



**CPA**

*Without Borders*

# **RULES OF ETHICS AND CODE OF CONDUCT**

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# Section 1 – Foreword

These *Rules of ethics* and the resulting *Code of conduct*, hereinafter referred to as "the *Code*", are intended to affirm and confirm our principles of behavior in addition to preserving the tradition of integrity and credibility that CPA Without Borders (CPAWB) has built since its foundation.

In a context where the power relations between the so-called "North" countries and those of the "Global South" are still marked by inequalities, CPAWB wishes to reaffirm its position in favor of the fight against injustice and solidarity between peoples. To do this, CPAWB presents here a set of ethical rules as well as a *Code of conduct* aimed at specifying the expected behavior within the internal team, abroad as well as with partners. It is therefore addressed to all people mobilized by the organization: contract workers, volunteers, aid workers and members of the Board of directors of CPAWB.

People mobilized by the organization should keep in mind that their actions can have long-term consequences on the partnership relationships of CPAWB, here and abroad, as well as those who will travel abroad in the future.

## MISSION OF CPA WITHOUT BORDERS

CPA Without Borders provides pro bono professional services in recognized areas of expertise of CPAs to our field partners in conjunction with the development of local skills.

## PRINCIPLES<sup>1</sup>

Individually and collectively, we, the people mobilized by CPAWB, commit to:

- Perform our duties with honesty, integrity and professional rigor;
- Respect the law, the organization's internal policies, local customs and our commitments;
- Create a working environment based on trust and mutual respect promoting open communication and the search for equality between individuals and groups;
- Avoid any conflict of interest or appearance of a conflict of interest;
- Demonstrate loyalty to the organization and its partners.

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<sup>1</sup> The principles are inspired by the *Code of ethics* of Cooperation Canada (CC).

## DEVELOPMENT PRINCIPLES

According to CPAWB, development should contribute to the full exercise of fundamental freedoms and human rights, both in Quebec and abroad. To this end, we believe that development should:

- Be based on the basic needs of individuals and communities;
- Address the underlying causes of global inequalities and not just their symptoms;
- Promote social justice through the equitable sharing of power, wealth and access to resources;
- Foster the organization and participation in civic life of poor, oppressed and marginalized people, groups and populations;
- Take into account the interests, points of view and experience of women and ensure that they can fully exercise their rights;
- Respect indigenous peoples and their rights to self-determination and sovereignty over their own territories;
- Respect the cultural and spiritual integrity of all peoples;
- Be ecologically, socially, and economically viable and ensure the well-being of future generations.

## PRINCIPLES OF PARTNERSHIP

For the purposes of this section, the term "partnership" refers to the relationship between CPAWB and its members and field partners, both in Canada and abroad. Based on the development principles mentioned above, CPAWB and its members undertake to follow the following principles with respect to partnerships:

- A partnership should be a long-term collaborative process that promotes the exercise of basic human rights and social justice according to the development priorities of the parties;
- A partnership should be based on a vision of solidarity, recognition of the complementarity of partners, mutual respect for each other's values and practices as well as shared social objectives which go beyond the simple implementation of programs and projects;
- A partnership should be inclusive, respect and promote diversity;
- Partners should be transparent, trustworthy and accountable to each other while respecting the autonomy and constraints of each party;
- A partnership should promote the sharing of knowledge and skills between the parties to enrich each other's practices.

## SCOPE AND FIELDS OF APPLICATION

The principles to which we adhere are set out in this *Code*, in accordance with our values of solidarity between peoples, a long-term partnership approach, social justice, democracy and citizen participation. Likewise, the ethical rules that we agree to abide by as staff members, board members, volunteers, and contractors are set out. Members of CPAWB and its field partners are informed of this *Code of ethics* and its content. These rules help guide CPAWB in the use of the human, financial and technical resources made available to it.

## THANKS

We would like to thank the Center for International Studies and Cooperation (CECI) and the Canadian Council for International Cooperation (CCIC) for their openness to sharing their own documentation on ethics which greatly inspired us in the writing of this document.

# Section 2 – Rules of ethics and Code of conduct

## RESPECT THE RIGHTS AND DIGNITY OF PEOPLE

All the people mobilized by CPAWB treat each other with courtesy and diligence, in good faith and justice, with respect for the rights and freedoms of each and everyone. This means that harassment and all types of violence, as well as negligence endangering the health or safety of persons will at no time be tolerated within the organization.

Respect for others and the search for equality between individuals and groups are always essential. Discrimination based on gender, gender identity, sexual orientation, ethnicity, social status, religion, or disability is expressly prohibited by the organization. CPAWB acts without discrimination in its recruitment of volunteers, members, contractors, or aid workers, as well as in the treatment accorded to these persons. The people mobilized by the organization are committed to fighting all forms of discrimination in their actions in Canada or abroad.

### *Code of conduct*

- I treat everyone fairly, taking their differences into account and being open-minded;
- I protect the health, safety, integrity and dignity of all people mobilized by the organization;
- During a stay abroad, I respect the safety rules put in place by CPAWB and the partners in order to ensure my own safety, but also that of others;
- During a stay abroad, I respect the accommodation and the privacy of the host families;
- When recruiting volunteers, members, contractors or cooperators, I ensure equal opportunities by applying equity measures;
- In the workplace, I promote collaboration, trust and mutual respect;
- In my communications, I respect the privacy and dignity of individuals and groups by avoiding miserable publications, by putting forward the principles of development and partnership and by obtaining the informed consent of individuals before receiving and disseminate their image;
- In my communications, I explain the context of a photo or video uploaded, by explaining the names and places, in order to focus my remarks on the issues of global inequalities and to avoid generalizations or the validation of stereotypes.

## ACT WITH RIGOR

To be able to adequately fulfill the mission of CPAWB and produce quality results, the people mobilized by CPAWB conscientiously perform their duties, provide accurate information, and maintain all files or records correctly and with professionalism.

### *Code of conduct*

- I demonstrate integrity and honesty by acting in good faith and in a sincere manner;
- I maintain a critical mind in my work and that of others by aiming for continuous improvement;
- I perform my duties in a rigorous and diligent manner, which means, among other things, being precise and careful in my work and keeping the files up to date, in order, by recording therein accurate and uncompromising information towards whom whether it be;
- I respect the confidentiality of people and information transmitted in the course of my duties;
- I do not work while under the influence of alcohol or drugs;
- When staying abroad, I avoid any overconsumption of alcohol.

## RESPECT THE LAW AND LOCAL CUSTOMS

CPAWB and the people mobilized by it comply with the laws and regulations in force in Canada, in the countries of operation, in addition to the organization's internal policies and regulations.

### *Code of conduct*

- In the course of my duties, I do not violate any law and I act in accordance with contracts concluded with CPAWB;
- I do not at any time tolerate illegality such as fraud, accepting bribes, theft of time, and theft or misuse of property;
- During a stay abroad and in Canada, I respect local customs and refrain from judgments or actions that could harm the relationship established between CPAWB, the partner and the communities;
- While abroad, I avoid political positioning and participation in partisan events in order to remain neutral;
- In my communications, including when using the Internet and social media, whether in a personal capacity or when I do so on behalf of CPAWB, I do not make any offensive, defamatory, racist, or sexist comments, nor transmit any hateful, pornographic or harassing material or material to which CPAWB does not hold the copyright.

## AVOID ANY CONFLICT OF INTEREST

People mobilized by CPAWB avoid placing the organization in a situation of conflict of interest or even the appearance of a conflict of interest. They must do their utmost to resolve those that may exist and uncover the possibilities before such a conflict arises.

### *Code of conduct*

- I disclose any situation where I could promote my own interests or those of my relatives to the detriment of those of the organization or the beneficiaries of our services, as well as any situation of conflicts of interest of which I am aware;
- I disclose any situation that could lead to believe that there is a conflict of interest since the appearance of a conflict of interest can be as damaging as a real conflict;
- I notify CPAWB and refuse to participate in the award process when I, or a close relative, negotiates a service contract with CPAWB or has an interest in a business that negotiates goods or services with the organization;
- As a member of the Board of directors or a volunteer of the organization, I must disclose my participation on the Board of directors of another international cooperation organization;
- As an employee of the organization, I make sure that all transactions under my responsibility respect the organization's concern for transparency as well as the organization's responsible procurement policy;
- I consider any good, favor, service, advantage, or gift that is given to me personally or that I give as a potential source of conflict of interest. To be accepted (or offered), it must be modest and customary to be seen as a mark of appreciation, hospitality, or politeness, and not as intended to influence a decision. Impersonal gifts received during the year can be given to CPAWB to be redistributed to employees in prize draws;
- I make sure I do not create expectations regarding requests for help or funding that may arise before, during or after the experience abroad.

## SHOW HUMILITY

We believe that humility is an essential condition for achieving greater equality and fighting injustices. The people mobilized by CPAWB agree to be in a learning position, recognize the specific expertise of the partners and undertake to act in accordance with their respective skills

### *Code of conduct*

- I demonstrate resilience, that is, the ability to overcome trials, by relying on patience and dedication;

- I carry out active work on myself to assess my own prejudices and question my practices in order to better fight against discrimination;
- During a stay abroad and in Canada, I place myself in a posture of learning and dialogue, rather than imposing behaviors or attitudes;
- Among colleagues and with partners, I make sure to maintain a climate of trust by recognizing each other's fields of competence, expertise, and autonomy.

## ACT TAKING INTO ACCOUNT THE VIABILITY OF ACTIONS

CPAWB's projects are part of a desire to transform power relations, essential for sustainable development in social, economic, and ecological terms. CPAWB recognizes the environmental emergency, the disastrous consequences of inaction and the demand for individual and collective mobilization in order to reduce the environmental impact of its actions and to maximize the environmental benefits for current generations and to come.

### *Code of conduct*

- In a long-term vision, I promote the sharing of knowledge and the mutual reinforcement of the skills of people and groups participating in the actions of the organization;
- I make sure that CPAWB is involved in projects promoting social, economic and environmental sustainability;
- I collaborate in the organization's efforts to document the environmental impact of its actions;
- I contribute, to the extent of the realities and capacities of CPAWB and partners, to reduce the organization's greenhouse gas emissions and to minimize the environmental impact of its actions.

## SUPERVISE INTIMATE RELATIONSHIPS ABROAD

In keeping with its principles of healthy partnership, fighting power relations, and seeking greater equality, CPAWB believes that intimate relationships must be framed. To do this, no romantic and/or sexual relationship of people mobilized by CPAWB abroad must have an impact on the organization's relationship with partners, direct beneficiaries of CPAWB and its partners or the families of the organization.

### *Code of conduct*

- Before signing the employment or mission contract, I declare to CPAWB any previous romantic relationship with a cooperating person in the group (in the case of group missions), with staff from partner organizations or direct beneficiaries of partners;

- During a stay abroad, I refrain from any romantic and/or sexual relationship with staff members of partner organizations, the host community, beneficiaries of partner projects or with any person from under 18.

## FIGHT AGAINST SEXUAL VIOLENCE

CPAWB positions itself as a feminist organization. The organization must react to cases of human exploitation and sexual violence perpetrated by actors of international cooperation. CPAWB insists on the unacceptable nature of these acts. The organization considers sexual violence to include harassment, voyeurism, obscene calls or messages, exhibitionism, pornography, touching, sexual assault and any act akin to sexual exploitation.

### *Code of conduct*

- While abroad and in Canada, I do not produce or consume products of sex work or related to the sexual exploitation of people;
- I receive any complaint or denunciation of acts of sexual violence and I make sure that CPAWB treats them with diligence;
- I denounce any situation of harassment (sexual, psychological, or other), discrimination or exploitation by refusing to be a silent witness, in a respectful manner.

## SANCTIONS

Depending on its seriousness, a breach or violation of the principles and rules set out in this document is punishable by disciplinary action up to and including dismissal, expulsion, or repatriation.

## DECLARATION

I, the undersigned, \_\_\_\_\_, certify that I have read the *Rules of ethics and the Code of conduct of CPA Without Borders*, that I understand their provisions and that I undertake to abide by them.

I am aware that a breach may result in penalties and that a serious breach could result in my immediate dismissal or expulsion.

In witness whereof, I have signed this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
*Signature*

\_\_\_\_\_  
*Date*

## Section 3 – Organizational commitment to advocate a preventive approach

CPAWB believes that prevention and awareness are important vectors of change and an essential lever to ensure compliance with the *Rules of ethics* and the *Code of conduct* of the organization.

With a view to making these *Rules of ethics* and *Code of conduct* known, CPAWB organizes and offers awareness-raising and prevention activities as well as training for staff members, volunteers, aid workers, contractors, and members of the Board of directors.

These activities are tailored to different audiences, considering their role in the organization.

Possible means of fulfilling this commitment:

- Include information on the *Rules of ethics*, the *Code of conduct* and the application procedures when hiring (employees), when signing the contract (volunteers, cooperants and contractors) or when members of the Board of directors take office;
- Provide specific training on ethics and conduct to aid workers using effective learning strategies;
- Periodically update the *Rules of ethics* and the *Code of conduct* in order to incorporate lessons learned from experience and lessons learned.

# Section 4 – Application of the Code

## RESPONSIBILITY FOR THE APPLICATION OF THE CODE

Each person mobilized by the organization must abide by the *Rules of ethics* and the *Code of conduct* and inform the organization if a breach occurs or if there is evidence suggesting that a breach could occur. Denunciations and complaints can be lodged with one of the persons designated by the organization (general management as well as the chairmanship and vice-chairmanship of the Board of directors), to the person responsible for his mission or to this email [cpasf@cpaquebec.ca](mailto:cpasf@cpaquebec.ca). The mandate of the designated persons is carried out under the seal of confidentiality.

Each volunteer is responsible for the application of the *Code of conduct* within his sector and must ensure that each of the persons under his responsibility (cooperating, volunteers, contractors, etc.) is aware of its content, understood and signed the *Code*.

The organization undertakes to keep a register of cases of complaints or denunciations as well as the measures taken against them. The Board of directors and partners involved in related activities are kept informed with due regard for confidentiality.

## RESPONSIBILITY FOR THE INTERPRETATION OF THE CODE

Senior management assumes responsibility for interpreting this *Code*. Those responsible for interpreting the *Code* may use any external resource deemed relevant in fulfilling this responsibility.

## CONFIDENTIALITY

Any denunciation and any complaint will be treated with diligence and in all discretion. The identity of complainants, petitioners, whistleblowers, and informants will be kept confidential, unless they are required by law or the court to be disclosed.

There can be no action taken against individuals who in good faith invoke the whistleblower and complaint mechanism even if the conclusion of the investigation reveals that the complaint is unfounded.

## PROCEDURE IN THE EVENT OF A COMPLAINT, DENUNCIATION OR IF YOU HAVE ANY QUESTIONS

1. A breach of this *Code* must be the subject of a complaint or a written or verbal complaint to one of the persons designated by the organization, to the person responsible for the mission or via the address [emailcpasf@cpaquebec.ca](mailto:emailcpasf@cpaquebec.ca).

2. The denunciation or complaint must contain the following information:
  - The identity of the perpetrator (s) of the violation;
  - Description of the violation;
  - The date or period of the breach;
  - A copy of any document that supports the denunciation or complaint.
3. Any situation in the field that could be interpreted as harassment must be reported to the main office.
4. If an information or complaint is deemed admissible, the person (s) concerned shall be notified of the existence of the latter, of the content of the allegations and of the holding of an investigation.
5. Within ten (10) working days following the filing of the denunciation or complaint or within ten (10) working days following knowledge of all the relevant facts, the persons designated by the organization shall file a report of their findings including, if applicable, recommendations for appropriate measures depending on the seriousness of the breach. The report is submitted to the president of CPAWB if the persons concerned are members of the Board of directors, to the general management if they are employed, voluntary or contractual persons and to the general management if the denunciation or the complaint concerns a cooperant. The person concerned is notified of the measures that will be taken in his regard.
6. If the denunciation targets one of the named persons, the latter must withdraw from the investigation process which is then conducted by the other named persons. Designated persons may mandate third parties to gather information, consult any document relevant to the investigation and meet with any person concerned or involved.
7. In the event of a situation requiring rapid intervention or in a case of suspected serious misconduct, the person targeted by the denunciation or complaint may be relieved of his duties for the duration of the investigation process and until such time that a decision be rendered on the measures to be taken.
8. The filing of a denunciation or a complaint under this *Code* in no way precludes the exercise of other remedies provided for by law.

## Section 5 – Updating process

The *Rules of ethics* and the *Code of conduct* must be updated every two years to appoint the designated persons and, if necessary, make changes to its content. The updating process should consider lessons learned from experience as well as lessons learned in terms of ethics and conduct.

The Board of directors is responsible for leading the process of updating the *Rules of ethics* and the *Code of conduct*.

# APPENDIX 1 – MANDATE OF DESIGNATED PERSONS IN THE ORGANIZATION

## **CPA Without Borders:**

- Ensures that the designated persons are duly trained and have at their disposal the necessary tools for processing and monitoring denunciations and complaints;
- Rotates between people designated by the organization every two years or following the departure of one of these people.

## **These responsible persons must mainly:**

- Ensure that the organization implements the means and strategies for prevention;
- Intervene informally in an attempt to resolve risky situations;
- Receive denunciations and complaints;
- Investigate denunciations and complaints;
- Recommend the nature of the actions to be taken following a denunciation or a complaint.