, gender identity or expression, age, or any other characteristic protected by law. This applies in all environments that are related to the employment relationship, whether on Plan premises or elsewhere. It is your responsibility to speak up if you see issues of concern. For more information see Plan's Freedom from harassment and violence policy.

## Commitment to non-discrimination

Plan does not discriminate on the basis of race, color, religion, or national origin if such discrimination violates U.S. Federal anti-discrimination law, including the use of those characteristics as a selection criterion or preference for, or basis for exclusion from, employment, contracting, program participation, resource allocation, or similar activities, opportunities or benefits.

## Physical security

You are our greatest asset and your safety while in the workplace and while traveling for Plan is important to us. If you travel for Plan, you are expected to follow Plan's Travel security policy (domestic or international), which includes a number of steps.

# Maintaining financial integrity

## Time keeping

If your work requires timekeeping, you are responsible for keeping an accurate record of the time spent on all work, and saving your timesheet on a daily basis. For more details, see Plan's Time reporting policy.

## Records management

You are accountable to maintain and store documents accordingly. Follow Plan's Records retention and destruction policy, ensuring that records are maintained for the period of time specified, and destroyed in accordance with the policy.

## Procurement

You are expected to secure fair and reasonable prices from qualified vendors through an open, fair and transparent process which is timely, cost-effective and uses Plan's resources efficiently. It must be done in the best interests of donors and in accordance with donor requirements. For more details, including specific requirements around solicitation of USG-funded procurement, see Plan's Procurement policy.

## Bribery, fraud and corruption

Fraud and corruption are ever-present threats to Plan's assets and reputation and we will not tolerate it. You are responsible for acting honestly and with integrity, safeguarding Plan's assets at all times. Any actual or attempted act of fraud or corruption will be subject to disciplinary action up to and including your dismissal, and will be reported to law enforcement authorities. We will endeavor to recover any funds lost through fraud and will take robust action against involved third parties. See Plan's Global and USNO Anti-fraud, anti-bribery and corruption policies for complete details.

## Question

*I was working on administrative tasks, but my boss asked me to code my time to a particular project so that the time will get charged as a program expense. I know that is wrong. What should I do?*

## Answer

*You can remind your boss of our Time reporting policy and that you are not able to record admin time as project time. If your boss persists, speak up to anyone else listed in this Code of Ethics & Conduct.*

# Protecting Plan's information

## Confidentiality

You are responsible for keeping confidential information secure, ensuring that confidential information is marked as such, and for speaking up when you see confidential information being shared inappropriately — both during and after employment with Plan. See Plan's Confidentiality policy for more details.

## Data privacy

Protecting donor, child and organizational data is of utmost importance to Plan. You are responsible for ensuring you properly handle the data you interact with during and after your employment with Plan. See Plan's Data privacy policy, Credit card and ACH processing policy and IT security policy for more details on your responsibilities.



## Question

*I will be on vacation and need a colleague to do a task for me while I am out. Can I share my log-in password with my colleague so she can complete the task while I am out? I will change it when I return.*

## Answer

*No, you should not share your password. Talk to IT for a solution so that your colleague can do your task without any sharing of your password.*

## Question

*I was mistakenly included on an email chain which included some confidential information that I should not be privy to in my role. I stopped reading the email as soon as I realized it should not have been sent to me. What should I do?*

## Answer

*Although you cannot unlearn what you came across, you should reach out to the sender of the email, let them know you received it in error, that you will delete the email, and that you will not share the information with anyone (and then follow through). This will give the sender the opportunity to ensure they send any future emails to the correct recipients.*

# Communicating externally

## What you say and do reflects on Plan

### Communicating with the public

Certain individuals on the Executive, Communications and Policy teams, as well as the Board of Directors, can speak officially for Plan. If you are asked to speak on behalf of Plan, please work directly with the Sr. Director of Strategic Communications in advance.

### Social media

What you say on social media accounts can reflect on Plan. Be sure to follow Plan's Social media policy and ensure your tweets, blogs and posts follow our guidelines for transparency, consideration and protection.

### Marches or public support of issues or individuals in your personal capacity

All Plan employees are encouraged to support the issues they are care about. In accordance with our 501(c)(3) tax standing and with USG restrictions on lobbying, please do not involve Plan in these activities in a manner that would indicate organizational endorsement without prior approval. This includes wearing Plan apparel; making statements to the press about Plan's positions or viewpoints; and utilizing work time or Plan resources. This also applies to support of political candidates.

### Marches or public support of issues or individuals in your Plan capacity

There may be circumstances in which it would be appropriate for participation with Plan USA's official support. In such cases, you must receive prior approval. To request approval, contact the head of Communications. Please note that only activities that support Plan's positions or mission will be considered. The activity must be officially non-partisan. All requests will be responded to within five business days, with expediated responses in certain situations.



## Question

*Someone criticized Plan online. I would like to set the record straight and respond to the complaint. May I do this?*

## Answer

*No, you should touch base with someone from our Communications team, who will discuss the situation with you and help determine how to respond.*