Table of Contents

Introduction ............................................................................................................................................................................. 2
Plan USA purpose, goals and values ......................................................................................................................................... 2
Primary stakeholders ............................................................................................................................................................... 4
Safeguarding children and young people ................................................................................................................................. 4
Governance process .................................................................................................................................................................... 5
Board job description .................................................................................................................................................................. 5
Board membership criteria .......................................................................................................................................................... 6
Expectations of Board members ................................................................................................................................................. 7
Board meetings ........................................................................................................................................................................... 8
Board Committee principles ......................................................................................................................................................... 8
Board officers ............................................................................................................................................................................... 9
Executive Committee .................................................................................................................................................................. 10
Governance Committee ............................................................................................................................................................. 12
Finance Committee ..................................................................................................................................................................... 11
Audit Committee .......................................................................................................................................................................... 12
Outreach and Development Committee ...................................................................................................................................... 13
Board Members’ Code of Conduct .............................................................................................................................................. 14
Board Members’ external representation and support in fundraising ....................................................................................... 13
Board and CEO/staff relationship ................................................................................................................................................ 15
Chief Executive Officer: job description ...................................................................................................................................... 16
Monitoring and evaluating of CEO performance ...................................................................................................................... 13
Financial planning, monitoring and reporting .............................................................................................................................. 13
Investment of funds ..................................................................................................................................................................... 13
Reserves ....................................................................................................................................................................................... 13
Asset protection ............................................................................................................................................................................. 13
Human Resources .......................................................................................................................................................................... 13
CEO communication and counsel to the board .............................................................................................................................. 20
Program parameters .................................................................................................................................................................... 21
Marketing and external relations parameters .............................................................................................................................. 21
Policy and public engagement activities within the US ................................................................................................................ 22
Travel parameters ......................................................................................................................................................................... 23
Materials referenced in Standing Policies and included on board site .......................................................................................... 23
1. Introduction

a. On February 26, 2021, the Board of Directors (“Board”) of Plan International USA (“Plan USA”) adopted these Plan USA Standing Policies (“Standing Policies”) which supersede all previous policies relating to the same topic. At any time, the Board may amend these policies.

b. These Standing Policies contain all of the current standing policies adopted by the Board of Plan USA.

   i. Plan International Inc. (“PII”) is a not-for-profit corporation registered in the State of New York, USA. Its membership currently is comprised of 20-member national organizations (NOs).

   ii. Plan USA, a separately constituted USA legal entity, is a member NO, whose purpose is substantially similar to that of Plan International Inc. As a NO of Plan International Inc., Plan USA through the Members Agreement has agreed to comply with specific standards of operations set out in Plan International Inc. Bylaws. The Plan International Inc. Bylaws and the Plan USA Members Agreement are available on the Plan USA Board site.

c. Each policy is intended to be consistent with the Plan USA Certificate of Incorporation and Plan USA Bylaws; however, in the case of inconsistency between the Standing Policies and Plan USA’s Articles of Incorporation or Plan USA Bylaws, the Certificate of Incorporation or Plan USA Bylaws shall govern.

d. The Standing Policies do not include more routine Board resolutions such as adopting budgets, setting meeting dates, election of officers, approving minutes, etc. These are recorded in Board meeting minutes only.

e. The Standing Policies may be amended by a two-thirds vote of the members of the Board present and voting at a meeting at which a quorum is present, if such affirmative vote also represents a majority of the entire Board of Directors. Recommendations for amendments may be made by any Committee, Board Member or the Chief Executive Officer (CEO) of Plan USA.

f. Ten (10) days in advance of each Board meeting, the Chief Executive Officer (CEO) of Plan USA shall send to the Board all of his/her recommendations for removing or adding language to the Standing Policies. Approved changes will be implemented immediately after the Board meeting.

g. The Committee responsible for overseeing and making recommendations to the Board and the individuals authorized to interpret and make decisions within the scope of, but not in violation of these policies, are:

<table>
<thead>
<tr>
<th>Section</th>
<th>Board Committee</th>
<th>Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purpose, Goals and Values (2)</td>
<td>Executive</td>
<td>Board Chair/CEO</td>
</tr>
<tr>
<td>Governance Process (5)</td>
<td>Governance</td>
<td>Board Chair</td>
</tr>
<tr>
<td>Board/CEO/Staff Relationship (19)</td>
<td>Executive</td>
<td>Board Chair/CEO</td>
</tr>
<tr>
<td>Financial Planning (22)</td>
<td>Finance</td>
<td>CEO</td>
</tr>
<tr>
<td>Travel (31)</td>
<td>Executive</td>
<td>Board Chair/CEO</td>
</tr>
</tbody>
</table>

2. Plan USA purpose, goals and values

a. **Purpose:** Plan International USA is a girl’s rights organization. Powered by supporters, we partner with adolescent girls and children around the world to overcome oppression and gender inequality, providing the support and resources that are unique to their needs and the needs of their communities, ensuring they achieve their full potential with dignity, opportunity and safety.

b. **Goals:** Plan International USA is a global girls’ rights development and humanitarian organization that
links concerned people and institutions through child sponsorship and programs with vulnerable children and young people, along with their families and communities in more than 50 countries. As a stakeholder in Plan International programs, our objectives are to:

i. Ensure girls and young women have the support and resources needed to reach their full potential.

ii. Advocate for policies and funding to benefit marginalized communities around the world with an emphasis on engaging youth in the U.S.

iii. Raise funds for life-changing impact from individual, corporate, and institutional donors.

iv. Build relationships with individuals and institutions of differing cultures.

v. Strengthen the scope and quality of programs.

vi. Develop and leverage technical expertise to support Plan USA programs.

vii. Operate as a non-profit, non-partisan and non-sectarian 501(c)(3) organization. Operate within guidelines agreed through Plan International Inc. (PII) Members Agreement. Work within Plan International’s global strategy which is supported by Plan International USA’s strategic goals.

c. Values: Both Plan USA Board and staff abide by the same values.

i. Certain core beliefs and evidence-based realities shape our mission and work:

1. The belief that equality is a right, is at the heart of our work. Our focus is on advancing children’s rights and equality for girls. We focus on children because they are the future and we believe that every girl and boy have the right to live safely, to grow up healthy and well educated, to make fundamental choices about their own lives and be respected and valued in their own community.

2. Girls hold potential for positive communal change. We all benefit from gender equality, and women and girls can transform communities.

3. Our child-centered community development approach ensures the necessary social and economic resources and strengthens resilience. By amplifying the voice of girls, children and young people, we enable communities to change harmful social norms, attitudes and behaviors.

4. Using the evidence gained from our solutions, we work with communities to spur positive action by local leaders, and then seek to influence international and national laws, policies and budgets to advance children’s rights and equality for girls.

5. We believe in an integrated approach to achieve Sustainable Development Goals. Spearheaded by the United Nations, the 2030 Agenda for Sustainable Development, agreed to by its members, sets out targets for global development which promise a new era of equality, justice and sustainability for everyone, everywhere.

Connecting people and cultures through child sponsorship is woven through our history and remains central to our work. Sponsorship helps us generate long-term and reliable funding for our programs, creating a base of support which then can be expanded by funding from partnership with institutions such as the U.S. Government, multi- and bilateral donors, private foundations and corporations.

ii. Our Plan USA values:
We are:

1. **Outstanding service**: We create a lasting and positive impact within our communities and with our donors. We work hard, stay focused and act in service to others.

2. **Always learning**: We are passionate about learning and seek to understand and constantly improve and innovate. We are not afraid to make mistakes. We learn from others and from our challenges and successes.

3. **Diversity and inclusion**: We are stronger together. A rich chorus of unique voices, experience and ideas has driven our success for over 80 years.

4. **People-centered**: We are driven to create collaborative, responsive and inspired environments for our staff and in communities where Plan works.

5. **Change-makers**: We are bold thinkers. We are driven by our mission to co-create and facilitate transformative impact for girls and our supporters.

3. **Primary stakeholders**
   
a. The primary beneficiaries of Plan USA’s services are vulnerable children and youth, particularly girls, primarily in Africa, Asia, Latin American and Caribbean countries. Through Plan International Inc., children in these locations receive both “individual” and “shared” benefits, including programming and influencing activities that support and strengthen the capacity of families and communities.

   b. Achieving the Sustainable Development Goals requires that Plan considers the rights of all children and youth, including those in the United States.

   c. Within the broader Plan International Inc. community, Plan USA focuses on programs in five practice areas: gender and youth equality, maternal and child health, skills and work, humanitarian response and education.

4. **Safeguarding children and young people**
   
a. The Safeguarding Children and Young People Policy is a global Plan International Inc. policy that applies to all Plan entities, including Plan USA staff and all Board members, volunteers, interns, sponsors, other employees, consultants, contractors, advisors, representatives of partner organizations and local governments (hereafter referred to as Plan USA Associates) brought into contact with children while working or officially traveling for Plan USA.

   b. **Safeguarding Children and Young People Policy Statement**: As an international child-centered community development organization whose work is underpinned by the United Nations Convention on the Rights of the Child (UNCRC), and as an organization committed to girl-centered and girl-led programming and advocacy, Plan is fully committed to the gender responsive safeguarding of all children and young people from all forms of violence. We take very seriously our responsibility and duty to ensure that we, as an organization, and anyone who represents us, does not in any way harm, abuse or commit any act of violence against children and young people or place them at risk of the same. We promote child and youth safe practices, approaches, interventions and environments which respect, recognize and respond to the specific safeguarding needs and address the protection risks of young people with differing gender and other identities. We will challenge and not tolerate inequality, discrimination or exclusion. We respond to any child or young person in need of protection and/or psycho-social support and intend that their welfare and best interests will at all times be paramount. We
ensure all who work with and engage with us understand and are supported in their meeting safeguarding roles and responsibilities. We take positive action to prevent anyone who might be a risk to children and young people from becoming involved with us and take stringent measures against any Staff, Associate, or Visitor who perpetrates an act of violence against a child. We promote the active involvement of children and young people in their own protection.

c. The Board shall consider safeguarding children and young people issues in all Board decisions.

d. Management has developed behavior protocols/Codes of Conduct to guide Plan USA Associates on safeguarding children and young people practices. These include protocols/norms that relate to:
   i. Recruitment and screening of all Plan USA Associates.
   ii. Behaviors when working with or when left alone with children and young people.
   iii. Sponsor field visits and communications.
   iv. Use of the internet.
   v. Hosting youth events and working with young people on policy and advocacy.
   vi. Communications about children and young people and protecting their information.
   vii. Dealing with child abuse effectively and confidentially.

5. Governance process

a. Type of Governance: The Board shall at all times promote achievement by Plan USA of its Purpose through the adoption of effective strategies and policies and the monitoring of Plan USA management performance against set goals and adherence to policies. In so doing it will encourage diversity of viewpoints, strategic leadership, clear division between Board and management/staff roles, and a proactive approach. In particular, the Board will:
   i. Be an initiator of policies where appropriate.
   ii. Oversee the establishment of strategic goals for Plan USA.
   iii. Be responsible and accountable for its own performance through regular review of Board processes, setting objectives and monitoring delivery against those objectives.
   iv. Enforce necessary discipline on Board Members in order to enable the Board to govern with excellence in matters such as meeting attendance, respect for the different roles of members, speaking externally with only one voice, supporting fundraising activities and adherence to Board policies.
   v. Be committed to Plan USA’s donors, and beneficiaries for competent, conscientious and effective accomplishment of its purpose.
   vi. Enhance its governance capability by periodic director training and development.

6. Board job description

a. The Board performs the following fiduciary functions:
   i. Protect assets and provide proper financial oversight. This can be accomplished through establishing and monitoring of budgets, financial controls, and risk management systems.
   ii. Ensures legal and ethical integrity: ensures that our work with donors, beneficiaries
and employees adheres to legal standards and ethical norms.

b. The Board performs the following operations-related functions:

i. Sets the Plan USA Purpose in alignment with Plan International Inc.

ii. Ensures effective planning: ensures recurring strategy development process, participate in the development of and approve strategy.

iii. Monitors and strengthens program services: hold management accountable for delivery on strategy by monitoring performance through agreed upon metrics, at minimum on annual basis. Ensure programs align with organization’s purpose and delivery of envisioned impact.

iv. Enhances Plan USA public profile by engaging in external activities that build the organization’s brand and support issues on behalf of Plan USA.

v. Supports fundraising efforts in furtherance of organization’s purpose.

vi. Selects the CEO and agrees upon his/her responsibilities.

vii. Supports and evaluates the CEO’s performance annually against mutually agreed upon goals.

c. The Board performs the following Board-related functions:

i. Builds a competent and diverse Board: provides development opportunities for Board members, assess Board performance, grow capabilities and effectiveness.

ii. Provides connection to and elects members to represent Plan USA at the Plan International Members Assembly.

iii. Establishes, reviews and modifies from time-to-time written standing policies that address among others:

1. Organizational impacts, benefits, and desired outcomes;

2. Specification of how the Board conceptualizes, carries out, and monitors its own tasks;

3. The Board-CEO relationship, including how authority is delegated to the CEO and how its use by the CEO is monitored.

7. Board membership criteria

a. The Plan USA Board of Directors is committed to being diverse, in line with our programs around the world and representative of those people and communities with whom we work. Plan USA Board members will be recruited first and foremost for their commitment to advancing the purpose of Plan USA and for the special expertise they can offer Plan USA. New members will be strategically selected to be diverse representatives of donors, girls and communities we serve around the world. As openings arise on the Plan USA Board of Directors, the Governance Committee will review the current composition of the Board of Directors and make every effort to nominate new Board members who will ensure the Board’s diversity.

b. One member of the Board shall be selected as a Youth Board Member. To be eligible for the Youth Board Member position, an individual must meet the following criteria:

i. Between ages 18 and 23 at the time of application.

ii. At least 2 years on the Youth Advisory Board (YAB).
iii. Commit to a 3-year Board term.

iv. Fulfill the same expectations as Board members as outlined in Section 8.

c. In addition to the Youth Board Member position, the Board also will designate a “Youth Observer.” Recruitment of a Youth Observer will be conducted every 3 years. To be eligible for the Youth Observer position, an individual must meet the following criteria:

i. Between ages 17 and 22 at the time of application.

ii. At least 1 year on the YAB.

iii. Commit to a 1-year observer term, followed by a 3-year Board term.

iv. Same expectations as Board members, but are not expected to meet annual fundraising contribution, do not have voting rights and cannot attend closed sessions.

d. To assist the Board in electing Board members, the Governance Committee shall maintain a Board-approved “profile” showing the desired make-up of the Board, criteria for membership, and categories of special expertise that one or more Board members should bring to the Board.

e. Prior to election, each Board nominee shall successfully complete a background check and sign a Conflict of Interest Disclosure Form, which shall include a prohibition against working for Plan’s outside Auditor. Board nominees will be briefed on the roles of the Board, Plan USA officers, management and staff, a general overview of Plan International Inc. and Plan USA and will be given copies of the Plan USA Bylaws and the current Standing Policies of Plan USA.

f. Each elected Board member annually will be required to review and sign the Conflict of Interest Disclosure Form and the “Annual Affirmation Statement” which defines expectations of the Board membership (and may be modified from time to time by the Board).

8. Expectations of Board members

a. By choosing to serve as a member of the Board of Plan USA, Board members agree to demonstrate their commitment through the following:

i. Preparing for and attending Board meetings.

ii. Contributing knowledge and expertise through participation in Committee(s), task forces, or working directly with staff member(s) where required/appropriate.

iii. Making Plan USA one of the Board member’s top charitable organizations. Contribute a gift that is meaningful for each Board member, a minimum of $5,000 annually ($1,000 for a Board Youth member). While the annual giving commitment may be met in part by resources raised from others, Board members each agree to make a personal gift so that the Board maintains a standard of 100% of Board members giving each fiscal year. A Board member’s annual contribution includes sponsorships but does not include in-kind contributions. If this amount is deemed too substantial for a Board member, s/he will discuss this with Board Chair and contribute whatever financially is possible.

iv. Engaging in external activities that build the organization’s brand.

v. Supporting issues for which Plan USA advocates.

vi. Supporting fundraising efforts in furtherance of Plan USA’s purpose.

vii. Visiting one of Plan’s field program at least once every three years, completing the first visit within the first 12 months of joining the Board, if possible (trips to the field
are at the Board member’s personal cost).

viii. Complying with policies applicable to Board members, including Standing Policies.

9. Board meetings

a. To ensure effective and efficient conduct of Board business at its meetings the following process should be followed:

i. The schedule for regular meetings will be set one year in advance.

ii. Board meetings may be held in-person or virtually through electronic means.

iii. Written or electronic Board meeting books will be distributed or be available to Board members at least 10 days in advance of each meeting.

iv. Minutes should be available electronically (and if desired, sent) to all Board members promptly following Board and Executive Committee meetings, but no later than 30 days. The minutes are the only official record of the meetings and decisions.

v. Board meetings may be recorded only by staff members responsible for the preparation of the minutes. The recordings are only for the purpose of assisting in the preparation and approval of the minutes. As such, Board members (whether they were present at the meeting or not) may, upon request to the responsible staff members, seek to review the recordings. The recordings will be destroyed by the responsible staff upon final approval of the minutes.

10. Board Committee principles

a. In accordance with the Plan USA Bylaws, there are three Board standing Committees, the Executive Committee, the Finance Committee and the Audit Committee. The Board may, by resolution or in the Board Standing Policies, establish such other Committees as it, from time to time, determines are needed (standing committees and other board committees identified in the Standing Policies shall be referred to as “Board Committees”).

b. Board Committees are to assist the Board to be more effective and efficient. The standing Committees shall not interfere with the Board’s job or with delegation of authority from the Board to the CEO.

c. Each Board Committee shall be Chaired by a Board member designated by the Board Chair. Committee Chairs are expected to serve a three (3) year term. Effort will be made to stagger Committee Chair terms to ensure continuity in Board operations.

d. Periodically, the Board may choose to form temporary advisory committees or special task forces to support specific initiatives the organization is undertaking. These should have clearly defined roles, membership criteria and duration.

e. Each Board Committee shall annually review and update its charter describing its purpose, scope of authority, scope of responsibilities, including responsibility for risk register matters assigned to the respective Board Committee, and shall develop an annual workplan by which it will achieve its objectives. They shall convene as frequently as necessary and no less than three times a year to accomplish their objectives and work. The Board Committees shall provide reports to the full Board at least twice a year.

f. The Board Committees may neither speak nor act for the Board nor instruct the CEO or any member of the Plan USA management or staff, except when clearly given such authority by the full Board.
g. The Board Committees, advisory Committees and task forces, with the exception of the Executive, Finance and Audit Committees, may include non-Board members.

h. These Standing Policies apply to Board Committees established by the Plan USA Bylaws and/or its Board. They do not apply to Committees or task forces created by the CEO to assist him/her. The statement of purpose for any such Committee or task force created by the CEO that includes Board member(s) shall be provided to the Chair for his/her information.

11. Board officers

a. Board Chair’s role

i. In addition to the responsibilities detailed in the Plan USA Bylaws, the role of the Board Chair is, primarily, to lead the Board in fulfillment of its role and ensure that the actions of the Board adhere to the Plan USA Bylaws and these Standing Policies. The Chair is the only Board member authorized to speak for the Board, other than in instances where the Board authorizes another Board member to speak.

ii. The authority of the Chair includes making decisions and taking actions on behalf of the Board to implement decisions made by the Board. All such decisions and actions of the Chair shall be reported promptly to the full Board.

iii. The Chair, on behalf of the Board, and with the support of the Executive Committee, monitors the performance and leads the annual performance evaluation of the CEO. The review assesses CEO’s performance in following the policies adopted, delivering on agreed strategy and any specific directions and goals given by the Board to the CEO. The results of such review shall be reported to the Board.

iv. The Chair reviews and approves the annual Conflict of Interest Disclosure statement submitted by the Chair of the Audit Committee.

v. The Chair reviews a summary of the Board meeting expenses, including those claimed for reimbursement by Board members at the time of the annual meeting each fiscal year or more frequently, if desired.

vi. The Chair, with support from the Governance Committee, monitors Board Members’ performance annually, including each Board Member’s adherence to the Affirmation Statement and practices established by the Board.

b. Board Vice Chair’s role

In addition to the responsibilities detailed in the Plan USA Bylaws, the Vice Chair’s role is an officer of the Board and serves as Chair in Chair’s absence. The Vice Chair takes on special assignments as requested by the Chair.

c. Board Secretary’s role

In addition to the responsibilities detailed in the Plan USA Bylaws, the Board Secretary is an officer of the Board whose purpose is to ensure the integrity of the Board documents and to see to it that all Board documents are accurate and filings are timely.

d. Board Treasurer’s role

In addition to the responsibilities detailed in the Plan USA Bylaws, the Treasurer’s responsibilities include directing and evaluating Plan USA’s Chief Financial Officer (CFO) as his/her functions relate to Board policy.

e. Officers are appointed annually consistent with the Bylaws. The Chair is expected to serve a three (3)
year term.

12. Executive Committee

a. The primary purpose of this Committee is to exercise between Board meetings all the powers of the full Board (with the exception of those acts listed in subsection c below) and report to the full Board thereon at the next regularly scheduled Board meeting.

b. With respect to any action taken on behalf of the Board, the Executive Committee is required to report the action to the Board within 10 calendar days.

c. Discuss Plan USA’s top risks assigned to the Executive Committee at least once a year, consistent with the current register of risks assigned to the Executive Committee (posted on the Board site as “Risk Register Discussions by Plan International USA’s Board of Directors”).

d. Oversee and manage the annual CEO Performance Evaluation process and evaluate and recommend to the Board CEO compensation actions. Oversee CEO succession planning and management as reflected in the Leadership Transition Plan as may be revised from time to time by the Executive Committee with notice to the Board.

e. Oversee Plan USA’s talent management strategy including review and approval of its compensation philosophy and strategy.

f. Review conflict of interest mitigation plans provided by the Audit Committee.

g. The Executive Committee is not authorized to make decisions or to take action with respect to the following matters:

   i. Amendment of the Plan USA Bylaws.
   ii. Dissolution of the Corporation.
   iii. The hiring or firing of the Chief Executive.
   iv. Entering into material contracts. For purposes of this section, “material” shall be defined as any transaction which is equivalent to fifty (50) basis points of the USGAAP overhead rate, and not part of a Board-approved budget.
   v. Filing any lawsuits.
   vi. Modifying Board-approved budget.
   vii. Adopting or eliminating major programs.
   viii. Buying or selling any property.
   ix. Changing any policies that the Board determines may be changed only by the Board.
   x. Taking any action which, under the Plan USA Bylaws or the Standing Policies, requires a Board vote.

13. Governance Committee

a. The primary responsibilities of this Committee include:

   i. Policy development, which requires conducting ongoing Plan USA Bylaws and Standing Policies and global policies review in order to:

      1. Ensure organizational goals and priorities as identified and agreed through
periodic strategic review are incorporated into the Plan USA Bylaws and Standing Policies on a timely basis.

2. Facilitate changes and additions to Standing Policies to respond to current needs of the organization.

3. Ensure the Standing Policies include high level components of operational policies deemed necessary by the Board.

ii. Discuss Plan USA’s top risks assigned to the Governance Committee at least once a year, consistent with the current register of risks assigned to the Governance Committee (posted on the Board site as “Risk Register Discussions by Plan International USA’s Board of Directors”).

iii. Review and report to the Board, Board Members’ compliance with relevant Plan USA policies and Board agreements including the Safeguarding Children and Young People Policy, the Code of Ethics and Conduct, the Conflict of Interest Policy, and the Annual Affirmation Statement.

iv. Managing Board recruitment and development, including taking the following steps:
   1. Employing a transparent process for elections of new Board Members and officers.
   2. Facilitating new Board Member orientation and training of existing Board members to enhance effectiveness of Board.
   3. Evaluating Board members prior to their nominations for re-election to ensure compliance with the Standing Policies and practices established by the Board.

v. Monitor the Diversity, Equity and Inclusion (DEI) strategy and annual plan for the organization, including, but not limited to the following:
   1. Meeting with the DEI council at least once per year.
   2. Reviewing the annual DEI plan and sharing the key objectives with the Board of Directors.
   3. Reviewing annual metrics to determine if objectives in the DEI plan were achieved.

vi. Oversee Board structure and practices to:
   1. Ensure that any Board Committee’s structure, objectives and composition reflect Plan USA’s strategic priority needs.
   2. Monitor Board effectiveness and recommend changes for improvement.

b. Annually review overall risk assessment process and its implementation, report on it to the Board and provide recommendations for action as appropriate.

c. The complete description of the Governance Committee’s role, responsibilities and working processes is described in the Governance Committee charter, as may be amended from time to time and approved by the Board.

14. Finance Committee

a. The primary responsibilities of this Committee include:
   i. Review and make recommendations to the Board concerning:
1. Annual budget operating plan and investments.

2. Quarterly and semi-annual business review.

3. Material capital asset additions and expenses, focusing on potential cost reduction (for purposes of this section, “material” shall be defined as any transaction which is equivalent to fifty (50) basis points of the USGAAP overhead rate, and not part of a Board-approved budget).

4. Financial relations with Plan International Inc.
   ii. Make recommendations for improving overall quality of internal and external reporting.
   iii. Review performance of investments, the investment advisor and the benchmark(s) against which performance is measured. Provide direction to the advisor. [See Section 23, “Investment of Funds.”]

b. The Chair of the Finance Committee shall be the Board Treasurer.

c. The complete description of the Finance Committee’s role, responsibilities and working processes is described in the Finance Committee charter, as may be amended from time to time and approved by the Board.

15. Audit Committee

a. The primary responsibilities of this Committee include:
   i. Approve engagement of the Plan USA auditor, audit strategy and associated fees.
   ii. Review and approve audited financial statement and auditors’ opinions. Report issues with said documents, and any filings, including OMB Uniform Guidance and IRS 990. Report any significant disagreements with management and any other matters required to be communicated to the Committee by the auditors, and challenge as appropriate. Make appropriate recommendations to the Board.
   iii. Meet as a Committee with the external auditors, without management present to evaluate the performance of the finance personnel.
   iv. Ensure that auditors review internal control policies and report any noted deficiencies to the Audit Committee.
   v. Evaluate the performance of the external auditor, taking management’s recommendations into consideration, and report to the Board level of satisfaction with the external auditor’s performance and whether rotation should be suggested to Plan International Inc.
   vi. Review the reports of management and external auditors as to the scope and effectiveness of accounting systems and financial controls. Recommend improvements as appropriate.
   vii. Review procedures for whistle blowing and ensuring adherence to Code of Ethics & Conduct, Whistleblower and Conflict of Interest policies. Ensure compliance with relevant laws and regulations, Plan International and Plan USA policies.
   viii. Discuss Plan USA’s top risks assigned to the Audit Committee at least once a year, consistent with the current register of risks assigned to the Audit Committee (posted on the Board site as “Risk Register Discussions by Plan International USA’s Board of
ix. Review reports from regulating agencies and matters that may have material impact on financial statements and compliance, as evaluated by the Finance Committee. Report issues/recommendations to the Board.

b. The Chair of the Audit Committee shall review the Conflict of Interest (COI) disclosures of Board members, officers and key staff, identify potential conflicts and recommend course of action, including when appropriate a mitigation plan, to the Executive Committee of the Board.

c. The complete description of the Audit Committee’s role, responsibilities and working processes is described in the Audit Committee charter, as may be amended from time to time and approved by the Board.

16. Outreach and Development Committee

a. The role of this Committee is to support and enhance the communication and fundraising abilities of Plan USA. Its primary responsibilities include:

i. Providing support and counsel to staff as needed to strengthen the organization’s fundraising capacity through:

1. Working with staff on marketing and communication strategy to reach brand awareness and fundraising goals.
2. Collaborating with staff on Board outreach plans that contribute to fundraising goals.
3. Encouraging full participation of the Board in fundraising activities.

ii. Supporting brand awareness, advocacy, fundraising initiatives and campaigns:

1. Actively participating in awareness raising fundraising activities.
2. Engaging in networking and advocacy as appropriate to promote the organization and its activities.
3. Working with staff and Board Members to identify and provide introductions to potential donors.
4. Supporting staff in donor engagement and stewardship activities.

iii. Ensuring Board fundraising performance meets agreed expectations:

1. Periodically review data on Board annual giving and giving to special campaigns.
2. Periodically review Board participation in brand awareness, advocacy and engagement activities.
3. Provide updates to the Governance Committee if Board members are not participating in outreach or fundraising.

iv. Discussing Plan USA’s top risks assigned to the Outreach and Development Committee at least once a year, consistent with the current register of risks assigned to the Outreach and Development Committee (posted on the Board site as “Risk Register Discussions by Plan International USA’s Board of Directors”).

b. The complete description of the Outreach and Development Committee’s role, responsibilities and working processes is described in the Outreach and Development Committee charter, as may be
amended from time to time and approved by the Board.

17. Board Members’ Code of Conduct

a. Board Members must always act ethically, be businesslike, be loyal to and avoid conflicts or the appearance of conflict with the interests of Plan USA and Plan International Inc. notwithstanding their obligations to other advocacy or interest groups, membership on other boards and/or employment with other entities.

b. No Board Member shall participate in any self-dealing, conduct any private business with or provide personal services to Plan USA or Plan International Inc. without prior approval of the Board.

c. No Board Member shall instruct or make his/her independent review or assessment of the performance of the CEO or any other Plan USA management or staff member or agent; any such action shall be by the full Board.

d. Board Members must comply with Plan USA Code of Ethics and Conduct Policy.

e. A list of Plan USA policies and global policies applicable to Board members shall be maintained on the Board site, and Board members shall annually affirm their understanding of each of the policies’ requirements.

18. Board Members’ external representation and support in fundraising

a. Each Board Member should have a sound understanding of Plan USA and Plan International Inc. purpose, strategic objectives and operations. They should be willing to share the organization’s successes and approaches to help children with friends, colleagues, sponsors, corporations, government representatives and the general public.

b. Each Board member should feel comfortable explaining Plan USA’s membership in Plan International Inc. and should be proud about his/her affiliation with Plan USA.

c. Management will provide each Board member with basic talking points and facts about Plan USA and Plan International Inc. Members who require additional information for particular purposes should obtain the same from Plan USA’s Senior Director of Communications.

d. Beyond facts and talking points, first-hand field experiences of Plan USA’s child-centered development approach and the nature of child sponsorship should be the basis for all representations of Plan USA. Thus, if possible, within a year of joining the Board, every Board Member should visit the field and spend time visiting one or more Plan International programs. Following the initial visit each member commits to visiting a Plan International field program once every three years. Trips are at the Board Member’s personal cost.

e. The Board Chair and the CEO and their designees serve as the sole external spokespeople and handle all print, radio and TV media inquiries. Members who receive media inquiries should refer them promptly to the CEO for appropriate response.

f. If directed in particular instances by the Board, Chair or CEO, Board Members may assume visible public roles that include representing Plan USA to the media and to the general public.

g. In support of Plan USA fundraising efforts, Board Members agree to be ambassadors of the organization and to introduce Plan USA to their social networks, senior corporate executives and high net worth individuals who may have the capacity and interest to further the organization’s
To demonstrate commitment to our purpose, Board Members agree to make a gift themselves, so that the Board maintains a standard of 100% of Board Members giving each fiscal year. See Section 8, above, for specific Board Member giving requirements.

i. All prospective Board Members will be made aware of this requirement.

ii. All Board Members will make every effort to meet the minimum amount of annual financial contribution, currently $5,000 and $1,000 for Youth members. Contributions may be made from the Board Member’s private resources, or may be raised in any manner that does not violate Plan’s Conflict of Interest Policy or otherwise compromise the organization.

iii. Contributions may be scheduled in a series of smaller gifts, pledges or payments.

iv. If a Board member cannot meet the minimum financial contribution, he/she will discuss the matter with the Chair and contribute at a level that is significant to her/him.

i. Members who have technical program expertise and/or relationships with decision makers, and who are not prohibited by restrictions associated with their careers or positions should, whenever possible, make themselves available to accompany management representatives to meetings with corporations, foundations, US government agencies and multilateral development institutions.

19. Board and CEO/staff relationship

a. Delegation to the Chief Executive Officer (CEO)

i. The Board shall delegate implementation of its policies and decisions to the Plan USA management.

ii. Board authority so delegated is to the CEO exclusively; the authority over and accountability of other Plan USA management and staff is derived exclusively through the CEO.

iii. The Board may require specific information from the CEO at its discretion. The responsibility of the CEO includes transparency and ensuring the Board is kept apprised of important information.

iv. Prior to formally committing the organization to any material transaction, the CEO will inform the Board, providing sufficient time and information for Board consideration. For purposes of this section, “material” shall be defined as any transaction which is equivalent to fifty (50) basis points of the USGAAP overhead rate and not part of a Board-approved budget.

v. No individual Board Member may require any report or other information from the CEO and the CEO is authorized to request the Chair to intervene to restrain any such action.

vi. The Board delegates its authority to the CEO to sign such corporate, legal and financial documents as may be required in the ordinary course of business, provided such documents comply with Board policy. The Board shall, from time to time, adopt a certificate of adoption of corporate resolution to set forth the signatory authorities to specifically-named officials and providing the authority to further delegate. For purposes of this section, “in the ordinary course of business” shall be defined as instruments related to their duties which are defined specifically in the resolution.
20. Chief Executive Officer: job description

a. The CEO shall be accountable to the Board for the performance of the management and staff of Plan USA.

b. He/she shall perform his/her functions, as delegated under Standing Policy 19(a), to the best of his/her ability.

c. His/her performance will be assessed in three principal areas:
   i. Effective implementation of Board policies, resolutions and directives affecting the CEO and Plan USA’s management and staff in the context of Plan USA’s Purpose.
   ii. Effective delivery on objectives agreed in the Strategic Plan.
   iii. Effective day-to-day management of the operations of Plan USA, within the authority designated by the Plan USA Bylaws and the Standing Policies.

21. Monitoring and evaluating of CEO performance

a. The CEO’s performance should be monitored on an ongoing basis by the Board based on specific performance goals mutually agreed by the Board and CEO, which reflect both personal and organizational objectives against general Board policies and any specific Board directives (strategic objectives).

b. The principal purpose of monitoring the CEO’s performance, and by extension organizational performance, is to determine the degree to which policies and set goals and objectives are being fulfilled. This ongoing monitoring can be achieved through:
   i. Internal reporting: Disclosure to the Board by the CEO.
   ii. External reporting to the Board: discovery of information by the external auditor who reports directly to the Board or through the Audit Committee. Such reports should assess CEO performance only against policies and objectives set by the Board, not those of any external party, unless the Board has previously indicated that such external party’s opinion is relevant.
   iii. Direct Board approved review: Discovery of information by a Board member, a Board Committee (or ad-hoc committee or task force) or the Board as a whole.

c. At the discretion of the Board, performance can be monitored by any Board-approved method at any time. For regular reporting, however, the objectives and reporting parameters should be established by the Board by frequency and method. Regular reporting includes:
   i. Regular updates to the Executive Committee on organizational performance (monthly).
   ii. Financial reporting, including revenue and expense actuals vs. budget (monthly, quarterly, semi-annually or annually) and periodic forecasts at least once per year.
   iii. Annual plan and budget (annually).
iv. The annual external financial audit (at the annual Board meeting); and an assessment of Plan USA’s performance against stated goals (no less than annually).

d. The annual performance review

i. In addition to on-going monitoring, the Board of Plan USA will provide a specific opportunity for the CEO to present a self-evaluation and for the Board to evaluate the CEO’s performance against mutually agreed performance goals for the year. It is desirable to ensure that each Board member and each of the CEO’s direct reports has an opportunity to add their perspective to the performance assessment. In addition, to the extent feasible, the Board will seek the perspectives of other individuals in the global Plan International community, e.g. from PII, Country Offices and other National Offices. The annual review process will culminate in a face-to-face discussion between the Board Chair, a designated Board member and the CEO.

ii. Contemporaneously, the Board and the CEO will discuss and agree on performance goals for the year ahead.

iii. The CEO’s compensation will be reviewed on an annual basis, typically at the September Board meeting. The review will be led by the Executive Committee and change in compensation will be agreed by the full Board and be based on:

1. Review of the market data regarding range of the CEO compensation, based on location and size of the organization.

2. CEO’s annual performance assessment.

3. Current and forecasted Plan USA financial data.

22. Financial planning, monitoring and reporting

a. The CEO will submit an annual budget to the Board for consideration and approval prior to the beginning of the fiscal year covered by the budget.

b. Budgeting in any fiscal period shall not deviate materially from the Board’s priorities for the organization and a Board-approved long-term strategic plan, risk fiscal jeopardy, nor fail to show a general level of foresight. For purposes of this section, “material” shall be defined as any transaction which is equivalent to fifty (50) basis points of the USGAAP overhead rate, and not part of a Board-approved budget.

c. With respect to the annual Board-approved budget, the CEO shall ensure that there is systematic, periodic review of the actual results against the budget and that there are accurate and timely financial reporting tools in place for management and the Board to properly analyze financial results.

d. Accordingly, the CEO may not, without prior Board approval:

i. Increase the amount of the total annual expenditures to an amount in excess of the Board approved budget.

ii. Plan an activity that represents a change in the direction and/or priorities that were set forth in the Board approved budget and business plan or these Standing Policies.

iii. Transfer funds between the main budget expenditure components — such as salary/fringe, marketing/fundraising, administration/services to sponsors and program — if such transfer would cause either a one-point overhead increase, based on U.S. generally accepted accounting principles (“USGAAP”), or a one-point decrease in the overall ratio of total program expenditures divided by total expenditures,
and/or cause a decline in the sponsorship remittance percentage included in the Board-approved budget or forecast.

iv. Knowingly produce financial statements for publication and distribution that are not prepared in accordance with USGAAP.

v. Redirect contributions to activities or programs that differ from the stated donor’s intention or legal requirements.

23. Investment of funds

a. The Finance Committee shall be the investment fiduciary (“Investment Fiduciary”) responsible for the prudent management of the investment portfolio (“Portfolio”). It will comply with all applicable fiduciary, prudence and due diligence requirements experienced professionals would utilize, and with all applicable laws, rules and regulations from various local, state, and federal entities that may have jurisdiction over the Portfolio. The Committee shall have the authority to execute and interpret the Investment Policy as approved by the Board. The Committee shall be solely responsible for the selection and retention of professional advisors, which may include, but not be limited to, investment managers, investment consultants, custodians, attorneys and accountants.

b. **Definition of a Fiduciary:** A fiduciary is a person or entity that has the legal and/or implied moral responsibility to act on behalf of others. In this context, the Investment Fiduciary must act solely in the best interest of the donor and stated beneficiaries, consistent with the mission of Plan USA.

c. **Duties and Responsibilities:** The Finance Committee shall have certain duties and responsibilities, when it comes to the investment of funds, including, but not limited to:

   i. Investment duties:

   1. Knowing the standards, laws, and trust provisions that comprise each investment account.
   2. Knowing the laws and regulations that affect the investment process and/or the Portfolio.
   3. Understanding the investment objectives, and how these objectives support the mission of Plan USA.
   4. Preparing, executing and maintaining an investment policy statement; prudently diversifying the portfolio to a specific risk or return profile.
   5. Selecting/removing investment manager(s) or other relevant service providers.
   6. Monitoring the performance of all investment related service providers; taking appropriate actions.

   ii. Administrative duties:

   1. Reviewing the financial statements of the portfolio and reports of the portfolio’s service providers.
   2. Controlling and accounting for all investment related expenses.
   3. Determining the “historic cost” of each account, and the amount of funds eligible for disbursement.
   4. Verifying the use of funds, and validating that these are consistent with both donor intent and the mission of Plan USA.
5. Preparing and filing such forms as may be required by government entities.
6. Maintaining records for the administration of the portfolio.
7. Avoiding conflicts of interest and prohibited transactions.
   iii. Reporting to the Board on investment activity no less than semi-annually.

24. Reserves

Except as the Board may otherwise direct, all fiscal-year revenues net of operating, fundraising and program expenses incurred by Plan USA (whether in support of domestic or international program) and the net impact of donor-restricted or Board-restricted revenue are to be transferred to Plan International Inc. or some other entity within the Plan global organization or other such organization designated by a donor as it relates to a project or activity outside of PII. Irrespective of the foregoing the Board directs that management should maintain an operating reserve equivalent to a minimum of two months and up to three months of net operating costs (defined as gross operating expense less direct funded cash expenses). Such reserve shall be achieved through a combination of actual funds of no less than $1 million maintained through cash on deposit in the bank or invested within the requirements of the short-term funds (per the Plan USA Investment Policy) and a line of credit from a financial institution (to the extent a line of credit can be maintained).

25. Asset protection

a. The CEO may not allow assets to be unprotected, inadequately maintained, nor unnecessarily risked. Accordingly, the CEO may not:
   i. Fail to insure against theft and casualty losses to at least 80% replacement value and against liability losses to Board members, staff or the organization itself.
   ii. Unnecessarily expose the organization, its Board or staff to claims of liability.
   iii. Commit Plan USA to a multi-year contract, without prior Board approval, that involves a material expenditure by the organization in a future fiscal year for which the Board has not yet approved the annual budget. For purposes of this section, “material” shall be defined as any transaction which is equivalent to fifty (50) basis points of the USGAAP overhead rate, and not part of a Board-approved budget.
   iv. Receive, process or disburse funds under controls insufficient to meet the Board approved standards.

b. The Board authorizes and directs the officers of Plan USA, appointed by the Board as set forth in the Plan USA Bylaws, to perform all such acts and things as they, in their discretion and with advice of counsel, find necessary or desirable to meet the organization’s obligations under the Plan USA Pension Plan Agreement, including making contributions out of funds of the Corporation in accordance with the Pension Plan Agreement.

26. Human Resources

a. Plan USA policy with respect to its Human Resources is to support the achievement of its purpose, in accordance with Board-adopted institutional values and the following guiding principles:
   i. Recruitment, promotion, development, compensation, and retention practices are consistent with Plan USA DEI principles and based primarily on merit, performance
and potential.

ii. Plan USA is an equal-opportunity employer, and its Human Resources practices comply with all applicable laws and regulations with respect to employment, volunteer participation and provision of services.

iii. Plan USA shall not discriminate against any person on the basis of his/her race, color, creed, religion, national origin, nationality, gender, sexual preference, age, disability, veteran status or any other basis protected by federal, state or local law, and shall comply with all requirements of law and regulation affecting employees.

iv. Human Resources policies and practices shall foster a learning environment.

v. Human Resources policies and practices shall foster a workplace where staff, management, program stakeholders and donors are treated with respect.

vi. Human Resources practices are such that Plan USA is able to attract and retain highly qualified employees.

vii. Employee relations and practices are implemented fairly.

viii. Policies are stated clearly and in writing and made available to all employees.

ix. An employee file that is accurate, confidential and up-to-date is maintained and is accessible to the employee consistent with applicable law.

b. Compensation and Benefits

i. The compensation and benefits provided to employees, consultants, contract workers and volunteers, if any, are guided by the Compensation Philosophy, which is reviewed and approved by the Executive Committee.

ii. The CEO shall not take or approve any actions which compromise the fiscal integrity or public image of Plan USA. Accordingly, he/she may not:
   1. Change his or her own compensation and benefits.
   2. Promise or imply guaranteed employment.
   3. Establish current compensation and benefits that deviate materially from those obtained in the geographic or professional market for the skills employed.

27. CEO communication and counsel to the Board

a. With respect to providing information and counsel to the Board, the CEO must ensure that the Board is informed about matters essential to carrying out its duties. Accordingly, he/she must:

i. Ensure the Board is aware of relevant trends, anticipated adverse media coverage or material external and internal changes, particularly changes in the assumptions upon which any Board policy has previously been established.

ii. Submit the required monitoring data in a timely, accurate and understandable fashion, directly addressing provisions of the Board policies and strategic objectives being monitored.

iii. Marshal as many staff and external points of view, issues and options as needed, for fully informed Board choices.

iv. Present information in an easily understandable form.
v. Report actual or anticipated noncompliance with any policy of the Board.

28. Program parameters

a. The Board directs and authorizes management to undertake activities to raise and utilize both, individual and institutional revenues for programs which are consistent with Plan USA long-term strategy and annual budget by:

i. Developing an effective institutional giving strategy to ensure increased revenues for domestic and international programs and signing institutional donor agreements as appropriate.

ii. Developing an effective individual giving strategy to ensure increased revenue for domestic and international programs.

iii. Representing and articulating Plan International Inc. programs to organizations in the U.S. and U.S. government entities worldwide.

iv. Promoting improved and expanded technical capacity within Plan International Inc.

v. Promoting development of partnering capacity domestically and internationally, at all levels of Plan International Inc., to support Plan International Inc. global purpose.

vi. Addressing complex emergencies within Plan International Inc. framework.

vii. Monitoring program quality, including grant implementation and reporting to the Board.

viii. Promoting new program initiatives and alternative individual giving models.

b. Elements of the institutional giving strategy should include, but not be limited to the following:

i. At the country level, brokering assistance, leveraging opportunities by identifying projects and funding opportunities.

ii. Building global capacity in technical program areas of priority importance to Plan USA.

iii. Raising Plan USA visibility and credibility within the U.S. development community including government, foundations, corporate communities, and affinity groups.

29. Marketing and external relations parameters

a. The major functions that should enable Plan USA to significantly increase its revenues include:

i. Expanding current opportunities to grow sponsorship by acquiring and retaining sponsors.

ii. Growing the contributor base and individual private donors.

iii. Developing and expanding new corporate partnerships and linkages.

iv. Growing institutional grants and contracts and the stature of Plan International Inc. in the international development and Private Voluntary Organization community.

v. Developing and exploring strategic NGO alliances.

b. Plan USA marketing may NOT be such that:
i. It is in violation of any applicable law.

ii. Its content prevents or limits the raising of funds by Plan USA in any state of the U.S.

iii. It causes Plan USA to lose accreditation or to obtain less than the highest rating, because it is not in accord with the Better Business Bureau’s Standards for Charity Accountability.

iv. Plan USA marketing may NOT present or depict children (or others in the communities where Plan International Inc. is present) in a way that denies their basic human dignity.

v. No Plan USA marketing may be dishonest or misleading as to the work of Plan International Inc. or the intended use of funds.

c. Plan USA will pursue a marketing strategy that is diversified and innovative as to sponsorship and other forms of giving:

   i. Sponsors and other donors will be treated with respect, and information and responses will be given to them in a timely manner.

   ii. In pursuing and choosing corporations, non-profit organizations and other entities to be affiliated publicly with Plan USA as partners or other associates, Plan USA should look to entities which do not have practices or public images that are inconsistent with the purpose of Plan USA. Board approval will be required for a public affiliation with any large entity.

   iii. Plan USA shall discontinue contacting any person upon that person’s oral or written request directed to Plan USA, its professional fundraiser or agent. Upon a person’s (or a person’s authorized representative’s) request Plan USA shall discontinue further contacts, the person’s name and address will be promptly modified in Plan USA’s database to ensure that no further contact is made with that person. Plan USA will also take steps to ensure that the person’s name is removed from any external databases or records under Plan USA’s control, such as a request to the Direct Marketing Association pander file.

30. Policy and public engagement activities within the US

a. **Statement of Principles:** This Policy is based on the principles that, consistent with the purpose of Plan USA and the strategic objectives of Plan International, Inc., Plan USA should include Policy and Public Engagement activities, including advocacy, within the United States as an important part of its program activities.

b. Funding and limitations on use of sponsorship funds:

   i. The application of donors’ funds for policy and public engagement activities and/or programs within the U.S. must be transparent to the donors and the public and consistent with the donors’ expectations of how their donations might be applied.

   ii. As a result, the funding should come primarily from grants and other donations made for these purposes, and in any event, almost all child-sponsorship funds received by Plan USA (after U.S.-based overhead expenditures and building relationships with donors expenditures, and any additional expenditure specifically approved by the Board) should be transferred to Plan International, Inc. for purposes of program
activities in Plan International program countries, with only a small proportion being spent on policy and public engagement activities and/or programs within the U.S.

iii. Specifically, as defined by the Plan International Inc. Financial Standards and agreed by all Plan International members, no more than 10% of child-sponsorship funds intended for international program and received by Plan USA in any fiscal year as traditional sponsorship donations may be directly or indirectly spent on domestic programming, including policy and public engagement activities, advocacy and development education.

c. Definitions within this policy:

i. For purposes of this policy: “Policy activities within the U.S.” means efforts, other than building relationships with donors, by Plan USA (taken alone or in partnership with other organizations) to provide a voice for children and young adults through influencing U.S. and international policies that impact the lives of children and young adults.

ii. “Public engagement within the U.S.” means efforts, other than building relationships with donors, by Plan USA (taken alone or in partnership with other organizations) to educate American people about the rights of children and obligations of families, communities and nations to protect and provide for children and young adults around the world.

iii. “Building relationships with donors” means the kinds of communications activities Plan USA carries out primarily for the purpose of strengthening the bonds between donors/sponsors, children, young adults, families and communities with which we work.

31. Travel parameters

a. Unless an exception is made by the CEO, the Plan USA Travel Policy applies to all travel on behalf of Plan USA, including travel to on-site Board meetings.

b. Plan USA staff will travel via coach class for all flights unless an exception is made by the CEO.

c. The CEO will comply with Plan USA Travel Policy.

d. Board members will travel via coach class for all travel unless the Board Chair approves an exception for travel on official Plan USA Board business, where in-air flying time is nine (9) hours or more. Otherwise all upgrades are at the individual discretion and at individual’s own cost.

32. Materials referenced in Standing Policies and included on Board site (as may be modified by Plan USA)

a. Plan USA Bylaws.

b. Investment Policy.

c. Compensation Philosophy.

d. List of policies pertaining to Board behavior (policies are posted on the Board site and will be
updated and supplemented on the site as appropriate):

   i.  Safeguarding Children and Young People Policy.
   ii. Conflict of Interest Policy.
   iii. Code of Ethics and Conduct.
   v.   Privacy Policy.
   vi.  Social Media Policy and Guidelines.
   vii. Whistleblower Policy.
   viii. Confidentiality Policy.
   ix.  Diversity Policy.
   x.   Freedom from Harassment Policy.
   xi.  Gift Acceptance Policy.
   xii. Procurement Policy.
   xiii. Trafficking in Persons Policy.
   xiv. Travel Policy.
   xv.  Travel Security Policy (international)
   xvi. Workplace Violence Policy.

e. List of Plan International Inc. policies pertaining to Plan USA operations (policies are posted on the Board site and will be updated and supplemented on the site as appropriate):

   i.  Plan International Inc. Bylaws.
   ii. Members Agreement with Plan International Inc.
   iii. Members’ License Agreement.

   iv. Member’s assembly approved standards/policies applicable to all members of Plan International:

      1.  Anti-Fraud, Anti-Bribery, and Corruption (global policy).
      2.  Gender Equality & Inclusion (global policy).
      3.  Governor Travel Policy.
      4.  Program and Influence Quality Policy (global policy)
      5.  Risk Management (global policy).
      7.  Safety and Security (global policy).
      8.  Values, Conduct and Whistleblowing (global policy).