



## **Policies & Corporate Social Responsibility (CSR) Plan**

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## **1. Foreword from the President and Founder**

Dear Friends and Supporters,

It is with great pleasure and pride that I introduce Pacific Blue Foundation's Corporate Social Responsibility (CSR) program. For over two decades, Pacific Blue Foundation has been dedicated to preserving and promoting the biological and cultural diversity of the Pacific Ocean. Our commitment to sustainability and community engagement has been the cornerstone of our work, and our CSR program is a testament to this dedication.

Through our CSR program, we aim to showcase the impactful work we've achieved and the transformative initiatives we've undertaken. As a non-profit 501(c)3 registered in California, USA, since 2004, and as a public-benefit charitable trust registered in Fiji since 2006, we have worked tirelessly to make a difference in the world, focusing on the Pacific Ocean and its communities.

Our CSR program highlights our core values and objectives, emphasizing our commitment to sustainable practices, environmental protection, and community development. By sharing our achievements and initiatives, we hope to inspire others to join us in our mission and contribute to a healthier, more sustainable future for our planet.

As we look to the future, we are excited about the possibilities that lie ahead. We envision expanding our groundbreaking work and reaching new heights of impact. We are eager to collaborate with partners who share the PBF vision, as we believe that together, we can achieve even greater success and make a lasting difference in the world.

I extend my heartfelt thanks to our dedicated team, our partners, and our supporters who have made our work possible. Together, we can continue to make a positive impact and create a better world for future generations.

Sincerely,

Dr. Greg Mitchell

Founder and President  
Pacific Blue Foundation



## **2. Conflict of Interest Policy**

As a nonprofit organization reliant on charitable contributions, Pacific Blue Foundation (PBF) is committed to maintaining the highest standards of transparency, integrity, and accountability. This Conflict of Interest Policy is designed to ensure that all board members, officers, and employees act in the best interests of PBF and avoid conflicts that could undermine public trust or compromise the organization's mission.

### **Purpose**

The purpose of this policy is to:

1. Define what constitutes a conflict of interest.
2. Establish procedures for disclosing and managing conflicts of interest.
3. Ensure that decisions are made in the best interests of PBF and its stakeholders.

### **Definition of Conflict of Interest**

A conflict of interest arises when an individual's personal interests or loyalties conflict with the interests of PBF. This conflict can occur when an individual has financial, personal, or professional relationships that could influence their decision-making.

### **Policy Statement**

1. **Disclosure:** All board members, officers, and employees must disclose any potential conflicts of interest in writing to the Board of Directors annually and whenever a new conflict arises.
2. **Recusal:** Individuals with a conflict of interest must recuse themselves from any discussions or decisions related to the matter in question.
3. **Transparency:** All transactions involving a conflict of interest must be fully documented and disclosed in PBF's financial statements.
4. **Review and Approval:** The Board of Directors will review all disclosed conflicts of interest and determine whether the proposed transaction is in the best interests of PBF.
5. **Non-Participation:** Individuals with a conflict of interest may not participate in any decision-making process related to the conflicted transaction.
6. **Consequences of Non-Compliance:** Failure to comply with this policy may result in disciplinary action, up to and including termination of employment or removal from the board.

### **Conclusion**



This Conflict of Interest Policy is intended to ensure that PBF's board members, officers, and employees act with integrity and in the best interests of the organization. By adhering to this policy, PBF can maintain the trust of its donors, stakeholders, and the public.

6. Partnerships and Collaboration: We will collaborate with local governments, NGOs, and community organizations to maximize the impact of our CSR initiatives and leverage resources and expertise.

7. Measurement and Evaluation: Key performance indicators (KPIs) will be established to measure the effectiveness of our CSR program, and regular evaluations will be conducted to assess progress and outcomes.

8. Communication and Reporting: We will communicate our CSR initiatives to stakeholders through regular updates on our website, social media channels, and annual reports. We will also report on the progress and impact of our CSR program to ensure transparency and accountability.

9. Compliance and Legal Considerations: The Pacific Blue Foundation's CSR plan will comply with all relevant laws, regulations, and best practices related to CSR and independent contractor relationships.

10. Continuous Improvement: We will continuously review and update our CSR program to ensure that it remains relevant and effective in achieving our mission and objectives.

By implementing this CSR plan, the Pacific Blue Foundation aims to make a positive impact on Pacific Island communities and contribute to the conservation and sustainable development of marine ecosystems in the regional social and environmental impact.



### **3. Whistleblower Policy**

Pacific Blue Foundation (PBF) is committed to promoting a culture of transparency, integrity, and ethical behavior. This Whistleblower Policy is intended to encourage employees, volunteers, and stakeholders to report any concerns about unethical behavior, fraud, or other violations of PBF's policies and procedures.

#### Purpose

The purpose of this policy is to:

1. Provide a mechanism for individuals to report concerns about potential violations of PBF's policies and procedures.
2. Ensure that reports of misconduct are handled promptly, impartially, and confidentially.
3. Protect whistleblowers from retaliation for reporting concerns in good faith.

#### Policy Statement

##### 1. Reporting Procedure:

a. Any individual who becomes aware of a potential violation of PBF's policies or procedures should report their concerns to their immediate supervisor, the Human Resources department, or the Board of Directors.

b. Reports can be made anonymously, and all reports will be treated confidentially to the extent possible.

##### 2. Investigation Process:

a. Upon receiving a report, PBF will conduct a thorough and impartial investigation to determine the validity of the concerns raised.

b. The investigation will be conducted by individuals who are independent of the situation and have the necessary expertise to handle the matter appropriately.

##### 3. Non-Retaliation:

a. PBF prohibits retaliation against any individual who reports a concern in good faith.

b. Any act of retaliation will be subject to disciplinary action, up to and including termination of employment or removal from the board.

##### 4. Confidentiality:

a. PBF will protect the confidentiality of individuals reporting concerns to the extent possible, consistent with the need to conduct a thorough investigation.



## 5. Reporting to Authorities:

a. If a report involves a violation of law, PBF will report the matter to the appropriate authorities as required by law.

## Conclusion

This Whistleblower Policy is intended to encourage a culture of accountability and transparency within PBF. By providing a mechanism for reporting concerns and protecting whistleblowers from retaliation, PBF aims to ensure that any potential violations of its policies and procedures are addressed promptly and effectively.



## **4. Accounting Policies and Financial Integrity**

The following outlines the accounting policies for Pacific Blue Foundation (the “Foundation”):

### **Division of Duties**

1. The purchasing and receiving functions are separate
2. Accounts payable and treasury functions are separate

### **General Expenditure controls**

1. Vendor history is maintained/verified and used for inclusion in authorized vendor list
2. Purchase requests are properly authorized
3. Accounts payable verifies the mathematical accuracy of vendor invoices
4. The check register is reconciled to control accounts monthly
5. Supporting documents are attached to invoices submitted for payment approval
6. Check controls are in place
7. Check signers do not maintain cash accounting records
8. The accounting staff are not check signers
9. The president is the primary check signer
10. Blank checks are not signed
11. Large check amounts require approval
12. Signed checks are immediately mailed
13. Monthly vendor statements are compared with the accounts payable aging

### **Purpose and Scope**

The purpose of this policy is to describe the principles of business conduct expected of all associates in relation to the issuance of payments for Foundation obligations, and to safeguard Foundation assets. This policy is general and not intended to be all-inclusive.

### **Applicable Laws**

The conduct of the Foundation and its associates are to be in compliance with the laws and regulations relating to the Foundation’s business.

### **Approval Authority**

Approval authorities are identified in the delegated authority policy, accounts payable procedures, purchasing policies, and disbursement approval documents.

### **Competitive Bidding**



Foundation policy is to use a competitive bidding process for all purchases over \$300.00. Refer to the purchasing and procurement policies and procedures for more information on the competitive bidding process.

### **Generally Accepted Accounting Principles (GAAP)**

All Foundation records are to be in compliance with Generally Accepted Accounting Principles.

### **Moral and Ethical Standards**

All associates are expected to adhere to sound moral and ethical standards.

### **Kickbacks and Gratuities**

The Foundation considers it to be unethical for any associate to accept payment, gift, gratuity, or employment offers from vendors or contractors as an inducement for preferential treatment in the payment of Foundation obligations. All offers for kickback and gratuity shall be reported to the President or Treasurer.

The Foundation does not consider the acceptance of a ball cap, tee shirt, jacket, an occasional lunch, game of golf, or the like to be a gift or gratuity for the purpose of this policy.

### **Loyalty**

No associate should be, or appear to be, subject to influences, interests, or relationships, which conflict with the best interests of the Foundation.

### **Sole Source Purchases**

Purchases for less than \$1,000 may be sole sourced on a noncompetitive basis.

### **Timeliness**

In order for our financial records to be accurate and our vendors to be paid in a timely manner, our associates must carry out their assigned duties in a timely manner.

### **Account Payable**

#### **Overview**

Accounts payable is the process of keeping track of Foundation financial obligations. It involves the acceptance of invoices from vendors, recording the invoices in the computer system, and payment to vendors. This section describes the procedures and forms used in accounts payable.





The purpose of this procedure is to provide consistent accounts payable procedures in the handling of invoices and issuance of checks. These procedures are intended to provide safeguards for maintaining the quality and integrity of the accounts payable system.

## **General Accounts Payable Guidelines**

### **Segregation of Duties**

1. The person entering new vendors into the accounting system should not approve invoices or approve new vendor setup.
2. The person writing the checks does not also prepare the bank reconciliation.
3. If practicable, preparation of cash disbursements, approval, and making entries to the general ledger should all be separate functions.

### **Approval Authority**

#### **Disbursement Approval Procedure**

Disbursements are approved by President. Approval can be secured by email. The email should be attached or the approval authority's initials on the vendor invoice indicate invoice approval.

#### **Interim - Manual/Hand Checks**

Although hand checks are necessary, Foundation policy discourages them. Hand checks are time consuming to prepare and sometimes indicative of poor planning. The President or project coordinator (if overseas) must approve manual checks.

Check with order or COD purchase orders will be processed on an exception basis only. Vendor invoices and receiving documentation will not be required for check issuance but should be sent to Accounts Payable when received.

A minimum of 24 hours is required to process a hand check request. A member of management is required to authorize a check request.

#### **Existing Vendors**

Foundation policy is to buy from vendors where the Foundation has an existing account.

#### **New Vendors**

The Foundation President or the local Project coordinators, in the case of overseas operations, may authorize new vendor accounts. Some vendors will have their own



credit application that needs to be filled out and signed. Generally, we do not provide personal guaranties.

### **Setting up and maintaining Vendors in the Computer**

Once a vendor has been approved, the new vendor can be set up in the accounting software.

### **Receipt of Invoices**

#### **By Mail**

All invoices received by mail are date stamped with the Foundation stamp. The invoices are then given to accounting clerk where they are sorted in alphabetical order.

#### **Hand Delivery**

Invoices delivered by hand will be forwarded to the accounting clerk.

### **Associate Expense Reimbursement**

All reimbursement requests shall be submitted on the Foundation Expense Report form. Expense reports must be signed by the associate in order to be processed. Expense report checks are issued on a monthly bases.

If additional paperwork is necessary to process the reimbursement request (receipts, logs, etc.) the expense report will be returned to the associate. Partial payments for incomplete expense reports will not be issued.

### **Entertainment Reimbursement**

All entertainment reimbursement requests will be screened for compliance with the Travel and Entertainment policy. Entertainment expenses shall be submitted on an Associate Expense Report. All entertainment expenses that comply with the Travel and Entertainment Policy will be processed for payment.

### **Non-Associate Expense Reimbursement**

#### **Payment**

Checks for payment of Foundation obligations will be issued twice per month, approximately on the 15th and 30th of the month and one week prior to the vendor due date. Cash disbursements should be prepared by the accounting clerk for signature by authorized Foundation officials for expenses, debts and liabilities.

Once the amount to be disbursed has been received, the accounting clerk should print the checks from the computer system. The checks should be attached to the invoice, and other supporting documentation, being paid and submitted for signatures.



### **Check Signing**

While the President, and/or project coordinators sign checks, they should double check the check request voucher. This approval is to ensure the account and grant/project is charged to the correct expense and line item. Any checks made to pay invoices in excess of \$5,000 must be signed and authorized for payment in writing by President.

All checks will be mailed as soon as this process is completed.

Supporting documentation should be filed in appropriate vendor files.

Approval of all manual checks will be indicated by the carbon signature(s) of the approval authority on the file copy of the check. Approval Authorities are those individuals authorized on bank records as account signatories.

### **Accounting for Expenses**

#### **Policy**

This policy discusses and offers guidelines on operating expenses and credits, and includes tables that list General Ledger account code ranges for recording expenses. This policy defines and classifies types of expenses and expense credits at the Foundation. Expenses are the costs used to produce revenue. They are outflows of cash or charges. For financial reporting purposes, expenses include all costs paid to external parties.

#### **Discussion**

The Foundation reports expenses as either external or internal. External expenses include payments to associates, vendors, or other groups outside the Foundation. Internal expenses include payments and charges within the Foundation.

Expenses are recorded as debits. The Foundation reports credits to expenses as Expense Credits. Expense Credits are credits that offset expenses such as; purchase discounts, rebates, adjustments for overcharges and payment errors.

#### **Expenses Analysis**

Expenses are to be analyzed for reasonableness. Reasonableness is considered by both nature and amount. Expenses are not to exceed that which would be incurred by a rational person under similar circumstances. In determining the reasonableness of a given expense, consideration is given the following:

- Whether the expense is ordinary and necessary for the operation of the Business.
- Whether the expense is considered generally accepted, sound, arm's length, and complies with laws, regulations, and Foundation policies.
- Whether the purchasers acted with prudence.
- Whether there is significant deviation from the established practices of the Foundation.



### **Documentation Required**

The Foundation requires original documentation for expense recording.

### **Internal Accounts Payable Internal Control**

#### **Purpose/Discussion**

This document provides a checklist to review the Internal Control of our accounts payable, purchasing and receiving functions.

#### **Division of Duties**

1. The recording of cash is separate from the recording of the debt.
2. Separate people do card purchases and account reconciliation.

#### **Purchasing**

1. All expenditures are approved in accordance with the Foundation written Accounts Payable and Purchasing Policies and Procedures.
2. Sole Source purchasing is justified by notation on Purchase Orders, Contracts, and Requisitions.
3. Purchases are tested for reasonableness of derived benefit.
4. A policy and procedure for competitive bidding is in place for purchases over a specified amount.

#### **Receiving**

1. If required, a receiver document is prepared upon receiving merchandise.
2. Merchandise is inspected for quantity and condition when received.
3. Vendor mathematics is checked for accuracy.
4. All necessary data like vendor name, invoice number, account numbers, project numbers are on the documents.

#### **Payments to Individuals**

1. A Full name, social security number, home address, and mailing address (if different) are on the invoice voucher.
2. Proper documentation is on file for aliens.

#### **Credit/Purchasing Cards**

1. Card users are required to sign for the card.
2. Card Limits are verified and periodically checked.
3. Signatures for card holders are verified.
4. Cards are not used for Capital Expenditures.
5. Original documentation or printed documentation from web sites is maintained supporting all card expenditures.



6. Associate termination procedures ensure cards are returned.

### **Accounts Payable**

1. Duplicate copies of invoices are clearly marked and destroyed to avoid duplicate payment.
2. Invoices are reviewed for accuracy.
3. Returned purchases are controlled to ensure that the refund or credit will be received.
4. Vendor credit memos are resolved promptly by cash refund or proper credit to the account.
5. Monthly statements from vendors are reconciled to open invoices.
6. Past due balances are reviewed and followed up on.
7. Original invoices are required to issue payment.
8. All partial deliveries are followed-up on.
9. Procedures exist for ensuring the accurate account distribution for entries from invoices.
10. Procedures exist for submission and approval of reimbursement to associates for travel or other expenses.
11. Cash discounts are taken and any exemptions from sales, federal excise, and other taxes are claimed.
12. A discrepancy form is used to track differences in invoice and purchase order prices, quantities, or shipping arrangements.
13. Discrepancy forms are referred to the appropriate manager for review, follow-up, and reconciliation

### **Travel Policy**

The Foundation uses this policy to provide a consistent standard for travel reimbursement. It is the intent of the Foundation that associates neither gain nor lose personal funds. It is also the intent of the Foundation that all travel be both necessary and reasonable.

### **Accounts Payable Policy**

All Foundation travel is an expenditure of Foundation funds and must be conducted in compliance with the Foundation Accounts Payable, Purchasing, and Expense Reimbursement policies.

### **Foundation Representation**

Associate travelers are considered representatives of the Foundation while traveling on Foundation business. As such, personal behavior must be conducted so that others do not interpret negative impressions. The associate should carefully monitor personal appearance and alcohol consumption.



## **Travel Guidelines**

### **Approval and Itinerary**

All associates shall seek approval for Foundation travel from their immediate supervisor. Travel itineraries shall be left with secretaries or receptionists so that important communications can be made.

## **Group Travel**

Associates traveling in a group should limit the number of travelers to three on any one plane or vehicle. Executive level associates shall not travel together on the same plane and shall limit the number of executives in any one vehicle to two.

## **Travel Arrangements**

Associate travelers should make their own travel arrangements.

## **Personal Expenses**

The Foundation does not reimburse travelers for personal expenses. Family members or companions traveling with associates are considered a personal expense. Stays longer than those required by the Foundation are personal expenses.

## **Private Transportation**

Expenses for private transportation shall be reimbursed at the rate published by the IRS for automobiles and the actual cost for non-automobile private transportation.

The Foundation does not reimburse associates for First Class tickets. All associates are expected to pay fares that are in the best interest of the Foundation considering the travel itinerary, not their frequent flyer program.

## **Hotel Accommodations**

1. Associates should stay in accommodations considered average for the area in which they are traveling unless they are traveling to a conference type event.
2. Cars should only be rented when required by the travel itinerary. Economy or mid-size class should be requested depending on the circumstance. Luxury rentals are considered a personal expense.
3. Travelers are encouraged to dine at establishments considered average in price for the area in which they are traveling.
4. The Foundation considers all alcoholic beverages in excess of one with dinner to be a personal expense.

## **Entertainment**

Any entertainment expense must be approved by signature of the appropriate manager on the associate expense report. All entertainment expenses require the names of the guest(s), business purpose, and topics discussed noted on the entertainment receipt.



**Miscellaneous Expenses**

Dry cleaning for stays less than three days, personal telephone charges in excess of 1 per day, and tips in excess of 15% are considered personal expenses.

**Advances**

The Foundation does not normally advance funds for travel. If you need a travel advance, see your supervisor and make a request to accounts payable at least one week prior to your departure.



## **5. Code of Conduct for Independent Contractors**

### **1. Introduction**

As an independent contractor working in Fiji, you are expected to uphold the highest standards of professionalism, respect, and integrity in all aspects of your work. This Code of Conduct outlines the expected behaviors and responsibilities while working with indigenous peoples and communities. It applies to all independent contractors involved in our organization's activities.

### **2. Respect for Indigenous Peoples and Communities**

2.1 Cultural Sensitivity: Respect the cultural traditions, beliefs, customs, and practices of the indigenous peoples and communities in Fiji. Recognize and value their unique perspectives and knowledge.

2.2 Inclusivity: Promote inclusivity, equality, and non-discrimination. Treat all individuals, regardless of their ethnicity, gender, age, religion, or socio-economic status, with respect and fairness.

2.3 Collaboration and Consultation: Engage in meaningful collaboration and consultation with indigenous peoples and communities. Involve them in decision-making processes and ensure their voices are heard and respected.

2.4 Confidentiality: Safeguard the confidentiality of personal information, indigenous knowledge, and sensitive data obtained during your work. Obtain informed consent before sharing or publishing any information.

### **3. Professional Conduct**

3.1 Integrity and Honesty: Act with integrity, honesty, and transparency in all professional interactions. Avoid conflicts of interest and disclose any potential conflicts promptly.

3.2 Professionalism: Maintain a professional and courteous demeanor in all interactions with colleagues, partners, indigenous peoples, and communities. Avoid engaging in any form of harassment, discrimination, or inappropriate behavior.

3.3 Accountability: Take responsibility for your actions and their consequences. Adhere to the policies, guidelines, and laws applicable to your work. Report any violations or concerns promptly through the appropriate channels.

3.4 Professional Development: Continuously improve your professional knowledge and skills related to working with indigenous peoples and communities. Stay updated with relevant research, best practices, and legal requirements.

### **4. Outside the Workplace**

4.1 Personal Conduct: Your behavior outside the workplace should reflect positively on our organization. Avoid engaging in activities that may bring discredit to the organization or undermine your ability to carry out your duties effectively.





4.2 Conflict of Interest: Avoid situations that may create conflicts of interest between your personal affairs and your professional responsibilities. Disclose any potential conflicts promptly to your supervisor.

4.3 Social Media and Online Activities: Exercise caution and professionalism when using social media or engaging in online activities. Do not disclose confidential information or make derogatory or offensive comments about indigenous peoples, communities, or our organization.

## **5. Non-Compliance and Breach of Standards**

5.1 Reporting Mechanism: If you witness or become aware of any potential non-compliance or breach of the Code of Conduct, promptly report it to your supervisor or others on the management team for handling such matters.

5.2 Investigation: Upon receiving a report, the organization will conduct a fair and thorough investigation to determine the validity of the complaint. This may involve gathering evidence, interviewing relevant parties, and maintaining confidentiality to the extent possible.

5.3 Disciplinary Measures: If an independent contractor is found to have violated the Code of Conduct, appropriate disciplinary measures will be taken. These measures may include, but are not limited to, termination of the contract, suspension of services, or legal action depending on the severity of the violation.

5.4 Whistleblower Protection: The organization prohibits retaliation against individuals who make good faith reports of non-compliance or breaches of the Code of Conduct. Whistleblowers will be protected from any adverse actions as a result of their report.



## **6. Record Retention and Destruction Policies**

These policies cover all records regardless of physical form or characteristics which have been made or received by the Pacific Blue Foundation in the course of doing business.

### **I. Purpose of policies**

These policies provide for the systematic review, retention and destruction of records received or created by Pacific Blue Foundation in connection with the transaction of business. These policies cover all records, regardless of physical form, contain guidelines for how long certain records should be kept and how records should be destroyed.

These policies are designed to ensure compliance with federal and state laws and regulations, to eliminate accidental or innocent destruction of records and to facilitate Pacific Blue Foundation's operations by promoting efficiency and freeing up valuable storage space. Included in the federal laws necessitating compliance with these policies is the Sarbanes-Oxley Act ("The American Competitiveness and Corporate Accountability Act of 2002"), which makes it a crime to alter, cover up, falsify, or destroy any document with the intent of impeding or obstructing any official proceeding.

### **II. Records covered**

These policies apply to all records in any form, including electronic documents. A record is any material that contains information about Pacific Blue Foundation's plans, results, policies or performance. Anything that can be represented with words or numbers is a business record for purposes of these policies. Electronic documents must be retained as if they were paper documents. Therefore, any electronic files, including information received on line, that fall into one of the document types on the schedule must be maintained for the appropriate amount of time.

### **III. Record Retention**

Pacific Blue Foundation follows the document retention procedures outlined below. Documents that are not listed, but are substantially similar to those listed in the schedule will be retained for the appropriate length of time.

#### **A. Permanent Retention**

Permanent records—Permanent records are records required by law to be permanently retained and which are ineligible for destruction at any time for any reason. These



records are necessary for the continuity of business and the protection of the rights and interests of the organization and of individuals. These include records such as

#### Record Retention and Destruction Policies

organizational documents, Board minutes and policies, federal and state tax exempt status and independent audits. No record, whether or not referenced, may be destroyed if in any way the record refer to, concern, arise out of or in any other way are involved in pending or threatened litigation.

While the listings below contain commonly recognized categories of records, the list should not be considered as having identified all records that Pacific Blue Foundation may need to consider for permanent and non-permanent status. In particular, and as noted above, any documents that are, or may be involved in pending or threatened litigation, must be retained. The nonprofit's legal counsel should be asked to assist in determining what records must be retained.

#### Corporate Records – Permanent

- Annual Reports to Secretary of State/Attorney General Articles of Incorporation
- Board Meeting and Board Committee Minutes Board Policies/Resolutions
- By-laws
- Construction Documents Fixed Asset Records
- IRS Application for Tax-Exempt Status (Form 1023) IRS Determination Letter
- State Sales Tax Exemption Letter
- Accounting and Corporate Tax Records – Permanent
- Annual Audits and Financial Statements Depreciation Schedules
- General Ledgers
- IRS 990 Tax Returns
- Bank records - Permanent
- Check Registers
- Payroll and Employment Tax Records – Permanent
- Payroll Registers
- State Unemployment Tax Records
- Employee Records – Permanent
- Employment and Termination Agreements
- Retirement and Pension Plan Documents
- Legal, Insurance and Safety Records - Permanent
- Appraisals
- Copyright Registrations
- Environmental Studies



- Insurance Policies
- Real Estate Documents
- Stock and Bond Records
- Trademark Registrations
- Record Retention and Destruction Policies

#### B. Non-permanent retention

Non-permanent records—Certain records are not required by law to be permanently retained and may be destroyed after the passage of certain years or upon the passing of events as defined by these policies.

Notwithstanding the listing of documents below, no record, whether or not referenced may be destroyed if in any way the records refer to, concern, arise out of or in any other way are involved in pending or threatened litigation.

#### **Corporate Records**

- Contracts (after expiration) 7 years
- Correspondence (general) 3 years
- Accounting and Corporate Tax Records
- Business Expense Records 7 years
- IRS 1099s 7 years
- Journal Entries 7 years
- Invoices 7 years
- Sales Records (box office, concessions, gift shop) 5 years
- Petty Cash Vouchers 3 years
- Cash Receipts 3 years
- Credit Card Receipts 3 years
- Bank Records
- Bank Deposit Slips 7 years
- Bank Statements and Reconciliation 7 years
- Electronic Fund Transfer Documents 7 years
- Payroll and Employment Tax Records
- Earnings Records 7 years
- Garnishment Records 7 years
- Payroll Tax returns 7 years
- W-2 Statements 7 years
- Employee Records
- Records Relating to Promotion, Demotion or Discharge 7 years after termination
- Accident Reports and Worker's Compensation Records 5 years after termination
- Salary Schedules 5 years



- Employment Applications 3 years
- I-9 Forms 3 years after termination
- Time Cards 2 years
- Legal, Insurance and Safety Records
- Donor Records and Acknowledgement Letters 7 years
- Grant Applications and Contracts 5 years after completion
- Leases 6 years after expiration
- OSHA Documents 5 years
- General Contracts 4 years after termination

#### **IV. Emergency Planning**

Pacific Blue Foundation's records will be stored in a safe, secure and accessible manner. All documents and financial files that are essential to keeping Pacific Blue Foundation operating in an emergency will be duplicated or backed up at least every week and maintained off site. All other documents and financial files will be duplicated or backed up periodically as identified by the Chief Financial Officer or other person as designated by the Chief Professional Officer and maintained off-site.

#### **VI. Document Destruction**

Pacific Blue Foundation's Chief Financial Officer or other representative as designated by the Chief Professional Officer is responsible for the ongoing process of identifying its records which have met the required retention period and overseeing their destruction. Destruction of financial and personnel-related documents will be accomplished by shredding.

Document destruction will be suspended immediately, upon any indication of an official investigation or when a lawsuit is filed or appears imminent. Destruction will be reinstated upon conclusion of the investigation or claim, whichever is latest.

#### **VII. Compliance**

Failure on the part of employees to follow this policy can result in possible civil and criminal sanctions against Pacific Blue Foundation and its employees and possible disciplinary action against responsible individuals. The Chief Financial Officer or individual designated by the Chief Professional Officer will periodically review these procedures with legal counsel or the organization's certified public accountant to ensure that they are in compliance with new or revised regulations.

Questions concerning these policies, the applicability of certain records to the retention or destruction policies, must be addressed to the Chief Financial Officer or other individual as designated by the Chief Professional Officer.



## **7. Anti-Bribery and Anti-Corruption Policy**

The Pacific Blue Foundation (PBF) does not tolerate bribery, kickbacks, or corrupt acts of any kind or in any circumstances from PBF staff, or its agents, consultants, grantees, vendors, or representatives of any kind.

Corruption is the misuse of power for private profit or gain.

Bribery is broadly defined as offering to make or making a payment, or offering to provide or providing anything of value, to influence a decision or create an improper advantage. This prohibition includes making or offering to make payments through intermediaries or to third parties; and it does not require that payments actually be made.

Staff must abide by all applicable anti-bribery and anti-corruption laws. All PBF staff in all countries are subject to the U.S. Foreign Corrupt Practices Act (“FCPA”). The FCPA prohibits improper payments to government officials and officials of public international organizations.

PBF staff living or working in countries other than the US may also be subject to national anti-corruption laws. All staff are required to raise potential issues before they lead to problems and to seek additional guidance when necessary.

The PBF considers compliance with anti-corruption laws, and with PBF’s internal policies relating to anti-corruption, to be a serious matter, and will thoroughly investigate any allegations of bribery.

PBF personnel, and others working on PBF’s behalf or for its benefit, who do not comply with such laws and policies may be subject to disciplinary action up to and including termination of their employment or other relationship.

In addition, individuals violating applicable anti-corruption laws may be subject to a range of penalties, which could include fines and imprisonment.



## **8. Child and Vulnerable Adult Protection Policy**

The purpose of this policy is to provide a guideline of the responsibilities of Pacific Blue Foundation (PBF) to safeguard the protection of all children and vulnerable adults involved in any activities with the organisation or under the direct or indirect supervision of the organisation. This policy explicitly expresses Pacific Blue Foundation's commitment to the principles of the UN Convention on the Rights of the Child (CRC) stating that all children, wherever they may live and whatever may be their circumstances, have the right to be protected, nurtured and to be free from all forms of violence, abuse, neglect, maltreatment and exploitation.

Pacific Blue Foundation has outlined the following objectives in ensuring child and vulnerable adult protection in line with the National Framework for Protecting Australia's Children (2009-2020) and the Fiji Government Bill of Rights (National Report 2014):

- The welfare and safety of the child/vulnerable adult is treated as paramount and that all measures taken to safeguard this are done in the best interests of the children and vulnerable adults.
- Ensure that all children coming into contact with Pacific Blue Foundation have the right to feel protected, nurtured and to be free from any forms of violence, abuse, neglect, maltreatment or exploitation.
- To ensure that all PBF staff, contracted volunteers and community members and individuals acting on behalf of PBF understand and share the commitment to working towards that principle.
- There are correct and effective safeguards in place to swiftly follow up on any allegations of breach of this policy and mistreatment of children and vulnerable adult in order to intervene early and take the appropriate steps to resolution.
- The rights, opinions, wishes and beliefs of children, vulnerable adults and their families are taken into account and fully respected

The aim of this policy is to promote the welfare of all children and vulnerable adults associated with the organisation. The policy provides guidance on appropriate standards, including reducing any opportunities for abuse, harm or bullying, employee recruitment and training, behaviour towards children and vulnerable adults, professional boundaries, ethical behaviour, acceptable and unacceptable relationships, how to avoid or better manage difficult situations and how to report suspicions, allegations or incidents.

### **Implementation**

All Pacific Blue Foundation staff and anyone involved with the organization and/or





representing the organization in any way such as local and international volunteer contractors, community stakeholders and local representatives will be thoroughly briefed in the guidelines outlined in this policy. Formal training on child and vulnerable young adult protection will be conducted by the most senior member of PBF staff present during induction of new employees and community representatives and any issues with compliance will be addressed immediately.

All PBF staff including voluntary contractors must provide a copy of a police report and criminal background check prior to employment with no evidence of any crimes, and specifically relating to the mistreatment or abuse of children.

All PBF employees, volunteer contractors and community representatives acting on behalf of PBF have a duty to report any breach of this policy or any evidence of child/vulnerable young adult abuse and mistreatment witnessed during activities with the organisation. Safe and clear avenues of communication should be in place for any PBF personnel to report incidents to the most senior staff member.

### **Definitions of terms relating to child and vulnerable young adult protection**

- **Child/Children:** In line with the United Nations Convention on the Rights of the Child, a child is defined as any person/s under the age of 18.
- **Vulnerable Adult:** A person who is or may be in need of community care services by reason of mental or other disability, age or illness, and who is or may be unable to take care of him or herself, or unable to protect him or herself against significant harm or exploitation.
- **Child Abuse:** Includes all forms of physical abuse, emotional ill-treatment, sexual abuse and exploitation, neglect or negligent treatment, commercial or other exploitation of a child and includes any actions that result in actual or potential harm to a child. Child abuse may be a deliberate act or it may be failing to act to prevent harm. Child abuse consists of anything which individuals, institutions or processes do or fail to do, intentionally or unintentionally, which harms a child or damages their well-being, dignity and prospect of safe and healthy development into adulthood.
- **Physical abuse:** The use of physical force against a child that results in harm to the child. Physically abusive behaviour includes shoving, hitting, slapping, shaking, throwing, punching, kicking, biting, burning, pinching, strangling and poisoning.
- **Neglect:** The failure by a parent or caregiver to provide a child (where they are in a position to do so) with the conditions that are culturally accepted as being essential for their physical and emotional development and well-being.
- **Emotional abuse:** Refers to a parent or caregiver's inappropriate verbal or symbolic acts toward a child or a pattern of failure over time to provide a child with adequate nonphysical nurture and emotional availability. Such acts have a high probability of damaging a child's self-esteem or social competence.
- **Sexual abuse:** The use of a child for sexual gratification by an adult or significantly older child or adolescent. Sexually abusive behaviours can include fondling genitals,





masturbation, oral sex, vaginal or anal penetration by a penis, finger or any other object, fondling breasts, voyeurism, exhibitionism and intimate touching deemed inappropriate by the victim.

- **Exploitation:** Commercial or other exploitation of a child refers to use of the child in work or other activities for the benefit of others. This includes, but is not limited to, child labour and child prostitution. These activities are to the detriment of the child's physical or mental health, education, or spiritual, moral or social-emotional development.
- **Contact with Children:** Contact with children means working on an activity or in a position that involves or may involve contact with children, either under the position description or due to the nature of the work environment. This includes indirect contact with children in the community.
- **Working with Children:** Working with children means being engaged in an activity with a child where the contact would reasonably be expected as a normal part of the activity and the contact is not incidental to the activity. Working includes volunteering or other unpaid work.

### **Good Practice Guidelines:**

Child and vulnerable adult abuse and mistreatment can occur anywhere although 74% of child abuse cases in Fiji (2008) occur in the home or school and by someone well known to the victim and in many cases in a senior position of trust and authority. Unfortunately there had been cases in the past where some individuals actively seek employment in opportunities where they can mistreat and cause abuse to children and vulnerable young adults. The NGO and aid sector is recognized as one of those opportunities where volunteers with ulterior motives can gain access to vulnerable children and young adults in a position of trust and it is particularly prevalent in developing countries where enforcement is less strict or incidents typically go underreported.

PBF is wholeheartedly committed to ensure the correct vetting of staff, contractors, volunteers and community representatives who are actively involved in working with children to ensure a safe and nurturing environment. Any cases where inappropriate treatment of children is highlighted will be dealt with swiftly and in accordance with the guidelines outlined in this document.

### **Good practices:**

- All PBF staff and personnel must work in an open environment and remain visible when working with children and vulnerable adults, e.g. avoid private or unobserved situations, whenever practical and possible, and ensure that another adult is present when working in the proximity of children and vulnerable adults.
- Encourage open communication with no secrets.
- Treating all children and vulnerable adults equally taking into account age and maturity level, and with respect and dignity.



- Always putting welfare first, before winning or achieving goals.
- Building balanced relationships based on mutual trust which empowers children and vulnerable adults to share in the decision-making process.
- All areas where activities with children and vulnerable adults take place (including learning environments, sports and games areas, and presentation spaces) must be smoke and alcohol free.
- Being an excellent role model - this includes following all local laws, not smoking and drinking alcohol inappropriately in the company of children and vulnerable adults, avoiding using inappropriate or offensive language.
- Removing/covering inappropriate piercings and tattoos, and dressing in a culturally sensitive and respectful manner in the company of children and vulnerable young adults.
- Giving enthusiastic and constructive feedback rather than negative criticism.
- Recognising the developmental needs and capacity and avoiding excessive training or competition and not pushing them against their will.
- Maintaining a safe and appropriate distance (e.g. it is not appropriate for staff or volunteers to have an intimate relationship with a child or a vulnerable adult or to share a room with them).
- Ensuring that if any form of manual/physical support is required, it should be provided openly.
- Involving local partner staff and parents wherever possible. For example, encouraging them to take responsibility in any clothes changing areas. If groups of children or young adults need supervision at sensitive moments, always ensure people work in pairs.
- Ensuring that young people have access to both a male and female member of staff. However, remember that same gender abuse can also occur, as can female to male abuse and young person to young person abuse.
- Securing parental consent in writing to act in loco parentis, if the need arises to administer emergency first aid and/or other medical treatment.
- Keeping a written record of any injury that occurs, along with the details of any treatment given.

### **Practices to be Avoided:**

The following should be avoided except in emergencies. If cases arise where these situations are unavoidable it should be with the full knowledge and consent of a member of the local community close to the child/vulnerable young adult, a senior PBF staff member or the child's parents or next of kin. For example, a child or vulnerable adult sustains an injury and needs to go to hospital, or a parent/carer fails to arrive to pick a child up at the end of a session

- Avoid spending time alone with children or vulnerable adults away from others.
- Avoid taking or dropping off a child or vulnerable adult to an event or activity unless absolutely necessary and should only be conducted under full knowledge of the immediate family of that child/vulnerable young adult or under the consent of personnel in immediate Duty of Care to that child/vulnerable young adult (school teachers etc.)



### **Practices never to be sanctioned.**

- Cause direct physical, including purposely hitting, hurting, or physically assaulting a child or vulnerable adult.
- Cause direct emotional harm, including acting in ways intended to shame, humiliate, belittle or degrade children or vulnerable adults, or otherwise perpetrate any form of emotional harm.
- Touch a child inappropriately or engage in any activity defined as sexual abuse or which may be misconstrued as sexual abuse by others. All physical contact with children and young adults should be kept to a minimum and if necessary should be very open and appropriate.
- Use language that could be abusive, offensive or inappropriate.
- Engage in rough, physical or sexually provocative games or games which are culturally insensitive or may be misconstrued by others.
- Share a room alone with a child or vulnerable adult.
- Make sexually suggestive comments to a child, even in fun.
- Reduce a child or vulnerable adult to tears as a form of control.
- Condone or participate in behaviour which is illegal, unsafe or abusive in the presence or with the involvement of children or vulnerable adults.
- Discriminate against, show differential treatment or favour to the exclusion of others.
- Fail to act upon and record any allegations made by a child or vulnerable adult
- Do things of a personal nature for children or vulnerable adults, that they can do for themselves

This list is by no means exhaustive of all activities which constitute bad practice and mistreatment of children and vulnerable young adults. All PBF personnel should act as a prudent adult would with the best interests of the child at heart and ensure that any issues highlighted are taken seriously and dealt with swiftly and appropriately.

### **Use of Photographic/filming Equipment**

It is becoming increasingly frequent that even well-intentioned photographs and videos can get into the wrong hands when published online and be used for reasons which constitute as abusive, this is particularly sensitive when working with children and vulnerable young adults. All PBF staff and personnel must be very vigilant that any photographs or videos of children/vulnerable young adults taken by either PBF staff, community members or tourists involved in any joint activities with PBF where children and vulnerable young adults are present are appropriate and not going to be used for abusive means.

The following are basic guidelines to follow when photographing or filming children and vulnerable young adults:

Child and Vulnerable Adult Protection Policy and Guidelines



- Always ask permission of the child, and if necessary due to age limitations the permission of a direct family member before taking any photographs/videos of the child or vulnerable young adult.
- Do not take any photographs/videos of children that are states of undress, and ensure that this is being respected by everyone
- Try to avoid photographs where the identity of the child is immediately obvious, side profiles, group shots and action shots of children involved in activities are much more appropriate.
- Do not post pictures of children and vulnerable young adults onto social media platforms unless permission from either the children or immediate family members has been approved.

### **Training of Pacific Blue Foundation Staff and Community Representatives**

PBF recognises that anyone has the potential to abuse, neglect or mistreat children and vulnerable young adults in some way at some point despite the most stringent safe guards to prevent it. The following recruitment and training steps should be taken to ensure that all PBF personnel working with children and vulnerable young adults are committed to following this policy.

- During the application process all employees should provide a criminal background check and/or police report which does not have any evidence of crimes relating to children or vulnerable young adults. This is required in order to obtain a work permit in Fiji.
- Make sure that all PBF staff and personnel fully understand their roles and responsibilities relating to working with children and vulnerable young adults and safeguarding their protection
- All PBF employees and personnel will be given a copy of the Child and Vulnerable Young Adult protection policy to go through and any queries or areas that need further explanation will be addressed fully by a senior member of PBF staff.
- All PBF personnel should be able to work safely, appropriately and effectively with children and vulnerable young adults and carry out periodic self-reviews in accordance with the good practice guidelines outlined in this policy to ensure that they are not behaving in any way which could lead to an allegation of malpractice.

### **Responding to incidents and allegations**

Pacific Blue Foundation personnel have full responsibility to report any incidents of breach of this policy made by other PBF Personnel and take any allegations of abuse or misconduct made by individuals not associated with PBF or by children/vulnerable adults themselves, incredibly seriously.

Incidents should be responded to very swiftly, the earlier the intervention to prevent the abuse of a child generally the more positive the outcome. All reports of malpractice and



complaints made to anyone representing PBF and about anyone representing PBF should be reported to the designated senior staff member in-country. The senior staff member will evaluate the nature of the complaint and instigate one of three types of investigation:

1. Criminal investigation- This is where the complaint made is regarding physical or sexual abuse or exploitation of a child/vulnerable young adult by a PBF representative. In this case the senior PBF staff member will record minimal information regarding the incident and refer to the police immediately. Efforts will be put in place to safeguard the well-being and manage the trauma of the child/vulnerable person and give all necessary medical attention.
2. Child Protection Investigation- This is most likely relating to emotional abuse or suspected mistreatment of a child/vulnerable adult by someone who is not a representative of PBF. However following the necessary disciplinary action taken against a PBF representative reported for malpractice, provided it is not a criminal investigation incidents should still be reported to the necessary authorities to ensure the well-fare of the affected individual. Any suspected mistreatment should be reported to the Divisional Social Welfare Officer of the Department of Social Welfare (DSW) and if necessary the Ministry of Health.
3. Disciplinary or Misconduct Investigation- This will vary on the nature of the allegation and is up to the discretion of senior management within Pacific Blue Foundation.

### **Confidentiality**

All steps will be taken to ensure the confidentiality of all parties involved in any allegation made or incident reported. Information disseminated to external parties or within the PBF organization should be done extremely discretely and always maintaining the anonymity of personnel involved unless it is necessary to disclose. Effort should be made to ensure the child/vulnerable adult at the heart of the investigation understands that the process is confidential and that they understand what confidential means, using real like examples for reference.



## 9. Environmental Sustainability Policy

**Pacific Blue Foundation (PBF)** is committed to protecting the environment, particularly the coastal areas and oceanic ecosystems of the Pacific Ocean. We recognize the urgent need to address coastal degradation, habitat loss, and the decline of marine biodiversity. Through our actions and initiatives, we strive to minimize our environmental impact and contribute to the conservation and restoration of these vital ecosystems.

### **Key Principles:**

1. **Conservation of Coastal Areas:** PBF is dedicated to preserving and restoring coastal habitats, including mangroves, coral reefs, and coastal forests, which are essential for biodiversity, coastal protection, and carbon sequestration.
2. **Protection of Marine Ecosystems:** PBF supports efforts to protect and restore marine ecosystems, such as coral reefs, seagrass beds, and kelp forests, which are critical for marine biodiversity and ecosystem services.
3. **Sustainable Fisheries:** PBF promotes sustainable fishing practices to ensure the long-term health of fish stocks and marine ecosystems, as well as the livelihoods of coastal communities dependent on fisheries.
4. **Reduction of Pollution:** PBF is committed to reducing pollution, including plastic pollution, chemical runoff, and marine debris, which pose significant threats to marine life and ecosystems.
5. **Climate Change Mitigation:** PBF supports efforts to mitigate climate change and its impacts on coastal and marine ecosystems through measures such as reducing greenhouse gas emissions and promoting climate-resilient practices.

### **Our Commitments:**

1. **Resource Conservation:** PBF will minimize resource consumption and promote the efficient use of energy, water, and materials in all our operations.
2. **Waste Reduction and Recycling:** PBF will reduce waste generation, promote recycling, and ensure responsible disposal of waste to minimize our impact on the environment.
3. **Environmental Education and Outreach:** PBF will engage in educational programs and outreach initiatives to raise awareness about environmental issues and promote sustainable practices among our staff, partners, and communities.
4. **Partnerships and Collaboration:** PBF will collaborate with governments, NGOs, local communities, and other stakeholders to support conservation efforts and promote sustainable development.
5. **Continuous Improvement:** PBF will regularly review and update our environmental policies and practices to ensure they align with best practices and international standards.

### **Implementation:**

This policy applies to all PBF operations and activities and will be communicated to all staff, partners, and stakeholders. PBF will establish clear goals, targets, and action plans to implement



this policy effectively and monitor our progress towards achieving our environmental sustainability objectives.

**Review and Revision:**

This policy will be reviewed annually and revised as necessary to reflect changes in environmental priorities, regulations, and best practices.





## **10. Community Engagement and Philanthropy Policy**

Pacific Blue Foundation (PBF) is committed to making a positive impact on the communities in which we operate. We believe in fostering strong relationships with local communities and supporting initiatives that contribute to their well-being and sustainable development.

### **Key Principles:**

**Local Engagement:** PBF will actively engage with local communities to understand their needs, priorities, and concerns, and to involve them in decision-making processes that affect them.

**Capacity Building:** PBF will support capacity-building initiatives in local communities, including education, skills development, and training programs, to empower community members and enhance their livelihoods.

**Environmental Stewardship:** PBF will promote environmental stewardship in local communities through awareness-raising campaigns, education programs, and support for sustainable practices.

**Partnerships and Collaboration:** PBF will collaborate with local governments, NGOs, community-based organizations, and other stakeholders to support community development initiatives and address local challenges.

### **Our Commitments:**

**Volunteer Programs:** PBF will encourage and support employee volunteering in community service projects and initiatives that align with our mission and values.

**Charitable Donations:** PBF will provide financial support to charitable organizations and community projects that contribute to environmental conservation, education, health, and other key areas of community development.

**Partnerships with Local Organizations:** PBF will establish partnerships with local organizations and community groups to implement joint projects and initiatives that benefit local communities.

**Community Engagement Events:** PBF will organize and participate in community engagement events, such as workshops, seminars, and outreach programs, to promote dialogue and collaboration with local communities.

### **Implementation:**

This policy applies to all PBF operations and activities and will be communicated to all staff, partners, and stakeholders. PBF will establish clear guidelines, procedures, and monitoring mechanisms to ensure the effective implementation of this policy.

### **Review and Revision:**

This policy will be reviewed annually and revised as necessary to reflect changes in community needs, priorities, and best practices in community engagement and philanthropy.





## 11. Health and Safety Policy

**Pacific Blue Foundation (PBF)** is committed to ensuring the health and safety of its employees, customers, and the communities in which it operates. We recognize that a safe and healthy work environment is essential for the well-being of our employees and the success of our organization.

### Key Principles:

1. **Prevention of Accidents and Injuries:** PBF will take proactive measures to prevent workplace accidents and injuries by identifying and mitigating hazards, providing appropriate training, and promoting safe work practices.
2. **Safe Working Conditions:** PBF will ensure that all workplaces meet or exceed relevant health and safety standards, including those set by local authorities and international best practices.
3. **Employee Well-being:** PBF will promote the physical and mental well-being of its employees through health promotion programs, access to healthcare services, and support for work-life balance.
4. **Emergency Preparedness:** PBF will develop and implement emergency response plans to effectively respond to accidents, natural disasters, and other emergencies that may affect the health and safety of our employees and communities.

### Our Commitments:

1. **Compliance:** PBF will comply with all relevant health and safety laws, regulations, and standards, as well as internal policies and procedures related to health and safety.
2. **Continuous Improvement:** PBF will continuously review and improve its health and safety policies, procedures, and practices to enhance the effectiveness of our health and safety management system.
3. **Employee Involvement:** PBF will actively involve employees in health and safety initiatives, including consultation on health and safety issues, participation in safety committees, and reporting of hazards and incidents.
4. **Communication:** PBF will communicate openly and transparently with employees, customers, and the communities in which we operate about health and safety matters, including risks and preventive measures.

### Implementation:

This policy applies to all PBF operations and activities and will be communicated to all employees, contractors, and stakeholders. PBF will establish clear responsibilities, procedures, and monitoring mechanisms to ensure the effective implementation of this policy.

### Review and Revision:

This policy will be reviewed annually and revised as necessary to reflect changes in health and safety risks, laws, regulations, and best practices.



Pacific Blue Foundation (PBF) is committed to ensuring ethical practices throughout its supply chain. We recognize that our suppliers play a critical role in our operations and that their practices can have significant social, environmental, and economic impacts. This Ethical Sourcing Policy builds upon our Supply Chain Responsibility Policy and sets out additional principles and commitments related to ethical sourcing.

## **2. Key Principles**

**2.1 Labor Rights:** PBF expects all suppliers to uphold the rights of workers as set out in international labor standards, including the right to freedom of association, safe working conditions, fair wages, and no forced or child labor.

**2.2 Fair Wages:** PBF expects all suppliers to pay workers fair wages that meet or exceed local legal requirements and are sufficient to meet their basic needs.

**2.3 Environmental Sustainability:** PBF expects all suppliers to minimize their environmental impact by complying with relevant environmental laws and regulations, promoting resource efficiency, and reducing waste and emissions.

**2.4 Transparency and Accountability:** PBF expects all suppliers to be transparent about their practices and to cooperate with PBF in assessing and monitoring their compliance with this policy.

**2.5 Non-Discrimination:** PBF expects all suppliers to provide equal opportunities for employment and to not discriminate against employees based on race, gender, age, religion, disability, or any other protected characteristic.

## **3. Our Commitments**

**3.1 Supplier Assessment:** PBF will assess potential suppliers based on their adherence to this policy and will give preference to suppliers that demonstrate a commitment to ethical practices.

**3.2 Supplier Engagement:** PBF will engage with suppliers to raise awareness about our expectations and to provide support and guidance on how they can improve their practices.

**3.3 Monitoring and Evaluation:** PBF will monitor and evaluate the performance of suppliers against this policy and will take appropriate action in cases of non-compliance.

**3.4 Continuous Improvement:** PBF will work with suppliers to continuously improve their practices and to address any areas of concern identified through monitoring and evaluation.



#### **4. Implementation**

This policy applies to all suppliers and contractors of PBF and will be communicated to them. PBF will establish clear guidelines, procedures, and monitoring mechanisms to ensure the effective implementation of this policy.

#### **5. Review and Revision**

This policy will be reviewed annually and revised as necessary to reflect changes in our supply chain practices, laws, regulations, and best practices.



## 12. Fairness and Shared Voice Initiative

**Pacific Blue Foundation (PBF)** is committed to fostering a workplace culture that values fairness, equity, and inclusivity. We believe that a diverse and inclusive workplace leads to innovation, creativity, and better decision-making. Our Fairness and Shared Voice Initiative is aimed at promoting a workplace where every individual is respected, valued, and has an equal opportunity to succeed.

### **Key Principles:**

1. **Equal Opportunity:** PBF is committed to providing equal employment opportunities to all employees and applicants for employment without regard to race, color, religion, gender, sexual orientation, gender identity or expression, national origin, age, genetic information, disability, or veteran status.
2. **Diversity and Inclusion:** PBF values diversity and strives to create an inclusive workplace where all employees feel welcome, respected, and valued for their unique perspectives and contributions.
3. **Fair Treatment:** PBF is committed to ensuring that all employees are treated fairly and with respect, and that discriminatory behavior or practices are not tolerated.
4. **Shared Voice:** PBF believes in empowering all employees to have a voice in decision-making processes that affect their work and the organization as a whole.

### **Our Commitments:**

1. **Training and Development:** PBF will provide training and development opportunities to all employees to promote diversity, equity, and inclusion in the workplace.
2. **Recruitment and Hiring Practices:** PBF will review and enhance its recruitment and hiring practices to attract a diverse pool of candidates and ensure fair and equitable hiring decisions.
3. **Employee Engagement:** PBF will engage with employees through regular feedback mechanisms to ensure that their voices are heard and their concerns are addressed.
4. **Community Engagement:** PBF will engage with the communities in which we operate to promote diversity, equity, and inclusion and to support underrepresented groups.

### **Implementation:**

This policy applies to all employees and contractors of PBF and will be communicated to them. PBF will establish clear guidelines, procedures, and monitoring mechanisms to ensure the effective implementation of this policy.

### **Review and Revision:**

This policy will be reviewed annually and revised as necessary to reflect changes in our workplace practices, laws, regulations, and best practices.



## **13. Data Privacy and Security Policy**

### **1. Introduction**

Pacific Blue Foundation (PBF) is committed to protecting the privacy and security of personal and sensitive information in accordance with applicable laws and regulations. This Data Privacy and Security Policy outlines the principles and practices PBF follows to ensure the confidentiality, integrity, and availability of data.

### **2. Scope**

This policy applies to all employees, volunteers, contractors, and third-party service providers who have access to personal or sensitive information held by PBF.

### **3. Data Collection and Use**

PBF collects and uses personal information only for the purposes disclosed to individuals and as permitted by law. Personal information will not be disclosed, sold, or shared with third parties without consent, except as required by law or for legitimate business purposes.

### **4. Data Security**

PBF implements reasonable security measures to protect personal and sensitive information from unauthorized access, disclosure, alteration, or destruction. These measures include, but are not limited to, encryption, access controls, and regular security assessments.

### **5. Data Retention**

PBF retains personal information only as long as necessary for the purposes for which it was collected or as required by law. When no longer needed, personal information will be securely disposed of.

### **6. Data Access and Correction**

Individuals have the right to access and correct their personal information held by PBF. Requests for access or correction should be submitted to the Data Protection Officer.

### **7. Data Breach Response**

In the event of a data breach involving personal or sensitive information, PBF will promptly investigate the breach, mitigate its impact, and notify affected individuals and relevant authorities as required by law.

### **8. Compliance**

PBF is committed to complying with all applicable data protection laws and regulations. Employees, volunteers, contractors, and third-party service providers are expected to comply with this policy and related procedures.



### **9. Training and Awareness**

PBF provides regular training and awareness programs to ensure that employees, volunteers, contractors, and third-party service providers understand their responsibilities regarding data privacy and security.

### **10. Policy Review**

This policy is subject to periodic review and may be updated to reflect changes in legal or regulatory requirements, business practices, or technology.



## 14. Climate Change Policy

### 1. Introduction

Pacific Blue Foundation (PBF) recognizes that climate change is one of the most pressing challenges facing our planet. As an organization committed to environmental sustainability, we are dedicated to taking action to mitigate our impact on the climate and to adapt to the changes that are already occurring. This Climate Change Policy outlines our commitments and actions in this regard.

### 2. Mitigation

**2.1 Greenhouse Gas Emissions Reduction:** PBF is committed to reducing its greenhouse gas emissions from all sources, including energy use, transportation, and waste. We will set specific targets for emissions reduction and regularly monitor and report our progress towards these targets.

**2.2 Renewable Energy:** PBF will prioritize the use of renewable energy sources, such as solar and wind power, in our operations. We will explore opportunities to invest in renewable energy projects and to purchase renewable energy credits to offset our carbon footprint.

**2.3 Energy Efficiency:** PBF will implement energy-efficient practices and technologies in our facilities to reduce energy consumption and greenhouse gas emissions. This includes, but is not limited to, the use of energy-efficient lighting, heating, and cooling systems, as well as energy-efficient appliances and equipment.

### 3. Adaptation

**3.1 Resilience Planning:** PBF will develop and implement plans to enhance the resilience of our operations and facilities to the impacts of climate change, such as extreme weather events, sea-level rise, and changing precipitation patterns.

**3.2 Natural Resource Management:** PBF will work to protect and restore natural resources, such as forests, wetlands, and coastal ecosystems, that provide valuable climate change mitigation and adaptation benefits.

### 4. Collaboration and Advocacy

**4.1 Stakeholder Engagement:** PBF will engage with our stakeholders, including employees, suppliers, customers, and the communities in which we operate, to raise awareness about climate change and to encourage actions that reduce greenhouse gas emissions and build resilience.

**4.2 Advocacy:** PBF will advocate for policies and regulations at the local, national, and international levels that support the goals of mitigating climate change and building resilience to its impacts.

### 5. Monitoring and Reporting



PBF will establish a system for monitoring and reporting on our progress towards our climate change goals. We will regularly communicate our efforts and achievements to our stakeholders and the public.

#### **6. Review and Revision**

This Climate Change Policy will be reviewed annually and revised as necessary to ensure that it remains aligned with the latest scientific knowledge, best practices, and regulatory requirements related to climate change.





## 15. Stakeholder Engagement Policy

### 1. Purpose and Scope

Pacific Blue Foundation (PBF) is committed to engaging with its stakeholders in a meaningful and transparent manner. This policy applies to all stakeholders, including employees, customers, suppliers, communities, government agencies, and non-governmental organizations (NGOs).

### 2. Principles

PBF is guided by the following principles in its stakeholder engagement activities:

- **Transparency:** Providing clear and accurate information about our activities, decisions, and performance.
- **Inclusivity:** Engaging with a diverse range of stakeholders and ensuring their voices are heard and considered.
- **Responsiveness:** Listening to stakeholder feedback and responding in a timely and appropriate manner.
- **Respect:** Treating all stakeholders with respect and consideration, recognizing their rights and perspectives.

### 3. Objectives

The objectives of PBF's stakeholder engagement activities are to:

- Build trust and credibility with stakeholders
- Gather feedback and insights to inform decision-making
- Foster collaboration and partnerships
- Enhance our reputation and social license to operate

### 4. Stakeholder Identification and Analysis

PBF will identify and analyze its stakeholders based on their interests, influence, and potential impact on our operations. We will consider the needs, expectations, and concerns of each stakeholder group in our engagement efforts.

### 5. Engagement Strategies

PBF will use a variety of strategies and methods to engage with stakeholders, including:

- Regular meetings and consultations
- Surveys and feedback mechanisms
- Stakeholder advisory groups or committees
- Social media and online platforms
- Community events and outreach activities

### 6. Roles and Responsibilities

The Executive Director of PBF is responsible for overseeing the implementation of this policy and ensuring that stakeholder engagement activities are carried out effectively. Each department and team within PBF is responsible for engaging with stakeholders relevant to their area of work.



### **7. Communication and Reporting**

PBF will communicate with stakeholders regularly through various channels, including newsletters, reports, and public meetings. We will also report on the outcomes of stakeholder engagement activities and how stakeholder feedback has been used to inform our decisions.

### **8. Monitoring and Evaluation**

PBF will monitor and evaluate the effectiveness of its stakeholder engagement efforts on an ongoing basis. We will seek feedback from stakeholders on our engagement activities and make improvements based on their input.

### **9. Compliance and Review**

This policy will be reviewed annually to ensure that it remains relevant and effective. Any updates or revisions to the policy will be communicated to stakeholders and implemented accordingly.

### **10. Social Media and News Media Engagement**

PBF will engage with stakeholders on social media platforms in a transparent, respectful, and consistent manner. We will monitor social media channels regularly and respond promptly to inquiries and feedback. We will also designate authorized spokespersons for interactions with the news media and ensure that all interactions are accurate, transparent, and aligned with PBF's values and objectives. Media training will be provided to key staff members to prepare them for effective communication with the news media.