

ETHICAL PROCUREMENT STRATEGIES
FOR INTERNATIONAL AID NON-
GOVERNMENT ORGANISATIONS

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of the requirements of the University of
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DECLARATION

I certify that this work has not been accepted in substance for any degree, and is not concurrently being submitted for any degree other than that of Doctor of Philosophy being studied at the University of Greenwich. I also declare that this work is the result of my own investigations except where otherwise identified by references and that I have not plagiarised the work of others.

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To my wife Elizabeth whose kindness supported me throughout, my mother Muriel and grandfather Frederick who inspired me, and my supervisor Dr Li Zhou who guided me on the journey.

ABSTRACT

International aid non-governmental organisations (IANGOs) are expected by the public and government institutions funding them to focus upon maximising effectiveness for the delivery of aid and in the process adopt ethical procurement (EP) practices. Concerns have been voiced by governments and media regarding the perceived lack of coordination between IANGOs. The motivation for this thesis stems from a societal and personal evaluation of the need for ethical behaviour in the procurement of goods and services for international aid and is supported by a willingness by IANGOs to explore the potential for conducting procurement practices in their supply networks in an ethical manner.

To address these issues this research aims to explore ethical procurement strategies for IANGOs in humanitarian supply chains. To achieve these aims our methodological approach is qualitative, which means that it studies the subjects in their natural environments, and seeks to understand phenomena by understanding the meanings given to them by actors. We undertook a multiple case study approach and conducted in-depth interviews with senior logistics and purchasing managers in IANGO organisations, together with a survey of IANGO suppliers.

Our contribution to EP strategies for IANGOs at the strategic level is to develop a conceptual framework for collaborative ethical procurement due diligence (CEPDD) between IANGOs in HSCs. At the tactical level we identify inhibitors and enablers to CEPDD between IANGOs, their suppliers' networks and donors. At the operational level we develop a risk-rating framework which provides IANGOs with a tool to establish a collaborative procurement code of conduct (COC) ethics system which can be used to assess ethical risks in HSCs.

Our findings demonstrate SC co-opetition strategies are being enacted by IANGOs to explore the formulation of CEPDD. We establish there are concerns surrounding ethical risk in HSCs that differ from CSCs in relation to IANGO relationships with donors, and supplier networks. We apply our risk rating framework to highlight inhibitors to CEPDD throughout IANGO supplier networks and donor relations, and in doing so we determine that apart from the actions of a lead IANGO, ethical procurement due diligence is not instigated in a formalised manner.

Tactically our risk-rating framework is of practical importance as it allows IANGOs to access the relevant information concerning inhibitors and enablers in order to evaluate CEPDD ideas and schemes, and to make informed decisions towards participation. These factors facilitate initiatives by directing efforts towards issues of concern and shifting focus towards the critical problem areas which need to be addressed. Operationally it provides a guide in horizontal cooperation considerations in CEPDD by acting as a basis of decision choices for the construction of a framework of COCs between IANGOs.

PhD STRUCTURE

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ABBREVIATIONS

3PL	Third-party logistics
AAG	Associate Auditor Group
ILAB	Bureau of International Labor Affairs
COW	Coalition of the willing
COC	Code of conduct
CEPDD	Collaborative ethical procurement due diligence
CPFR	Collaborative planning forecasting and replenishment
CSC	Commercial supply chain
CBOs	Community-based organisations
CSR	Corporate Social Responsibility
CR	Critical realist
CRM	Customer relationship management
DOL	Department of Labor
EBC	Ethical base code
EP	Ethical procurement
EPA	Ethical procurement audit
EPDD	Ethical procurement due diligence
ETI	Ethical Trading Initiative
EVS	Ethical value set
EC	European Commission
ECHO	European Community Humanitarian Aid Department
EU	European Union
FLA	Fair Labor Association
FTO	Fair Trade Organization
GRI	Global Reporting Initiative
HPC	Humanitarian Procurement Centre
HSCM	Humanitarian supply chain management
HSCs	Humanitarian supply chains
ICT	Information communication technology
IAPG	Inter Agency Purchasing Group
IANGOs	International Aid Non-Government Organisations (IANGOs)
ICC	International Chamber of Commerce
	International Federation of Red Cross and Red Crescent
IFRC	Societies
ILO	International Labour Organisation
ISO	International Standards Organisation
KPIs	Key performance indicators
LR	Literature review
LSP	Logistics service provider
NGO	Non-governmental organisation
ODA	Official Development Assistance
OM	Operations Management
OE	Organisational Ego

OMEs	Original equipment manufacturers
RLU	Regional Logistics Unit
SMETA	SEDEX Members Ethical Trade Audit
SAQRAT	Self-Assessment Questionnaire and Risk Assessment Tool
SME	Small and medium enterprise
SAI	Social Accountability International
SRS	Social Responsibility Solutions
SEDEX	Supplier Ethical Data Exchange
SC	Supply chain
SCM	Supply chain management
TFAS	Theoretical framework of alignment strategie
UN	United Nations
UNGC	United Nations Global Compact
UNHRD	United Nations Humanitarian Response Depot
VC	Value chain
WFP	World Food Project
WRAP	Worldwide Responsible Apparel Production

INTRODUCTION

Chapter 1: Introduction

1.1 The relevance and motivation for this research

This study explores how International Aid Non-Government Organisations (IANGOs) ensure that they act ethically in procuring goods and services. The motivation for this thesis stems from a societal and personal evaluation of the need for ethical behaviour in the procurement of goods and services for international aid. The research is made possible by the desire of participating IANGOs to explore the potential for a collaborative approach to ethical due diligence with the aim of conducting procurement practices in their supply networks in an ethical manner.

It is generally recognised that organisations have societal responsibilities beyond those of economic considerations associated with shareholder wealth and maximising profits. In fact, organisations are expected to consider societal objectives and values associated with the general public (Carroll, 1991; Murphy and Poist, 2002). Recent events have demonstrated ethical responsibility and the role of corporate ethics to be important for public confidence (Reham *et al.*, 2009). Recent issues on the public agenda include: Members of Parliament and House of Commons expense claims (The Times, 2009); corporate governance for the banking sector and global companies, and Barclays libor fixing (Daily Telegraph, 2012); Enron (Reham *et al.*, 2009); the exploitation of child labour in developing countries by Nike (Locke and Siteman, 2008); Conoco's oil production in Burma (Carter and Jennings, 2002); environmental concerns, particularly climate change and waste; international trade relating to developing nations; societal and religious issues; international aid family planning policy; and the modification by US president Obama's administration to the policies set forth by the old Bush administration (Lind and Howell, 2008).

Ernst & Young (2010), in their sector-wide report of risks facing businesses across the globe, place at number nine new-entrant status, social acceptance risk and corporate social responsibility (CSR) from the top 10 risks for businesses. An example of a company that has faced such risks is Apple, which has recently experienced negative public relations concerning ethical procurement due diligence (EPDD) in its supplier networks (Duhigg and Barboza, 2012). Behaving ethically has important consequences for organisations; in a

marketing sense as such, behaviour may shape their public(s) actions (Kotler and Armstrong, 2001, p.92). This may hold true whether the public is an electoral voter, a shareholder, a bank depositor, a consumer of products and services, or a humanitarian aid donor, supplier, or IANGO. As such there is a need for measures of social, as well as economic, performance (McLachlin *et al.*, 2009).

The United Kingdom (UK) international aid budget continues to climb. In 2009, the UK's total aid expenditure was £7.356 billion, or 0.52% of national income. The government restated its commitment to provide 0.7% of national income as aid by 2013 (Houses of Parliament, 2012b). The UK spends €1.66 billion, or 15% of the UK aid budget, with the European Union (EU). In combination with member states' own aid budgets, the EU as a whole provides 60% of global Official Development Assistance (ODA), making it the largest donor (Houses of Parliament, 2012a, 2012b). In 2009, 33% of the UK aid budget went directly to multilateral institutions such as the EU, the United Nations and the World Bank (Houses of Parliament, 2012c). The amount of money being passed by the UK to EU institutions continues to grow as a proportion of contributions from multilateral institutions (Houses of Parliament, 2012c). The world's total aid expenditure, which includes bilateral assistance (defined as aid where the recipient country, sector or project is known), amounts to approximately \$51 billion (Brown, 2004; Organisation of Economic Co-Operation and Development, 2012).

The relevance to this study of assessing international aid income calculations and their distribution is that it provides an opportunity to determine the financial importance of the sector to the public who fund it. UK international aid is one of the income pools in which IANGOs compete for donations. These income pools are tax-funded, major institutional donors to whom IANGOs are accountable for ethical behaviour in supplier networks.

1.2 The significance of the research

1.2.1 The research gaps

There is a research gap in the study of inter-organisational supply chain (SC) collaboration in the field of ethical procurement in humanitarian supply chains (HSC). In the field of procurement in HSCs, there has been very limited research; indeed, a literature review on

HSC research publications by Overstreet *et al.* (2011) did not identify a single article on procurement. Falasca and Zobel (2011) further confirm the low level of research into HSC procurement, finding only seven studies referring to the topic (Blecken, 2010; PAHO, 2001; Russell, 2005; Sowinski, 2003; Taupiac, 2001; Trestrail *et al.* 2009).

Supply chain management (SCM) and ethical procurement is an area that has received little attention in terms of research (Carter and Jennings, 2004, 2000; Chartered Institute of Purchasing and Supply (CIPS), 2007a, b; Reham *et al.*, 2009; Svensson, 2009; Svensson and Baath, 2008). Reham *et al* (2009) found “that supply management ethical responsibility has an indirect impact on performance through its positive relationship with perceived reputation”. It is important that ethical procurement is explored, because when firms develop their values they can involve their strategic suppliers in these processes (Dyer *et al.*, 1998; Singh and Power, 2009). To assess individuals’ levels of understanding, and the compliance levels of organisations, ethical behaviour should be measured. In order to achieve this goal, ethical codes and thresholds need to be set that enable the measurement of degrees of ethical risk, and these thresholds need to be subject to empirical testing (Reham *et al.*, 2009; Ryan and Jones, 1997).

A further research gap is identified under SC alliances in horizontal collaboration as the subject is still developing with many avenues for research (Daugherty, 2011). Kovács and Spens, (2011 a, b,) make the case for the need for improved collaboration among IANGOs. Yet in an environment so dependent upon ethical behaviour, research into collaborative behaviour between IANGOs concerning ethical procurement is absent. As a result theoretical frameworks to apply to IANGOs for understanding collaborative ethical procurement due diligence in HSCs are lacking. As such there is a need for such studies to be carried out based on empirical evidence, by which we can understand why things are happening, the nature and origin of people’s viewpoints, and the reasons for and consequences of choices (Kunz and Reiner, 2012; Smith *et al.*, 1991 p.1).

1.2.2 The practical needs of IANGOs for this research

Collaborative ethical procurement due diligence (CEPDD) may be perceived as a pathway to a greater degree of synergy and leverage for IANGOs in their relations with supplier networks, which may lead to greater efficiency in IANGO HSCs (Svensson and Baath, 2008).

Equally important in the world of ethical procurement are the inherent risks of unethical behaviour taking place in IANGO SCs, which is important to both donor perceptions and Non Governmental organisations (NGO) credibility (Wild and Zhou, 2011). Ethical procurement may be considered important in relation to HSC stability in terms of donor revenues and supplier provision of materials and services (Oloruntoba and Gray, 2006). The research is designed to address these practical needs at strategic, tactical and operational levels

At the strategic level a theoretical framework of alignment strategies for CEPDD between IANGOs in HSCs is needed to be used to guide all levels of research throughout the thesis and provided the context for the design of the diagnostic tools for determining ethical risks. The focus of the framework is upon co-opetition and ethical risk management strategies, and it is used to explore EPDD relationships between IANGOs, (b) IANGOs and their suppliers, (c) IANGOs and their suppliers'-suppliers, and (d) donors, IANGOs and IANGO suppliers.

At the tactical level identification of procedures and processes to address, in order to reduce ethical risk should provide practical benefits to IANGOs in terms of image, efficiency and effectiveness. A risk-rating framework is of practical importance as it allows IANGOs to access the relevant information concerning inhibitors and enablers in order to evaluate CEPDD ideas and schemes, and to make informed decisions towards participation. These factors facilitate initiatives by directing efforts towards issues of concern and shifting focus towards the critical problem areas which will need to be addressed.

At the operational level a risk-rating framework provides a guide to horizontal cooperation considerations in EPDD, by acting as a basis for decision choices in the construction of a code of conduct between IANGOs, through which compliance to ethical behaviour may be measured.

1.3 Research Aims and Objectives

1.3.1 The central aim and themes of the thesis.

The central aim of this research is to add to existing knowledge by exploring ethical procurement (EP) strategies for International Aid Non-Government Organisations (IANGOs) in humanitarian supply chains (HSCs).

Core themes in this research concern theories of collaboration in SCM (Min *et al.*, 2005), humanitarian supply chain management (HSCM) (Tomasini and Van Wassenhove, 2009), ethical procurement (Reham *et al.*, 2009), and procedures, measures and levels of ethical risk with respect to ethical procurement and collaborative ethical procurement for IANGOs in international aid supply chains (Ryan and Jones, 1997).

1.3.2 Research objectives

In order to address the aim of filling gaps in SCM theories of collaboration for ethical procurement in HSCs, the following research objectives have been formulated.

O1. Determine a framework of alignment strategies for collaborative ethical procurement between IANGOs in HSCs.

O2. Develop a risk-rating framework for collaborative ethical procurement between IANGOs in HSCs.

O2a. Identify inhibitors and enablers to collaboration in developing a collaborative approach to ethical procurement due diligence between IANGOs in HSCs.

O2b. Identify inhibitors and enablers to collaboration between IANGOs in developing a common ethical code of conduct.

Our objective at the strategic level is to develop a conceptual framework for CEPDD between IANGOs in HSCs. At the tactical level we will identify inhibitors and enables to CEPDD between IANGOs, their suppliers' networks and donors. At the operational level we will develop a risk-rating framework which provides IANGOs with a tool to establish a collaborative procurement code of conduct (COC) ethics system which can be used to assess ethical risks in HSCs.

1.4 The thesis structure

To provide the 'big picture' of the thesis we map out where and when in the thesis we address the specific research objectives. We conduct a literature review (LR) and establish gaps in the literature concerning our research objectives. We develop the research strategy and argue our philosophical position, which seeks to maintain a continuous thread of logical inquiry and academic justification through the ontology, epistemology and methodology. From this we develop our research design, and set out our research instrumentation (McCarthy and Golicic,

2002; Kotzab *et al.*, 2005 p.259). The subsequent processes undertaken to answer the research questions are mapped out in Figure 1 which shows an overview of the logic of the research perspective and process.

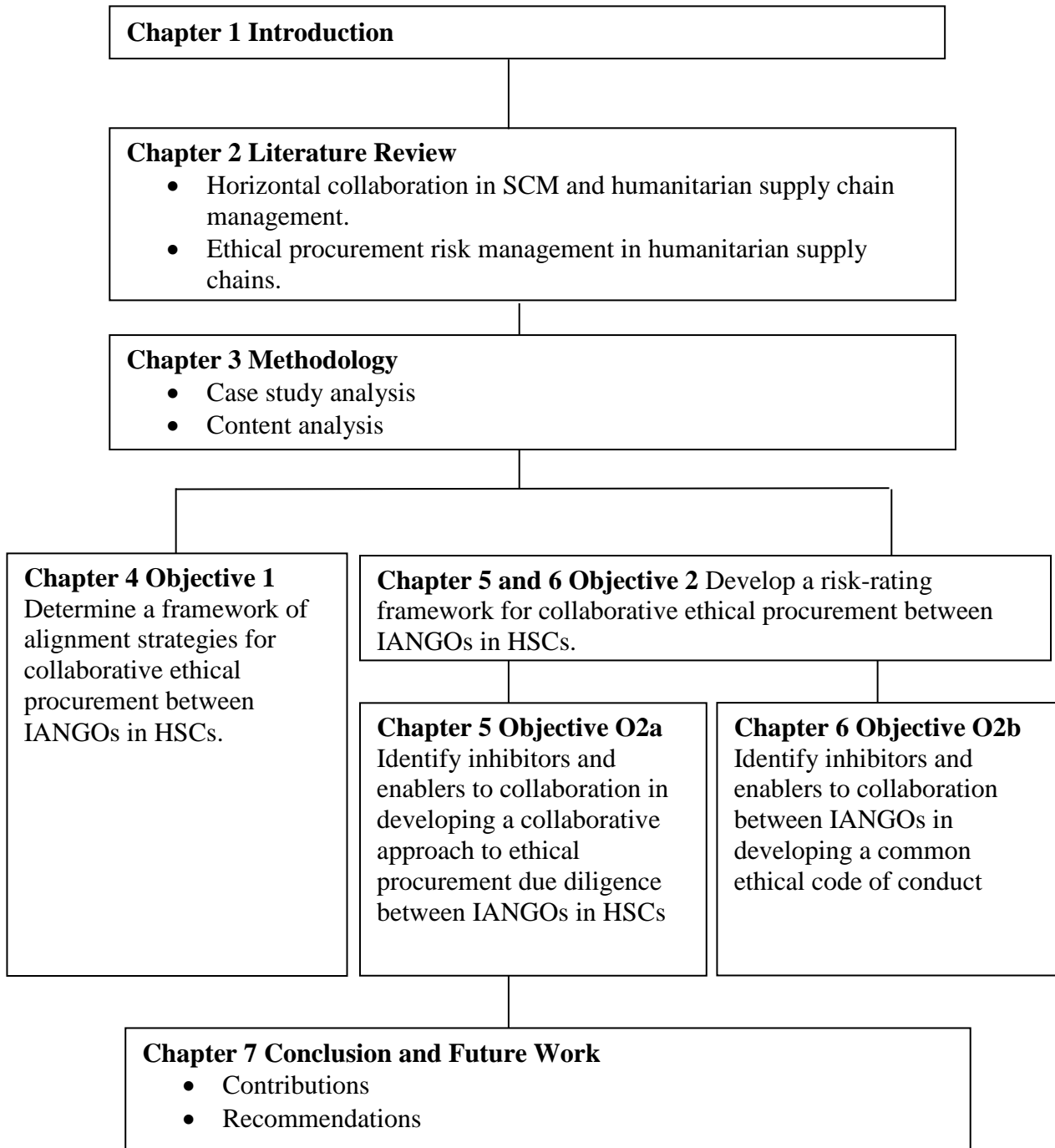


Figure 1: Flow chart of the structure of the thesis
(Source: author)

LITERARY REVIEW

Chapter 2: Literature Review

2.1 Introduction

A critical point has been made in the past that rigorous research can only be conducted in relation to existing knowledge (Kotzab *et al.*, 2005, p.92). This is why it is important to review the literature in order to address definitions and critically review and evaluate bodies of theory and their relevant concepts integral to this thesis. This literature review (LR) focuses upon the theoretical areas of collaboration in SCM and HSCM, ethical procurement and ethical risks in supplier networks in HSCs, and ethical risk rating compliance systems. To contribute to the development of theory, we must first identify the conceptual content within the field of collaboration, ethical procurement, and ethical risk. The LR is also seen as a description, critical analysis and evaluation of the work other authors have done and the point they have reached in academic terms. In the LR we identify others working in the same field and seminal works in the field. As a result, opposing views and gaps in the literature are identified (Cooper, 1994; Jankowicz, 2000; Saunders, 2000). The LR will identify relevant gaps in the literature and identify common patterns, themes and issues in the aforementioned conceptual areas. We will establish what the starting point for new contributions should be in SC collaboration for ethical procurement, and build a foundation for the development of a new theoretical framework (Kotzab *et al.*, 2005, p92). In this way we will create the basis for further critical discussion as we progress through the research in this thesis.

2.2 Structure of the LR

We begin by addressing definitions of SCM and procurement. We then explore SC collaboration in Commercial Supply Chains (CSCs) with the focus upon the identification of inhibitors and enablers to horizontal collaboration.

We go on to discuss Humanitarian Supply Chain Management (HSCM) and we commence with a review of the background of HSCM as a new subject area in SCM. We address the complexity of HSCM, and discuss theoretical frameworks designed for understanding HSCs. We identify major factors in designing alignment strategies for CSCs and highlight unique

differences associated with HSCs. We then evaluate inhibitors and enablers to horizontal collaboration in HSCs. We complete this section of the LR by providing a comparison of the differences in purpose, environment, and issues relating to collaboration, between HSCs and CSCs.

We move on to illuminate the themes and concepts of ethical procurement and associated ethical risks within the context of humanitarian supply chains. We determine the importance of ethical procurement to IANGOs for the purposes of meeting donor requirements, and realising efficiency and effectiveness in their HSCs. We address ethical risk rating systems for determining measures and levels of risk. To do this we explore ethical code of conduct (COC) compliance systems, including their history, benefits and dynamics. We critically evaluate ethical procurement code of conduct auditing in CSCs and HSCs within the context of Corporate Social Responsibility (CSR).

In the conclusion of this chapter we summarise the identification of gaps in the literature and the areas in which we seek to go on to make a theoretical contribution. We then make a clear statement regarding the direction the research will take with respect to contributing to the literature that has been reviewed.

2.3 Definitions of SCM and procurement

There is much debate over the definition and relationship of SCM to logistics and purchasing, and both of these in relation to operations management (Cooper *et al.*, 1997b; Larson and Halldorsson, 2004; Mentzer *et al.*, 2001a). Although we acknowledge the debate, this dissertation does not attempt to address these inter-disciplinary relationships; thus, we shall adopt the definition of SCM propagated by the US-based Council of Logistics Management, the largest professional body in the world for logistics and SCM professionals, practitioners and academics:

SCM is the systematic co-ordination of the traditional business functions and tactics across these business functions within a particular company and across businesses within the supply chain for the purposes of improving the long term performance of the individual companies and the supply chain as a whole (Council of Logistics Management, 2004).

Essentially, SCM decisions establish the operating framework within which logistics functions are performed. The SC is sometimes referred to as a process umbrella (Kalakota and Robinson, 2002).

2.3.1 The role of procurement

In order to gain a perspective on the issues under study, we discern the roles of procurement and purchasing, and their relation to SCM. The functions and scope of procurement encompass pre-contract and post-contract activities, corporate governance, supplier relationship management, risk management and regulatory compliance. Procurement is differentiated from purchasing in that purchasing is a function of procurement, and is thus primarily concerned with the operation of placing a requisition, obtaining approval and sending the order to the supplier. The difference between the two is that where procurement does include a contract development stage, purchasing may not (Dutton and Kidd, 2005). The Australian Chartered Institute of Purchasing and Supply formulated a definition of procurement following consultation with their members, government bodies and academics, as follows: “Procurement is the business management function that ensures identification, sourcing, access and management of the external resources that an organisation needs or may need to fulfil its strategic objectives” (Dutton and Kidd, 2005).

2.4 SCM collaboration

2.4.1 Systems thinking and a SCM approach to understanding collaboration between organisations

A recognised approach to collaboration between organisations is “systems thinking” (Ludwig von Bertalanffy, 1950, 1951; Trienekens and Beulens 2001). Systems thinking may be seen to have grown out of organisational science, bureaucracy (Weber, 1947), and scientific management (Taylor, 1911). According to Trienekens and Beulens (2001), systems theory considers reality to be a construct of systems and their environments: systems are viewed as being more than the sum of their parts, goal orientated, and defined as objects of research. As such, “Systems thinking prescribes to an integrated view of reality {and} aims at an interdisciplinary approach to organisational problems” (Trienekens and Beulens, 2001). The concept of collaboration within the systems thinking paradigm concerns inter-enterprise relationships and spans several recognised disciplines. Trienekens and Beulens (2001) develop a non-empirical, logical conceptual perspective to set out three approaches for

analysing collaboration between organisations: (1) process integration; (2) organisational collaboration; and (3) business environment. They designate several scientific tools by which to analyse these approaches to collaboration, and argue that specific theories best fit the aforesaid respective approaches (1) SCM; (2) transaction cost theory and agency theory; and finally (3) strategic management network theory, and resource dependency theory (Trienekens and Beulens, 2001). They conclude that these perspectives are complementary, and should all be considered in aiding an organisation to decide upon a governance structure; a type of control system; configuration of processes; information systems; and company positioning.

2.4.2 An SCM collaboration approach

It helps to further unbundle the definitions of SCM with a focus on specific areas of the discipline that are of interest – i.e. the development of SC collaboration strategies. We select the definition provided by Mentzer *et al.* (2001b), where collaboration is defined as “a strategic orientation toward cooperative effort to synchronize and converge intra-firm and inter firm operational and strategic capabilities into a unified whole” (Mentzer *et al.*, 2001b). In this research there is an emphasis upon collaboration between organisations across HSCs, which is also known as cross-sectional SC collaboration (Barratt, 2004a), and horizontal collaboration (Crujssen *et al.*, 2007b). There is also a focus upon inter-organisational collaboration between suppliers, purchasers and donors along HSCs. The general difference between organisations in SCs acting as independent operating units or in a collaborative manner is analysed by Helper *et al.* (2001). Companies that act alone are usually organised in a central command structure, are vertically integrated, and are specialised in specific areas; as such, these organisations are vulnerable due to the sole reliance placed upon their own specialisation. In contrast, organisations that collaborate, which are termed by Helper *et al.* (2001) as non-standard organisations, may utilise other independent organisations to provide products and services to them, and mitigate risk (Helper *et al.*, 2001; Whitford and Zeitlin, 2004).

2.4.3 The benefits of organisational collaboration in and across SC networks

A potted history of the research into SC collaboration is put forward by Min *et al.* (2005), who argue that the collaboration perspective is based upon the premise that companies have

something to gain by collaborating. Collaboration requires shared mutual objectives (Mentzer *et al.*, 2000a; Min *et al.*, 2005) and linkages between organisations that integrate human, technical and financial resources (Bowersox *et al.*, 2003; Min *et al.*, 2005). The exchange of data and information, especially that relating to performance measurement, is critical (Barratt, 2004; Min *et al.*, 2005). Such actions should facilitate joint problem-solving (Min *et al.*, 2005; Speckman *et al.*, 1977), and involve the sharing of risk (Bowersox *et al.*, 2003; Min *et al.*, 2005). This, in turn, will give rise to improved decision making (Min *et al.*, 2005 Stank *et al.*, 2001), and consequently improved efficiency (Min *et al.*, 2005). The results of collaboration may also go on to enable the creation of new knowledge (Hardy *et al.*, 2003; Min *et al.*, 2005), and allow organisations to better capitalise on opportunities (Min *et al.*, 2005 Verespej, 2005). According to Min *et al.* (2005), collaborative performance outcomes researched in the literature may be divided into three categories: SC capabilities; SC efficiency; and SC effectiveness. To exemplify their position, they refer to research on better demand planning capabilities (McCarthy and Golicic, 2002), reduced inventory efficiencies and improving customer responsiveness/effectiveness (Sabath and Fontanella, 2002). Practical arrangements that have effected improved results for companies in these areas are attributed to vendor-managed inventory, continuous replenishment, collaborative planning, and collaborative planning forecasting and replenishment (CPFR) (Barratt, 2003; Ireland and Bruce, 2000). A significant caveat for success is the correct understanding for implementation (Daugherty, 2011). Autry and Golicic (2010) found that actual building of relationships can enhance performance, which inspires even closer relationships, and Cao *et al.* (2010) demonstrate a positive significant relationship between SC collaboration and performance. Nyaga *et al.* (2010) found that joint efforts, information sharing and dedicated investments lead to trust and commitment, and in turn to improved satisfaction and performance.

2.4.4 The scope and categorisation of collaborative SCM

Various models/frameworks have been developed by which to understand the drivers of SC collaboration, determine best practice, and assess the levels of collaboration taking place between organisations. SC collaboration has been approached from various perspectives. A literature search into the topic areas reveals that the following categories have been the subject of ongoing debate in peer-reviewed journals (Table 2). The densest areas of research relate to building encompassing theoretical frameworks/models for collaboration between enterprises in SCs, with a focus on enablers, capabilities, benefits, and barriers to

collaboration. A second area is research into understanding inter-organisational partnering, focusing upon strategies and implementation issues. A further category, which could be seen as part of either of the latter is research into SC alliances. A 25-year historical search of SC-related journal articles and the trade press in the US by Fawcett *et al.* (2008) identified practices and requirements for SC collaboration. Their research confirms the relative importance of the aforementioned categories. Lower down the list in terms of published research are topics of collaborative demand planning and its effect on inventory management, trust in SC relationships, and ICT. To a lesser extent, we found research into performance measurement in collaborative arrangements, leadership, and transport collaboration.

Table 1 Indications of the level of research into SCM collaboration (Source: author)

SCM collaboration research category	Authors (in order of date)
Building frameworks/models for collaboration between enterprises in SCs	Cao <i>et al.</i> 2010; Nyaga <i>et al.</i> 2010; Fawcett <i>et al.</i> 2008; Min <i>et al.</i> 2005; Simatupang and Sridharan, 2005a, 2005b; Bonet and Paché, 2005; Barratt, 2004a, 2004b; Bowersox <i>et al.</i> , 2003; Skjoett-Larsen <i>et al.</i> , 2003; McLaren <i>et al.</i> , 2002; Simatupang and Sridharan, 2002; Mentzer <i>et al.</i> , 2000a; Sabath and Fontanella, 2002; Horvath, 2001; Lee, 2000; Mentzer <i>et al.</i> , 1999; Quinn, 1999; Bowersox <i>et al.</i> 1992.
Inter-organisational partnering and SC alliances	Daugherty, 2011; Autry and Golicic 2010; Sandberg, 2007; Todeva, and Knoke, 2005; Lambert <i>et al.</i> , 2004; Boddy <i>et al.</i> , 2000; Mentzer <i>et al.</i> , 2000b; Mentzer, 1999; Corbett <i>et al.</i> , 1999; Lambert <i>et al.</i> , 1999; Cooper <i>et al.</i> , 1997a; Kanter, 1994; Bowersox, 1999, 1990; Gardner and Cooper, 1984.
Horizontal cooperation	Hingley <i>et al.</i> , 2011; Schmoltzi and Wallenburg, 2011; Wallenburg and Raue, 2011; Schmoltzi and Wallenburg, 2009; Verstrepen <i>et al.</i> , 2009; Cruijssen <i>et al.</i> , 2007a, 2007b; Mason, 2007; Cruijssen <i>et al.</i> , 2006 Oum <i>et al.</i> , 2004; Lemoine and Dagnæs, 2003; Ludvigsen, 2000; Ohnell and Woxenius, 2003; Slack <i>et al.</i> , 2002; Midoro and Pitto, 2000; Oum <i>et al.</i> , 2000; Fan <i>et al.</i> , 2001; Glisson and Cunningham, 1996; Nijkamp, 1995.
Trust in relationships	Delbufalo, 2012; Ha <i>et al.</i> , 2011; Kottila and Ronni, 2008; Chu and Fang, 2006; Emmett and Crocker, 2006; Kwon <i>et al.</i> , 2004; Humphries and Wilding, 2004; Das and Teng 1998.
Performance measurement, metrics and benchmarking	Maspero and Itmann, 2008; Muylle, 2006; Simatupang and Sridharan, 2004, Farney <i>et al.</i> , 2003
Demand planning and inventory management	Attaran and Attaran, 2007; Barratt, 2003; McCarthy and Golicic, 2002; Barratt and Oliveira, 2001; Ireland and Bruce, 2000.
Information/communications and technology	Akhtar <i>et al.</i> , 2012; Balcik <i>et al.</i> , 2010; Pettit, and Beresford, 2009; Pramadari, 2007; Kulp <i>et al.</i> , 2004, Williams <i>et al.</i> , 2002.
Leadership and collaboration	Akhtar <i>et al.</i> , 2012; Tomasini and Van Wassenhove, 2009 pp. 86; Andraski, 1998.
Transport	Overstreet <i>et al.</i> , 2011; Hingley <i>et al.</i> , 2007; Pramadari, 2007; Angeles, 2005; Stank and Daugherty, 1997.
Power in supply relationships	Ha <i>et al.</i> , 2011; Cox <i>et al.</i> , 2003; Cox <i>et al.</i> , 2001; Cox, 2001, a, b.
Organisational culture on SC relations	Braunscheidel <i>et al.</i> , 2010.

2.4.5 Arguments for targeted SC collaboration strategies

The specific area of SC collaboration we explore is theoretical frameworks/models for collaboration between enterprises in SCs, focusing upon enablers, capabilities, benefits, and barriers to collaboration. Bowersox *et al.* (1992) developed the idea of enhancing organisational alliances through choosing partners via a process of selective matching of common features between organisations. These include personnel role descriptors, information sharing, beliefs and values, together with the utilisation of a governance system of rules and provisions. Simatupang and Sridharan (2005a, 2005b, 2004) put forward an integrative framework for SC collaboration which consists of five elements: collaborative performance system, information sharing, decision synchronisation, incentive alignment, and integrated SC processes. The unique characteristic of this model is its onus upon the need for reciprocal relationships – what the authors term the “balancing activity” – between these elements. Their critique of previous models (Hammer, 2001; Lee and Whang, 2000), which have failed to address such reciprocal relationships, is that they neglect to consider interaction across the interfaces of collaborative efforts that impact performance. Simatupang and Sridharan (2005a, 2005b, 2004) adopt a systems explanation to describe their approach, where the outputs of one feature serve as inputs to other features, and mutual adjustments between elements of the system are achieved through ongoing, two-way interactions. Barratt (2004) argues that SC collaboration requires additional allocation of resources and a focus on collaboration across the board, which may not be cost-effective to implement. Rather, collaboration strategies should be market-segmented and targeted at those customers and suppliers for whom they are most effective or add most value. While Simatupang and Sridharan ((2005a, 2005b, 2004)) do mention target markets, product assortment, and matching demand with supply, this is at the planning and operational level, not the strategic level (Barratt, 2004). What is not clear in Simatupang and Sridharan’s ((2005a, 2005b, 2004)) analysis is whether we should, or can, collaborate with everyone – and as Barratt (2004) states, the answer to this is probably not. Simatupang and Sridharan ((2005a, 2005b, 2004)) appear to ignore issues explored by Humphries and Wilding (2004) associated with cementing trust in relationships that glue inter-enterprise relationships and consequently facilitate joint problem-solving and decision-making.

2.4.6 The importance of change processes to initiate SC collaboration

Fawcett *et al.* (2008) address what Daugherty (2011) interprets as the specific practices and requirements for collaboration, and the development of an organisational culture geared towards SC collaboration. Fawcett *et al.* (2008) see a major inhibitor to collaboration as management failures to administer the change process, with wasted efforts to persuade other managers. They identify a necessity for managers to close gaps between organisations seeking collaboration in areas associated with cultural, emotional, physical and strategic issues, and develop a model that stresses the systemic cultural and structural changes necessary to provide a route map for managers to close these gaps. A number of practices and requirements are identified which act as enablers to collaboration, five of which received over 70% support from Fawcett *et al.* (2008) sample of company interviews. In order of importance, these were: establishing information systems capable of sharing real-time and accurate information (connectivity) (86%); performance measures that lead to co-operation/collaboration and create visibility (80%); management commitment by the chief executives (76%) and ensuring the rationale for collaboration is clear (75%); and establishing common SC visions/objectives (75%). Fawcett *et al.* (2008) also identify trust between collaborators as the most important relationship-building factor that will enable cultural transformation and encourage the transmutation of the SC relationship environment. Braunscheidel *et al.* (2010) found that organisational cultures influence the degree to which firms adopt internal and external integration practices.

2.4.7 Frameworks for horizontal collaboration for LSPs

Research has been developed by Simatupang and Sridharan (2002) and expanded upon by Carbone and Stone (2005), and Cruijssen *et al.* (2007a, 2007b, 2006) to demonstrate how SC collaboration focuses on vertical and horizontal forms of cooperation, in and between SCs. The essential difference in the literature between the terms “collaboration” and “cooperation” is that collaboration requires the need to take an active role in decision making and information sharing (Golicic *et al.*, 2003; Cruijssen *et al.*, 2007a; Golicic *et al.*, 2003). Four types of horizontal relationships are identified by Bengtsson and Kock cited in (1999, Cruijssen *et al.*, 2007a): coexistence, cooperation, basic competition, and co-opetition. Co-opetition is described as a relationship wherein “goals are jointly stipulated if the competitors cooperate, but not if they compete. Co-opetition is especially beneficial if cooperation takes place for non-core activities while competition remains unchanged for core activities”

(Bengtsson and Kock, 2000 cited in Cruijssen et al., 2007a). Previous research into horizontal collaboration has focused on logistics business modes on land, sea and air (Wallenburg and Raue, 2011), maritime shipping conferences and associated benefits of economies of scale and customer service (Van Eekhout, 2001), and horizontal collaboration between airline companies enabling better capacity utilisation aircrafts and administration efficiencies (Oum et al., 2004). Schmoltzi and Wallenburg (2009) also demonstrated the importance of horizontal collaborations to German logistics service providers (LSPs) by identifying an estimated 60% participation rate, while Ohnell and Woxenius (2003) conducted empirical research into horizontal collaborations between European rail companies. Cruijssen et al. (2007b) found that non-core, non-customer-visible activities are preferable for horizontal cooperation, and also made a case for retailer senior management to communicate co-opetition for SC logistics activities (see also Bengtsson and Kock 1999; see also Bengtsson and Kock, 2000; Cruijssen et al., 2006). Verstrepen *et al.* (2009) found that the setups of cooperative relationships in LSPs in Belgium and the Netherlands are not usually devised in a structured manner; rather, they are typified by sub-optimal results compared to expectations or potential. In response, Verstrepen *et al.* (2009) introduce a classification for positioning different forms of horizontal cooperation within differing contextual needs of LSPs, and develop a conceptual framework for managing horizontal cooperations (Verstrepen *et al.*, 2009). The framework consists of four principle stages: strategic positioning, design, implementation and moderation. The subsections below (Figure 4) present each stage in detail. They incorporate a dynamic of a go/no-go decision between phases to determine progress to the next stage. Verstrepen *et al.* (2009) validated their framework by successfully applying it to four Flemish industrial companies located in the town of Beerse.

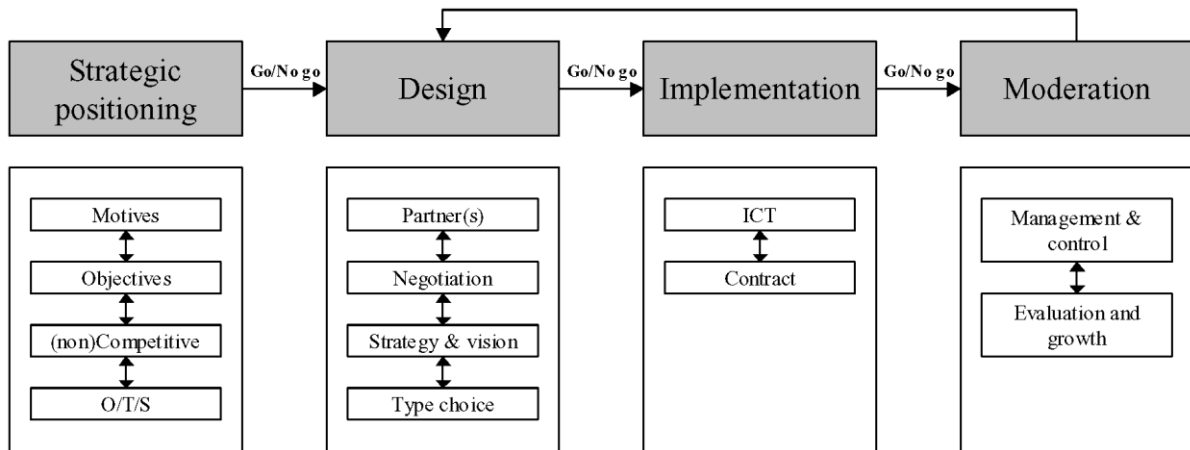


Figure 2: A stage-wise approach towards horizontal cooperation
 (Source: Verstrepen et al., 2009)

Schmoltzi and Wallenburg (2011) specifically addressed the dichotomy of cooperation and competition, and explicitly excluded sub-contracting partnerships. They analysed 226 LSP respondents with three understandings of horizontal cooperation, as: collaboration motives that drive cooperation formation decisions; underlying governance structures; and the performance outcomes of cooperation activities. They found that the most important decision-driving motives for horizontal cooperation were service quality improvement and market share enhancement. In terms of governance structure, the contractual scope for horizontal LSP cooperations were predominantly based on written agreements, with only 13% using verbal agreements. In terms of performance, stable and successful partnerships were reported by more than 50% of respondents, with few having experience of cooperation failure, and the majority being long-term (with an average cooperation duration of 7.6 years). move beyond the LSP context and view the potential for horizontal collaboration among grocery retailers, suppliers, and third-party logistics (3PL) companies. They found that the potential costs and other benefits to be achieved were outweighed by power plays among lead stakeholders, and their desire to retain SC control.

2.4.8 Inhibitors to horizontal collaboration for LSPs

Strategic alliances are difficult, and 70% are estimated not to succeed (Zineldin and Bredenlow, 2003). Cruijssen *et al* (2007a) identify four dimensions that inhibit horizontal collaboration: partners determining and dividing the gains; negotiation and coordination; and ICT. The assessment of a potential partners capabilities in terms of tangible and intangible assets, together with organisational capabilities, is difficult. This is especially true of smaller

organisations, who have fewer resources at their disposal by which to carry out searches and due diligence (Bartlett and Ghoshal, 2004; Cruijssen *et al.*, 2007a. Cruijssen *et al.* (2007a) also discuss issues surrounding commitment and trust, which can be mitigated due to intra-organisational competitive elements related to opportunism. This may lower trust levels and create a requirement for support through governance cooperation systems to help direct the alignment of goals (Das and Teng, 1998). Perceptions of a reasonable distribution of costs between collaborators are important (Cruijssen *et al.*, 2007a; Gibson *et al.*, 2002). Furthermore, awareness of potential risks and rewards to be realised over the longer term may not be determined due to the immediate nature and narrow focus of cooperation (Bartlett and Ghoshal, 2004). Cruijssen *et al.* (2007a) draw on Bleeke and Ernst (1995) to incorporate the relative bargaining power of collaborative partners, and how this changes over time to create the potential for conflict. In the fourth category of their framework, Cruijssen *et al.* (2007a) borrow from Stefansson (2002) and Gunasekaran and Ngai (2004) to combine two factors: small and medium enterprises' (SMEs') size, and their resource limitations for investments into ICT and shortfalls in ICT capabilities. Hingley *et al.* (2011) suggest that retailer objections to horizontal collaboration are based on power or control issues (Grant, 2005; Kumar, 2005).

2.4.9 Enablers to horizontal collaboration

Cruijssen *et al.* (2007a) identify four categories of facilitators to horizontal collaboration: information sharing, incentive alignment, relationship management and contracts, and ICT.

Unnecessary costs for transportation or storage of goods can be prevented by sharing information across a range of logistics activities (Lee and Whang 2001). Information should be available to all partners (Stefansson, 2002), or sub-optimal cooperation will result (Simatupang and Sridharan, 2002). Under incentive alignment, Cruijssen *et al.* (2007a) identify increased mutual trust due to the presence of shared customers and institutional and interpersonal connections, such as social contacts and sector associations. Flexible agreements in principles that cater for the unexpected are preferred to strict contracts (Verstrepen *et al.*, 2006). Cruijssen *et al.* (2007a) argue that successful cooperation requires strategic fit compatibility of organisational structures and strategies, which includes mutual empathy and symmetric similarities in market shares, finances, productivity, reputation, and ICT. The implementation of efficient, low-cost ICT between partners is deemed essential. Hingley *et al.* (2011) identify enablers to horizontal collaboration as improvements to asset utilisation and the ability to market environmentally advantageous logistics operations

through increased efficiencies. These factors were also found to impact upon customer service, and reduced costs resulted in reputation benefits. Such reputation benefits were mirrored in Mentzer *et al.*'s (2000a) findings, as reviewed by Daugherty (2011). Hingley *et al.* (2011) found that suppliers and LSPs were open to participating in horizontal collaborations. They also felt that the inhibitors identified for retailers with significant market shares may not come into play for those that hold smaller market shares. An enabler identified by Fawcett *et al.* (2008) as a target for future research into collaboration is: at what organisational level(s) is employee buy-in the most critical with respect to achieving SC collaboration?

2.4.10 Summary of supply chain collaboration

Academic debate over collaboration in SCs places emphasis on different variables. For some, the onus should be on the basic building blocks of individual relationships dealing with power and trust between individuals operating within organisations (Cox *et al.*, 2003; Delbufalo, 2012; Ha *et al.*, 2011; Humphries and Wilding, 2004; Kottila and Ronni, 2008). For others, there should be a greater emphasis upon a strategic perspective, such as lean (Hines and Rich, 1997; Zokaei and Simons, 2006) and agile approaches (Christopher and Towill, 2001). Others have a more systemic approach, and focus upon information sharing (Akhtar *et al.*, 2012), decision synchronisation (Min *et al.*, 2005 Stank *et al.*, 2001), and incentive alignment (Simatupang and Sridharan 2005a, 2005b, 2004). This leads us to the conclusion that SC theory is continually incrementally developing and, to an extent, remains contextual. Our critical analysis of supply chain management collaboration literature has focused on vertical and horizontal relationships in commercial organisations which have profit and improved competitive advantage as their end goals. In the next section of the LR we illuminate issues in HSCs that are associated with alignment strategies, collaboration, ethical procurement and ethical risk.

2.5 Humanitarian Supply Chain Management (HSCM)

2.5.1 Definitions of humanitarian logistics and HSCM

Traditional commercial SC definitions are not specifically focused on the unique characteristics of HSCs, which place critical emphasis upon aid recipients, and the role of donors (Ernst, 2003). As a consequence, the business-logistics-based SC definitions, models

and frameworks are not entirely fit for purpose with respect to understanding HSCs, or organisations operating in SCs within these environs –i.e. HSCM. This is not to say there are no core similarities between the two. Both SCM and HSCM are concerned with managing the flow of goods, information and finances through the SC (Kovács and Spens, 2007). The Fritz Institute, a San-Francisco-based non-profit organisation specialising in the logistics of humanitarian relief, has worked with a large number of logisticians to develop a unique definition of humanitarian logistics (Overstreet *et al.*, 2011). A definition accepted by the The Fritz Institute has adapted the definition of commercial SCM coined by the US Council of Supply Chain Management Professionals to define humanitarian logistics, as follows:

“Humanitarian logistics: the process of planning, implementing, and controlling the efficient, cost-effective flow and storage of goods and materials, as well as related information, from the point of origin to the point of consumption for the purpose of alleviating the suffering of vulnerable people. The function encompasses a range of activities, including preparedness, planning, procurement, transport, warehousing, tracking and tracing, and customs clearance” (Fritz Institute, 2005a).

2.5.2 Academic research in humanitarian logistics and HSCM

Academic research in humanitarian logistics and HSCM is still in its early stages (Tatham *et al.*, 2009), yet there is growing interest in the subject and an increasing number of humanitarian logistics articles published each year (Kovács and Spens; 2008; Kovács and Spens, 2011a; Natarajarathinam *et al.*, 2009; Overstreet *et al.*, 2011). The *Journal of Humanitarian Logistics and Supply Chain Management* (JHLSCM), first published in 2011, is “targeted at academics and practitioners in humanitarian public and private sector organizations working on all aspects of humanitarian logistics and supply chain management” (Emerald Journals, 2012, p.1; In 2012, the publication on the Emerald website (Emerald Journal News, 2012) of Peter Tatham’s bibliography of humanitarian logistics for the first time provides a library of materials. In addition, three books have been published on the subject of humanitarian logistics; two in 2011, which are edited compilations of a number of articles across arrange of subjects (Christopher and Tatham, 2011; Kovács and Spens, 2011c; Tomansini and van Wassenhove, 2009). Kovács and Spens (2011a) identify a number of humanitarian logistics research forums, training centres for practioners and educational programmes, predominantly at master’s level, for the study of humanitarian logistics. Yet, despite the growth in research subject matter, the analysis of Peter Tatham’s bibliography of

humanitarian logistics (Emerald Journal News, 2012), and previous literature reviews (Kovács and Spens; 2008; Kovács and Spens, 2011a; Natarajarathinam *et al.*, 2009; Overstreet *et al.*, 2011), there is a clear gap in the research area of ethical procurement due diligence in IANGO SCs. The only published work thus far is by Wild and Zhou (2011), and is incorporated into this thesis.

2.5.3 Complexities of humanitarian logistics

Overstreet *et al.* (2011) address the complexities of humanitarian logistics and the different challenges faced compared to commercial SCs. The unexpected and unknown eventualities place a greater emphasis upon time and capacity management (Van Wassenhove, 2006). The issues include shortages of logistics equipment (McLachlin and Larson, 2011) and SC/logistics ICT management systems (Altay and Green, 2006). The international aid service sector lacks organisation-wide KPIs, metrics and management reporting systems (Maspero and Itmann, 2008), and there are also shortages of trained personnel (Chikolo, 2006; Whiting and Ayala-Öström, 2009). External media pressures with respect to disasters can shape events (Katoch, 2006), and disaster is a commodity to international news organisations (Overstreet *et al.*, 2011), while, at the same time, donors respond to levels of media publicity (Moeller, 2006). On top of this, operations are faced with corruption (Thomas and Fritz, 2006) and human interference through politics and individual dishonesty (McLachlin *et al.*, 2009). Operations take place in war zones and inhospitable and dangerous environments. Faced with such a diversity of challenges, it is important to assess the range of inhibitors and enablers to horizontal collaboration in HSCs, so as to assess collaborative participation initiatives and to inform and guide IANGOs in horizontal cooperation considerations (Schulz and Blecken, 2010; Schulz, 2008).

2.5.4 Frameworks for understanding the complexity of relief operations in HSCs

A series of frameworks seek to categorise the “phases of disaster relief operations, preparation, immediate response, and reconstruction” (Kovács and Spens, 2007; Lee and Zbinden, 2003). Such frameworks have been expanded and developed (Kovács and Spens, 2007; Kovács and Spens, 2009; Long, 1997; Pettit and Beresford, 2006; Tomasini and Van Wassenhove, 2009 p.59; Van Wassenhove, 2006). There is a perspective that there is a distinguishable phase of “preparedness” (Altay and Green, 2006; Heaslip *et al.*, 2012; Kovács and Spens, 2007; Kovács and Spens, 2009; Long, 1997; Pettit and Beresford, 2006; Tomasini and Wassenhove, 2009, p.41-64; Van Wassenhove, 2006). This stage is also referred to as

including permanent SC structures, which are less subject to the unstable dynamics of aid relief past the port of entry to a relief zone (Donini, 1996). Kovács and Spens (2007) argue that academic humanitarian logistics studies should fall into two categories: continuous aid work and disaster relief. According to their review of the topic, the onus of academic literature is focused within the “preparation phase”. This relates to Long’s (1997) model, which details three phases of disaster relief operations: preparation, immediate response and reconstruction (Figure 5).

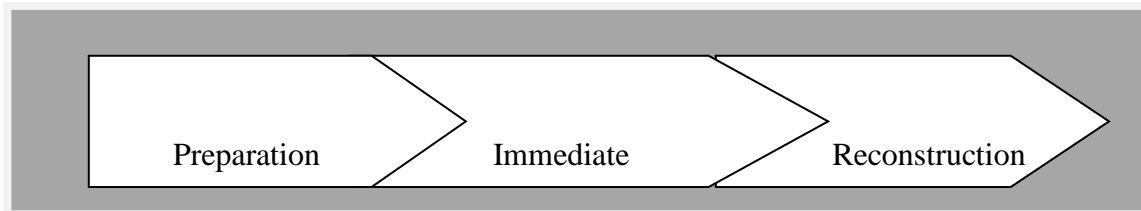


Figure 3: Phases of disaster relief operations
(Source: Long, 1997)

The theoretical SC collaboration frameworks in the literature on HSCM are relatively raw and vague compared to those of its antecedent, SCM (Kovács and Spens, 2007; Long, 1997). Kovács and Spens (2007) developed Long’s (1997) framework of disaster relief operations (Figure 6). They base their framework on two propositions: the first is that the organisations, or, as they call them, the “actors” associated with HSCs and disaster relief, can be grouped into two sets – those that are intrinsically linked to the region, which they term “regional” (including indigenous government, their military, local enterprises, and regional aid agencies), and those that are “extra-regional” (such as the United Nations, international NGOs, and logistics service providers (within this category sits donors, governments and aid agencies)). Kovács and Spens (2007) see these two sets as holding different perspectives, which take different actions towards disasters in HSCs. Regional actors are concerned with forecasting, evacuation plans and risk management. They see set two as being concerned with strategic and project planning as they prepare for risks – i.e. disasters. The second proposition of their framework includes the phases of a disaster, as per Long (1997) (Figure 5). Within or during these phases, they conceptualise a particular emphasis on different activities by the actors.

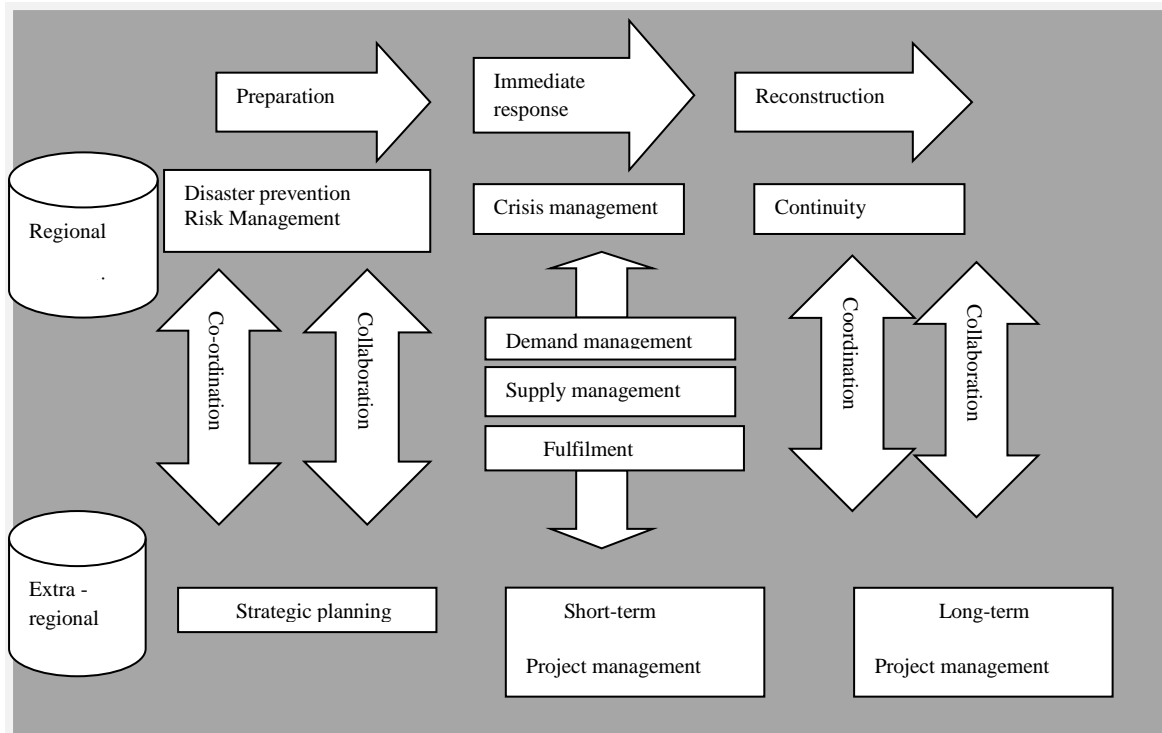


Figure 4: A framework for disaster relief logistics
 (Source: Kovács and Spens, 2007, p.109, Figure 4.2)

Such HSC frameworks have provided the basis upon which to explore differences between CSCs, defined as the process of managing the flow of goods, information and finances from the source to the final customers and HSCs, which differ in that they do not have voluntary demand (Kovács and Spens, 2007). HSCs have a critical emphasis upon aid recipients, and the role of donors, CSCs do not (Ernst, 2003). In CSCs, efforts are geared towards customers, and satisfying their needs/wants, through which revenue is generated (Lysons and Farrington, 2006, p.91-101), while in HSCs this is not the case, rather the revenue is generated upstream in the SC from donors, and goods and services are then provided downstream towards aid recipients, who make no purchases and do not generate any revenue.

2.5.5 Designing alignment strategies for CSCs

The strategic concept of supply chain alignment is concerned with creating conditions for improving performance. This requires partners throughout a supply chain to exchange information, and stakeholders to become responsible for creating common purpose, to define their distinctiveness, and to develop allied incentives (Lee, 2004). For companies to achieve shareholder alignment it is important to deliver functional strategies and business processes

that are compatible with business strategy and shareholder expectations associated with commercial goals (Wong, et. al., 2011). They put forward six main constructs for the enablers of alignment for CSCs: organisational structure, internal relational behaviour, customer relational behaviour, top management support, information sharing and business performance measurement system. Theories of SC alignment strategies have also been developed by Christopher and Gattorna (2004), who see improved enterprise performance as being dependent upon the alignment of an organisation's strategies, cultural capabilities and leadership styles with customers. They developed a typology associating product and service categories with buyer behaviour. Their aligned value proposition (Christopher and Gattorna, 2004) suggests four types of SC which correspond to four customer segment types. The authors suggest that a given product/service category will remain in one of the formulated segments, and that changes in buying behaviour are only temporary; as such, the task of responding to customers' buying behaviour may be more measured, rather than creating continual exceptions at higher costs. One of the categories relates continuous replenishment SCs to collaborative customer segments, which they term as having mostly predictable demand; in this category, the need for trusty and reliable service is highlighted. In another category, that of agile SCs, the SCs respond to unpredictable demand and are linked to demanding-/quick-response customer segment types, which require rapid responses to uneven demand, and an urgent delivery focus (Christopher and Gattorna 2004).

2.5.5.1 Unique challenges for designing alignment strategies in HSCs

Clearly, Christopher, and Gattorna's (2004) alignment model is based on business-to-business, and business-to-retailer/-consumer SCs, which may not be entirely valid for HSC scenarios for the following reasons. Firstly, the alignment of resources to the customer's buying behaviour does not hold true, as the HSC customer in international aid SCs is a recipient, not a buyer. Secondly, the categories developed do not really fit the nature of an HSC. Rather, in HSCs we see a combination of unpredictable demand (located in the category of demanding-/quick-response) and a need for close working relationships, with trusty and reliable service provision (located in the category of continuous replenishment). These alignment theory categories may not be entirely fit for purpose with respect to understanding the unique characteristics of HSCs. Issues relating to the concept of alignment are considered "to present the biggest challenge for any humanitarian supply chain" (Tomasini and Van Wassenhove, 2009, p.8). Our focus on alignment strategy within HSCs is

at the preparedness stage of the HSC (Long, 1997; Kovács and Spens, 2007; Tomasini and Van Wassenhove, 2009, p.59).

2.5.6 Inhibitors to horizontal collaboration for IANGOs

There are recognised difficulties in effecting collaboration in HSCs, and a number of researchers have sought to analyse and describe the inhibitors and enablers to collaboration and coordination therein (Akhtar *et al.*, 2012; Balcik *et al.*, 2010; Beamon and Balcik, 2008; Kaatrud *et al.*, 2003; Kovács and Spens, 2007; Oloruntoba and Gray, 2006; Oloruntoba and Gray, 2009; Pettit and Beresford, 2006; Schulz, 2008; Tatham and Kovács, 2007; Thomas and Fritz, 2006; Tomasini and Van Wassenhove, 2009; Van Wassenhove, 2006). The emphasis on coordination and collaboration research demonstrates the continued importance of these to HSCM. In HSCM, the terms “collaboration” and “coordination” are often used in an interchangeable fashion. The complexities unique to HSCs can give rise to inhibitors to collaboration that are, in the main, peculiar to them. Kovács and Spens (2007) identify a conundrum for IANGO logisticians who, on one hand, wish to be first at the disaster scene in order to gain maximum media exposure so as to prompt donations and the back-office planning which places the emphasis upon the recipients of aid. The race for funding signifies to Kovács and Spens (2007) that IANGOs operate as competitors for both media promotion and funding, yet can see other IANGOs as collaborators for aid delivery. In a case study analysis of relief operations in Ghana, Kovács and Spens (2007) identify deficits in “clear mandates and legislation” (Kovács and Spens, 2007, p.517) for local lead aid organisations; a general lack of knowledge by agencies of other aid agencies; and poor inter-agency communications, as constraints to coordinating collaborative logistics activities among aid NGOs. They determine that the critical first step in coordination is for aid organisations to be aware of others so that they can to formulate and standardise procedures. Key issues for collaboration in SCM lie around the development of formalised procedures, where relationships are structured to assign responsibility, set expectations, and establish standards. Formulation should contain continual evaluation of progress and partner relations. Standard templates should be sought for formalising relationship agreements (Daugherty, 2011). Tomasini and Van Wassenhove (2009, p.84-86) identify obstacles to collaboration between aid agencies: (1) diverse management structures across agencies hampers communications, resulting in sub-optimised decision making; (2) donors have indirectly promoted a competition culture for funding allocations through competitive bidding processes; (3) the

cost to implement collaborative efforts can be high due to potential increases in overheads and administration; (4) conversely, donors may suffer from a lack of central point of reference for multiple agencies; and (5) agency branding is complex, and the brand may be dimmed by associating with certain donors and other agencies that they perceive may compromise their space to operate (Tomasini and Van Wassenhove, 2009, p.84-85). McLachlin and Larson (2011) found a lack of donor support for logistics infrastructure, regarding it as an indirect cost. They determined that relationships need trust to commence, and suggested that lead IANGOs with resource capabilities could affect collaborations with smaller IANGOs by providing free services

2.5.7 The importance of individual management and leadership to collaboration in HSCs

Leadership, and the cultivation of support between people, and political and financial stakeholders, is the most important factor to overcoming resistance to coordination (Tomasini and Van Wassenhove, 2009, p.86). Akhtar *et al.* (2012) researched the role of what they term “chain coordinators” – i.e. managers who are responsible for coordination in humanitarian relief chains. These are described as key players who are involved in making major decisions, and leading and controlling coordination activities. Chain coordinators can be umbrella organisations such as the World Food Project (2012a, b, c), who have sought to devise systems by which to improve information exchange and facilitate capacity for enhanced coordination of humanitarian agencies (Akhtar *et al.*, 2012; Balcik *et al.*, 2010; Pettit and Beresford, 2009; Long and Wood, 1995; UNJLC, 2005). The lead organisation “leads, directs, and makes major decisions” (Akhtar *et al.*, 2012, p.85). Country directors and programme managers are responsible for vertical, and often horizontal, coordination. The degree of success coordinators achieve will depend on what Akhtar *et al.* (2012) describe as the coordinators’ management of tangible assets, finances, technology, and people, together with their intangible skills, knowledge, and aptitudes, which are defined as: leadership, extra efforts, relevant experiences and education, relationship management skills, research abilities, and performance measurement skills. Akhtar *et al.* (2012) assert that an effective chain coordinator is a key determinant of chain-coordination success. An important caveat to the chain coordinators’ chances of success is that cultural and structural differences arise in the field of operations, which can affect the collaboration range across relationships in the SC.

2.5.8 Enablers to horizontal collaboration for IANGOs

HSC collaboration is known to be beneficial (Fritz Institute, 2005b). These benefits include better standardisation, lower costs of programmes, more responsive and timely delivery of services to beneficiaries, more effective responses, more effective assessments and information, better economies of scale for transportation, better leverage and purchasing power, standardised supplies, lower costs of programme support, fewer duplications or gaps, effective access to pre-positioned goods, better value for money, accountability to donors and beneficiaries, and streamlined donor liaison in emergencies (McLachlin and Larson, 2011, p.39). ICT is seen as a major enabler to collaboration, and the introduction of humanitarian logistics software by the Fritz Institute and International Federation of Red Cross and Red Crescent Societies (IFRC) has seen major benefits in terms of cost and time savings (McLachlin and Larson, 2011). As outlined above, McLachlin and Larson (2011) determine that relationships need trust to commence, and that lead IANGOs with resource capabilities could affect collaborations with smaller NGOs by providing free services. Kumar *et al.* (2009) address how small aid-NGOs leverage their operations in global HSCs by collaborating with other NGOs to improve resource capability and mitigate risk. Schulz and Blecken (2010) researched horizontal collaboration in the form of analysing LSP provision by three service network providers: the United Nations Humanitarian Response Depot (UNHRD)/WFP (2012a, b, c) the IFRC/Regional Logistics Units (RLUs); and the European Community Humanitarian Aid Department (ECHO, 2009a, 2009b, 2011)/Humanitarian Procurement Centres (HPCs). All these organisational networks offer LSPs services of procurement, storage and cargo consolidation to third-party IANGOs. Schulz and Blecken (2010) found that cooperation in the preparation phase through LSPs acting in the form of horizontal collaboration can provide advantages in terms of lead-time, quality control, cost reductions and possibilities for securing capacity and pre-positioning supplies. Such benefits may be realised in the areas of procurement, storage and transport provision. Such LSPs can facilitate improvements in throughput and the targeting of supplies.

2.5.9 Differences between CSCs and HSCs

There are differences in purpose, environment and issues relating to collaboration, between HSCs and CSCs. The collaboration perspective is based upon the premise that companies have something to gain by collaborating (Min 5 *et al.*, 2006). There is a perception that the “something to gain” that underlines commercial SCM and HSCM differs.

Categories of differences	Humanitarian Supply Chain characteristics	Commercial supply chain
Profit motive verses aid recipients	Concerned with providing humanitarian aid to recipients who do not make decisions to procure (Wild and Zhou, 2011).	Associated with an end-game of profits by making goods and services available to businesses and consumers who make decisions to procure.
Consumer revenue generation verses Donor funds	IANGOs in HSCs receive monies to operate from donors who donate funds, services and products (Wild and Zhou, 2011).	CSCs primarily receive monies to operate from businesses and consumers purchasing their product and service outputs.
	The race for funding signifies that IANGOs operate as competitors for both media promotion and funding, yet can see other IANGOs as collaborators for aid delivery (Kovács and Spens 2007).	
	Media pressures affect donations to IANGOs (Katoch, 2006; Moeller, 2006; Overstreet <i>et al.</i> , 2011), and there may be resulting partnership conflict issues (Heaslip, Sharif, and Althonayan, 2012).	
	Donors have indirectly promoted a competition culture for funding allocations through competitive bidding processes (Tomasini and Van Wassenhove, 2009, p.84-86).	
	There is a lack of donor support for logistics infrastructure, who regard it as an indirect cost (McLachlin and Larson, 2011).	
	There is often a lack of finance in terms of donor support for planning, administration, and skills development in logistics and purchasing (Chaikin, 2003; Kovács and Spens, 2007; Murrey, 2005).	

	Donors may suffer from a lack of central point of reference for multiple agencies (Tomasini and Van Wassenhove, 2009, p.84-86).	
	Advocacy: to promote logistics in humanitarian aid (Whiting and Ayala-Öström, 2009). Child labour is newsworthy to advocacy groups (IRRC, 1998).	
HSCM is faced with complexities and phenomena in HSCs that require an expansion of the commercial SCM literature in order to make them understandable and explainable.	Preparation and response to unpredictable events (Van Wassenhove, 2006).	
	Human interference in aid delivery (McLachlin <i>et al.</i> , 2009).	
	Significant shortages of trained personnel and logistics equipment (McLachlin and Larson, 2011; Whiting and Ayala-Öström, 2009).	
	HSCs are complex, with many participants and they suffer from problems associated with communications and planning, which may result in less-than-optimum collaboration (Oloruntoba and Gray, 2002).	
	The number of aid agencies in the field, the resulting proliferation of suppliers, and the temporary nature of many aid SCs that result from reactions to temporary concerns and issues, all give rise to unpredictable processes and make coordination difficult (Byman <i>et al.</i> , 2000; Long and Wood, 1995; Tomasini and Van Wassenhove, 2004; Van der Heide, 2006).	

<p>A different set of alignment incentives driving collaboration.</p>	<p>Cooperation in the preparation phase, through logistics service providers acting in the form of horizontal collaboration, can provide advantages, in terms of reduced lead-time, improved quality control, cost reductions, securing capacity, and pre-positioning supplies (Schulz and Blecken, 2010) This is particularly important to partnerships between aid agencies and the military (Heaslip, Sharif, and Althonayan, 2012),</p>	<p>Common incentives to be service quality improvement and market share enhancement (Schmoltzi and Wallenburg 2011)</p>
		<p>Six main constructs for the enablers of alignment are identified and defined for CSCs: organisational structure, internal relational behaviour, Customer relational behaviour, top management support, information sharing and business performance measurement system (Wong, Skipworth, Godsell, and Achimugu, 2011).</p>
<p>Matching and identifying organisational structures.</p>	<p>HSCs, in particular in areas of field operations, must identify other aid agencies Kovács and Spens, 2007), the military (Heaslip, Sharif, and Althonayan, 2012), and establish operating mandates and legislation Countering issues with diverse management structures (Tomasini and Van Wassenhove, 2009, pp.84-86).</p>	<p>This involves a process of strategic and selective matching of common features between organisations (Bowersox <i>et al.</i> 1992; Cruijssen <i>et al.</i>, 2007a)</p>
	<p>Diverse management structures across agencies hampers communications, resulting in sub-optimised decision making (Tomasini and Van Wassenhove, 2009, p.84-86).</p>	

Formulisation and systems of governance is important in relationship agreements for both CSCs and HSCs.	There is limited consideration of strategic matters such as sourcing and purchasing, and in this we may include ethical procurement (Maon <i>et al.</i> , 2009).	Formulise standardised procedures, standards and expectations, and on-going partnership evaluations (Daugherty, 2011).
	A general lack of knowledge by agencies of other aid agencies; and poor inter-agency communications, as constraints to coordinating collaborative logistics activities among aid NGOs (Kovács and Spens, 2007). The critical first step in coordination is for aid organisations to be aware of others so that they can to formulate and standardise procedures (Kovács and Spens, 2007).	
	Systemic intra-organisational factors such as the integration of SC processes are supported by ICT capability (Berger and Gattorna, 2001; Fawcett <i>et al.</i> , 2008; Fritz Institute, 2005b; Kalakota and Robinson, 2002).	
	Management systems of governance (Schmoltzi and Wallenburg, 2011), and associated KPIs and metrics, especially those associated with measuring collaboration (Maspero and Itmann, 2008).	
The influential role of large organisations in leading collaborative developments is recognised as important.	Large organisations can act as catalysts, as in the case of WFP (Schulz and Blecken, 2010) to extend facilities and services to smaller organisations (Akhtar <i>et al.</i> , 2012; Balcik <i>et al.</i> , 2010; Long and Wood, 1995; McLachlin and Larson, 2011; Pettit, and Beresford, 2009; UNJLC, 2005)	Large organisations can block collaborative efforts for reasons of maintaining control over SCs (Grant, 2005; Kumar, 2005)
	Smaller organisations can gain a fast route to improved leverage by collaborating with larger organisations (Wild and Zhou, 2011)	

Trust	Relationships need trust to commence, and lead IANGOs with resource capabilities could affect collaborations with smaller NGOs by providing free services (McLachlin and Larson, 2011).	The development and strength of relationships between organisations is dependent upon trust, which is identified as the central relationship-building factor that enables cultural transformation, reinforcement of relationships, and improved performance (Autry and Golicic, 2010; Cao <i>et al.</i> 2010; Delbufalo, 2012; Fawcett <i>et al.</i> , 2008; Nyaga <i>et al.</i> , 2010).
	A critical inhibitor to formulating collaboration between IANGOs in LSP relationships is mistrust (Schulz and Blecken, 2010).	
		Trust is affected by factors including competition, opportunism, the balance of equitable benefits, power relationships, the presence of shared customers, interpersonal connections such as social contacts, and sector associations (Cox <i>et al.</i> , 2003; Cruijssen <i>et al.</i> , 2007; Ha <i>et al.</i> , 2011).
The role of the individual and the importance of individual management and leadership to collaboration in HSCs	Leadership, and the cultivation of support between people, and political and financial stakeholders, is the most important factor to overcoming resistance to coordination (Akhtar <i>et al.</i> 2012; Tomasini and Van Wassenhove, 2009, p.86).	At what organisational level(s) is employee buy-in the most critical to achieve SC collaboration (Fawcett <i>et al.</i> , 2008).
Culture	In both CSCs and HSCs, culture is seen to influence the degree to which firms adopt internal and external integration practices (Braunscheidel <i>et al.</i> , 2010; Daugherty, 2011; Heaslip, Sharif, and Althonayan, 2012; Schulz and Blecken, 2010).	

	An important caveat to the Humanitarian supply chain coordinators' chance of success is that cultural and structural differences arise in the field of operations, which can affect the collaboration range across relationships in the SC (Akhtar <i>et al.</i> 2012).	
Branding	Agency branding is complex, and the brand may be dimmed by associating with certain donors and other agencies that they perceive may compromise their space to operate (Tomasini and Van Wassenhove, 2009, p.84-85).	
Costs	The cost to implement collaborative efforts can be high due to potential increases in overheads and administration (Tomasini and Van Wassenhove, 2009, p.84-86).	

Table 2 Differences and commonalities in purpose, environment and issues relating to collaboration between CSCs and HSCs

(Source: author)

2.6 Ethical procurement risk

2.6.1 Procurement in HSCs

It is estimated that procurement activities account for 65% of disaster relief expenditure (Blecken and Hellingrath, 2008; Falasca and Zobel, 2011). Yet research into HSCs has largely ignored this area of study. IANGOs are perceived to have a focus upon a common range of goods which include food items, water supply and sanitation equipment; shelter items (Falasca and Zobel, 2011); and medical equipment and drugs (Taupiac, 2001). There is very limited research into IANGO procurement relationships with international suppliers. Falasca and Zobel (2011) draw on the position of Sowinski (2003) to re-assert commercial logic relationships between purchasing quantities, price, quality delivery times and transport costs for general purpose items such as blankets, tents, etc. IANGOs also procure goods from local suppliers where trade-offs between quality, price availability, and competitive pressures on local suppliers are seen as common (Blecken, 2010; PAHO, 2001). There have been a few quantitative decision-modelling studies on optimising bid processes (Trestrail *et al.*, 2009) and determination of order quantities immediately after a disaster, and later second-stage purchasing decisions (Falasca and Zobel, 2011). Schulz and Blecken (2010) found that

IANGOs did not obtain all the benefits associated with commercial organisations in horizontal LSP collaborations. Key issues are “cost reductions through the consolidation of administrative tasks and infrastructure, and the realization of benefits through activity alignment and concentration on different core competencies” (Schulz and Blecken, 2010, p.646). In the case of the ECHO (2009a, 2009b, 2011) LSP’s they did not observe any cost reductions for HPC customers. They identify areas for future focus as negotiation of price discounts with framework suppliers as well as to increase the level of consolidation between the administrative infrastructures. The most important inhibitors to achieving improved horizontal collaboration with LSP’s are: the conviction of some organizations that logistics belongs to their own core competencies; cultural differences and mistrust; a lack of transparency regarding existing and potential benefits, and a lack of sufficient resources.

2.6.2 Ethical behaviour in humanitarian supply chains

Definitions of social ethical responsibility developed by Carroll (1991) and Carter and Jennings (2004), and extended by Reham *et al.* (2009), specifically relate to purchasing functions: “managing the optimal flow of high-quality, value-for-money materials, components or services from a suitable set of innovative suppliers in a fair, consistent, and reasonable manner that meets or exceeds societal norms, even though not legally required”. Application of this definition allows us to contextualise ethical procurement (EP) behaviour and realise that, for IANGOs, in providing international aid such behaviour is important due to the potential effects on donor perceptions, and their ability to meet the criteria and standards required by large donors (EU, 2007). Further to this, where the general goals within organisations operating in HSCs are perceived to be focused upon maximising *effectiveness* for the delivery of aid to recipients (Slack *et al.*, 2004, p.466), there could be *efficiency* issues which may be affected by ethical behaviour and the operational strategies of the organisations within the international HSC environment (Slack *et al.*, 2004, p.5-7). The construction and modification of strategic supply chain (SC) alignment, and theoretical collaboration frameworks that address issues of efficiency and effectiveness within HSCs, should lead to a greater understanding of risks, conflicts, and barriers, such as lack of transparency/visibility, that give rise to systemic failures in the delivery of aid to recipients (Christopher and Gattorna, 2004; McClintock, 2005; Murrey, 2005). Costanza *et al.* (2005) argue that logistics, SCM and procurement must be better coordinated and more transparent. Oloruntoba and Gray (2002) postulate that when HSCs are complex, with many participants, they suffer from problems associated with communications and planning, which may result in less-than-

optimum collaboration. HSC delivery locations invariably suffer from poor infrastructure, multiple transport modes of delivery, and poor transport connectivity and field communications (Jennings *et al.*, 2002; Long, 1997; Long and Wood, 1995). The number of aid agencies in the field, the resulting proliferation of suppliers, and the temporary nature of many aid SCs that result from reactions to temporary concerns and issues, all give rise to unpredictable processes and make coordination difficult (Long and Wood, 1995; Tomasini and Van Wassenhove, 2004; Byman *et al.*, 2000; Van der Heide, 2006). In addition, there is often a lack of finance in terms of donor support for planning, administration and skills development, and this may be one reason that leads to inadequacies in SCM (Murrey, 2005; Chaikin, 2003; Kovács and Spens, 2007). Maon *et al.* (2009) argue that there is limited consideration of strategic matters such as sourcing and purchasing, and in this we may include ethical procurement. Coupled with these factors is increasing pressure for IANGOs to perform to higher standards (Scholten *et al.*, 2010).

2.6.3 Definitions of ethical procurement

We define ethical procurement according to Reham *et al.* (2009). We incorporate the concept of due diligence from Wilson (2000), to “elevate and monitor the level of ethical performance in all its (procurement) operations in order to build the trust that is the foundation of sound relationships with all stakeholder groups” (Wilson, 2000; Shahin and Zairi, 2007). Collaborative SC relationships in this study relate to suppliers and donors in vertical SC directions, and between IANGOs in horizontal SC directions (Kotzab and Teller, 2003).

2.6.4 The relationship between risk and SCM

Research into the history of risk and SCM is comprehensively covered by Khan and Burnes (2007), and comes from studies relating purchasing to levels of risk (Anderson *et al.*, 1987; Ford *et al.*, 2003; Robinson *et al.*, 1967; Williamson, 1979). Focus shifted from bilateral relationships between SC elements (Smeltzer and Siferd, 1998) to include strategic alliances, performance measurement (Zsidisin, 2003), risk sharing strategies (Eisenhardt, 1989b; Zsidisin and Ellram, 2003), and product differentiation in inventory management (Krause and Hanfield, 1999). This has expanded across the entire SC to include risks that arise from political, economic and environmental effects (Cousins *et al.*, 2004; Harland *et al.*, 2003). More recently, the relationship between risk and ethics in SCM has been associated with child labour and environmental concerns (Palovita and Luoma-aho, 2010; Zutshi and Creed 2009). Zutshi and Creed (2009) argue that it is of benefit to identify enablers to confront social, political, cultural and environmental risks. Faisal *et al.* (2006) identify such enablers

as increased agility, trust, collaboration, information sharing and security, CSR, aligning incentives, strategic risk planning, risk sharing, improving knowledge about risks, and continual risk analysis and assessment.

2.6.5 Differences in scientific approaches to SCM risk and ethical risk

Taking a polarity perspective, risk is concerned with the probabilities of outcomes, as opposed to uncertainty, which is not quantifiable and where the outcomes are unknown (Knight, 1921; Khan and Burnes, 2007). IAHSCs operate in an environment of uncertainty, but the control of their relationships with suppliers is within the boundaries of probability. Manning *et al.* (2006) relate the scientific perspective in relation to SC food safety procedures to ethical risk. Risk assessments for food safety are concerned with the science of understanding hazards, the likelihood of their occurrence and the consequences if they occur (CAC, 2003). Manning *et al.* (2006) see ethical risk assessment as a distinctly different activity from scientific risk assessment, as the origins of ethical risks are embedded in social/cultural factors (Slovic, 2000; Manning *et al.*, 2006).

2.6.6 Ethical procurement risk in NGO donor and supplier networks

Avoidance of stakeholder conflict and balancing their interests in relation to the application of values and principles requires decisions between competing values and alternatives (Cousins *et al.*, 2004; Khan and Burnes, 2007; Manning *et al.*, 2006). To assess individuals' levels of understanding and organisations' levels of compliance, ethical behaviour should be measured (Nijhof *et al.*, 2003; Pettit and Beresford, 2009). In order to achieve this goal, ethical codes and thresholds need to be set that enable the measurement of degrees of ethical risk, and these thresholds need to be subject to empirical testing (Jones and Ryan, 1997; Reham *et al.*, 2009). Important to ethical procurement are the inherent risks of unethical behaviour taking place in NGO supplier networks, both to donor perceptions and NGO credibility (Svensson, 2009). Ethical procurement may be considered important in relation to HSC stability in terms of donor revenues and supplier provision of materials and services (Oloruntoba and Gray, 2006). Ethical procurement behaviour extends beyond dyad SC relationships into society at large. Awareness of the relationship between the marketplace and society may strengthen opportunities to be successful (Svensson and Baath, 2008), and reduce SC vulnerability.

2.7 A critical review of codes of conduct (COCs)

2.7.1 A system of risk rating for EPDD/CEPDD

The European Commission defines CSR as “the responsibility of enterprises for their impacts on society” (European Commission, 2011). Ethical procurement due diligence is a sub-component of an organisation’s CSR. Codes of conduct are risk-rating compliance systems for determining measures and levels of ethical risk, and are used by organisations as tools to assist in meeting EPDD commitments.

International SCs are subject to risks associated with unethical behaviour, which can affect company balance sheet values (Marks, 2012). EPDD supplier risk management systems have been developed to determine ethical risk in international outsourced and subcontracted SCs (O’Rourke, 2003). A way to set ethical standards is through frameworks of ethical COCs, against which factors that affect a company’s reputation may be measured (Jenkins, 2002). “Risk management is one of the strongest components of the business case for [CSR], and COCs are a central feature of CSR” (Justice, 2002). In the most general sense, a COC may be understood as a statement of business principles defining a set of relationships on a range of topics between an entity and its stakeholders (ILO, 2002). COCs are defined by Utting (2000, p.4) as “a set of ethical principles and standards that attempt to guide a firms’ environment and social performance”. Business advantage may be gained through the non-financial performance of an enterprise being objectively measured, reported, audited, and certified (Justice, 2002).

2.7.2 The development and application of COCs

The scope and depth of COC frameworks has expanded due to growing public demands for proof of sustainable and socially responsible business practices. The evolution of COCs has followed a fit-for-purpose rationale and, as a consequence, the scope and depth of coding frameworks, together with the descriptions of codes, may differ according to the CSR provider who has ownership of the coding framework. COCs have emerged in response to pressure from trade unions, consumer groups and NGOs (Locke *et al.*, 2007). CSR providers develop frameworks of COCs for parties in the SC to be benchmarked against. The coding frameworks are implemented by buyers and suppliers, and procedures for compliance, monitoring and auditing are introduced into the supplier network. There exists in the relationship between ethical codes and the auditing of ethical codes a degree of interpretive flexibility that may be deemed by users as necessary to meet international SC conditions of

realpolitik. Individual ethical base codes (EBCs) are often accompanied by qualifications that are framed within the environment they are to be applied to. This is termed “soft” code language and reflects lower levels of commitment to the standards reflected in the EBC (Mamic, 2004). The environment for the application of COCs will necessarily differ according to local laws, regulations, and customs. This approach to the application of COCs can allow for and give rise to a range of interpretative behaviour by practitioners (Murray, 2004). This can be particularly relevant at country, regional, and local levels, where provisos may be made by international organisations to allow employees responsible for the application of COCs to exercise their own interpretative judgment. In other situations, an ethical code is formulated in a rigid manner to disallow flexibility with respect to interpretation. An example of this would be where a code stipulates that “there is no forced, bonded or involuntary prison labor” (ECHO, 2009a, 2009b, 2011). Such ridged adherence to the EBC standard reflects a higher level of commitment (Mamic, 2004).

2.7.3 The argument for collaborative COC frameworks

The COC applied, and the method of measurement used, raises questions regarding the compatibility of results between audits and the objective/subjective balance in their interpretation. The adoption of common comprehensive indices and metrics can begin to address this situation, which is an advantage of a collaborative COC framework for IANGOs. The importance of the introduction of defined and common measurement criteria has been identified by CSR providers (ISEAL Alliance, 2012), and coding framework developers such as the International Standards Organisation (ISO) (“Guidance on social responsibility” – ISO 26000, 2010). Following an audit process, corrective actions that are required to be enacted by suppliers are encouraged through a process of market-based sanctions and incentives (ISEAL Alliance, 2012). Required changes in processes, and practices by suppliers to meet and upgrade to targeted levels of COC standards, are sought through adopting procedures that lead to a process of continuous improvement (Blowfield, 1999).

2.7.4 A historical perspective for the development of an IANGO COC

The history of the development of COCs, which is associated with workers’ rights, began in 1937 with their introduction by the International Chamber of Commerce (ICC) (ILO, 2002). This was followed by the OECD Declaration on International Investment and Multinational Enterprises in 1976 (OECD, 1976), and the ILO Tripartite Declaration of Principles

concerning Multinational Enterprises and Social Policy in 1977 (ILO, 2000) – the most influential document on the development of global labour COCs to date. Throughout the 1980s and up to the present day, companies have developed their own codes, usually based on self-selections of items from the aforementioned principles. Many business sector associations also began to produce sector-wide COCs, which has resulted in a multitude of business sectors producing coding frameworks (National Research Council, 2004; United States Department of Labor, 1996; WRAP, 2012). From the mid-1990s, international NGOs providing CSR services began to form. The participants are usually drawn from a composite of stakeholders including multinational companies, trade unions, NGOs, universities, and university students (Ethical Trading Initiative, 2012, a, b, c, 2010, 2009; O'Rourke, 2003; Social Accountability International, 2008; Wells, 2007). These organisations began to develop coding frameworks with a wider scope of subjects, drawing upon UN conventions (Universal Declaration of Human Rights, 1948 (ILO, 2000); United Nations Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW), 1981; Convention on the Rights of the Child, 1990; United Nations Global Compact, 2000; The United Nations Supplier Code of Conduct (UN), 2007). Today, there is a plethora of coding frameworks meeting a variety of purposes from a multitude of organisations. Coalitions of the willing continue to be configured, and COCs to emerge, as business sectors seek to tailor their own initiatives in EPDD.

Some individual companies, for instance IKEA, have evolved their own CSR methodologies (Andersen and Skjoett-Larsen, 2009). Clothing, footwear, other textiles, agrofood, forestry, chemicals and consumer products are amongst the sectors that have progressively introduced a number of codes of practice (KPMG, 2005; Pearson and Seyfang, 2001; Sajhau, 2000; Zadek, 2000). National governments have passed laws that enshrine COCs (Murray, 2004), and the growth of international NGO CSR companies continues (Ethical Trading Initiative, 2010; Fairtrade International, 2011b; ISEAL Alliance, 2010; WRC, 2012).

2.7.5 Benefits to EPDD of the COC compliance process

The use of COCs continues to expand, and there are good reasons for this. Positive outcomes of the introduction of COC frameworks include expanding participation in negotiation, especially with regards to female workers (Murphy and Bendell, 1999). Information-sharing about workers' conditions has improved, subsequently raising awareness of interested parties

such as consumers and international labour organisations (Duhigg and Barboza, 2012), The linking of economic, social, and environmental issues has provided a basis for a more inclusive field of social responsibility (Pearson and Seyfang, 2001). The introduction of COC frameworks has the potential to bring stakeholders, such as transnational corporations, trade unions, and the ILO, together. It provides opportunities for previously unrepresented stakeholders among local unorganised workforces, such as homeworkers and migratory workers (Pearson and Seyfang, 2001). When governments lack the capacity to introduce audit checks on facilities, voluntary COCs can assist in improving ethical standards of behaviour by suppliers (Fung *et al.*, 2001). By bringing attention to these issues, opportunities to strengthen regulatory systems are created and the implementation of COC frameworks as a system of CSR/EPDD governance has strong positives for motivating improvements in global SCs (O'Rourke, 2006). Research by the Natural Resources and Ethical Trade Programme (NRET) (2002) (2002) found that the introduction of national COCs within business sectors such as the fresh produce industry can bring significant advantages to exporters, growers and workers, including building local awareness and capacity, avoiding unnecessary costs for the implementation of codes, and accurate auditing. Coding frameworks can support and enhance local regulations, resulting in promotion of workers' priorities, and can be used as a marketing tool for the national industry (Natural Resources and Ethical Trade Programme (NRET), 2002).

Mamic (2004) offers an alternative view to COCs being used purely as a policed compliance system. Rather, in a collaborative mode (i.e. working with suppliers), SC managers are concerned with putting systems in place that provide a process of improving situations and correcting problems (Sturm, 2001). The implementation of a COC at an international level also facilitates a framework for greater consistency in decision making by managers across the spectrum (Murray, 1998, p.12), which is of particular relevance when managers encounter a variety of local environments. This situation is very relevant to IANGO managers.

2.7.6 The debate over introducing compliance systems

Despite the positives, the utilisation of a COC as a method of enforcing economic, social and environmental improvements in SCs is subject to a great deal of criticism. There are numerous definitions of COCs, and their indications can range from general principles to specific standards (Jenkins, 2002); the definitions are constructed in different ways by

different international NGOs, resulting in a plethora of different frameworks of COCs, which can serve to confuse the public. There is no significant evidence of a convergence towards a commonality of codes, or of the development of interoperable systems of COCs and monitoring for EPDD; rather, there is a constant expansion of multiple stakeholders (National Research Council, 2004, p94; Wells, 2007). The International Labour Organisation (ILO) emphasises that workers' standards and conditions formulated according to the ILO's (2009) core conventions should be implemented in a non-relativist global manner (Lee, 1997). Contrary to this perspective, there are calls for a set of guidelines with variations to suit the unique requirements of each business sector, the argument being that a focus on the development of industry-/sector-level COC standards is more likely to produce solutions for concerns in areas such as child labour (Eltantawy *et al.*, 2009). The ISEAL Alliance (2010, 2012), and Fair Trade International (FTO, 2011a, b, c, d) focuses on formulating and implementing frameworks of COCs in a local, social, cultural context. This perspective is supported by work into the fresh produce sector in Africa (NRET, 2002).

2.7.7 The compliance verses the process approach

The focus of CSR through COC frameworks is not necessarily synonymous with explicit progressive measures towards poverty reduction, such as positive employment, non-discrimination against the poor, or workers' rights. They fail to challenge existing social relations and business practices, and therefore are not sufficient to act as change catalysts for improving labour standards. The focus is upon a compliance approach to COCs, which measures their impact and outputs, as opposed to a process approach where the focus is on continuous improvement (Barrientos, 2007; Doane and Holder, 2007; Jenkins, 2005; O'Rourke, 2003). In response to what is sometimes seen as the "cultural imposition" of COC frameworks upon local cultures, alternative approaches have been devised. Concurrent and empathetic approaches aim to imbed local value systems to develop new frameworks for ethical behaviour. In third-world countries, Oxfam (Wilshaw, 2002) has used the monitoring of COCs as a development tool by implementing a continuous improvement approach, rather than adopting the mind-set of a compliance policing approach. With a focus upon capacity building, gender and the environment, Oxfam (Wilshaw, 2002) formulated a process of developing local COC indicators relevant to the informal sector of local producers. Local buyer groups formed monitoring teams with local NGOs versed in good skill sets and knowledge. They adopted an open, participatory approach with local producers, discussing

the results of visits with them. This resulted, firstly, in a participant-led process with a reduction in monitoring costs. Secondly, a progressive development of performance indicators and standards began, which was specific and relevant to informal sectors of producers such as producer group collectives, and small family enterprises and homeworkers (Jenkins *et al.*, 2002; Wilshaw, 2002).

2.7.8 Limitations upon the impact of COCs

The implementation of EPDD is predominantly limited to first-tier suppliers in complex supplier networks, and issues arise concerning the development of processes to instigate EPDD down the SC to second- and third-tier suppliers, especially for SMEs (Andersen and Skjoett-Larsen, 2009; Barrientos and Smith, 2006a; National Research Council, 2004). The spotlight of EPDD can give reasons for suppliers to avoid detection, and push poor practices and hazardous jobs further down the SC, especially when there are no supporting government regulations (Barrientos and Smith, 2006c). Companies can also use information gleaned from COC-monitoring procedures to review operational and financial performance in their SCs, and as a result effect rationalisations of suppliers which impact upon workers (Esbenshade, 2001). In today's business world, where availability of product is deemed essential for business competitiveness, pressures from brands and retailers operating lean SCs which incorporate just-in-time practices, small orders, and shorter delivery times can cause capacity management and peaking issues for suppliers. These are often solved by suppliers utilising the employment of informal workers, overtime working and labour and contract flexibility. Migrating workers and informal workers, especially women, are often required to meet such capacity shortfalls, and COCs do not always specifically address these issues (Barrientos *et al.*, 2003; Mamic, 2004, pp.235-8).

This level of criticism has led to conclusions that:

- COCs, as a basis of CSR, are not sufficient as a method to implement change in supplier networks. The non-regulatory, voluntary nature of COC implementation and adoption is not as effective as government-regulated employment and discrimination laws, which are mandatory (O'Rourke, 2003).
- Voluntary CSR processes have not been wholly effective in instigating improvements to labour, social and environmental standards, as stipulated in COC frameworks (Barrientos and Smith, 2006a; Ruben and Zuniga, 2011), and should be seen not as an

alternative, but as a complement to developing and enforcing legislation (Blowfield, 2007).

- Further to this, it is argued that COCs provide a temporary commitment to workers in a facility – i.e. only while the facility functions. The facility effectively operates as a social policy enclave that is dependent upon the facilities and the workers' position in the SC, which can of course change (Pattberg, 2006; Pearson, 1999; Pearson and Seyfang, 2001).
- Perhaps the sharpest attack on the introduction of COCs is that they stand in the place where more effective government and trade union actions should be, and can actually replace such actions, since they are designed to limit the legal liability of global brands (Esbenshade, 2004).

Examination of the limitations of the impact of COCs does not negate the positive impact of introducing compliance methods for introducing ethical standards, however. The practical acknowledgement of the limitations may be seen as a realistic and useful guide to bringing awareness to the implementation process, and to understanding the dynamic and dialectic nature of values and standards relating to ethical behaviour across cultural settings.

There are underlying concerns that voluntary CSR frameworks developed by companies may be subject to ambiguity in terms of their intentions. This is because the organisations responsible for lapses and failures in ethical behaviour will be constructing the monitoring framework and enforcement criteria for CSR (Pearson and Seyfang, 2001). But the issues are more complicated, as the traditional emphasis for enforcing COCs is overtly placed on consumer-sensitive industries (Pearson and Seyfang, 2001; Zadek, 2000). KPMG have sought to demonstrate that electrical goods, computers and automobiles are leading the pack of industrial sectors in developing CSR systems, and are achieving “top scores in terms of professionalism of their internal systems and external accountability” (KPMG, 2012 p.5). Yet recently, Apple (2012) who publish a sophisticated supplier COC and auditing procedure (2012), were taken to task by reporters in the *New York Times* (Duhigg and Barboza, 2012) over continual failures to meet their own ethical standards of employment. The underlying reasons for this are explained by inherent conflicts between time-to-market for new product innovations, lack of control over employee working conditions, and dependency upon very large suppliers. The example of Apple's (2012) EPDD failures demonstrates the complexity

and shortfalls of self-governance, even with sophisticated monitoring, auditing and reporting procedures in place.

2.7.9 Credibility issues associated with IANGOs' EPDD behaviour

The WFP (2012a, b, c) places the size and scope of IANGO operations into perspective: “WFP works with more than 2,000 [NGOs], almost 90% of which are local NGOs in 66 countries and 162 projects all around the world”. This means that over 200 NGOs are not local organisations. As IANGOs have grown into global IANGOs, they have developed into hybrid organisations which operate like commercial organisations, with market-focused profit motivations that are used as drivers towards public purposes (Wells, 2007). Increasingly, NGOs are partnering global businesses (Steets and Thomsen, 2009), and arguments and critiques have traversed from global commercial SCs to the role of IANGOs and their interface concerning the governance of global SCs, along with potential negative consequences of their involvement in CSR practices (Barrientos and Smith, 2006a; Khan *et al.*, 2010; O'Rourke, 2003; Wells, 2007). IANGOs have begun to come under scrutiny concerning EPDD and CEPDD in their own global SCs (Wild and Zhou, 2011). This has created new challenges and changing roles for IANGOs in their contribution to shaping COCs and EPDD in their interface with global companies, and in developing their own EPDD strategies. There is public demand for IANGOs to be held accountable, and as they augment the welfare of societies, they are expected to undertake operations in a sustainable manner (Steets and Thomsen, 2009). Issues concerning legitimacy and credibility are important to IANGOs, especially as they are vocal in their demands for other sectors to be held to account for their impact on the physical and social environment. In this regard, it is important for IANGOs to provide evidence of compliance to the values outlined, together with the ability to examine EPDD activities and benchmark and learn from other IANGOs to enact continual improvement. From the perspective of donors, there should be proof of EPDD processes to demonstrate independence, integrity, participation and transparency (GRI, 2011h).

2.8 The development of alignment strategies of co-opetition and ethical risk management by international NGOs providing outsourced EPDD services in (SC) networks

2.8.1 Co-opetition strategies for Corporate Social Responsibility CSR

There has been a continuing growth and development of outsourced global Corporate Social Responsibility (CSR) organisations incorporating systems capabilities and capacities to provide services for the governance of the SCs of global organisations' (O'Rourke, 2003), (Appendix 12 - Examples of organisations participating in the EPDD and due governance network). The governance of INGOs providing CSR services usually rests on a composite of stakeholders. These include multinational companies who operate global SCs, and trade unions, who often have international affiliations. National and international NGOs are usually engaged in international SC activities, and sometimes universities and their affiliates. Governments have been superseded in the role of global CSR governance by non-profit, business-controlled CSR INGOs. Examples of these include Worldwide Responsible Apparel Production (WRAP) (2012), which began certifying factories in 2000, and non-profit multi-stakeholder CSR INGOs such as the ETI (2010), which was set up in 1998 (Wells, 2007). For-profit organisations, such as PricewaterhouseCoopers, also provide CSR services (O'Rourke, 2000). Further examples of CSR INGO service providers are the ISEAL Alliance, which is the global association for social and environmental standards (2010, 2012); Fair Trade International (2011a, b, c, d); UNGC (2012), which has partnered with the GRI (2011 a, b, c, d, e, f, g, h); ISO 26000 Social Responsibility (2008, 2010); and Social Accountability International (SAI), which is responsible for implementing (SA) 8000 (2008).

2.8.2 Ethical risk management auditing procedures

Specialist auditing organisations offer compliance services on behalf of a range of outfits which hold ownership of COCs (Appendix 12). The auditing body is trained and licensed to act as an agent of the code holder with the authority of the CSR INGO provider. The agent can then carry out an inspection of a facility such as a manufacturing plant or a supplier. Such an inspection might, for instance, be requested by a facility owner who requires certification with a specific CSR IANGO provider. This may be due to a variety of reasons, such as a desire to reach acceptable ethical benchmark standards. It might also be a prerequisite to be able to do business with other parties in the SC, who demand a form of recognised certification as a necessity to meet a set of minimum ethical standards. Certification by a CSR

INGO provider is proof of an accepted standard of compliance to COCs. Certification can be driven downstream in the SC by parties who seek ethical certification of their supplier networks, such as major retailers including Tesco, Asda, and Sainsburys. Proof of EPDD is also required for IANGOs to meet donor contract requirements such as those stipulated in ECHO (2009a). Ethical due diligence auditing procedures usually take the form of a financial arrangement between the auditor and the relevant elements in the SC. These could be purchasers, suppliers, manufacturers, distributors, retailers, etc. Auditors are also used by some CSR INGO providers to conduct independent assessments of suppliers and manufacturers to verify the results of audited inspections which have been paid for by the suppliers and manufacturers themselves. It is important in order to maintain credibility that such verification inspections are not paid for directly by the suppliers and manufacturers being monitored. Under certain CSR INGO systems, the audited reports are also reviewed by the CSR IANGOs themselves, who then grant certification. Information is held and made available to specified stakeholders such as purchasers.

2.8.3 Criticisms of the ethical procurement COC auditing processes

This emergence and transference of CSR has been recognised and monitored by governments. The Bureau of International Labor Affairs (ILAB) of the United States Department of Labor (DOL, 2012) has commissioned studies that have resulted in recommendations for non-governmental INGOs engaged in CSR in international SCs. These state, first, that they should work together to develop transparent methodologies and measures of performance that allow comparison; and second, that they make their data, auditing methods, and findings public (National Research Council, 2004). The process towards meeting challenges to improve labour and social conditions in international supplier networks has been fragmented, and the success of outsourced global CSR organisations contentious (Andersen and Skjoett-Larsen, 2009; Barrientos *et al.*, 2003; Barrientos and Smith, 2006a; Barrientos and Smith, 2007; Blowfield, 2007; Doane and Holder, 2007; Justice, 2001; Khan *et al.*, 2010; Jenkins, 2005; National Research Council, 2004; O'Rourke, 2000; O'Rourke, 2003; Wells, 2007).

CSR INGO organisations have lacked formal mechanisms of representation and democracy (National Research Council, 2004), although accountability issues are being tackled by several (ETIa, 2012). The auditing process can be carried out as a self-evaluation by retailers or brands as a form of privatised regulation, or by third-party organisations whose services are paid for by those to be audited. As such, there are concerns relating to inadequacies in

social auditing and questions over the independence, transparency and results of auditing procedures (National Research Council, 2004; O'Rourke, 2003, 2000; Utting, 2000). On top of the perceived opportunity for bias, EPDD practices are subject to the same operational challenges as "traditional government monitoring and enforcement, which includes coverage, training and capacity of inspectors, incentives of monitors, corruption etc." (National Research Council, 2004, p.94). There are also structural constraints for organisations offering auditing services due to a limited monitoring capacity relative to the size and complexity, and changing configurations of SCs (Wells, 2007). In addition, the complexity and mobile nature of global SCs makes monitoring inherently difficult, especially as manufacturer and supplier configurations constantly change (National Research Council, 2004). There are no legal frameworks to support enforcement; rather, sanctions to enforce standards are significantly limited to market forces imposed by buyer/seller relationships concerning procurement decisions, and sometimes influenced by consumer campaigns (Barrientos and Smith, 2006a). The results of the EPDD are not usually held up to the light of public scrutiny, as international CSR INGOs do not generally make available to the public their auditing methods and audit findings for producers, manufacturers and distributors. This lack of transparency prevents possible comparisons of effectiveness across NGO organisations operating CSR (Wells, 2007). Finally, the whole arena of EPDD is, in the main, the province of manufacturers of high-profile branded products, who are concerned over their reputations (Wells, 2007). The practices used by high-profile brands and retailers have a long way to go to permeate through to medium-sized and smaller companies and organisations, and we include medium-sized and small IANGOs in this conclusion. We see the continued sectorisation of CSR governance and monitoring into and towards common areas defined by commercial interest, financial backing and market audiences, and we include IANGOs in this perspective. The case analysis (Appendix 13 - Case study analysis of IANGO CSR services) serves to demonstrate a low level of transparency in the ethical auditing of supplier networks by IANGOs.

2.9 Conclusion and gaps in the literature

We have identified differences in purpose, environment, and issues relating to collaboration, between HSCs and CSCs (Table xx). The major areas of interest are: Consumer revenue generation verses donor funds (Wild and Zhou, 2011); Formulation and systems of governance is important in relationship agreements for both CSCs and HSCs, yet these are far

less developed in HSC's (Maon *et al.*, 2009); A different set of alignment incentives driving collaboration (Schulz and Blecken, 2010); Trust, the development and strength of relationships between organisations in both CSCs and HSCs is dependent upon trust, which is identified as the central relationship-building factor that enables cultural transformation, reinforcement of relationships, and improved performance (McLachlin and Larson, 2011); The influential role of large organisations in leading collaborative developments is recognised as especially important in HSC's (Schulz and Blecken, 2010); Matching and identifying organisational structures is especially difficult in HSC field operations (Kovács and Spens, 2007); and countering issues with diverse management structures (Tomasini and Van Wassenhove, 2009, pp.84-86). Branding in HSCs is not well developed in partnerships due to donor funding considerations (Tomasini and Van Wassenhove, 2009, p.84-86); Cultural and structural differences arise in the field of HSC operations, which can affect the collaboration range across relationships (Braunscheidel *et al.*, 2010); The role of the individual and the importance of individual management and leadership to collaboration in HSCs, together with the cultivation of support between people, and political and financial stakeholders, are important factors to overcoming resistance to coordination (Akhtar *et al.* 2012). This research will further explore factors affecting HSC collaboration and formulation of systems of governance.

We conclude there is a gap in the literature concerning theoretical development of ethical procurement risk in IANGO HSC's. Academic research into collaborative EPDD between IANGOs and the potential development of HSC strategies to counter ethical procurement risk is unavailable. As a result, there are no theoretical frameworks upon which to conduct an analysis of potential vulnerabilities to ethical procurement risk in IANGO HSCs, either in their supplier networks or donor relations.

There is a practical need to develop COC benchmarking practices for IANGOs as a compliance tool for EPDD. Collaborative EPDD is an alignment strategy to potentially achieve this objective. At present research has not been carried out into this area and there is a gap in the literature. There is a deficit of published information concerning EPDD on IANGO websites (NGO UK 2012). Public information relating to evidence of ethical auditing against COCs in IANGO supplier networks is scarce. Exceptions are publications by Oxfam (Jenkins *et al.*, 2002; Wilshaw, 2002) and Fair Trade International (2011a, 2011b, 2011c, 2011d), Proof of IANGO EPDD COC benchmarking auditing practices appears limited to membership declarations of IANGO CSR service providers, and to a few instances

of research carried out by independent academic bodies such as the Institute of Development Studies (2012) and Barrientos and Smith (2006a, 2006b, 2006c). Apart from reputational and moral factors, does this matter? We argue that it does, as there are legal obligations upon IANGOs, demanded by donors, for IANGOs to conduct EPDD activities within supplier networks (ECHO, 2009a, 2009b, 2011). We have demonstrated that there is a need to pursue the truth of these perspectives through empirical testing.

METHODOLOGY

Chapter 3: Methodology

3.1 Introduction

This research topic stems from engagement in practical issues that are confronting the community of international aid non governmental organisations (IANGOs) in developing ethical procurement due diligence (EPDD) procedures and processes. It follows a research approach focused upon application, with the goal of allowing those managers engaged in the subject under study to gain a better understanding about how best to go about their work (Smith *et al.*, 1991, p.1-8). In order to seek an answer to questions concerning the management of ethical procurement due diligence in IANGO HSCs, we have chosen a combined deductive and inductive approach, which is most common in the social sciences (Trochim, 2006). We marshal the empirical evidence for the research through implementing a case study research strategy. The flow of the research methodology for chapter 3 is detailed in diagram 5.

3.2 Research objectives

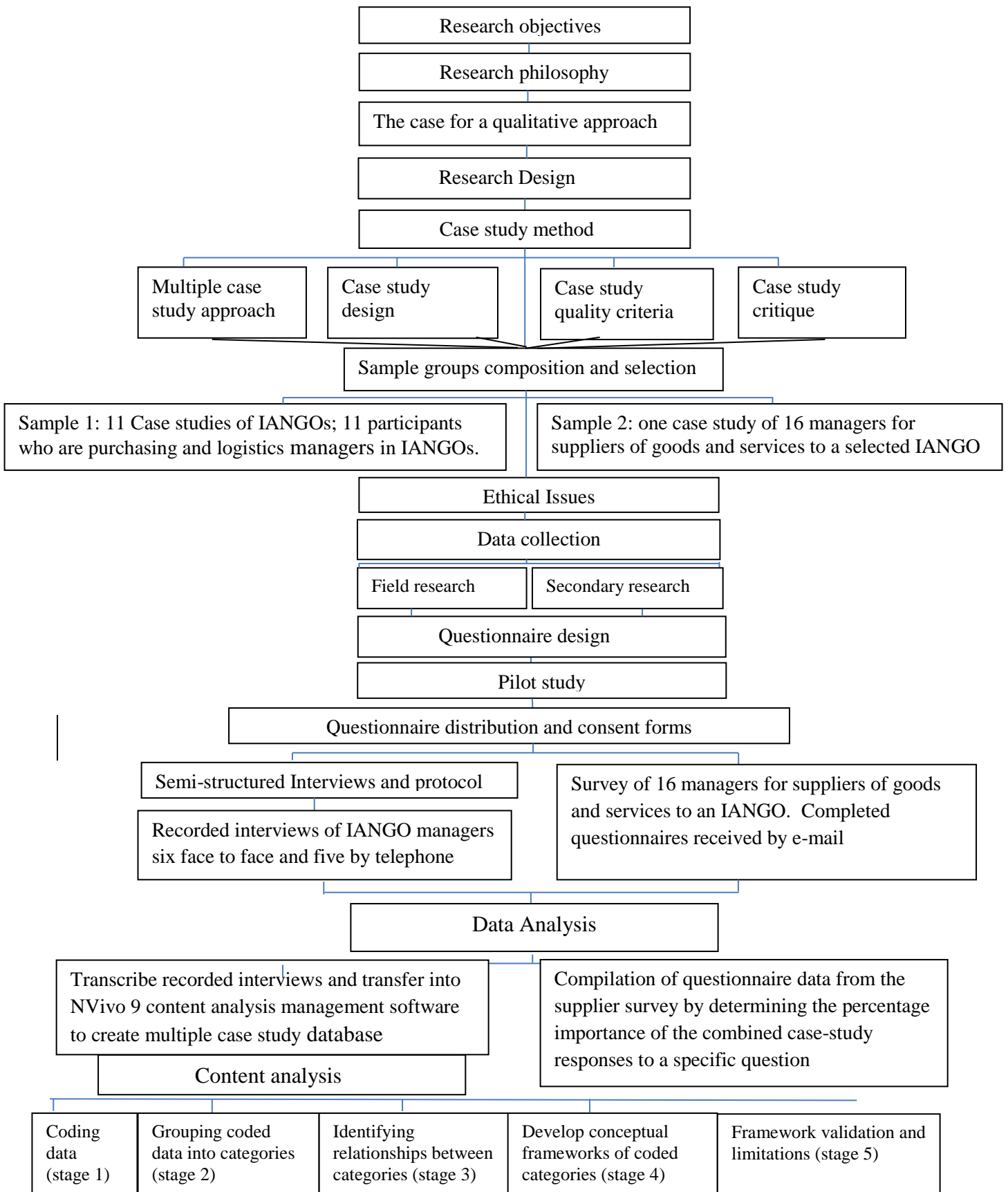
The central aim of this research is to explore ethical procurement (EP) strategies for International Aid Non-Government Organisations (IANGOs) in humanitarian supply chains (HSCs). In order to address the aim of filling gaps in SCM theories of collaboration for ethical procurement in HSCs, the following research objectives have been formulated.

O1. Determine a framework of alignment strategies for collaborative ethical procurement between IANGOs in HSCs.

O2. Develop a risk-rating framework for collaborative ethical procurement between IANGOs in HSCs.

O2a. Identify inhibitors and enablers to collaboration in developing a collaborative approach to ethical procurement due diligence between IANGOs in HSCs.

O2b. Identify inhibitors and enablers to collaboration between IANGOs in developing a common ethical code of conduct.



Application of quality criteria: Triangulation; Member checking; Content analysis validation processes; Adherence of the research process to differing frameworks for good research: Predictive; Ideographic; and Grounded Theory.

Figure 5: The Flow of the research methodology
 (Source: author)

3.3 Research Philosophy

Post-experimental inquiry asks questions about globalisation, freedom and community, where the struggle is to connect qualitative research to the hopes, needs, goals and promises of a free democratic society (Denzin and Lincoln, 2003 p.3-4). This is applicable to the context of this research, in that we ask questions about ethical behaviour in the procurement process in global HSCs in order to address issues of hopes and needs. This research borrows from the constructivist paradigm, since we acknowledge multiple realities as our ontological position. We adopt an epistemology that is subjective, in that we believe understanding is created by the knower and the respondent. We will be following a naturalistic set of methodological procedures, utilising established pattern theories. The research adopted is qualitative, which means that it studies the subjects in their natural environments, and seeks to understand phenomena by understanding the meanings given to them by actors. In accordance with the position expressed by Denzin and Lincoln (2003, p.5), the researcher deployed a range of interconnected interpretative practices to gain a better understanding of the meaning of the phenomena. Relevant to this research are case study, personal experience, introspection, observational, historical, interactional, and visual texts.

3.4 The case for a qualitative approach

Due to the predominance of positivist survey research in the logistics/SC literature (Aastrup and Halldorsson, 2008), there should be a degree of justification as to why the positivist methodology (Popper, 1945, 1970, 1994) has not been seen as suitable for this research. Easton (2001) makes several critiques of the positivist method from the realist perspective. Firstly, it entails the assumption that invariances existing anywhere outside of a fully closed system are problematic. Secondly, in the natural world most events do not follow a determined and recurrent path (Tsoukas, 1989). Thirdly, explanations are summaries of relationships among a set of variables, and therefore cannot *explain* in any meaningful sense. From the realist position, to *explain* is to critically evaluate social phenomena (Sayer, 1992, p.6). Easton (2001, cited in Ackroyd and Fleetwood, 2001, p.216), in discussing industrial networks, stresses that cooperation is a major issue and, similar to the focus of this thesis, asks whether researchers should make suggestions to managers to increase cooperation (collaboration) and reduce competition. This recognises that the researchers' position is to

surface values, and to judge whether these are personally or societally appropriate; however, this undermines the claim of being free and objective. In this case study research, we argue that there are three reasons to surface values. Firstly, the participants in the study are managers representing IANGOs, and their goals mirror those of the researcher. Secondly, recipients of aid are the benefactors of positive research outcomes, albeit in a very indirect manner. Thirdly, this research makes a statement of positively engaging in application-orientated research.

3.5 Research design

The case study method is selected for this research design, and the reasoning for this is discussed below. The perusal of major strategies of inquiry available for use begins with the research design. Once addressed and broadly formed in the mind, decisions must be made using a clear focus on the research question. This is accompanied by seeking clarity regarding the purposes of the study. What information will most appropriately answer specific research questions? What strategies are most effective for obtaining information to answer these questions? The research design describes a flexible set of guidelines connecting theoretical paradigms to strategies of inquiry, and in turn to methods for gathering empirical material (Creswell, 1998, 2003). The research design and methodology applied here reflects the growth in recent years of qualitative research in the logistics and SCM field: in a survey of 200 researchers and educators worldwide to discern research interests and understandings of logistics and SCM, it was discovered that case studies and interviews are rated as highly as surveys (Larson and Halldorsson, 2004).

According to Yin (1989b, p.23), a case study is an empirical inquiry that “investigates a contemporary phenomenon within its real life context, when the boundaries between the phenomenon and the context are not clearly evident multiple sources of evidence are used”. Yin (1981, p.58) considers the case study strategy to be free of implications of a particular data method. The case study is seen by Eisenhardt (1989a) as research strategy which focuses on understanding the dynamics present within single settings. Easton (2001) takes this a little further, arguing that case studies need to be concerned with dynamics and time if they are to be explanatory in either Yin’s or a realist’s sense (Easton, 2001, cited in Ackroyd and Fleetwood, 2001, p.211). Naslund (2002) argues that the case study may seem to belong

to a positivist paradigm where the data collection and analysis has a strong emphasis upon validity and reliability, citing the approaches of Yin (1989a, 1989b, 2003) and Eisenhard (1989a). Yet, equally, data collection and analysis may have a less positivist approach (Silverman, 1993, p.271-314; Stake, 1995. Stake (1995 p.242) argues that a case study is mainly about what can be learned from a single case, and that as such, “generalisations from differences between any two cases are much less to be trusted than generalisations from one”. In contrast, Yin (2003, p.46-48) argues that the evidence from multiple cases is often considered more compelling, and the overall study is therefore regarded as more robust (Firestone and Herriott, 1983). Yin compares multiple-case approaches to multiple experiments that follow a replication logic, which is clearly differentiated from a “sampling” logic. The logic underlying the adoption of a multi-case-study approach is the same, in that each of the selected cases must: (a) predict similar results (*a literal replication*) or (b) predict contrasting results but for predictable reasons (*a theoretical replication*). According to Yin (2003), where 6-10 cases are conducted effectively within a multi-case design, this is comparable to conducting 6-10 experiments on related topics. As such, if all cases turn out as predicted then this represents compelling evidence for supporting the propositions; if not, then the propositions should be revised and retested with another set of cases. This approach is predicated upon – and dependent for – successful outcomes regarding a rich theoretical framework, which should state the conditions necessary for the phenomenon to be identified, along with the conditions where it cannot be identified. The theoretical framework later becomes the vehicle for generalising to new cases, just as in a cross-experimental design. Following the same logic, if some of the experimental cases do not work as predicted, modifications must be made to the theory.

This case study research design is entirely suitable to the deductive/inductive research approach we have selected. A multi-case-study approach has been adopted partly due to the application-orientated nature of the research, and partly because the study is about collaboration, so that more than one case is a prerequisite. Yin (2003, p.47) states that in case selection, it is very important to seek cases that are comparable. This is exactly what we have done in this research by selecting 11 IANGOs who are all engaged in a set of similar aid activities as aid providers and aid-donation recipients. Although the organisations in the sample provide a range of different products/services to aid recipients, vary in size, and in several cases have a different associated ethos, their similarities outweigh these differences: they all have a range of common products and services they require from their suppliers; they

all have a strong ethos of believing that they should behave ethically; and they all operate as aid providers in the international arena. In addition, they all have more in common with each other than with commercial organisations, in terms of their strategic and stakeholder goals.

In this research, we have adhered to Yin's (2003) guidelines that we select cases with literal replication (predict similar results). Following data collection, it may be the case that there are also some instances of theoretical replication (prediction of contrary results, but for predictable reasons).

There are dissenters to Yin's (2003) experimental predictive approach to case study interpretation. For instance, Aastrup and Halldorsson (2008) argue that whereas we can choose cases, will we really be able to control the conditions for closure. Their position, which takes a critical realist (CR) perspective, expounds a reliance on explanation rather than prediction in social case study analysis; they term this "open systems". Case studies should rely on a reasoning process, moving between questions that concern the abstract and the concrete, and shifting back and forth between events and causal powers (where causal is used in a realist sense (Easton, 2001)) to justify explanations and eliminate alternative explanations (Aastrup and Halldorsson, 2008). Aastrup and Halldorsson, (2008) argue for softening Yin's (2003) requirement of "external validity" to include terms such as "transferability" and "contextualisation". Their position, from a CR perspective, is that case study research in logistics should be justified on the basis of being complementary to extensive studies of empirical generalisations that are, in the main, taxonomic, and should be seen as only one aspect of scientific inquiry. They also see ideographic studies as having a legitimate, theory-enhancing, explanatory role which is equal to that of empirical generalisation. The challenge Aastrup and Halldorsson, (2008) identify is in the methodological difference between empirical generalisation and empirical ideographic study. The former holds a deterministic view on behaviour, led by the logic of the system that ignores agendas and objectives of social agents. Rather, case studies should be explored in more detail to understand the agenda of different agents in the SC.

We have argued that this research should follow Yin's (2003) predictive approach to the analysis of multiple case studies, and we have also made a case to place emphasis upon the ideographic approach set forth by Aastrup and Halldorsson (2008). In doing so, we will adopt

the validity and reliability tests explained by Yin (2003, p.34-39), and the retroductive or abductive reasoning approach as outlined by Aastrup and Halldorsson, (2003).

3.6 Justification for the adoption of the case study research method

The case study approach is advocated for theory building; furthermore, for change and for business impact studies, it is considered to be excellent for detailed examinations of best practice, and for understanding the data gathered (Aastrup and Halldorsson, 2008; Ellram, 1995. The type of research questions asked in exploratory research are “how” and “why”, and these, as Yin (2003, p.7) states, are “likely to favour the use of case studies”. For Yin, explanatory questions deal with operational tasks that must be traced over time, rather than frequencies or incidents (Yin, 1989b, p.18). Easton , (2001) in widening this perspective, says “case study research can in theory be used to describe empirical events, and by its use of multiple data sources, trace our links over time, digging ever deeper, and following through the actual to the real domain” (Easton , 2001, cited in Ackroyd and Fleetwood, 2001, p.212). Benbasat *et al.*, (1987, cited in Naslund, 2002), in their summary of case study characteristics, conclude that case studies are more suitable for the exploration, classification and hypothesis-development stages of the knowledge-building process; the investigator should have a receptive attitude towards exploration. They also conclude that a case study focus should be on contemporary issues. In this thesis, we seek to develop existing SC theoretical frameworks of collaboration for ethical procurement in the new context of HSCs, which is a contemporary issue that has a growing importance; as such, we conclude there is a strong case for adopting the case study approach. Other characteristics noted by Benbasat *et al.* (1987)¹ are listed in the footnotes. The case study research can, in theory, be used to describe empirical events, and the use of multiple data.

¹ Phenomenon is examined in a natural setting.

Data are collected by multiple means.

One or two entities (person, group, and organisation) are examined.

The complexity of the unit is studied intensively.

No experimental controls or manipulation are involved.

The investigator may not specify the set of independent and dependent variables in advance.

The results depend heavily on the integrative powers of the investigator.

Changes in site selection and data collection could take place as the investigator develops new hypotheses.

3.7 Criticisms of the case study method

Several criticisms have been made of the case study method. In the main, these relate to its constructionist strengths, which are born out of its qualitative approach, and its consequential weaknesses from the positivist perspective, which are born out of its limited qualitative approach. As such, it has charges against it from the positivist camp of being relative, subjective and contextual. Thus, from the positivist position it is considered impossible to make theoretical generalisations from case study research.

Easton, (2001) argues that positivism relies on correlations to infer causation, and therefore the role of an individual case is marginal; yet statistical inference requires a sample. Cases are seen by positivists as exploratory devices that identify the likely variables and relationships among them. The qualitative data they include must be converted into metric or logical form to be useful (Easton, 2001, cited in Ackroyd and Fleetwood, 2001, p.213). (Kotzab *et al.*, (2005, pp.327-8) levy criticisms from the qualitative camp, and relate these to the complexity of case study research, in that it can be time consuming and expensive, and provide information that is limited to the model used.

Another critique of the case study approach stems from the realist position, where again Easton, (2001 cited in Ackroyd and Fleetwood, 2001, p.212) articulates the position from a realist perspective that case study research often lacks any explicit epistemological base. Some case studies are simply rich in descriptions of events, from which the readers are expected to come to their own conclusions. This criticism is clearly not shared by the social constructionism (also called perspectivism) stance in contemporary epistemology (Schwandt, 1993; Denzin and Lincoln, 2003, pp.305-306). Other cases are really examples of data that appear to provide, at best, partial support for particular theories or frameworks, and are used in a quasi-deductive, theory-testing way. This critique would not be shared by Yin (2003, p.33), who has adopted and adapted case study tactics and four logical design tests to establish the quality of empirical case study research .

Case study research is useful in the study of “why” and “how” questions because these deal with operational links to be traced over time, rather than frequency or incidence. (Benbasat *et al.*, 1987)

A third criticism levelled by Easton, (2001 cited in Ackroyd and Fleetwood, 2001, p.214) is that multiple case studies are deployed in a way that suggests a reliance on some notion of statistical generalisation. Again, Yin would likely contest this critique in his analysis of the difference between analytic generalization and statistical generalisation: “In analytic generalization, previously developed theory is used as a template against which to compare the empirical results of the case study” (Yin, 2003, p.48-49). In contrast to Easton’s (2001 cited in Ackroyd and Fleetwood, 2001, p.214) criticism is the risk that case study research remains restrictively narrow and idiosyncratic, and fails to take the next step in terms of real generalisation of theory.

The way to deal with these criticisms is to address quality issues in case study design; these are considered in the next section.

3.8 Case study design

In this thesis, the methodological structure is guided by the research objectives. We are looking for patterns and linkages between variables, and seek to obtain a better understanding of collaboration between IANGOs in developing ethical procurement, and the associated ethical risks in the current supplier networks (Kotzab *et al.*, 2005 p.259; McCarthy and Golicic 2000). McCarthy and Golicic (2002) identify a multiple-case-study approach as appropriate methodological designs for the research questions explored in their study on relationships in the SC. In this research we claim the same justification, as we too are concerned with relationships in SCs, and are also exploring “how” and “why” questions that examine contemporary phenomena in open systems (as discussed in detail above). Therefore, to follow the logic of McCarthy and Golicic (2002), we adopt a multiple case study design.

3.9 Quality criteria

The case study method is known as a triangulated research strategy, where triangulation can occur with data, investigators, theories, and even methodologies, and refers to the protocols used to ensure accuracy and alternative explanations. The need for triangulation arises from

the ethical requirement to confirm the validity of the processes used. In case studies, this could be done by using multiple sources of data (Tellis, 1997). Case studies often involve data from many different sources (Ellram, 1991, cited in Kovács and Spens, 2005).

A complete set of sources of evidence are used in this research: documentation from the IANGOs was obtained freely and in a proactive manner. Archival records relating to the history of individual IANGO progress in the field of ethical procurement was obtained from relevant IANGOs; and interviews were planned and a series of meetings with individual IANGOs and groups of IANGOs, which were directly related to this research, took place over a three-year period. In addition, as a result of ongoing interaction between the researcher and the participants, direct observations were made. We also engaged in a level of participant observation as the process of research into collaboration in ethical procurement entails action and reaction to the process of collaboration towards the goal. Finally, we reviewed physical artefacts, in this case the technical systems associated with ethical audits such as the Supplier Ethical Data Exchange (SEDEX, 2007)² (Yin, 2003, p.83).

3.9.1 Quality criteria for good research procedures according to Yin (2003)

In accordance with the guidelines for good research procedures set out by Yin (2003, p.83) the following rules have been adhered to:

1. “Multiple sources of evidence from two or more sources, but converging on the same set of facts or findings” (Yin, 2003, p. 83). We used a multiple-case-study approach, and gathered evidence from individual managers. We sourced documents from the IANGOs engaged in the research; evidence from the IANGO world of practitioners;

² SEDEX is an organisation that connects businesses and their global suppliers to share ethical data and enables continuous improvement in ethical performance. Sedex is a membership organisation for businesses committed to continuous improvement of the ethical performance of their SCs.

Companies join Sedex in order to:

- Use the Sedex web-based system
- Participate in Sedex governance
- Participate in working groups
- Network and engage with other Sedex members
- Utilise Sedex value-added services

Sedex is a not-for-profit organisation based in London, and is open for membership to any company, anywhere in the world.

documentation from international organisations such as the UN, OECD, EU, etc.; private companies engaged in ethical procurement, and the academic literature. In a second sample group we gathered evidence from individual suppliers to IANGOs.

2. “[Use of a] case study database, a formal assemble of evidence distinct from the final case study report” (Yin, 2003, p. 83). We have evolved and assembled a database from multiple sources, which includes interview transcripts, academic journal publications, and research into the organisations and phenomena under study. We hold schedules of activities and processes carried out to effect the research.
3. “[A] chain of evidence, explicit links between the questions asked, the data collected, and the conclusions drawn” (Yin, 2003, p. 83). We have a chain of evidence proven through the questions asked in this thesis, the past appointment schedule of the interaction with the participants, and the e-mail correspondence, research methodology, pilot study, digital interview recordings and transcripts, content database in NVivo 9 (NVivo 9, 2010), and the procedural steps of the process of content analysis. The construction of a theoretical framework and diagnostic tools, and their application, to construct propositions, and reach conclusions.

A second aspect of the judgement of case study quality is determined by adherence to four tests that seek to measure validity and reliability (Yin, 2003, pp.34-39). These are:

1. Construct validity: entails establishing the correct operational measures for the concepts being studied. In doing so it is necessary to avoid subjectivity, and this can be managed by using multiple sources of evidence, and establishing a chain of evidence and a review of the case study report by key informants.
2. Internal validity: The way to best address the problem of researcher inference is to adopt tactics of pattern-matching, explanation-building, addressing rival explanations and using logic models.
3. External validity: establishing the domain in which a study’s findings can be generalised, and whether they can be generalised beyond the immediate case study. For Yin (2003), in multi-case-study samples this is dependent upon replication logic.
4. Reliability: demonstrating that the operation of the study – such as the data collection procedures – can be repeated, with the same results. The path to reliability is via the

use of case study protocol and developing a case study database. This protocol procedure is explained in detail in sections 3.10 through to 3.15.

We address the issues of validity using the following actions: combining secondary data, desk research, primary data gathered from semi-structured interviews with IANGOs which are held on NVivo 9 (NVivo 9, 2010), and the participant review process. We outline our database of materials and our interview protocol (3.15.3 to 3.15.3.5), with respect to the semi-structured interview process used. For a detailed explanation of actions taken for each of the four tests (Yin, 2003) refer to Table 10 which demonstrates adherence to differing frameworks of quality criteria for good research.

3.9.2 Quality criteria for good research procedure according to Lincoln and Guba (1985)

We previously adopted the critical realist perspective to make the case (Aastrup and Halldorsson, 2008) for “supplementing the criteria”, as suggested by Yin (2003). Lincoln and Guba (2003, p.35) argue that terms such as “credibility”, “transferability”, “dependability”, and “confirmability” replace the usual positivist criteria of internal and external validity, reliability and objectivity. Aastrup and Halldorsson (2008) explain that the aim is to present alternative issues relating to research quality. Credibility is the degree of match between the respondents’ constructions and the researcher’s. To achieve a good match, the respondents should review the researcher’s picture of reality. Transferability is part of the naturalist approach, which considers the context of time and place within the case analysis in order to prevent generalisations. Transferability rests on similarities between sending and receiving contexts (Guba and Lincoln, 1989, cited in Aastrup and Halldorsson, 2008). Dependability refers to trackability, wherein shifts in the design and constructs of the research need to be publicly inspectable. Trackability is achieved through the logic of process and method decisions outlined in a dependability audit (Cuba and Lincoln, 1989, cited in Aastrup and Halldorsson, 2008). Confirmability concerns demonstrating how findings can be proven to be based on the data captured and traced back to the data sources, and this is achieved via a confirmability audit (Aastrup and Halldorsson, 2008). These four recommendations have been followed by the researcher and are demonstrated throughout the research, and Table 10 provides a detailed summary of actions taken.

Trustworthiness protocol is continued throughout the research process. Credibility is achieved through discussion of questionnaires and research aims and procedures with the recipients, as detailed in the pilot study process. Before, during and after questionnaire completion and the interview process respondents were provided with an opportunity to review the researchers' picture of reality in the form of a report entitled "Research into Ethical Procurement for SC-UK: Determining levels of ethical risk within the SC-UK suppliers". The report addresses ethical risk levels within the SC. Significant work associated with the report can be found in Chapter 5. No negative feedback or requests for modifications of the data or findings were received from the respondents. Transferability is achieved by creating a common set of criteria for all cases in the research: the data collection process, the interview questions, and the common purpose. Dependability is demonstrated in the research design and protocols described in 3.10 through to 3.15 which provide clear, transparent trackability. Confirmability is addressed by the way in which we have displayed the case information.

3.10 Multiple-case-study approach and theory building

Case study research is not sampling research; this fact is asserted by all major researchers in the field, including Yin (2003), Stake (1995), Feagin *et al.*, (1991), and Tellis (1997). This position is articulated by Eisenhardt (1989a) who argues that building theory from case-study research relies on theoretical sampling, i.e. cases are chosen for theoretical, not statistical, reasons. Case studies extend emergent theory, fill theoretical categories and provide examples of polar types. Random selection of cases is neither necessary, nor even preferable, rather the goal of theoretical sampling is to choose cases which are likely to replicate or extend emergent theory (McCarthy and Golicic, 2002).

3.11 Composition of the sample groups and the sample selection process

In this research, as shown in Table 3, the 11 IANGO respondents are engaged in similar activities as aid providers and aid-donation recipients. The organisations in the sample provide a range of different products/services to aid recipients, are of various sizes, and in several cases have a different associated ethos. However, the similarities between them

outweigh the differences and, to differing degrees, they have products and services in common. In addition, they all have a strong ethos of believing that they should behave ethically, and all operate as aid providers in the international arena. They also have more in common with each other than with commercial organisations regarding their strategic and stakeholder goals.

Product/service – focus of activity	No.
Land mine clearance	1
Children	1
Eyesight/medical aid	3
Family planning	1
Relief, development, education	4
Emergency response first aid, health, refugees	1
Total	11

Table 3 Sample group: type of IANGO

(Source: author)

According to Tellis (1997), and as stressed above, case study research is not sampling research; however, building theory from case study research relies on theoretical sampling (i.e. cases are chosen for theoretical, not statistical, reasons). The IANGOs here vary in size from large to relatively small. The core products and services range from educational materials to land mine clearance. As such, we claim to provide a polar case view of the issues under research. The sample also represents 11 major IANGOs from the northern region of the EU, which consists of the UK, Ireland, and Germany; these countries represent similar cultural/organisational perspectives. Our selection criteria was based on the decision by Inter-Agency Purchasing Group (IAPG) members to participate, in other words a self-selection mechanism, following invitations made at an IAPG meeting in 2007. A suggested research design summary was then submitted to the IAPG members, who decided whether or not to participate. Although the sample is self-selected, efforts have been taken to ensure that the cases included allow for the replication of results. To this end, the cases selected are all seeking to collaborate in the development of ethical procurement, and represent the major players in the industry sector. This was established through discussions with them, and supported by a range of secondary information from trade journals, academic journals,

sectorial reports, popular press and Internet website analysis (Scholten *et al.*, 2010; McCarthy and Golicic, 2002; Kotzab *et al.*, 2000).

The second sample of major suppliers was selected in conjunction with one of the IANGOs following in-depth analysis of secondary information (see below). Each case represents a major supply network in the IANGO world for a range of goods and services.

The type and number of participants to be used in this project, the selection criteria and the exclusion criteria are as follows:

- Sample 1: 11 Case studies: IANGOs; i.e. 11 participants who are purchasing and logistics managers in IANGOs.
- Sample 2: one case study of 16 suppliers of goods and services to a selected IANGO; i.e. 16 participants who are purchasing and logistics managers.

The principal inclusion criteria for participants:

- Sample 1: IANGOs were self-selected; sample 1 was limited to members of the IAPG³, which is a voluntary organisation set up by IANGOs to promote collaboration between their organisations. The IAPG is a self-regulating body.
- Sample 2: suppliers to the IANGO were selected by the IANGO in cooperation with the researcher, and were based on their importance in terms of turnover in pounds sterling, or product volume. There was also an emphasis upon these companies being common suppliers of goods and services to the maximum number of IANGOs in sample 1.

The principal exclusion criteria for participants:

- Sample 1: not being a member of the IAPG, or being a member of the IAPG but not wishing to participate in the programme of study.
- Sample 2: based on volume and importance of business, and on being

³ The IAPG operate through a series of regular bi-monthly meetings, and concern themselves with developing policy and operations in the field of procurement and purchasing. They aim to collaborate and cooperate as a whole or in clusters to improve efficiency and effectiveness in their respective SCs. This may include a series of activities, and one of the projects in the subject of this dissertation – ethical procurement.

uncommon/specialist suppliers for goods and services to a limited number of IANGOs in sample 1.

Where the study and interaction with participants took place:

There are two sample groups:

- For the first sample group the research took place in the premises and offices of the participants in the research, these are the offices of the IANGO's.
- For the second sample group, a survey was conducted of a pre-selected set of suppliers of goods and services to the IANGO's participating in the study.

The total duration of participation in the study for each participant was as follows:

- Sample 1: the time taken for respondents to complete the questionnaire and the semi-structured interview was between two-and-a-half and four hours.
- Sample 2: the completion of the 46-question questionnaire took a minimum of one hour.

The monitoring arrangements in place to check whether any new ethical issues emerged during the project included:

- Each interview was recorded, and notes were taken and reviewed by the interviewer.
- There was a constant dialogue with the participants, who actually requested the study.
- There was a continual dialogue with the IANGOs, who in turn had a continual dialogue with their suppliers.

The types and number of host organisation(s) where the study took place are eleven international aid non- governmental organisations. The approach and recruitment of participants for this study has been jointly designed by the researcher and the participants, who have recruited themselves into the sampling frame. There is no set heuristic for the number of informants required to reach saturation 3.16.3.2 indications are 6-8 sampling are sufficient for a homogenous sample (Carter and Jennings, 2004).

3.12 Ethical issues

Confidentiality

Sample group 1: The main ethical issues or problems relate to the sensitivity of information that may result from the data collection. The information is deemed sensitive by the IANGO participants in that it constitutes an appraisal of the degree of ethical risk in the procurement process with respect to suppliers of goods and services. The information is also deemed sensitive in that opinions concerning collaboration in an ethical procurement process are made in reference to IANGOs by other IANGOs. There were concerns from IANGOs concerning risks to reputations, their brand image, and potentially negative affects upon donations. IANGOs participating in the study subsequently negotiated anonymity as a condition of participation in the study. For the pilot study, which was conducted before the full research programme began, a participant information sheet for IANGOs (Appendix 1 – Participant information sheet for IANGO members) was developed by the researcher and discussed with the recipients, with the goal of clearly setting out the research criteria, participants' and the researcher's rights, the boundaries of confidentiality for the research, and the purposes for which the research may be used. For these reasons of confidentiality descriptions of case studies are not presented in this thesis.

Sample group 2: Due to reasons of commercial sensitivity and confidentiality between buyer and supplier the names of the IANGO suppliers are withheld. The participant information sheet for suppliers (Appendix 1 – Participant information sheet for suppliers) was developed by the researcher for suppliers and was discussed with the relevant IANGO, with the goal of clearly setting out the research criteria, participants' and the researcher's rights, the boundaries of confidentiality for the research, and the purposes for which the research may be used.

Collaboration and participation by the IANGO participants

The research, questions, and research instruments have been formulated and selected in collaboration and cooperation with every one of the respondents, who are representatives of IANGOs. The research topics were mutually agreed and, indeed, originate from a desire by the respondent IANGOs to pursue the subject of ethical procurement. The research design in terms of a multi case study approach stems from the desire of IANGO's to participate in a

study they consider to be important, and is part of a general ethos towards a more collaborative approach to their business sector. Addresses and contact details were provided by all participants in the study. The research instrument for data collection was presented to each member of the sampling framework for comment and feedback. A series of meetings were also held with groups of the respondents for further feedback on the research instrument. A fully approved data collection research instrument was thus designed, in the sense that it met approval from all IANGO respondents.

3.13 Data collection

3.13.1 Instrumentation

For the sake of clarity, we will briefly recap our research process to date within the context of what Yin (2003, p.67-77) refers to as the “study protocol”. This is the case study measurement instrument used to maintain consistent focus, and a rigorous approach to guide the research process (Yin, 2003, p.67-69). Yin’s protocol is structured into four categories, which we have followed in the first section of the research process. This consists of an overview of the case study project, which includes the conceptual framework: **Figure 1 Flow chart of the structure of the thesis**, contains an overview of the logic of the research perspective and process, and the index of contents. The research purpose is outlined in the introduction in Chapter 1, with the research objectives in Chapters 1.3.2 and 3.2 An LR and discussions around the topics of analysis are found in Chapters 2, 4, 5, and 6, along with information from supporting secondary research.

The next step of the “rigorous approach” (Seuring, 2008) concerns field procedures, which take the form of semi-structured interviews, with consideration of the list of organisations, job roles (procurement and logistics managers) (Table 3), general sources of information, and procedural reminders.

3.13.2 The field research

There are two sample groups in this research: a group of IANGOs, and a group of suppliers to one of the IANGOs. The IANGOs and the IANGO suppliers’ names remain confidential. The author was involved with the sample group for a period of three years, and the development of the research inquiry has been a collaborative effort. A number of meetings were held with

IANGOs and groups of IANGOs over this period. A series of meetings were also held with the IANGO whose suppliers form sample group 2. This interface intensified in the period between March and June 2008, and detailed secondary and supporting information was obtained from the IANGO sample group, which was important to the design and content of the research instrument. Questionnaires were designed and tested in a pilot study, which took the form of a series of focus groups and interviews between the researcher and the NGOs. A diary of these meetings is available, along with a database of case study documents obtained.

The research design and nature of data collection and use was presented and accepted by the participating organisations. Participant information sheets were constructed, and confidentiality formats and letters agreed. Letters to the IANGO suppliers and an agreed distribution procedure of questionnaires via the IANGO directly to the selected suppliers was agreed, as was a follow up procedure. This section also describes the variety of evidence that was collected during the site visits and data collection processes. We conducted face to face interviews and continued our collection of relevant secondary data sources (Yin 2003, p.69). The case study questions (3.15.1) were designed to solicit answers to the research aims and objectives detailed in 1.2. Our aim was to draw responses that will inform the theoretical issues associated with SC collaboration, HSCM, HSCM collaboration, ethical procurement, ethical risk, and EPDD. The protocols for the IANGO interviews were homogeneous, yet allowed for the flexibility required in a semi-structured interview (as described in 3.15.3). The IANGO suppliers' questionnaire consisted of part one of the same four part questionnaire used in the IANGO interviews. This is because we wished to compare results in a like-for-like manner (Appendix 2 – IANGO Questionnaire). The final protocol adopted was the organisation of the documentary evidence collected in the research process, together with the material and procedures used in data collection, such as company information and interview dates. We followed and tabulated these procedures, and have diary records and databases held on computer files that support this.

3.14 Pilot Study

A pilot study may be applied for several purposes. In this research we used it to assist in defining the problem, defining the research questions, searching the literature, identifying the research design, justifying and identifying methods, identifying data sources, selecting

participants, and identifying and constructing data collection instruments and methods (Creswell, 2003, pp.137-138; Lancaster *et al.*, 2004). The objective of the pilot study was to reassess and redesign the research framework, and to ensure the research is pragmatic and that it reflects the practical concerns of the IANGO community. A series of open-ended discussions was conducted with participants from the NGO organisations in order to obtain their opinions, considerations and feedback.

The central question is a statement of the question being examined in the study in its most general form. The inquirer poses this question consistent with the emerging methodology of qualitative research as a general issue so as not to limit the inquiry (Creswell, 2003, p.105).

Two central questions were asked in the broadest terms, followed by a small subset of questions. The questions began with “what” and “how” to convey an open and emerging design. The focus was on the phenomenon, and exploratory verbs were used in accordance with a “case study” perspective to explore processes. The aim was to evolve the research questions in line with an exploratory study. Open-ended questions were used without reference to the literature or theory (Creswell 2003, pp.106-7). The design of the questionnaire was evaluated through a series of focus groups; this method of evaluation has the advantage of offering a means by which to explore group norms and meanings. The questions are exploratory, and reveal issues that are of real concern to participants. They ensure that the researcher uses the right language and terms to communicate their research. During the process, they illuminate the researcher’s findings and reveal the specialised categories (Bloor *et al.*, 2001).

The data collection took place as the discussions were transcribed into notes by the researcher. The researcher was responsible for asking and transcribing questions at the same time; to facilitate this process the researcher had the aid of two master’s students, who assisted by taking notes. Following the focus groups, the notes were compared and discussed by the note-takers and then consolidated by the researcher. This collective approach to data-gathering improves the data content, and therefore the internal validity of the data collected. The focus groups included five or six people. This might be considered too small, as six to eight participants is considered the optimum size; however, the research may still be deemed “credible” due to the expertise of the participants in the study (Lincoln and Guba, 1985,

pp.289-331). In this case, the participants accepted the research instruments as being credible, and this was proven by their acceptance of the revised set of questionnaires.

3.14.1 Redefining of the scope and the focus of the research aims and objectives

Common ground between the three focus groups was found in following the research areas:

Goals

- Development of a framework for a collaborative approach to due diligence; and
- Development of a risk rating system for ethical procurement.

Objectives

- Evaluate IANGOs' current EPDD/CEPDD in their supplier network; and
- Identify measures and determine levels of risk in IANGO supplier networks.

Research objectives arising from the focus group discussions can be divided into two groups:

Group 1; IAPG IANGO members:

- Determine the potential for a consistent approach among IAPG members towards EPDD through the introduction and testing of a COC.
- Determine the propensity and readiness for NGO suppliers to adopt a collaborative COC.
- Determine the most important ethical risk areas common to IANGOs participating in the research.
- Determine the current threshold levels for implementing ethical audits in terms of money and frequency of inspection.

Group 2; IAPG IANGO suppliers:

- Determine current EPDD practices for suppliers.
- Determine the current threshold levels for implementing ethical audits in terms of money and frequency of inspection.

This process facilitated the final formulation of objectives for the research, as set out in 3.2

3.14.2 Summary of pilot study aims

- Redefining the scope and focus of the research aims and objectives to better reflect the concerns of the IANGO community from the identified concerns.
- Modification of the research design and data collection instrument based on the results of the pilot study.

3.15 The data gathering and data analysis stages in the methodological process: the qualitative inductive process

For the next stage of the research, we followed the inductive logic of research in a qualitative study as put forward by Creswell (2002, p.133):

1. Researcher gathers information (e.g. via interviews, observations).
2. Researcher asks open-ended questions of participants or records field notes.
3. Researcher analyses data to form themes or categories.
4. Researcher looks for broad patterns, generalisations or theories from themes or categories.
5. Generalisations or theories are made with reference to past experiences and literature (Chapters: 4, 5, and 6).

3.15.1 Questionnaire design and content

The validity and reliability of data in this study are in part dependent upon the design of the questionnaire. The questions are designed to collect data on attitudes, beliefs, behaviours and attributes about EPDD and CEPDD in IANGO HSCs. The design of the questionnaires includes a range of different types of question. We included closed questions, providing alternative answers from which respondents were asked to select (Salant and Dillman, 1994; Saunders *et al.*, 2000; pp.291), with common variants such as selections from lists, categories, ranking options and matrix tables (Saunders *et al.*, 2000, pp.291-295). We include open questions where respondents decide upon the answers (Fink, 1995; Saunders *et al.*, 2000, p.291). The wording of the questions was reviewed in relation to their context (Saunders *et al.*, 2000, pp.297-8). Questionnaire 1 was designed for use in in-depth, semi-structured interviews with the 11 IANGO managers (3.15.2 - 3.15.3), and for survey purposes with 16 IANGO suppliers (3.11). Our focus with respect to IANGO suppliers is to describe and explain patterns of behaviour (Saunders *et al.*, 2000, pp.245). Questionnaires 2, 3, and 4 were designed for use in in-depth, semi-structured interviews with the 11 IANGO managers.

The presence of the different questionnaire sets was intended to aid with tackling the exploratory and explanatory issues.

The questionnaires are coded to effect efficient data analysis. Questionnaires were accompanied by a covering letter explaining the purpose of the research. Each questionnaire and section explains to the recipient the reasons for completing it and instructions to assist completion. Name, address and contact details are on the questionnaire. The administration of the questionnaire to the sample groups followed established practices. All respondents were communicated with before sending out questionnaires. All respondents were made aware of the date the questionnaire was sent. Questionnaires were sent by e-mail and post according to respondents. Respondents were telephoned individually to check they were in receipt of the questionnaire (Saunders et al., 2000; pp.304).

Questionnaire 1 is entitled “An assessment of an organisation’s capability for enacting an ethical procurement policy”. The objective of this questionnaire was to determine how an organisation is progressing in terms of enacting an ethical procurement policy. This questionnaire was used to assess the IANGOs’ own capabilities, and also those of their suppliers.

This questionnaire addresses issues concerned with a supplier organisation’s ethical procurement policy and operations. The questionnaire contained four sections: (a) General information concerning ethical procurement in the organisation; (b) The organisation’s ethical procurement policy; (c) Thresholds for ethical procurement decisions, both financial and non-financial; (d) Operating standards for ethical procurement in the organisation. There were 46 questions in total, and in the main no additional comments were required. The questionnaires were designed for easy tabulation of the respondents’ comparative answers.

Questionnaire 2 is entitled “Product threshold levels for buying decisions”. The objective of questionnaire 2 was to determine whether there are common threshold levels by product and service category for the various IAPG members, and also to determine major differences in threshold levels for the range of product and service categories that exists between IANGOs. It is recognised that threshold levels may be set by donors and by each individual IANGO. In this questionnaire, IANGOs were requested to denote the threshold levels that the

organisation applies. This included six matrixes which requested information on product and supplier threshold levels.

Questionnaire 3 is entitled “Determination of an ethical code of conduct and ethical policy for members of the IAPG”. COCs are rules which companies have decided they and their suppliers will comply with. A COC will usually be predominantly aspirational, and supportive of making decisions based on principles. Questions pitched at the EBC level illustrate how a company's values translate into concrete policies and procedures. Questionnaire 3 was designed to collect definitive responses, and constructed to act as a structured pathway through the interview process and to facilitate a structured continuity across the respondent interviews (Saunders *et al.*, 2000; pp.245, 281). The main objective of the questionnaire was to test the respondents’ attitudes towards adoption of EBCs, and in doing so realise clear lines of distinction between a willingness to adopt an EBC, and the alternative to this, which is outright rejection and is recorded as “not adopt”. If the respondent was unsure, they recorded their answer as “don’t know”. If the respondent believed or felt that an EBC is not relevant to the process of EPDD, their answer was recorded as “not applicable”. A recognised alternative approach would have been to construct a Likert scale on a five or seven point scale (Smith *et al.*, 1991, pp.119-120). This method facilitates a propensity towards the question, whether negative or positive, which would have allowed for correlation of the propensity to adopt a specific EBC among respondents, and facilitated an arrival at aggregate statistical numbers. The application of SPSS or other statistical tools would have allowed for statistical correlations to be drawn between answers to questions, and between respondents (references). This approach might well provide interesting perspectives. However, we felt that it was not best suited to providing the answers sought in this research. We wished to determine whether IANGOs would adopt or reject EBCs, and why. To achieve this, we decided to adopt a content analysis approach, which is used to understand the meaning behind decisions (Schwandt, 1993; Denzin and Lincoln, 2003, pp.302). For our research, it is important to know, for instance, that 73% of respondents reject a specific EBC in the child labour value set, and to be able to determine the reasons why. If we received answers at polar ends of the Likert scale, it may well afford similar answers; but definitive answers concerning the categories we have formulated (“uncertainty to adopt” and “not applicable”) would be more difficult to categorise for the respondent and the researcher. The Likert method of data collection would thus add complexity to the process, which would be of value if we were seeking to achieve the aforementioned aims associated with this method;

however, the purpose of the questionnaire is not to explain the strength of statistical correlations relating to the propensity to adopt an EBC; rather, it is concerned with establishing the meaning behind decisions selected by respondents on the questionnaire, and to delve deeper into these meanings to gain greater understanding of the phenomena. The weakness of closed questions is that the data obtained may be very superficial (Smith *et al.*, 1991, pp.120).

Questionnaire 3 contains 92 questions, of which 90 are closed and two require some comment. It is accepted that the construction of the questionnaire does not lend itself to statistical correlations between data sets, as a Likert structure would. The straightforward percentage importance of the combined case study response to specific questions does, however, lend weight to supporting the meanings that are extrapolated in the content analysis process. We use the percentage importance figure in relation to positive answers in our analysis of EVSs and EBCs in Chapter 6.

Questionnaire 4 considers the barriers to collaboration in formulating an ethical procurement policy, and thus requests respondents to describe barriers they foresee between IANGOs and for suppliers of IANGOs in relation to the topics of: (a) creating an ethical procurement code; (b) creating an ethical procurement policy; (c) creating common thresholds for ethical procurement; (d) conducting ethical procurement audits (EPAs); and (d) identifying the specific strategic and policy remits of the IANGO, in terms of what might differentiate it from other IANGOs in formulating a common ethical procurement policy. Questionnaire 4 contains nine open-ended questions.

3.15.1.1 Secondary research into the formulation and justification for the selection of EVSs and EBCs in Questionnaire 3

We define EVSs as consisting of a group of EBCs which address a set of common themes, issues, concerns and standards. The purpose and utility of EVAs, over and above EBCs, is to facilitate discussion and argument around a common set of principles and standards. EVSs are defined by their use in a range of literature (ILO, 2012); Institute for Supply Management, Inc., 2012; UN Supplier Code of Conduct, 2007; UNHCR, 2002, 2004, 2012; WFP 2012 a, c).

Justification for the selection of EVSs and EBCs in Questionnaire 3

There is a relationship between the type of stakeholder who participates in the construction of Codes of conduct (COCs), and the resulting COC framework. Codes tend to reflect the interests of the stakeholder. There is a greater inclusivity of codes reflecting workers' rights from workers' representative organisations and NGOs, whereas there is a less comprehensive representation of codes associated with ILO conventions from industry associations (Pearson and Seyfang, 2001). The EVSs which we have formulated for our Questionnaire differ in scope from those of commercial companies, due to the uniqueness of IANGO operations and the role they play. For this reason, we draw upon coding sources from the UN and international NGOs to enhance the standard source of COC frameworks, which are based on the ILO. While the logic of omission or inclusion of COCs in a framework may be subject to argument or supposition, we have sought to develop a mechanism that will best suit the unique operations of IANGOs (Mamic, 2003, 2004). The Ethical Base Codes (EBCs) were derived from a number of sources and tested on IANGOs (Appendix 2 - IANGO Questionnaire 3).

Traditional EVS categories

Following in-depth comprehensive secondary research, we have included what we shall term "traditional EVS categories" in Questionnaire 3, which are focused on concerns over labour rights, and include several subcategories: employment is freely chosen, living wages, working hours are not exceeded, and regular employment. There is a strong consensus that good labour codes should be based on the ILO conventions (Barrientos and Smith, 2007; Barrientos *et al.*, 2003; Braun and Gerhart, 2005; Brill, 2000; European Commission, 2011; Ferguson, 1999; ILO, 2012; Maplcroft, 2012; Murray, 2004; O'Rourke, 2006). The ILO codes we incorporate into Questionnaire 3 are intended to be more than just compliance benchmarks, as the ethos embedded in the ILO framework of standards encourages a role for workers in conjunction with the introduction of its labour standards (ILO, 2012). The important point is that the COC should not be considered a static, standalone set of benchmarks. Other central issues to a COC which we adopt are health and safety (Barrientos and Smith, 2006b; ILO, 2012; Maplcroft, 2012; OHSAS 18001 (2011); National Research Council, 2004), child labour (Eltantawy *et al.*, 2009; Zutshi and Creed, 2009), and discrimination (Mamic, 2004, pp.313-316; Pearson and Seyfang, 2001).

Non-traditional EVS categories

Non-traditional EVS categories include human rights (UN Human Rights Council, 2008; Van Opijnen and Oldenziel, 2011) and gender. Codes associated with gender (ECHO, 2011) have been subject to continued debate relating to the acceptance of existing local social cultural norms and gender equity, versus the potential for transformative action towards women's roles and conditions (Barrientos *et al.*, 1999; Barrientos *et al.*, 2003; Maplcroft, 2012; Pearson, 2007). We include the topics of environmental standards (European Commission, 2011b; International Chamber of Commerce, 2007; Ruggie, 2008; United Nations Global Compact & BSR, 2010; Van Opijnen and Oldenziel, 2011) and fair trade, which are of evolving and growing importance to ethical behaviour (Fair Trade International, 2011a, b, c, d; Ruben and Zuniga, 2011; Wilshaw, 2002). In addition, the EVS for military and terrorism is a topic of particular import to IANGOs, due to their interface with armed forces in the field of operations (Beresford and Pettit, 2004; Whalley, 2003).

We reach beyond the boundaries of previous research into COCs in CSCs by addressing issues specific to CEPDD in vertical HSCs. We focus on these issues by including EVSs of eligibility for partnership (Steets and Thomsen, 2009; UNGC, 2008), transparency and impartiality (GRI, 2011h), and brand use (UNHCR, 2004, p.62). Next, we address EVS categories derived from the UN Supplier Code of Conduct (2007), and also incorporated into the Institute for Supply Management Inc.'s (2012) COC, which is concerned with adhering to regulations and personal and professional integrity; these categories are "Conflict of interest", "Complying with laws and regulations" (Institute for Supply Management, Inc., 2012; United Nations Supplier Code of Conduct, 2007), and "Confidentiality and protection of personal information interest" (Institute for Supply Management Inc., 2012). Finally, we determine whether ethical management practices associated with management accounting are deemed appropriate to be part of an IANGO COC. We have excluded EBCs that are far less commonly found in COCs – examples of which are non-wage benefits and reproductive rights, which refer to pension benefits, periods of sickness, maternity and parental leave (Pearson and Seyfang, 2001).

Sources of EVSs and EBCs

The content of questionnaire 3 is based on established ethical value sets (EVSs) and EBCs. These EBCs are widely used and adopted on a global scale. Examples of organisations that

have developed and promote the use of EVSs and EBCs include Ethical Trading Initiative (ETI) (2009); Fair Trade International (2011a, b, c, d); The Global Association for Social and Environmental Standards, ISEAL Alliance (2012); GRI (2011a, b, c, d, e, f, g, h); ILO (2009); International Organisation for Standardisation (ISO) 26000 – Social Responsibility (2010); ISEAL Alliance (2010); OHSAS 18001 (2011); Social Accountability (SA) 8000, (Social Accountability International (2008)); the UN Supplier Code of Conduct Rev.03 (2007); and the United Nations Global Compact (UNGC) (2012). A range of organisations, including UN, IANGOs and not-for-profit bodies associated with international aid, have also adopted EBCs, and represent a range of ethical value sets and EBCs; these are denoted in questionnaire 3.

Ethical codes used to build the COC on questionnaire 3 are attributed to the following sources: ETI (2009); Ethics Resource Centre (ERC) (2010); Fair Trade International FTO (2011); IAPG (2009); Oxfam Ethical Purchasing (Oxfam) (2012); Save the Children UK (2012, 2008); United Nations High Commissioner for Refugees (UNHCR, 2012); United Nations Global Compact (2008, 2012); United Nations Supplier Code of Conduct, (UN, 2007) and WFP (2008). We have opted to test ethical value sets and their associated EBCs around concepts including: freely chosen employment is freely chosen; living wages; working hours are not exceeded; regular employment; health and safety; gender; child labour; discrimination; human rights; military and terrorism; environmental standards; Fair Trade; eligibility for partnership; transparency and impartiality; brand use; ethical management practices; conflicts of interest; complying with laws and regulations; confidentiality and protection of personal information; and fair dealings.

3.15.2 Questionnaire distribution to IANGO procurement/logistics managers

Respondents were sent questionnaires by e-mail and by post. The respondents were requested to complete the questionnaires. At the time of the interview process respondents were given another opportunity to review their answers which were recorded during the interview process. Following the interview process respondents were given time to reflect upon their responses, and decide if they wished to modify their responses, and then send if they wished a revised completed questionnaire. Two respondents sent in a revised questionnaire following the interview. In this way respondents were given options to consider, reflect and if need be

modify answers over a reasonable time period between the questionnaire being sent out, the interview process being completed, and the post interview period, which was 12 weeks.

3.15.2.1 Questionnaire distribution to sample group 2 – IANGO suppliers

Due to reasons of confidentiality, the questionnaire to the IANGO suppliers was sent out by email attachment from the offices of the IANGO. This was accompanied by an explanation of the purpose of the questionnaire, and the answer options. Completed questionnaires were sent directly to the researcher from the suppliers. Any necessary follow-up requests to suppliers were made by the IANGO manager on behalf of the researcher (Appendix - 3 Supplier questionnaire) 16 suppliers were contacted and completed and returned the questionnaire.

3.15.3 Semi-structured interview process with IANGOs

Interviews are an appropriate tool when seeking to understand respondents' constructs that are used as a basis for opinions and beliefs, and to gain an understanding of their world. They are also useful when confidentiality and truthfulness are important (Smith *et al.*, 1991, p.74). The degree of structure in the interview process is likely to influence the quality of the data obtained (Jones, 1995; Smith *et al.*, 1991, p. 74). The interviews used in this research were semi-structured. The questionnaires were used as a guide to explore themes and questions (3.15.1; Appendix 2 – IANGO Questionnaire). The dialogue between the interviewer and respondents deviated from the structured sequence where there were opportunities to follow interesting lines of inquiry. Decisions were made by the interviewer concerning the order of the questions, decisions to omit questions, emphases upon particular themes, and in some cases due to what was discerned as occurring in an organisation (Saunders *et al.*, 2000, p.244). The structure of the questionnaire guidelines facilitated the coverage of all the issues mentioned (Smith *et al.*, 1991, pp.75).

3.15.3.1 Consent form

The consent form was discussed and signed when the interview process commenced.

3.15.3.2 Recording procedures

The technical hardware used included a non-directional microphone and a digital recorder. The interviewer recorded answers on the questionnaire and jotted down notes. Recording

information creates conditions to control bias and to yield reliable data for analysis. The negatives associated with tape-recording (outside of technical considerations) are associated with the respondents' reactions. We discussed the recording process with the interviewees to gain assurances and seek familiarity with the process before the interview. The advantages of recording are: it facilitates focus in the interview; it provides a permanent record and retrieval system; it allows the researcher to re-listen to the interview, thus providing added opportunities for transcription and content analysis.

3.15.3.3 Physical interview context

Of the 11 interviews conducted, six were face-to-face and five were over the telephone. Telephone interviews were used for some due to reasons of geographic access. There are several issues raised concerning telephone interviews in relation to face-to-face interviews (Saunders *et al.*, 2000, p.267). We address these factors as follows, along with explaining how we resolved to mitigate against comparisons with face-to-face interviews. Establishing trust was gained over a three-year period of interfacing with the IAPG; therefore, trust was previously established and related issues did not impact the study to a significant degree. Controlling the pace of the interview was not an issue, as we digitally recorded it over the telephone. Concerns over time allowed for telephone, relative to face-to-face interviews, were overcome as the telephone interviews lasted longer than the face-to-face interviews did. We did not witness non-verbal behaviour and are unable to qualify what was lost beyond the richness of the data on the resulting transcript outputs, and here there were no discernible differences.

3.15.3.4 Interview bias

We sought to limit bias in the interview question-and-answer process by recognising the threat of imposing our own frame of reference. To explore themes in more depth, answers were followed through using probing questions (Smith *et al.*, 1991, p.80).

3.15.3.5 Questionnaire completion checking procedures

Both the interview and questionnaire answers were recorded. The two sets of answers were compared to each other following the interview and the interviewer communicated with the respondent to determine the preferred answer where discrepancies existed. The interviewee then signed off on the questionnaire.

3.16 Content analysis method

3.16.1 What is content analysis?

As explained above, the research design adopted in this study took a qualitative approach, which follows an inductive process, with the intention of conducting exploratory research with an emphasis on emerging theory or patterns (Miles and Huberman, 1994, p.7). A qualitative approach was selected because the topic is new and has not been addressed using the sample group in question, so that existing theories may not apply to this particular sample group under study (Morse and Field, 1991, p.235). The strategy deployed uses both open and closed questions, and qualitative data and analysis. The study explores participant views, and data was gained from words and non-directional language, through a strategy of inquiry that collected views and experiences via face-to-face interviews from purchasing and logistics managers in IANGOs (Creswell 2001, p.110).

The detailed information gathered from participants is formed into categories or themes. These themes or categories are developed into broad patterns, theories or generalizations and are then compared with the existing literature on the topic (Creswell 2001 p134). Pattern theory is applied this technique uses metaphor or analogies so that relationships make sense. Pattern theories are systems of ideas that inform and should evolve from the analysis. These generalizations represent interconnected thoughts or parts and are linked to the whole theoretical framework (Neuman, 1991). This process to analyse text obtained through interview methods, which we to apply to our data sets is known as content analysis.

The analytical methods associated with content analysis include affixing codes to a set of field notes drawn from interviews; sorting and shifting through materials to identify similar phrases, relationships between variables, patterns, themes distinct differences between subgroups, and common sequence; gradually elaborating a small set of generalizations that cover the consistencies discerned in the database; and then confronting those generalizations with a formalized body of knowledge in the form of constructs or theories (Miles and Huberman 1994, p.9). As discussed in section 3.5 above, we will be applying Yin's (2000, p.47) concepts of replication to understand the results of the pattern analysis.

3.16.2 Application of pattern analysis, matching techniques, and categorisation

A full historical context for content analysis is provided by Krippendorff (2004, pp. xvii-xxii), who summarises content analysis as an empirically grounded method, which is exploratory in process and predictive or inherent in intent. This method meets Yin's (2003) quality criteria for a predictive approach. Content analysis is defined by Krippendorff (2004, p.18) as: "a research technique for making replicable and valid inferences from texts [...] to the contexts of their use". The application of content analysis can provide insights and increase understanding of phenomena under study. Content analysis seeks to be reliable, replicable and produce valid results. The process of content analysis and how we applied the method to our research is explained below.

3.16.3 Procedures for coding

3.16.3.1 Coding data line by line

Sense-making depends on the coding process, which breaks down data into units of meaning, and is the result of line-by-line analysis (Miles and Huberman, 1994). According to Goulding (2002, p.75) it is important during the coding process to use inference (a conclusion drawn from evidence or reasoning) and prepositional thinking (a member of a set of words used in close connection with, and usually before, nouns and pronouns to show their relation to another part of a clause). According to Miles and Huberman (1994, pp.56-57) descriptive items typically get coded first, and inferences follow. The coding process uncovers real or potential sources of bias, and weeds out incomplete data (Miles and Huberman, 1994, p. 65).

3.16.3.2 Forming categories of meaning – the inductive approach

The data is not coded until it has been collected and contextualised, and its functionality assessed (Glaser and Strauss, 1967; Miles and Huberman, 1994, p.58). The first action in manipulating the coded data is to create categories for it. Units of meaning are gradually clustered into descriptive categories as the coder sees patterns emerging. The categories indicate forms of relationships, and may be defined as "membership in a class or category by their having something in common" (Krippendorff, 2004). Categories are constantly re-evaluated by the coder for inter-relationships with other categories. This process is one of a constant quandary of interpretation by the coder. "Coding is the conceptualisation of data by the constant comparison of incident with incident with concept, in order to develop categories and their properties of data" (Goulding, 2002, p.77). A challenge to the inductive approach is

its potential failure to identify important categories in the data. This can affect the quality criteria (3.9.1; 3.9.2; Figure 9) of internal validity (Yin, 2003) and credibility (Lincoln and Guba, 1985, p.289) as the findings may not accurately represent the data. The concept of category saturation seeks to overcome this to a degree, but there is an inevitability that new categories may be found as the data is subject to repeated exploration and analysis.

3.16.3.3 Directed content analysis

Codes are defined before and during the analysis, and are derived from theory or relevant research findings (Hsieh and Shannon, 2005). They are accompanied by a conceptual framework, research questions, problem areas and key research variables (Miles and Huberman, 1994, p.58). Challenges to the directed approach are associated with the potential for researchers to approach data analysis with a supportive bias of the theory to be tested. In the data collection process, there may also be potential for participants to try to meet the researchers' aims. In this research, however, there was not a proposition to prove or disprove, since the research is exploratory.

3.16.3.4 Grouping the coded data into category levels

Incidents are coded for properties and categories that connect them. This is called "constant comparative coding" (Goulding, 2002, p.77). "Open coding" is where the texts – in this case, IANGO interview transcripts – are examined for salient or significant categories of information. The categories that are established are populated until any further information allocated to the category fails to provide further insights. This is called "saturating" the category (Lincoln and Guba, 1985). The categories are then divided or extended into subcategories, termed "properties", which are perspectives on the categories. Properties can themselves be subdivided and extrapolated into further dimensions (Creswell, 1998, p.151). In this way, the content database is reduced to sets of small themes and categories. During the same process, categories are also grouped together and assigned levels of order or rank. This process results in lower-order categories being incorporated into higher-order categories. The linking of codes in this fashion facilitates abstraction and moves interpretation from the level of description to a different perspective – that of the development of explanatory concepts (Goulding, 2002, p.77). This is also termed "pattern coding", and facilitates analyses and the formulation of a cognitive map; for multi-case studies it also lays the basis for cross-case analysis by pushing common themes and directional processes to the fore (Miles and

Huberman, 1994, p.58). This was a key reason for the approach used in the analysis of the multi-case-study IANGO transcript database.

3.16.3.5 Identifying relationships between categories

From the open-coded categories and subcategories, and their subdivisions, the researcher can identify a single category as a central phenomenon. Relationships between categories and the central phenomenon, and the interrelationships between categories that influence this central phenomenon, are then explored. This process in grounded theory (Strass and Corbin, 1990) is called “axial coding” (Goulding, 2002, p.78). The process is used to formulate an appreciation of concepts and their dynamic interrelationships. The formulation of concepts may then become the basis for the construction of theory. Axial coding facilitates understanding of concepts by exploring the nature of related categories, which are the attributes of concepts. This is carried out by specifying a category’s origin conditions, context, and interactions and outcomes (Goulding, 2002, p.78). Through this process, theory can be formulated.

3.16.3.6 Conceptual framework of codes

For Miles and Huberman (1994, p.62) whether codes are created, pre-coded or revised at an early or late stage of the research is not important. The main issue is the conceptual and structural order of the codes. Codes should be part of a governing structure. Structures are revised, but will need to maintain a relational structure. We used NVivo 9 (2010) software to help build conceptual hierarchical coding frameworks, utilising the tree- and branch-level functions to form what is often termed a “tree diagram” (NVivo 9, 2010; Morse and Field, 1995). Definitions for each category and subcategory, along with further dimensions, are developed accordingly. The coding scheme is created during the coding process to guide decisions as content is analysed. It is sometimes termed a “translation” method, which facilitates the organisation of codes into categories (Poole and Folger, 1981). Generating display formats such as matrixes are important “for setting up data to use in another, more differentiated display; for combining parallel data from a single case; for combining data from several cases; and for reporting findings” (Miles and Huberman, 1994, p.93). We have integrated the use of matrix and conceptual framework coding structures to focus upon the interplay of conceptual variables and the behaviour of procurement/logistics managers (Figures 11-16).

3.16.4 Analytical constructs and the abductive logic process

Categories of data need to be related into meaningful constructs that serve to provide answers. The data must be used in a purposeful manner, and this is achieved through creating analytical constructs, which “operationalize what the analyst knows about the context, specifically the network of correlations that are assumed to explain how available texts [in the database] are connected to possible answers to questions” (Krippendorf, 2004, p34). Constructs are built through the application of abductive logic, which differs from inductive or deductive logic in that “inferences proceed across logically distinct domains, from particulars of one kind to particulars of another” (Krippendorf, 2004, p.37). The process of the analyst applying abductive logic is likened to a detective solving a criminal case, as inferences are drawn about phenomena that are not directly observable. Abductive logic draws upon an assortment of theory, intuition and statistical understanding to extract answers from the text data. Content analysis rests upon abductive argument, as explained in Toulmin’s theory of argumentation (Toulmin, 1958; Krippendorf, 2004, p.38). Figure 6 demonstrates how an argument is made through the use of abductive logic.

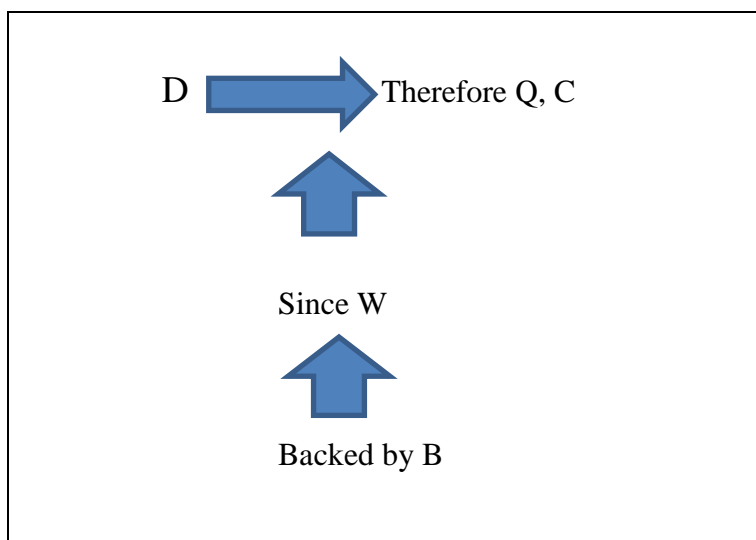


Figure 6: The process of abductive logic
(Source: Krippendorf, 2004, p.38)

The assumptive analytical construct which is realised through the abductive logic process, when combined with the reliability attributed to the process of the analysis, provides the

license, or justification, for the inference. The inference is supported by the analyst's comprehension of the context in which the texts occur or are interpreted. Figure 7 demonstrates the abductive logic process for content analysis.

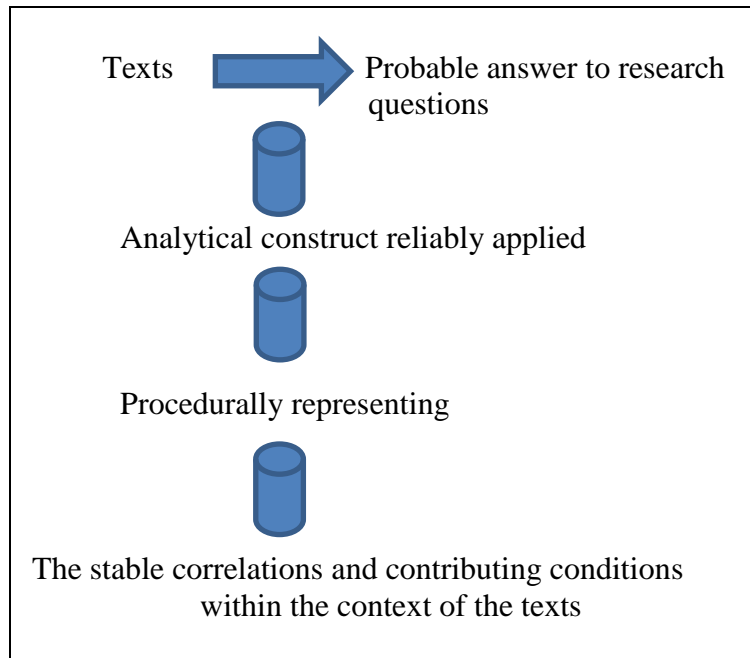


Figure 7: The application of abductive logic to content analysis (Source: Krippendorf, 2004, p.38)

3.16.5 Computer-aided analysis: NVivo 9, advantages and disadvantages

The use of NVivo 9 (2010), a relational database software package used to manipulate the content collected in this research, offered several advantages over a purely manual content analysis process. The database software facilitates handling of transcripts through facilities to code data, store the coded data, and link it back to source manuscripts; create and retain headers and sub-headers for categories of data; add or subtract data from categories and their indexing; and subsequent search and retrieval functions of categories. The result is to simplify the coding process and reduce room for error, and improve structural coherence of conceptual frameworks (Goulding, 2002, pp.92-95).

We should be aware of limitations associated with flexibility in analysing text when using NVivo 9 (2010), and seek to address these shortfalls by using additional tools and methods to analyse the data. The main critique relevant to this research is that the focus of the database is to manipulate the structure of data, as opposed to content. The analyst produces ideas,

concepts and categories which are intertwined to produce further abstractions (Goulding, 2002, p.94). For this reason, we moved data sets from NVivo 9 (2010) into the Microsoft Word package, to be able to better manipulate the data content (Appendix 4 – Examples of manipulation of data content in Word for Windows).

3.16.5.1 Transcribing data and cross-checking transcripts using NVivo 9

We transcribed the recorded interviews for each of the case studies, and then imported the digital recordings and their transcripts as data files into NVivo 9 (2010). In NVivo 9 (2010), we set up data source files by IANGO case study (Appendix 5 – NVivo 9 data source files by IANGO case study). We used NVivo 9's audio features to interrogate the transcribed data and cross-check the transcripts against the original interview recordings line-by-line as we analysed and coded the data.

3.17 The content analysis approach used in this research to support and expand the theoretical framework of alignment strategies for collaborative EPDD in IANGO HSCs extend (Figure 11)

The method of analysis should meet the strategic goal (3.5). We recognise that it is the content analyst who constructs contexts for their analysis, and adopts analytical constructs (3.16.3.2) based on the literature and prior knowledge about the context of texts (Krippendorff, 2004, p.89). We undertook content analysis to further understand and explain the phenomenon of collaborative strategies for EPDD in IANGO HSCs. We used a directed content analysis approach with the goal of validating and conceptually extending the theoretical framework we designed (Figure 11) (Hsieh and Shannon, 2005). We used existing theory and research to help focus the research objectives. Our aim was to support and expand the theoretical framework of alignment strategies for collaborative EPDD in IANGO HSCs (Figure 11), as “newly identified categories [...] might further refine, extend and enrich the theory” (Hsieh and Shannon, 2005, p.1283).

3.17.1 Coding, categorisation and the conceptual-framework-building process

We have adopted and applied the content analysis approach, as described in detail in 3.16.1 through to 3.16.5.1. Our objective 2: Develop a risk-rating framework for collaborative ethical procurement between IANGOs in HSCs, has two distinct parts to it in O2a and O2b.

3.17.2 Conceptual framework coding structure 1

To develop answers to research objective 2a: Identify inhibitors and enablers to collaboration in developing a collaborative approach to ethical procurement due diligence between IANGOs in HSCs we adopted an inductive coding approach. We used the data source of transcribed case study interviews, which resulted from the recorded interview process concerned with questionnaire 4, and held in NVivo 9. We created categories of data based on their having something in common (Krippendorff, 2004), and transposed relevant coded data into these emerging categories of data (Appendix 6 - Content analysis process: transposed coded data into emerging categories). Sub-categories emerged in the data analysis process and in turn emergent and related sub-division categories of risk were identified. We then formulated and structured a conceptual framework from the emerging categories. We adopted axial coding to relate these risk categories to central phenomena and into hierarchical relationships (Table 4). The emergent risk categories also serve to define the subcategories they are immediately linked to and associated with. In this way, we specify the category's origin conditions, context, and interactions and outcomes (Goulding, 2002, p.78). NVivo 9's (2010) functionality allows for relational database inter-connectedness and auditable relationships between data sets on a progressive basis, from the origin of data to abstracted concepts. This, to a degree, overcomes the criticism of missing data, as the action of category saturation is far more readily discerned.

Conceptual Hierarchical coding frameworks utilising the tree and branch level function, often termed a tree diagram (NVivo 9)		
Risks in the form of inhibitors and enablers to collaborative ethical procurement due diligence between IANGOs' and their supplier networks		
Emergent categories	Emergent sub-categories	Emergent sub-divisions

Table 4 Conceptual Framework coding structure 1 (Source: author)

3.17.3 Conceptual framework coding structure 2

To answer objective 2b: Identify inhibitors and enablers to collaboration between IANGOs in developing a common ethical code of conduct we adopted a directed content analysis approach. We used the data source of transcribed case study interviews, which resulted from

the recorded interview process concerned with questionnaire 3, and held in NVivo 9. The data source of the pre-coded ethical value sets and ethical base code categories is explained in paragraphs 3.15.1.1 to 3.15.1.5, under the title, Secondary research into the formulation and Justification for the selection of EVAs and EBCs in Questionnaire 3. In NVivo 9 (2010) we operated a line-by-line analysis to assign data from each IANGO case study to the pre-coded categories of ethical value sets. To facilitate greater flexibility in the manipulation of the coding process, we exported each ethical value set category into a Microsoft Word document. We undertook a process of coding the data within an ethical value set, and then assigning data to specific ethical base codes associated with the value sets. The directed content analysis approach is realised by populating pre-coded ethical value set categories, and ethical base code sub-categories. From these categories the second conceptual framework was formulated and structured. We then coded emergent risks as subdivisions of the pre-coded ethical base code categories (Table 5).

Conceptual Hierarchical coding frameworks utilising the tree and branch level function, often termed a tree diagram (NVivo 9)		
Ethical Value Set	Ethical Base Code	Identified risks in formulating EBCs between IANGO's and their supplier networks and donors
Pre-coded categories	Pre-coded subcategory	Emergent subdivision

Table 5 Conceptual Framework coding structure 2 (Source: author)

3.17.4 Conceptual framework coding structure 3

Below we describe the process through which we constructed a third conceptual framework. To create conceptual framework 1, we adopted an inductive content analysis approach through which a framework of general categories emerged in the analysis of data. These general categories are: Values, Purpose, and Areas of Conflict; Operational Issues; and Collaborative Challenges for EPDD. We create a matrix by adding to these emergent categories a set of pre-selected categories, derived from the theoretical framework of alignment strategies for CEPDD (Figure 11) which were derived from the literature review. These categories are Motivation; Demand; and Donors. The result is demonstrated in chapter 5 as Matrix 1 (Figure 12): Risk identification for CEPDD in IANGO HSCs.

We introduce subcategories of these general categories which emerged in the content analysis process and allocate them to the pre-selected categories of Motivation; Demand; and Donors. In this way we formulate Matrix 2 (Figure 14): A diagnostic tool for “identifying risk in CEPDD” between NGOs, their supplier networks and donors.

We then introduce further subdivisions of these subcategories of risk identified in Matrix 2 and in turn allocate them to the pre-selected categories of Motivation; Demand; and Donors. In this way we formulate Matrix 3 (Figure 17): Inhibitors and enablers to CEPDD between IANGOs, their supplier networks, and donors.

We use Matrix 3 (Figure 17) as a conceptual framework to capture the inhibitors and enablers identified in the category of emergent subdivision in conceptual framework 2. Emergent subdivision categories identified under framework 2 are allocated to pre-coded subdivision categories in framework 3.

Conceptual hierarchical coding framework: The coding framework is pre-coded and categories are derived from matrix 4. Risk sub-division categories identified under framework 2 are allocated to Pre-coded - sub division categories in framework 3			Example of coding results
			Axial coding: From the open coded categories and sub categories and their subdivisions the researcher identifies a single category as a central phenomenon. Relationships’ between categories and the central phenomena, and the interrelationships between categories that influence the central phenomenon, are explored. This process in Grounded theory is called axial coding
Pre-coded category	Pre-coded sub category	Pre-coded - sub division	Identified risks in formulating EVSs and their EBCs between IANGO’s and their supplier networks and donors

Table 6 Conceptual framework coding structure 3 (Source: author)

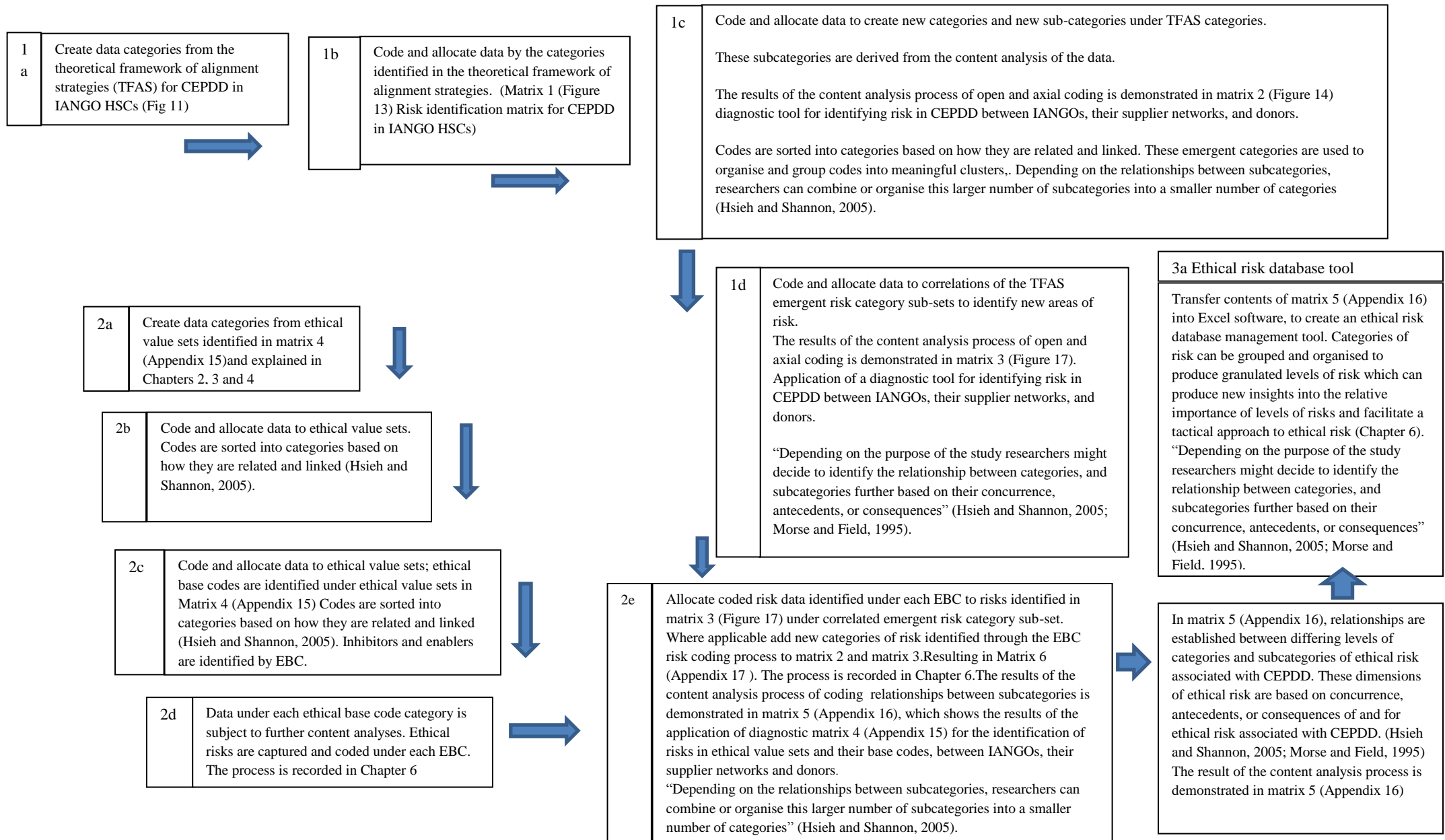
The resulting output of conceptual framework 3 is matrix 5 (Appendix 16 - Matrix 5: results of the application of diagnostic matrix 4 for the identification of risks in EVSs and their base codes, between IANGOs, their supplier networks and donors) which is a diagnostic matrix for the identification of risks in EVSs and their base codes, between IANGOs, their supplier networks and donors. Matrix 5 (Appendix 16) then transferred into Microsoft Excel software to become a database management system for categories of ethical risk. The database is then interrogated to produce post-analytical representational techniques, such as cluster

dendrograms (3.17.6). Examples of populated coding frameworks described in 3.17.2 to 3.17.4 are found in Appendix 14 - Examples of the populated coding frameworks.

3.17.5 Mapping of the content analysis approach

The content analysis processes associated with the development of the three conceptual framework coding structures and the matrixs that result from them are detailed in figure 8.

Figure 8: Overview of the logic of the content analysis approach



3.17.6 Post-analytical representational techniques

The objective of post-analytical content analysis is to represent the results of analysis, by which patterns and findings may be explored. Post-analytical representational techniques are used to achieve summarisation of text-derived inferences, and to demonstrate interrelationships between categories and concepts (Krippendorf, 2004, p.191). Theory support or non-support can be demonstrated by showing categories with codes as exemplars, and backed by descriptive evidence. In chapters 5 and 6 we demonstrate interrelationships between categories and concepts by developing matrix's to be used for diagnostic purposes associated with managing ethical procurement risks and as a result seek to facilitate improved decision making among IANGOs. This process of the development of matrixes and the relationship of these matrixes to the conceptual frameworks created through the content analysis process are diagrammatically demonstrated in Figure 9: The relationship between conceptual frameworks resulting from content analysis and post-analytical representational techniques in this thesis. We develop theoretical support by showing categories as exemplars and supported by descriptive evidence in the formulation of these matrixes. The use of the incidence of codes, frequency of codes, and the resulting calculations of their rank order and associated percentages are other means by which to achieve this (Curtis *et al.*, 2001; Hsieh and Shannon, 2005). We demonstrate the use of these techniques in Tables 13-19 in Chapter 6.

Another post-analytical representational technique we adopt is the comparison of findings with data obtained from other means to support conclusions, add dimensions, and improve confidence in the content data analysis conducted (Krippendorf, 2004, p.191). We adopted this technique in Chapter 5 in our use of data from sample group 2 to support our comparative analysis of IANGOs and IANGO suppliers towards ethical procurement auditing. Another common post-analytical representational technique is clustering, via pictorial dendrograms, tree-like objects. These should indicate when and which objects are merged and the losses that occurred during the clustering, as it is important to state the clustering process to avoid arbitrary findings. Accordingly, Krippendorf (2004, pp.208-9) lays down a process which we have adhered to in the construction of the cluster representation in chapter 6 to generate Tables 13-19. We transferred data from matrix 5 (Appendix 16 - Matrix 5: results of the application of diagnostic matrix 4 for the identification of risks in EVSs and their base codes, between IANGOs, their supplier

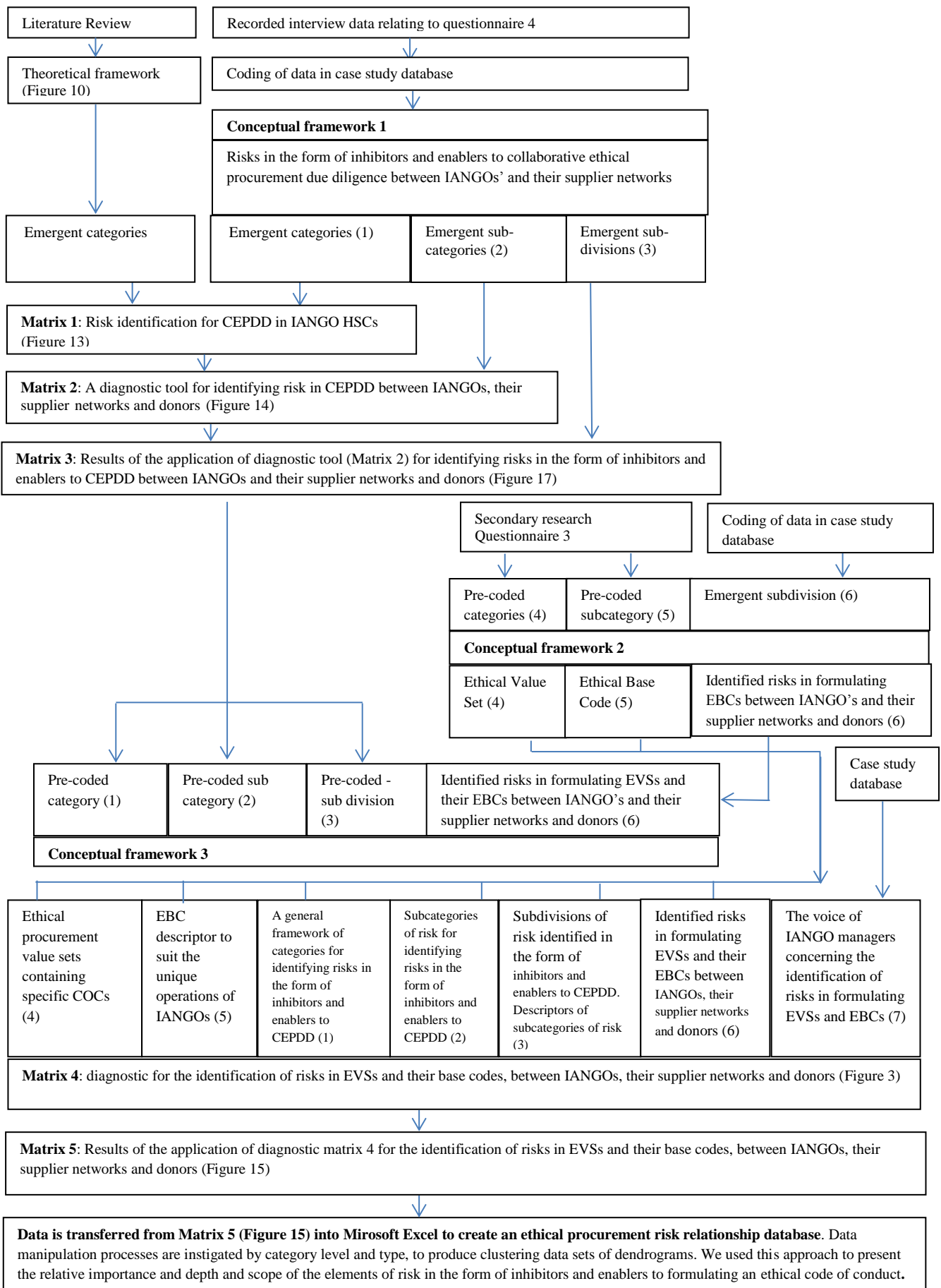


Figure 9: The relationship between conceptual frameworks resulting from content analysis and post-analytical representational techniques in this thesis

networks and donors).into Mirosoft Excel to create an ethical procurement risk relationship database. We then Instigated data manipulation processes by category level and type, to produce clustering data sets for developing dendrograms. We used this approach to present the relative importance and depth and scope of the elements of risk to formulate a COC.

3.17.7 A typology of validation efforts in content analysis and in the construction and testing of theortical framework and matrixes

A typology of validation efforts in content analysis is put forward by Krippendorff (2004, pp.318-319). The three main headings concern empirical, social, and face validity. We have addressed empirical validity throughout this chapter including construct validity, reliability, and internal validity. Construct validity was addressed through triangulation (3.18.1) and member checking (3.18.2). Reliability is addressed through the case-study protocol and use of a case-study database (Miles and Huberman, 1994, p.278). Internal validity is addressed through the coding process and construction and analyses of data matrices (3.17. to 3.17.6). Social validity relates to addressing important social issues, in terms of their contribution to public debates. We have made the case that the combinations of public concern over finances and international aid and ethical behaviour represent public interest (1.1). Face validity relates to being obviously true, and is important to content analysis due to the concern with meaning, which is largely rooted in common sense, in the shared culture in which interpretations are made Krippendorff (2004, pp.318-319). Face validity was assessed through the process of pilot-study testing of questionnaires to determine whether the instrument was plausible (Carter and Jennings, 2002; Patchen *et al.*, 1965).

The theoretical framework and matrixes we developed are tested by the data from the IANGO case studies.

Discussion on the limitations of the process of validation of the frameworks

The resulting matrixes are not tested in practice by the potential users, the IANGOs.

3.18 Application of quality criteria

3.18.1 Triangulation

We adopted several methods of triangulation (Smith, 1975; Smith *et al.*, 1991), as follows:

- We incorporated the triangulation of theories to reveal insights into the data, demonstrated by the introduction of ethical procurement and ethical risk theories to support the proposition of collaborative due diligence in humanitarian supply chains (Chapter 8).
- We incorporated triangulation by collecting data from two different sources: IANGO managers and IANGO suppliers. We used a multi-case-study approach which affords triangulation of data across the data set. We have met the criteria for the triangulation of information, which involves the convergence of information to support key interpretations and assertions (Creswell, 1998, p.213; Stake, 1995).
- We used independent documentation and sources of literature to aid in validating our interpretation of the interviewees' verbal responses (Silverman, 1993). The confirmation of triangulation protocol rests on the data sources; investigator; theory and methodology (Creswell, 1998, pp. 213).

3.18.2 Member checking

A further verification technique mentioned by Stake (1995, cited in Creswell, 1998, p.213) is member checking, which is the examination of rough drafts containing the words of the actor. This is usually conducted in the early stages of research, after data collection and before the process of abstraction begins (Nuefeldt *et al.*, 1996). We carried out this process as recorded in the pilot study in relation to the formation of data-collection techniques, and also in the course of confirming the respondents' answers to the questionnaires. Stake (1995) notes that he usually receives little back from this process (Stake, 1995, cited in Creswell, 1998, p. 216, Table 10.2). For this reason, and as we recorded all the interviews and therefore have a factual history of what was said, we have replaced this form of verification with a technique recommended by Stake (1995), entitled the "critique checklist" (Stake, 1995, cited in Creswell, 1998, p.214) (Appendix 7 – Critique checklist). This is a 20-point criterion for assessing a good case study report. We examined all the criteria on the checklist against the study, to good effect.

3.18.3 Qualitative content analysis process

We followed the sequential process steps in qualitative content analysis outlined by Kaid (1989):

1. Formulating the research questions
2. Selecting the sample
3. Defining the categories
4. Outlining the coding process
5. Implementing the coding process
6. Determining trustworthiness
7. Analysing the results of the coding process

3.18.4 Data compilation and quality criteria for sample group 2

As mentioned in relation to the IANGO responses to questionnaire 3, it is accepted that, in the same vein, the construction of questionnaire 1 does not lend itself to statistical correlations between data sets as a Likert structure would. The straightforward percentage importance of the combined case-study responses to a specific question does, however, lend weight to a position from the sample group. This affords a supporting or contrary view to that of the IANGO response to the same questions in sample Group 1. Content analysis methods were not applied to sample group 2, as there was no interview process and the questionnaire contained only two open questions (out of 48). The textual data analysis for these two questions was limited to tabulation. Where applicable, the quality criteria applied to sample group 2 are the same as sample group 1, and are detailed in Table 7.

Table 7 Demonstration of the adherence of the research process to differing frameworks of quality criteria for good research

Predictive approach to the analysis of multiple case studies. Validity and reliability tests (Yin 2003, pp.34-39)		
Quality concept	Quality criteria	Actions
Predictive approach (Yin 2003, pp.34-39)		
Construct validity		
Avoid subjectivity	Use multiple sources of evidence	We used a multiple-case-study approach, and gathered evidence from individual managers. We sourced documents from the IANGOs engaged in the research; evidence from the

		<p>IANGO world of practitioners; documentation from international organisations, i.e. UN, OECD, EU, etc., and private companies engaged in ethical procurement; and studied the academic literature. In a second sample group we gathered evidence from individual suppliers to IANGOs.</p>
	<p>Establishing a chain of evidence.</p>	<p>We have a chain of evidence proven through the questions asked in this thesis; the appointment schedule of the interaction with the participants; e-mail correspondence; the research methodology; the pilot study; the digital interview recordings and transcripts; the content database in NVivo 9 (2010); and the procedural steps of the process of content analysis. We also constructed a theoretical framework and diagnostic tools, and applied these to construct propositions to reach conclusions.</p>
	<p>Review of a case study report by key informants.</p>	<p>Credibility is achieved through the discussion of questionnaires and research aims and procedures with the recipients, as detailed in the pilot-study process, and also during the pre- and post- questionnaire completion and interview process. Respondents were provided with an opportunity to review the researchers' picture of reality in the form of a report entitled "Research into Ethical Procurement for SC-UK: Determining levels of ethical risk within the SC-UK suppliers", which was based on findings from the research carried out; this was sent in November 2008. The report addressed ethical risk levels within the SC. Significant work associated work the report can be found in Chapter 10. No negative feedback or requests for modifications of data or findings were received from the respondents.</p>
<p>Internal validity</p>		
<p>Internal validity: applicable for explanatory or causal studies, but not for exploratory studies.</p>	<p>Pattern-matching.</p>	<p>Concepts of replication to understand the results of the pattern analysis were applied, resulting in Figures, 11-13, and 15-16, and the cluster analysis in Tables 11-17.</p>
	<p>Explanation-building.</p>	<p>Chapters 4 through to 8 offer explanations built from the analysis of pattern-matching, saturation, and replication.</p>
	<p>Addressing rival</p>	<p>Chapters 2, 4, 5, 6, 7 and 8 offer rival</p>

	explanations.	explanations.
	Using logic models.	Logic models were created in Figures 11-13 and 15-16, and tables 11 to 17, and in Chapter 8 Table 22. The content-database coding process followed logic associated with content analysis techniques.
External validity		
Can findings be generalised beyond the case study?	Dependent upon replication logic.	
Reliability		
The data collection procedures can be repeated, with the same results	Use of case-study protocol.	This protocol procedure is explained in detail 3.10 through to 3.15 in this chapter.
	Developing a case-study database. A formal assemblage of evidence distinct from the final case-study report.	We have evolved and assembled such a database from the multiple sources. We also hold the schedule of activities and processes carried out to effect the research, and the associated information databases.
Ideographic approach to the analysis of multiple case studies based on a retroductive or abductive reasoning (Aastrup and Halldorsson, 2008). Based on Trustworthiness (Lincoln and Guba, 1985, p.289).		
Quality concept	Quality criteria	Actions
Trustworthiness (Lincoln and Guba, 1985, p.289)		
Confirmability		
Confirmability is concerned by demonstrating how findings can be proven to be based on the data captured and traced back to the data sources.	This is achieved by a confirmability audit.	Confirmability is addressed by the way we have displayed the case information.
Credibility		
Degree of match between the respondents' and the researchers' constructions. The respondents should		Credibility is achieved through the discussion of questionnaires and research aims and procedures with the recipients, as detailed in the pilot-study process, and also, through the pre- and post-questionnaire completion and interview process. Respondents were

review the researchers' picture of reality.		provided with an opportunity to review the researchers' picture of reality in the form of a report entitled "Research into Ethical Procurement for SC-UK: Determining levels of ethical risk within the SC-UK suppliers", which was based on findings from the research carried out; this was sent in November 2008. The report addressed ethical risk levels within the SC. Significant work associated with the report can be found in Chapter 10. No negative feedback or requests for modifications of data or findings were received from the respondents.
Prolonged engagement between research and subject.	The level and depth of communications and interactions between the researcher and the multiple case study group.	There was a three-year period of interaction and communications.
Transferability		
The naturalist approach, which considers the context of time and place of the case analysis in order to prevent generalisations.	Transferability rests on similarities between sending and receiving contexts (Manning, 1997).	Transferability is achieved by creating a common set of criteria for all of the cases in the research: the data-collection process, the interview questions, and the common purpose.
Dependability		
Whereupon shifts in the design and constructs of the research need to be publicly inspectable.	Achieved through the logic of process and method decisions outlined in a dependability audit.	Dependability is demonstrated in the research design and protocols described in 3.10 through to 3.15, which provide clear, transparent trackability.
The Grounded Theory perspective: a critique of trustworthiness. "The criteria and language for judging the worth and credibility of qualitative studies can and do lead to confusion. Over the aims of the research, the process followed, and the contribution to end product" (Shankar and Goulding, 2001 cited in Goulding 2002, p.43). Interpretations are temporally constrained, and provisional, limited in time and as solutions to problems may be pluralistic (Goulding 2002, p.43).		
Quality concept		Actions
The Grounded Theory perspective		

(Goulding 2002, p.43).	
Commonality of judgement.	
Commonality of judgement often comes from scrutiny by a community of inquirers (Rennie, 1988; Goulding 2002, p.43).	Publication of the theoretical framework (Figure 11) and diagnostic matrixes (Figures 11, 12 and 13) published in <i>Supply Chain Management, An International Journal</i> (Wild and Zhou, 2011)
Scrutiny by informants who are sometimes asked if explanations offered accurately describe their experiences. This is sometime referred to as member checking or auditing (Goulding 2002, p.43).	Credibility is achieved through the discussion of questionnaires and research aims and procedures with the recipients, as detailed in the pilot-study process, and also, through the pre- and post-questionnaire completion and interview process. Respondents were provided with an opportunity to review the researchers' picture of reality in the form of a report entitled "Research into Ethical Procurement for SC-UK: Determining levels of ethical risk within the SC-UK suppliers", which was based on findings from the research carried out; this was sent in November 2008. The report addressed ethical risk levels within the SC. Significant work associated with the report can be found in Chapter 10. No negative feedback or requests for modifications of data or findings were received from the respondents.
With regards to providing evidence to support the validity of the theory, interpretations should include the perspectives and voices of those studies (Goulding 2002, p.44).	The voices of the respondents are heard in Chapters 4, 5 and 8, and in matrix 5 (Figure 15) – Identification of risks in ethical value sets and their base codes, between IANGOs, their supplier networks and donors.

DISCUSSION OF RESULTS

Chapter 4: Determine a framework of alignment strategies for collaborative ethical procurement between IANGOs in HSCs.

4.1 Introduction

In the literature review discussion we determined the importance of ethical procurement to international aid non governmental organisations (IANGOs) concerning meeting donor requirements, and realising efficiency and effectiveness, in their humanitarian supply chains (HSCs), (2.6.6). Yet, we concluded that there is a gap in the literature concerning the theoretical development of ethical procurement risk in IANGO HSC's (2.9). As a consequence HSC strategy to counter ethical procurement risk to IANGOs is unavailable. Theoretical frameworks do not exist upon which to conduct an analysis of potential vulnerabilities to ethical procurement risk in IANGO HSCs. This holds true in their supplier networks and donor relations. As a reaction to this state of affairs the research will further explore factors affecting HSC collaboration and the formulation of systems of governance.

In this chapter we seek to contribute to supply chain management and humanitarian supply chain management by building theory through creating a framework of alignment strategies for collaborative ethical procurement due diligence (CEPDD). We introduce a conceptual framework of alignment strategies for CEPDD between international aid non-government organisations (IANGOs) in humanitarian supply chains (HSCs), which we will use to explore ethical procurement due diligence relationships between (a) IANGOs, (b) IANGOs and their suppliers, (c) IANGOs and their suppliers'-suppliers, and (d) donors, IANGOs and IANGO suppliers. Each of the elements that constitute the framework is explained, and the position of each element in relation to strategic, tactical and operation phases is clearly identified. The information sources for the development of the framework are based on a literature review. In figure 10 the flow chart of the structure of the thesis we highlight where chapter 4 sits as a stage of research within the 'big picture' of the theseis.

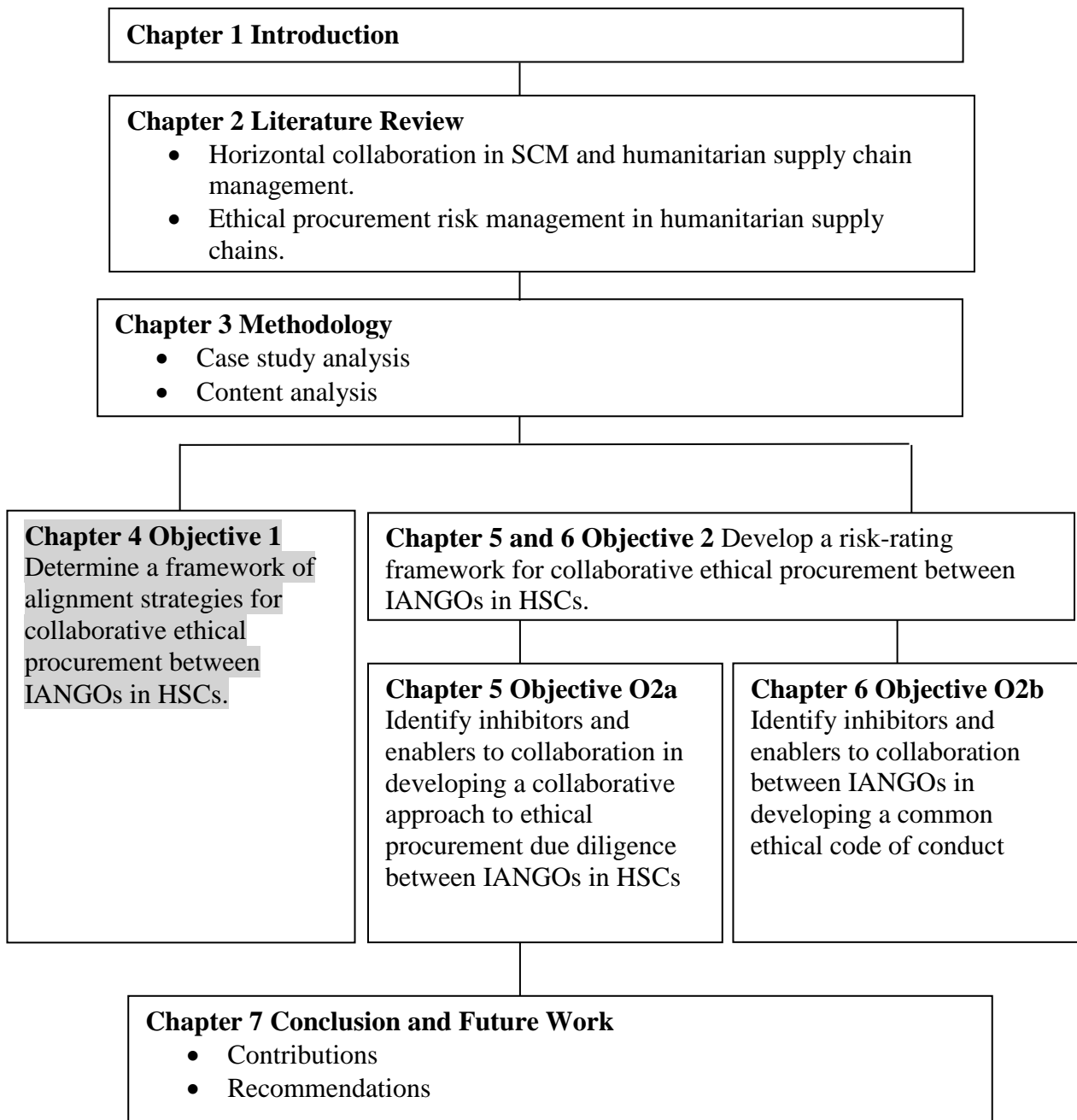


Figure 10: Flow chart of the structure of the thesis (Focus on Objective 1)
(Source: author)

4.2 Strategic preparation

In Kovács and Spens' (2007) framework of disaster relief operations, organisations or actors associated with HSCs and disaster relief can be grouped into two sets: those that are intrinsically linked to the region, which they term "regional", and include indigenous government, their military, local enterprises, and regional aid agencies; and those they term "extra-regional", which include the UN, international NGOs, and logistics service providers, donors, governments and aid agencies. Kovács and Spens (2007) see these two sets as holding different perspectives which take alternative actions towards disasters in HSCs. Regional actors are concerned with forecasting, evacuation plans and risk management, whilst extra-regional actors are concerned with strategic preparation and project planning as they prepare for risks (i.e. disasters). Our framework (Figure 11) begins from this strategic preparation perspective.

4.3 The importance of alignment strategies in HSCs

The strategic concepts of agility, adaptability and alignment for SCM are expounded by Lee (2004) as the "triple-A" SC strategy (Whitten *et al.*, 2012). Tomasini and Van Wassenhove (2009, p.7-8) apply the strategic capabilities of Lee's (2004) three-pronged SC strategy to develop a framework for HSCM. Agility, as the environment of HSCs, is unprecedented demand coupled with political, financial, and physical pressures. Adaptability, as disasters, create structural and physical change; by necessity, HSCM should be adaptable in designing HSCs. Alignment is concerned with creating conditions for improving performance. This requires partners throughout an SC to exchange information, and stakeholders to become responsible for creating a common purpose, in order to define their distinctiveness, and to develop allied incentives. Issues relating to the concept of alignment are considered by Tomasini and Van Wassenhove (2009, p.8) to "present the biggest challenge for any humanitarian supply chain". They see collaboration between humanitarian agencies as being at a disadvantage compared to that in the private sector, where the profit goal drives coordination of activities. Conversely, in HSC there are no such easily measurable drivers, and barriers are put up in the way of funding, lack of time, leadership, and visibility, and incompatible organisation structures and ideologies (Tomasini and Van Wassenhove, 2009, p.84-86). In our framework (Figure 11), the strategic dimensions of alignment are placed

under strategic preparation, and our focus is upon co-opetition and ethical risk management strategies (Lee, 2004; Tomasini and Van Wassenhove, 2009, p.7-8).

4.4 Strategic, tactical and operation phases

We adapt the strategic, tactical and operational criteria developed by Zinn and Parasuraman (1997) in their typology of logistics-based strategic alliances, and adopted by Verstrepen, *et al.* (2009) in their horizontal cooperation framework. Strategic collaboration is aimed at achieving long-term objectives for IANGOs in EPDD and CEPDD. This involves intensive planning, and is aligned with stakeholder interests and mission statements. Tactical collaboration is concerned with medium-term objectives for IANGOs, and involves sharing resource commitments, investments, and in-depth planning, to produce EPDD and CEPDD services. Operational collaboration relates to the daily operations for EPDD and CEPDD within IANGOs, which are practical in nature and involve information-sharing and joint execution.

4.5 HSC risks

SC risks are identified in Figure 11 as loss of reputation (Cousins *et al.*, 2004), conflicts among shareholders (Palovita and Luoma-aho, 2010), SC disruptions (Hendricks and Singhal, 2005), social, political, cultural and environmental (Faisal *et al.*, 2006), economic (Elliott, 2005), military (Pettit and Beresford, 2009), and disease (Khan and Burnes, 2007). Our framework is concerned with ethical risk assessment and is seen as a distinctly different activity from scientific risk assessment, as the origins of ethical risks are embedded in social/cultural factors (Manning *et al.*, 2006).

4.6 Stakeholder relationships

In the HSC context, stakeholders are individuals or groups that have an influence or interest in an organisation such as an IANGO; this can be in the form of support, influence, or being influenced by the donor (Palovita and Luoma-aho, 2010). Stakeholders have attributes that determine their degree of influence; these are classified as power, legitimacy, and urgency

(Mitchell *et al.*, 1997). Power is the ability to coerce others to their objectives legitimacy refers to actions that are appropriate; and urgency involves the speed of delivery. The level of influence the shareholder has is determined by the degree to which these attributes are present in the relationship (Palovita and Luoma-aho, 2010). Stakeholders in IANGO HSCs include: donors (both organisations and individuals), suppliers, governments, and global organisations which form relationships with IANGOs. Of these, the stakeholder that incorporates factors of power, legitimacy, and urgency in their relationship with IANGOs by constructing financial contracts, determining spending criteria, and setting objectives to be met, is the organisational donor. Stakeholder theory has been applied to humanitarian logistics (Kovács and Spens, 2007). In our framework (Figure 11) the donor is identified as the most influential stakeholder.

4.7 Co-opetition

SC collaboration may focus on vertical, horizontal, and lateral forms of cooperation in and between SCs (Cruijssen *et al.*, 2006; Cruijssen *et al.*, 2007a, b; Simatupang and Sridharan, 2002). Our framework (Figure 11) incorporates co-opetition as the alignment strategy for IANGOs to adopt in order to tactically address the introduction of EPDD. Co-opetition is the ability of firms to cooperate and compete at the same time (Brandenburger and Nalebuff, 1996; Kotzab and Teller, 2003; Richey, 2009). Co-opetition is a combination of competing values theory and collaborative theory to acquire and balance resources. Associated actions include strategic situational awareness, information-sharing, protective safeguarding, and developing/changing partnership arrangements when expedient (Richey, 2009). Co-opetition goals may be jointly stipulated if the competitors cooperate, but not if they compete. Co-opetition may be especially beneficial if cooperation takes place for IANGO non-core activities such as EPDD, while competition remains unchanged for core activities such as aid delivery, and managing donor relationships. The nature of IANGOs, their cultural value sets, and their competition for limited resources through donations (Kovács and Spens, 2009) identify IANGOs in HSCs as a valid area of research into co-opetition, as a component factor of a SC strategic alignment strategy.

4.8 Definitions of ethical risk and ethical due diligence in this framework

In our framework we incorporate the concept of due diligence “To elevate and monitor the level of ethical performance in all its (procurement) operations in order to build the trust that is the foundation of sound relationships with all stakeholder groups” (Wilson, 2000). We adopt definitions of social ethical responsibility which specifically relate to purchasing functions “managing the optimal flow of high-quality, value-for-money materials, components or services from a suitable set of innovative suppliers in a fair, consistent, and reasonable manner that meets or exceeds societal norms, even though not legally required” Reham *et al.* (2009).

4.9 Ethical risk management

The stages of risk management systems generally contain three elements: risk identification, to determine all risk factors; risk estimation, to determine the prevalence and scope of risks; and risk evaluation, to determine management response and resource allocation (White, 1995). Our framework (Figure 11) adopts these categories under the heading of “ethical risk”. In this research, for the purposes of identifying risk in CEPDD, the adoption of qualitative techniques that seek to identify, describe, analyse and understand risk was deemed appropriate to test and expand our framework (Khan and Burnes, 2007; Simon *et al.*, 1997). Views expressed by Mitchell (1995) and reiterated by Khan and Burnes (2007) maintain that approaches to risk assessment may be situation-dependent, and the translation of general advice into risk assessment tools difficult. They propagate “a need for broad and in-depth empirical research into how risk is managed in supply chains” and suggest “case studies to investigate”. They pose several questions relevant to this research, which are:

1. How do companies manage SC risk?
2. What processes and techniques do companies use to identify and analyse risk in their SCs?

IAHSCs operate in an environment of uncertainty, but the control of their relationships with suppliers is within the boundaries of probability. Risk assessment facilitates the identification of barriers, inhibitors and enablers to collaboration, and the development of a framework that shines a light on relative risk. Our framework addresses these questions in relation to ethical procurement in HSCs.

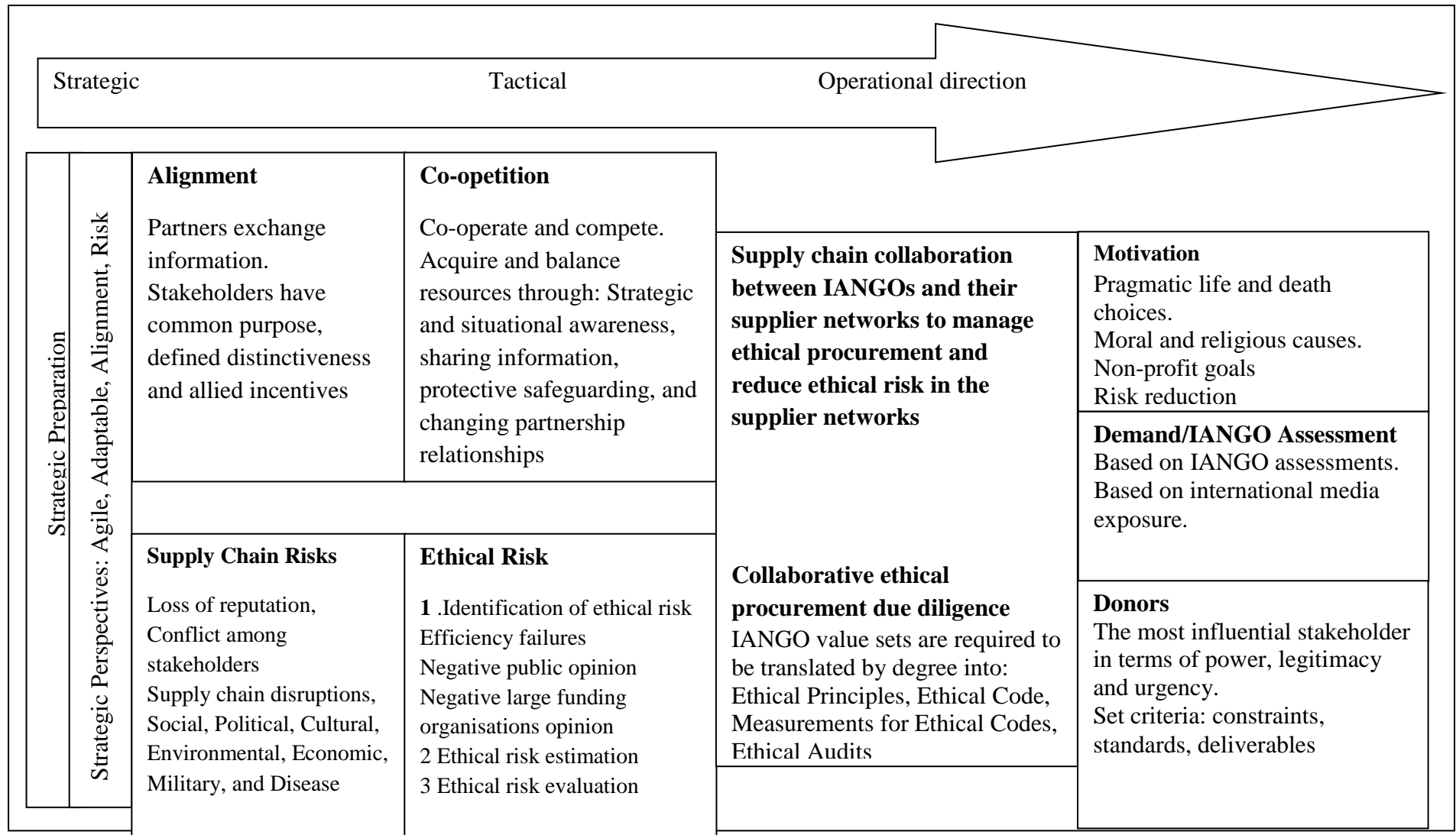


Figure 11: A framework of alignment strategies for CEPDD in IANGO HSCs (Source: author)

4.10 Strategic, tactical and operation phases in the alignment framework

Strategic, tactical and operation phases (Table 8), which can be seen as the vertical dimensions in the alignment framework (Figure 11) are related to each of the composite elements of the framework.

Strategic Phase	Alignment Partners exchange information. Stakeholders have common purpose, defined distinctiveness and allied incentives	Supply chain risks Loss of reputation, Conflict among stakeholders Supply chain disruptions, Social, Political, Cultural, Environmental, Economic, Military, and Disease
Tactical Phase	Co-opetition Co-operate and compete. Acquire and balance resources through: Strategic and situational awareness, sharing information, protective safeguarding, and changing partnership relationships	Ethical Risk 1 Identification of ethical risk Efficiency failures/ Negative public opinion/ Negative large funding organisations opinion 2 Ethical risk estimation 3 Ethical risk evaluation
Operational Phase	Supply chain collaboration between IANGOs and their supplier networks to manage ethical procurement and reduce ethical risk in the supplier networks	Collaborative ethical procurement due diligence IANGO value sets are required to be translated by degree into: Ethical Principles, Ethical Code, Measurements for Ethical Codes, Ethical Audits

Table 8 Strategic, tactical and operation phases

4.11 Motivation, demand and donors

Our framework of alignment strategies for collaborative ethical procurement in IANGO HSCs (Figure 11) accentuates and extrapolates differences between CSCs and HSCs, utilising the concepts of Motivation, Demand, and Donor relations (Kovács and Spens, 2007). In CSCs, the concept of “Motivation” (Figure 11) is related to the task of improving logistics profitability. Organisations engaged in HSCM are required to deal with SC goals that are different from profit, such as life and death situations (Ernst, 2003, p.5). The concept of “Demand” (Figure 11) in HSCs differs from demand in business logistics, in that the final consumer does not have choices that are comparable to a consumer of goods and services

(Oloruntoba and Gray, 2009). Demand is often seen as a result of assessment through the estimates of aid agencies, and not directly created by the recipients of aid (Kovács and Spens, 2007; Long and wood, 1995). We propose that demand pull in HSCs originates as a result of the fact of aid recipients being *in situ* with aid requirements, and is also the result of international media exposure to areas of chosen media focus. The concept of the role of *donors* (Figure 12) in HSC's is unique to HSC's. Donors may be at the governmental level or at the individual level, donors set criteria to aid agencies, these may compose of constraints, standards, and deliverables (Constanza *et al.*, 2005).

4.12 Donor relations and ethical risk, beyond the supplier-IANGO dyad

Donors are affected by their perceptions of events in relation to the reasons that underlie their donations. They may wish to observe that value is being realised for their donations, by approving how their donations are used in what they consider to be a moral and ethical manner. This means that aid agencies are required by donors to meet agreed criteria (Figure 11), and are required to deliver to expectations (EU, 2007). The revenue is at risk if there is a deficiency in meeting such standards, whether they are contractual or perceptions expected from the donors. An IANGO aid agency markets itself to donors, at the beginning of the SC, rather than a commercial organisation marketing itself to consumers at the end of the SC. This is a fundamental difference from CSC management, in that the marketing is performed at the first stage of the supply process (Oloruntoba and Gray, 2006). The targeted markets from which revenue is raised to feed product and service transformation, is the furthest point in the HSC from the consumer of the product.

4.13 Conclusion

We have introduced a conceptual framework of alignment strategies for CEPDD between IANGOs in HSCs, which we will use to explore EPDD relationships between IANGOs, (b) IANGOs and their suppliers, (c) IANGOs and their suppliers'-suppliers, and (d) donors, IANGOs and IANGO suppliers. The framework of alignment strategies addresses strategic, tactical and operational stages of collaboration. Positioned at the preparation stage of IANGO HSCs, our focus is upon co-opetition and ethical procurement risk management strategy. We

will address SC collaboration and EPDD by utilising this theoretical framework to accentuate and extrapolate differences between CSCs and HSCs, utilising the concepts of Motivation, Demand, and Donor Relations. The theoretical framework (Figure 11) is used to guide all levels of research throughout the discussion of results in this thesis. It provides the context for the design of diagnostic tools for determining ethical risks at tactical and operational levels. In chapters 5 and 6 we shall extrapolate out from our primary data to design diagnostic tools for assessing risks to CEPDD in HSCs.

Chapter 5: Identify inhibitors and enablers to collaboration in developing a collaborative approach to ethical procurement due diligence between IANGOs in HSCs

5.1 Introduction

Objective 2 of this thesis is to develop a risk-rating framework for collaborative ethical procurement between IANGOs in HSCs. In this chapter we tackle the first part of this objective, 2a, to identify inhibitors and enablers to collaboration in developing a collaborative approach to ethical procurement due diligence between IANGOs in HSCs (Figure 12).

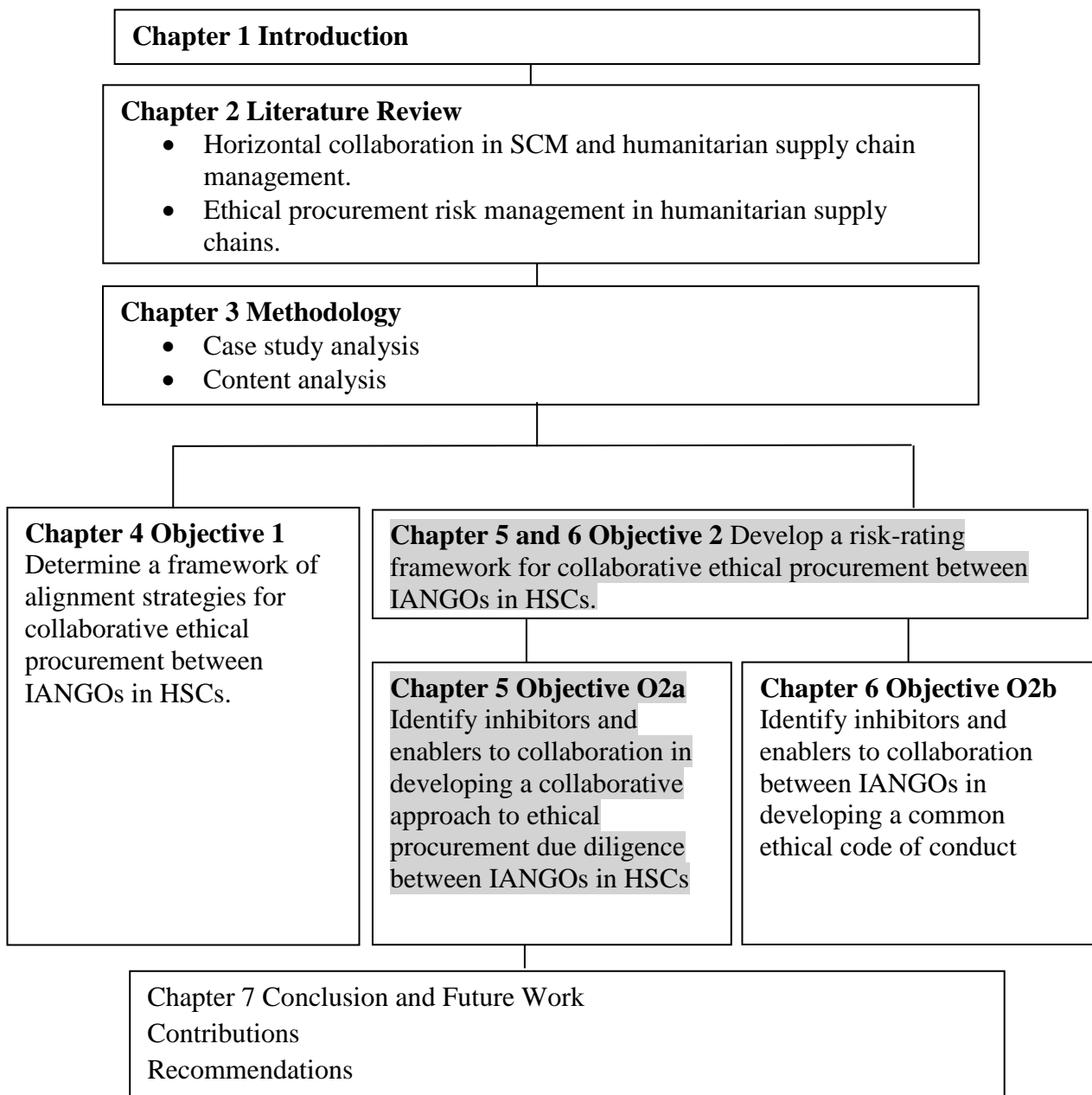


Figure 12: Flow chart of the structure of the thesis (focus on objective 2a)
(Source: author)

Our analyses of the elements of risk are contextualised within the theoretical framework of alignment strategies (Figure 11).The focus in this chapter is upon the tactical stage of a framework of alignment strategies for CEPDD in IANGO HSCs (Figure 11).The extract from Table 9 Strategic, tactical and operation phases demonstrates the tactical focus.

<p>Tactical Phase</p>	<p>Co-opetition Co-operate and compete. Acquire and balance resources through: Strategic and situational awareness, sharing information, protective safeguarding, and changing partnership relationships</p>	<p>Ethical Risk 1 Identification of ethical risk Efficiency failures/ Negative public opinion/ Negative large funding organisations opinion 2 Ethical risk estimation 3 Ethical risk evaluation</p>
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Table 9 Extract from Table 8 Strategic, tactical and operation phases demonstrates the tactical focus (Source: author)

In this chapter we introduce mechanisms, by which to identify risks, to collaborative ethical procurement for IANGOs in HSCs. Data has been extrapolated from the conceptual framework (3.17.2) created through the process of content analysis (3.16.6.1 to 3.16.1.4) to create diagnostic matrixes to identify risks to ethical procurement (Figure 9: The relationship between conceptual frameworks resulting from content analysis and post-analytical representational techniques in this thesis). Through the application of risk rating tools we identify inhibitors and enablers to collaborative ethical procurement due dilligence (CEPDD) in IANGO HSCs. It is important to identify the inhibitors to collaboration for ethical procurement in the IANGO environment, and determine the degree to which these inhibitors may be overcome. Zutshi and Creed (2009) argue that it is of benefit to identify enablers to confront social, political, cultural and environmental risks. We seek to introduce a theoretical contribution through designing a framework through which we can identify risks to collaborative ethical procurement between IANGOs. The practical result of which is to create the potential for enhanced decision-making which can affect the ability of IANGOs to realise EPDD/CEPDD. As a result, benefits may accrue in terms of improved image, efficiency and effectiveness.

5.2 Data sources

The literature review is the basis for the theoretical framework (Figure 11), and three general categories of ethical procurement risk are used from this source for the formulation of the risk identification matrix 1 (5.3). The case study database is the source for all the results of the content analysis. The data sources which constitute the case study data base which are used to identify risks to ethical procurement and to create categories for the formulation of diagnostic matrixes is that gleaned during the interview process from questionnaire 4, and for the identification of risks to ethical procurement audits, questionnaire 1. The origin of the data used to provide a comparison of ethical procurement auditing procedures and processes between IANGOs and their suppliers and their suppliers' networks is IANGO questionnaire 1 and the supplier questionnaire for sample group 2, IANGO Suppliers (3.11 Composition of the sample groups and the sample selection process). The construction of questionnaire 1 does not lend itself to statistical correlations between data sets (3.18 Data compilation and quality criteria for sample group 2), yet the percentage importance of the combined case-study responses to a specific question does lend weight to a position from the sample group. This affords a supporting or contrary view to that of the IANGO response to the same questions in sample Group 1. Content analysis methods were not applied to sample group 2, as there was no interview process and the questionnaire contained only two open questions (out of 48). The textual data analysis for these two questions is limited to tabulation.

5.3 Risk identification matrixes for CEPDD in IANGO HSCs

We relate the issues surrounding motivation, demand and donors, as identified in our strategic framework derived from the literature review (4.11 - 4.12), (Figure 11), to a general framework of categories for identifying risks in the form of inhibitors and enablers to CEPDD that emerged in our content analysis of the case study data (3.17.2, Conceptual framework 1, Table 4). The categories identified are: Category 1: Values, Purpose and Areas of Conflict; Category 2: Operational Issues; Category 3: Collaborative Challenges for EPDD.

Enablers and Inhibitors to Ethical Procurement Due Diligence	Motivation	Demand/International Aid Non-Governmental Organisations Assessments	Donors
Values, Purpose, and Areas of Conflict			
Operational Issues			
Collaborative Challenges for Ethical Procurement Due Diligence			

Figure 13 Matrix 1: risk identification for CEPDD in IANGO HSCs (Source: author)

5.3.1 Definitions of the three emergent categories

Category 1: Values, Purpose and Areas of Conflict. Values refer to moral and social values, while purpose relates to the intended outcome of something, and conflict relates to differences between ideas, principles, or people (Online Thesaurus, 2012). This category is associated with risks to CEPDD in IANGO HSCs that capture enablers and inhibitors under the subcategories of: Liberal pragmatic perspective towards family planning/pro-choice; Faith-based perspective towards family planning/pro-choice; Advocacy; Impartiality; Collective responsibility; Exclusion from collective responsibility; and Local verses global COC frameworks (matrix 2 (Figure 14)).

Category 2: Operational Issues. This refers to areas of risk affected by operations management (OM). OM is defined as “the management of all activities directly related to the creation of goods and/or services through the transformation of inputs into outputs” (Heizer and Render, 1999, p.1). Operational issues are associated with risks to CEPDD in IANGO HSCs that capture enablers and inhibitors under the subcategories of: Generic product/service; Specialist product/service; Lead IANGO; Large/small/medium-sized IANGOs; Large suppliers; Small/medium-sized suppliers; Suppliers as producers; Suppliers as wholesalers and distributors; Geographic: international, local and regional; and Infrastructure (matrix 2 (Figure 14)).

Category 3: Collaborative Challenges for EPDD. Here, there is an emphasis upon horizontal and inter-organisational collaboration between supplier, purchaser and donors along HSCs. This category is associated with risks to CEPDD in IANGO HSCs that capture enablers and inhibitors under the subcategories of: Cultural value sets; Common ethical code; Thresholds; and EPA (matrix 2 (Figure 14)). The purpose of the “risk identification matrix” is to provide a general framework through which to capture the specific characteristics associated with each subcategory, which will facilitate the identification of enablers and inhibitors to CEPDD in IANGO HSCs.

5.3.2 A diagnostic tool for “identifying risks in the form of inhibitors and enablers to CEPDD” between IANGOs, their supplier networks and donors

The objective is to identify inhibitors and enablers to collaboration in developing a collaborative approach to ethical procurement due diligence between IANGOs in HSCs. We have developed diagnostic matrix 2 (Figure 14) to provide a detailed comprehensive picture of risks to collaborative ethical procurement between IANGOs which we categorise as inhibitors and enablers. Matrix 2 (Figure 14) has been expanded from the general categories in matrix 1 (Figure 13) into subcategories which emerged from the content data analysis process (3.17.2, Conceptual framework 1, Table 4). These are formulated to provide a unique diagnostic tool for understanding behaviour and identifying risk in segments that relate to specific areas of decision making in CEPDD between IANGOs and their supplier networks and donors.

Enablers and Inhibitors To Ethical Procurement Due Diligence Collaboration in IANGO Humanitarian Supply Chains		Motivation	Demand/IANGO Assessment	Donors
		Pragmatic life and death choices. Moral and religious causes. Non- profit goals. Risk reduction.	Based on IANGO assessments. International Media exposure.	Set criteria: ConstraintsStandards Deliverables
Values, Purpose, and Areas of Conflict	Liberal pragmatic perspective towards family planning/pro-choice			
	Faith-based perspective towards family planning/pro-choice Advocacy			
	Impartiality			
	Collective responsibility			
	Exclusion from collective responsibility			
Operational Issues	Generic product/service			
	Specialist product/service			
	Lead IANGO			
	Large/small/medium-sized IANGOs			
	Large suppliers			
	Small/medium-sized suppliers			
	Suppliers as producers			
	Suppliers as wholesalers and distributors			
Collaborative Challenges for Ethical Procurement Due Diligence (EPDD)	Cultural value sets			
	Common ethical code			
	Thresholds			
	Ethical Procurement Audit			

Figure 14 Matrix 2: A diagnostic tool for “identifying risks in the form of inhibitors and enables to CEPDD” between IANGOs, their supplier networks and donors (Source: author)

5.4 Identification of risks to CEPDD in IANGO HSCs

We have applied Matrix 2: risk identification for CEPDD in IANGO HSCs (Figure 14), within the context of the framework in Figure 11 to analyse the case study data. The findings are summarised and highlighted in (matrix 3, Figure 17). We address three perspectives, i.e. outsourcing opportunities for EPDD, enablers to collaboration, and inhibitors to collaborative EPDD for IANGOs.

5.4.1 Outsourcing opportunities for EPDD

In order to contextualise the issues, we will now explain the background of the research setting. The IAPG is a forum and mechanism where IANGOs meet and share issues seeking solutions in a common manner. Ethical procurement due diligence (EPDD) is such an issue. Prior to this study a presentation by an organisation that specialises in providing services for ethical procurement due diligence had been made to IAPG members. The organisation is called Supplier Ethical Data Exchange (SEDEX, 2007), and it was created by the Ethical Trading Initiative (ETI, 2009). ETI devised a code for EP based on code data published by United Nations agencies and the International Labour organisation (ILO). Subsequently it created EP self-assessment criteria for supplier organisations that wished to join SEDEX. Once completed the assessment is returned to SEDEX to be risk assessed. It is then filed on the SEDEX database. The risk assessment results details are available on the data base, and passed directly to the buyers of the supplier if a SEDEX member. ETI also train EP auditors, and external to SEDEX, independent specialist ethical auditors are available for third party work. This is an outsourced EPDD function available to any organisation and the IAPG were discussing its potential.

5.4.2 Enablers to collaboration

In our framework (Figure 11) and as a result results of the application of our diagnostic tool (Matrix 2, Figure 14) the mitigation of risks in the form of enablers to CEPDD between IANGOs and their supplier networks and donors are demonstrated in matrix 3 (Figure 47 Matrix 3: Inhibitors and enablers to CEPDD between IANGOs, their supplier networks, and donors).

5.4.2.1 Educative and leadership roles of larger IANGO organisations

Our findings reveal a wide disparity between IANGOs in their historical engagement in EPDD application. The largest IANGO(s) with the greatest resources are significantly advanced in the EPDD process and we refer to such organisations as lead IANGOs. Lead IANGOs were engaged with ETI in the development of ethical procurement code and now encourage suppliers to join SEDEX, “We actively encourage suppliers as part of their involvement plan to join SEDEX” (Respondent 1(R.1)). When a supplier is a member of SEDEX it is seen in a positive image, demonstrating EPDD involvement. It is a perquisite to be a SEDEX member for lead IANGO(s). Lead IANGOs have adopted SEDEX as an outsourced EPDD facility, yet also instigate their own EP procurement assessment and auditing criteria. Following a SEDEX ethical procurement risk assessment on a supplier, the IANGO would be notified and would then decide in conjunction with the supplier how they will overcome the ethical procurement risks identified. Lead IANGOs have adopted the ETI’s EBC, and have a more comprehensive ethical procurement code than other NGO organisations. Lead IANGOs have dedicated personnel who are tasked to instigate ethical procurement in indigenous SCs, and have developed their own ethical procurement assessment criteria. They carry out their own ethical procurement audits on UK suppliers, having been trained via ETI auditor courses, and also organise overseas audits through specialist outsourced audit companies. “The audits are detailed and ask what would the suppliers assess their suppliers against, how do they assess their suppliers, how do they assess their suppliers and do they carry out audits on their suppliers” (R.1). When lead IANGOs have a supplier audit, which is recorded on the SEDEX database, it is accessible to other IANGOs who are also SEDEX members and may share common suppliers, since the supplier could meet significant aspects of the IANGO’s own EPDD criteria. Lead IANGOs have run educational workshops on EPDD for their suppliers on an ongoing basis over a number of years. Their view is that there is a need to educate suppliers as to why they should complete EPAs, and to provide guidance to how suppliers can push the EPA process further down their own SC to their own suppliers. “We run regular supplier days and go through the questionnaires [ethical procurement rating process] with suppliers” (R.1). Lead IANGOs offer advice, information, and expertise on EPDD to other IANGOs. In such actions, lead IANGOs can act as catalysts for other IANGOs towards instigating EPDD. “We encourage IAPG groups that are not members of SEDEX as there is a lot of information on there, if there is an audit on there for a company we use and its already been done, then they don’t have to go through the whole process again” (R.1). While this is a practical approach for the less specialist product groups, there are issues. “Critically, SEDEX do not cover the range of

specialist medical product groups, which require additional specialist auditing procedures” (R.2).

5.4.2.2 The historical IANGO network of managers

There are personal links between IANGO purchasing/logistics managers who have worked in the sector for many years, stayed in their jobs for many years, and have transferred between IANGOs. There is an appreciation of the knowledge and expertise of each other. Forums such as the IAPG facilitate this and trust between professionals operating within the environment is strong. “Due to personal links the co-operation (between IANGOs) is quite close” (R.2).

5.4.2.3 Ethical value sets of individual actors and participating organisations

IANGOs hold ethical mandates to provide support for ethical behaviour and a collective willingness to move collaborative ethical procurement forward. This may need to take two directions: firstly, the formulation of a general set of ethical procurement policy guidelines, as published on the IAPG website (www.iapg.org.uk). The formulation of a collaborative EPDD policy statement has been achieved, but the rolling-out of the policy, and its practical implementation, is complex and difficult to realise. “There is a caveat on the IAPG website that this statement must not supersede individual (IANGOs) ethical policy or statement” (R.2). Secondly, the development of common audits would probably be restricted to a range of common products and services, and decisions as to when to conduct audits on these suppliers would be need to be taken based on agreed threshold levels for discretionary products (products not assigned mandatory conditions by donors). It is recognised that individual IANGOs have different agendas. For example, an IANGO may focus upon disability, such as disabled people being employed in a facility. “We encourage manufacturers to employ people with disadvantages” (R.2). Such criteria may be mandatory in a particular IANGOs EP code, for another IANGO with a focus upon providing general shelter such as tents in a crisis; this specific ethical procurement code may not hold the same importance.

5.4.2.4 Critique and comparison with ISO audits

Concerns have been raised about the implementation of compliance-based standard measurement systems and audits surrounding CSR, of which EPDD is a part. Critical issues

regarding frameworks, measurement and empirical methods have not yet been resolved (Shahin and Zairi, 2007). Castka and Balzarova (2007) argue that third-party ISO audits are often suspect due to commercial relationships between certifier and audited organisation, the competence of auditors, and the accountability of the certification body to the final customer. Audits are also often subject to misleading information by managers, and falsification of documents by suppliers (Roberts *et al.*, 2006; Zutshi and Creed 2009). Regardless of these critiques of ISO audits, Castka and Balzarova (2007), Khan and Burnes (2007), and Zutshi *et al.* (2009) all purport a move towards the implementation of measurable and auditable CSR systems. Castka and Balzarova (2007) suggest quality standards and TQM principles should serve as platforms for CSR, to enable organisations to move towards a stakeholder focus and argue for the utilisation of the International Organisation for Standardisation (ISO) 26000, as a benchmark, when available (ISO, 2003). The onus would then change from compliance to guidance, no third party certification and, a move from shall to should in relation to standards. Zutshi and Creed (2009) argue in relation to child labour that measurable targets should be set, they should be industry specific, and inspection should take place, agreeing with Khan and Burnes (2007) that measurements associated with risk should be situation specific, particularly during audit inspections.

5.4.2.5 Commonality of product

Commonality of product between IANGOs can give rise to the potential for common EPAs for suppliers and illuminate synergies for future collaborative activities. “We are purchasing quite a big range of products and the amount of overlapping interests is quite high” (R.3). Shared EPAs may result in cost and time savings by reducing potential duplication of EPAs with suppliers and individual IANGOs. “We don’t think our donors would like duplication of efforts, although implementation time lines are a barrier [for collaborative EPDD], but I think they would see an advantage if these ten IANGOs could use the same audit” (R.1).

5.4.3 Inhibitors to collaborative EPDD for IANGOs

In our framework (Figure 11) and as a result results of the application of our diagnostic tool (Matrix 2, Figure 14) risks in the form of inhibitors to CEPDD between IANGOs and their supplier networks and donors are demonstrated in matrix 3 (Figure 17).

5.4.3.1 Purpose, function, and cultural value sets

Motivation issues address the reality that professionals are engaged in different aspects of work and hold different views. There are differences in product range due to the specialist nature of products, such as medical/pharmaceutical, mines, family planning, eyesight etc. Each IANGO has its own focus and its own specialist suppliers. Product/service ranges where there are more common suppliers are in the less specialist product ranges such as shelter, relief kits, communication and international transport. Fundamental differences arise between IANGOs in purpose, function, and cultural value sets. “We all have slightly different remits and priorities, to find a common ground that is not too in-depth to agree upon or too common to be useful is difficult” (R.3). Faith based organisations may have ethical conflicts with IANGOs engaged in family planning/prochoice activities. “NGOs are often dominated by faith based issues, especially in the USA” (R.4). IANGOs that have advocacy as a central ethical core whether it is for religious/moral/ethical/justice purposes, may potentially conflict with non-advocacy IANGOs which have an ethos of impartiality crucial to their functionality. In such situations underlying legal issues concerning collective responsibility become important to organisations wishing to maintain an impartial stance when a common ethical code is adopted. It might be possible to work around areas of ethical code, rather than exclude IANGOs, who cannot meet specific criteria due to the nature of IANGOs work, for example land mine clearance companies dealing with military suppliers companies. Collaboration favours IANGOs grouping around common product clusters, especially for products with specialist purposes which require specific ethical code formulations as specific agreement is needed. This may result in partnerships based on such capabilities (Corsten, 2000).

5.4.3.2 Cost, time and capacity

Cost time and capacity issues are identified in our framework (Figure 11) and risks identified in the form of inhibitors in matrix 3 (Figure 17). Funding availability for IANGOs where finance to develop EPDD is limited and depends on the donor and public perception. Larger NGOs may receive funding from donors, while smaller IANGOs do not qualify for UN donations/grants. There are major cost time and capacity issues about EPDD with smaller suppliers. There is an ethical remit by most IANGOs to widen their supplier base and encourage smaller suppliers, often to build up low cost suppliers from the developing world for items such as medical drugs from countries where lower cost generic versions are

available, such as India. EPDD may be a hurdle for smaller firms compared to global drug corporations who can afford to affect EPDD in a comprehensive manner. Often IANGOs outsource to small IANGOs who are not eligible for direct funding from donors, who may also face resource issues and lack leverage with their suppliers to conform to EPDD. Larger suppliers who can conduct EPDD have an advantage over smaller suppliers who may find it difficult to meet EPDD pre-qualification for tenders due to administration costs. Corporate CSR can be an image builder which is difficult for smaller suppliers to subscribe to and as such EPDD can be an additional process that actually disqualifies smaller suppliers. “Small NGOs find it difficult to get funding as they don’t have fancy systems” (R.5). This then may limit the supplier choice available to IANGOs, and this in turn, may affect product prices. Within IANGOs it is unclear what internal resources would be made available by senior management for EPDD, as it is seen as an administration activity of monitoring and evaluation in a world of other high priorities. “We do not have the money or capacity to do audits and nor do a lot of agencies our size” (R.5). Collaborative activities for EPDD would expect to incur additional costs as additional processes are introduced. EPDD is currently limited to first tier suppliers by lead IANGO(s) and there is difficulty in taking the EPDD process down the supply chain to 2nd and 3rd tier suppliers and further due to issues of time, cost and capacity (Svensson, 2009). This is compounded in international purchases where a large percentage of first tier suppliers for IANGOs are middlemen/distributors, and as such there are potential barriers to EP over and above suppliers who own the production processes and raw material purchases. Other difficulties may arise with the timing of an EPA for new suppliers in order for it to take place before a contract tender is granted. The lead-time required for EPAs may be overridden by events due to the nature of crisis, and in such situations suppliers may be so desperately needed that EPDD might not take priority. Contracts with suppliers may be 3 or 4 years long and revisions due to EPDD may not be possible during that period. Suppliers in monopoly product/service positions might not agree to EPAs, especially not to requests from smaller IANGOs who lack financial leverage. Branded products are usually restricted to lead IANGO(s) and due to any potential negative effects on IANGO image, branded products are an ethical procurement priority for IANGOs and require funds to be set aside for ethical audits. “More audits are done for new products purchased by the trading team” (R.1).

5.4.3.3 There is a status quo position by large donors in not mandating contractual arrangements concerning ethical procurement due diligence in IANGO supplier networks.

Donor issues are highlighted in our framework (Figure 11) and risks identified in the form of inhibitors in matrix 3 (Figure 17). Our findings confirm the critical nature of the role in affecting EPDD. Donor procurement guidelines set the parameters for the selection of suppliers, in many cases donors protect suppliers associated with their areas of interest, and contracts stipulate purchases from the donor country/region, often together with an option to also purchase from a least developed country. “Donors put protectionism on their own country, trade barriers are put on by donor countries” (R.4). “USAID insist you buy American products” (R.4). In some cases suppliers may not deal with IANGOs due to political hegemony, such as the USA Bush doctrine, which excluded US aid recipient suppliers from commercial arrangements with family planning prochoice IANGOs. “We have American suppliers who will not supply us” (R.4). EPDD may be restricted to discretionary donor expenditure where choice of supplier source and threshold expenditure lies with the IANGO. Large donors have, in the past informed IANGOs that EPDD should be a function of their own contractual arrangements with suppliers, and not stipulated in detail by donors. This means that specific funding within donor contracts to instigate EPA is not available, and as such any administration cost must be taken out of assigned project costs that operate with a strict budget monitoring system. Certain IANGOs will set their individual ethical criteria and thresholds in line with donor contractual requirements.

5.4.3.4 The formulation of common ethical procurement code and operational indicators

There is no common definition for a value system of ethics rather it is arrived at through a “Coalition of the willing” (COW), a formulation of a set of ethical value standards upon which IANGOs can agree. The scope of an ethical code can range across, green issues, human rights, gender rights, child protection, labour rights and conditions and so on. Following agreement of general ethical procurement policy and a statement of broad ethical procurement principles the next step is to seek agreement on the scope and depth of the standards for a set of ethical codes. There is among the IANGO sample group common areas of ethical procurement standards, but the formulation of a complete common code is difficult due to

differences in purpose, function, and cultural value sets of IANGOs. Ethical codes that address suppliers of family planning preventative contraception might not be acceptable to an IANGO advocating their interpretation of pro-life Christian values. A supplier of arms equipment may not be acceptable to an IANGO which operates as an impartial provider of medical aid. Application of an ethical procurement code on an international scale can be difficult, for instance gender issues differ widely geographically, and when local sourcing from smaller suppliers is encouraged ethical conflict may be happenstance. “Our western world perspective is not much established in other parts of the world, for example the gender issue, for example small NGOs in Saudi Arabia” (R.7). Due to these reasons there are problems in agreeing to an all-encompassing common set of operationally specific ethical procurement code standards between IANGOs. Further to this, even if it is possible to live with contradictions within the cultural set then complexity arises as measurement of ethical procurement requires specific units of measurement for specific codes. “Even if you get common sense and live with the cultural set, you have the problem of indicators” (R.7). Difficulties arise when developing operational standards for a set of specific ethical procurement code standards. “For example a specific code dealing with the ethical treatment of employees in a production facility, might require heated rooms in a cold climate and shaded rooms in a hot climate” (R.7). An alternative to introducing Key performance indicators (KPIs) is to introduce a rating system for ethical code standards directly and this is actually used by lead IANGO(s) at early ethical assessment stages to evaluate the ethical status of suppliers. Again collaboration difficulties arise as relative rating systems for ethical code sets are particular to the value set of a specific IANGO. “Barriers are compliance and how to measure it” (R.6).

5.4.3.5 Thresholds and audits

To ensure ethical compliance by suppliers is the reason for instigating EPAs, and thresholds are the trigger by which an action such as an EPA will take place. EPAs will vary by supplier according to product and financial expenditure. Thresholds will also vary by size of the IANGO and by donor guidelines. “We have a list of recognised audit companies who carry out audits on our behalf” (R.1). “When our tender documents are advertised on the website, we clearly put in there that they (suppliers) may have to have an audit carried out, they have to pay for the audit, we don’t have the funds to pay for an audit, they have to understand that part of the condition for doing business with us is that we require an audit and they have

basically got to foot the bill for that” (R.1). For a collaborative approach it is necessary to determine what the threshold levels are for each combination of IANGO, product and supplier, and this information would need to be shared between IANGOs to begin the determination of common thresholds. It is assumed that a collaborative common EP code with common threshold levels for triggering EPAs would give weight to smaller IANGOs with smaller purchases. Larger IANGOs may well have different levels of threshold to smaller IANGOs. Common thresholds are difficult due to global, regional and local differences. The instigation of a common ethical audit for suppliers by a COW group of IANGOs requires several considerations, such as, how is payment made to establish and implement the process? Who would present the auditing structure? When to conduct audits? “Cost, time and money is a challenge” (R.8). Detailed knowledge of the ethical auditing process was found to be restricted to lead IANGOs. “I have been involved in ethical procurement for at least fifteen years” (R.1). Apart from lead IANGOs, Individual IANGOs did not engage in EPDD as a separate process/procedure outside of criteria embedded in contract conditions with suppliers. There are informal procedures set up by individual IANGOs for ethical inspection of manufacturing sites. “I visit our manufacturing sites in India” (R.2). It is clearly evidenced that where EPDD is operating in lead IANGOs’ supply networks, direct monitoring by audit is limited to first tier supplier audits, although suppliers are required to self assess and demonstrate their own ethical procedures and are encouraged to enact EPDD on their own supplier networks. All legal and ethical criteria associated with labour laws, financial regulation, drug administration procedures set by national and international bodies, are mandatory in contractual relations between IANGOs and suppliers. In addition many IANGOs lay down specific criteria for suppliers to adhere to in relation to their own ethos. Within IANGO humanitarian supply chains, conflicting values, competition for resources and the influence of donors plays a unique role in affecting collaborative EPDD.

5.5 A comparison of EP auditing procedures and processes between IANGOs and their suppliers and their suppliers’ networks

We compare ethical procurement auditing procedures and processes between IANGOs, their suppliers and their suppliers’ networks. We then apply matrix 3 (Figure 17) as a diagnostic tool to identify the enablers and inhibitors to IANGOs conducting ethical audits.

5.5.1 Ethical auditing procedures in IANGO suppliers and their suppliers' networks

The results of the supplier audit analysis of sample group 2 (3.11 - 3.18; demonstrate a clear intent by suppliers to act ethically (Table 10 Supplier audit analysis), with 75% of suppliers claiming that their organisations subscribe to an ethical policy, and the same percentage having a senior manager assigned to ensure compliance to an ethical COC. In addition, 69% do not see their own suppliers as having constraints with respect to complying with any area of their companies' ethical provisions. In fact, over 80% believe the ethical procurement performance of their suppliers is good to excellent. Over 43% claim to actively verify the compliance status of their suppliers, or have a process in place by which to assure their suppliers' compliance with laws and regulations. Over 43% responded that their companies conduct periodic business ethics audits in order to assess conformity to regulatory requirements, or to the requirements of an ethical COC.

Table 10 Supplier audit analysis:

Supplier audit analysis: demonstrating an intent to act ethically (Results from the analysis of Supplier Questionnaire)

		Yes 1	No 2	Don't Know 3	Not Applicable 4	No Answer 5	Total
14	Does your organisation subscribe to an ethical policy?	75%	25%	0%	0%	0%	100%
16	Do your suppliers have any constraints in complying with any area of your organisation's ethical provisions?	13%	69%	6%	6%	6%	100%
18	How would you describe the ethical procurement performance of your suppliers?						
a	<i>Excellent</i>	31.3%					31.3%
a	<i>Very good</i>	25.0%					25.0%
b	<i>Good</i>	25.0%					25.0%
c	<i>Average</i>	6.3%					6.3%
d	<i>Not very good</i>	0.0%					0.0%
e	<i>Poor</i>	0.0%					0.0%
f	<i>Not existent</i>	0.0%					0.0%
		87.5%	0.0%	0.0%	6.3%	6.3%	100.0%
19	Does your organisation have a named officer responsible for overseeing your ethical procurement activities?	75.0%	18.8%	0.0%	6.3%	0.0%	100.0%
22	Indicate the scope of your organisation's ethical procurement policy statement and how it is implemented by checking all that apply.						
a	<i>The policy/commitment statement is signed by company's executive management.</i>	62.5%	0.0%	6.3%	25.0%	6.3%	100.0%
25	Does the organisation conduct ethical procurement audits on its suppliers?	43.8%	43.8%	0.0%	12.5%	0.0%	100.0%
26	Does the organisation utilise independent auditors to conduct ethical procurement audits upon your suppliers?	18.8%	62.5%	6.3%	12.5%	0.0%	100.0%
31	Does your organisation measure progress in implementing an ethical procurement code of conduct?	12.5%	31.3%	6.3%	31.3%	18.8%	100.0%
41	Does your organisation have any senior manager assigned to ensure compliance to an ethical procurement code of conduct?	75.0%	18.8%	6.3%	0.0%	0.0%	100.0%
43	How does your organization ensure compliance to laws and regulations communicated to your suppliers?						
e	<i>We actively verify the compliance status of our suppliers or have a process to assure our suppliers' compliance with laws and regulations.</i>	43.8%	18.8%	0.0%	18.8%	18.8%	100.0%
44	Does your organization conduct periodic business ethics audits in order to assess conformity to regulatory requirements, or to the requirements of an ethical code of conduct?	43.8%	31.3%	0.0%	18.8%	6.3%	100.0%

(Source: author)

Suppliers responded that personnel are allocated responsibility and ethical policies are formulated, yet operational procedures to conduct, monitor and verify ethical practices through the suppliers' SC are actually limited. Crucially, in our analysis to produce Figure 15, which demonstrates the thresholds for decisions to conduct ethical audits, we identify a limited implementation of ethical auditing by suppliers, which represents a gap between policy and implementation. Of the 16 supplier respondents, suppliers 11 and 15 conduct an ethical audit every year with zero and £50,000 thresholds, respectively. Suppliers 7, 8, and 14 conduct audits every two years, with thresholds set at £10,000, £100,000 and £200,000, respectively. The other 11 answered that they do not conduct overseas audits, or selected "not applicable" (N/A); 10 suppliers who answered in this way also answered N/A to setting a general financial threshold for conducting an ethical procurement audit upon their suppliers. Answers to questions 16 & 18 (Table 10) demonstrate that suppliers confuse operational quality and financial criteria with ethical criteria. There is an emphasis upon standard operational issues of quality, dependability, speed, flexibility, and health and safety, rather than upon ethical considerations such as human rights, equality, fairness and the environment (Appendix - 11 Supplier Questionnaire 1: Analysis of question Q 37). In association with what is understood by ethical behaviour, only 12.5% of suppliers' measure progress by implementing an ethical procurement COC. A low 18.8% utilise independent auditors to conduct EPAs upon their suppliers, which raises all the aforementioned issues of independence in EPDD.

The level of risk concerning the monitoring of ethical codes of behaviour within the supplier network is high. There is clearly a major educational awareness requirement to explain the distinction between ethical conduct and operational performance measurements. Seventy percent of suppliers held no objection to external auditing of their own suppliers by ethical regulatory organisations, and as such we conclude that there are no major objections to becoming involved in an ethical audit process. However, due to the low level of action in relation to implementing ethical practices, we conclude a very low perception among suppliers of how EPDD may be defined, what it involves, and what the value of ethical procurement could be for this group of suppliers.

5.5.2 Ethical auditing procedures in IANGO supplier networks

The results of the IANGO audit analysis of sample group 2 (3.11), demonstrate a clear intent by IANGOs to act ethically (Table 11 IANGO audit analysis). The majority (90.9%) of suppliers claim that their organisations subscribe to an ethical policy, yet only 45.5% have a senior manager assigned to ensure compliance to an ethical COC. In addition, 54.5% did not know whether their suppliers had any constraints in complying with any area of their organisation's ethical provisions; 72.7% could not describe the ethical procurement performance of their suppliers; and only 18.2% felt that these were "good". Over 9.1% claim to actively verify the compliance status of their suppliers or have a process in place to ensure their suppliers' compliance with laws and regulations, while 72.7% responded that their companies did not conduct periodic business ethics audits in order to assess conformity to regulatory requirements, or to the requirements of an ethical COC. IANGOs responded that personnel are allocated responsibility (45.5%) for ethics, and ethical policies are formulated, yet operational procedures to conduct, monitor and verify ethical practices through suppliers' SCs are limited. In our analysis to produce Figure 16, which shows IANGOs' thresholds for decisions to conduct ethical audits, we identify a limited implementation of ethical auditing by IANGOs. In Figure 16 we demonstrate that there is a gap between policy and implementation of ethical audits. Of the 11 IANGO respondents, one respondent conducts an ethical audit every year with £10,000 thresholds. Other respondents answered that they conduct 10 conduct audits every two years, with thresholds set at £50,000, and one respondent answered £10,000 with no specified timeframe. Closer inspection through content analysis shows that respondent 7 does not actually conduct ethical audits to assess performance; rather, the process is one of on going dialogue with suppliers. "We have a good relationship with suppliers and we do communicate information about ethics and performance" yet "we don't conduct ethical audits" (R7). In the case of respondent 10, the £50,000 is a planned figure for ethical auditing, which is synonymous with the IANGO supplier tendering limit and a planned introduction of SA8000: "well we have just said it is SA8000 we haven't really implemented it yet" (R10). The other eight suppliers, in response to "How often does your organisation audit your suppliers?" answered that they do not conduct overseas audits, or selected "not applicable" (N/A). We discern that 10 out of 11 IANGOs do not set general financial or time thresholds for conducting EPAs upon their suppliers; only one IANGO conducts any form of ethical auditing, and independent ethical auditing. The

Table 11 IANGOs audit analysis

IANGO audit analysis: IANGOs demonstrating an intent to act ethically (results from the analysis of Questionnaire 1)		Yes	No	Don't Know	Not Applicable	No Answer	
		1	2	3	4	5	
14	Does your organisation subscribe to an ethical policy?	90.9%	9.1%	0.0%	0.0%	0.0%	100.0%
16	Do your suppliers have any constraints in complying with any area of your organisation's ethical provisions?	9.1%	36.4%	54.5%	0.0%	0.0%	100.0%
18	How would you describe the ethical procurement performance of your suppliers?						
a	<i>Excellent</i>	0.0%	0.0%	72.7%	0.0%	0.0%	72.7%
a	<i>Very good</i>	0.0%	0.0%	72.7%	0.0%	0.0%	72.7%
b	<i>Good</i>	18.2%	0.0%	72.7%	0.0%	0.0%	90.9%
c	<i>Average</i>	9.1%	0.0%	72.7%	0.0%	0.0%	81.8%
d	<i>Not very good</i>	0.0%	0.0%	72.7%	0.0%	0.0%	72.7%
e	<i>Poor</i>	0.0%	0.0%	72.7%	0.0%	0.0%	72.7%
f	<i>Non-existent</i>	0.0%	0.0%	72.7%	0.0%	0.0%	72.7%
19	Does your organisation have a named officer responsible who is for overseeing your ethical procurement activities?	45.5%	45.5%	0.0%	0.0%	0.0%	90.9%
22	Indicate the scope of your organizations ethical procurement policy statement and how it is implemented by checking all that apply?						
a	<i>The policy/commitment statement is signed by company's executive management.</i>	54.5%	36.4%	9.1%	0.0%	0.0%	100.0%
25	Does the organisation conduct ethical procurement audits on its suppliers?	27.3%	72.7%	0.0%	0.0%	0.0%	100.0%
26	Does the organisation utilise independent auditors to conduct ethical procurement audits upon your suppliers?	18.2%	81.8%	0.0%	0.0%	0.0%	100.0%
31	Does your organisation measure progress in implementing an ethical procurement code of conduct?	27.3%	72.7%	0.0%	0.0%	0.0%	100.0%
41	Does your organization have any senior manager assigned to ensure compliance to an ethical procurement Code of Conduct?	45.5%	54.5%	0.0%	0.0%	0.0%	100.0%
43	How does your organization ensure compliance to laws and regulations communicated to your suppliers?						
e	<i>We actively verify the compliance status of our suppliers or have a process to assure our suppliers' compliance with laws and regulations.</i>	9.1%	63.6%	18.2%	0.0%	9.1%	100.0%
44	Does your organization conduct periodic business ethics audits in order to assess conformance to regulatory requirements, or to the requirements of an ethical code of conduct?	18.2%	72.7%	0.0%	0.0%	9.1%	100.0%

level of ethical risk in IANGO supplier networks is unknown, as there is no formal mechanism for measuring, monitoring, and assessing risks.

IANGO thresholds for decisions to conduct ethical audits

Organisations may formulate thresholds to (a) determine their level of moral responsibility of ethical behaviour tolerated while setting guidelines detailing the minimum standards. Thresholds are also set to (b) to determine minimum financial levels for purchasing decisions and (c) health & safety, quality, and delivery time issues.

		YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A								
29	Please tick the organisations general financial threshold for conducting an ethical procurement audit upon your suppliers?																																				
	a £250,000 or more	1	2				3				4				5				6				7														
	b £200,000 or more	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A				
	c £150,000 or more	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A
	d £100,000 or more	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A
	e £50,000 or more	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A
	f £10,000 or more	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A
	g £5,000 or less.	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A
30	How often does your organisation audit your suppliers?																																				
a every year	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	
b every two years	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	
c every three years	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	
d We do not conduct or oversee ethical procurement audits.	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	
29	Please tick the organisations general financial threshold for conducting an ethical procurement audit upon your suppliers?																																				
	a £250,000 or more	8	9				10				11				Total																						
	b £200,000 or more	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A				
	c £150,000 or more	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A
	d £100,000 or more	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A
	e £50,000 or more	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A
	f £10,000 or more	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A
	g £5,000 or less.	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A
30	How often does your organisation audit your suppliers?																																				
a every year	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	
b every two years	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	
c every three years	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	
d We do not conduct or oversee ethical procurement audits.	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	YES	NO	D/K	N/A	

Figure 16: IANGOs’ thresholds for decisions to conduct ethical audits on their suppliers

5.5.3 Enablers and inhibitors to IANGOs conducting ethical audits

We identify and discuss the inhibitors to the good intentions of IANGOs to instigate collaborative ethical auditing in their supplier networks.

5.5.4 The status quo for ethical auditing in IANGO SCs

In matrix 3 (Figure 17), under the category of “Collaborative Challenges for EPDD”, we identify enablers and inhibitors to IANGOs conducting EPAs and determining thresholds for EPAs. A trigger for an EPA can be dependent upon levels of expenditure, with suppliers usually agreed through tenders and the resulting contracts (which are also known as framework agreements within HSCs). It can also be triggered by the type of product – traditionally, products associated with medicine and family planning have a greater propensity to testing and inspection regimes and conditions, compared to general purpose products such as tents. These criteria remain logical assumptions for an approach to EP. The reality is that, apart from the lead IANGO (R1), EPAs are not carried out by IANGOs on their supplier networks.

5.5.5 Inhibitors to IANGOs conducting ethical audits

We identify under Motivation/Thresholds (matrix 3 (Figure 17)) the threshold triggers required for an EPA. There is uncertainty on what would trigger EPAs at the financial and the product level: “At what level would you offer which suppliers [...] we would have to go for the top five, or you know the biggest” (R3). We identify variations under Threshold/Demand (matrix 3 (Figure 17)) influences affecting product, service and financial combinations. “Some products are inherently more risky [...] I am not sure how often” (R3). EPAs are a resource issue for many procurement managers and collaborative arrangements between IANGOs could lower the procedural costs, which would trigger lower financial thresholds. “If we were doing [it] ourselves directly we would have high thresholds; if there was an external body then obviously a lower threshold would suit as [...] the lower the better” (R5). We identify auditing strictures as being categorised under Demand/EPA (matrix 3 (Figure 17)). There is no ethical auditing culture among the IANGOs. “The organisation does not have a process, does not have [evaluation] procedures” (R7); “We don’t audit and we don’t go in and check specifically” (R6). “We don’t do any ethical audits at all” (R5).

There are concerns about the level of expertise required to conduct audits: “I think the reality is [with reference to the] resources [required] and the fact that this is specialised area you

need people that know what they are doing” (R3). Concerns were voiced over ensuring a collaborative auditing process would produce equitable audited results:

“Would it be left up to the discretion of individual agencies? If it was left to the discretion of individual agencies and some checked quite rigorously, others did not, then that undermines [...] the policy for all NGOs not just those who are rather lax about their checks” (R6).

In some quarters, this leads to the conclusion that it is preferable to use independent auditors: “I think the reality would be we would have to use independent auditors” (R3). We identify under Demand/EPA concerns over how payment would be made to EPAs (matrix 3 (Figure 17)): “The question is [...] how we are going to pay for this” (R 11). We opened the discussion about the role of donors in funding IANGO EPDD in (4.2.11), and under Donors/EPA (matrix 3 (Figure 17)) we identified that donor funding has not been made directly available to IANGOs for ethical auditing, yet it is a required procedure under ECHO contract conditions (2009a, 2009b, 2011) for IANGOs.

“A couple of years back I asked ECHO to fund an ethical audit and they refused. They have a clause in their guidelines that says that NGOs have to satisfy themselves with regard to respect of basic working rights etc. So when I went back to them and said ‘How exactly do you want me to do this?’ they said ‘Put a clause into your contract’. So they’re [happy to have] it on paper without any real checks. And when put to the test ‘Are you willing to fund an ethical audit and deal with the consequences of whatever that brings up?’ they refused” (R6).

5.5.6 Enablers to IANGOs conducting EPAs

The role of the lead IANGO (R1) to act as an enabler to instigating EPAs in IANGO HSCs was discussed in 5.4.2.1 under “Educative and leadership roles of larger IANGO organisations”. The major enablers we have identified in relation to instigating IANGO EPAs for suppliers are: the role of the lead IANGO in contributing learning and resources; the good intentions of IANGOs to instigate EP auditing; the desire to reduce resource contributions through a collaborative auditing approach; and the recognition of the need for independent auditing.

5.6 Matrix 3 (Figure 17) demonstrates the results of risks in the form of the identification of inhibitors and enablers to CEPDD between IANGOs and their supplier networks and donors

The results of the application of diagnostic matrix 2 (Figure 14), is that subcategories of enablers and inhibitors to ethical procurement due diligence collaboration in IANGO humanitarian supply chains are further defined by their subdivisions (matrix 3, Figure 17).

These subdivisions are allocated to the relevant categories of motivation, demand and donors, as identified in our strategic framework and derived from the literature review. These enablers and inhibitors may form the basis of guiding decision choices towards developments between IANGOs towards CEPDD. Discussions surrounding and linking the issues within and across these categories and their subdivisions have taken place in 5.4.1 to 5.5.6, and key findings are summarised and highlighted in (matrix 3, Figure 17).

Enablers and Inhibitors to Ethical Procurement Due Diligence Collaboration in IANGO Humanitarian Supply Chains		Motivation	Demand/IANGOs Assessment	Donors
Values, Purpose, and Areas of Conflict		Pragmatic life and death choices. Moral and religious causes. Non-profit goals. Risk reduction.	Based on IANGOs assessments International Media exposure.	Set criteria: Constraints Standards Deliverables
	Liberal pragmatic perspective towards family planning/pro-choice	Pragmatic libertarian values	Ethical conflict with faith-based pro-life IANGOs	Suppliers may not be able to supply due to political hegemony
	Faith-based perspective towards family planning/pro-choice	Religious faith-based values and objectives	Ethical conflict with IANGOs engaged in family planning/pro-choice activities	Support from publics, institutions and governments sharing value sets
	Advocacy	<i>Religious/moral/ethical/justice purposes</i>	<i>Establishing collective ethical common ground</i>	<i>Donors promote suppliers associated with their areas of interest</i>
	Impartiality	<i>Non-advocacy</i>	<i>Ethical conflict with advocacy-led IANGOs. Crucial to functionality and safety.</i>	<i>There are limited donor conflicts in relation to funding issues.</i>
	Collective responsibility	<i>Common Value Sets</i>	<i>Attempt to work around conflicting areas of ethical code</i>	<i>Donors have an interest in the scope and scale of common ethical codes</i>
Exclusion from collective responsibility	<i>Irresolvable value set conflicts</i>	<i>Potential exclusion of IANGOs in specific areas of ethical code</i>	<i>May be implicit on the reaction of IANGO donors</i>	
Operational Issues	Generic product/service	<i>Common suppliers</i>	<i>Common ethical code for transport, shelter, relief kits, etc.</i>	<i>General ethical criteria which is not specified by product/service requirements</i>
	Specialist product/service	<i>Partnerships based on common product clusters</i>	<i>Specific ethical code formulations for medical, pharmaceutical, military</i>	<i>Specialist due diligence criteria required for health and safety procedures/goals</i>
	Lead IANGO	<i>Available time. Motivated, experienced personnel in EPDD.</i>	<i>Available capacity. EPDD systems in place.</i>	<i>Donors do not require proof of ethical audits upon supplier networks</i>
	Large/small/medium-sized IANGOs	<i>Lack of resources and time restrictions. Pragmatic competition with physical deliverables</i>	<i>Limited capacity. Lack EPDD systems. Smaller NGOs lack leverage upon suppliers for their compliance with EPDD procedures. IANGOs encourage local suppliers and hold policies to widen their supply base.</i>	<i>Donors do not require proof of ethical audits upon supplier networks</i>
	Large suppliers	<i>Large IANGOs have the leverage to demand EPDD compliance. Resources and time available.</i>	<i>Capacity available. Have incorporated EPDD systems.</i>	<i>EPDD compliance/audit procedures are specified criteria for business relations with a limited number of IANGOs.</i>
	Small/medium-sized suppliers	<i>Lack funding and leverage to explore their supplier networks. Lack of resources. Competing priorities to</i>	<i>Limited capacity. Lack EPDD systems. Small and local to the aid delivery areas.</i>	<i>EPDD compliance/audit procedures are not specified criteria for business relations</i>

		<i>instigating EPDD compliance.</i>		<i>with the majority of IANGOs.</i>
	Suppliers as producers	<i>Requests for supplier self-regulation of their supplier networks by IANGOs</i>	<i>Suppliers in monopoly situations may not agree to EPDD procedures, especially from IANGOs they have less revenue dependence upon. EPDD is limited to first-tier suppliers.</i>	<i>The lead time for essential products/services for EPDD compliance may be too long or interrupted when unexpected crises occur.</i>
	Suppliers as wholesalers and distributors	<i>Barriers to SC visibility are emphasised in such supplier networks, due to issues of confidentiality, trust, supplier alternatives, leverage, and power relations</i>	<i>A large percentage of general products and services are provided by wholesalers and distributors, and this reduces SC visibility</i>	<i>Donors do not require proof of ethical audits upon supplier networks</i>
Collaborative Challenges for Ethical Procurement Due Diligence (EPDD)	Cultural value sets	<i>To behave ethically and reduce ethical risk</i>	<i>Different purposes and functions of IANGOs</i>	<i>Donors may set the parameters for the selection of suppliers</i>
	Common ethical code	<i>A Coalition of the willing</i>	<i>Ethical code may be particular to the value set of an individual IANGO.</i> <i>Challenges to move from broad ethical procurement principles to agreement on the scope and depth of the standards for a set of ethical codes.</i> <i>Development of measurement systems for ethical codes.</i>	<i>Legal and ethical criteria associated with labour laws, financial regulations and drug administration procedures set by national and international bodies are mandatory in contractual relations between IANGOs and suppliers.</i> <i>Application may be restricted to discretionary expenditure.</i> <i>Specific funding from Organisational donors to develop EPDD is not forthcoming.</i>
	Thresholds	<i>The trigger for an action such as an EPA</i>	<i>Thresholds will vary by: supplier according to product/service and financial expenditure, Size of the NGO, donor guidelines, and global, regional and local differences.</i> <i>It is necessary to establish combinations of IANGOs, product, and suppliers to determine common guidelines.</i>	<i>Donors set thresholds for financial aspects of the contract bidding criteria between IANGOs and suppliers</i>
	Ethical Procurement Audit	<i>To ensure compliance by suppliers</i>	<i>How would payment be made</i> <i>Who would present the audition structures</i> <i>Determination of when to conduct audits</i>	<i>Funding is not available from donor organisations.</i> <i>IANGOs would expect Suppliers to bear the burden of cost of audits.</i>

Figure 17 Matrix 3: Inhibitors and enablers to CEPDD between IANGOs, their supplier networks, and donors (Source: author)

5.7 Conclusion

5.7.1 Findings

Identifying risks in the form of inhibitors and enablers to CEPDD between IANGOs and their supplier networks and donors

Our research indicates that co-opetition operates differently in HSCs from CSCs. In CSCs critical inhibitors to collaboration are trust and/or commitment (Kotzab and Teller, 2003), and a key motivational enabler is improved profits. In IANGO HSCs SC co-opetition strategies are being enacted by IANGOs to explore the formulation of CEPDD but we have found that there is a different set of enablers and inhibitors to CSCs.

5.7.1.1 Enablers to IANGO CEPDD collaboration

We have discerned that the **educational and leadership roles** of larger IANGO organisations are essential to developing CEPDD. Lead IANGOs have trained dedicated personnel tasked to carry out EPAs in the UK and to organise overseas EPAs with outsourced companies. Workshops are run to educate suppliers, and push EPDD back up through supplier networks. We conclude that lead IANGOs act as enablers to EPDD by acting as examples of good practice in providing guidance to EP processes and education of suppliers in HSC's. More than this, they offer synergies and possibilities for capacity optimisation to other IANGOs for cost and time savings. In the **historical NGO network of Procurement and logistics managers** there is an appreciation of the knowledge and expertise of each other. Forums such as the IAPG facilitate this and trust between professionals operating within the environment. The **commonality of product** can instigate the potential for collaboration gravitating around product clusters which can facilitate common EPAs between IANGOs and offer opportunities for reducing duplication of efforts.

5.7.1.2 Inhibitors to IANGO CEPDD collaboration

We have seen fundamental differences between IANGOs and their managers in **purpose, function, and cultural value sets**, such as organisations with advocacy as a central core as opposed to those with an ethos of impartiality both crucial to the relevant IANGOs functionality. IANGOs dealing with medical aid providers have inherent ethical conflicts with military suppliers, and faith based organisations often with family planning contraception suppliers. There are various issues associated with the **capacity of IANGOs** and their suppliers to instigate EPDD. EPDD is seen as an administration activity of monitoring and evaluation among many aid priorities and it is unclear to procurement and logistics managers what internal resources would be made available by senior management. Finance to develop EPDD is limited and there are major cost time and capacity issues about EPDD with medium sized and smaller IANGOs, and they lack financial leverage over larger suppliers. In international purchases many first tier suppliers for IANGOs are middlemen/distributors, and SC transparency is complicated compared to suppliers who manufacture. Specific funding within **donor contracts to instigate EPDD is not available**, and large donors have, in the past informed IANGOs that EPAs should be a function of their own contractual arrangements with suppliers. As such EPDD costs would be restricted to IANGO discretionary expenditure and taken out of strict budget monitoring project costs. To seek agreement on the scope and depth of the **standards for a set of ethical codes** is difficult due to the range; i.e. green issues, human rights, gender rights, child protection, labour rights and conditions, and differences in purpose, function, and cultural value sets of IANGOs, for instance gender issues differ widely geographically, and the local regional values of smaller suppliers may differ widely from donating nations.

We assert that the implementation of collaborative EPDD between IANGOs in HSCs is subject to characteristics that are peculiar to HSCs, and therefore the phenomena are differentiated from EPDD in CSCs.

5.7.2 Ethical procurement risk in IANGO HSCs

We conclude that there are concerns' surrounding exposure to ethical risk throughout supplier networks and donor relations in the majority of IANGO HSCs. This is evidenced in our findings concerning IANGOs and their suppliers' approach towards ethical auditing. For suppliers there is a very low perception among them of how EPDD may be defined, what it involves, and what the value of ethical procurement could be. Suppliers confuse operational

quality and financial criteria with ethical criteria, and only 12.5% conducted an audit on a code of conduct. IANGO ethical policies are formulated, yet operational procedures are actually limited to informal procedures. There is a gap between policy and implementation of ethical audits as there is no ethical auditing culture among the IANGOs. Common financial and the product thresholds to trigger EPAs are difficult due to global, regional and local differences and apart from the lead IANGO they do not set thresholds for conducting EPAs upon their suppliers.

In contrast we have identified mitigating factors to be explored concerning enablers to instigating EPAs for IANGO supplier networks, which are: the role of the lead IANGO in contributing learning and resources; the good intentions of IANGOs to instigate ethical auditing; the desire to reduce resource contributions through a collaborative auditing approach; the IANGO recognition of the need for independent auditing and the lack of major objections to EPAs by IANGO suppliers.

5.7.3 A theoretical contribution: the development of diagnostic matrixes for determining measures and levels of risk in EPDD and CEPDD in IANGO HSCs

The first objective of this chapter was to contribute towards the production of a risk-rating framework for collaborative ethical procurement between IANGOs in HSCs. In chapter 5 we accomplish this by realising objective 2a, to identify inhibitors and enablers to collaboration in developing a collaborative approach to ethical procurement due diligence between IANGOs in HSCs. As such we have introduced mechanisms by which to determine measures and levels of risk in collaborative ethical procurement for IANGOs in HSCs. This was achieved through utilising a content analysis approach, where emergent categories of risk were identified and allocated subcategories of risk, which were in turn allocated their own subdivisions. We adopted axial coding to relate categories of risk to central phenomena and organised these into hierarchical relationships to create a series of conceptual frameworks. From these frameworks data was extrapolated to create diagnostic matrixes for the identification of risks. These matrixes were designed to meet the purpose of establishing a risk rating framework for EPDD and CEPDD in IANGO HSCs. Through the application of these risk rating tools (matrixes 1 (Figure 13), 2 (Figure 14) we have successfully determined levels of ethical risk to CEPDD in IANGO HSCs, and this is demonstrated in the results, which are exemplified in matrix 3 (Figure 17: Matrix 3: Inhibitors and enablers to CEPDD between IANGOs, their supplier networks, and donors). We provide a theoretical contribution in designing an approach to determine levels of risk and in identifying elements of through

the identification of inhibitors and enablers risk to CEPDD. The analyses of these elements of risk are contextualized within the theoretical framework of alignment strategies (Figure 12).

Chapter 6 Identify inhibitors and enablers to collaboration between IANGOs in developing a common ethical code of conduct

6.1 Introduction

Objective 2 of this thesis is to develop a risk-rating framework for collaborative ethical procurement between IANGOs in HSCs. In this chapter we tackle the second part of this objective, 2b, Identify inhibitors and enablers to collaboration between IANGOs in developing a common ethical code of conduct (Figure 18).

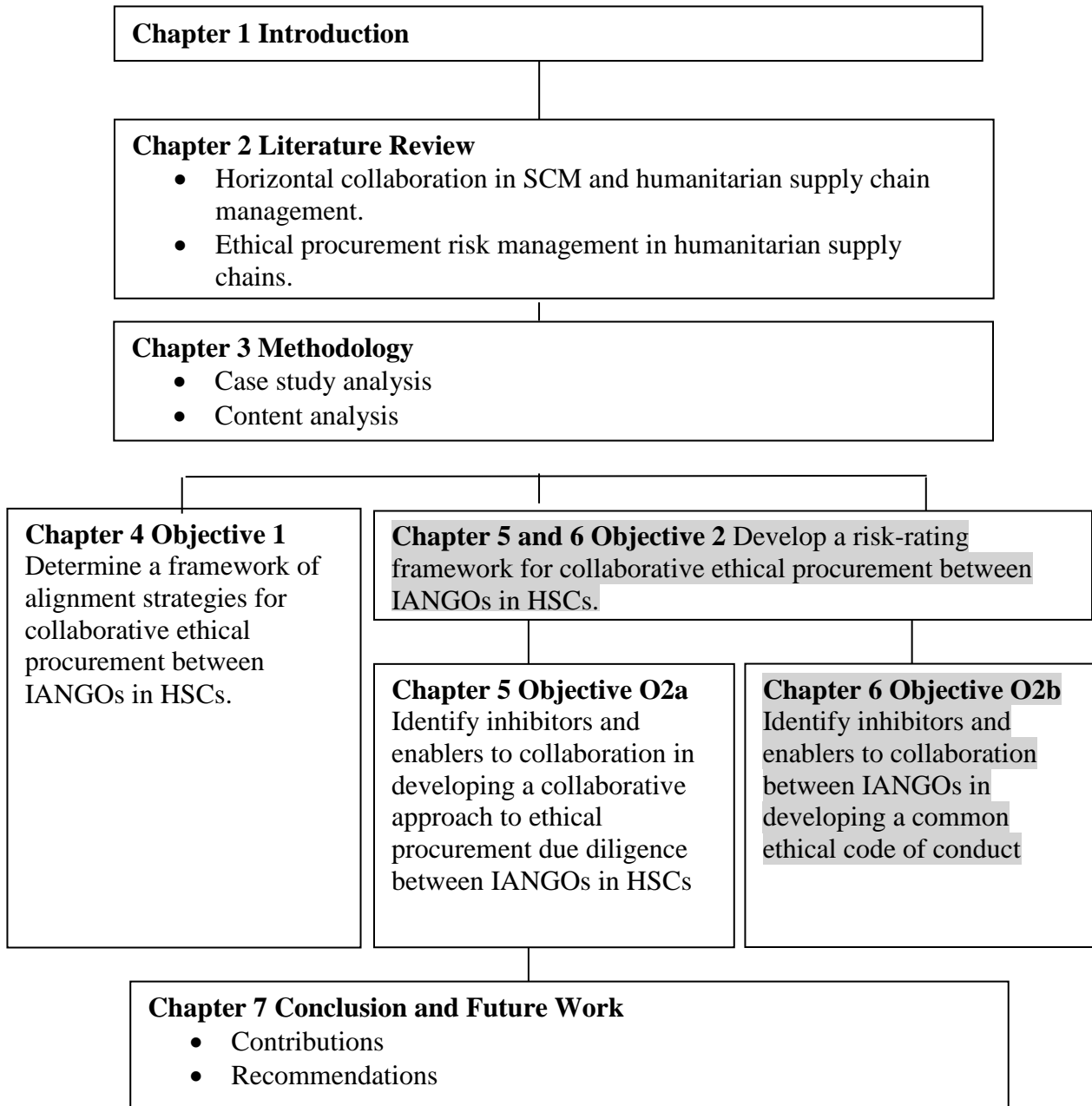


Figure 18: Flow chart of the structure of the thesis (focud on Objective 2b)
(Source: author)

Our analyses of the elements of risk are contextualized within the theoretical framework of alignment strategies (Figure 11).The focus in the first part of this chapter is upon the operational stage of a framework of alignment strategies for CEPDD in IANGO HSCs (Figure).The extract from Table 8 Strategic, tactical and operation phases demonstrates the operational focus.

Operational Phase	Supply chain collaboration between IANGOs and their supplier networks to manage ethical procurement and reduce ethical risk in the supplier networks	Collaborative ethical procurement due diligence IANGO value sets are required to be translated by degree into: Ethical Principles, Ethical Code, Measurements for Ethical Codes, Ethical Audits
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Table 12 Extract from Table 8 Strategic, tactical and operation phases demonstrates the operational focus.

In this chapter we introduce mechanisms, by which to identify risks, to formulating a collaborative ethical procurement code of conduct for IANGOs in HSCs. Data has been extrapolated from the conceptual frameworks (3.17.3 and 3.17.4) created through the process of content analysis (3.16.6.1 to 3.16.1.4) to create diagnostic matrixes to identify risks to ethical procurement (Figure 9: The relationship between conceptual frameworks resulting from content analysis and post-analytical representational techniques in this thesis). Through the application of risk rating tools we identify inhibitors and enablers to a collaborative code of conduct for ethical procurement due diligence in IANGO HSCs. A framework of EBCs is a stimulus that must be put in place before ethical decisions can be made. Consequential ethical decision-making, which is a behavioural phenomenon, is strengthened by such a development (Reham *et al.*, 2009).

6.2 Data sources

Data sources for the formulation and justification of the selection of EVAs and EBCs (3.15.1.1) used in questionnaire 3 (Appendix 2), conceptual framework 2 (3.17.3), and Matrix 4 (Appendix - 15 Matrix 4: diagnostic for the identification of risks in EVSs and their base codes, between IANGOs, their supplier networks and donors) are the literature review and secondary research. The literature review is also the basis for the theoretical framework

(Figure 11), and three general categories of ethical procurement risk are used from this source for the formulation of Matrix 3 (Figure 17) The results of the application of diagnostic tool (Matrix 2, Figure 14) for identifying risks in the form of inhibitors and enablers to CEPDD between IANGOs and their supplier networks and donors. The case study database is the source for all the results of the content analysis. The data sources which constitute the case study data base are used to identify inhibitors and enablers by ethical value set (EVS) and ethical base code (EBC). This information is gleaned during the interview process from questionnaire 3. The origin of the data used to provide an indication of IANGOs propensity to adopt an ethical base code is questionnaire 3 (Appendix 2). In our analysis of responses to questionnaire 3, we establish a percentage importance figure in relation to positive answers to adopt an EBC. The percentage importance of the combined case study response to a specific question provides a perspective on the position from the sample group of whether to adopt a specific EBC (3.15.1). The construction of questionnaire 3 does not lend itself to statistical correlations between data sets (3.18 Data compilation and quality criteria for sample group 2), yet the percentage importance of the combined case-study responses to a specific question does lend weight to a position from the sample group. The tabulated responses are supported by an understanding of these decisions through analysing meanings that are extrapolated during the content analysis process. The completed spread sheet of IANGO results concerning decisions to adopt EBC can be viewed in Appendix 8 – Evidence of analysis of EBC in IANGO, Questionnaire 3. The tabulated responses are supported by an understanding of these decisions through analysing meanings that are extrapolated during the content analysis process.

6.3 The case for the development of a diagnostic tool to determine risks in formulating EVSs and EBCs

Stakeholders with the most potential leverage to impact upon implementation of COCs in IANGO SCs through influencing buyers are the organisational donors (Figure 11). Donor leverage, whether applied or not, is dependent upon the contracted IANGO suppliers to implement. This means that, in practice, the primary influencers in the field of operations are the buyers with the greatest leverage, which is usually synonymous with purchasing power. Moreover, this is the case for buyers that combine a strong motivation to implement COCs in

their HSCs – such as lead IANGOs. Large suppliers in the international and national context also meet attributes of power, legitimacy and urgency, and have a disproportionate influence over implementing coding frameworks further down the SC (Tallontire *et al.* 2011). The evolution of a collaborative approach to formulating a COC framework among IANGOs can increase the influence of smaller buyers over their supplier network, and improve the chances of success for EPDD implementation in HSCs. A collaborative strategy for EPDD can change the relative influence of stakeholders over time as the interactions between stakeholder relationships develop (Palovita and Luoma-aho, 2010; Mitchell *et al.*, 1997). SC co-opetition is seen as a tactical facilitator for dialogue between IANGO parties to negotiate towards acceptance of a standardisation of ethical norms. The development of a collaborative framework of EBCs necessitates extending beyond an individual's perspective and engaging in discourse between IANGOs, their supplier networks and donors (Gilbert and Rasche, 2007; Habermas, 1998 p.42; Zutshi and Creed, 2009). The development of a set of diagnostic tools to determine the risks at the level of EVSs and EBCs in developing a collaborative COC for IANGOs should facilitate improved decision choices for developing a common framework.

6.4 Practical purposes of a risk identification matrix for a common ethical COC

Matrix 4 (Appendix 15 - Matrix 4: diagnostic for the identification of risks in EVSs and their base codes, between IANGOs, their supplier networks and donors) as a diagnostic tool, offers a new perspective for understanding behaviour and identifying risk at the EVS and EBC level of decision making. It allows us to establish the perspectives of a group of IANGO practitioners in the role of procurement and logistics managers, towards the application of COCs. To provide new insights into inhibitors and enablers surrounding the application of COCs into their supplier networks, we seek to better understand the perceived EPDD role that practitioners have constructed for themselves and their relationship to their organisation. The diagnostic tool matrix 4 (Appendix 15 - Matrix 4: diagnostic for the identification of risks in EVSs and their base codes, between IANGOs, their supplier networks and donors) provides us with a means by which to further understand the behaviour of IANGOs by identifying and measuring risk at the level of EVSs and EBCs. The application of the diagnostic tool will provide a unique perspective into specific areas of decision making at the

level of the application of EBCs between IANGOs and their supplier networks and donors. The diagnostic tool elaborated in this chapter is a component part of the risk rating framework for determining risks to EPDD and CEPDD in IANGO HSCs. In Chapter 6, we critically analyse IANGO discourse concerning factors of legislative, judicial, and executive governance (Kaplinksy and Morris, 2002) through the process of content analysis. We will capture the reasoning in the process of decision making surrounding COCs. Our main focus is upon the relationship between buyer and supplier, which Tallontire *et al.* (2011) identify as the dominant influence on the adoption of COCs in CSCs.

6.5 A Risk identification matrix for identifying inhibitors and enablers to collaboration between IANGOs in developing a common ethical code of conduct.

We continue to examine the application and relevance of the concepts of co-opetition and ethical risk propagated in our theoretical framework of alignment strategies for CEPDD. We devise a diagnostic tool which will provide a perspective into specific areas of decision making at the level of application of EBCs for a code of conduct between IANGOs and their supplier networks and donors. We present and justify a diagnostic matrix designed to identify risks in IANGO EVSs and EBCs. We allocate risks identified at the EBC level to the categories identified in matrix 3 (Figure 17) and correlate these to the EVSs to which they relate. Matrix 4 (Appendix 15 - Matrix 4: diagnostic for the identification of risks in EVSs and their base codes, between IANGOs, their supplier networks and donors) is designed to record risks at the level of a specific ethical code. We identify inhibitors and enablers to adopting EBC at the ethical code descriptor level, and categorise them under each EVS. The specific EBC risks we identify are linked to higher-level aggregates of EPDD risk categories (matrixes 3 (Figure 17)). The results are framed and contextualised by reference and referral to the literature (Krippendorff, 2004, p.88). Following completion of the analysis displayed in matrix 5 (Appendix - 16 Matrix 5: results of the application of diagnostic matrix 4 for the identification of risks in EVSs and their base codes, between IANGOs, their supplier networks and donors) we export it into an Excel spread sheet, whereupon it can be used as a database. From the database we extrapolate out inhibitors and enablers to formulating a collaborative ethical procurement code of conduct between IANGOs.

6.6 A tactical perspective to CEPDD using post-analytical content analysis techniques

In order to further develop a tactical approach by which we can direct efforts to issues of concern and critical problem areas we develop post-analytical representational techniques (3.17.6). In this way we demonstrate interrelationships between categories and concepts (Krippendorff, 2004, p.191) of inhibitors and enablers to a collaborative code of conduct for IANGOs. We develop answers to the relative importance of the correlated general categories identified in matrix 1, i.e. Motivational/operational issues, in terms of the density (The frequency of occurrence of the inhibitor (6.11) of inhibitors to CEPDD in each category. We identify the relative importance of subcategories and their subdivisions of inhibitors and enablers within these general categories for formulating EVSs and EBCs. We signify the relative importance of each category and go on to adopt clustering techniques, via pictorial dendrograms to map out the depth and scope of the most important inhibitors.

6.7 The identification of inhibitors and enablers to collaboration between IANGOs by ethical value sets (EVS) and ethical base codes (EBC)

6.7.1 Employment is freely chosen

EBC 1 in the EVS, “employment is freely chosen”, states; “There is no forced, bonded or involuntary prison labour”. This received a 91% adoption response. An exception was due to a lack of awareness of the code, where the procurement managers’ level of familiarity with the detail of EBC 1 is seen as important in the decision of whether to adopt. “I’ve never heard of [it] and I’m not sure whether that would be something that we’d put into our [code]” (R.2). This challenge to establish collective ethical common ground between IANGOs is identified under the risk category Values, Purpose and Areas of Conflict/Advocacy *correlated to Demand* (matrix 3 (Figure 17)).

EBC 2 states, “Workers are not required to lodge deposits or their identity papers with their employer and are free to leave their employer after reasonable notice”. This received an 82% adoption response. Legal and technical differences were identified for suppliers who need to differentiate between migrating immigrant workers and indigenous labour.

In Ireland there’s a work permit system, which means we would not potentially be able to buy from some of our suppliers in Ireland. So that was slightly problematic because if you are coming to Ireland on a work permit system, which is probably the way with

other European countries, you do have to leave your identity papers or basically your job is restricted to that company (R.6).

The risk of potentially excluding IANGOs in adopting specific areas of an ethical code is identified under Values, Purpose and Areas of Conflict/Exclusion from collective responsibility *correlated to* Demand (matrix 3 (Figure 17)).

EBC 3, “Freedom of association and rights to collective bargaining are respected”, received a 91% adoption response. One IANGO response highlighted the choices between cost savings and adhering to ethical strictures. “Does that mean we can’t use Ryanair? They don’t allow trade unions for example” (R.6). This area of risk, “pragmatic competition with physical deliverables” is identified as an inhibitor to EPDD under Operational Issues/large/small/medium-sized IANGOs *correlated to* Motivation/Lack of resources and time restrictions (matrix 3 (Figure 17)).

EBC 4 states, “Workers, without distinction, have the right to join or form trade unions of their own choosing and to bargain collectively”. Adoption rates for EBC 4 were robust at 73%. As the code becomes focused specifically on workers’ trades union rights, difficulties are foreseen by IANGOs, particularly in countries which may have restrictions on trade unions and therefore make EBC 4 difficult to implement. “We had that in our [code] and that was quite a problem area because with all the different countries you are involved with it may not be applicable to some countries” (R.2). There are also concerns over the possibility of price increases as a result of organised labour. “I have no problems with trade unions, but if they are going to distort pricing [...] I might be having some problems with the right of freedom of association of trade union representatives” (R.4). Ferguson (1999), in a study of COCs across industry sectors, found that the right to join trade unions and collective bargaining was poorly represented. Risks associated with challenges to move from broad ethical procurement principles to agreement on the scope and depth of the standards for a set of ethical codes are identified under Collaborative Challenges for EPDD/Common ethical code *correlated to* Demand (matrix 3 (Figure 17)).

EBC 5 states, “The employer adopts an open attitude towards the activities of trade unions and their organisational activities. Worker representatives are freely elected, not

discriminated against and have access to carry out their representative functions in the workplace”. EBC 6 addresses broadly similar concerns, and states “Where the right to freedom of association and collective bargaining is restricted under law, the employer facilitates, and does not hinder, the development of parallel means for independent and free association and bargaining”. In EBC 5 and EBC 6 the specifications are more detailed, concerning workers’ and trade unions’ rights, and the propensity for IANGOs to support these EBC statements is reduced. This is reflected in the tendency to adopt falling to 63% for both EBC 5 and EBC 6.

Number 5 is too detailed. I think in general a code of conduct has to be implemented [...] and has to be suitable to different countries and conditions, not in a way that we should flexibly adapt the code of conduct to every bad situation, but in a way that every situation should be possibly integrated in the context of the code of conduct, and if you add the details regarding trade unions [...] it’s too detailed (R.7).

Such risks associated with the level of detail in EBC 5 and 6 are identified under Values, Purpose and Areas of Conflict/Collective responsibility *correlated to Donors* (matrix 3 (Figure 17)), wherein it is highlighted that donors have an interest in the scope and scale of common ethical codes. In fact, the scepticism voiced about the practicalities of ensuring the implementation of EBC 4, 5 and 6 appears to be supported by research on the impact of COCs, which has found little or no change to freedom of association and collective bargaining despite suppliers being subject to self-assessment and regular auditing against ETI company codes (Barrientos and Smith, 2007).

There is a perception among IANGOs that certain ethical value sets, and the resulting ethical codes, should be subject to greater levels of detail in their specification. “It’s a very important area to address where there is a very high potential of abuse, like for example child protection, child labour, stuff like that and there, it’s usually necessary to be more detailed” (R.7). There is no evidence to suggest that such decisions relating to the relative importance of detail in the value set of “child labour”, compared to any other value set, for example, “employment is freely chosen” is based on donor-specified requirements (ECHO, 2009a, 2011). Child labour is newsworthy to advocacy groups, and has greater importance than issues relating to women’s rights or migrant workers (IRRC, 1998).

There is concern among IANGOs as to whether EBC 5 and 6 are practically applicable to both international and local supplier networks. In aid-recipient countries from whom IANGOs may source, suppliers may negate or hamper such worker freedoms due to political strictures or development status. “The complexity of this is whether this code would be [...] applied to international suppliers and [...] local suppliers. For all the countries that we deal with I think it could be a problem in some of the countries in that they will not adopt it”

(R.2). A much lower percentage of commercial companies adopted EBCs in the COC frameworks that support the right to organise collective bargaining and protection of freedom of association (Pearson and Seyfang, 2001). There has been conflict between trade unions and NGOs on the role COCs play in protecting workers’ rights (Braun and Gerhart, 2005). There are also issues surrounding the development of COC descriptors. In the opinion of some commentators, CSR COC standards are derived from post-colonial Western value systems, which may be considered top-down, universal and paternalistic, and there has not been enough emphasis on localised bottom-up developments of CSR/COCs that focus on the specific context of nations around the world (Khan *et al.*, 2010). A further critique is that there has been insufficient participation by workers in developing and third-world nations, and that supplier managers are not sufficiently involved in developing and monitoring the implementation of COC standards (Blowfield, 2007; Jenkins *et al.*, 2002; Wilshaw, 2002). EPDD risks are identified as limited capacity, lack of EPDD systems, and smaller IANGOs lacking leverage upon suppliers for their compliance to EPDD procedures, recorded under Operational Issues/Large/small/medium-sized IANGOs *correlated to* Demand (matrix 3 (Figure 17)).

EBC 7 states, “Workers representatives are not discriminated against and have access to carry out their representative functions in the workplace”. A robust 73% of IANGOs agreed to adopt EBC 7. Objections to adopting the code were due to a perceived lack of definitional clarity in the wording of the code. “Workers representative is tough talking for a union and discrimination against [workers], does that mean not allowed” (R.6). The risk of potential exclusion of IANGOs in adopting specific areas of an ethical code is identified under Values, Purpose and Areas of Conflict/Exclusion from collective responsibility *correlated to* Motivation (matrix 3 (Figure 17)).

EBC 8 states, “Protect the organisations reputation and to ensure that we enact our values in all our work”. The adoption rate for EBC 8 was very low at 36%. Respondents felt the EBC statement was unclear. “I would say that’s no because it’s too vague” (R.6). There are technical difficulties in formulating an ethical code to meet the challenges of collaborative expectations. This is demonstrated in the contrast between IANGO perceptions of too much detail in EBCs associated with workers’ rights, as exemplified by EBC 5, and IANGO problems with EBC 8, which is a general statement on organisational values. Codes frequently contain broad generalisations and statements of intent with very few concrete, achievable standards (9, 1998). EBC 8 falls into the same risk category as EBC 4, and is associated with challenges to move from broad ethical procurement principles to agreement on the scope and depth of the standards for a set of ethical codes. This risk is identified under Collaborative Challenges for EPDD/Common ethical code *correlated to Demand/IANGO Assessment* (matrix 3 (Figure 17)).

6.7.2 Living Wages

EBC 9 states, ‘Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income.’ EBC 9 received a high 91% adoption rate. Questions were raised over whether EB9 should be applicable to international suppliers rather than small medium sized suppliers who have limited capacity. Despite declared good intentions of IANGOs in relation to remuneration: “Wages and benefits provided for standard working, we meet at a minimum national legal status or industrial benchmarks whichever is the higher” There is a perception that by IANGOs that EBC 9 should be limited in its application to international suppliers rather than smaller local suppliers. “I am purely doing this as an international” (R.10). (R9). We classify this under ‘Operational issues/ small medium sized suppliers/ correlated to Demand’ where the small and medium suppliers lack of EPDD systems in the local deliver areas. We note that there is support among IANGOs that EBC 9 is applicable to international suppliers and not to local suppliers. We also observe that respondents who were positive for adoption, held concerns over monitoring difficulties, and associated costs in conducting due diligence procedures. “How far (do) you go checking what they are doing and how much does it cost and how deep do you dig” (R.4). These concerns have been born out in practice

and research has shown that there are modest levels of comparability across commercial firms regarding standards, independent monitoring and verification of codes of conduct (Ferguson, 1998). Such concerns are identified as a lack of resources, time restrictions and pragmatic competition with physical deliverables' which are recorded under 'Operational Issues/ Large/small/medium-sized IANGOs/ correlated to Motivation' (Matrix 17). There are open ended questions concerning EPDD in relation to how far down the supply chain COC's should be applied. In commercial supply chains EPDD social auditing is carried out in the vast majority of cases upon suppliers to the first tier level only (Ferguson, 1998). Along with the lack of depth of EPDD into supply chain networks, critiques on established auditing practices are levelled. Studies on ETI members found a large majority used SEDEX and the SEDEX standardised social audit methodology (SMETA). Criticism is levelled at SMETA for providing an audit format that is quantitative and routine and an approach that is quantitative and reductionist. The format does not facilitate corrective actions by representative parties such as trade unions or NGO's. Along with concerns over the rigid and perfunctory nature of main stream social auditing processes there is also concern that social fraud is increasingly widespread (Tallontire et al., 2011). Apart from these inherent shortfalls in current CSR/EDPP procedures and processes there remains a deeper resistance to adopting COC frameworks, with many buyers and agents having little understanding of COC's and often seeing them as an impediment to doing business (Barrientos and Smith, 2007).

EBC 10 states, "All workers shall be provided with written and understandable information about their employment conditions in respect to wages before they enter employment, and about the particulars of their wages for the pay period concerned each time that they are paid". EBC 10 received a 64% adoption rate. Although the majority agreed to adopt, however, there were serious reservations as to whether written conditions of employment are enforceable for local suppliers. "Yes, but they would not work" (R.11). Several respondents felt that written conditions of employment were only applicable to global and international suppliers, and not national ones.

National legal standards are irrelevant in many cases because even if they exist the people who are being paid are so far removed from them, so I don't think that's reasonable. [...] It is reasonable for Toyota, [but] not practical in national cases (R.6).

Such risks associated with difficulties in monitoring supplier behaviour in local conditions where aid is being delivered are categorised as restrictions in relation to resources and time available, and are recorded under Operational Issues/Large suppliers *correlated to* Motivation (matrix 3 (Figure 17)). There is concern that countries from whom IANGOs source may not have, or wish to enforce, national employment standards and conditions as there may not be a propensity to behave ethically and reduce ethical risk (matrix 3 (Figure 17)) “I don’t know if countries that we work in have national [employment] standards, do China?” (R.4). This area of risk is recorded under Collaborative Challenges for EPDD/Cultural value sets *correlated to* Motivation (matrix 3 (Figure 17)). The arguments are well-made for the need to set industry-specific targets that are realistic, practical, and measurable, and deemed by those applying them to be achievable (Kolk and Van Tulder, 2002). Equally important to the realisation of such objectives is the support and influence of stakeholders (Zutshi and Creed 2009). The position and experience of the respondents implies that stakeholder support and influence is required to move towards the implementation of mandating living wages as an ethical value set in IANGO supplier networks.

EBC 11 states, “Deductions from wages as a disciplinary measure shall not be permitted, nor shall any deductions from wages not provided for by national law be permitted without the expressed permission of the worker concerned. All disciplinary measures should be recorded”. EBC 11 received a 55% adoption rate. Issues were raised by IANGOs over the level of detail in the wording of EBC 11, together with the potential number of ethical codes in a COC framework that could be enforced with suppliers. There was also concern that detailed EBCs are difficult to enforce.

I wouldn’t write that in an ethical code. But mainly because it’s at a level of detail that I would never audit and never enforce. If it’s a code for ethical and environmental procurement, then it is a code. It is the minimum standards that you would accept as an organisation and you should confidently audit/check/follow up and insist on adherence to that (R.8).

There is a gap, or even a conflict, between expectations from donors and what IANGOs perceive to be feasible in relation to the level and scope of the application of EVSs and EBCs. We identify that donors have an interest in the scope and scale of common ethical codes, as recorded under Values, Purpose and Areas of Conflict/Collective responsibility *correlated to*

Donors (matrix 3 (Figure 17)). An example of this perspective from supra-governmental donors is encapsulated in the EPDD criteria set out in EU ECHO contracts and guidelines (ECHO 2009a, 2009b, 2011).

As identified under Operational Issues/Large/small/medium-sized IANGOs *correlated to* Motivation (matrix 3 (Figure 17)), an inhibitor to EPDD is a lack of resources and time, together with pragmatic competition with physical deliverables. This area of risk is demonstrated in the IANGO responses to EBCs associated with the value set “Living wages”. There are contradictions between a desire for ethical accountability and a desire for independence in operational relationships between IANGOs and their supplier networks. The IANGOs’ position implies that minimum levels of ethical due diligence in supplier engagement should be determined or benchmarked on sets of broader descriptive EBCs, as specific criteria are perceived to be difficult to enforce by the IANGOs in their relationships with their supplier networks. This raises important issues relating to the integration of ethical due diligence policy and practice, which is manifested in the perceived difficulties by IANGOs in linking ethical policy statements to EBCs, and thereafter the potential issues relating to the development of measurement criteria. The IANGOs’ identification and recognition of this scenario demonstrates the difficulties of the introduction of common ethical benchmarking standards that have recognised international credence into IANGO humanitarian supplier networks.

6.7.3 Working hours are not exceeded

EBC 12 states, “Working hours comply with national laws and benchmark industry standards, whichever affords greater protection”. EBC 12 received an 82% adoption rate. There are, however, reservations concerning the practical application of the code beyond adoption by international suppliers. “Again national laws and benchmark industry standards [are] irrelevant in many of our cases, but reasonable for Toyota” (R.6). This inhibitor to adopting the code is identified as resources and time available, under Operational Issues/Large suppliers *correlated to* Motivation (matrix 3 (Figure 17)). It is recognised by IANGOs that the cultural value sets in some industrial sectors within countries may afford better control of working hours than the standards set by national governments.

In Bangladesh there might be the national law which is one thing, and then [there] might be [one] across the shoe manufacturing industry, [but] which [offers] better protection? [They] might not meet international benchmarks (R.10).

Organisations whose COCs do not express higher standards than merely complying with legal regulations do not express real social responsibility, and are susceptible to reputational legal non-compliance risks (Zakaria *et al.*, 2012). The ethical behaviour of business sectors, and their reduction of ethical risk in relation to the values set out in EBC 12, is seen as an enabler to EPDD and is categorised under Collaborative Challenges for EPDD/Cultural value sets *correlated to* Motivation (matrix 3 (Figure 17)).

The contextual nature and flexibility inherent in the application of EBC standards are exemplified in the wording of EBC 13: “In any event, workers shall not, on a regular basis, be required to work in excess of 48 hours per week, with the emphasis upon the word ‘regular’”. EBC 13 received a medium adoption rate of 55%. IANGOs raised concerns about the realism of achieving adherence to EU standards of working hours for employees in the developing world (EC, 2011). Issues were also raised over potential double-standards, for instance when working hours are presumed to be exceeded in organisations such as banks as a matter of course.

Well, I mean I just think I will [...] run over the overtime policies because in the banks of London which supposedly follow core labour standards, you know, you are working more than 48 hours but you are getting remuneration for it (R.4).

The underlying scepticism would appear to relate to the possibility of introducing standards of behaviour that, in practice, go beyond accepted norms in modern industrial economies, and therefore raise the potential for setting unfair or unachievable standards for their suppliers. As identified in Values, Purpose and Areas of Conflict/Exclusion from collective responsibility *correlated to* Motivation (matrix 3 (Figure 17)), the potential exclusion of IANGOs in specific areas of ethical codes is an inhibitor to EBC adoption. There is a perception by professional IANGO practitioners that excessive working hours are necessary, and there is a mixed response as to whether caveats to counter exceeding working hours should be introduced. “I don’t know whether we’d put in ‘they’re not allowed to work’, I don’t think we would put that in” (R.2). IANGO arguments for working excessive hours vary from not

wishing to stifle the opportunity of locals to make money or to make ends meet, to it being an expectation of the IANGO. “In some cases, you know harvesting or whatever, people are more than happy to work longer than that for a couple of weeks and I think that’s okay. That’s their chance to make money” (R.6). “In some of those countries we would not be able to run a sustainable operation if we didn’t [exceed 48 hours] or our drivers would not be able to make enough money” (R.4). Excessive working hours can be perceived as a double-edged sword, in which workers can be happy that they are able to spend more time with families, or disappointed as their access to overtime is reduced (Barrientos and Smith, 2007). Whatever the individual perception of maintaining non-excessive weekly working hours, social auditing is often criticised for not picking up on labour abuse such as excessive working hours (ETI, 2007).

EBC 14 states, “Only in cases of extraordinary conditions, defined by the ILO Convention 1 in 1919, is the supplier allowed to temporarily exceed the maximum overtime hours”. Caveats are introduced in EBC 14 to mitigate compliance with EBC 13’s stipulation of limits to 48 regular working hours. This is done by taking into account “extraordinary conditions”, which are particularly relevant to IANGO supplier network relations. Less than half of the respondents agreed with the introduction of EBC 14, which received a near-medium adoption rate of 45%. Among IANGO procurement managers, there was an incomplete knowledge of the ILO (International Labour Organisation, 2009) and the ILO Convention (ILO, 1919) referred to in EBC 14 (“I don’t know what Convention 1 is” (R.8)). There is recognition among IANGOs of a lack of knowledge of the ILO ethical coding structures. “But actually I am not aware about the detailed information regarding [the] IOL Convention of 1919” (R.7). Identified under the category Operational Issues/Lead IANGO *correlated to* Motivation (matrix 3 (Figure 17)), the criteria “available time” and “motivated, experienced personnel” are seen as enablers to EPDD. Conversely to the characteristics displayed by lead IANGOs, a lack of knowledge and motivated, experienced personnel in the field of EPDD may act as inhibitors to CEPDD. It should be expected from an efficiently operated ethical due diligence prospective that procurement and logistics managers operating in IANGOs in international HSC supplier networks are aware of the scope of the ILO and its charter of rights. Such social ethical responsibility arguments are made by Reham *et al.* (2009), and Svensson and Baath (2008). We argue that a deeper understanding of the nature and role of ethical due diligence content and processes should be an educative requirement of IANGO procurement and

logistics managers to further professionalise the role (Eltantawy *et al.*, 2009; Drucker, 1989). This degree of knowledge is necessary to make competent decisions upon the nature, form and content ethical due diligence procedures should have.

6.7.4 Regular employment

EBC 15 states, “To every extent possible, work performed must be on the basis of a recognised employment relationship established through national law and practice”. EBC 15 received a high adoption rate of 82%. However, IANGOs expressed concern that specific situations at the local level make the provision of regular employment difficult to adhere to. Current relationships and practices between IANGOs and certain types of suppliers would need to change for the adoption of EBC 15. “We don’t do it because when we hire cars, we hire them with the driver [...] you know in emergenc[ies], but I would guarantee that driver is not registered anywhere official” (R.10). For others it is seen as too difficult to implement. “It’s a very difficult area, that’s going to be a pain” (R.2). There is a desire, and an agreement with the moral stance relating to the value set of regular employment, to adopt EBC 15; yet consideration is also given to the problems existing in the field of operations, and again perceived conflict between local and global application of the EBC. An inhibitor to EPDD is identified as “pragmatic competition with physical deliverables”, and classified under Operational Issues/Large/small/medium-sized IANGOs *correlated to* Motivation (matrix 3 (Figure 17)).

EBC 16 states, “Obligations to employees under labour or social security laws and regulations arising from the regular employment relationship shall not be avoided through the use of labour-only contracting, sub-contracting or home-working arrangements, or through apprenticeship schemes where there is no real intent to impart skills or provide regular employment; nor shall any such obligations be avoided through the excessive use of fixed-term contracts of employment”. EBC 16 received a middling rate of adoption at 55%. There is concern among IANGO respondents over restrictions to their suppliers’ flexible use of labour.

As far as possible we are permanent employers, but we do sometimes require temp workers [...] I imagine our suppliers do the same if they are very busy [...] I just think you can’t keep everybody seasonally [...] I find that the labour laws in some of the

countries we work in, because we are a locally run organisation, actually disadvantage us as opposed [to being a] disadvantage to the worker[s] (R.4).

Many commercial organisations adopt COCs that exclude subcontractors and homeworkers (Brill, 2000; Green 1999). IANGOs see rigid adherence to EBC 16 as having negative consequences in potentially denying opportunities for local workers to engage with suppliers. “Yes I mean it’s fine but in practice, you know for construction in particular there is a lot of labour-only work and if you said to suppliers they weren’t allowed to do that then I’m not sure that the people would benefit” (R.6). Flexible employment attitudes towards part-time and off-site workers has led to a casualisation of the workforce, and is seen by some as a means for firms to avoid their responsibilities towards the security of workers’ employment contracts (Pearson and Seyfang, 2001). There is clearly a strong desire for independence of action by IANGO managers towards flexible employee conditions. Seasonal work is viewed as a form of temporary work, and such workers are perceived as having different employee relationships with suppliers and IANGOs than full-time employees, in terms of supplier obligations to them. Obligations under labour or social security laws for those employees not in regular employment are judged to be impractical due to operational limitations. “I can see Oxfam having to go into a lot more detail because of their branded products but I just [don’t] think we would be able [to] because we haven’t got the capacity to do it” (R.2). Casual workers, which often include women, were found to have least access to rights enshrined in COCs (Barrientos and Smith, 2007).

Managers with a positive stance on the implementation of EBC 16 see issues that would need to be addressed within their own organisations’ employment policies. “I would say you could think of that in terms of our own employment standards” (R.10). There is uncertainty over the scope of employment policy. “I don’t know about home working stuff so I will check that” (R.3). There is clearly a wide discrepancy between the various IANGOs in terms of their focus on EPDD for home workers. Steps taken by Oxfam (Jenkins *et al.*, 2002; Wilshaw, 2002) appear quite remote from the attitude towards the EVS of regular employment among some IANGOs. In contrast, just over half of IANGOs are positive towards designing COCs for those employees not in full-time employment. “I guess employees should receive [all] benefits [under] Employment Law” (R.7). Procurement managers do not have a homogeneous perspective around the value sets of regular employment. The differing

IANGO managers' views are symptomatic of the independent nature of the IANGOs' perspectives towards EPDD, and reflect the different organisational identities. The divergence of opinion among IANGOs in relation to EBC 16 reflects the difficulties in engaging a COW towards common ends, and is identified under Collaborative Challenges for EPDD Common ethical code *correlated to* Motivation (matrix 3 (Figure 17)).

6.7.5 Child labour

EBC 17 states, "There shall be no new recruitment of child labour". A high agreement rate of 82% was given. "I think there should be no recruitment of child labour whatsoever" (R.4). Common value sets are an enabler to EPDD, as identified under the criteria of Values, Purpose, and Areas of Conflict/Collective responsibility *correlated to* Motivation' (matrix 3 (Figure 17)). Difficulties in the adoption of EBC 17 relate to defining child labour. "I would need a definition of child labour, eighteen I think is mentioned" (R.6). For others who have developed their own EBC sets, there is an issue with adopting a new common ethical code. "Ours is not worded in the same way [...it] doesn't really match any of those" (R9). We determine that establishing collective ethical common ground, identified under Values, Purpose, and Areas of Conflict/Advocacy *correlated to* Demand (matrix 3 (Figure 17)), through the identification of common value sets, does not necessarily lead to agreement at the EBC level. There are disagreements between IANGOs due to the independence and identity of the respective IANGO organisations and individual managers' viewpoints (Matrix 6, Figure 16). The analysis supports previous research relating managers' conflicting positions in relation to ethical quandaries, and gaps and differences between organisations and employee positions and viewpoints (Carter and Jennings, 2004; Carroll, 1991).

Issues concerning the value set "child labour" relate to the circumstances of child labour found in the geographical regions in which IANGOs operate. The differing circumstances result in caveats being iterated by IANGOs concerning child labour practices. This area of risk is identified under the criteria of Operational Issues *correlated to* Demand/IANGO Assessment/Geographic: international, local and regional (matrix 6 (Figure 16)). Under the value set "child labour", specific areas of disagreement are identified. These include concepts such as children's school fees being paid for by their working for IANGOs. "I employed a 14-year-old boy who could not [afford] school fees [...] so we got him and he helped us carry

boxes I don't know if that's child labour?" (R.4). In another instance, IANGOs relate suppliers employing orphans who are family heads and the only family providers. "I have an issue against child labour but I must say I have seen in many instances with a child there is no choice over child labour. Child led families and so in Africa, where you have got some HIV orphans it's just a nightmare" (R.4). In another example, suppliers may be employing children who are the only carers for disabled parents and family members.

I have an issue about child labour because in some countries the child is the only person in that family that's earning any money, you take that away they starve. So you know in some places you have to respect it in a certain way [...] I mean with us and disability if you've got a blind father or blind grandfather or grandmother or whatever it's the child that looks after these people you know and that's another area which we're trying to stop, because we want to get all kids into education (R.2).

Issues over when a child is employed by suppliers are determined by the cultural and situational environment. There are guidelines and arguments that assist in shaping these decisions in relation to the commercial objectives of suppliers and buyers. Issues raised by IANGOs take the debate beyond commercial conflict and exploitation by global corporations (Zutshi and Creed, 2009). Issues surrounding dependency associated with children, whether this relates to support for families, the need to survive, or levels of educational development, are weighed up against the conditions of child labour and judged by procurement/logistics managers. "Systems which raise general awareness of labour standards are likely to reach such personalized decision-making, even where codes fail to provide internal guidance" (Murray, 2004, p.18). In the commercial world, consumers can decide whether or not to purchase products once they have visibility on such decisions. In IANGO HSCs the public rely on the due diligence of donors and IANGOs. Clearly, governmental stakeholders have a responsibility to the public they represent to provide visibility in the EPDD process, just as the case is made for global and multinational companies to act in a socially responsible way (Zutshi and Creed, 2009). In reality, individual value judgements by managers in the field of procurement operations shape the interpretation of EBCs around child labour, rather than strict compliance to EBCs to which the manager might adhere. We also conclude that managers in the field of operations believe this is an ethical way to behave (Carter and Jennings, 2004; Carroll, 1991; Eltantawy *et al.*, 2009).

EBC 18 states, “Companies shall develop or participate in and contribute to policies and programmes which provide for the transition of any child found to be performing child labour to enable her or him to attend and remain in quality education until no longer a child”. Although registering an 82% agreement, concerns were raised about the scope of the educational commitment stipulated in EBC 18. “I thought that unreasonable. I mean [this] would have to be [applicable to] some, not for all companies” (R.6). Another response stated, hesitantly, “I wouldn’t necessarily adopt” (R.8). These opinions contrasted with commitments to EBC 18: “We would definitely adopt that” (R.10). The specific inhibitors to agreement between IANGOs towards adopting EBC 18 have been identified under Values, Purpose, and Areas of Conflict/Advocacy *correlated to Demand/IANGO* assessment, establishing collective ethical common ground (matrix 3 (Figure 17)). Establishing collective ethical common ground between IANGOs is correlated to the degree of emphasis placed upon the individual commitment to adopt EBC 18 by managers representing IANGOs.

EBC 19 states, “Children and young persons under 18 shall not be employed at night or in hazardous conditions”. A majority of 64% agreed to adopt EBC 19. Yet there are contrary positions concerning the type of work and the age limit at which children should be able to engage in work at night. “At night that would depend on the work, so no not necessarily” (R.6). “Employed at night, I don’t know about that one” (R.2). We observe individual value judgements by managers shaping the interpretation of EBCs around child labour, which are correlated to their religious/moral/ethical justice purposes associated with the IANGO they are aligned with. This area of risk is identified under Values, Purpose, and Areas of Conflict/Advocacy *correlated to Demand/IANGO* assessment/Religious/moral/ethical justice purposes (matrix 3 (Figure 17)).

Further examples of the diversity of viewpoint of IANGO procurement managers is provided via analysis of respondents’ views concerning EBC 20: “These policies and procedures shall conform to the provisions of the relevant ILO standards”. The code is supported by a robust 71% of respondents. Concern is raised about potential price variations in the service/product to be procured if variations in labour standards are allowed, albeit due to variants on rules affecting child labour. “We would like when we are procuring [products] and procuring for donors to have the same [stipulations]. Otherwise we have different rules for different people, depend[ing on] who is paying the money at the end of the day, which I don’t think is right”

(R.4). In this case, potential competitive disadvantages in terms of pricing arrangements over product procurement are weighed against adherence to EBC. Difficulties concerning implementing EBC 20 in remote geographic areas are raised and used as a reason for non-adoption. “Again I’m envisaging myself trying to explain this to some guy in a [...] remote area. So it would have to be clear as well as reasonable for it to be okay [with] me” (R.6). We enlarge the scope of matrix 3 (Figure 17) in the “Operational” category section and incorporate the heading “Geographic: international, local and regional” (Matrix 6, Figure 16). This particular example would be correlated to “Demand”, wherein the IANGO makes an assessment of the application of the EBC in the remote area.

EBC 21 takes into consideration practical local circumstances, and makes a form of provision for caveats relating to child labour within Fair Trade organisations. ‘Fair Trade Organisations respect the UN convention on the Rights of the Child, as well as local laws and social norms to ensure that the participation of children in production processes of fairly traded articles (if any) does not adversely affect their well-being, security, educational requirements and need for play. Organisations working directly with informally organised producers disclose the involvement of children in production’. A majority of 64% support EBC 21. Yet employing children when they are providing for family dependents is seen as acceptable circumstances for child labour by some IANGOs. “I don’t think we [are outright] saying no if the children are providing for family and things. We are not going to stop using this because it could have a negative effect on the child and the[ir] consequent dependent[s]” (R.10). There are differing levels of awareness and knowledge in relation to Fair Trade (Fairtrade, 2012) and the UN’s Rights of the Child (UNICEF, 2012).

No idea what the concept of [fair trade] embodies, so I mean, implicitly any UN convention on the right[s] of the child, I’m assuming it’s going to be very sensible, but without actually reading it, without actually knowing I would say don’t know (R.8).

The responses reflect the differing identities, independence and disassociated points of view between IANGO procurement managers in relation to issues surrounding the EVS “child labour”. This area of risk is identified under Values, Purpose, and Areas of Conflict/Advocacy *correlated to* Motivation/Religious/moral/ethical/justice purposes.

The lead IANGO (R.1) has forged ahead of other IANGOs to develop and implement an ethical code of conduct framework. “being seen as the lead agency for this sort of stuff and a lot of other agencies do come to us for advice [...] support [and] guidance on how [they] should do it” (R.1). However, rejection of EBC 21 is formulated by the lead IANGO from a different perspective.

We use our own [EBC] because that’s what we have taken, or adopted should I say, the ETI base code. [...] which covers labour, child[ren] etc. and thus what we have adopted into our questionnaire [...] But we don’t actually [...] use the ETI we just reincorporate the ETI base code into our ethical purchasing policy (R.1).

This explains why EBC 21, which is not factored into the ETI, 2010 EBC, is not adopted by the lead IANGO. We identify inhibitors to CEPDD as Operational Issues/Lead IANGO *correlated to* Demand/Lead agencies have available capacity and EPDD systems in place (matrix 3 (Figure 17)); and secondly Operational Issues/Lead IANGO *correlated to* Motivation/Lead agencies have available time and motivated, experienced personnel in EPDD (matrix 3 (Figure 17)). The organisational characteristics of growth, identity and independence of the lead IANGO in pursuing the development of a complete COC framework for EPDD have resulted in a different perspective compared to other IANGOs.

6.7.6 Health and safety

EBC 22 states, “A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment”. Agreement to adopt is high at 91%. “I am going to say adopt for all of them. We are very big [on] health and safety. It’s one thing we ask suppliers to become strict on” (R.4). The only dissenter was an IANGO which did not, under the provision of services it provides (land mine clearance), wish to undertake such a commitment to health and safety. “I [am] putting ‘don’t know’” (R.11). This risk is identified under Values, Purpose and Areas of Conflict/Exclusion from collective responsibility *correlated to* Motivation/Irresolvable value set conflicts (matrix 3 (Figure 17)). Disagreements on health and safety issues are reduced if the ethical code is less specific. “[EBC] 22 is vague so it’s

fine” (R.6). As identified under Collaborative Challenges for EPDD/Common ethical code *correlated to Demand* (matrix 3 (Figure 17)), there are “Challenges to move from broad ethical procurement principles to agreement on the scope and depth of the standards for a set of ethical codes” (matrix 3 (Figure 17)). There is evidence to demonstrate success in terms of improvements in the more visible sections of COC frameworks associated with the value sets “health and safety issues” and “living wages” in the first tier of CSCs (Barrientos and Smith, 2006b).

EBC 23 states, “Workers shall receive regular and recorded health and safety training, and such training shall be repeated for new or reassigned workers. Access to clean toilet facilities and to potable water, and, if appropriate, sanitary facilities for food storage, shall be provided. Accommodation, where provided, shall be clean, safe, and meet the basic needs of workers. The company observing the code shall assign responsibility for health and safety to a senior management representative”. Agreement to adopt was 55%. Some IANGOs felt that EBC 23 is only suitable for global companies. “I don’t think that’s reasonable for national suppliers. I think it’s fine for Toyota” (R.6). Local implementation difficulties were also foreseen. “We don’t do it. Health and safety we should do, it’s a big argument [...] I mean I think we should adopt but whether or not we do in practice is the issue” (R.10). This area of risk is identified under Operational Issues/Large suppliers *correlated to Motivation/Resources and time available* (matrix 3 (Figure 17)). Compared to workers’ organisations, issues around health and safety among suppliers concerning enforcement of regulations, training programmes for workers and sanitary facilities, are far less likely to be considered a high priority by NGOs.

EBC 24 states ‘Fair Trade means a safe and healthy working environment for producers. The participation of children (if any) does not adversely affect their well-being, security, educational requirements and need for play and conforms to the UN Convention on the Rights of the Child as well as the law and norms in the local context.’ A less than medium 45% of respondents agreed to adopt EBC 24. “Fair trade is not something that we deal with” (R.8); “I think it’s adopted, but I am not 100% sure” (R.10); “I don’t think so” (R.11). Responses demonstrate a general lack of knowledge regarding how fair trade policies might intermesh into a COC and impact upon the ethical environment of IANGOs. This area of risk

is identified under Operational Issues/Lead IANGO *correlated to* Motivation/Available time/Motivated, experienced personnel in EPDD (matrix 3 (Figure 17)).

EBC 25 states, “Nothing the organisation does is worth getting hurt for. Employees are expected to comply with all safety laws, regulations, and business unit safe operating procedures”. A very low 36% agreed to adopt. “You cannot expect to comply with all safety terms [and] regulations” (R.5). There were several IANGOs who did see adherence to EBC 25 as important in order to reduce risk in the supplier network. “Well, it’s a good point [...] you’ve got to accept that there is a risk, but you’ve got to do anything you can to mitigate that risk, so that’s the difference” (R.10). IANGOs do support the mitigation of risk towards their supplier’s employees, but they do not agree that their suppliers should comply with all safety laws, regulations and safe operating procedures to protect those employees from harm. This area of risk is identified under “Operational Issues/Large/small/medium-sized IANGOs *correlated to* Motivation/Lack of resources and time restrictions/Pragmatic competition with physical deliverables.

6.7.7 No discrimination

EBC 26 states, “There is no discrimination in hiring, compensation, access to training, promotion, termination or retirement based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation”. EBC 15 received a unanimous adoption rate of 100%. Despite the unanimity, however, there are considerations surrounding the practical application of it.

We [...] mainly [employ] Christians, but we are working together. For example Muslims who are manufacturers and suppliers to us [...] there is some discrimination in hiring, compensation, training promotion. On hiring for example we’ve got religion (R7).

The potential conflict between religious value sets and discrimination are identified under Values, Purpose, and Areas of Conflict/Faith-based perspective *correlated to* Motivation, Religious faith-based values and objectives (matrix 3 (Figure 17)). IANGOs purporting the dissemination of Christian doctrines are more likely to favour Christians within their employ.

“Political affiliation is a tricky thing as well. Imagine Kashmir policy where any supplier [in India] is just kicking off employees supporting the Kashmir policy of Pakistan, entirely political isn’t it” (R.7). Discrimination by suppliers during the day-to-day business might be accepted in regions where IANGOs dispense aid. “Okay in the day-to-day business you will have [...] this code of conduct flexib[ility] anyway. So just put it in [...] but if I think about it as a strict code to convey it’s a problem” (R7). This area of risk is identified under Values, Purpose, and Areas of Conflict/Advocacy *correlated to* Motivation/Religious/moral/ethical/justice purposes (matrix 3 (Figure 17)). COCs associated with workers’ organisations are far more likely to contain EBCs associated with discrimination than commercial company codes (Pearson and Seyfang, 2001).

EBC 27 states, “Non Discrimination, Gender Equity and Freedom of Association”. A majority of 65% agreed to adopt EBC 27. Several IANGOs saw potential problems in freedom of association fashioned by the local environment. “Freedom of association can also be a problem depending on the area or the culture and political condition” (R.7); “I think of one of my supplier’s factories in Cambodia [...] they have no idea of what [freedom of association] is. Cambodia might not have the same restraint as in Europe” (R.11). One IANGO manager considered the application of non-discrimination in relation to gender to be unenforceable, concluding that there is a difference between an ideal they would subscribe to, and the practical reality of implementing and adhering to it in a local context.

You can’t practically enforce gender equity in an environment where your women are forced to do this or women are forced to do that. So it’s unenforceable. We will actively try to change local opinions and educate young females to be trained as midwives [...] where traditionally that would not be acceptable (R.8).

The evidence from the procurement managers’ experience and attitudes does seem to support the view that there are risks that multi-shareholder approaches may simply replicate and reinforce local gender norms (Tallontire *et al.*, 2011). We identify this under Values, Purpose and Areas of Conflict/Exclusion from collective responsibility *correlated to* Donors/may be implicit on the reaction of IANGO donors (matrix 3 (Figure 17)). Donor criteria stipulated in contractual agreements (ECHO, 2011) act as benchmarks for constraints and guidance to conform to, with regards to “non-discrimination, gender equity and freedom of association”. Procurement managers’ perceptions of what is construed in ECHO (2011) contracts as

acceptable behaviour by suppliers in relation to non-discrimination is balanced against the managers' perceptions of what the practical realities are in dealing with suppliers. In the absence of the managers' adherence to a COC framework, we see that identity, independence, autonomy of actions, and managers' perceived ethical responsibilities are all areas identified as shaping IANGO ethical practice.

6.7.8 Gender equity

EBC 28 states, "Fair Trade means that women's work is properly valued and rewarded. Women are always paid for their contribution to the production process and are empowered in their organizations". At 45%, less than half of IANGOs agreed to adopt EBC 28. Those that did agree to adopt it stress the importance of positive discrimination towards women, as part of their organisation's ethos. "We are very incredibly pro-woman [...] it's something that we push as well" (R.4). Contrary to this position, other IANGOs specifically make the point that they would not positively discriminate on gender, and imply that a gender-positive discrimination policy is not part of the ethos of their organisation. "I don't think we'd positively discriminate against women, specifically, in an ethical statement" (R.8). We identify this inhibitor under Values, Purpose, and Areas of Conflict/Advocacy *correlated to* Motivation/Religious/moral/ethical/justice purposes. The code is focused on women's empowerment, and difficulties relating to it are foreseen by IANGOs, particularly in countries which may have restrictions on equal rights for women, therefore making the code difficult to implement. "I mean in Afghanistan if [women] are allowed to serve us tea or coffee [it] may be [empowering], and in Europe it's something else. So I would not put it in, it's too general" (R.7). We identify this inhibitor under Collaborative Challenges for EPDD/Common ethical code *correlated to* Demand/Challenges to move from broad ethical procurement principles to agreement on the scope and depth of the standards for a set of ethical codes. The differing views of IANGO managers associated with gender equity are symptomatic of the independent nature of their perspectives towards COCs, and reflect the emphasis of the different organisational identities. We identify this inhibitor under Operational Issues/Common ethical code *correlated to* Motivation/A coalition of the willing. The scope of the disagreement regarding the adoption of EBC 28 is greater than any other EBC, and traverses the six major categories of risk to CEPDD identified in Matrix 1 (Figure 13). The design and application of COC frameworks are subject to criticism relating to a

failure to tackle the more difficult progressive issues. There is little to suggest that improvements are realised in the less visible value sets of freedom regarding workers' associations and non-gender-discrimination (Barrientos and Smith, 2006b). Gender issues surrounding the circumstances and role of female workers, especially in relation to the reproduction of the workforce, are not sufficiently addressed in COC frameworks such as the ILO (Pearson, 2007). We see in the rate of adoption for EBC 28 a similar perspective from IANGO procurement managers.

6.7.9 No harsh or inhumane treatment

EBC 29 states, "Physical abuse or discipline, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation shall be prohibited". EBC 29 received an adoption rate of 100%. There was total agreement to adopt, and not one IANGO developed a discussion around the subject. The response to EBC 29 is unique among the base codes in receiving unchallenged support without consideration or concerns from IANGOs. "Yes, [to adopting the code] inhumane treatment" (R.3); it is identified under Values, Purpose, and Areas of Conflict/Collective responsibility *correlated to* Motivation/Common value sets are an enabler to formulating collaborative ethical value sets and EBCs between IANGOs and their supplier networks and donors.

6.7.10 Human rights legislation

EBC 30 states, "Every person has the right to equal treatment without discrimination with respect to employment. The organisation has no tolerance for anything less than fair and equal treatment for all". EBC 30 received a high adoption rate of 91%. The majority of IANGOs demonstrated a pragmatic acceptance of EBC 30. "Something like the caste system in India, I guess. I would sign up to equal treatment, without discrimination" (R.8). There was one exception, which was primarily due to individual reasons regarding interpretations of political philosophy: "Let's talk in a political context about fair justice equality. You know we are going to discuss [it] for one week and we [won't have] a solution afterwards" (R.7). This area of risk was identified under Values, Purpose, and Areas of Conflict/Advocacy *correlated to* Demand/Religious/moral/ethical justice purposes (matrix 3 (Figure 17)). The analysis again demonstrates a different stance taken due to the individual managers' personal viewpoints (Carroll, 1991; Carter and Jenkins, 2004).

EBC 31 states, “The conduct of the supplier should not violate the basic rights of intended beneficiaries.’ EBC 31 received a strong adoption rate of 73%. Intertwined with the practical technical difficulties of scale and scope in formulating EBC 31 are views that address issues of political philosophy concerning implementation of COCs. “Like political constitutions you know, do you have a very detailed one like the Germans [...] If you look at the American one it’s [...] flexible and very clever. But this is the thing about how you wield the code of conduct” (R.7). An inhibitor to adopting EBC 35 is identified under Religious/moral/ethical/justice purposes under Values, Purpose, and Areas of Conflict/Advocacy *correlated to* Motivation (matrix 3 (Figure 17)). The responses to EBC 31 again demonstrate the importance of identity, independence, and perceived responsibilities in seeking to achieve CEPDD between IANGOs.

6.7.11 Military and terrorism

EBC 32 states, “The organisation will not engage any kind of business relation with suppliers involved in the manufacture of arms or the sale of arms to governments which systematically violate the human rights of their citizens; or where there is internal armed conflict or major tensions; or where the sale of arms may jeopardise regional peace and security”. EBC 32 received a strong adoption rate of 73%. IANGOs involved in land mine clearance are unable to adopt EBCs that preclude their involvement with the manufacture of arms, as such suppliers provide the equipment they use to clear mines: Thus, this respondent selected “Do not adopt” (R.11). A key concern was the absolute nature of the code, as IANGOs voiced the opinion that while it is preferable to avoid engaging in relationships with suppliers involved in the sale of arms, it is not realistic or practical to ban supplier involvement. “I can’t put it in. But if you would like [to state] the organisation should avoid engaging as far as possible [with such] organisations and suppliers [and] we have to do this and this and this, then I would agree” (R7). There are perceived difficulties in establishing global company ownership linkages with organisations involved in the supply of arms, making it difficult to deal with absolute EBC benchmarks. “It’s not impossible I think that an NGO would inadvertently end up dealing with somebody who had some links, somewhere, with somebody who’s involved in this trade” (R.6). This position stresses the reality of the interconnectedness of global SC networks, and is articulated by several managers:

It might be something to do with no more than 20% of the business in our policy, but also I know that we have had discussions about how challenging that is. Corporations [...] are [often] owned by other companies and trying to dig out who actually owns who, and how much exactly [is difficult], and you have got these monopolies now, [so there is a question of] how to deal with these. [There are] just a couple of big companies that own so many, so at what point do you [...] say yes (R.3).

Arguments are made for an approach that offers flexibility with regards to interpretation, in order to meet daily operational considerations. “That’s a problem should we have a realistic code of conduct which is written in a very diplomatic way [...] it’s suitable to every situation [in] their day-to-day business” (R.7). Whereas some IANGOs perceive the nature of their relationships with suppliers who have potential involvement in the arms trade as difficult to police, for others it is a straightforward case of adoption as it is written. “Yes we would agree [with] that” (R.5). “[We would] definitely adopt that one” (R.10). The set of risks which address the different purposes and functions of IANGOs has been identified under Collaborative Challenges for EPDD/Cultural value sets *correlated to Demand* (matrix 3 (Figure 17)). Relationship and status issues between IANGOs and the military, and the role of the military in IANGO operations, are often complicated (Beresford and Pettit, 2004; Oloruntoba and Gray, 2002; Whalley, 2003). Many IANGOs see neutrality, rather than cooperation, as their best form of defence, and historically the NGO approach is to form operational links to the military where necessary (Beresford and Pettit, 2004). We can see that the uncertainty of this relationship extends into supplier relations.

EBC 33 states, The manufacture should not be involved in the sale of arms to governments which systematically violate the human rights of their citizens; or where there is internal armed conflict or major tensions; or where the sale of arms may jeopardise regional peace and security”. EBC 33 received a high adoption rate of 82%. Apart from land mine clearance IANGOs, who are unable to adopt codes in this value set, the only disagreement to adopt EBC 33 was based on empathic concern by another IANGO that land mine clearance IANGOs would not be able to adopt. “I don’t know about that, I mean I am not speaking on behalf of other organisations who do land mines and stuff, they have a big issue over this” (R.4). Reservations were also voiced over the potential unintended introduction of military equipment into the supplier network “[We would] definitely [adopt], I am just trying to think

if there is anywhere that suppliers that we use are involved, because I think if we ever have to buy bullet-proof vests those are suppliers who would be involved in arms manufacture” (R.10). Reasons for IANGOs not adopting EBC 33 relate to the different purposes and functions of IANGOs identified under Collaborative Challenges for EPDD/Cultural value sets *correlated to* Demand/IANGO assessment (matrix 3 (Figure 17)). Overall, there is strong support to adopt EBC 33, and the importance the UN places on involvement in land mine manufacturing in humanitarian supply networks is noted. “I mean I’m quite strong in the personnel mines [land mines] The UN put that on their purchase orders you know if you’re involved or in a chain that has personnel mines they will not use them” (R.2).

EBC 34 states, “The supplier should not be engaged in the manufacture of arms”. EBC 34 received a strong adoption rate of 73%. For some IANGOs there was agreement to adopt EBC 34 without reservation, for instance: “Absolutely fine” (R.6). However, concerns were voiced over problems with identifying the suppliers responsible for component parts, who have military interests. “Yes it’s difficult because component x is computers or whatever. So dealing directly with a manufacture[r] we would have no problem with, but it’s very hard to ensure compliance” (R.5). There are conflicts with governments and global institutions who are the major donors of money, food and materials, and yet manage huge military budgets, and promote the sale of military equipment. Major donors in the US, UK and EC countries make and promote the manufacture of arms. “I don’t know [...] some of our suppliers might be owned by organisations who make arms and I know that we are funded by some countries who engage in and many organisations are funded by the United States [who are] involved in arms” (R.4). IANGOs are also cognisant of the role of logistics companies in moving military hardware.

Generally I agree, I think about many of our suppliers for example [...] This should include exceptions of course, like car manufacturer[s], or airlines. They may not be directly engaged, but what is an engagement, the first step, second or third, of taking engagement. But I would agree the supplier should not be engaged, but if he is engaged and he is supplying goods to the organisation then it is an exception and you are [making] this exception because you are aware of it (R.7).

The majority of IANGOs decided to adopt the code, yet IANGOs expressed strong sentiments that EBC 34 should be modified to be less absolute in the requirement not to

engage with military hardware manufactures or companies that supply them. “Well again, its seek[ing] not to engage with suppliers, if you see what I mean. So that’s the sort of wording, but yes we will definitely have that in” (R.2) An inherent conflict expressed and recognised in discourse around EBC 34 signifies the reality of the complexity and interconnectedness of SC networks, together with the mutual and conflicting interests of donors and IANGOs. Discourse concerning EBCs in relation to employment brought up differences between COCs acting as guidance or being used to strictly enforce standards. IANGO procurement managers expressed the need for flexibility or riders around EBC standards, which might be interpreted as avoidance of accountability to standards of commitment (Murray, 2004). The commercial choices for IANGOs are far more complicated and unclear in relation to the EVS, military and terrorism. Clearly, there is a desire by IANGOs not to engage with suppliers who are engaged in supply networks for military equipment; yet there is also a tacit acceptance that this is unavoidable. There are also conflicts of perceived interest, especially in relation to ICT and logistics companies. Inhibitors to adopting EBC 34 relate to issues of confidentiality, trust, supplier alternatives, leverage, and imbalances of power in supplier relations. We add a new risk to the category “large suppliers” (matrix 3 (Figure 17)) to include the military components industry, and identify these issues under Operational Issues/Large suppliers *correlated to* Motivation/barriers to SC visibility due to the complexity of global operations.

6.7.12 Environmental standards

The EU (2011b), under its new “Guidelines of a modern understanding of corporate responsibility”, states that “to fully meet their corporate social responsibility, enterprises should have in place a process to integrate social, environmental, ethical, human rights and consumer concerns into their business operations and core strategy in close collaboration with their stakeholders” (EC, 2011, p.6). The EU’s position is supported by the ICC in their publication *ICC Guidance on Supply Chain Responsibility* (ICC, 2007), and by the United Nations Global Compact & BSR (2010) in their publication *Supply Chain Sustainability, A Practical Guide for Continuous Improvement*. The concept of the integration of environmental, social, and human rights is critical to the formulation of COCs (Ruggie, 2008; Van Opijnen and Oldenziel, 2011). EBC 35 states, “Waste should be minimised and items recycled whenever this is practicable. Effective controls of waste in respect with respect to ground, air, and water pollution should be adopted. In the case of hazardous materials, emergency response plans should be in place”. EBC 35 received a strong adoption rate of

73%. Proactive partnership arrangements by IANGOs seek to address environmental waste disposal issues in local environments, and they are positive about including EBCs that monitor sustainable behaviour.

Health Care Without Harm, [an] environmental charity is looking at our waste disposal of medical products [since] a lot of our centres burn or incinerate waste and we believe that's going to affect [our sustainability] [...] we found that the World Health Organisation (WHO) and a lot of [other] organisations have a lot of guidelines for big government hospitals on how they dispose of waste [...] but for small centres we really are struggling in slums. We work in a lot of urban slums and [ensure] we dispose of our medical waste to environmental standards (R.4).

The introduction of such environmental initiatives is commensurable with ethical COCs, which include sustainability issues. "There is a need to address company transparency on social and environmental issues from the point of view of all stakeholders, including enterprises themselves" (EU, 2011, p.5). We add to the enablers identified in Matrix 3 (Figure 17) 1, and include under the Operational category Specialist product/service *correlated to* Motivation/Partnerships based on common purpose (matrix 6, Figure 16). Contrary to introducing environmental standards at the local level, some managers believe this should not be their concern and should be restricted to large international companies: "I find this [...] perfect for Toyota but you can't possibly ask a [small] national supplier [...] for this type of information" (R.6). Local government legal frameworks for recycling are also considered by some IANGOs. "I understand this is becoming increasingly important under local government legislation concerning medical aspects" (R.7). From a different perspective, several managers do not see the need to integrate environmental sustainability issues into a COC, and do not appear to be aware of the guidelines recommended by international bodies (EU 2011; ICC, 2007; United Nations Global Compact (UNGC) (2008). "It's not ethical to me, it's environmental, it's a different heading" (R.10). An inhibitor to adopting EBC 35 is identified as Values, Purpose, and Areas of Conflict/Collective responsibility *correlated to* Donors. Donors have an interest in the content, scope and scale of common ethical codes (matrix 3, Figure 17). Ignorance of the relevance of sustainability to ethical COCs, willful or otherwise, by IANGO procurement managers is a barrier to adoption. The importance the public attaches to incorporating environmental standards is demonstrated by evidence that

shows customers are ready to modify their purchasing decisions because of social and environmental criteria (Zakaria *et al.*, 2012).

EBC 36 states, “Undue and unnecessary use of materials is avoided, and recycled materials used whenever appropriate”. EBC 36 received a strong adoption rate of 73%. The synergy of practical objectives such as the desire to reduce waste prompts adoption of codes monitoring waste disposal. “We have to dispose of list packaging and other signs, and this would [be in] our favour [so] I would adopt” (R.4). We identify an enabler to adopting EBC 36 (which also applies to EBC 37 and 38) as Collaborative Challenges for EPDD/Cultural value sets *correlated to* Motivation/to behave ethically and reduce ethical risk (matrix 3 (Figure 17)).

EBC 37 states, “Processes and activities are monitored and modified as necessary to ensure that conservation of scarce resources, including water, flora and fauna and productive land in certain situations”. EBC 37 received a strong adoption rate of 73%. IANGO managers responsible for enacting local sustainability projects are eager to include environmental codes: “We are looking at alternative waste disposal technologies [such as] autoclaving or shredding, as opposed to burning or burying. It’s a big issue in our programmes if we work in slums” (R.4). Not all managers agree; in fact several feel EBC 37 should be restricted to multination companies and not addressed at the local level. This opinion was expressed for EBC, 35, 36, 37 and 38. We identify this inhibitor under Operational Issues/small/medium-sized suppliers *correlated to* Demand/Limited capacity and lack of EPDD systems, with suppliers that are small and local to the aid delivery areas (matrix 3 (Figure 17)).

EBC 38 states, “All production and delivery processes, including the use of heating, ventilation, lighting, IT systems and transportation, are based on the need to maximise efficient energy use and to minimise harmful emissions”. EBC 38 received a medium adoption rate of 55%. Where IANGOs are focused on their environmental footprint, they wish to progress environmental monitoring standards. “We are looking at our footprint at the moment [...] recycling properly in our centres when we dispose of waste, so having more general waste [and] less medical waste and stuff like it, in very small steps” (R.4). Contrary to this position is the wish to restrict the application of EBC 38 to multinationals. “For Toyota fine, [but it’s] ridiculous for national suppliers” (R.6). We identify an enabler to

adopting EBC 38 as Collaborative Challenges for EPDD/Cultural value sets *correlated to* Motivation/to behave ethically and reduce ethical risk (matrix 3 (Figure 17)).

EBC 39 states, “Fair Trade actively encourages better environmental practices and the application of responsible methods of production”. EBC 39 received an adoption rate of 36%,. IANGO managers show a low level of interest in adopting codes associated with fair trade, and when combined with the negative reactions of some managers surrounding adopting sustainability measures, the support is very low.

We identify this inhibitor under the category Collaborative Challenges for EPDD/Cultural value sets *correlated to* Demand/Different purposes and functions of IANGOs (matrix 3 (Figure 17)).

6.7.13 Fair Trade

EBC 40 states, “A fair price in the regional or local context is one that has been agreed through dialogue and participation. It covers not only the costs of production but enables production which is socially just and environmentally sound. It provides fair pay to the producers and takes into account the principle of equal pay for equal work by women and men. Fair Traders ensure prompt payment to their partners and, whenever possible, help producers with access to pre-harvest or pre-production financing.” EBC 40 received a low adoption rate of 36%. EBC 41 and 42 received even lower adoption rates of 27%. All IANGOs support the FT principles espoused in EBC codes 40, 41 and 42 (Fairtrade International, 2011a, 2011b, 2001c, 2012), yet in the opinion of the majority, COCs relating to fair trade are not applicable to their operations, as they do not deal with food purchases.

If I think of a coffee farmer in Peru or Bolivia then I think it’s an explanation that fits [...] I think for my suppliers it’s not so applicable, but I think it’s a good thing for Fair Trade companies selling honey and coffee [...] for me it wouldn’t be okay (R7).

Interestingly, several IANGOs not directly involved in the provision of food aid do signify adoption of fair trade codes. In part, this relates to their own organisations’ use of fair trade products: “You see we don’t really buy from fair trade areas because we don’t buy those types of products except for internally” (R.2). IANGOs that do deal with food do adopt all of

the codes under the EVS relating to fair trade. EBCs 41 and 42 are detailed in Appendix 8 – Evidence of analysis of EBC in IANGO Questionnaire 3. An inhibitor to adopting EBC 40, 41 and 42 is identified as Values, Purpose, and Areas of Conflict/Exclusion from collective responsibility *correlated to Demand/Potential* exclusion of IANGOs in specific areas of the ethical code (matrix 3, Figure 17).

6.7.14 Capacity-building

EBC 43 states, “Fair Trade is a means to develop producers’ independence. Fair Trade relationships provide continuity, during which producers and their marketing organizations can improve their management skills and their access to new markets. EBC 43 received a very low adoption rate of 18%; the majority would not adopt or felt the code was not applicable. One IANGO, who was undecided, saw negatives in fair trade: “Actually I don’t know enough about fair trade to comment [...] It’s causing exclusion of some farmers, I know that” (R.10). With a few exceptions, there is a strong indication that fair trade activities are not considered relevant to the activities of the IANGOs, and should not be part of an EBC framework. We identify this inhibitor under the category Collaborative Challenges for EPDD/Cultural value sets *correlated to Demand/Different* purposes and functions of IANGOs (matrix 3 (Figure 17)).

6.7.15 Complying with laws and regulations

EBC 44 states, “Employees are expected to comply with all safety laws, regulations, and business unit safe-operating procedures”. EBC 44 received a middling adoption rate of 55%. Interpretations from managers who would not adopt EBC 44 varied, from the literal “I would get up [and look] in the mirror [...] and would be ashamed of myself, because I know how I am failing. So I wouldn’t put it in” (R.7). With respect to difficulties with accepting local regulations, one respondent stated: “I would have to say I don’t know because it’s different for all countries so how’s one expected to comply” (R.5). One manager felt that ensuring local suppliers followed local safety regulations was not within the IANGO’s remit: “I would expect that in a contract with the employee from the supplier, I wouldn’t allow it in an ethical code” (R.8). Responsibility for IANGOs to monitor the adherence of their local suppliers to local safety laws for their employees was challenged. We identify this inhibitor under the category Collaborative Challenges for EPDD/Common ethical code *correlated to Demand/Ethical* code may be particular to the value set of an individual IANGO (matrix 3

(Figure 17)). The reactions of IANGO procurement managers raised issues concerning their buy-in to a strict CSR/EPDD process. Whereas there is strong support under the EVS relating to “health and safety” for EBC 22 (91%), which emphasises the need for providing safe working environments and encouraging accident prevention, there is far less support for enforcing safety and working conditions through monitoring the implementation of regulations. The 55% adoption rate reflects the lack of enthusiasm recorded for EBC 25 (36%), which also relates to employees complying with safety laws and regulations. Monitoring the health and safety of workers in supplier networks does not appear to be of paramount importance to IANGO procurement and logistics managers. For a good percentage of managers, the pursuit of goals associated with their IANGO organisation appears to supersede responsibilities the IANGO, as a buyer, might have for employee safety in their supplier networks. In comparison, health and safety is recognised as the primary aspect of a COC framework to be adopted in commercial SCs (Barrientos and Smith, 2006b). Reasons expressed by IANGOs reflect a differing emphasis from commercial organisations. This appears to relate to the IANGO managers being engaged in risky activities. This clearly differentiates their perceptions of the primary purpose of COCs from those in purely commercial organisations.

EBC 45 states, “The organisation is committed to preserving and enhancing the environment in which we operate through adherence to environmental regulations and responsible and environmentally sensitive practices”. EBC 45 received a middling adoption rate of 55%. The environments in which IANGOs operate are often unlikely to have well developed environmental protection regulations – “I know most of our countries have no regulations” (R.4). IANGO managers often see themselves as the guardians and judges of standards, and where regulations are deemed insufficient, act themselves.

So I would define standards, at least regarding environmental protection. If the law says you are allowed to do that, but you know according to the quality standard it would be horrific, it is absolutely forbidden. I wouldn't do it anyway, even though it fits in with the third-world countries' laws (R.7).

The experiences of IANGO managers demonstrate that COC standards and national regulations are not necessarily enough to enforce sustainability practices. The ground-level infrastructure may not be in place to enact sustainability practices.

I was speaking to a supplier who said we would love to not burn our waste, but there is no other way for us currently, we don't have the infrastructure not to [...] he says the Pakistani government does have regulations but they don't always have infrastructure, so how does regulation fit with infrastructure. China has regulations but no infrastructure so to me a lot of this is great in theory (R.4).

For IANGO procurement managers there are often practical infrastructure difficulties in implementing sustainable practices which go beyond the scope of the buyer-supplier relationship. We enlarge the scope of matrix 3 (Figure 17) in the Operational category and incorporate the heading "Infrastructure", which is correlated to "Demand" (matrix 3 (Figure 17)). When IANGOs and suppliers make an assessment of the infrastructure for enacting sustainable practices, inhibitors would be a "lack of sufficient infrastructure capability".

6.7.16 Eligibility for partnership

EBC 46 states, "The organisation must not engage in weapons sale or manufacture, including components". EBC 46 received a strong adoption rate of 73%. EBC 47 states, "The organisation must not engage with organisations that have systematic and sustained forced labour or child labour". EBC 47 received an adoption rate of 82%. There was strong support to adopt these two EBCs, yet there were objections about the strict nature of the codes, for instance "'must' is too strict" (R.7). We identify inhibitors under the category Collaborative Challenges for EPDD/Common ethical code *correlated to Demand/Challenges to move from broad ethical procurement principles to agreement on the scope and depth of the standards for a set of ethical codes* (matrix 3 (Figure 17)).

EBC 48 states, "The organisation must not operate in countries subject to UN sanctions". EBC 48 received an adoption rate of 0%. This is the only EBC that received unanimous rejection from the IANGOs. All the IANGOs work in countries in which UN sanctions operate, and the only consideration to EBC 48 related to local purchasing policy: "But of course we could be working in countries that have got UN sanctions but I don't know whether we would buy locally in those instances or whether we would buy internationally" (R.3). In another case, the manager explained that adhering to UN sanctions would depend on who is funding the operation. In this case, the goals of the IANGO supersede UN policy:

I can't do UN sanctions I think North Korea still need[s] family planning and they have to get it from somebody so [we will provide supplies] we have to adopt the UN sanctions [when] we cannot use suppliers who are operating in North Korea, when we are funded. But I have a good [...] supplier that I am thinking of pre-qualifying who operates in North Korea (R.4).

There is an inherent conflict between the goals of the UN and the goals of IANGOs with regards to adherence to UN sanctions. We identify inhibitors under the category Values, Purpose and Areas of Conflict/Exclusion from collective responsibility *correlated to Demand/Potential exclusion of IANGOs in specific areas of ethical code* (matrix 3 (Figure 17)).

EBC 49 states, "The organisation may choose not to engage with any company whose public image is severely compromised". EBC 49 received a very low adoption rate of 18%. For most IANGO managers, consideration of their suppliers' public image is deemed unimportant for supplier choice. By way of example of how public image may offer misleading representation of an organisation, a manager who would adopt EBC 49 related the difficulties their own organisation had experienced: "I would like to say that in American organisations we have got a bad public image [because of the type of services we offer]" (changed for reasons of confidentiality) (R.4). The alignment of common value sets in opposition to adopting EBC 49 by IANGOs is identified under Values, Purpose, and Areas of Conflict/Collective responsibility correlated to Motivation (matrix 3 (Figure 17)). IANGO procurement managers show a disregard for the public image of suppliers, preferring to rely instead on their own judgement to decide whether or not to engage with a supplier (Matrix 6, Figure 16). Yet the image of suppliers is important to the public, and customers have been shown to be ready to modify their purchasing decisions because of social and environmental criteria (Zakaria *et al.*, 2012) brought to their attention by the media (Duhigg and Barboza, 2012).

EBC 50 states, "The organisations corporate partners are responsible for indicating their present and past activity in the above areas (forced labour, child labour, weapons and components manufacture, and public images which have been compromised EBC 50 received a middling adoption rate of 45%. For some IANGO managers, such information should be

mandatory: “Yes I would expect to be notified, as part of the agreement” (R.8). There were also issues around effective buyer leverage:

So if I’m with the UN, suppliers usually will make an effort to provide a lot of information up front because they’ll anticipate big business. With a smaller NGO there’s only so much information you can reasonably ask for up front until there’s some likelihood of business. And it’s not really reasonable I think to expect people to go to vast efforts to supply information for you to update your vendor roster, given that they may never get any business from you (R.6).

We identify inhibitors under the category Operational Issues/Large suppliers/ correlated to Motivation/Large IANGOs have the leverage to demand EPDD compliance (matrix 3 (Figure 17)).

6.7.17 Transparency and impartiality

EBC 51 states, “Fair Trade involves transparent management and commercial relations to deal fairly and respectfully with trading partners”. EBC 51 received a middling adoption rate of 55%. Again there were rebuttals, as fair trade, for a good proportion of managers, is not considered to be relevant to their IANGOs: “I wouldn’t include any of the fair trade [items]” (R.8). We identify this inhibitor under the category Collaborative Challenges for EPDD/Common ethical code *correlated to* Demand/Ethical code may be particular to the value set of an individual IANGO (matrix 3 (Figure 17)).

EBC 52 states, “Information on the nature and scope of the partnership agreements should be available to the public”. EBC 52 received a very low adoption rate of 27%. There were strong objections to making such agreements visible to the public, for instance: “I would like to know what is [meant by] ‘available’. We have different parts of our contracts that are confidential [...] we would like to keep it that way. We ask for exclusivity” (R.4). There is concern that suppliers would not accept such arrangements: “I can promise you not one of my suppliers would accept it” (R.7). It is recognised that donors can request this information, yet there are IANGO objections to such compliance. “We wouldn’t, even though some donors look for it, we’re not inclined to publish the prices of contracts” (R.6). Traditional commercial trading relationships between buyer and seller are given as reasons for not

granting public access. Special considerations regarding transparency due to the publicly funded nature of these organisations is not a factor in the eyes of the majority of IANGO procurement managers. We add to the inhibitors identified in Matrix 3 (Figure 17) and include under the Operational category Large/small/medium-sized IANGOs correlated to Motivation/Business relations (matrix 6 (Figure 16)).

EBC 53 states, “The agreed co-operation must not in any way compromise the integrity and independence of the organisation or that of the partner company”. EBC 53 received an above-medium adoption rate of 64%. There were only two outright objections to adopting EBC 53, and these were due to reasons of applicability and the literal interpretation of the goal of the code. “I think these are not applicable to us” (R.9). Another felt the code is unrealistic: “I mean unfortunately I think the world is too complex to support this” (R.7). Clearly, these represent two solid barriers to adoption. The distance from adoption of these two reactions highlights the divergence of IANGO managers’ perspectives and their organisational identities. We identify inhibitors under the category Operational/Large/small/medium-sized IANGOs *correlated to* Demand/Challenges to move from broad ethical procurement principles to agreement on the scope and depth of the standards for a set of ethical codes (matrix 3 (Figure 17)). Under this EVS of transparency and impartiality, there is clearly a desire to maintain integrity and independence in supplier relations – yet there is no such desire, as evidenced by reactions to EBC 52, to share the evidence trail in that process with the public.

6.7.18 Brand use

EBC 54 states, “The organisation does not grant exclusivity in any corporate partnership”. EBC 54 received a medium adoption rate of 55%. There was a lack of agreement to adopting the concept of exclusivity. Certain IANGOs would not grant brand exclusivity in any circumstances, and did not wish to see the statement in an EBC framework. “We do not want to grant [exclusivity of] our brand [to any supplier]” (R.4). We add to the inhibitors identified in Matrix 3 (Figure 17) and include under the Operational category sub-section Large/small/medium-sized IANGOs *correlated to* Demand/image projection (matrix 6, Figure 16)).

EBC 55 states, “As a privilege of partnership, companies will be acknowledged for their contribution to the organisation”. EBC 55 received a very low adoption rate of 27%. Few IANGOs would publicly acknowledge a partner’s contribution, and for the most part they would wish partners to remain anonymous. “They can say in terms of references and tenders that they supply us and would sense a privilege. I think we don’t say you can never say you supply us. But we are not going to acknowledge companies” (R.4). We add another variable to Matrix 3 (Figure 17) and identify this inhibitor under the category Operational/Large/small/medium-sized IANGOs *correlated to* Demand/Image protection (matrix 6, Figure 16)).

EBC 56 states, “Partner companies agree to consult with the organisation prior to making any communications or publicity initiatives in relation to the partnership”. EBC 56 received a middling adoption rate of 55%. IANGO managers agree in principle that they must always be consulted before any communications with partners. Several also consider publicity and communications to be the province of the PR department. “It’s not an ethical issue, I mean that’s the PR question of communication policy isn’t it” (R.7). Procurement managers seemed divorced from branding decisions: “I don’t get involved with brand[ing]” (R.2). We add to the inhibitors identified in Matrix 3 (Figure 17) and include under the Operational category sub-section Large/small/medium-sized IANGOs *correlated to* Motivation/A different departments’ responsibilities in the organisation (matrix 6 (Figure 16)).

EBC 57 states, “Partner companies are only authorised to use the organisation’s visibility logo when stipulated in writing for a specific activity and only for the duration of the agreement”. EBC 57 received a middling adoption rate of 55%. In principle, the common consensus is that IANGO logos are not to be used by suppliers. Any acknowledgement of being an approved supplier would need to be agreed. “If the quality was good and if the supplier reports [regularly] then we could talk about it but they [suppliers] don’t use the logo” (R.7). “They would have to talk to us before they could use any material” (R.3). We identify this inhibitor under the category Operational/Large/small/medium-sized IANGOs *correlated to* Demand/Image protection (matrix 6, Figure 16)). When it comes to establishing partnerships and using IANGOs’ brand images, managers are acutely aware of potential damage. In contrast, in the process of selecting suppliers, when encountering those whose public image is compromised (EBC 49) managers state they may choose to engage in a

relationship. There appears to be a lack of coherence in the management of risk associated with an IANGO's brand image; yet the protection of brand image is a major consideration for IANGO procurement managers.

6.7.19 Ethical management practices

EBC 58 states, 'Maintaining the accuracy of books and records and expense reports' and EBC 59 states, 'Maintaining the integrity of records and sound accounting practices.' An adoption rate of 64% and 55% was received, respectively. A good percentage of IANGO managers felt that these codes should be part of the financial auditing procedure. "I know it is ethical, but we see that very much as part of the financial stance [...] You have to show audit reports to other auditors in your country" (R.4). Managers felt that the codes should be adopted under the ethical procurement framework: "Maintain the same accounting practice, yes" (R.5). All were positive about their organisations adopting the codes under a responsible party. We identify this inhibitor under the Operational category Large/small/medium-sized IANGOs *correlated to* Motivation/A different departments' responsibilities in the organisation (matrix 6 (Figure 16)).

EBC 60 states, "The organisation takes very seriously the accuracy of its financial records and statements. Accuracy and reliability in the preparation of business records is critically important to our decision making and to the proper discharge of financial, legal, and reporting obligations. All business records, expense accounts, invoices, bills, payroll, and employee records are to be prepared with care and honesty. False or misleading entries are not permitted. EBC 60 received a high adoption rate of 82%, with the only objection being how management would allocate the code within internal departments "I would put it in the code of conduct for the finance office" (R.7). We identify this inhibitor under the category Operational/Large/small/medium-sized IANGOs *correlated to* Motivation/A different departments' responsibilities in the organisation (matrix 6 (Figure 16)).

EBC 61 states, "Creating Opportunities for economically disadvantaged producers.' EBC 61 received a very low adoption rate of 18%. A procurement manager involved in eyesight and medical aid services oversees payment of higher prices to companies which employ disabled people. This IANGO has a relationship between its central and local procurement functions,

which fosters the empowerment of local producers. This is coordinated by the central procurement unit at the head office. When there is a project such as building a hospital, their goal is to enable the local unit to manage in a sustainable manner and to run the hospital without external help. They then delegate to local management the procurement activities for that hospital and expect them to work with local manufacturers, which are in fact much more expensive than the manufactures that central procurement works with. “The beneficiary is part of the society and the society for example is a village and the village is living by selling products which are produced by the local manufacturer who is employing the people [...] so it’s a kind of circle” (R.7). The example demonstrates the opportunity the IANGO has for exploring socially responsible actions in a competitive commercial context (Pearson and Seyfang, 2001). Yet, despite activities that clearly focus on creating opportunities for economically disadvantaged producers, the manager would not adopt EBC 61 because “I don’t think this is an exclusive [code], I think this is just a composite [code]” (R.7). The perspective of other procurement managers is to limit their involvement to that of encouragement to disadvantaged suppliers, and thus they do not wish to adopt such a statement within a COC.

I think that’s good in principle, we would [...] make efforts to do that. We are supportive of the International Trade Centre initiative [...] whereby they seek to improve the capacity of southern suppliers to enable them to deal with the UN and NGOs” (R4).

At the other end of the scale, EBC 61 is flatly rejected by managers: “We wouldn’t give them any preference at all” (R.5). There is a strong reluctance to put into a COC a responsibility or a mandate to create opportunities for economically disadvantaged producers, yet there is evidence of a number of IANGOs seeking to facilitate such opportunities. IANGO organisational goals, together with the IANGO managers’ individual commercial procurement objectives, take priority over creating opportunities for disadvantaged suppliers. This businesslike approach follows that of commercial companies, where competition in the marketplace militates against individual companies taking measures which make them less cost effective (Barrientos *et al.*, 1999). We identify inhibitors under the category Collaborative Challenges for EPDD/Common ethical code *correlated to Demand/Ethical code* may be particular to the value set of an individual IANGO’ (matrix 3 (Figure 17)).

6.7.20 Conflict of interest

EBC 62 states, “A conflict exists when an employee who is able to influence business with the organisation owns (or a member of their immediate family owns) an interest in a supplier to the organisation, or any enterprise which has current or prospective business with the organisation as a supplier or contractor”. EBC 62 received an above-medium adoption rate of 64%. There are concerns over the applicability and adaptability of EBC 62 across cultures, for instance “if they are doing business in Africa for example with tribal and family-structured social conditions you know and the family ties and links are so close” (R.7). The practical experience and actions of the lead IANGO reinforces the position that codes should be adapted in consideration of local value systems (Khan *et al.*, 2010; Jenkins *et al.*, 2002; Wilshaw, 2002).

At the end of the day it was no good us sending a document and expecting people to use [it] when [it is] based say on Western values; the questionnaires need to be targeted for the market that you are actually approaching. There’s a lot of feelings that our supplier questionnaire might not necessarily get the right answers that we are looking for if we sent it to somebody say in East Asia, South Asia or even within Africa, so we have to look at our questionnaire to try and adapt it (R.1).

This demonstrates the complexity of developing a coding framework. There is a need to develop implicit meaning in the COC framework that is relevant and flexible to the local circumstances and culture (NRET, 2002). The lead IANGO has determined that they need to adapt their standard questionnaire which they have been applying to local cultural conditions, as suppliers do not necessarily understand what is being asked of them. We enlarge the scope of matrix 3 (Figure 17) in the category “Values, Purpose, and Areas of Conflict”, and incorporate the heading “Local versus global COC frameworks” (matrix 6 (Figure 16)). We establish new inhibitors to EPDD/CEPDD. Under the category “Motivation”, we identify the risk of “Relevance to local cultural environment”. Under the category “Demand”, we encompass the risks “Avoid cultural hegemony/Specify ethical code formulation for local conditions”. Under the category of “Donors” we include the enabler “Assist in development of local COC frameworks”.

EBC 63 states, “A conflict exists when an employee has a role with a competitor of the organisation or with a supplier to the company”, and EBC 64 states, “A conflict exists when

an employee performs work or services for another business or organisation to such an extent that they do not devote the necessary time and effort to his or her responsibilities”. EBC 65 states, “A conflict may arise when an employee accepts any gift or favour of greater than nominal value from any person or organisation who is a competitor of the organisation, or who does business with the company as a supplier or contractor”. Adoption rates of 18%, 45% and 45% were received, respectively. The majority of managers stated that conflicts arising from employee behaviour are the responsibility of the supplier. “I don’t think it’s applicable to us. [...] in terms of supplier, they have got to manage their own conflict of interest and potential risk” (R.10). In contrast, other managers wished to adopt some or all of the criteria under this value set: “I [would say we would] adopt the criteria because I know those are things that we do and that are worded in our procurement procedures. So it makes sense if they are reflected in the ethical policy” (R.9). This disagreement arising between IANGOs is different to discussions concerning a COC’s non-relativist application (Lee, 1997) verses catering for unique local situations raised at the outset of this chapter (Eltantawy, 2009). Rather, it concerns the procurement managers’ viewpoints of levels of responsibility necessary to monitor EPDD behaviour in their supplier networks. We add to the inhibitors identified in Martix 3 (Figure 13) and include under Values, Purpose, and Areas of Conflict/Collective responsibility *correlated to Demand* (matrix 6 (Figure 16)), the value sets of individual managers.

6.7.21 Confidentiality and protection of personal information

EBC 66 states, “All information and materials that come into your possession as an employee must be kept confidential, even after your employment by the organisation is over”. EBC 66 received a middling adoption rate of 55%. We observe aspects of confidentiality for employees being linked to specific product and service requirements of IANGOs. “[We would adopt] because we work with medical records which are confidential” (R.8). The specific individual circumstances of purpose and values determine the propensity for managers to decide to adopt EBCs. We identify inhibitors under the category Operational Issues/Specialist product/service *correlated to Demand*/Specific ethical code formulations for medical, pharmaceutical, military (matrix 3 (Figure 17)).

6.7.22 Fair Dealings

EBC 67 states, “Every employee will try to deal fairly with the organisations employees, customers, supplier, and contractors. The organisation is committed to encouraging a work environment in which everyone is treated with respect and dignity. All employees are to conduct themselves in a business-like manner that promotes equal opportunity and prohibits discrimination, including harassment of any kind. EBC 66 received an above-medium adoption rate of 73%. Whilst there was no major objection to adopting this code, it can be seen as suffering from repeating elements from other codes, which can give rise to unwieldy and unnecessary duplication of efforts. “[It is] an amalgam of lots of the other ones that have come before it” (R.8). We identify this inhibitor under the category Collaborative Challenges for EPDD/Common ethical code *correlated to* Motivation/a coalition of the willing (matrix 3 (Figure 17)).

6.8 A comprehensive analysis of inhibitors and enablers to collaboration between IANGOs by ethical value sets (EVS) and ethical base codes (EBC)

The application of the diagnostic tool matrix 4 (Appendix 15 - Matrix 4: diagnostic for the identification of risks in EVSs and their base codes, between IANGOs, their supplier networks and donors) has resulted in a which are displayed in matrix 5 (Appendix - 16 Matrix 5: results of the application of diagnostic matrix 4 for the identification of risks in EVSs and their base codes, between IANGOs, their supplier networks and donors). The results displayed in matrix 5 (Appendix - 16) provide a unique perspective into specific areas of decision making at the level of EBC, which can operate as a guide in horizontal cooperation considerations, by acting as a basis of decision choices for the construction of a framework of COCs between IANGOs.

6.9 The EBC risk relationship database of inhibitors and enablers to EPDD/CEPDD

For purposes of analysis in the next stage of constructing a risk rating framework for determining measurements and levels of ethical risk, we transfer the data in matrix 5 (Appendix - 16) into Microsoft Excel software to create an ethical risk relationship database (Appendix 9 –Ethical risk relationship database). The process of analysis to arrive at matrix 5 (Appendix - 16) has fermented further identification of inhibitors and enablers to CEPDD. This allowed for the formulation of an updated version of matrix 2 (Figure 14) and matrix 3

(Figure 17), as described in Chapter 5. The updated version is Matrix 6 (Appendix 17 Matrix 6: Inhibitors and enablers to CEPDD between IANGOs, their supplier networks, and donors following the EBC risk analysis). The updated version, Matrix 6 (Appendix 17), is applied in the post-analytical content analysis techniques tactical analysis that follows. The risk relationship database held in Microsoft Excel (Appendix 9 – Ethical risk relationship database) provides linkage at the EVS and EBC level between levels of risk in the form of inhibitors and enablers. This is productive for addressing specific risks at the EVS and EBC level. Manipulation of this database allows us to develop a tactical approach to addressing inhibitors and enablers to EPDD/CEPDD.

6.10 Development of a tactical perspective to CEPDD using post-analytical content analysis techniques

It is important to develop a tactical approach as it facilitates the development of policy initiatives by directing efforts regarding the issues of concern and critical problem areas which will need to be addressed. We reemphasise (3.17.6) the objective of post-analytical content analysis, which is to represent the results of analysis, by which patterns and findings may be explored. They are used to achieve summarisation of text-derived inferences, and to demonstrate interrelationships between categories and concepts (Krippendorff, 2004, p.191).

We utilise such techniques in the representation of our findings.

6.11 Discussion of the measurement criteria for assigning scores of relative importance for inhibitors and enablers to EPDD/CEPDD

A post-analytical representational technique (3.17.6) is the use of the incidence of codes, frequency of codes, and the resulting calculations of their rank order and associated percentages (Curtis *et al.*, 2001; Hsieh and Shannon, 2005). Using this technique we are able to determine the relative importance of categories of risk within the ethical risk relationship database. We do this by assigning scores of relative importance based on the accumulation of the frequency of occurrence of EBC inhibitors and enablers we have identified. We measure the importance of a risk category by the amount of times a risk occurs in that category in the database, which we refer to as the density of risk. The basic building blocks we use as measurements are the individual inhibitors and enablers to formulating EBCs which we identify in matrix 5 (Appendix 16). We can interrogate the database to sort and aggregate the

results of the data analysis by individual EBC risk into the categories of inhibitors and enablers identified in matrix 6 (Appendix 17).

6.12 Tactical level ethical procurement risk analysis

As we have discussed tactically, it is important to determine and focus upon the most important categories of risks that act as inhibitors to IANGOs developing EPDD/CEPDD. Our analysis first addresses what we term the “tactical level” categories identified in matrix 1 (Figure 11), to determine whether there is a particular area to which emphasis should be addressed to mitigate risk. We then analyse the subdivisions of these dimensions, which we term the “operational level” categories in matrix 6 (Appendix 17- matrix 6: Inhibitors and enablers to CEPDD between IANGOs, their supplier networks, and donors following the EBC risk analysis). We discern each category’s relative importance and use the database to explore categories of risk, their subdivisions and antecedents to demonstrate the depth and scope of ethical risks. We map out each of the categories for antecedents of risk to provide a complete tactical appraisal of inhibitors to EPDD/CEPDD. By combining the two approaches of determining relative importance and tracing and mapping the antecedents of risk for a category, we are able to provide a complete tactical appraisal and assess critical areas of risk to EPDD/CEPDD for IANGOs in HSCs.

6.13 The relative importance of the density of EP risks by correlated general categories

Database manipulation allows us to aggregate the data back up through a series of subcategories of risk at the operational level to the six general categories identified in risk identification matrix 1 (Figure 13) as Motivation, Demand, Donors, Values, Operational Issues and Collaborative Challenges. This process facilitates the determination of inhibitors and enablers to EPDD/CEPDD at a higher tactical level. EVSs are captured under these tactical risk categories, and the number of different risks are summarised. This provides a picture of the relative importance of the density of risks by general category. We can assess levels of risk in the correlated general categories such as Motivation/Operational Issues compared to Demand/Values. The diagnostic framework held in the ethical risk relationship database is designed to capture interconnected, interlinked ethical risks at both tactical and operational levels. The database provides for a process dynamic associated with the drivers of

motivation, demand, donors, values, operations and collaboration. The utilisation of the ethical risk relationship database facilitates identification of the risk categories which are responsible for the greatest density of risk pointing us to the major issues of concern and critical problem areas.

Enablers and Inhibitors to EPDD	Motivation	Demand/IANGO Assessment	Donors
Values, Purpose, and Areas of Conflict	Total number of risks in all EVSS = 9 EVS categories of risk identified = 8 1 Health and safety – 1 2 Child labour – 2 3 No discrimination – 2 4 Gender equity – 2 5 Human rights legislation – 1 6 Eligibility for partnership – 1	Total number of risks in all EVSS = 11 EVS categories of risk identified = 6 1 Employment is freely chosen – 3 2 Working hours are not exceeded – 1 3 Child labour – 1 4 Human rights legislation – 1 5 Military and terrorism – 1 6 Fair trade – 1 7 Eligibility for partnership – 1 8 Conflict of interest – 2	Total number of risks in all EVSS = 5 EVS categories of risk identified = 5 1 Employment is freely chosen – 1 2 Living wages – 1 3 No discrimination – 1 4 Environmental standards – 1 5 Conflict of Interest – 1
Operational Issues	Total number of risks in all EVSS = 18 EVS categories of risk identified = 13 1 Employment is freely chosen – 1 2 Living wages – 3 3 Working hours are not exceeded – 2 4 Regular employment – 1 5 Child labour – 2 6 Health and safety – 3 7 Military and terrorism – 1 8 Eligibility for partnership – 1 9 Transparency and impartiality – 1 10 Brand use – 1 11 Ethical management practices – 2	Total number of risks in all EVSS = 10 EVS categories of risk identified = 7 1 Employment is freely chosen – 1 2 Living wages – 1 2 Child labour – 2 3 Environmental standards – 1 4 Complying with laws and regulations – 1 5 Brand use – 3 6 Confidentiality and protection of personal information – 1	
Collaborative Challenges for EPDD	Total number of risks in all EVSS = 5 EVS categories of risk identified = 7 1 Living wages – 1 2 Working hours are not exceeded – 1 3 Regular employment – 1 4 Gender equity – 1 6 Fair dealings – 1	Total number of risks in all EVSS = 14 EVS categories of risk identified = 11 1 Employment is freely chosen – 2 2 Child labour – 1 3 Health and safety – 1 4 Gender equity – 1 5 Military and terrorism – 2 6 Environmental standards – 1 7 Capacity building – 1 8 Complying with laws and regulations – 1 9 Eligibility for partnership – 1 10 Transparency and impartiality – 2 11 Ethical management practices – 1	

Figure 19 Matrix 7: Identification and density analysis for inhibitors to EPDD/CEPDD in IANGO HSCs by general risk category and EVS
 (Source: author)

The first conclusion that has tactical significance is the lack of engagement by donors. Donors, as we have established, are generally not considered by IANGO managers to exert a meaningful degree of influence upon their considerations for adopting a COC. We consider this an important finding at this level of investigation.

The second conclusion that has tactical significance is that four of the nine correlated general categories of risks to CEPDD account for 74% of the density of inhibitors.

We have established that the greatest density of inhibitors to CEPDD is manifested in the general categories of motivational/operational issues. Motivations (4.11) for IANGOs engaged in HSCM are SC goals concerning improving supply chain efficiencies that can effect life and death situations (Ernst, 2003, p.5). Operational issues (5.3.1) refers to areas of risk affected by operations management (OM), defined as “the management of all activities directly related to the creation of goods and/or services through the transformation of inputs into outputs” (Heizer and Render, 1999, p.1).

The second highest density of inhibitors to CEPDD is manifested in the general categories of Demand/Collaboration issues. The concept of Demand (4.11) pull in HSCs originates as a result of the fact of aid recipients being *in situ* with aid requirements, and is also the result of international media exposure to areas of chosen media focus. Collaborative Challenges for EPDD (5.3.1) has an emphasis upon horizontal and inter-organisational collaboration between supplier, purchaser and donors along HSCs.

The third highest density of inhibitors to CEPDD is manifested in the general categories of Demand/ Values, Purpose and Areas of Conflict. Values refer to moral and social values, while purpose relates to the intended outcome of something, and conflict relates to differences between ideas, principles, or people (Online Thesaurus, 2012).

The fourth highest density of inhibitors to CEPDD is manifested in the general categories of Demand/Operational issues

Enablers and inhibitors to EPDD	Motivation	Demand/IANGO Assessments	Donors
Values, Purpose, and Areas of Conflict	Total number of risks in all EVSs = 2 EVS categories of risk identified = 2 1 No harsh or inhumane treatment – 1 2 Conflict of interest – 1		
Operational Issues	Total number of risks in all EVSs = 1 EVS categories of risk identified = 1 1 Environmental standards – 1		
Collaborative Challenges for EPDD	Total number of risks in all EVSs = 3 EVS categories of risk identified = 1 1 Environmental standards – 3		

Figure 20 Matrix 8: Density analyses for enablers to EPDD/CEPDD in IANGO HSCs by general risk category and EVS
(Source: author)

The enablers we have identified to formulating a COC are few and far between. All enablers are positioned under the motivational general category. Our findings show that they are limited to rare times of consensus around EBCs and when IANGO managers are engaged in projects they consider of value when these relate to EBCs. Our findings place emphasis upon inhibitors, rather than enablers, to formulating a COC, as this was the output of the mind-set encountered in the evidence-gathering and data-analysis stages. This comparison of the data output between inhibitors and enablers to EPDD/CEPDD informs us of the motivational aspects of IANGO managers for formulating and developing a COC.

6.14 The process for determining the relative importance of risk categories to formulating a COC

To present a complete picture of the relative importance of each risk category to formulating a COC (6.11), Matrix 9 (Appendix 18 - Matrix 9: Measuring the relative importance of risks for formulating EVSs and EBCs) has been produced from an analysis of the ethical risk relationship database (Appendix 9 - Ethical risk relationship database) and matrix 6 (Appendix 17 - Matrix 6: Inhibitors and enablers to CEPDD between IANGOs, their supplier networks, and donors following the EBC risk analysis). In all, 14 of the 21 categories of risk identified in matrix 6 (Appendix 17) were found to be relevant to categorising inhibitors and

enablers to formulating a COC. Other categories in matrix 6 (Appendix 17) are associated with risks concerning different aspects of EPDD/CEPDD, such as ethical auditing, thresholds, operational issues such as distribution channels, and stakeholder relationships.

6.15 A summary of the key inhibitors to collaboration between IANGOs in developing a common ethical code of conduct

We discovered that seven (33.3%) of the 21 categories identified as inhibitors and enablers to EPDD/CEPDD in Matrix 9 (Appendix 18) account for 80.8% of the total EBC risks identified. We identify the seven inhibitor/enabler categories accounting for 80.8% of total EBC risks as Large/small/medium-sized IANGOs (16.7%); Common ethical code (16.7%); Advocacy (12.8%); Cultural value sets (11.5%); Exclusion from collective responsibility (9.0%), Collective responsibility (7.7%); and Large suppliers (6.4%). The seven remaining categories account for only 19.2% of risks, and include Lead IANGO (5.1%); Local versus global COC frameworks (3.85%), Geographic: international, local and regional, Small/medium-sized suppliers, and Specialist product/service (2.56% each); Faith-based perspective, and infrastructure (1.3% each). We have determined where the major risks to developing a COC for IANGOs lie. For the seven major categories of risk (80.8% of risks), we have clustered data sets to create dendrograms (3.16.8) by mapping out subdivisions and then assigning the antecedents of risk at the base code level (Tables 11-17). We demonstrate the depth and scope of the elements of risk alongside the quantitative measure. As Krippendorff (2004) purports the “advantage of clustering in content analysis is that unlike factor analysis and multidimensional scaling it is based on intuitively meaningful similarities among units of analysis, and its resulting hierarchies resemble the conceptualisation of text on various levels of abstraction” (Krippendorff, 2004, p.210). The quantification and scoping of these categories of risk creates opportunities for a tactical response by stakeholders involved in IANGO HSCs to address these inhibitors to formulating a COC as a strategy for addressing EPDD/CEPDD.

6.15.1 Large/small/medium-sized IANGOs (risk level of importance 16.7%)

The focus of this risk category is upon factors that affect the capability of IANGOs to introduce EPDD. The scope of the classification covers different departmental responsibilities for implementing aspects of the proposed code; protection of the organisation’s image through limiting access to brand use by potential supplier partners; and transparency in business contractual relationships with suppliers. The major focus is upon the capacity and resource capabilities of IANGOs, with an emphasis upon the practical status quo of conducting procurement operations in their supplier networks. Issues concern leverage over suppliers to comply, costs of monitoring procedures, and political and cultural difficulties faced in local environments. Managers’ perceptions of their organisations’ capabilities and behaviour is one of the two most inhibiting factors to EPDD/CEPDD, along with common ethical code.

Table 13 the relative importance and depth and scope of the elements of risk to formulating a COC: Large/small/medium-sized IANGOs

A diagnostic framework of enablers and inhibitors to capture risks to EPDD/CEPDD HSCs (Matrix 9, Appendix 18)	Identified risks to EPDD/CEPDD applied to capture inhibitors and enablers to formulating EVSs & EBCs (Matrix 9, Appendix 18)	Identified risks in formulating EVSs and EBCs between IANGOs and their supplier networks and donors (Matrix 5, Appendix 16,)
Large/small/medium-sized IANGOs <i>Risk level of importance 16.7%</i>	A different department’s responsibilities in the organisation <i>Risk level of importance 3.8%</i>	Consider publicity and communications to be the province of the PR department. Should be part of the financial auditing procedure. The only objection being how the managers’ organisations allocated the code within internal departments
	Business relations <i>Risk level of importance 1.3%</i>	Traditional commercial trading relationships between buyer and seller are given as reasons for not granting public access to supplier contracts and conditions.
	Image protection <i>Risk level of importance 3.8%</i>	IANGOs would not grant brand exclusivity in any circumstances.
		IANGOs would wish partners to remain anonymous.
		The common consensus is that IANGO logos are not to be used by suppliers.
	Lack of resources and time restrictions. Pragmatic competition with physical deliverables. <i>Risk level of importance 6.4%</i>	Contradictions between a desire for ethical accountability and a desire for independence in operational relationships between IANGOs and their suppliers.
		IANGOs highlighted choices between cost savings and adhering to ethical strictures.

		<p>IANGOs do support the mitigation of risk towards their supplier’s employees, but they do not agree that their suppliers should comply with all safety laws, regulations and safe operating procedures to protect those employees from harm.</p> <p>Concerns over monitoring difficulties and associated costs of EPDD.</p> <p>Specific situations at the local level make regular employment difficult to adhere to. Current relationships and practices between IANGOs and certain types of suppliers would need to change to adapt to the implementation of equal conditions for full-time and part-time workers.</p>
	<p>Limited capacity. Lack of EPDD systems. Smaller IANGOs lack leverage upon suppliers for compliance to EPDD procedures. <i>Risk level of importance 1.3%</i></p>	<p>IANGOs consider whether a COC is practically applicable to both international and local supplier networks. There is concern that local countries, from whom IANGOs may source, will negate or hamper worker freedoms due to their political strictures or development status.</p>

6.15.2 Common ethical code (risk level of importance 16.7%)

This category covers the willingness of IANGOs to cooperate through the construction of common codes, and agreement of what should be included in a COC. The definition and scope of an EBC is particularly difficult for IANGOs to agree upon. There are disagreements on the level of detail and the strictness of EBCs across a range of topics. This is one of the two largest subdivisions at 9%. Business procurement objectives are seen to take priority over wider ethical considerations, such as promoting economically disadvantaged suppliers.

Table 14 the relative importance and depth and scope of the elements of risk to formulating a COC: Common ethical code

A diagnostic framework of enablers and inhibitors to capture risks to EPDD/CEPDD HSCs (Matrix 9, Appendix 18)	Identified risks to EPDD/CPEDD applied to capture inhibitors and enablers to formulating EVSs & EBCs (Matrix 9, Appendix 18)	Identified risks in formulating EVSs and EBCs between IANGOs and their supplier networks and donors (Matrix 5, Appendix 16)
<p>Common ethical code <i>Risk level of importance 16.7%</i></p>	<p>A coalition of the willing <i>Risk level of importance 3.8%</i></p>	<p>The differing IANGO managers' views are symptomatic of the independent nature of the IANGOs' perspectives towards EPDD, and reflect the different organisational identities.</p> <p>Repetitive elements from a range of codes can give rise to unwieldy and unnecessary duplication in the COC.</p>
	<p>Challenges to move from broad ethical procurement principles to agreement on the scope and depth of the standards for a set of ethical codes <i>Risk level of importance 9%</i></p>	<p>IANGOs differ in their opinion as to whether an EBC is vague in its wording and therefore suitable, or too general and therefore unsuitable.</p>
		<p>As the code becomes focused specifically on female empowerment, difficulties are foreseen by IANGOs, particularly in countries which may have restrictions on equal women's rights, which make the code difficult to implement.</p>
		<p>As the code becomes focused specifically on workers' trades unions' rights, difficulties are foreseen by IANGOs, particularly in countries which have restrictions on trades unions and therefore make the code difficult to implement.</p>
		<p>The technical difficulty of formulating an EBC to meet the challenge of collaborative expectations is demonstrated by the contrast between the opposition of IANGO perceptions of too much detail in EBCs associated with workers' rights, and IANGO problems with general statements on organisational values.</p>
		<p>The identification of common EVSs does not necessarily lead to agreement at the EBC level. Particular instances for reasons of non-adoption of codes range from too little detail in the EBC to disagreements over variations in the specific detail.</p>
		<p>Disagreements on health and safety issues are reduced if the ethical code is less specific.</p>
		<p>Strict wording of code offering little or no flexibility in interpretation by the manager is seen as impractical.</p>
		<p>Difficulties in practical application and a literal interpretation of the goal of the code can represent barriers to adoption.</p>
	<p>Ethical code may be particular to the value set of an individual IANGO <i>Risk level of importance 3.8%</i></p>	<p>The attitude towards the safety of workers in the IANGO supply chain environment does not appear to be of paramount importance. In the mind-set of a good percentage of the managers the pursuit of goals associated with their IANGO organisation supersedes responsibilities the IANGO as a buyer might have for employee safety in their supplier networks.</p> <p>Fair trade, for a good proportion of managers, is not considered to be relevant to their operations.</p>

		The IANGO organisational goals and value sets together with the IANGO managers' individual procurement objectives take priority over creating opportunities for economically disadvantaged producers.
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6.15.3 Advocacy (risk level of importance 12.8%)

Advocacy covers the range of content and the emphasis and projection of the content in the construction of the EBC. The focus of this category is upon establishing ethical common ground, which includes methodical considerations in formulating EBC. The more substantive issue is described as religious moral, ethical, and justice purposes, and is the joint-largest subcategory at 9%. Here, there are a range of disagreements over what is relevant in terms of ethical behaviour to be included as content in a COC, such as the importance of gender non-discrimination.

Table 15 the relative importance and depth and scope of the elements of risk to formulating a COC: Advocacy

A diagnostic framework of enablers and inhibitors to capture risks to EPDD/CEPDD HSCs (Matrix 9, Appendix 18)	Identified risks to EPDD/CPEDD applied to capture inhibitors and enablers to formulating EVSs & EBCs (Matrix 9, Appendix 18)	Identified risks in formulating EVSs and EBCs between IANGOs and their supplier networks and donors (Matrix 5, Appendix 16)
Advocacy <i>Risk level of importance 12.8%</i>	Establishing collective ethical common ground <i>Risk level of importance 3.8%</i>	Procurement managers' level of familiarity with the detail of EBCs.
		Adoption is correlated to levels of emphasis placed upon the commitment to adopt.
		Definitional clarity in the wording of the EBC.
		Practical technical difficulties of scale and scope in formulating EBC descriptors.
	Religious/moral/ethical/justice purposes <i>Risk level of importance 9%</i>	IANGOs that do agree to adopt are very positive, and stress the importance of positive discrimination towards women as part of their organisation's ethos.
		IANGOs would not positively discriminate on gender, and imply a gender-positive discrimination policy is not part of the ethos of their organisations.
		Individual reasons regarding interpretations of political philosophy.

		Value judgements by managers shaping the interpretation of ethical value sets and ethical base codes around child labour, which are correlated to their religious/moral/ethical justice purposes associated with themselves and the IANGO they are aligned with.
		Differing identities of IANGOs and the managers' independence, and perceived responsibilities.
		Disassociated points of view between managers in relation to ethical behaviour.
		No discrimination against political affiliation may be included in the code, yet discrimination by suppliers during the day-to-day business may be accepted.

6.15.4 Cultural value sets (risk level of importance 11.5%)

The stress here is upon the different purposes and functions of IANGOs and, of particular relevance, the relationships with military equipment supplier networks and potential relationships with other EPDD movements, specifically fair trade. There was no enthusiasm or perception of the relevance for widening an ethical code remit to include considerations associated with fair trade. This is also interesting in that there was no consideration of the collaborative learning in the EPDD process that might be obtained through a form of outreach to the Fair Trade Organisation. Behaving ethically and reducing ethical risk brings out concerns about the ethical standards in countries where the IANGOs operate, and whether implementation of particular EBCs is feasible. In this category we see positive reactions to implementing an EBC around local environmental projects that procurement managers are involved with. This does imply that procurement managers are more positive about introducing EBCs where they are able to experience the value of behaving ethically, especially in relation to sustainability.

Table 16 the relative importance and depth and scope of the elements of risk to formulating a COC: Cultural value sets

A diagnostic framework of enablers and inhibitors to capture risks to EPDD/CEPDD HSCs (Matrix 9, Appendix 18)	Identified risks to EPDD/CPEDD applied to capture inhibitors and enablers to formulating EVSs & EBCs (Matrix 9, Appendix 18)	Identified risks in formulating EVSs and EBCs between IANGOs and their supplier networks and donors (Matrix 5, Appendix 16)
Cultural value sets <i>Risk level of</i>	Different purposes and functions of IANGOs <i>Risk level of importance 5.1%</i>	IANGOs perceive the nature of their relationships with suppliers who have potential involvement in the arms trade as difficult to police.

<i>importance 11.5%</i>		Reservations were voiced over the potential unintended introduction of military equipment into the supplier network.
		Low levels of interest in adopting codes associated with fair trade, combined with negative reactions around adopting sustainability measures.
		There is a strong reaction that Fair Trade activities are not relevant to activities of the IANGOs and should not be part of a COC framework.
	To behave ethically and reduce ethical risk <i>Risk level of importance 6.4%</i>	<i>The synergy of practical objectives such as the desire to reduce waste prompts adoption of codes monitoring waste disposal (enabler).</i>
		<i>IANGO managers responsible for enacting local sustainability projects are eager to include environmental codes (enabler).</i>
		<i>Where IANGOs are focused on their environmental footprint they wish to progress relevant EBCs into a COC (enabler).</i>
		There is concern that countries from whom IANGOs may source may not have, or wish to enforce, national employment standards and conditions.
	It is recognised by IANGOs that the cultural value sets in some industrial sectors within countries may afford better control of working hours than the standards set by national governments.	

6.15.5 Exclusion from collective responsibility (risk level of importance 9.0%)

IANGO decisions surrounding potential exclusion from collaborative arrangements in the formulation of a COC are related to specific concerns. These include controlling excessive working hours of employees, terms for migrant workers with their suppliers, sticking to sanction directives set by the UN for specific countries, and adopting fair trade ethical value sets in their COC. Irresolvable value sets relate to perceptions about adhering to health and safety rules for tasks associated with clearing land mines. These exclusions are a mixture of factual IANGO policy and managers' opinions about the degree of implementation difficulties.

Table 17 the relative importance and depth and scope of the elements of risk to formulating a COC: Exclusion from collective responsibility

A diagnostic framework of enablers and inhibitors to capture risks to EPDD/CEPDD HSCs (Matrix 9, Appendix 18)	Identified risks to EPDD/CPEDD applied to capture inhibitors and enablers to formulating EVSs & EBCs (Matrix 9, Appendix 18)	Identified risks in formulating EVSs and EBCs between IANGOs and their supplier networks and donors (Matrix 5, Appendix 16)
Exclusion from collective	Irresolvable value set conflicts <i>Risk level of importance 1.3%</i>	IANGO did not, under the services it provides (land mine clearance), wish to undertake such a

responsibility <i>Risk level of importance 9.0%</i>		commitment to health and safety.
	May be implicit on the reaction of IANGO donors <i>Risk level of importance 1.3%</i>	There is a difference between an ideal an IANGO would subscribe to, and the practical reality of implementing and adhering to it in a local context.
	Potential exclusion of IANGOs in specific areas of ethical code <i>Risk level of importance 6.4%</i>	IANGOs involved in land mine clearance are unable to adopt EBCs that preclude their involvement with the manufacture of arms; as such, suppliers provide the equipment they use to clear mines.
		In the opinion of the majority, EBCs relating to fair trade are not applicable to their operations, as they do not deal with food purchases.
		There is an inherent conflict between the goals of the UN and the goals of IANGOs with regard to adherence to UN sanctions.
		Legal and technical differences were identified for suppliers who need to differentiate between migrating immigrant workers and indigenous labour.
		There is a perception by the IANGO practioners that excessive working hours are necessary, and there is a mixed response as to whether caveats to counter exceeding working hours should be introduced.

6.15.6 Collective responsibility (risk level of importance 7.7%)

The focus here is upon common value sets, which can be positive or negative with respect to adopting EBCs. Donor interests regarding stipulations for the scope of codes are ignored by managers due to their attitude or ignorance of donor stipulations. Managers’ views of the relationship between ethical codes and sustainability are a case in point.

Table 18 the relative importance and depth and scope of the elements of risk to formulating a COC: Collective responsibility

A diagnostic framework of enablers and inhibitors to capture risks to EPDD/CEPDD HSCs (Matrix 9, Appendix 18)	Identified risks to EPDD/CPEDD applied to capture inhibitors and enablers to formulating EVSs & EBCs (Matrix 9, Appendix 18)	Identified risks in formulating EVSs and EBCs between IANGOs and their supplier networks and donors (Matrix 5, Appendix 16)
Collective responsibility <i>Risk level of importance =7.7%</i>	Common value sets <i>Risk level of importance =2.8%</i>	The response to EBC 29 (Appendix 16-Matrix 5) is unique among the base codes in receiving unchallenged support from IANGOs. “Common value sets” are an enabler to formulating collaborative EVSs and EBCs between IANGOs and their

		supplier networks and donors.
		The alignment of common value sets for IANGOs result in opposition to adopting EBCs.
	Donors have an interest in the scope and scale of common ethical codes <i>Risk level of importance = 3.8%</i>	Too much detail in the EBC definition (occurred twice). Several managers do not see the need to integrate environmental sustainability issues into a COC and do not appear to be aware of guidelines recommended by international bodies.
	The value sets of individual managers <i>Risk level of importance = 1.3</i>	The procurement managers' viewpoints of levels of responsibility necessary to monitor EPDD behaviour in their supplier networks.

6.15.7 Large suppliers (risk level of importance 6.4%)

Major concerns surrounding the category of large suppliers relate to difficulties due to the complexity of global SC networks. Issues focus upon the visibility and penetration of EPDD. The relative leverage of IANGOs, especially smaller organisations, to effect implementation by large suppliers is of concern to managers. Interestingly, this seems to negate the importance large suppliers place on their corporate image. In contrast to concerns over supplier leverage, managers were of the opinion that ethical COCs were only suitable for them to apply to large international organisations, or that this is where the emphasis should be. Considering the policy initiatives by IANGOs to source locally, there is an ethical conundrum in this perspective.

Table 19 the relative importance and depth and scope of the elements of risk to formulating a COC: Large suppliers

A diagnostic framework of enablers and inhibitors to capture risks to EPDD/CEPDD HSCs (Matrix 9, Appendix 18)	Identified risks to EPDD/CPEDD applied to capture inhibitors and enablers to formulating EVSs & EBCs (Matrix 9, Appendix 18)	Identified risks in formulating EVSs and EBCs between IANGOs and their supplier networks and donors (Matrix 5, Appendix 16)
<p>Large suppliers <i>Risk level of importance =6.4%</i></p>	<p>Barriers to SC visibility due to the complexity of global operations <i>Risk level of importance =1.3%</i></p>	<p>There is a desire by IANGOs not to engage with suppliers involved in supply networks for military equipment, yet there is also a tacit acceptance that this is unavoidable. Opinions are voiced that there are conflicts of perceived interest, especially in relation to ICT and logistics companies.</p>
	<p>Large IANGOs have the leverage to demand EPDD compliance. <i>Risk level of importance =1.3%</i></p>	<p>There are issues around effective buyer leverage and potential collaborative efforts between IANGOs to improve efficiencies.</p>
	<p>Resources and time available <i>Risk level of importance =3.8%</i></p>	<p>There are reservations concerning practical application of the code beyond adoption by international suppliers.</p>
		<p>There is concern that it is only suitable to global companies. Implementation at practical operational ‘field’ level is met with indecision. There is concern that it is only applicable to global and international suppliers and not national suppliers.</p>

6.16 Conclusion

6.16.1 Findings

Identifying risks in the form of inhibitors and enablers to collaboration between IANGOs in developing a common ethical code of conduct

6.16.1.1 Enablers to collaboration between IANGOs in developing a common ethical code of conduct

Our findings place emphasis upon inhibitors, rather than enablers, to formulating a COC, as this was the output of the mind-set encountered in the evidence-gathering and data-analysis

stages. This comparison of the data output between inhibitors and enablers to EPDD/CEPDD informs us of the **motivational aspects** of IANGO managers for formulating and developing a COC. Our findings show that enablers are limited due to the failures of IANGO managers to reach consensus around EBCs. As stated in 6.13 there is some consensus when engaged in projects concerned with the environment when these are considered of value by the managers and when these projects relate to EBCs. Enablers were specifically identified under EVAs concerned with environment standards, and are found in Table 16 - the relative importance and depth and scope of the elements of risk to formulating a COC: Cultural value sets. Examples are: The synergy of practical objectives such as the desire to reduce waste prompts adoption of codes monitoring waste disposal; Where IANGOs are focused on their environmental footprint they wish to progress relevant EBCs into a COC; IANGO managers responsible for enacting local sustainability projects are eager to include environmental codes

This indicates that when IANGOs are involved with **projects** associated with ethical concerns there is increased scope for collaboration, and implies that procurement managers are more positive about introducing EBCs where they are able to experience the value of behaving ethically, especially in relation to sustainability.

Common value sets' are an enabler to formulating collaborative EVSs and EBCs between IANGOs and their supplier networks and donors. There was consensus in one category of 'Collective responsibility' under (EBC 29) Physical abuse or discipline, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation shall be prohibited. We consider agreement of this particular common value set as an enabler, only to the extent of agreement on taking a stance against extreme moral abuse. The response to EBC 29 is unique among the base codes in receiving unchallenged support from IANGOs.

6.16.1.2 Key inhibitors to collaboration between IANGOs in developing a common ethical code of conduct

The first conclusion that has tactical significance is the **lack of engagement by donors**. Donors, as we have established, are generally not considered by IANGO managers to exert a

meaningful degree of influence upon their considerations for adopting a COC. We consider this an important finding at this level of investigation.

The second conclusion that has tactical significance is the recognition of the **Pareto effect** (Rushton, *et al.*, 2000). Four of the nine correlated general categories of risks to CEPDD account for 74% of the density of inhibitors, which are in order of importance: motivational/operational issues; Demand/Collaboration; issues; Demand/ Values, Purpose and Areas of Conflict and fourthly Demand/Operational issues. Of the twenty one inhibitory subcategories we identify, seven account for 80.8% of the total. These are Large/small/medium-sized IANGOs (16.7%); Common ethical code (16.7%); Advocacy (12.8%); Cultural value sets (11.5%); Exclusion from collective responsibility (9.0%), Collective responsibility (7.7%); and Large suppliers (6.4%). This concentration allows for a focus on issues of concern and critical problem areas.

Key operational level issues are highlighted in each of these seven inhibitor categories. The focus of the category '**Large/small/medium-sized IANGOs**' is upon factors that affect the capability of IANGOs to introduce EPDD/CEPDD. The major focus is upon the capacity and resource capabilities of IANGOs and their perceived inability to go beyond practical tasks of conducting procurement operations in their supplier networks. Further concerns are a perceived a lack of leverage over suppliers to comply together with the expense to IANGOs and suppliers of EPDD monitoring procedures. The managers' perceptions of their organisations' capabilities and behaviour is one of the most inhibiting factors to EPDD/CEPDD.

The willingness of IANGOs to cooperate through the construction of common ethical base codes and to agree on what should be included in a COC is the focus of the category '**Common ethical code**'. A major issue is the challenge to move from broad ethical procurement principles at the EVA level to agreement on the strictness of definitions and the level of detail of the standards for a set of ethical codes.

The category '**Advocacy**' is concerned with the content and emphasis of an EBC. There are disagreements over what in terms of ethical behaviour should be included as content in a COC, such as gender non-discrimination. Factors giving rise to differences are identified as

interpretations of political philosophy; value judgements by managers; differing identities of IANGOs and the managers' and their independence, and perceived responsibilities.

'Cultural value sets' relates to the different purposes and functions of IANGOs, relationships with military equipment suppliers and potential relationships with other EPDD movements, such as Fairtrade (2012). A ban on military suppliers is difficult to police as IANGOs may have relationships with suppliers, i.e. ICT and logistics transport who have potential involvement in the arms trade. We found IANGOs had little or no enthusiasm or perception of the relevance for widening an ethical code remit to include considerations associated with fair trade. There was no consideration of the potential for collaborative learning associated with EPDD/CEPDD.

'Exclusion from collective responsibility' is associated with differences between an ideal an IANGO would subscribe to in a COC, and the practical reality of implementing and adhering to it in a local context. Examples of which are legal and technical differences for their suppliers who need to differentiate between migrating immigrant workers and indigenous labour. There is a mixed response from IANGOs as to whether caveats to counter exceeding working hours should be introduced. There is an inherent conflict between the goals of the UN and the goals of IANGOs with regard to adherence to UN sanctions.

The focus of **'Collective responsibility'** is upon common value sets. Donors have an interest and even stipulate the scope and scale of common ethical codes, but these are ignored by managers due to their attitude or ignorance of donor stipulations. Several managers do not appear to be aware of donor contractual requirements and guidelines recommended by international bodies regarding environmental sustainability.

'Large suppliers' relates to the complexities of global SC networks. Many managers were of the opinion that ethical COCs were only suitable for them to apply to large international suppliers. The relative lack of leverage of IANGOs, especially smaller organisations, to effect EPDD implementation by large suppliers is of concern to managers. IANGO opinion did not appear aware of any importance large suppliers might place on their own corporate image or their own IANGO policy initiatives to source locally. There are obvious ethical conundrums in these perspectives.

6.16.2 A theoretical contribution: the development of diagnostic matrixes for determining measures and levels of risk in developing a common ethical code of conduct between IANGOs

The objective of this chapter was to contribute towards the production of a risk-rating framework for collaborative ethical procurement between IANGOs in HSCs. In chapter 6 we accomplish this by realising objective 2b, Identify inhibitors and enablers to collaboration between IANGOs in developing a common ethical code of conduct. To achieve the objective we introduced mechanisms, by which to identify risks, to formulating a collaborative ethical procurement code of conduct for IANGOs in HSCs. Data was extrapolated from the conceptual frameworks (3.17.3 and 3.17.4) created through the process of content analysis (3.16.6.1 to 3.16.1.4) to create diagnostic matrixes to identify risks to ethical procurement (Figure 9: The relationship between conceptual frameworks resulting from content analysis and post-analytical representational techniques in this thesis). We utilised a content analysis approach, where emergent categories of risk were identified and allocated to pre-coded categories in the conceptual frameworks.

The matrixes were designed to meet the purpose of identifying inhibitors and enablers to collaboration between IANGOs in developing a common ethical code of conduct. The development and application of the diagnostic tool matrix 4, Appendix 15 – A diagnostic tool for the identification of risks in ethical value sets (EVSs) and their base codes (EBC's), between IANGOs, their supplier networks and donors), has resulted in a comprehensive analysis of inhibitors and enablers to collaboration between IANGOs by EVSs and EBCs which are displayed in matrix 5 (Appendix – 16). These results provide a unique perspective into specific areas of decision making at the level of EBC, which can operate as a guide in horizontal cooperation considerations, by acting as a basis of decision choices for the construction of a framework of COCs between IANGOs.

We transferred the data in matrix 5 (Appendix - 16) into Microsoft Excel software to create an ethical risk relationship database (Appendix 9 –Ethical risk relationship database). This database provides linkage at the EVS and EBC level between levels of risk in the form of inhibitors and enablers. Manipulation of this database allowed us to develop a tactical approach to addressing inhibitors and enablers to EPDD/CEPDD. We utilised the database to explore interrelationships between categories and concepts. By combining the two

approaches of determining relative importance and tracing and mapping the antecedents of risk for a category, we were able to provide a complete tactical appraisal and assess critical areas of risk to EPDD/CEPDD for IANGOs in HSCs and to demonstrate the depth and scope of ethical risks. The utilisation of the ethical risk relationship database facilitates identification of the risk categories which are responsible for the greatest density of risk pointing us to the major issues of concern and critical problem areas.

We provide a theoretical contribution by designing an approach to identify elements and levels of risk through the identification of inhibitors and enablers to formulating a collaborative code of conduct between IANGOs. The analyses of these elements of risk are contextualized within the theoretical framework of alignment strategies (Figure 12).

CONCLUSION

Chapter 7: Conclusion

7.1 Introduction

The thesis has contributed to topic areas in which the research is acknowledged as very limited yet of increasing importance in world affairs (1.1). There are research gaps in the fields of inter-organisational SC collaboration in ethical procurement (Daugherty, 2011), and in HSC procurement (Falasca and Zobel, 2011; Overstreet *et al.*, 2011), and a scarcity of journal articles associated with HSCM and logistics (Kovács and Spens, 2011a). There is a major research gap in the study of inter-organisational SC collaboration in the field of ethical procurement in humanitarian supply chains, where no research to date has been explored (1.2.1The research gaps).

This thesis is the first research study to develop a theoretical framework of alignment strategies and a set of diagnostic tools by which to understand ethical procurement due diligence (EPDD) and collaborative ethical procurement due diligence (CEPDD) among International aid non-government organisations (IANGOs) in humanitarian supply chains (HSCs).

This conclusion section relates the research findings, followed by a summary of the thesis contributions concerning theory, practice and policy. We then critically evaluate the limitations of the research, and this will be followed by suggestions for future research in Chapter 8.

7.2 Findings

This thesis contributes to research in SCM and HSCM by addressing research gaps in EPDD and CEPDD in IANGO HSCs. The findings can be summarised as follows.

1. SC co-opetition strategies are being enacted by IANGOs to explore the formulation of EPDD.

- Co-opetition operates differently in HSCs from commercial supply chains (CSCs), and we have identified differences that affect the balance between collaboration and competition between commercial organisations in CSCs, and IANGOs in HSCs.

2. Concerns surrounding ethical risk in HSCs differ from CSCs in relation to IANGO relationships with donors and supplier networks.

- Specific funding within donor contracts to instigate ethical procurement auditing (EPA) is not generally available, and as such any administration cost must be taken out of assigned project costs that operate with a strict budget monitoring system.
- There is no common definition for a value system of ethics rather it is arrived at through a coalition of the willing. As such differences in purpose, function, and cultural value sets of IANGOs cause difficulties in agreeing to an all-encompassing common set of operationally specific ethical procurement code standards between IANGOs.

3. We have identified enablers to CEPDD between IANGOs and their supplier networks and donors (5.7.1.1).

- The motivational enablers to collaboration for IANGOs are the ethical value sets (EVSs) of individual actors and participating organisations, the historical IANGO network of managers where trust and respect is established, the educative and leadership role of larger IANGO organisations, the commonality of product and the potential influence of donors.

4. We have identified inhibitors to CEPDD between IANGOs and their supplier networks and donors (5.7.1.2).

- There are various issues associated with the capacity of IANGOs and their suppliers to instigate EPDD. EPDD is seen as an administration activity of monitoring and evaluation among many aid priorities.
- There are fundamental differences between IANGOs and their managers in purpose, function, and cultural value sets, such as organisations with advocacy as a central core as opposed to those with an ethos of impartiality both crucial to the relevant IANGOs functionality.

- Specific funding within donor contracts to instigate EPDD is not available, and large donors have, in the past informed IANGOs that EPAs should be a function of their own contractual arrangements with suppliers.
- To seek agreement on the scope and depth of the standards for a set of ethical codes is difficult due to the range; i.e. green issues, human rights, gender rights, child protection, labour rights and conditions, and differences in purpose, function, and cultural value sets of IANGOs.

5. We have identified seven major inhibitor categories to developing a collaborative code of conduct which represent 80.8% of risks. We have identified operational factors within these categories as we have developed the relative importance and depth and scope of the elements of risk to formulating a COC (6.16.1.2)

In descending order of importance these are:

- Large/small/medium-sized IANGOs: factors that affect the capability of IANGOs to introduce EPDD/CEPDD (16.7%).
- Common ethical code: the willingness of IANGOs to cooperate through the construction of common ethical base codes and to agree on what should be included in a COC (16.7%).
- Advocacy: is concerned with the content and emphasis of an EBC (12.8%).
- Cultural value sets: relates to the different purposes and functions of IANGOs, relationships with military equipment suppliers and potential relationships with other EPDD movements (11.5%).
- Exclusion from collective responsibility: is associated with differences between an ideal an IANGO would subscribe to in a COC, and the practical reality of implementing and adhering to it in a local context (9.0%).
- Collective responsibility: is upon common value sets. (7.7%).
- Large suppliers: relates to the complexities of global SC networks (6.4%).

6. Enablers to collaboration between IANGOs in developing a common ethical code of conduct are identified.

When IANGOs are involved with projects associated with ethical concerns. In these cases there is increased scope for collaboration, and this implies that procurement

managers are more positive about introducing ethical base codes into a common COC when they are able to experience the value of behaving ethically, especially in relation to sustainability. Other than taking a stance against extreme moral abuse, our findings show that enablers are limited due to the failures of IANGO managers to reach consensus around ethical base codes (EBCs).

7. There are concerns surrounding ethical risk throughout IANGO supplier networks and donor relations in IANGO HSCs, and, apart from the lead IANGO, EPDD is not instigated in a formalised manner.

Our findings in relation to these concerns relate to strategic, tactical and operational level, and can be summarised as follows:

Strategic

- We have established that with regards to EPDD, there are gaps between policy intentions and practice in both CSC SCs and IANGO HSCs

Tactical

- EPDD by IANGOs beyond the first tier of suppliers in HSCs is limited to the supplier networks of lead IANGOs.
- Quality control mechanisms to inspect, appraise, verify and enact a continuous improvement cycle for EPDD are not present in IANGO HSCs (apart from the lead IANGO), and as such IANGO suppliers, and their supplier networks, are at risk.

Operational

7. We have established risks to EPDD and CEPDD at operational levels through determining categories of inhibitors and enablers, their risk subdivisions and, in turn, their antecedents of risk at EVS and EBC levels (Appendix - 16 Matrix 5: results of the application of diagnostic matrix 4 for the identification of risks in EVSs and their base codes, between IANGOs, their supplier networks and donors).

7.3 Contributions

7.3.1 Theoretical

Beyond the research findings we contribute to SCM and HSCM theory in several ways. We build theory by creating a framework of alignment strategies for CEPDD and extrapolating out from our primary data to design diagnostic tools for assessing risks to CEPDD in HSCs. Below we summarise each of the contributions.

7.3.1.1 A framework of alignment strategies for collaborative EPDD in IANGO HSCs

We introduce a conceptual framework of alignment strategies for CEPDD between IANGOs in HSCs, which we have used to explore EPDD relationships between (a) IANGOs, (b) IANGOs and their suppliers, (c) IANGOs and their suppliers'-suppliers, and (d) donors, IANGOs and IANGO suppliers. The framework of alignment strategies addresses strategic, tactical and operational stages of collaboration. Positioned at the preparation stage of IANGO HSCs our focus is upon co-opetition and ethical procurement risk management strategies. We addressed SC collaboration and EPDD by utilising the theoretical framework to accentuate and extrapolate differences between CSCs and HSCs, utilising the concepts of Motivation, Demand, and Donor Relations. The theoretical framework (Figure 11) was used to guide all levels of research throughout the thesis and provided the context for the design of the diagnostic tools for determining ethical risks.

7.3.1.2 Diagnostic tools for determining measures and levels of risk in EPDD and CEPDD in IANGO HSCs

We have introduced mechanisms by which to determine measures and levels of risk in collaborative ethical procurement for IANGOs in HSCs. This was achieved through content analysis, where emergent subdivision categories of risk were identified and allocated to subcategories. We adopted axial coding to relate categories to central phenomena and organise these into hierarchical relationships, and to create a series of conceptual frameworks. From these frameworks, data was extrapolated to create diagnostic matrixes to identify risks, which we defined as inhibitors to EPDD and CEPDD. These matrixes were designed to meet the purpose of establishing a risk rating framework for EPDD and CEPDD in IANGO HSCs, both at tactical and operational levels. We have successfully determined levels of ethical risk

to CEPDD in IANGO HSCs. Through the application of the risk rating tools matrixes 1 (Figure 13), and matrix 2 (Figure 14), we have identified inhibitors and enablers to collaboration in developing a collaborative approach to ethical procurement due diligence between IANGOs in HSCs. This is demonstrated in the results, exemplified in, Matrix 3, Figure 17 Inhibitors and enablers to CEPDD between IANGOs, their supplier networks, and donors. Through the application of the risk rating tool Matrix 4 (Appendix-15), and the application of the Ethical risk relationship database (Appendix 9) we have identified inhibitors and enablers to collaboration between IANGOs in developing a common ethical code of conduct This is demonstrated in the results, exemplified in Matrix 5 (Appendix – 16), and in tables 13 to 19. We provide theoretical contributions in designing an approach to determine and measure levels of risk and in identifying elements of risk in the form of inhibitors and enablers to EPDD and CEPDD. The analyses of the elements of risk are contextualised within the theoretical framework of alignment strategies (7.3.1.1).

7.3.2 Practice

We answered research objective 2 by developing a collaborative risk rating framework for ethical procurement in IANGO HSCs. We used diagnostic tools under the guidance of the theoretical framework to address operational and tactical issues to serve a practical purpose.

7.3.2.1 Tactical

We identified and measured the relative importance of categories of inhibitors and enablers to formulating EVSs and EBCs in Matrix 7 (Figure 59) and Matrix 8 (Figure 20) and Matrix 9 (Appendix 18). Having identified the most significant areas of risk, we mapped out each of the categories, subcategories and antecedents of risk (Tables 13-19). By combining the two approaches of determining relative importance and tracing and mapping the antecedents of risk for a category, we were able to provide a complete tactical appraisal and assess the critical areas of risk to EPDD/CEPDD to IANGOs in HSCs. Tactically and practically, this is important as it allows IANGOs to access the relevant information concerning inhibitors and enablers in order to evaluate CEPDD ideas and schemes, and to make informed decisions towards participation. These factors facilitate the development of policy initiatives by directing efforts towards issues of concern and shifting focus towards the critical problem areas which will need to be addressed.

7.3.2.2 Operational

The results displayed in matrix 5 (Appendix – 16), the identification of risks to adopting EVSs and their base codes between IANGOs, their supplier networks and donors, provide a unique perspective into specific areas of decision making at the level of the EBC. This information can serve to operate as a guide in horizontal cooperation considerations in CEPDD by acting as a basis of decision choices for the construction of a framework of COCs between IANGOs.

7.3.3 Policy

We determined that there are weaknesses in the preparedness of IANGOs as contracted authorities to adhere to the expectations detailed in ECHO contracts with regards to implementing EPDD in their supplier networks (5.7.1.2; 6.13). We suggest a form of public/private partnership to stimulate the development of EPDD/CEPDD, especially for less well-resourced IANGOs (5.4.3.2). We see donor funding as the catalyst to further the implementation of EPDD/CEPPD. Contract conditions for the provision of aid can be extended to facilitate increased involvement by donors to ferment co-opetition among IANGOs. We argue for specific directed funding that allocates and stipulates budgeted finance for EPDD as part of donor contracts. Accordingly, we propose that EU ECHO contracts, partnership agreements and guidelines (ECHO, 2009a, 2009b, 2011) should be modified to provide support for the contracted parties to assist them in meeting the contractual stipulations regarding EPDD (5.4.3.3).

We have argued that the construction of the descriptors for ethical criteria set down in the ECHO contracts, partnership agreements and guidelines (ECHO, 2009a, 2009b, 2011) are flawed, because they are constructed at a level between EVSs and EBCs (6.15.2). For the purpose of the practical implementation of a measurable COC, there is a requirement for greater precision in the construction of ethical descriptors, which should be at the ethical code level (6.15.6; 6.16.1.2).

7.4 Limitations of research

7.4.1 Criticisms of the case study method

Several criticisms have been made from the positivist camp of the case study method being relative, subjective and contextual. Thus, it is not seen as possible to make theoretical generalisations from case study research, and cases are seen as exploratory devices that identify the likely variables and relationships among them (Ackroyd and Fleetwood, 2001, p.213). Furthermore, criticisms from the qualitative camp imply that information may be limited to the model used (Kotzab et al, 2000, pp.327-8). We conclude, therefore, that a limitation of this research is that the case study approach adopted restricts the generality of the findings.

7.4.2 Criticism of the sample selection, interview process and research scope

The sample is purposeful and limited in size, and five out of 11 interviews were conducted by telephone as opposed to face-to-face. Concerns over these issues are addressed in the thesis (3.11; 3.15.3; 3.15.3.2; 3.15.3.3; 3.15.3.4). The research focus is within a defined region and concerned with specific roles in IANGO organisations. This was a requirement of the exploratory research to be able to investigate in depth. In the Future research section 10.5 we describe further areas of study to increase generalizability by addressing different segments of the SC, different functions and different regions.

FUTURE WORK

Chapter 8: Future work

8.1 The application of the theoretical framework of alignment strategies

We suggest the application and testing of the theoretical framework towards public and private organisations to explore EPDD and CEPDD in these domains. The framework should be modified where required to make it fit for purpose.

To increase generalisability, additional research should explore EPDD and CEPDD from the perspectives of other functional areas within IANGOs, such as human resources management. The perspective of senior management in IANGOs should also be sought, and the viewpoint of donor organisations towards CEPDD explored. More work is required on SME IANGOs located in other national cultures, with the goal of identifying issues that may be unique to these organisations.

This thesis represents the perspective of purchasing and logistics managers in IANGOs, and requires some confirmation by other participants in the SC. Our research demonstrates that large, committed IANGOs can lead and instigate EPDD and CEPDD initiatives, and engage other IANGOs even where policies and practices of EPDD are absent. Further research is required to examine the dynamics of these relationships

8.2 Diagnostic matrixes

Additional testing is warranted of the inhibitor and enabler variables identified in the sets of diagnostic matrixes to determine commonality and relative importance across a wider range of IANGOs. The variables discerned in matrixes 5, (Figure 15) 6, (Figure 16) and 8 (Appendix 18), concerning inhibitors and enablers, and Tables 11-17 detailing subcategories and antecedents, should be further empirically validated through the use of surveys and the introduction of statistical methods, such as structural equation modelling, to determine the importance of relationships between variables.

The development of solutions to inhibitors to EPDD and CEPDD in HSCs should be explored through combinations of multiple methods, including case studies and experimentation.

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APPENDIXES

Appendix 1 The Participant Information Sheet

The Participant Information Sheet

Subject: Ethical procurement study

Dear Inter-agency Purchasing Group (IAPG) member,

Date

We are at the stage in the ethical procurement research being carried out for the IAPG where you are being asked to participate in the collection of data. In the letter below we have explained what the research is about and what you will be asked to do. This should provide you with enough information to make a decision whether to participate in this research or not. Once you do decide to take part and engage in the process you are still free to withdraw from the research at any time.

This research study is being carried out by Nigel Wild an academic member of the School of Business, in the University of Greenwich. The research will also contribute to his PhD work in this area, and as part of that it is his option to write up and submit papers to scientific journals.

The research aims are detailed in order to clarify the reasoning behind the data collection process:

1. Develop a framework for a joint approach to due diligence for ethical procurement
2. Develop a risk rating system for ethical procurement

The theoretical research into ethical procurement has been completed, and this has enabled us to develop a set of detailed questions that will enable the researcher to answer the research aims. These questions have been constructed into a questionnaire for you to complete. Most of the questions are closed questionnaires, and require you to tick a box next to the question. Scheduled face to face and telephone interviews will seek to guide and support any issues, concerns or problems that recipients have with the questionnaires. These interviews will also facilitate the collection of additional information where the recipients wish to enlarge upon their answers, especially where the questions are open-ended. There will be a single interview with each participant. Please complete the questionnaire during the interview process, and then, following the interview return it to Nigel Wild by hand, or by e-mail to the e-mail address below.

The information provided by participating organisations in the course of the research is confidential and its use is strictly limited to the circumstances outlined above. Research

participant's have rights stipulated under the Freedom of Information Act 1988. *"Any personal data which is collected during the course of the research project should be used for academic research or statistical analysis (in all fields)." Data Protection Act 1988.* Any Personal data will be held in a secure file format by the researcher in his office and destroyed following completion of the study.

Contact details: The University address is on the letter head

The researcher: Nigel Wild: Contact telephone number: 0208 331 8407: e-mail
wn21@gre.ac.uk

The Researcher's Supervisor: Dr Li Zhou: Contact telephone number: 0208 331 9396:
zl14@gre.ac.uk

Thank you for your participation in this research

Yours sincerely

Nigel Wild

The Participant Information Sheet

Subject: Ethical procurement study

Dear supplier

Date

We are at the stage in the ethical procurement research being carried out for the IAPG where you are being asked to participate in the collection of data. In the letter below we have explained what the research is about and what you will be asked to do. This should provide you with enough information to make a decision whether to participate in this research or not. Once you do decide to take part and engage in the process you are still free to withdraw from the research at any time.

This research study is being carried out by Nigel Wild an academic member of the School of Business, in the University of Greenwich. The research will also contribute to his PhD work in this area, and as part of that it is his option to write up and submit papers to scientific journals.

The research aims are detailed in order to clarify the reasoning behind the data collection process:

1. Develop a framework for a joint approach to due diligence for ethical procurement

2. Develop a risk rating system for ethical procurement

The theoretical research into ethical procurement has been completed, and this has enabled us to develop a set of detailed questions that will enable the researcher to answer the research aims. These questions have been constructed into a set of questionnaires for you to complete. Most of the questions are closed questionnaires, and require you to tick a box next to the question. The researcher will provide e-mail support any for any issues, concerns or problems that recipients may have with the questionnaires. The e-mail contact details are listed below. Please complete the questionnaire and return it to Nigel Wild by e-mail or by post to the addresses below.

The information provided by participating organisations in the course of the research is confidential and its use is strictly limited to the circumstances outlined above. Research participant's have rights stipulated under the Freedom of Information Act 1988. *"Any personal data which is collected during the course of the research project should be used for academic research or statistical analysis (in all fields)." Data Protection Act 1988.* Any Personal data will be held in a secure file format by the researcher in his office and destroyed following completion of the study.

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The Researcher's Supervisor: Dr Li Zhou: Contact telephone number: 0208 331 9396:
zl14@gre.ac.uk

Thank you for your participation in this research

Yours sincerely

Nigel Wild

Appendix 2 IANGO Questionnaires 1 to 4

Questionnaire 1

A research project for the Inter Agency Purchasing Group (IAPG)					
Questionnaire 1 <i>Assessment of an Organisations Capability for enacting an Ethical Procurement Policy</i>					
The objective of this questionnaire is to determine how an organisation is progressing in enacting an ethical procurement policy. This questionnaire may be used both for NGO's to assess their own capability, and also to assess the capability of the suppliers to NGO's.					
This questionnaire addresses issues concerned with a supplier organization's ethical procurement policy and operations; The structure of the questionnaire is in four sections: (a) General information concerning ethical procurement in the organisation; (b) The organisations ethical procurement policy ; (c) Thresholds for ethical procurement decisions, both financial and non financial ; (d) Operating standards for ethical procurement in the organisation.					
Please select a category for each question					
No.	Part A: General Information about ethical procurement in your organisation	yes	No	Don't Know	Not Applicable
1	Please write the name of the organisation you are assessing?				
2	Please write the name of any parent organisation to the organisation you are assessing?				
3	Is your company a member of an ethical trading regulatory organisation?	YES	NO	D/K	N/A
4	Is your company a member of one of the following organisations?	YES	NO	D/K	N/A
	a <i>Ethical Trading Initiative (ETI)</i>	YES	NO	D/K	N/A
	b <i>Sedex</i>	YES	NO	D/K	N/A
	c <i>Another</i>				
5	Do you have a list of approved suppliers who meet ethical procurement guidelines?	YES	NO	D/K	N/A
6	Have any of your suppliers been subject (or pending) to any procurement violations?	YES	NO	D/K	N/A
7	What type of product do you produce?				
8	What type of service do you provide?				
9	How many people does your company employ?				
10	What percentage of women does your company employ?				
11	Do you use home workers in any part of your business?	YES	NO	D/K	N/A
12	What percentage of home workers does your company employ?				
13	What is your companies legal status?				
	a <i>Public Limited Company</i>	YES	NO	D/K	N/A
	b <i>Private Company by limited guarantee</i>	YES	NO	D/K	N/A
	c <i>Partnership</i>	YES	NO	D/K	N/A
	d <i>Not for profit organisation</i>	YES	NO	D/K	N/A
	e <i>Government agency</i>	YES	NO	D/K	N/A
	f <i>Other</i>				

Part B The organisations ethical procurement policy					
	Organization's Ethical policy provides guidance for all its decisions, services and activities. An Ethical Policy should detail an organization's commitment to best practice while making ethical considerations a primary decision making factor in everything the organization does. Ethical policies should : (a) Identify organizations actions and policies on the environment and society. (b) Prescribe a range of guidelines and aims that will limit the impact its actions have on the environment and society.				
14	Does your organization subscribe to an ethical policy?	YES	NO	D/K	N/A
15	To which of the following ethical dimensions does your organisation issue policy statements?				
	a <i>Human Rights</i>	YES	NO	D/K	N/A
	b <i>Arms Trade</i>	YES	NO	D/K	N/A
	c <i>Child Labour</i>	YES	NO	D/K	N/A
	d <i>Environmental responsibility</i>	YES	NO	D/K	N/A
	e <i>Equal opportunities</i>	YES	NO	D/K	N/A
	f <i>Diversity</i>	YES	NO	D/K	N/A
	g <i>Military and terrorism relations</i>	YES	NO	D/K	N/A
	h <i>Employment regulations</i>	YES	NO	D/K	N/A
16	Do your suppliers have any constraints in complying with any area of your organisations ethical provisions?	YES	NO	D/K	N/A
17	Please describe any constraints that your suppliers might have in complying with your ethical provisions?				
18	How would you describe the ethical procurement performance of your suppliers?				
	a <i>Excellent</i>	YES	NO	D/K	N/A
	a <i>Very good</i>	YES	NO	D/K	N/A
	b <i>Good</i>	YES	NO	D/K	N/A
	c <i>Average</i>	YES	NO	D/K	N/A
	d <i>Not very good</i>	YES	NO	D/K	N/A
	e <i>Poor</i>				
	f <i>Not existent</i>				
19	Does your organization have a named officer responsible for overseeing your ethical procurement activities?	YES	NO	D/K	N/A
20	Please state the position of that person responsible for overseeing your ethical procurement activities?				
21	Does your organisation create opportunities for economically disadvantaged Suppliers?	YES	NO	D/K	N/A
22	Indicate the scope of your organizations ethical procurement policy statement and how it is implemented by checking all that apply?				
	a <i>The policy/commitment statement is signed by company executive management.</i>	YES	NO	D/K	N/A
	b <i>The policy/commitment statement is signed by the highest-level manager at the facility.</i>	YES	NO	D/K	N/A
	c <i>It is a company-wide policy/commitment statement that applies to all facilities regardless of the country in which they are located</i>	YES	NO	D/K	N/A
	d <i>The policy/commitment statement applies only to sites in a specific country or geographic region</i>	YES	NO	D/K	N/A
	c <i>The policy/commitment statement applies only to this facility</i>	YES	NO	D/K	N/A
	d <i>The policy/commitment statement is publicly available on the company/facility website</i>	YES	NO	D/K	N/A
	e <i>The policy/commitment statement is reviewed annually by management and revised as needed</i>	YES	NO	D/K	N/A
	f <i>Others please describe</i>				
23	Is the policy/commitment statement made available to the company/facility's workers?	YES	NO	D/K	N/A
24	Please indicate how the policy/commitment statement is made available to workers by ticking all that apply?				
	a <i>Policy/commitment statements are available via means accessible to all workers in their native language(s).</i>	YES	NO	D/K	N/A
	b <i>Policy/commitment statements are available via means accessible to all workers i.e. internal website, common area bulletin boards, etc.</i>	YES	NO	D/K	N/A
	c <i>Policy/commitment statements are included in handouts provided to all workers i.e. worker handbook, worker orientation training materials, program awareness documents, etc</i>	YES	NO	D/K	N/A
	d Please describe any other way in which Policy/commitment statements are made available to workers?				

PART C. Thresholds for ethical procurement decisions, both financial and non financial								
Organisations may formulate thresholds, (a) to determine minimum financial levels for purchasing decisions and (b) health & safety, quality, and delivery time issues, and (c) to determine their level of moral responsibility while setting guidelines detailing the minimum standards of ethical behaviour tolerated.								
25	Does the organisation conduct ethical procurement audits on its suppliers?	YES	NO	D/K	N/A			
26	Does the organisation utilise independent auditors to conduct ethical procurement audits upon your suppliers?	YES	NO	D/K	N/A			
27	How far down the supply chain does the organisation audit products made and services provided by your suppliers?							
	a 1st tier	YES	NO	D/K	N/A			
	b 2nd tier	YES	NO	D/K	N/A			
	c 3rd tier	YES	NO	D/K	N/A			
28	Does the organisation have any objections to overseeing ethical audits of your suppliers by ethical regulatory organisations?	YES	NO	D/K	N/A			
29	Please tick the organisations general financial threshold for conducting an ethical procurement audit upon your suppliers?							
	a £250,000 or more	YES	NO	D/K	N/A			
	b £200,000 or more	YES	NO	D/K	N/A			
	c £150,000 or more	YES	NO	D/K	N/A			
	d £100,000 or more	YES	NO	D/K	N/A			
	e £50,000 or more	YES	NO	D/K	N/A			
	f £10,000 or more	YES	NO	D/K	N/A			
	g £5,000 or less.	YES	NO	D/K	N/A			
30	How often does your organisation audit your suppliers?							
	a every year	YES	NO	D/K	N/A			
	b every two years	YES	NO	D/K	N/A			
	c every three years	YES	NO	D/K	N/A			
	d We do not conduct or oversee ethical procurement audits.	YES	NO	D/K	N/A			
31	Does your organisation measure progress in implementing an ethical procurement code of conduct?	YES	NO	D/K	N/A			
32	Please describe how your organisation measures progress in implementing your ethical procurement code of conduct?							
33	Please tick how many quotations are required from suppliers for the various levels of expenditure?							
		Number of suppliers						
		1	1/2	2/3	3/4	4/5	5/6	6/7
	£250,000							
	£200,000							
	£150,000							
	£100,000							
	£50,000							
	£10,000							
	£5,000							
34	Please tick how many tenders are required from suppliers for the various levels of expenditure?							
		Number of suppliers						
		1	1/2	2/3	3/4	4/5	5/6	6/7
	£250,000							
	£200,000							
	£150,000							
	£100,000							
	£50,000							
	£10,000							
	£5,000							
35	Over what period of time does your organisation publish and post a tender for suppliers to bid for?							
		By number of days						
		10	20	30	40	50	60	70+
	£250,000							
	£200,000							
	£150,000							
	£50,000							
	£10,000							
	£5,000							
	£1,000							
36	Does your organisation implement non-financial thresholds for product/service procurement?							
	a quality	YES	NO	D/K	N/A			
	b time/delivery	YES	NO	D/K	N/A			
	c safety	YES	NO	D/K	N/A			
	d health	YES	NO	D/K	N/A			

	e other				
37	Please describe any important non-financial thresholds that your organisation utilises?				
38	Does your organisation set Financial thresholds in Pounds sterling	YES	NO	D/K	N/A
39	Does your organisation set Financial thresholds in Euros	YES	NO	D/K	N/A
40	Does your company set a benchmark against major international currencies such as the Euro or dollar to fix your financial thresholds levels when purchasing overseas?	YES	NO	D/K	N/A
	Part D. Operating Principles and Standards for ethical procurement in the organisation				
	Operating principles explain how to demonstrate core values. They are the organization's character in action. These principles describe the way in which the core values are to be manifested on a daily basis.				
41	Does your organization have any senior manager assigned to ensure compliance to an ethical procurement Code of Conduct?	YES	NO	D/K	N/A
42	Are your suppliers' employees free to join or form a trade union without distinction?	YES	NO	D/K	N/A
43	How does your organization ensure compliance to laws and regulations communicated to your suppliers?				
	<i>a The requirement is part of the organization policy or standard which is available to suppliers.</i>	YES	NO	D/K	N/A
	<i>b The Organization sends to suppliers a written notification of the requirement.</i>	YES	NO	D/K	N/A
	<i>c The compliance requirement is incorporated into a written agreement that is signed by all the suppliers.</i>	YES	NO	D/K	N/A
	<i>d We learn of compliance problems with our suppliers when they or third parties notify our organization.</i>	YES	NO	D/K	N/A
	<i>e We actively verify the compliance status of our suppliers or have a process to assure our suppliers' compliance with laws and regulations.</i>	YES	NO	D/K	N/A
	<i>f Please describe any other process</i>				
44	Does your organization conduct periodic business ethics audits in order to assess conformance to regulatory requirements, or to the requirements of an ethical code of conduct?	YES	NO	D/K	N/A
45	How does your organization communicate information about its business ethics performance, practices and expectations to its suppliers?				
	<i>a Correspondence to supplier management</i>	YES	NO	D/K	N/A
	<i>b Contract terms and conditions</i>	YES	NO	D/K	N/A
	<i>c Presentations to suppliers</i>	YES	NO	D/K	N/A
	<i>d Training for suppliers</i>	YES	NO	D/K	N/A
	<i>e Company extranet</i>	YES	NO	D/K	N/A
	<i>f other</i>				
46	Does your organization have a risk assessment process to identify and evaluate the relative significance of the labour/employment risks within the organization's operations and activities?	YES	NO	D/K	N/A

47	Does your organization has an established procedural controls to manage the identified labour/employment and/or business ethics risks and ensure regulatory compliance?	YES	NO	D/K	N/A
48	Please indicate how your organization uses procedural and physical controls to manage the labour and/or business ethics risks to ensure regulatory compliance? Please check all that apply;				
a	<i>Prioritized results of the risk assessment are used to determine the need for procedural controls.</i>	YES	NO	D/K	N/A
b	<i>Procedural controls (work procedures and processes) have been implemented to address labour and/or ethics risks</i>	YES	NO	D/K	N/A
c	<i>The organization evaluates the effectiveness of controls to verify compliance with regulations.</i>	YES	NO	D/K	N/A
d	<i>The organization does not have a process for evaluating procedural controls for effectiveness.</i>	YES	NO	D/K	N/A
e	<i>Other. Please describe.</i>				
	END				
	<i>If you have completed this questionnaire please go to Excel sheet 2"Questionair 2 Product Thresholds" and complete that questionnaire. If you have completed "Questionair2 Product Thresholds" already, please go to Excel Sheet 3, "Questionair3 Ethical Code "and complete that questionnaire.</i>				
	You can e-mail this questionnaire back to : <i>rick7777@btopenworld.com</i>				
	or send by post to: <i>30 Wolsey Road, Esher, Surrey, KT10 8NX, UK.</i>				
	Thank you for your participation in this study.				

Questionnaire 2

Questionnaire 2							
<i>Product Threshold levels for buying decisions</i>							
<p>The objective of questionnaire 2 is to seek to determine if there are common threshold levels by product and service category for the various IAPG members. And also to determine the major differences in threshold levels for the range of product and service categories for IAPG members. It is recognised that threshold levels may be set by Doners and by each individual NGO themselves. In this questionnaire please denote the threshold levels</p>							
Please write the name of the organisation that you represent:							
<p>There are a six Product and Supplier Threshold Matrix's listed below for you to attempt to complete.</p>							
Matrix 1	Attempts to determine the general financial threshold for conducting an ethical procurement audit by product upon your suppliers?						
Matrix 2	Attempts to determine the number of quotations required by product by level of expenditure?						
Matrix 3	Attempts to determine the number of tenders required by product by level of expenditure.?						
Matrix 4	Attempts to determine the time period your organisation publishes and posts tenders for suppliers to bid for by product and level of expenditure?						
Matrix 5	Please describe any non-financial thresholds that your organisation utilises for any of the individual						
Matrix 6	Please list the major suppliers for the product range and denote if a framework agreement is in place, and if so for how many years?						
Matrix 1	Please tick the organisations financial threshold for conducting an ethical procurement audit upon your suppliers by individual product and service category?						
Category	£5,000	£10,000	£50,000	£100,000	£150,000	£200,000	£250,000
Products							
Communication							
Kits							
Medical							
Nutrition							
Relief							
Shelter							
Vehicles & spares							
Branded Items							
Services							
Communication Air time							
Freight							

Matrix 2	Please denote the number of quotations required from suppliers for the various levels of expenditure by individual product and service category?						
Category	£5,000	£10,000	£50,000	£100,000	£150,000	£200,000	£250,000
Products							
Communication							
Kits							
Medical							
Nutrition							
Relief							
Shelter							
Vehicles & spares							
Branded Items							
Services							
Communication Air time							
Freight							

Matrix 3	Please denote the number of tenders required from suppliers for the various levels of expenditure by individual product and service category?						
Category	£5,000	£10,000	£50,000	£100,000	£150,000	£200,000	£250,000
Products							
Communication							
Kits							
Medical							
Nutrition							
Relief							
Shelter							
Vehicles & spares							
Branded Items							
Services							
Communication Air time							
Freight							

Matrix 4	Over what period of time does your organisation publish and post a tender for suppliers to bid for by individual product and service category?						
Category	10 days+	20 days+	30 days+	40days+	50days+	60days+	70days+
Products							
Communication							
Kits							
Medical							
Nutrition							
Relief							
Shelter							
Vehicles & spares							
Branded Items							
Services							
Communication Air time							
Freight							

Matrix 5	Please describe any non-financial thresholds that your organisation utilises for the individual products and service categories listed below? For example delivery times, quality of services, durability of products, speed of availability.
Category	
Products	
Communication	
Kits	
Medical	
Nutrition	
Relief	
Shelter	
Vehicles & spares	
Branded Items	
Services	
Communication Air time	
Freight	

Matrix 6	Please list the major suppliers for these product and service categories?	one	two	three
		years	years	years
Category				
Products				
Communication				
Kits				
Medical				
Nutrition				
Relief				
Shelter				
Vehicles & spares				
Branded Items				
Services				
Communication Air time				
Freight				

Questionnaire 3

A research project for the Inter Agency Purchasing Group (IAPG)													
					Questionnaire 3 <i>Determination of an Ethical Code of Conduct and Ethical Policy for members of the IAPG</i>								
					The objective of this exercise is for you to select the criteria that should be incorporated into an ethical procurement code which you believe should apply to your own organisation and that of your supplier.								
					Please write the name of the organisation that you represent:								
Organisations that have adopted the code of conduct denoted.					Section A: The Organisations Ethical Procurement Code of Conduct.				Please select a category for each question				
SC UK - Save the Children UK ETI - Ethical Trading Initiative IAPG - Inter Agency procurement Group Oxfam - ERC - Ethics Resource Centre USA Website FTO - Fair Trade Organization http://www.ifat.org/index.php?option=com_con UNHCR - United Nations High Commissioner for Refugees WFP - World food Programme					Codes of conduct are rules, which companies have decided they and their suppliers will comply with. A code of ethics will usually be predominantly aspirational and supportive to make decisions based on principles. The code of ethics will therefore illustrate how a company's values translate into concrete policies and procedures.				Adopt criteria	Do Not adopt criteria	Don't Know	Not Applicable	
SCUK ETI IAPG Oxfam ERC FTO UNHCR WFP									AC	DNAC	D/K	N/A	
					Employment is freely chosen				Adopt criteria	Do Not adopt criteria	Don't Know	Not Applicable	
x x x x					1	There is no forced, bonded or involuntary prison labour.				AC	DNAC	D/K	N/A
x x x x					2	Workers are not required to lodge deposits or their identity papers with their employer and are free to leave their employer after reasonable notice.				AC	DNAC	D/K	N/A
x					3	Freedom of association and rights to collective bargaining are respected				AC	DNAC	D/K	N/A
x					4	Workers, without distinction, have the right to join or form trade unions of their own choosing and to bargain collectively.				AC	DNAC	D/K	N/A
x					5	The employer adopts an open attitude towards the activities of trade unions and their organisational activities. Workers representatives are freely elected, not discriminated and have access to carry out their representative functions in the workplace.				AC	DNAC	D/K	N/A
x					6	Where the right freedom of association and collective bargaining is restricted under law, the employer facilitates, and does not hinder, the development of parallel means for independent and free association and bargaining.				AC	DNAC	D/K	N/A
x					7	Workers representatives are not discriminated against and have access to carry out their representative functions in the workplace.				AC	DNAC	D/K	N/A
x					8					AC	DNAC	D/K	N/A
x					9	Freedom of association and the right to collective bargaining are respected				AC	DNAC	D/K	N/A
x					10	Protect the organisations reputation and to ensure that we enact our values in all our work				AC	DNAC	D/K	N/A
					Child labour				Adopt criteria	Do Not adopt criteria	Don't Know	Not Applicable	
x x x x					11	There shall be no new recruitment of child labour.				AC	DNAC	D/K	N/A
x x x x					12	Companies shall develop or participate in and contribute to policies and programmes which provide for the transition of any child found to be performing child labour to enable her or him to attend and remain in quality education until no longer a child.				AC	DNAC	D/K	N/A
x x x x					13	Children and young persons under 18 shall not be employed at night or in hazardous conditions.				AC	DNAC	D/K	N/A
x x x x					14	These policies and procedures shall conform to the provisions of the relevant ILO standards.				AC	DNAC	D/K	N/A
x					15	Fair Trade Organizations respect the UN Convention on the Rights of the Child, as well as local laws and social norms in order to ensure that the participation of children in production processes of fairly traded articles (if any) does not adversely affect their well-being, security, educational requirements and need for play. Organizations working directly with informally organised producers disclose the involvement of children in production				AC	DNAC	D/K	N/A

										Adopt criteria	Do Not adopt criteria	Don't Know	Not Applicable		
										Regular Employment					
x	x	x	x							32	To every extent possible work performed must be on the basis of a recognised employment relationship established through national law and practice.	AC	DNAC	D/K	N/A
x	x	x	x							33	*Obligations to employees under labour or social security laws and regulations arising from the regular employment relationship shall not be avoided through the use of labour-only contracting, sub-contracting or home-working arrangements, or through apprenticeship schemes where there is no real intent to impart skills or provide regular employment, nor shall any such obligations be avoided through the excessive use of fixed-term contracts of employment.	AC	DNAC	D/K	N/A
										Freedom of association and the right to collective bargaining are respected.					
x	x	x	x							34	Questions in this section were excluded from the questionnaire before distribution and were not included in the interview process				
										35					
x	x	x	x							36					
x	x	x	x							37					
x	x	x	x							38					
										Environmental Standards					
x	x	x	x							39	Waste is minimised and items recycled whenever this is practicable. Effective controls of waste in respect of ground, air, and water pollution are adopted. In the case of hazardous materials, emergency response plans are in place.	AC	DNAC	D/K	N/A
x	x	x	x							40	Undue and unnecessary use of materials is avoided, and recycled materials used whenever appropriate	AC	DNAC	D/K	N/A
x	x	x	x							41	Processes and activities are monitored and modified as necessary to ensure that conservation of scarce resources, including water, flora and fauna and productive land in certain situations.	AC	DNAC	D/K	N/A
x	x	x	x							42	All production and delivery processes, including the use of heating, ventilation, lighting, IT systems and transportation, are based on the need to maximise efficient energy use and to minimise harmful emissions	AC	DNAC	D/K	N/A
									x	43	Fair Trade actively encourages better environmental practices and the application of responsible methods of production	AC	DNAC	D/K	N/A
										Military and terrorism relations					
x										44	The organisation will not engage any kind of business relation with suppliers involved in the manufacture of arms or the sale of arms to governments which systematically violate the human rights of their citizens; or where there is internal armed conflict or major tensions; or where the sale of arms may jeopardise regional peace and security.	AC	DNAC	D/K	N/A
										45	The manufacture should not be involved in the sale of arms to governments which systematically violate the human rights of their citizens; or where there is internal armed conflict or major tensions; or where the sale of arms may jeopardise regional peace and security	AC	DNAC	D/K	N/A
										46	The supplier should not be engaged in the manufacture of arms	AC	DNAC	D/K	N/A
										Fair Trade					
									x	47	A fair price in the regional or local context is one that has been agreed through dialogue and participation. It covers not only the costs of production but enables production which is socially just and environmentally sound. It provides fair pay to the producers and takes into account the principle of equal pay for equal work by women and men. Fair Traders ensure prompt payment to their partners and, whenever possible, help producers with access to pre-harvest or pre-production financing	AC	DNAC	D/K	N/A
									x	48	Fair Trade Organizations trade with concern for the social, economic and environmental well-being of marginalized small producers and do not maximise profit at their expense. They maintain long-term relationships based on solidarity, trust and mutual respect that contribute to the promotion and growth of Fair Trade.	AC	DNAC	D/K	N/A
									x	49	Fair Trade Organizations raise awareness of Fair Trade and the possibility of greater justice in world trade. They provide their customers with information about the organization, the products, and in what conditions they are made. They use honest advertising and marketing techniques and aim for the highest standards in product quality and packing	AC	DNAC	D/K	N/A
										Capacity building					
									x	50	Fair Trade is a means to develop producers' independence. Fair Trade relationships provide continuity, during which producers and their marketing organizations can improve their management skills and their access to new markets.	AC	DNAC	D/K	N/A

					Complying with Laws and Regulations				
					Adopt criteria	Do Not adopt criteria	Don't Know	Not Applicable	
				51	Employees are expected to comply with all safety laws, regulations, and business unit safe operating procedures	AC	DNAC	D/K	N/A
				52	The organisation is committed to preserving and enhancing the environment in which we operate through adherence to environmental regulations and responsible and environmentally sensitive practices	AC	DNAC	D/K	N/A
					Eligibility for Partnership	Adopt criteria	Do Not adopt criteria	Don't Know	Not Applicable
				53	The organisation must not engage in weapons sale or manufacture, including components.	AC	DNAC	D/K	N/A
				54	The organisation must not engage in organisations that have systematic and sustained forced labour or child labour.	AC	DNAC	D/K	N/A
				55	The organisation must not operate in countries subject to UN sanctions	AC	DNAC	D/K	N/A
				56	The organisation may choose not to engage with any company whose public image is severely compromised.	AC	DNAC	D/K	N/A
				57	The organisations corporate partners are responsible for indicating their present and past activity in the above areas.	AC	DNAC	D/K	N/A
					Transparency and Impartiality	Adopt criteria	Do Not adopt criteria	Don't Know	Not Applicable

					Transparency and Impartiality				
					Adopt criteria	Do Not adopt criteria	Don't Know	Not Applicable	
				58	Fair Trade involves transparent management and commercial relations to deal fairly and respectfully with trading partners.	AC	DNAC	D/K	N/A
				59	information on the nature and scope of the partnership agreements should be available to the public.	AC	DNAC	D/K	N/A
				60	The agreed co-operation must not in any way compromise the integrity and independence of the organisation or that of the partner company.	AC	DNAC	D/K	N/A
					Brand Use	Adopt criteria	Do Not adopt criteria	Don't Know	Not Applicable
				61	The organisation does not grant exclusivity in any corporate partnership	AC	DNAC	D/K	N/A
				62	As a privilege of partnership, companies will be acknowledged for their contribution to the organisation	AC	DNAC	D/K	N/A
				63	Partner companies agree to consult with the organisation prior to making any communications or publicity initiatives in relation to the partnership	AC	DNAC	D/K	N/A
				64	Partner companies are only authorised to use the organisations visibility logo when stipulated in writing for a specific activity and only for the duration of the agreement	AC	DNAC	D/K	N/A
					Ethical Management Practices	Adopt criteria	Do Not adopt criteria	Don't Know	Not Applicable
				65	Maintaining the accuracy of books and records and expense reports.	AC	DNAC	D/K	N/A
				66	Maintaining the Integrity of Records and Sound Accounting Practices	AC	DNAC	D/K	N/A
				67	The organisation takes very seriously the accuracy of its financial records and statements. Accuracy and reliability in the preparation of business records is critically important to our decision making and to the proper discharge of financial, legal, and reporting obligations. All business records, expense accounts, invoices, bills, payroll, and employee records are to be prepared with care and honesty. False or misleading entries are not permitted.	AC	DNAC	D/K	N/A
				68	Creating Opportunities for economically disadvantaged producers.	AC	DNAC	D/K	N/A
					Conflict of Interest	Adopt criteria	Do Not adopt criteria	Don't Know	Not Applicable
				69	A conflict exists when an employee who is able to influence business with the organisation owns (or a member of their immediate family owns), an interest in a supplier to the organisation, or any enterprise which has current or prospective business with the organisation as a supplier or contractor	AC	DNAC	D/K	N/A
				70	A conflict exists when an employee has a role with a competitor of the organisation or with a supplier to the Company?	AC	DNAC	D/K	N/A
				71	A conflict exists when an employee performs work or services for another business or organization to such an extent that they do not devote the necessary time and effort to his or her responsibilities?	AC	DNAC	D/K	N/A
				71b	A conflict may arise when an employee accepts any gift or favour of greater than nominal value from any person or organization who is a competitor of the organisation or who does business with the Company as a supplier or contractor?	AC	DNAC	D/K	N/A

										Confidentiality and Protection of Personal Information				Adopt criteria	Do Not adopt criteria	Don't Know	Not Applicable
											72	All information and materials that come into your possession as an employee must be kept confidential, even after your employment by the organisation is over?	AC	DNAC	D/K	N/A	
										Fair Dealings				Adopt criteria	Do Not adopt criteria	Don't Know	Not Applicable
											73	Every employee will try to deal fairly with the organisations employees, customers, supplier, and contractors. The organisation is committed to encouraging a work environment in which everyone is treated with respect and dignity. All employees are to conduct themselves in a businesslike manner that promotes equal opportunity and prohibits discrimination, including harassment of any kind.	AC	DNAC	D/K	N/A	

												Section B: The Organisations Ethical Procurement Policy.							
												An organization's ethical policy provides guidance for all its decisions, services and activities. An ethical policy should detail an organization's commitment to best practice, while making ethical considerations a primary decision making factor in everything the organization does. Ethical policies should : (a) Identify organizations actions and policies on the environment and society. (b) Prescribe a range of guidelines and aims that will limit the impact its actions have on the environment and society.							
												Policy statements of fundamental importance to the organisation are?	Adopt criteria	Do Not adopt criteria	Don't Know	Not Applicable			
												a Promote and improve ethical and environmental standards in the supply chain of goods and services to Save the Children.	AC	DNAC	D/K	N/A			
												b Ensure that suppliers of the organization respect international standards on human, child and labour rights.	AC	DNAC	D/K	N/A			
												c Ensure in particular that children are not being exploited in the creation of any products purchased by Save the Children either in the UK or overseas.	AC	DNAC	D/K	N/A			
												d Protect Save the Children's reputation and to ensure that we enact our values in all our work.	AC	DNAC	D/K	N/A			
												e Please describe the specific policy issues relevant to your organisation							

												Section C: Qualifications to the policy statements.							
												Ethical procurement policy statements are tempered in particular circumstances where a greater need is identified. These circumstances are detailed in further qualification ethical policy statements.	Adopt criteria	Do Not adopt criteria	Don't Know	Not Applicable			
												75	The humanitarian imperative is paramount. Where speed of deployment is essential in saving lives, SC UK will purchase necessary goods and services from the most appropriate available source?	AC	DNAC	D/K	N/A		
												76	SC UK can accept neither uncontrolled cost increases nor drops in quality. It accepts appropriate internal costs but will work with suppliers to achieve required ethical standards as far as possible at no increase in cost or decrease in quality?	AC	DNAC	D/K	N/A		
												77	Please describe the specific qualifications to the policy statement relevant to your organisation?						

										Part D. Operating Principles and Standards for ethical					
										Operating principles explain how to demonstrate the core values. They are the organization's character in action. These principles describe the way in which the core values are to be manifested on a daily basis.					
										Adopt criteria	Do Not adopt criteria	Don't Know	Not Applicable		
x										78	Assign responsibility for ensuring compliance with the Code of Conduct to a senior manager.	AC	DNAC	D/K	N/A
x										79	Communicate its commitment to the Code of Conduct to employees, supporters and donors, as well as to all suppliers of goods and services.	AC	DNAC	D/K	N/A
x										80	Make appropriate human and financial resources available to meet its stated commitments, including training and guidelines for relevant personnel.	AC	DNAC	D/K	N/A
x										81	Provide guidance and reasonable non-financial support to suppliers who genuinely seek to promote and implement the Code standards in their own	AC	DNAC	D/K	N/A
x										82	Adopt appropriate methods and systems for monitoring and verifying the achievement of the standards.	AC	DNAC	D/K	N/A
x										83	Seek to maximise the beneficial effect of the resources available, e.g. by collaborating with other NGOs, and by prioritising the most likely locations of non-compliance.	AC	DNAC	D/K	N/A
x										84	Report progress in implementing the Code annually to the Inter-Agency Procurement Group initially and in due course to stakeholders including staff, suppliers and donors.	AC	DNAC	D/K	N/A
x										85	Suppliers are expected to accept responsibility for labour and environmental conditions under which products are made and services provided. This includes all work contracted or sub-contracted and that conducted by home or other out-workers.	AC	DNAC	D/K	N/A
x										86	Suppliers are expected to make a written Statement of Intent regarding the company's policy in relation to the Code of Conduct and how it will be implemented, and communicate this to staff and suppliers as well as to SCUK.	AC	DNAC	D/K	N/A
x										87	Suppliers are expected to report progress in implementing the Code annually, either by describing actions taken to fulfil the Statement of Intent, or by completing a questionnaire, as requested by SCUK.	AC	DNAC	D/K	N/A
x										88	Purchasers and suppliers will require the immediate cessation of serious breaches of the Code and, where these persist, terminate the business relationship.	AC	DNAC	D/K	N/A
x										89	Purchasers and suppliers will seek to ensure all employees are aware of their rights and involved in the decisions which affect them.	AC	DNAC	D/K	N/A
x										90	Purchasers and suppliers will avoid discriminating against enterprises in developing countries.	AC	DNAC	D/K	N/A
x										91	Purchasers and suppliers will recognise official regulation and inspection of workplace standards, and the interests of legitimate trades unions and other representative organisations.	AC	DNAC	D/K	N/A
x										92	Purchasers and suppliers will seek arbitration in the case of unresolved disputes.	AC	DNAC	D/K	N/A

Questionnaire 4

A research project for the Inter Agency Purchasing Group								
Questionnaire 4								
Barriers to collaboration in formulating an ethical procurement policy								
Question 1								
Please describe what barriers you foresee to creating an ethical procurement code between NGO's?								
Question 2								
Please describe what barriers you foresee to creating an ethical procurement code for the suppliers of NGO's?								
Question 3								
Please describe what barriers you foresee to creating an ethical procurement policy between NGO's?								
Question 4								
Please describe what barriers you foresee to creating an ethical procurement policy for the suppliers of NGO's?								

Question 5									
Please describe what barriers you foresee to creating common thresholds for ethical procurement between NGO's?									
Question 6									
Please describe what barriers you foresee to creating common thresholds for ethical procurement for the suppliers of NGO's?									
Question 7									
Please describe what barriers you foresee to creating an ethical procurement audit for NGO's?									
Question 8									
Please describe what barriers you foresee to creating an ethical procurement audit for the suppliers of NGO's?									
Question 9									
What would be the specific strategic and policy remits of your organisation, which might differentiate it from other NGO organisations in formulating a common ethical procurement policy?									

Appendix 3 Supplier questionnaire distribution

- 1 Please write the name of the organisation you are assessing?

- 2 Please write the name of any parent organisation to the organisation you are assessing?
- 3 Is your company a member of an ethical trading regulatory organisation?
- 4 Is your company a member of one of the following organisations?
 - a *Ethical Trading Initiative (ETI)*
 - b *Sedex*
 - c *Another*

- 5 Do you have a list of approved suppliers who meet ethical procurement guidelines?
- 6 Have any of your suppliers been subject (or pending) to any procurement violations?
- 7 What type of product do you produce?
- 8 What type of service do you provide?
- 9 How many people does your company employ?
- 10 What percentage of women does your company employ?
- 11 Do you use home workers in any part of your business?
- 12 What percentage of home workers does your company employ?
- 13 What is your companies legal status?
 - a *Public Limited Company*
 - b *Private Company by limited guarantee*
 - c *Partnership*
 - d *Not for profit organisation*
 - e *Government agency*
 - f *Other*

YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A

Part B The organisations ethical procurement policy

Organization's Ethical policy provides guidance for all its decisions, services and activities. An Ethical Policy should detail an organization's commitment to best practice while making ethical considerations a primary decision making factor in everything the organization does. Ethical policies should : (a) Identify organizations actions and policies on the environment and society. (b) Prescribe a range of guidelines and aims that will limit the impact its actions have on the environment and society.

- 14 Does your organization subscribe to an ethical policy?
- 15 To which of the following ethical dimensions does your organisation issue policy statements?
- a *Human Rights*
 - b *Arms Trade*
 - c *Child Labour*
 - d *Environmental responsibility*
 - e *Equal opportunities*
 - f *Diversity*
 - g *Military and terrorism relations*
 - h *Employment regulations*
- 16 Do your suppliers have any constraints in complying with any area of your organisations ethical provisions?

YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A

17

Please describe any constraints that your suppliers might have in complying with your ethical provisions?

- 18 How would you describe the ethical procurement performance of your suppliers?
- a *Excellent*
 - a *Very good*
 - b *Good*
 - c *Average*
 - d *Not very good*
 - e *Poor*
 - f *Not existent*

YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A

19 Does your organization have a named officer responsible for overseeing your ethical procurement activities?

YES	NO	D/K	N/A
-----	----	-----	-----

20

Please state the position of that person responsible for overseeing your ethical procurement activities?

21 Does your organisation create opportunities for economically disadvantaged Suppliers?

YES	NO	D/K	N/A
-----	----	-----	-----

22 Indicate the scope of your organizations ethical procurement policy statement and how it is implemented by checking all that apply?

--	--	--	--

a

The policy/commitment statement is signed by company executive management.

YES	NO	D/K	N/A
-----	----	-----	-----

b

The policy/commitment statement is signed by the highest-level manager at the facility.

YES	NO	D/K	N/A
-----	----	-----	-----

c

It is a company-wide policy/commitment statement that applies to all facilities regardless of the country in which they are located

YES	NO	D/K	N/A
-----	----	-----	-----

d

The policy/commitment statement applies only to sites in a specific country or geographic region

YES	NO	D/K	N/A
-----	----	-----	-----

c

The policy/commitment statement applies only to this facility

YES	NO	D/K	N/A
-----	----	-----	-----

d

The policy/commitment statement is publicly available on the company/facility website

YES	NO	D/K	N/A
-----	----	-----	-----

e

The policy/commitment statement is reviewed annually by management and revised as needed

YES	NO	D/K	N/A
-----	----	-----	-----

f

Others please describe

--	--	--	--

23 Is the policy/commitment statement made available to the company/facility's workers?

YES	NO	D/K	N/A
-----	----	-----	-----

24 Please indicate how the policy/commitment statement is made available to workers by ticking all that apply?

--	--	--	--

a *Policy/commitment statements are available via means accessible to all workers in their native language(s).*

YES	NO	D/K	N/A
-----	----	-----	-----

b *Policy/commitment statements are available via means accessible to all workers i.e. internal website, common area bulletin boards, etc.*

YES	NO	D/K	N/A
-----	----	-----	-----

c Policy/commitment statements are included in handouts provided to all workers i.e. worker handbook, worker orientation training materials, program awareness documents, etc

YES	NO	D/K	N/A
-----	----	-----	-----

d Please describe any other way in which Policy/commitment statements are made available to workers?

PART C. Thresholds for ethical procurement decisions, both financial and non financial

Organisations may formulate thresholds, (a) to determine minimum financial levels for purchasing decisions and (b) health & safety, quality, and delivery time issues, and (c) to determine their level of moral responsibility while setting guidelines detailing the minimum standards of ethical behaviour tolerated.

- 25 Does the organisation conduct ethical procurement audits on its suppliers?
- 26 Does the organisation utilise independent auditors to conduct ethical procurement audits upon your suppliers?
- 27 How far down the supply chain does the organisation audit products made and services provided by your suppliers?
- a 1st tier
- b 2nd tier
- c 3rd tier
- 28 Does the organisation have any objections to overseeing ethical audits of your suppliers by ethical regulatory organisations?
- 29 Please tick the organisations general financial threshold for conducting an ethical procurement audit upon your suppliers?
- a £250,000 or more
- b £200,000 or more
- c £150,000 or more
- d £100,000 or more
- e £50,000 or more
- f £10,000 or more
- g £5,000 or less.
- 30 How often does your organisation audit your suppliers?

YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A

- a every year
 - b every two years
 - c every three years
 - d We do not conduct or oversee ethical procurement audits.
- Does your organisation measure progress in implementing an ethical procurement code of conduct?

YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A

31
32

Please describe how your organisation measures progress in implementing your ethical procurement code of conduct?

Please tick how many quotations are required from suppliers for the various levels of expenditure?

33



		Number of suppliers						
		1	1/2	2/3	3/4	4/5	5/6	6/7
£250,000								
£200,000								
£150,000								
£100,000								
£50,000								
£10,000								
£5,000								

34 Please tick how many tenders are required from suppliers for the various levels of expenditure?



	Number of suppliers						
	1	1/2	2/3	3/4	4/5	5/6	6/7
£250,000							
£200,000							
£150,000							
£100,000							
£50,000							
£10,000							
£5,000							

35 Over what period of time does your organisation publish and post a tender for suppliers to bid for?



	By number of days						
	10	20	30	40	50	60	70+
£250,000							
£200,000							
£150,000							
£50,000							
£10,000							
£5,000							
£1,000							

36 Does your organisation implement non-financial thresholds for product/service procurement?
a quality

YES	NO	D/K	N/A

- b time/delivery
- c safety
- d health
- e other

YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A

37

Please describe any important non-financial thresholds that your organisation utilises?

38 Does your organisation set Financial thresholds in Pounds sterling

YES	NO	D/K	N/A
-----	----	-----	-----

39 Does your organisation set Financial thresholds in Euros

YES	NO	D/K	N/A
-----	----	-----	-----

40 Does your company set a benchmark against major international currencies such as the Euro or dollar to fix your financial thresholds levels when purchasing overseas?

YES	NO	D/K	N/A
-----	----	-----	-----

Part D. Operating Principles and Standards for ethical procurement in the organisation

Operating principles explain how to demonstrate core values. They are the organization's character in action. These principles describe the way in which the core values are to be manifested on a daily basis.

- 41** Does your organization have any senior manager assigned to ensure compliance to an ethical procurement Code of Conduct?
- 42** Are your suppliers' employees free to join or form a trade union without distinction?
- 43** How does your organization ensure compliance to laws and regulations communicated to your suppliers?
- a The requirement is part of the organization policy or standard which is available to suppliers.*
 - b The Organization sends to suppliers a written notification of the requirement.*
 - c The compliance requirement is incorporated into a written agreement that is signed by all the suppliers.*
 - d We learn of compliance problems with our suppliers when they or third parties notify our organization*
 - e We actively verify the compliance status of our suppliers or have a process to assure our suppliers' compliance with laws and regulations.*
 - f Please describe any other process*

YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A

- 44** Does your organization conduct periodic business ethics audits in order to assess conformance to regulatory requirements, or to the requirements of an ethical code of conduct?
- 45** How does your organization communicate information about its business ethics performance, practices and expectations to its suppliers?
- a Correspondence to supplier management*
 - b Contract terms and conditions*
 - c Presentations to suppliers*
 - d Training for suppliers*
 - e Company extranet*

YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A

f other

- 46 Does your organization have a risk assessment process to identify and evaluate the relative significance of the labour/employment risks within the organization's operations and activities?
- 47 Please indicate how risks are identified and evaluated? Please check all that apply;
- a A risk assessment was performed once
 - b A risk assessment is performed at least every two years
 - c The risk assessment is updated whenever there are changes in site operations that could impact risk levels
 - d The organization has a formal assessment process, including a documented approach and findings
 - e Applicable legal and customer requirements are part of the determination of risk
 - f The assessment process determines the relative magnitude or significance for each identified risk
 - g Risks are prioritized by significance
 - h Risks are used as the basis for setting improvement objectives and targets
 - i Risks are used as the basis for establishing operational controls
 - j The risk assessment is performed by the organization's professionals who are expert in the subject they are assessing (e.g., Human Resources Manager, Business Ethics Compliance Officer)
 - k The risk assessment is performed by an external consultant
 - l Other. Please describe

YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A

- 47 Does your organization has an established procedural controls to manage the identified labour/employment and/or business ethics risks and ensure regulatory compliance?

YES	NO	D/K	N/A
-----	----	-----	-----

- 48 Please indicate how your organization uses procedural and physical controls to manage the labour and/or business ethics risks to ensure regulatory compliance? Please check all that apply;
- a *Prioritized results of the risk assessment are used to determine the need for procedural controls.*
 - b *Procedural controls (work procedures and processes) have been implemented to address labour and/or ethics risks*
 - c *The organization evaluates the effectiveness of controls to verify compliance with regulations.*
 - d *The organization does not have a process for evaluating procedural controls for effectiveness.*
 - e *Other. Please describe.*

YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A
YES	NO	D/K	N/A

END

If you have completed this questionnaire please go to Excel sheet 2"Questionair 2 Product Thresholds" and complete that questionnaire.

If you have completed "Questionair2 Product Thresholds" already, please go to Excel Sheet 3, "Questionair3 Ethical Code "and complete that questionnaire.

You can e-mail this questionnaire back to : wn21@gre.ac.uk

or send by post to:

Nigel wild,
 School of Business
 University of Greenwich
 Old Royal Naval College
 Park Row

London
SE10 9LS
Contact telephone number: 0208 331 8407
wn21@gre.ac.uk

Thank you for your participation in this study.

Appendix 4 Coding process using Word for Windows software

Step 1: Interview transcript is coded to the ethical value set (EVS)

[<Internals\\Interview Transcripts\\R6 >](#) - § 1 reference coded [6.89% Coverage] Reference 1 - 6.89% Coverage

R6: So child labour I would need a definition of child labour. Eighteen I think is mentioned. Sorry I should go through one by one.

Number twelve yes, I thought that unreasonable. I mean there would have to be some, not for all companies as an overall code, so no for twelve.

Interviewer: Okay.

R6: Thirteen, yes I was – this links me back to what is a child? So children and young persons under eighteen shall not be employed at night. So therefore it's okay to employ them at other times. So yes I would agree with the not at night. At night that would depend on the work, so no, not necessarily.

Interviewer: Okay.

R6: Sorry I'm slow here.

R6: Obviously the procedures cannot conform to the revisions of the labour organisation. Again I'm envisaging myself trying to explain this to some guy in a, you know, dare I say, remote area. So it would have to be clear as well as reasonable for it to be okay to me. So I would say no.

[<Internals\\Interview Transcripts\\R4 1 Batch270007 WS330013_001 >](#) - § 1 reference coded

B: No its fun. Tick the organisation's reputation for child labour there shall be no new recruitment of child labour I think there should be no recruitment of child labour whatsoever but that...

[2.71% Coverage] Reference 1 - 2.71% Coverage

B: Okay, because I have spoken to we had a procurement workshop in South Africa which is obviously renowned for child labour and you know it's a code of conduct. Our procurement guy said that's fine you are discriminating against the suppliers who are big and you are actually probably paying fairly because they are the ones who owed us and then it just allows more of the bad suppliers to come up so potentially is some child labour because they are the bread winners in the family and they are at least paying fir wages because they provide international organisations like Marie Stopes but we can because we audit them or we enforce things we just create more bad organisations because of pricing and become more expensive so they I mean this is what my Japanese and my Cambodian procurement guys will say that fine we can make supplies to them but you know it is a push that Nike probably pays better than some other smaller guys, you know although so I agree with no child labour but I think if the child is the...you know I employed when a 14 year old boy who could not school fees and he needed money to pay more school fees so we got him and he helped us carry boxes I don't know if that's child labour but...

[<Internals\\Interview Transcripts\\R2 WS330034 SS Transcript >](#) - § 1 reference coded [3.40% Coverage] Reference 1 - 3.40% Coverage

Child labour – now this is a big issue. There shall be no new recruitment of child labour, well we would want to adopt whether we can be as strict as that but certainly we are, my CEO is very strong on child labour. Companies shall develop or participate in – see I have an issue about child labour because in some countries the child is the only person in that family that's earning any money, you take that away they starve. So you know in some places you have to respect it in a certain way that they have the conditions to employ. I mean I don't know it's just such an area.

Male 2: Absolutely I thought it's a incredible area.

Male 1: It's such a difficult area to put in and...

Male 2: And we spent lots of time on this with Save The Children who are actually going to be the last ones to do the questionnaire [cross talking 0:22:59]. And they vetted this before we sent it out so they acted as your gatekeeper and critical of course all the child labour conflicts of interest come up I mean it's... There isn't social welfare in most countries.

Male 1: No, exactly. So you know you're – particularly if you've got... I mean with us and disability if you've got a blind father or blind grandfather or grandmother or whatever it's the child that looks after these people you know and that's another area which we're trying to stop. Because we want to get all kids into education so then who looks after? You know it's just...

[<Internals\\Interview Transcripts\\R9 Batch270012 WS330014 001 Conversation>](#) - § 1 reference coded [1.08% Coverage] Reference 1 - 1.08% Coverage

B: Right, a new recruitment. Ours is not worded in the same way. Yeah it's -- we have got children shall not be recruited with their employment is detrimental to their health and/or education involve separation for parents or guardians and any kind of dead bondage which doesn't really match any of those.

Step 2: Interview transcript is coded to the ethical base code it relates too within the EVS.

[<Internals\\Interview Transcripts\\R6>](#) - § 1 reference coded [6.89% Coverage]

Q11 So child labour I would need a definition of child labour. Eighteen I think is mentioned.

Q12 Number twelve yes, I thought that unreasonable. I mean there would have to be some, not for all companies as an overall code, so no for twelve.

Q13 Thirteen, yes I was – this links me back to what is a child? So children and young persons under eighteen shall not be employed at night. So therefore it's okay to employ them at other times. So yes I would agree with the not at night. At night that would depend on the work, so no, not necessarily.

Q14 Obviously the procedures cannot conform to the revisions of the labour organisation. Again I'm envisaging myself trying to explain this to some guy in a, you know, dare I say, remote area. So it would have to be clear as well as reasonable for it to be okay to me. So I would say no.

[<Internals\\Interview Transcripts\\R4 1 Batch270007_WS330013_001>](#) - § 1 reference coded [2.71% Coverage] Reference 1 - 2.71% Coverage

Q11 B: Okay, because I have spoken to we had a procurement workshop in South Africa which is obviously renowned for child labour and you know it's a code of conduct. Our procurement guy said that's fine you are discriminating against the suppliers who are big and you are actually probably paying fairly because they are the ones who owed us and then it just allows more of the bad suppliers to come up so potentially is some child labour because they are the bread winners in the family and they are at least paying fir wages because they provide international organisations like Marie Stopes but we can because we audit them or we enforce things we just create more bad organisations because of pricing and become more expensive so they I mean this is what my Japanese and my Cambodian procurement guys will say that fine we can make supplies to them but you know it is a push that Nike probably pays better than some other smaller guys, you know although so I agree with no child labour but I think if the child is the...you know I employed when a 14 year old boy who could not school fees and he needed money to pay more school fees so we got him and he helped us carry boxes I don't know if that's child labour but...

[<Internals\\Interview Transcripts\\R2 WS330034 SS Transcript>](#) - § 1 reference coded [3.40% Coverage] Reference 1 - 3.40% Coverage

Q11 -12 Child labour – now this is a big issue. There shall be no new recruitment of child labour, well we would want to adopt whether we can be as strict as that but certainly we are, my CEO is very strong on child labour. (12) Companies shall develop or participate in – see I have an issue about child labour because in some countries the child is the only person in that family that's earning any money, you take that away they starve. So you know in some places you have to respect it in a certain way that they have the conditions to employ. I mean I don't know it's just such an area. No, exactly. So you know you're – particularly if you've got... I mean with us and disability if you've got a blind father or blind grandfather or grandmother or whatever it's the child that looks after these people you know and that's another area which we're trying to stop. Because we want to get all kids into education so then who looks after? You know it's just...

Q13 Children and young persons under age shall not be employed at night or in hazardous condition – again how do you? I mean hazardous condition yes but I can't, employed at night – I don't know about that one.

[<Internals\\Interview Transcripts\\R9 Batch270012_WS330014_001 Conversation>](#) - § 1 reference coded [1.08% Coverage] Reference 1 - 1.08% Coverage

Q11 Right, a new recruitment. Ours is not worded in the same way. Yeah it's -- we have got children shall not be recruited with their employment is detrimental to their health and/or education involve separation for parents or guardians and any kind of dead bondage which doesn't really match any of those. Okay, we have got no. 13. We just mark it. And no. 14, I think that the way we worded number one more or less matches no. 15. They are covering similar areas so I would say that those do match.

Step 3: Interview transcript is grouped under each EBC and in turn under each EVS

Q11 R6 So child labour I would need a definition of child labour. Eighteen I think is mentioned.

Q11 R4 B: Okay, because I have spoken to we had a procurement workshop in South Africa which is obviously renowned for child labour and you know it's a code of conduct. Our procurement guy said that's fine you are discriminating against the suppliers who are big and you are actually probably paying fairly because they are the ones who owed us and then it just allows more of the bad suppliers to come up so potentially is some child labour because they are the bread winners in the family and they are at least paying fir wages because they provide international organisations like Marie Stopes but we can because we audit them or we enforce things we just create more bad organisations because of pricing and become more expensive so they I mean this is what my Japanese and my Cambodian procurement guys will say that fine we can make supplies to them but you know it is a push that Nike probably pays better than some other smaller guys, you know although so I agree with no child labour but I think if the child is the...you know I employed when a 14 year old boy who could not school fees and he needed money to pay more school fees so we got him and he helped us carry boxes I don't know if that's child labour but...

Q11 -12 R2 Child labour – now this is a big issue. There shall be no new recruitment of child labour, well we would want to adopt whether we can be as strict as that but certainly we are, my CEO is very strong on child labour. (12) Companies shall develop or participate in – see I have an issue about child labour because in some countries the child is the only person in that family that's earning any money, you take that away they starve. So you know in some places you have to respect it in a certain way that they have the conditions to employ. I mean I don't know it's just such an area. No, exactly. So you know you're – particularly if you've got... I mean with us and disability if you've got a blind father or blind grandfather or grandmother or whatever it's the child that looks after these people you know and that's another area which we're trying to stop. Because we want to get all kids into education so then who looks after? You know it's just

Q11 Right, a new recruitment. Ours is not worded in the same way. Yeah it's -- we have got children shall not be recruited with their employment is detrimental to their health and/or education involve separation for parents or guardians and any kind of dead bondage which doesn't really match any of those.

Step 4 The original EBC number from the questionnaire is replaced by a newly assigned number for data analysis

Original number from questionnaire	Newly assigned number for data analysis	Child labour	Percentage agreement between IANGO's on Ethical Codes of Conduct	Percentage agreement between IANGO's in Ethical Code category
11	17	There shall be no new recruitment of child labour.	82%	
12	18	Companies shall develop or participate in and contribute to policies and programmes which provide for the transition of any child found to be performing child labour to enable her or him to attend and remain in quality education until no longer a child.	82%	
13	19	Children and young persons under 18 shall not be employed at night or in hazardous conditions.	64%	
14	20	These policies and procedures shall conform to the provisions of the relevant ILO standards.	73%	
15	21	Fair Trade Organizations respect the UN Convention on the Rights of the Child, as well as local laws and social norms in order to ensure that the participation of children in production processes of fairly traded articles (if any) does not adversely affect their well-being, security, educational requirements and need for play. Organizations working directly with informally organised producers disclose the involvement of children in production	64%	73%

Extracted from Appendix 8 Evidence of analysis of EBC in IANGO Questionnaire 3

Step 5: The transcript data under EBC under the EVS is assigned to inhibitor and enabler categories

5.2.5 Child labour

EBC 17 states, “There shall be no new recruitment of child labour”. A high agreement rate of 82% was given. “I think there should be no recruitment of child labour whatsoever” (R.4). Common value sets are an enabler to EPDD, as identified under the criteria of Values, Purpose, and Areas of Conflict/Collective responsibility *correlated to Motivation*’ (matrix 3 (Figure 17)). Difficulties in the adoption of EBC 17 relate to defining child labour. “I would need a definition of child labour, eighteen I think is mentioned” (R.6). For others who have developed their own EBC sets, there is an issue with adopting a new common ethical code. “Ours is not worded in the same way [...it] doesn’t really match any of those” (R9). We

determine that establishing collective ethical common ground, identified under Values, Purpose, and Areas of Conflict/Advocacy *correlated to Demand* (matrix 3 (Figure 17)), through the identification of common value sets, does not necessarily lead to agreement at the EBC level. There are disagreements between IANGOs due to the independence and identity of the respective IANGO organisations and individual managers' viewpoints. The analysis supports previous research relating managers' conflicting positions in relation to ethical quandaries, and gaps and differences between organisations and employee positions and viewpoints (Carter and Jenkins, 2004; Carroll, 1991).

Issues concerning the value set "child labour" relate to the circumstances of child labour found in the geographical regions in which IANGOs operate. The differing circumstances result in caveats being iterated by IANGOs concerning child labour practices. This area of risk is identified under the criteria of Operational Issues *correlated to Demand/IANGO Assessment/Geographic: international, local and regional* (matrix 3 (Figure 17)). Under the value set "child labour", specific areas of disagreement are identified. These include concepts such as children's school fees being paid for by their working for IANGOs. "I employed a 14-year-old boy who could not [afford] school fees [...] so we got him and he helped us carry boxes I don't know if that's child labour?" (R.4). In another instance, IANGOs relate suppliers employing orphans who are family heads and the only family providers. "I have an issue against child labour but I must say I have seen [...] many instances [where] there is no choice over child labour. [For example] in Africa, where you have got some HIV orphans; it's just a nightmare" (R.4). In another example, suppliers may be employing children who are the only carers for disabled parents and family members.

I have an issue about child labour because in some countries the child is the only person in that family that's earning any money, you take that away they starve. So you know in some places you have to respect it in a certain way [...] I mean with us and disability if you've got a blind father or blind grandfather or grandmother or whatever it's the child that looks after these people you know and that's another area which we're trying to stop, because we want to get all kids into education (R.2).

Issues over when a child is employed by suppliers are determined by the cultural and situational environment.

Appendix 5 NVivo 9 data source files by IANGO case study

Name	Link	Nodes	References	Created On	Created By	Modified On	Modified By
R9 Batch270012_WS330014_001_Conversation		41	356	28/10/2010 11:39	NRW	16/07/2012 17:36	NRW
R5 Batch270008_WS330022_001		34	324	28/10/2010 11:39	NRW	16/07/2012 09:36	NRW
R6		32	214	28/10/2010 11:39	NRW	16/07/2012 08:48	NRW
R4 1 Batch270007_WS330013_001		36	645	28/10/2010 11:39	NRW	16/07/2012 11:29	NRW
R8 WS330036 M Transcript		40	575	28/10/2010 11:39	NRW	16/07/2012 16:41	NRW
R11 Batch270015_WS330035_001_		35	280	28/10/2010 11:39	NRW	16/07/2012 17:36	NRW
R1 Batch270017_WS330042_001_Conversation		20	191	28/10/2010 11:39	NRW	16/07/2012 17:36	NRW
R3		37	229	28/10/2010 11:39	NRW	12/03/2012 12:40	NRW
R10 28 10		40	488	28/10/2010 11:39	NRW	16/07/2012 16:41	NRW
R7 Part 1 Batch270003_WS330025_001		13	375	28/10/2010 11:40	NRW	16/07/2012 17:36	NRW
R7 Batch270013_WS330032_001		20	152	28/10/2010 11:40	NRW	16/07/2012 19:33	NRW
R7 part three Batch270005_WS330028_001		9	23	28/10/2010 11:40	NRW	28/10/2010 11:40	NRW
R7 part 4 Batch270006_WS330029_001		9	169	28/10/2010 11:40	NRW	28/10/2010 11:40	NRW
R7 Interview 2 Batch270004_WS330027_001		26	218	28/10/2010 11:40	NRW	12/03/2012 15:55	NRW
R2 WS330034 SS Transcript		43	179	16/11/2010 17:24	NRW	16/07/2012 16:20	NRW

Appendix 6 Content analysis process: transposed coded data into emerging categories

Step 1 We utilise NVivo 9 software to conduct Content analysis. We break the data down into more defined categories as they emerge. The emergent category *ethical procurement audit* below is further developed into emergent sub categories. A resulting of which is the category *when to conduct audits*. The process in NVivo 9 is demonstrated below.

Name	In Folder	Referer	Coverage
R9	Internals\Interview Transcripts	4	25.46%
R2	Internals\Interview Transcripts	4	7.79%
R10	Internals\Interview Transcripts	8	22.62%
R3	Internals\Interview Transcripts	3	38.87%
R1	Internals\Interview Transcripts	7	47.51%
R11	Internals\Interview Transcripts	2	15.99%
R8	Internals\Interview Transcripts	2	5.61%
R4	Internals\Interview Transcripts	10	25.42%
R6	Internals\Interview Transcripts	1	0.49%
R5	Internals\Interview Transcripts	1	5.49%
R7	Internals\Interview Transcripts	6	43.39%
CBM Batch270013_WS330032_001	Internals\Interview Transcripts	3	30.25%

Figure A61 Ethical procurement audit summary of data extracted from source transcripts and the importance to the source transcript of the data set

Step 2: An example of the process: An example of a section of the source document coded to category *ethical procurement audit*.

[<Internals\Interview Transcripts\R1 Batch270017_WS330042_001_Conversation>](#) - §
7 references coded [47.51% Coverage]

A: Do you have a list of the approved suppliers? And I am asking here follow up is are these suppliers the same suppliers that other IAPG members share such as the SCUUK?

B: Possibly not. Some might be not all of them will be if I can explain we have gone quite a way down the line with our trading new product teams for the items that get sold in our shops they undergo a far more rigorous assessment than some of the suppliers that we might deal with here in international. We start of with the same questionnaires and things but because you are looking and focusing on brand you are focusing on the risk to the organisation obviously products in our shops are at higher risk to the organisation and the brand than may be a piece of plastic piping say but we all have to stop at same initial questionnaire and then they tend to have more audits done than what we do in international...

A: I see. So it's more audits for the local shop product?

B: For new products which are purchased in our trading team.

A: Does... it's a follow up to that question... does this imply that certain suppliers in the IAPG members are using are currently subject to an ethical process and recorded on the Sedex database.

B: I would say there are quite a few suppliers, that do belong to Sedex, and we actively encourage suppliers as part of one of their sort of improvement plan steps to join Sedex so that we are trying to prevent audit and ethical audit overload for suppliers if they completed it for Sedex so one organisation say safe and we go on there and see if its done we necessarily require them to go through the whole process again.

A: So to clarify that where an Oxfam supplier is shared with an IAPG member then that supplier already has had an ethical audit.

B: Well it depends on the level of spend.

A: I mentioned ethical self-assessment. Okay I think that's a major point in the progress of the ethical audit amongst IAPG suppliers.

B: Yes I mean we do actively encourage and we have our ethical purchasing manager to do a presentation for the IAPG last year we do actually encourage them to join Sedex those who aren't members the IAPG group the aren't members of Sedex we do encourage them to use Sedex because there is a lot of information on there that at the end of the day its not cheap to do audits and so if there is an audit on there for a company that they know we use or save use and it's already been done then they don't necessarily have to go through the whole process again.

A: Are they all aware of this?

B: I am sure they are. If you haven't come across then obviously it needs to be clarified there but as far as I am concerned if there was an audit done by Save the Children it would say what type of audit had been done and all the action points and corrective action plans that were in place would be on there and anything that came to light would be on there and we say was there anything that we felt needed to be done more in line with our beliefs as an organisation then we would probably just approach supplier and probably focus on the points that have not been covered.

A: Do you knowledge of Save the Children their own carrying out audits?

B: I don't know if they carried out any audits I really honestly don't know.

A: You know they remember of Sedex?

B: I am sure they remember of Sedex I know, I feel confident that they are a member of the ETI as well.

A: It's got to they participate.

B: Yes. I don't know how actively they participated in the ETI meetings when I was going I did not see anybody from Save there we were one of the main leaders from the charity sector although as I say Save are part of the ETI but I don't know that Oxfam actively does participate in the ETI meetings.

Step 3 Content analysis process to develop the category *ethical procurement audit*

The category, *ethical procurement audit*, which is itself an emergent category of the category *collaborative challenges for ethical procurement due diligence* developed further in to the emergent category *when to conduct audits*. Below the process is broken down by source transcript and section of each source transcript. An audit trail is produced for each data segment within each transcript.

Name	In Folder	References	Coverage
R7	Internals\ Interview Transcripts	3	1.97%
R5	Internals\ Interview Transcripts	1	4.92%
R6	Internals\ Interview Transcripts	1	0.49%
R4	Internals\ Interview Transcripts	11	11.30%
R8	Internals\ Interview Transcripts	2	0.87%
R3	Internals\ Interview Transcripts	4	2.77%
R10	Internals\ Interview Transcripts	2	0.99%
R2	Internals\ Interview Transcripts	1	0.48%
R9	Internals\ Interview Transcripts	3	3.04%

Summary of data sets extracted from source transcripts which are identified under the emergent category *ethical procurement audit* and the importance to the source transcript of the data set *when to conduct audits*

Step 4 An example of the process of the coded transcript *ethical procurement audit* being developed into a further Sub-division category of risk: *Determination of when to conduct audits*.

[<Internals\Interview Transcripts\R7 Batch270013 WS330032_001>](#) - § 3 references coded [1.97% Coverage] Reference 1 - 0.50% Coverage

B: Well we don't audit. Does the organisation have any objection to overseeing ethical audits of your suppliers by ethical organisation I have got no objections whatsoever.

Reference 2 - 0.62% Coverage

B: I mean we don't it's very rare that we would have an order to one supplier for £100,000 or more in any one but we have placed orders for £50,000 £60,000 we don't conduct the audits so the answer is no to all that.

Reference 3 - 0.86% Coverage

B: Yes they are procedural controls work procedures and process have been implemented to address labour. I am fairly sure that is yes the organisation evaluates the effectiveness to control to vary compliance yes the organisation does not have a process does not have xx evaluating procedural xx.

[<Internals\Interview Transcripts\R5 Batch270008 WS330022_001>](#) - § 1 reference coded [4.92% Coverage] Reference 1 - 4.92% Coverage

Does your organisation conduct ethical procurement audits on the suppliers?

B: No.

A: Does your organisation utilise independent auditors such as SEDEX?

B: No.

A: And then always a critical question how far does the supply chain does the organisation audit products made or services provided by your suppliers?

B: Again we don't do audits.

A: Do you want to say something about that or something planning to do?

B: Well obviously this is area we find difficulty ethical procurement policy statements how far do we go concern does not have the resources to go down possibly any lower than the first tier to be honest it's very difficult for us to go any lower than that we just don't have the resources or the money to do so that's why we were interested in initially in this area engagement with external bodies who are involved as support system.

B: I suppose it depends on the types of audits that are taking place to what threshold we would set if we were doing ourselves directly we would have high thresholds if there was an external body then obviously a lower threshold would suit as fine the lower the better.

A: So it depends on the type of audit it had to be high due to resources but if it was shared the lower the better.

B: Yes. In middle size organisation the value of procurement for any individual supplier would necessarily be massive so that's not to say would be of importance

A: How often does your organisation audit your suppliers?

B: Not applicable but I would imagination that it should be only less than two years I am sure it's quite a task so two or more years I would say suppose to be looking at.

A: We do not conduct overseas guess so 31 obviously no and 32 you can't describe how you measure or how your organisation measure progress implementing your ethical procurement code of conduct so process is like looking to the future...

B: Yes... out of the process we brought into it was all measure of how well we have done it also we have done this to have a record of how many audits we have conducted or requested should be conducted I would also suggest that a more regular review of code of conduct would be a measure of progress because it could change over a period of time and should be centred for 15-20 years.

[<Internals\Interview Transcripts\R6>](#) - § 1 reference coded [0.49% Coverage]Reference 1 - 0.49% Coverage

A: We actually verify. We don't really know. And if yes, we don't. I mean in terms of suppliers' evaluation mechanisms, I don't think we have a very developed system. We certainly would informally do it, based on supplier or perceived supplier performance. But as I say we don't audit and we don't go in and check specifically.

[<Internals\Interview Transcripts\R4 1 Batch270007_WS330013_001>](#) - § 11 references coded [11.30% Coverage]Reference 1 - 0.23% Coverage

Yes. They are filled in a questionnaire we do not audit them we do not have funding such to audit so we follow xx standards.

A: Okay, so it's yes but there is no for application.

B: Exactly yes.

A: Have any of your suppliers been subject to audit.

B: No

Reference 2 - 1.15% Coverage

B: Depending on the countries because we sit up as local entities and they govern with their own bank account. We haven't had any body but we don't audit people we have our suppliers go

Appendix 7 Critique checklist

1. Is the report easy to read?
2. Does it fit together, each sentence contributing to the whole?
3. Does the report have a conceptual structure (i.e. themes or issues)?
4. Are its issues developed in a serious and scholarly way?
5. Is the case adequately defined?
6. Is there a sense of story to the presentation?
7. Is the reader provided some vicarious experience?
8. Have quotations been used effectively?
9. Are headings, figures, artefacts, appendixes and indexes used effectively?
10. Was it edited well, then again with a last minute polish?
11. Has the writer made sound assertions, neither over-nor under –interpreting?
12. Has adequate attention been paid to various contexts?
13. Were sufficient raw data presented?
14. Were data sources well chosen and in sufficient numbers?
15. Do observations and interpretations appear to have been triangulated?
16. Is the role and point of the researcher nicely apparent?
17. Is the nature of the intended audience apparent?
18. Is empathy shown for all sides?
19. Are personal intentions examined?
20. Does it appear that individuals were put at risk?

(Stake, 1995, cited in Creswell, 1998, p.214)

Creswell, J. W. (1998) *Qualitative Inquiry and Research Design: Choosing among five traditions*, Thousand Oaks, California, USA, Sage Publications, Inc.

Stake, R. (1995) *The Art of Case Research*. Newbury Park, CA: Sage Publications.

Appendix 8 Evidence of analysis of EBC in IANGO Q3

The EBCs have been assigned new numbers for the purpose of analysis and these are the numbers used in the text of the thesis.										Ethical Procurement Code of Conduct: Codes of conduct are rules, which companies have decided they and their suppliers will comply with. They are usually predominantly aspirational and supportive to enable decisions based on principles. A code of ethics serves to illustrate how a company's values translate into concrete policies and procedures.			
SC UK	ETI	IAP G	Oxfam	ERC	FTO	UNHR	WFP		Original number from questionnaire	Newly assigned number for data analysis	Employment is freely chosen	Percentage agreement between IANGO's on Ethical Codes of Conduct	Percentage agreement between IANGO's in Ethical Code category
x	x	x	x						1	1	There is no forced, bonded or involuntary prison labour.	91%	
									2	2	Workers are not required to lodge deposits or their identity papers with their employer and are free to leave their employer after reasonable notice.	82%	
x	x	x	x										
			x						3	3	Freedom of association and rights to collective bargaining are respected	91%	
									4	4	Workers, without distinction, have the right to join or form trade unions of their own choosing and to bargain collectively.	73%	
			x						5	5	The employer adopts an open attitude towards the activities of trade unions and their organisational activities. Workers representatives are freely elected, not discriminated and have access to carry out their representative functions in the workplace.	64%	
									6	6	Where the right freedom of association and collective bargaining is restricted under law, the employer facilitates, and does not hinder, the development of parallel means for independent and free association and bargaining.	64%	
			x										

SC UK	ETI	IAP G	Oxfam	ERC	FTO	UNHR	WFP	Original number from questionnaire	Newly assigned number for data analysis		Percentage agreement between IANGO's on Ethical Codes of Conduct	Percentage agreement between IANGO's in Ethical Code category	
			x						7	7	Workers representatives are not discriminated against and have access to carry out their representative functions in the workplace.	73%	
			x						10	8	Protect the organisations reputation and to ensure that we enact our values in all our work	36%	72%
Child labour													
x	x	x	x						11	17	There shall be no new recruitment of child labour.	82%	
x	x	x	x						12	18	Companies shall develop or participate in and contribute to policies and programmes which provide for the transition of any child found to be performing child labour to enable her or him to attend and remain in quality education until no longer a child.	82%	
x	x	x	x						13	19	Children and young persons under 18 shall not be employed at night or in hazardous conditions.	64%	
x	x	x	x						14	20	These policies and procedures shall conform to the provisions of the relevant ILO standards.	73%	
									15	21	Fair Trade Organizations respect the UN Convention on the Rights of the Child, as well as local laws and social norms in order to ensure that the participation of children in production processes of fairly traded articles (if any) does not adversely affect their well-being, security, educational requirements and need for play. Organizations working directly with informally organised producers disclose the involvement of children in production	64%	73%

SC UK	ETI	IAP G	Oxfam	ERC	FTO	UNHR	WFP		Original number from questionnaire	Newly assigned number for data analysis		Percentage agreement between IANGO's on Ethical Codes of Conduct	Percentage agreement between IANGO's in Ethical Code category
Living wages													
x	x	x	x						16	9	Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income.	91%	
x	x	x	x						17	10	All workers shall be provided with written and understandable Information about their employment conditions in respect to wages before they enter employment and about the particulars of their wages for the pay period concerned each time that they are paid.	64%	
x	x	x	x						18	11	Deductions from wages as a disciplinary measure shall not be permitted nor shall any deductions from wages not provided for by national law be permitted without the expressed permission of the worker concerned. All disciplinary measures should be recorded.	55%	70%
Working hours are not exceeded													
x	x	x	x						19	12	Working hours comply with national laws and benchmark industry standards, whichever affords greater protection.	82%	
x	x	x	x						20	13	In any event, workers shall not on a regular basis be required to work in excess of 48 hours per week and shall be provided with at least one day off for every 7 day period on average. Overtime shall be voluntary, shall not exceed 12 hours per week, shall not be demanded on a regular basis and shall always be compensated at a premium rate.	55%	

SC UK	ETI	IAP G	Oxfam	ERC	FTO	UNHR	WFP	Original number from questionnaire	Newly assigned number for data analysis		Percentage agreement between IANGO's on Ethical Codes of Conduct	Percentage agreement between IANGO's in Ethical Code category	
x									21	14	Only in cases of extraordinary conditions, defined by the ILO Convention 1 in 1919, the supplier is allowed to temporarily exceed the maximum overtime hours	45%	61%
											Health and safety		
x	x	x	x						22	22	A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment.	91%	
x	x	x	x						23	23	Workers shall receive regular and recorded health and safety training, and such training shall be repeated for new or reassigned workers. Access to clean toilet facilities and to potable water, and, if appropriate, sanitary facilities for food storage shall be provided Accommodation, where provided, shall be clean, safe, and meet the basic needs of the workers. The company observing the code shall assign responsibility for health and safety to senior management representative.	55%	
					x				24	24	Fair Trade means a safe and healthy working environment for producers. The participation of children (if any) does not adversely affect their well-being, security, educational requirements and need for play and conforms to the UN Convention on the Rights of the Child as well as the law and norms in the local context.	45%	
							x		25	25	Nothing the organisation does is worth getting hurt for. Employees are expected to comply with all safety laws, regulations, and business unit safe operating procedures.	36%	57%

SC UK	ETI	IAP G	Oxfam	ERC	FTO	UNHC R	WFP	Original number from questionnaire	Newly assigned number for data analysis		Percentage agreement between IANGO's on Ethical Codes of Conduct	Percentage agreement between IANGO's in Ethical Code category
								26		No Discrimination		
x	x	x	x					26		There is no discrimination in hiring, compensation, access to training, promotion, termination or retirement based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation.	100%	
					x			27	27	Non Discrimination, Gender Equity and Freedom of Association	64%	82%
								Original number from questionnaire	Newly assigned number for data analysis	No harsh or inhumane treatment	Percentage agreement between IANGO's on Ethical Codes of Conduct	Percentage agreement between IANGO's in Ethical Code category
								28		Physical abuse or discipline, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation shall be prohibited.	100%	100%
x	x	x	x					29	29			
								Original number from questionnaire	Newly assigned number for data analysis	Human rights legislation	Percentage agreement between IANGO's on Ethical Codes of Conduct	Percentage agreement between IANGO's in Ethical Code category
								29		Every person has the right to equal treatment without discrimination with respect to employment. The organisation has no tolerance for anything less than fair and equal treatment for all.	91%	
			x				x	30	30			
		x	x					30	31	The conduct of the supplier should not violate the basic rights of intended beneficiaries	73%	82%

SC UK	ETI	IAP G	Oxfam	ERC	FTO	UNHC R	WFP	Original number from questionnaire	Newly assigned number for data analysis	Gender Equity	Percentage agreement between IANGO's on Ethical Codes of Conduct	Percentage agreement between IANGO's in Ethical Code category
					x			31		Fair Trade means that women's work is properly valued and rewarded. Women are always paid for their contribution to the production process and are empowered in their organizations	45%	45%
SC UK	ETI	IAP G	Oxfam	ERC	FTO	UNHC R	WFP	Original number from questionnaire	Newly assigned number for data analysis	Regular Employment	Percentage agreement between IANGO's on Ethical Codes of Conduct	Percentage agreement between IANGO's in Ethical Code category
x	x	x	x					32	15	To every extent possible work performed must be on the basis of a recognised employment relationship established through national law and practice.	82%	
x		x	x					33	16	*Obligations to employees under labour or social security laws and regulations arising from the regular employment relationship shall not be avoided through the use of labour-only contracting, sub-contracting or home-working arrangements, or through apprenticeship schemes where there is no real intent to impart skills or provide regular employment, nor shall any such obligations be avoided through the excessive use of fixed-term contracts of employment.	55%	68%
SC UK	ETI	IAP G	Oxfam	ERC	FTO	UNHC R	WFP	Original number from questionnaire	Newly assigned number for data analysis	Environmental Standards	Percentage agreement between IANGO's on Ethical Codes of Conduct	Percentage agreement between IANGO's in Ethical Code category

										39		Waste is minimised and items recycled whenever this is practicable. Effective controls of waste in respect of ground, air, and water pollution are adopted. In the case of hazardous materials, emergency response plans are in place.	73%		
x		x	x							35					
x		x	x							40		Undue and unnecessary use of materials is avoided, and recycled materials used whenever appropriate	73%		
										41		Processes and activities are monitored and modified as necessary to ensure that conservation of scarce resources, including water, flora and fauna and productive land in certain situations.	73%		
x		x	x							37					
										42		All production and delivery processes, including the use of heating, ventilation, lighting, IT systems and transportation, are based on the need to maximise efficient energy use and to minimise harmful emissions	55%		
x		x	x							38					
										43		Fair Trade actively encourages better environmental practices and the application of responsible methods of production	36%	62%	
										39					
SC UK	ETI	IAP G	Oxfam	ERC	FT O	UNHCR	WFP		Original number from questionnaire	Newly assigned number for data analysis	Military and terrorism relations			Percentage agreement between IANGO's on Ethical Codes of Conduct	Percentage agreement between IANGO's in Ethical Code category
x										44		The organisation will not engage any kind of business relation with suppliers involved in the manufacture of arms or the sale of arms to governments which systematically violate the human rights of their citizens; or where there is internal armed conflict or major tensions; or where the sale of arms may jeopardise regional peace and security.	73%		
										32					
										45		The manufacture should not be involved in the sale of arms to governments which systematically violate the human rights of their citizens; or where there is internal armed conflict or major tensions; or where the sale of arms may jeopardise regional peace and security	82%		
		x	x							33					

SC UK	ETI	IAP G	Oxfam	ERC	FTO	UNHCR	WFP	Original number from questionnaire	Newly assigned number for data analysis		Percentage agreement between IANGO's on Ethical Codes of Conduct	Percentage agreement between IANGO's in Ethical Code category
		x	x					46	34	The supplier should not be engaged in the manufacture of arms	73%	76%
										Fair Trade		
					x			47	40	A fair price in the regional or local context is one that has been agreed through dialogue and participation. It covers not only the costs of production but enables production which is socially just and environmentally sound. It provides fair pay to the producers and takes into account the principle of equal pay for equal work by women and men. Fair Traders ensure prompt payment to their partners and, whenever possible, help producers with access to pre-harvest or pre-production financing	36%	
					x			48	41	Fair Trade Organizations trade with concern for the social, economic and environmental well-being of marginalized small producers and do not maximise profit at their expense. They maintain long-term relationships based on solidarity, trust and mutual respect that contribute to the promotion and growth of Fair Trade.	27%	
					x			49	42	Fair Trade Organizations raise awareness of Fair Trade and the possibility of greater justice in world trade. They provide their customers with information about the organization, the products, and in what conditions they are made. They use honest advertising and marketing techniques and aim for the highest standards in product quality and packing	27%	30%

SC UK	ETI	IAP G	Oxfam	ERC	FTO	UNHC R	WFP		Original number from questionnaire	Newly assigned number for data analysis		Percentage agreement between IANGO's on Ethical Codes of Conduct	Percentage agreement between IANGO's in Ethical Code category
					x				50		Capacity building		
									43		Fair Trade is a means to develop producers' independence. Fair Trade relationships provide continuity, during which producers and their marketing organizations can improve their management skills and their access to new markets.	18%	18%
SC UK	ETI	IAP G	Oxfam	ERC	FTO	UNHC R	WFP		Original number from questionnaire	Newly assigned number for data analysis	Complying with Laws and Regulations	Percentage agreement between IANGO's on Ethical Codes of Conduct	Percentage agreement between IANGO's in Ethical Code category
									51		Employees are expected to comply with all safety laws, regulations, and business unit safe operating procedures	55%	
							x		52		The organisation is committed to preserving and enhancing the environment in which we operate through adherence to environmental regulations and responsible and environmentally sensitive practices	55%	55%
SC UK	ETI	IAP G	Oxfam	ERC	FTO	UNHC R	WFP		Original number from questionnaire	Newly assigned number for data analysis	Eligibility for Partnership	Percentage agreement between IANGO's on Ethical Codes of Conduct	Percentage agreement between IANGO's in Ethical Code category
						x			53		The organisation must not engage in weapons sale or manufacture, including components.	73%	
						x			54		The organisation must not engage in organisations that have systematic and sustained forced labour or child labour,	82%	
						x			55		The organisation must not operate in countries subject to UN sanctions	0%	

SC UK	ETI	IAP G	Oxfam	ERC	FT O	UNHC R	WFP	Original number from questionnaire	Newly assigned number for data analysis		Percentage agreement between IANGO's on Ethical Codes of Conduct	Percentage agreement between IANGO's in Ethical Code category
						x		56	49	The organisation may choose not to engage with any company whose public image is severely compromised.	18%	
						x		57	50	The organisations corporate partners are responsible for indicating their present and past activity in the above areas.	45%	44%
										Transparency and Impartiality		
								58	51	Fair Trade involves transparent management and commercial relations to deal fairly and respectfully with trading partners.	55%	
						x		59	52	information on the nature and scope of the partnership agreements should be available to the public.	27%	
								60	53	The agreed co-operation must not in any way compromise the integrity and independence of the organisation or that of the partner company.	64%	48%
						x				Brand Use		
								61	54	The organisation does not grant exclusivity in any corporate partnership	55%	
								62	55	As a privilege of partnership, companies will be acknowledged for their contribution to the organisation	27%	
								63	56	Partner companies agree to consult with the organisation prior to making any communications or publicity initiatives in relation to the partnership	55%	
						x		64	57	Partner companies are only authorised to use the organisations visibility logo when stipulated in writing for a specific activity and only	55%	48%

SC UK	ETI	IAP G	Oxfam	ERC	FTO	UNHR	WFP	Original number from questionnaire	Newly assigned number for data analysis				
										for the duration of the agreement			
				x				65	58	Ethical Management Practices	Percentage agreement between IANGO's on Ethical Codes of Conduct	Percentage agreement between IANGO's in Ethical Code category	
							x	66	59		Maintaining the accuracy of books and records and expense reports.	64%	
								67			Maintaining the Integrity of Records and Sound Accounting Practices	55%	
							x	60			The organisation takes very seriously the accuracy of its financial records and statements. Accuracy and reliability in the preparation of business records is critically important to our decision making and to the proper discharge of financial, legal, and reporting obligations. All business records, expense accounts, invoices, bills, payroll, and employee records are to be prepared with care and honesty. False or misleading entries are not permitted.	82%	
					x			68	61		Creating Opportunities for economically disadvantaged producers.	18%	55%
SC UK	ETI	IAP G	Oxfam	ERC	FTO	UNHR	WFP	Original number from questionnaire	Newly assigned number for data analysis	Conflict of Interest	Percentage agreement between IANGO's on Ethical Codes of Conduct	Percentage agreement between IANGO's in Ethical Code category	
								69			A conflict exists when an employee who is able to influence business with the organisation owns (or a member of their immediate family owns), an interest in a supplier to the organisation, or any enterprise which has current or prospective business with the organisation as a supplier or contractor	64%	
							x	62					

										70		A conflict exists when an employee has a role with a competitor of the organisation or with a supplier to the Company?	18%		
							x			63					
										71		A conflict exists when an employee performs work or services for another business or organization to such an extent that they do not devote the necessary time and effort to his or her responsibilities?	45%		
							x			64					
										71b		A conflict may arise when an employee accepts any gift or favour of greater than nominal value from any person or organization who is a competitor of the organisation or who does business with the Company as a supplier or contractor?	45%	43%	
							x			65					
SC UK	ETI	IAP G	Oxfam	ERC	FTO	UNHCR	WFP		Original number from questionnaire	Newly assigned number for data analysis	Confidentiality and Protection of Personal Information			Percentage agreement between IANGO's on Ethical Codes of Conduct	Percentage agreement between IANGO's in Ethical Code category
										72		All information and materials that come into your possession as an employee must be kept confidential, even after your employment by the organisation is over?	55%	55%	
							x			66					
SC UK	ETI	IAP G	Oxfam	ERC	FTO	UNHCR	WFP		Original number from questionnaire	Newly assigned number for data analysis	Fair Dealings			Percentage agreement between IANGO's on Ethical Codes of Conduct	Percentage agreement between IANGO's in Ethical Code category
										73		Every employee will try to deal fairly with the organisations employees, customers, supplier, and contractors. The organisation is committed to encouraging a work environment in which everyone is treated with respect and dignity. All employees are to conduct themselves in a businesslike manner that promotes equal opportunity and prohibits discrimination, including harassment of any kind.	73%	73%	
							x			67					

Index of EBC sources

SC UK - Save the Children UK

ETI - Ethical Trading Initiative

IAPG - Inter Agency procurement Group

Oxfam -

ERC - Ethics Resource Centre USA Website

FTO - Fair Trade Organization

UNHCR - United Nations High commissisoner for Refugees

WFP - World food Programme

Appendix 9 Ethical risk relationship database

Database structure

Database structure: Identification of risks in ethical value sets and their base codes between IANGOs, their supplier networks and donors								
sequential No	Ethical code sequence	Ethical procurement Value Sets containing specific codes of conduct	Ethical base code descriptor	A general framework in part derived from the theoretical framework (Fig 1) to capture sub-categories of risk to EPDD/CEPDD (Fig 2)	A diagnostic framework of Enablers and Inhibitors to capture risks to EPDD/CEPDD HSC's (Fig 3)	Identified risks to EPDD/CEPDD (Fig 4) resulting in part of the framework to capture inhibitors and enablers to formulating EVS (Fig 5)	Identified risks in formulating EVS's and their EBCs between IANGO's and their supplier networks and donors	The voice of IANGO managers concerning the identification of risks in formulating EVS's and EBCs
1	1	Employment is freely chosen	(EBC 1) There is no forced, bonded or involuntary prison labour.	Values, Purpose, and Areas of Conflict/ <i>correlated to</i>	Advocacy	Establishing collective ethical comm	The procurement professional's	'Okay, yes well number one I've never heard of and I'm not sure whether that would be something that we'd put into our one but I would certainly check. But at this particular minute I wouldn't know' (R2)
sequ	2	Employment is freely chosen	(EBC 2) Workers are not required to lodge deposits or their identity papers with their employer and are free to leave their employer after reasonable notice	Values, Purpose, and Areas of Conflict/ Advocacy <i>correlated to</i> 'Demand/ IANGOs Assessment	Advocacy	Potential exclusion of IANGOs in specific areas of ethical code	Technical differences were identified for suppliers who need to differentiate between migrating immigrant workers and indigenous labour.	(EBC 2) InXXXX there's a work permit system, which means we would not potentially be able to buy from some of our suppliers in Ireland. So that was slightly problematic because if you are coming to XXXXXXX on a work permit system, which is probably the way with other European countries, you do have to leave your identity papers or basically your job is restricted to that company. So I thought you know in practical terms, no. You can't use that in Ireland (R6).
3	3	Employment is freely chosen	(EBC 3) Freedom of association and rights to collective bargaining are respected	Operational Issues/ <i>correlated to</i> Motivation	Large/small/medium-sized IANGOs	Lack of resources and time restrictions. Pragmatic competition with physical deliverables	IANGO's response highlighted choices between cost savings and adhering to ethical strictures.	(EBC 3) Does that mean we can't use Ryanair? They don't allow trade unions for example" (R6).
4	4	Employment is freely chosen	(EBC 4) Workers, without distinction, have the right to join or form trade unions of their own choosing and to bargain collectively	Collaborative Challenges for Ethical Procurement Due Diligence/ <i>correlated to</i> Demand/ IANGOs Assessment'	Common ethical code	Challenges to move from broad ethical procurement principles to agreement on the scope and depth of the standards for a set of ethical codes.	As the code becomes focused specifically on workers trades unions rights difficulties are foreseen, by IANGOs, particularly in countries which may have restrictions on trades unions and therefore make the code difficult to implement.	(EBC 4) Yes, we adopt that criteria, workers have the right to join or form trade unions of their choosing. Well we had that in ours, and that was quite a problem area because with all the different countries you are involved with it may not be applicable to some countries. (R2)
5	5	Employment is freely chosen	(EBC 5) The employer adopts an open attitude towards the activities of trade unions and their organisational activities. Workers representatives are freely elected not discriminated and have access to carry out their representative functions in the workplace	Values, Purpose and Areas of Conflict/ <i>correlated to</i> Donors (Set criteria: Constraints, Standards & Deliverables)	Collective Responsibility	Donors have an interest in the scope and scale of common ethical codes	'Too much detail in the EBC definition	(EBC 5) Number 5 is too detailed. I think in general a code of conduct has to be implemented in life you know and has to be suitable to different countries and conditions not in a way that we should flexibly adapt the code of conduct to every bad situation but in a way that every situation should be possibly integrated in the context of the code of conduct, and if you add to the details, you know, regarding trade unions, what I am reading, it's too detailed (R7).

Database manipulation

Database Identification of risks in ethical value sets and their base codes between IANGOs, their supplier networks and donors										
Data Manipulation for Figure 21 Matrix 8 and Tables 11 to 17										
						A diagnostic framework of Enablers and Inhibitors to capture risks to EPDD/CEPDD HSC's (Fig 3)	Ethical procurement Value Sets containing specific codes of conduct	Identified risks to EPDD/CEPDD (Fig 4) resulting in part of the framework to capture inhibitors and enablers to formulating EVS (Fig 5)	Identified risks in formulating EVS and their EBCs between IANGO's and their supplier networks and donors	
						1	Advocacy	Employment is freely chosen	Establishing collective ethical common ground	The procurement professional's level of familiarity with the detail of EBC's is important to decisions to adopt.
						2	Advocacy	Child Labour	Establishing collective ethical common ground	Establishing collective ethical common ground between IANGOs is correlated to levels of emphasis placed upon the commitment to adopt EBC 18 by professionals representing IANGOs.
			3.8%			3	Advocacy	Employment is freely chosen	Establishing collective ethical common ground	Barriers to adoption are associated with reasons of definitional clarity in the wording of the EBC
			1.3%			4	Advocacy	Employment is freely chosen	Potential exclusion of IANGOs in specific areas of ethical code	Technical differences were identified for suppliers who need to differentiate between migrating immigrant workers and indigenous labour.
						5	Advocacy	Gender Equity	Religious/moral/ethical/justice purposes	Those IANGO's that do agree to adopt are very positive, and stress the importance of positive discrimination towards women, as part of their organisations ethos.
						6	Advocacy	Gender Equity	Religious/moral/ethical/justice purposes	IANGO specifically makes the point that they would not positively discriminate on gender, and imply a gender positive discrimination policy is not part of the ethos of their organisations
						7	Advocacy	Human Rights legislation	Religious/moral/ethical/justice purposes	Would not adopt primarily due to individual reasons regarding interpretations of political philosophy
						8	Advocacy	Child Labour	Religious/moral/ethical/justice purposes	We observe individual value judgements by professionals shaping the interpretation of ethical value sets or ethical base codes around child labour, which are correlated to their religious/moral/ethical justice purposes' associated with themselves and the IANGO they are aligned with.
						9	Advocacy	Human Rights legislation	Religious/moral/ethical/justice purposes	(1) (1) Intertwined with the practical technical difficulties of scale and scope in formulating EBC are views that address issues of political philosophy concerning implementation of codes of conduct. (2)The response to EBC 31 again demonstrates the importance of identity, independence, and
						10	Advocacy	Child Labour	Religious/moral/ethical/justice purposes	The responses reflect the differing identities, independence and disassociated points of view between professionals employed by IANGOs in relation to ethical behaviour.
14.1%	3	11	9.0%			11	Advocacy	No Discrimination	Religious/moral/ethical/justice purposes	No discrimination' against political affiliation may be included in the code, yet discrimination by suppliers during the day to day business may be accepted.
						12	Collective responsibility	No Harsh or inhumane treatment	Common Value Sets	The response to EBC 29 is unique among the base codes in receiving unchallenged support from IANGO's, 'Common value sets' are an enabler to formulating collaborative ethical value sets and ethical base code between IANGO's and their supplier networks and donors.
			2.6%			13	Collective responsibility	Eligibility for Partnership	Common Value Sets.	The alignment of common value sets for IANGOs result in opposition to adopting EBC 49.
						14	Collective Responsibility	Employment is freely chosen	Donors have an interest in the scope and scale of common ethical codes	Too much detail in the EBC definition
						15	Collective Responsibility	Living wages	Donors have an interest in the scope and scale of common ethical codes	Too much detail in the EBC definition
			3.8%			16	Collective responsibility	Environmental standards	Donors have an interest in the scope and scale of common ethical codes	Several managers do not see the need to integrate environmental sustainability issues into the COC and do not appear to be aware of guidelines recommended by international bodies.
7.7%	5th and 6th tie	6	1.3%			17	Collective responsibility	Conflict of Interest	The value sets of individual managers.	The procurement managers' viewpoints of levels of responsibility necessary to monitor EPDD behaviour in their supplier networks

Appendix 10a GRI INGO Charter members

Member Organisation

ActionAid International
Amnesty International
Amnesty International UK
CBM
CEE Bankwatch
CIVICUS
Consumers International
Cordaid
Earthrights International
Greenpeace International
Greenpeace Australia Pacific
Greenpeace Netherlands
International Council for Adult Education
Oxfam International
Oxfam Canada
Oxfam Great Britain
Oxfam Hong Kong
Oxfam in Spain – Intermón Oxfam
Oxfam New Zealand
Panos
Plan International
Survival International
Transparency International
Transparency International Germany
World Vision International
World YWCA

Reference

GRI INGO (2012) INGO Accountability Charter, Available at:
<http://www.ingoaccountabilitycharter.org/list-of-signatories/signatories-annual-reports/member-reports-by-organisation/> (Accessed 03/04/2012).

Appendix 10b Example of the GRI INGO Reporting Process

GRI Sustainability Reporting Guidelines & NGO Sector Supplement

Section 1: Sustainable Development and the Transparency Imperative

To support this expectation, and to communicate clearly and openly about sustainability, a globally shared framework of concepts, consistent language, and metrics is required. It is the Global Reporting Initiative's (GRI) mission to fulfil this need by providing a trusted and credible framework for sustainability reporting that can be used by organizations of any size, sector, or location. Transparency about the sustainability of organizational activities is of interest to a diverse range of stakeholders, including business, labour, non-governmental organizations, investors, accountancy, and others. This is why GRI has relied on the collaboration of a large in consensus-seeking consultations. These consultations, together with practical experience, have continuously improved the Reporting Framework since GRI's founding in 1997. This multi-stakeholder approach to learning has given the Reporting Framework the widespread credibility it enjoys with a range of stakeholder groups.

Introductory Section for the NGO Sector

The term non-governmental is used to describe a wide variety of organizations which may also be referred to as private voluntary organizations, civil society organizations, and not-for-profit organizations. This section addresses why is reporting important for the NGO Sector? How does this supplement fit in with the overall GRI Guidelines? Overarching issues for the sector and the NGO values proposition. Together with questions of governance and program effectiveness, relating to accountability and effectiveness.

GRI Standard Disclosures: This section specifies the base content that should appear in a sustainability report, subject to the guidance on determining content in Part 1 of the Guidelines. There are three different types of disclosures contained in this section. *Strategy and Profile:* Disclosures that set the overall context for understanding organizational performance such as its strategy, profile, and governance. *Management Approach:* Disclosures that cover how an organization addresses a given set of topics in order to provide context for understanding performance in a specific area. *Performance Indicators:* Indicators that elicit comparable information on the economic, environmental, and social performance of the organization.

Section 2 of the GRI reporting framework deals with methods of reporting and the graduated levels of reporting on offer

Section 2 GRI Application Levels

GRI Application Level Criteria: To indicate that a report is GRI-based, report makers should declare the level to which they have applied the GRI Reporting Framework via the "Application Levels" system. To meet the needs of beginners, advanced reporters, and those somewhere in between, there are three levels in the system. They are titled C, B, and A. The reporting criteria at each level reflect a measure of the extent of application or coverage of the GRI Reporting Framework. A "plus" (+) is available at each level (ex., C+, B+, A+) if external assurance was utilized for the report.

How the system works: A report maker self-declares a Level based on its own assessment of its report content against the criteria in the GRI Application Levels. In addition to the self-

declaration, reporting organizations can choose one or both of the following. Options: (1) Have a third party offer an opinion on the self declaration; (2) Request that the GRI check the self-declaration.

Value of the Levels: The Levels aim to provide: (1) Report readers with a measure of the extent to which the GRI Guidelines and other Reporting Framework elements have been applied in the preparation of a report. (2) Report makers with a vision or path for incrementally expanding application of the GRI Reporting Framework over time.

Declaring an Application Level clearly communicates which elements of the GRI Reporting Framework have been applied in the preparation of a report.

Section 3 is composed of GRI protocol measures which have been modified and adapted to meet the requirements of the NGO sector

Section 3: GRI Indicator Protocols Set: **Program Effectiveness Performance Indicators**

(*Performance Indicators* are described as qualitative or quantitative information about results or outcomes associated with the organization that is comparable and demonstrates change over time.)

Indicator Aspects are the general types of information that are related to a specific Indicator category e.g., energy use, child labour, customers; *Core Indicators* are those Indicators identified in the GRI

Guidelines to be of interest to most stakeholders and assumed to be material unless deemed otherwise on the basis of the GRI Reporting Principles).

Aspect: Affected Stakeholder Engagement - Core: NGO1 Processes for involvement of affected stakeholder groups in the design, implementation, monitoring and evaluation of policies and programs.

Aspect: Feedback, Complaints and Action - Core: NGO2 Mechanisms for feedback and complaints in relation to programs and policies and for determining actions to take in response to breaches of policies.

Aspect: Monitoring, Evaluation and Learning - Core: NGO3 System for program monitoring, evaluation and learning, (including measuring program effectiveness and impact), resulting changes to programs, and how they are communicated.

Aspect: Gender and Diversity - Core: NGO4 Measures to integrate gender and diversity into program design and implementation, and the monitoring, evaluation, and learning cycle.

Aspect: Public Awareness and Advocacy – Core: NGO5 Processes to formulate, communicate,

implement, and change advocacy positions and public awareness campaigns.

Aspect: Coordination – Core: NGO6 Processes to take into account and coordinate with the activities of other actors.

The GRI Program Effectiveness Performance Indicators have been modified and adapted to meet the requirements of the NGO sector

NGO6 Processes to take into account and coordinate with the activities of other actors

1. Relevance:

This indicator provides insights on the robustness of the organization's ability to coordinate with the activities of others. Coordination between NGOs can reduce program duplication, which is an issue that many internal and external stakeholders consider important to the effectiveness of NGO programs. It also supports partnerships between organizations, which

potentially can improve cost effectiveness, enhance impact, promote learning within and between organizations, and enable NGOs to develop programs that take into account best practice. Detailed disclosures of processes will enable internal and external stakeholders to assess the extent to which an organization is able to identify opportunities for engagement with other actors to improve its own effectiveness. For the purpose of this indicator, actors are organizations of any type and individuals working in the same or a related field of work.

2. Compilation

2.1 Identify any internal requirements, when undertaking research and analysis during the course of planning programs to identify potential for duplication of the efforts of other actors.

2.2 Identify processes that promote learning from the work of other actors (e.g., peer review processes).

2.3 Identify the processes undertaken during the course of program planning and implementation

to identify opportunities for partnerships with other organizations.

2.4 Report on the process to take into account and coordinate with the activities of other actors.

3. Definitions: None.

4. Documentation: Relevant information sources include policies and partnership programs.

5. References: The Paris Declaration on Aid Effectiveness.

Section 3: Indicator Protocols contain ‘Sets’ of indicators categorised under value sets which have been modified and adapted to meet the requirements of the NGO sector

Indicator Protocols Set Economic (EC); Indicator Protocols Set Environment (EN); Indicator Protocols Set Labour Practices and Decent Work (LA); Indicator Protocols Set Human Rights (HR)

Indicator Protocols Set Society (SO); Indicator Protocols Set Product Responsibility (PR);

The Indicator Protocols Set Human Rights (HR) have been modified and adapted to meet the requirements of the NGO sector.

Human Rights Performance Indicators (*Indicator Categories* are broad areas or groupings of sustainability topics. The categories included in the GRI Guidelines are: economic, environmental, and social. The social grouping is categorized in terms of Labour Practices, Human Rights, Society, and Product Responsibility. A given category may have several Indicator Aspects).

Aspect: Investment and Procurement Practices-HR1 Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening. Core: HR2 Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.

Add: HR3 Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.

Aspect: Non-discrimination-Core: HR4 Total number of incidents of discrimination and actions taken.

Aspect: Freedom of Association and Collective Bargaining –Core: HR5 Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights.

Aspect: Child Labour- Core: HR6 Operations identified as having significant risk for

incidents of child labour, and measures taken to contribute to the elimination of child labour.

Aspect: Forced and Compulsory Labour- Core: HR7 Operations identified as having significant risk for incidents of forced or compulsory labour, and measures taken to contribute to the elimination of forced or compulsory labour.

Add: Aspect: Security Practices- HR8 Percentage of security personnel trained In the organization's policies or procedures concerning aspects of human rights that are relevant to operations.

Add: Aspect: Indigenous Rights- HR9 Total number of incidents of violations involving rights of indigenous people and actions taken.

Relevance: Human Rights Performance Indicators elicit disclosures on the impacts and activities an organization has on the civil and political human rights of its stakeholders. The Aspects within these Performance Indicators are based on internationally recognized standards, primarily the United Nations Universal Declaration of Human Rights and the ILO Declaration on the Fundamental Principles and Rights at Work of 1998 (in particular the eight Core Conventions of the ILO). Although closely related, the categories of Human Rights and Labour Practices serve different purposes. Human Rights Indicators focus on how the reporting organization maintains and respects the basic rights of a human being, whereas the Indicators on Labour Practices reflect the quality of the work and the working environment.

The Performance Indicators seek to provide comparable measures of results or outcomes, and therefore focus primarily on incidents relating to core human rights. Incidents typically include 'points of impact' on stakeholder groups as well as risks for the organization where violations have occurred. The Indicator set addresses three general areas:

Incidents related to basic aspects of human rights (HR4 and HR9);

The capacity and knowledge enabling the organization to effectively address human rights, including training and internal procedures (HR3, HR5, HR6, HR7, and HR8); and

The organization's integration of human rights into its external organization/ business relationships either through investments or suppliers (HR1 and HR2).

Definitions: Human rights

Generally recognized human rights are defined by the following five conventions and declarations:

1. United Nations Universal Declaration of Human Rights, 1948; 2. United Nations Convention: International Covenant on Civil and Political Rights, 1966; 3. United Nations Convention: International Covenant on Economic, Social and Cultural Rights, 1966; 4. ILO Declaration on Fundamental Principles and Rights at Work, 1998 (in particular the eight Core; Conventions of the ILO); 5. Vienna Declaration and Programme of Action, 1993.

General References: ILO Declaration on Fundamental Principles and Rights at Work, 1998; ILO Tripartite Declaration Concerning Multinational Enterprises and Social Policy, 2001, Third Edition; OECD Guidelines for Multinational Enterprises, Revision 2000; United Nations Universal Declaration of Human Rights, 1948; ILO Convention (169) concerning Indigenous and Tribal Peoples in Independent Countries, 1989.

HR2 Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken

1. Relevance: The development of extensive networks of suppliers and contractors to

produce products and services has generated interest in how reporting organizations apply their human rights policies to their supply networks. This is particularly relevant for organizations in sectors that rely heavily on outsourcing and global networks. Processes that screen and monitor human rights performance within the supply chain can provide evidence of an organization's positive impact on the wider business community. Issues with human rights performance on the part of significant suppliers and contractors can result in reputational damage for their organization/ business partners and/or create instability in the suppliers' operations. Screening is part of risk management, and the percentage indicated here indicates how regularly an organization takes this particular risk into consideration.

2. Compilation:

2.1 Identify the total number of the reporting organization's significant suppliers and contractors.

2.2 Report the percentage of contracts with significant suppliers and contractors that included criteria or screening on human rights. See HR1 for definitions of 'criteria' or 'screening'.

2.3 Report the percentage of contracts with significant suppliers and contractors that were either declined or imposed performance conditions, or were subject to other actions as a result of human rights screening.

3. Definitions: Significant suppliers and contractors: External parties from whom products or services are obtained or with whom contracts are concluded for the provision of such products and services. In the context of this Indicator, 'significant' refers to suppliers and contractors who are: The primary providers of a given type of good or service and overall comprise the majority of the organization's purchases; or Identified as having the highest risk of incidents related to human rights.

4. Documentation: Potential information sources include the reporting organization's procurement or purchasing and legal departments.

5. References: None

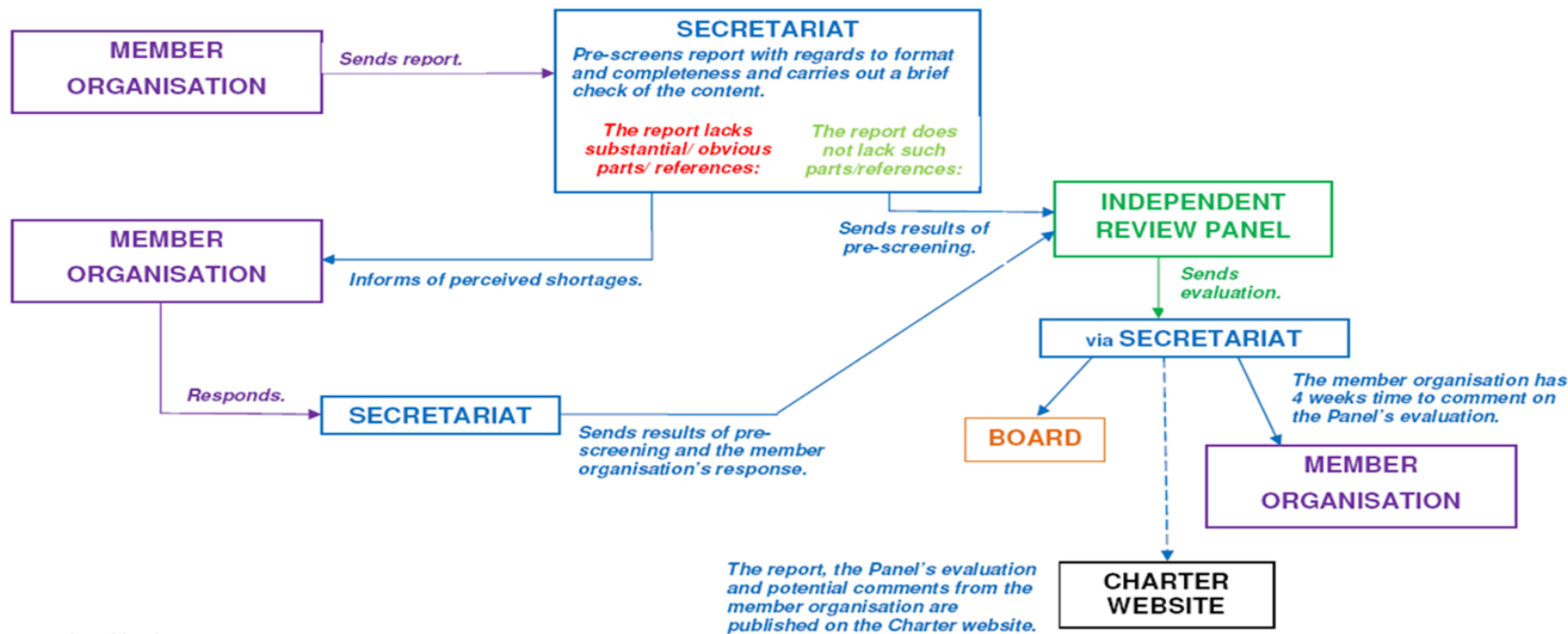
References

Global Reporting Initiative (GRI) (2011i) GRI Level C reporting template for NGOs, Available at: [http:// www.globalreporting.org/](http://www.globalreporting.org/)(Accessed 03/04/2012).

Global Reporting Initiative (GRI) (2011j) Sustainability Reporting Guidelines & NGO Sector Supplement: Version 3.0/NGOSS Final Version. Available at: <https://www.globalreporting.org/reporting/sector-guidance/ngo/Pages/who-developed-this-guidance-and-how.aspx> (Accessed 03/04/2012).

Appendix 10c GRI INGO Accountability Charter reporting

INGO Accountability Charter: Reporting & Reviewing All Members of the INGO Accountability Charter are required to submit an annual accountability report. Since 2010 the reports are produced according to the Global Reporting Initiative's (GRI) NGO Sector Supplement. Click here for more information on GRI and the Reporting Requirements. The Charter Secretariat pre-screens the reports before they are forwarded to the Independent Review Panel who reviews the reports and produces feedback on each report. The Member Organisation is given the opportunity to comment on the Panel's feedback on the report; feedback and comments are published on the Charter website. Click here to view the most recent Member Reports that have been reviewed by the Panel. The diagram below outlines this process.



Reference

GRI INGO (2010) INGO Accountability Charter, Available at: <http://www.ingoaccountabilitycharter.org/wpcms/wp-content/uploads/Reporting-Scheme-Imagehttp://> (Accessed 03/04/2012).

Appendix 10d GRI INGO available published reports April 2012

Member Reports 2011

- [Earthrights International](#)

Member Reports 2010/11

- [Oxfam Great Britain](#)
- [Oxfam New Zealand](#)

Member Reports 2010

- [ActionAid International](#)
- [CBM](#)
- [Cordaid](#)
- [CEE Bankwatch](#)
- [Greenpeace Australia Pacific](#)
- [Greenpeace International](#)
- [Greenpeace Netherlands](#)
- [International Council for Adult Education](#)
- [Transparency International](#)
- [World Vision International](#)

Member Reports 2009/10

- [Amnesty International United Kingdom](#)
- [CIVICUS](#)
- [Oxfam Canada](#)
- [Oxfam Great Britain](#)
- [Oxfam in Spain – Intermón Oxfam](#)
- [Oxfam International](#)
- [Panos](#)
- [Plan International](#)

Members Reports 2009

- [Action Aid International](#)
- [Amnesty International](#)
- [CBM](#)
- [Oxfam Hong Kong](#)
- [Transparency International Germany](#)
- [World Vision International](#)

Member Reports 2008/09

- [Amnesty International Accountability Report 2008/09](#)
- [CIVICUS: World Alliance for Citizen Participation Accountability Report 2008/09](#)
- [Consumers International Accountability Report 2008/09](#)
- [Greenpeace International Accountability Report 2008/09](#)
- [International Council for Adult Education Accountability Report 2008/09](#)
- [Oxfam International Accountability Report 2008/2009](#)
- [Plan International Accountability Report 2008/09](#)
- [Survival International Accountability Report 2008](#)
- [Transparency International Accountability Report 2008/09](#)
- [World YWCA Report 2008/09](#)
- [World Vision International 2009 Report](#)

Member Reports 2007/08

- [Action Aid International Accountability Report 2007/08](#)
- [Amnesty International Accountability Report 2007/08](#)

- [CIVICUS World Alliance for Citizen Participation Accountability Report 2007/08](#)
- [Consumers International Accountability Report 2007/08](#)
- [Greenpeace International Report 2007/08](#)
- [International Council for Adult Education Accountability Report 2007/08](#)
- [Oxfam International Accountability Report 2007/08](#)
- [Plan International Accountability Report 2007/08](#)
- [Survival International Accountability Report 2007/08](#)
- [Transparency International Accountability Report 2007/08](#)
- [World YWCA Accountability Report 2007/08](#)
- [World Vision International Accountability Report 2007/08](#)

Reference

GRI INGO (2011) INGO Accountability Charter, Available at:

<http://www.ingoaccountabilitycharter.org/list-of-signatories/signatories-annual-reports/member-reports-2011/> (Accessed 03/04/2012).

Appendix 11 Supplier Questionnaire 3: Open question analysis of Q37

Question 37		Please describe any important non-financial thresholds that your organisation utilises?
	1	
	2	
	3	
	4	
	5	
	6	
	7	Quality assurance and control
	8	Documentation + Response time
	9	
	10	
	11	-all suppliers and products need to be approved of before supplying -suppliers facilities are checked -signing of the code of conduct -trial period -penalties on the late deliveries
	12	Quality, Safety, and Health are very important criteria with regard to choosing suppliers.
	13	
	14	WE TEND TO SUPPORT LOCAL INDUSTRIES IN SOURCING OUR GOODS. THIS IS REASON WE HAVE DEVELOPED IMPORTANT PARTNERSHIP, WHERE WE HAVE INVESTED IN NEW PRODUCTS/TECHNOLOGY WITH MANUFACTURING COMPANIES BASED IN KENYA / TANZANIA. E.G 1) OXFAM BUCKET MANUFACTURED IN KENYA 2.) TOILET SLABS MADE IN KENYA 3.) OLYSET LLITN NETS MADE IN TANZANIA. IT CREATS LOCAL EMPLOYMENT.
	15	CHILD LABOUR, HUMAN RIGHTS, HYGIENE STANDARDS
	16	Policy for purchasing under review and due to be updated middle of 2009. Currently following the Toyota Guiding Principles & Contribution towards sustainable development. See attached listing 1. Vision & Strategy. 2. TGS is an accredited company in Investors in People.

Appendix 12 Examples of organisations participating in the EPDD and due governance network (Source: author)

Examples of organisations participating in ethical procurement due diligence and due governance supply chain networks	
Organisations developing Ethical Codes	
The Global Social Compliance Programme	gscp@theconsumergoodsforum.com
Business Social Compliance Initiative	http://www.bsci-intl.org/
International Organisation for Standardisation (ISO) ISO 26000:2010	http://www.iso.org/iso/catalogue_detail?csnumber=42546
Fair Labor Association (FLA)	http://www.fairlabor.org/fla/
International Council of Toy Industries' (ICTI)	http://www.toy-icti.org/
Social Accountability International (SAI)	http://www.sa-intl.org/
Worldwide Responsible Accredited Production	http://www.wrapcompliance.org/
The Ethical Trading Initiative	http://www.ethicaltrade.org/
Initiative Clause Sociale	http://www.ics-asso.org/doc4/page1.htm
International Labour Organization	http://actrav.ilo.org/actrav-english/telearn/global/ilo/code/main.htm
Auditors who provide compliance services	
Social responsibility Solutions SRS	http://www.socialresponsibility.sgs.com/index.htm
Africa Now (not-for-profit)	http://www.africanow.org/
Ergon Associates	http://www.ergonassociates.net/services/workplace-performance-assessment
Impactt	http://www.impacttlimited.com/our-work/opening-eyes-and-minds/
Level Works	http://www.level-works.com/links.php
Verité (not-for-profit)	http://www.verite.org/Auditing
Auditors who are members of the SEDEX Associate Auditor Group	
	The AAG is a Sedex working group made up of commercial auditing companies and NGOs that are significantly involved in ethical trade auditing, with active participation from Sedex members. The purpose of the AAG is to drive convergence in ethical trade/social auditing, based on, and helping to shape, best practice
Accordia	The Associate Auditor Group (AAG)
ALGI	The Associate Auditor Group (AAG)
África Now	The Associate Auditor Group (AAG)
Bureau Veritas	The Associate Auditor Group (AAG)
Intertek	The Associate Auditor Group (AAG)
Level Works	The Associate Auditor Group (AAG)
Reassurance Network	The Associate Auditor Group (AAG)
RINA	The Associate Auditor Group (AAG)
Sercura Ltd	The Associate Auditor Group (AAG)
SGS	The Associate Auditor Group (AAG)
STR	The Associate Auditor Group (AAG)
TÜV Rheinland	The Associate Auditor Group (AAG)
TÜV SÜD	The Associate Auditor Group (AAG)
Wieta	The Associate Auditor Group (AAG)
WRAP	The Associate Auditor Group (AAG)
Database Management of ethical compliance supplier networks	
SEDEX	http://www.sedexglobal.com/
Risk assessors ICT MIS providers	
Maplecroft -	http://maplecroft.com/
Maplecroft Supplier Assessment Questionnaire (SAQ), the development of a supply chain risk calculator and the bespoke provision of our Global Risks Portfolio for Sedex members.	

Appendix 13 Case study analysis of IANGO CSR services

Below, we conduct an analysis of a set of case studies that demonstrate the practices of a selection of the major players, and this serves to illustrate the realpolitik of IANGOs providing CSR services.

1 The Workers' Rights Consortium (WRC)

The WRC (2012), formed in 1999, is governed by university students, trade unions and NGOs. It is concerned with factories that produce clothing for university labels. The WRC provide public access via the Internet to audited inspections of factories.

2 Worldwide Responsible Apparel Production (WRAP)

WRAP (2012) is governed by major apparel brands and other commercial companies. It is concerned with apparel and footwear SCs. WRAP appoints its own auditors and reviews their reports, and then decides on certification. WRAP does not make audited information available to the public.

3 Social Accountability International (SAI, 2008)

SAI (2008) was formed in 1997, and administers SA 8000 (2012), which is based on standards derived from ISO and follows the trail of accreditation to ISO 9000 (2008). It is governed by multinational companies' international trade unions and NGOs. SAI accredits and trains auditors and publishes lists of factories meeting SA 8000 (2012) standards. Information on audit reports and corrective actions are not available to the general public.

4 The Fair Labor Association (FLA)

The FLA (2012), formed in 1996, is governed by commercial footwear and apparel companies, NGOs and universities. FLA accredits its own auditors and publishes summaries of audit reports on its website.

5 The Fair Ware Foundation (FWA)

FWA (2012) was formed in 1999. It is governed by a business association of garment suppliers, retailers, trade unions, and NGOs. FWA requires companies to monitor their own SCs and conduct independent verification. FWA conducts its own audits on a percentage of certified companies to verify that their COC is being implemented. Audits are pre-planned and factory auditing is seen as a step in a process leading to workplace improvement, rather

than a policing exercise. Audits are part of a collaborative, problem-solving approach adopted with suppliers. FWF makes aggregate data on its verification audits public, and company reports are also available online (FWF, 2012).

6 The Ethical Trading Initiative (ETI)

ETI (2012a,b) is governed in equal measure by elected representatives from commercial corporate companies, trade unions and NGOs. Its goals are to establish best practice in ethical trade and drive improvements in member companies' performance through implementing the ETI COC and building alliances with trade unions, NGOs, suppliers and governments. ETI partners with SEDEX (2012), an ethical database management subscription company, which was established in 2004 and has 23,000 members in 150 countries. The SEDEX Members Ethical Trade Audit (SMETA), developed by the SEDEX Associate Auditor Group (AAG), incorporates three elements: best practice guidance on conducting ethical trade audits; audit report format; and corrective action plan format (SEDEX, 2012). Key goals are to ease the burden on suppliers facing multiple audits, questionnaires and certifications, and to drive improvements in the ethical performance of global SCs. SEDEX operates to capture the results of supplier compliance to sets of ethical codes, which is established through ethical auditing procedures. Suppliers can upload different types of ethical audits to SEDEX, and can record improvements by uploading corrective actions. Corrective actions can then be independently verified on the system by the original auditor. Each supplier has control over their own audited results, and can choose which customers can view this information. SEDEX allows a supplier to share one audit with multiple customers. This can reduce the need for multiple audits. SEDEX has no input on the verification of audits (ETI, 2012a). Any audit may be uploaded, ethical or otherwise, and use of the ETI COC is not mandatory. However, ETI conducted random verification checks on 20% of its members' sites in 2011 (ETI, 2012b). ETI receives annual reports from members, from which it identifies progress and stipulates where further action is required. If standards are not met, membership is terminated. ETI does not publish supplier audits or company annual reports. Reporting is limited to analysis of trends and indicators published on its website (ETI, 2012b, c). ETI has 15 NGO members, and information relating to their EPDD, including ethical auditing, is not available to the public. Collaborative arrangements are formed to deliver EPDD. SEDEX operates to promote and implement the ETI code, and lists Social Responsibility Solutions (SRS) as an auditor. Maplecroft (2012), an information management service company focusing on risk management, partnered SEDEX in the joint product development of the Self-Assessment Questionnaire and Risk Assessment Tool (SAQRAT) (Maplecroft (2012); SEDEX, (2012). Maplecroft (2012) assesses non-financial risks in the areas of social, environmental and political issues across 200 countries and offers synergies for ETI/SEDEX customers for ethical procurement risk analysis (Maplcroft, 2012) (Table 18).

7 The Global Reporting Initiative (GRI)

The focus of GRI (2011a,b,c,d) is on corporate disclosure, covering financial, environmental and social issues. The GRI reporting mechanism does not address the specifics of EPDD in supplier networks. The importance of understanding the position of GRI and its influence upon shaping the global CSR framework is to be able to contextualise EPDD. GRI's mission is to provide a framework for sustainability reporting that can be used by organisations of any size, sector, or location (GRI, 2011a). The GRI formed a partnership with the UNGC (2008, 2012), which is the UN body created to disseminate sets of principles based on the ILO core standards (ILO, 2012). GRI reports are annual summaries of progress towards these aims, and qualify for UNGC reporting. The GRI reporting framework is an aggregated type of reporting and results in summaries of CSR activities based on sets of global standards for corporate reporting which have been developed by GRI. KPMG (2012) determined that 80% of G250 companies (largest 250 companies in the world) and 69% of N100 companies (largest 100 companies in each of 34 reporting countries) adhere to GRI Sustainability Reporting Guidelines (KPMG, 2012). KPMG determine that the de facto global standard for CSR reporting today is the GRI, and it has undeniably extended its hold on this position (KPMG, 2012, p.20). But critically, "thirty-five percent of G250 and 40 percent of N100 companies do not currently include information on corporate responsibility (CR) governance or control mechanisms" (KMPG, 2012, p.26). There is no follow-up auditing process; rather, the process is based on self reporting and disclosure systems, and as such the GRI does not require external or independent monitoring inspections.

8 GRI INGO Accountability Charter

In 2007, a group of international NGOs published the "GRI INGO Accountability Charter" (2011h) (Appendix 10c). This was updated in 2011. The INGOs in this instant include NGOs not necessarily involved in aid delivery. The aim stipulated in the charter is for it to become the "international NGO's accountability framework of choice accepted by key stakeholders" (GRI INGO Accountability Charter, 2011h), (Appendix 10a). The charter aims towards a framework of interoperability by allowing for the operation of complementary frameworks of accountability, such as those for international aid (The Sphere Project, 2011).

The mechanism through which the GRI INGO charter operates to achieve its aims is the "Sustainability Reporting Guidelines & NGO Sector Supplement" (2011a, b-f, h), which is the result of modifying standard GRI reporting to incorporate the specific needs identified by the INGOs themselves (Appendix 10b,c – GRI INGO reporting process). The "INGO Accountability Charter: Reporting & Reviewing Process" requires INGOs to submit bi-annual reports in the GRI INGO format to an independent review panel, which returns an evaluation of the report, together with recommendations, to the INGO (INGO Accountability Charter, (2011h), (Appendix 10c "GRI INGO Accountability Charter" reporting). The charter makes provision for annual reports submitted by members to be available on the charter's website (INGO Accountability Charter, 2011h) (Appendix 10d), to which the public have access. A key objective of the GRI INGO mechanism is to positively affect the credibility of INGOs to lobby and communicate high standards of accountability. With this in mind, there

is a focus upon targeting “top brands” of international NGOs to join the charter, and encourage second-tier international NGOs (INGO Accountability Charter ((Appendix 10a). The charter’s website (INGO Accountability Charter, 2011h), currently makes available one report from one member (out of 26 INGO members in total) for the period ending 2011, 10 reports for the period ending 2010, 6 reports for 2009, and 12 reports for the period ending 2008 (Appendix 10d GRI INGO available published reports) It is not possible to discern from the charter’s website whether this selective disclosure is due to non-participation or lack of public transparency (INGO Accountability Charter, 2011d).

8.1. International Integrated Reporting Council (IIRC)

As a response to a combination of factors, chief among them being the financial crisis of 2008, gaps in standard accountancy reporting systems, and a lack of transparency in self-governance (IIRC, 2011b), the IIRC was created. The stakeholders in the IIRC (2011a) recognised that whereas there are:

Several standard-setting and regulatory bodies responsible for creating standards for financial reporting, as well as frameworks and guidelines for ESG (economic, social and governance) there is no single body with the authority, legitimacy or expertise to bring together the different elements required for integrated reporting (IIRC, 2011b, p.1).

Originating from an initiative set up by the Prince of Wales (Prince’s Trust, 2012), their aim is to “forge a global consensus on the direction in which reporting needs to evolve” (IIRC, 2011a, p.2). Significantly, GRI is a founding member of IIRC. IIRC is supported by the UN, EU, national governments and major global companies (IIRC, 2011b). In 2011, 61 very large companies, including the NHS, HSBC, SAP, and Volvo joined an “Integrated Reporting pilot study”, which is due to report back in 2013 (Scott, 2011). The measurement categories of the pilot study’s reporting framework places a major emphasis upon (a) human social relationships, (b) natural relationships, and (c) capital, which are three of the six categories to report on, the others being intellectual, financial and manufacturing. A declared goal of the reporting framework is to provide greater visibility of how an organisation impacts on the stakeholder groups across its SC (IIRC, 2011a). Harmonisation issues surrounding frameworks of ethical COCs and auditing procedures are still to be reported from this initiative. Importantly for the context of this research, IANGOs are not published on the IIRC (2011a) website as being engaged in the IIRC pilot study process. The actions of IANGOs demonstrate co-opetition in developing CSR strategies, yet despite the fine aims of the charter, the public evidence of CSR is fragmented across the membership.

The case study analysis demonstrates one trend towards the establishment of global ethical standards for CSR and EDPP (GRI, 2011a, h), (IIRC, 2011a,b), and another towards the increasing fragmentation of EPDD within SC networks. INGO Accountability Charter

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Appendix 14 Examples of the populated coding frameworks

Table 4 Conceptual framework 1

Conceptual hierarchical coding frameworks utilising the tree and branch level function, often termed a tree diagram (NVivo 9)		These Identified risks are used to capture and sub-categorise risks derived from EBCs in Conceptual Framework 2
Emergent categories	Emergent sub-categories	Emergent sub-divisions
		Risks in collaborative ethical procurement due diligence between IANGOs and their supplier networks
'Values, Purposes and Areas of Conflict'	Liberal pragmatic perspective towards family planning /Pro-choice	Pragmatic libertarian values
	Faith based perspective towards family planning/pro-choice	
	Advocacy	
	Impartiality	
	Collective responsibility	
	Exclusion from collective responsibility	
	Local verses global COC frameworks	
Operational issues	Generic product /service	Common Suppliers
	large/small /medium /sized IANGO	
	large suppliers	
	Lead IANGO	
	Small medium sized suppliers	
	Specialist product -service	
	Suppliers as producers	
Suppliers as wholesalers		
Collaborative challenges for EPDD	Cultural value sets	To behave ethically and reduce ethical risk
	Common ethical code	
	Thresholds	
	Ethical procurement audit	
The coding scheme is created in the coding process to guide coding decisions as content is analysed. It is sometimes termed a translation method that facilitates the organisation of codes into categories (Poole and Folger, 1981).		

Table 5 Conceptual framework 2

Conceptual hierarchical coding frameworks utilising the tree- and branch-level function, often termed a tree diagram (NVivo 9)	
Alignment	
Ethical COC and policy	
Pre-coded categories	Pre-coded subcategories
Employment is freely chosen	(EBC 1) There is no forced, bonded or involuntary prison labour.
	(EBC 2) Workers are not required to lodge deposits or their identity papers with their employer and are free to leave their employer after reasonable notice.
	(EBC 3) Freedom of association and rights to collective bargaining are respected.
	(EBC 4) Workers, without distinction, have the right to join or form trade unions of their own choosing and to bargain collectively.
	(EBC 5) The employer adopts an open attitude towards the activities of trade unions and their organisational activities. Worker representatives are freely elected, not discriminated against, and have access to carry out their representative functions in the workplace.
	(EBC 6) Where the right to freedom of association and collective bargaining is restricted under law, the employer facilitates, and does not hinder, the development of parallel means for independent and free association and bargaining.
	(EBC 7) Worker representatives are not discriminated against and have

	access to carry out their representative functions in the workplace.
	(EBC 8) Protect the organisations reputation and to ensure that we enact our values in all our work
Living wages	(EBC 9) Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event, wages should always be enough to meet basic needs and to provide some discretionary income.
	(EBC10) All workers shall be provided with written and understandable information about their employment conditions in respect to wages before they enter employment and about the particulars of their wages for the pay period concerned each time that they are paid.
	(EBC 11) Deductions from wages as a disciplinary measure shall not be permitted, nor shall any deductions from wages not provided for by national law be permitted without the express permission of the worker concerned. All disciplinary measures should be recorded.
Working hours are not exceeded	(EBC 12) Working hours complies with national laws and benchmark industry standards, whichever affords greater protection.
	(EBC 13) In any event, workers shall not, on a regular basis, be required to work in excess of 48 hours per week, with the emphasis upon the word “regular”.
	(EBC 14) Only in cases of extraordinary conditions, defined by the ILO Convention 1 in 1919, is the supplier allowed to temporarily exceed the maximum overtime hours.
Regular employment	(EBC 15) To every extent possible, work performed must be on the basis of a recognised employment relationship established through national law and practice.
	(EBC 16) Obligations to employees under labour or social security laws and regulations arising from the regular employment relationship shall not be avoided through the use of labour-only contracting, sub-contracting or home-working arrangements, or through apprenticeship schemes where there is no real intent to impart skills or provide regular employment; nor

	shall any such obligations be avoided through the excessive use of fixed-term contracts of employment.
Child labour	(EBC 17) There shall be no new recruitment of child labour.
	(EBC 18) Companies shall develop or participate in and contribute to policies and programmes which provide for the transition of any child found to be performing child labour to enable her or him to attend and remain in quality education until no longer a child.
	(EBC 19) Children and young persons under 18 shall not be employed at night or in hazardous conditions.
	(EBC 20) These policies and procedures shall conform to the provisions of the relevant ILO standards.
	(EBC 21) Fair Trade Organisations respect the UN convention on the Rights of the Child, as well as local laws and social norms to ensure that the participation of children in production processes of fairly traded articles (if any) does not adversely affect their well-being, security, educational requirements and need for play. Organisations working directly with informally organised producers disclose the involvement of children in production.
Health and safety	(EBC 22) A safe and hygienic working environment shall be provided, bearing in mind prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment.
	(EBC 23) Workers shall receive regular and recorded health and safety training, and such training shall be repeated for new or reassigned workers. Access to clean toilet facilities and to potable water, and, if appropriate, sanitary facilities for food storage, shall be provided. Accommodation, where provided, shall be clean, safe, and meet the basic needs of the workers. The company observing the code shall assign responsibility for health and safety to senior management representative.
	(EBC 24) Fair Trade means a safe and healthy working environment for producers. The participation of children (if any) does not adversely affect

	their well-being, security, educational requirements and need for play and conforms to the UN Convention on the Rights of the Child as well as the law and norms in the local context.
	(EBC 25) Nothing the organisation does is worth getting hurt for. Employees are expected to comply with all safety laws, regulations, and business unit safe operating procedures.
No Discrimination	(EBC 26) There is no discrimination in hiring, compensation, access to training, promotion, termination or retirement based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation.
	(EBC 27) Non Discrimination, Gender Equity and Freedom of Association
Gender equity	(EBC 28) Fair Trade means that women's work is properly valued and rewarded. Women are always paid for their contribution to the production process and are empowered in their organizations.'
No harsh or inhumane treatment	(EBC 29) Physical abuse or discipline, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation shall be prohibited.
Human rights legislation	(EBC 30) Every person has the right to equal treatment without discrimination with respect to employment. The organisation has no tolerance for anything less than fair and equal treatment for all.
	(EBC 31) The conduct of the supplier should not violate the basic rights of intended beneficiaries.
Military and terrorism	(EBC 32) The organisation will not engage any kind of business relation with suppliers involved in the manufacture of arms or the sale of arms to governments which systematically violate the human rights of their citizens; or where there is internal armed conflict or major tensions; or where the sale of arms may jeopardise regional peace and security.
	(EBC 33) Manufacturers should not be involved in the sale of arms to governments which systematically violate the human rights of their citizens; or where there is internal armed conflict or major tensions; or where the sale of arms may jeopardise regional peace and security.
	(EBC 34) The supplier should not be engaged in the manufacture of arms.
Environmental	(EBC 35) Waste is minimised and items recycled whenever this is

standards	practicable. Effective controls of waste in respect of ground, air, and water pollution are adopted. In the case of hazardous materials, emergency response plans are in place.
	(EBC 36) Undue and unnecessary use of materials should be avoided, and recycled materials used whenever appropriate.
	(EBC 37) Processes and activities should be monitored and modified as necessary to ensure the conservation of scarce resources, including water, flora and fauna, and productive land in certain situations.
	(EBC 38) All production and delivery processes, including the use of heating, ventilation, lighting, IT systems and transportation, are based on the need to maximise efficient energy use and to minimise harmful emissions.
	(EBC 39) Fair trade actively encourages better environmental practices and the application of responsible methods of production.
Fair trade	(EBC 40) A fair price in the regional or local context is one that has been agreed through dialogue and participation. It covers not only the costs of production, but enables production which is socially just and environmentally sound. It provides fair pay to the producers and takes into account the principle of equal pay for equal work by women and men. Fair Traders ensure prompt payment to their partners and, whenever possible, help producers with access to pre-harvest or pre-production financing.
	(EBC 41) Fair Trade Organizations trade with concern for the social, economic and environmental well-being of marginalised small producers, and do not maximise profit at their expense. They maintain long-term relationships based on solidarity, trust and mutual respect that contribute to the promotion and growth of Fair Trade.
	(EBC 42) Fair Trade Organisations raise awareness of Fair Trade and the possibility of greater justice in world trade. They provide their customers with information about the organisation, the products, and in what conditions they are made. They use honest advertising and marketing techniques and aim for the highest standards in product quality and packing.
Capacity	(EBC 43) Fair Trade is a means to develop producers' independence. Fair

building	Trade relationships provide continuity, during which producers and their marketing organisations can improve their management skills and their access to new markets.
Complying with laws and regulations	(EBC 44) Employees are expected to comply with all safety laws, regulations, and business unit safe-operating procedures.
	(EBC 45) The organisation is committed to preserving and enhancing the environment in which we operate through adherence to environmental regulations and responsible and environmentally sensitive practices.
Eligibility for partnership	(EBC 46) The organisation must not engage in weapons sale or manufacture, including components.’
	(EBC 47) The organisation must not engage with organisations that have systematic and sustained forced labour or child labour.
	(EBC 48) The organisation must not operate in countries subject to UN sanctions.
	(EBC 49) The organisation may choose not to engage with any company whose public image is severely compromised.
	(EBC 50) The organisation’s corporate partners are responsible for indicating their present and past activity in the above areas (forced labour, child labour, weapons and components manufacture, and public images which have been compromised).
Transparency and impartiality	(EBC 51) Fair Trade involves transparent management and commercial relations to deal fairly and respectfully with trading partners.
	(EBC 52) Information on the nature and scope of the partnership agreements should be available to the public.
	(EBC 53) The agreed cooperation must not in any way compromise the integrity and independence of the organisation or that of the partner company.
Brand use	(EBC 54) The organisation does not grant exclusivity in any corporate partnership.
	(EBC 55) As a privilege of partnership, companies will be acknowledged

	for their contribution to the organisation.
	(EBC 56) Partner companies agree to consult with the organisation prior to making any communications or publicity initiatives in relation to the partnership.
	(EBC 57) Partner companies are only authorised to use the organisation's visibility logo when stipulated in writing for a specific activity, and only for the duration of the agreement.
Ethical management practices	(EBC 58) Maintaining the accuracy of books and records and expense reports' and (EBC 59) states, 'Maintaining the Integrity of Records and Sound Accounting Practices
	(EBC 59) The integrity of records and sound accounting practices should be maintained.
	(EBC 60) The organisation takes very seriously the accuracy of its financial records and statements. Accuracy and reliability in the preparation of business records is critically important to our decision making and to the proper discharge of financial, legal, and reporting obligations. All business records, expense accounts, invoices, bills, payroll, and employee records are to be prepared with care and honesty. False or misleading entries are not permitted.
	(EBC 61) Creating Opportunities for economically disadvantaged producers.
Conflict of interest	(EBC 62) A conflict exists when an employee who is able to influence business with the organisation owns (or a member of their immediate family owns) an interest in a supplier to the organisation, or any enterprise which has current or prospective business with the organisation as a supplier or contractor.
	(EBC 63) A conflict exists when an employee has a role with a competitor of the organisation or with a supplier to the company.
	(EBC 64) A conflict exists when an employee performs work or services for another business or organisation to such an extent that they do not devote the necessary time and effort to his or her responsibilities.
	(EBC 65) A conflict may arise when an employee accepts any gift or favour of greater than nominal value from any person or organisation who

	is a competitor of the organisation, or who does business with the company as a supplier or contractor.
Confidentiality and protection of personal information	(EBC 66) All information and materials that come into employees' possession must be kept confidential, even after their employment by the organisation is over.
Fair Dealings	(EBC 67) Every employee will try to deal fairly with the organisation's employees, customers, suppliers, and contractors. The organisation is committed to encouraging a work environment in which everyone is treated with respect and dignity. All employees are to conduct themselves in a businesslike manner that promotes equal opportunity and prohibits discrimination, including harassment of any kind.

Table 6 Conceptual framework 3

Conceptual hierarchical coding framework: the coding framework is pre-coded and categories are derived from matrix 4 (Figure 14). Risk subdivision categories identified under framework 2 are allocated to pre-coded subdivision categories in framework 3.		
Pre-coded category	Pre-coded subcategory	Pre-coded subdivision
Values, Purpose, and Areas of Conflict/Motivation	Liberal pragmatic perspective towards family planning/pro-choice	Pragmatic libertarian values
Values, Purpose, and Areas of Conflict/Motivation	Faith-based perspective towards family planning/pro-choice	Religious, faith-based values and objectives
Values, Purpose, and Areas of Conflict/Motivation	Advocacy	Religious/moral/ethical/justice purposes
Values, Purpose, and Areas of Conflict/Motivation	Impartiality	Non-advocacy
Values, Purpose, and Areas of Conflict/Motivation	Collective responsibility	Common value sets
Values, Purpose, and Areas of Conflict/Motivation	Exclusion from collective responsibility	Irresolvable value set conflicts
Values, Purpose, and Areas	Local verses global	Relevance to local cultural

of Conflict/Motivation	COC frameworks	environment
Values, Purpose, and Areas of Conflict/ Demand	Liberal pragmatic perspective towards family planning/pro-choice	Ethical conflict with faith-based pro-life IANGOs
Values, Purpose, and Areas of Conflict/ Demand	Faith based perspective towards family planning/pro-choice	Ethical conflict with IANGOs engaged in family planning/pro-choice activities
Values, Purpose, and Areas of Conflict/ Demand	Advocacy	Establishing collective ethical common ground
Values, Purpose, and Areas of Conflict/ Demand	Impartiality	Ethical conflict with advocacy-led IANGOs
Values, Purpose, and Areas of Conflict/ Demand	Impartiality	Crucial to functionality and safety
Values, Purpose, and Areas of Conflict/ Demand	Collective responsibility	Attempt to work around conflicting areas of ethical code
Values, Purpose, and Areas of Conflict/ Demand	Collective responsibility	The value sets of individual managers
Values, Purpose, and Areas of Conflict/ Demand	Exclusion from collective responsibility	Potential exclusion of IANGOs in specific areas of ethical code
Values, Purpose, and Areas of Conflict/ Demand	Local verses global COC frameworks	Avoid cultural hegemony; specify ethical code formulation for local conditions
Values, Purpose, and Areas of Conflict/ Donors	Liberal pragmatic perspective towards family planning/pro-choice	Suppliers may not be able to supply due to political hegemony
Values, Purpose, and Areas of Conflict/ Donors	Faith-based perspective towards family planning/pro-choice	Support from publics, institutions and governments sharing the same values sets
Values, Purpose, and Areas of Conflict/ Donors	Advocacy	Donors promote suppliers associated with their areas of interest
Values, Purpose, and Areas of Conflict/ Donors	Impartiality	There are limited donor conflicts in relation to funding issues
Values, Purpose, and Areas of Conflict/ Donors	Collective responsibility	Donors have an interest in the scope and scale of common ethical codes
Values, Purpose, and Areas of Conflict/ Donors	Exclusion from collective responsibility	May be implicit in the reaction of IANGO donors
Values, Purpose, and Areas of Conflict/ Donors	Local verses global COC frameworks	Assist in development of local COC frameworks
Operational Issues/Motivation	Generic product/service	Common suppliers

Operational Issues/Motivation	Specialist product/service	Partnerships based on common product clusters
Operational Issues/Motivation	Specialist product/service	Partnerships based on common purpose
Operational Issues/Motivation	Lead IANGO	Available time
Operational Issues/Motivation	Lead IANGO	Motivated, experienced personnel in EPDD
Operational Issues/Motivation	Large/small/medium-sized IANGOs	Lack of resources and time
Operational Issues/Motivation	Large/small/medium-sized IANGOs	Pragmatic competition with physical deliverables
Operational Issues/Motivation	Large/small/medium-sized IANGOs	Business relations
Operational Issues/Motivation	Large/small/medium-sized IANGOs	Image protection
Operational Issues/Motivation	Large/small/medium-sized IANGOs	Different departments' responsibilities in the organisation.
Operational Issues/Motivation	Large suppliers	Large IANGOs have the leverage to demand EPDD compliance
Operational Issues/Motivation	Large suppliers	Resources and time available
Operational Issues/Motivation	Large suppliers	Barriers to SC visibility due to the complexity of global operations
Operational Issues/Motivation	Small/medium-sized suppliers	Lack of funding and leverage to explore supplier networks
Operational Issues/Motivation	Small/medium-sized suppliers	Lack of resources
Operational Issues/Motivation	Small/medium-sized suppliers	Competing priorities to instigating EPDD compliance
Operational Issues/Motivation	Suppliers as producers	Requests for self-regulation of their supplier networks by IANGOs
Operational Issues/Motivation	Suppliers as wholesalers and distributors	Barriers to supply chain visibility are emphasised in such supplier networks, due to issues of confidentiality, trust, supplier alternatives, leverage, and power relations
Operational Issues/Motivation	Geographic: international, local and regional	Difficulties in communicating values
Operational Issues/Demand	Specialist product/service	Common ethical code for transport, shelter, relief kits, etc.
Operational Issues/Demand	Specialist product/service	Specific ethical code formulations for medical, Pharmaceutical, military
Operational Issues/Demand	Lead IANGO	Available capacity
Operational Issues/Demand	Lead IANGO	EPDD systems in place
Operational Issues/Demand	Large/small/medium-	Limited capacity

	sized IANGOs	
Operational Issues/Demand	Large/small/medium-sized IANGOs	Lack EPDD systems
Operational Issues/Demand	Large/small/medium-sized IANGOs	Smaller NGOs lack leverage upon suppliers for their compliance to EPDD procedures
Operational Issues/Demand	Large/small/medium-sized IANGOs	IANGOs encourage local suppliers and hold policies to widen their supply base
Operational Issues/Demand	Large suppliers	Capacity available
Operational Issues/Demand	Large suppliers	Have incorporated EPDD systems
Operational Issues/Demand	Small/medium-sized suppliers	Limited capacity
Operational Issues/Demand	Small/medium-sized suppliers	Lack EPDD systems
Operational Issues/Demand	Small/medium-sized suppliers	Small and local to the aid delivery areas
Operational Issues/Demand	Suppliers as producers	Suppliers in monopolistic situations may not agree to EPDD procedures, especially from IANGOs upon whom they have less revenue dependence
Operational Issues/Demand	Suppliers as producers	EPDD is limited to first-tier suppliers
Operational Issues/Demand	Suppliers as wholesalers and distributors	A large percentage of general products and services are provided by wholesalers and distributors, which reduces supply chain visibility
Operational Issues/Demand	Infrastructure	Suitability of the infrastructure for enacting sustainable practices
Operational Issues/Donor	Specialist product/service	General ethical criteria which is not specified by product/service requirements
Operational Issues/Donor	Specialist product/service	Specialist due diligence criteria required for health and safety procedures/goals
Operational Issues/Donor	Lead IANGO	Donors do not require proof of ethical audits upon supplier networks
Operational Issues/Donor	Large/small/medium-sized IANGOs	Donors do not require proof of ethical audits upon supplier networks
Operational Issues/Donor	Large suppliers	EPDD compliance/audit procedures are specified criteria for business relations with a limited number of IANGOs
Operational Issues/Donor	Small/medium-sized suppliers	EPDD compliance/audit procedures are not specified criteria for business relations with the majority of IANGOs

Operational Issues/Donor	Suppliers as producers	The lead-time for essential products/services for EPDD compliance may be too long or interrupted when unexpected crisis occur
Operational Issues/Donor	Suppliers as wholesalers and distributors	Donors do not require proof of ethical audits upon supplier networks
Collaborative Challenges for EPDD/Motivation	Cultural value sets	To behave ethically and reduce ethical risk
Collaborative Challenges for EPDD/Motivation/	Common ethical code	A coalition of the willing
Collaborative Challenges for EPDD/Motivation	Thresholds	The trigger for an action such as an (ethical procurement audit) EPA
Collaborative Challenges for EPDD\Motivation	Ethical procurement audit	To ensure compliance by suppliers
Collaborative Challenges for EPDD\Demand	Cultural value sets	Different purposes and functions of IANGOs
Collaborative Challenges for EPDD\Demand	Common ethical code	Ethical code may be particular to the value set of an individual IANGO
Collaborative Challenges for EPDD\Demand	Common ethical code	Challenges to move from broad ethical procurement principles to agreement on the scope and depth of the standards for a set of ethical codes
Collaborative Challenges for EPDD\Demand	Common ethical code	Development of measurement systems for ethical codes
Collaborative Challenges for EPDD\Demand	Thresholds	Thresholds will vary by: supplier according to product/service and financial expenditure, size of the NGO, donor guidelines, and global, regional and local differences
Collaborative Challenges for EPDD\Demand	Thresholds	It is necessary to establish combinations of IANGOs, products, and suppliers to determine common guidelines
Collaborative Challenges for EPDD\Demand	Ethical procurement audit	How would payment be made?
Collaborative Challenges for EPDD\Demand	Ethical procurement audit	Who would present the audit structures?
Collaborative Challenges for EPDD\Demand	Ethical procurement audit	Determination of when to conduct audits
Collaborative Challenges for EPDD\Donor	Cultural value sets	Donors may set the parameters for the selection of suppliers
Collaborative Challenges for EPDD\Donor	Common ethical code	Legal and ethical criteria associated with labour laws, financial regulation, and drug administration procedures

		set by national and international bodies are mandatory in contractual relations between IANGOs and suppliers
Collaborative Challenges for EPDD\Donor	Common ethical code	Application may be restricted to discretionary expenditure
Collaborative Challenges for EPDD\Donor	Common ethical code	Specific funding from organisational donors to develop EPDD is not forthcoming
Collaborative Challenges for EPDD\Donor	Thresholds	Donors set thresholds for financial aspects of the contract bidding criteria between IANGOs and suppliers
Collaborative Challenges for EPDD\Donor	Ethical procurement audit	Funding is not available from donor organisations
Collaborative Challenges for EPDD\Donor	Ethical procurement audit	IANGOs would expect suppliers to bear the burden of cost of audits
Collaborative Challenges for EPDD\Donor	Ethical procurement audit	The lead IANGO make this a condition of supplier engagement

Appendix 15: Matrix 4: diagnostic for the identification of risks in EVSs and their base codes, between IANGOs, their supplier networks and donors (Source: author)

Ethical procurement value sets containing specific COCs (4)	EBC descriptor to suit the unique operations of IANGOs (5)	A general framework of categories for identifying risks in the form of inhibitors and enablers to CEPDD (1)	Subcategories of risk for identifying risks in the form of inhibitors and enablers to CEPDD (2)	Subdivisions of risk identified in the form of inhibitors and enablers to CEPDD. Descriptors of subcategories of risk (5)	Identified risks in formulating EVSs and their EBCs between IANGOs, their supplier networks and donors (6)	The voice of IANGO managers concerning the identification of risks in formulating EVSs and EBCs (7)
Employment is freely chosen	(EBC 1) There is no forced, bonded or involuntary prison labour.					
Employment is freely chosen	(EBC 2) Workers are not required to lodge deposits or their identity papers with their employer and are free to leave their employer after reasonable notice.					
Employment is freely chosen	(EBC 3) Freedom of association and rights to collective bargaining are respected.					
Employment is freely chosen	(EBC 4) Workers, without distinction, have the right to join or form trade unions of their own choosing and to bargain collectively.					
Employment is freely chosen	(EBC 5) The employer adopts an open attitude towards the activities of trade unions and their organisational activities. Worker representatives are freely elected, not discriminated against, and have access to carry out their representative functions in the workplace.					
Employment is freely chosen	(EBC 6) Where the right to freedom of association and collective bargaining is restricted under law, the employer facilitates, and does not hinder, the development of parallel means for independent and free association and bargaining.					
Employment is freely chosen	(EBC 7) Workers representatives are not discriminated against and have access to carry out their representative functions in the workplace.					
Employment is freely chosen	(EBC 8) Protect the organisations reputation and to ensure that we enact our values in all our work					
Living wages						
Working hours are not exceeded						
Regular Employment						
Child Labour						
Health and safety						

No Discrimination						
Gender Equity						
No Harsh or inhumane treatment						
Human Rights legislation						
Transparency and Impartiality						
Military and terrorism						
Environmental standards						
Fair Trade						
Complying with Laws and Regulations						
Eligibility for Partnership						
Transparency and Impartiality						
Brand Use						
Ethical Management Practices						
Conflict of Interest						
Confidentiality and Protection of Personal Information						
Fair Dealings						

Appendix 16: Matrix 5:

Ethical procurement value sets containing specific COCs (Chapters 4: 4.5.3; 4.5.3.1; 4.5.3.2)	EBC descriptor (to suit the unique operations of IANGOs (Appendix 8 Evidence of analysis of EBC in IANGO Questionnaire 3)	A general framework in part derived from the theoretical framework (Figure 11) to capture subcategories of risk to EPDD/CEPDD (matrix 1 (Figure 13))	A diagnostic framework of enablers and inhibitors to capture risks to EPDD/CEPDD in HSCs (matrix 2 (Figure 14))	Identified risks to EPDD/CEPDD applied to capture inhibitors and enablers to formulating EVS and EBC (matrix 3 (Figure 17))	Identified risks in formulating EVSs and their EBCs between IANGOs and their supplier networks and donors (Chapter 5)	The voice of IANGO managers concerning the identification of risks in formulating EVSs and EBCs (Chapter 5)
Employment is freely chosen	(EBC 1) There is no forced, bonded or involuntary prison labour.	Values, Purpose, and Areas of Conflict <i>correlated to</i> Demand/IANGO Assessment	Advocacy	Establishing collective ethical common ground	The procurement manager's level of familiarity with the detail of EBCs is important to decisions to adopt	"I've never heard of [it] and I'm not sure whether that would be something that we'd put into our [code]" (R.2)
Employment is freely chosen	(EBC 2) Workers are not required to lodge deposits or their identity papers with their employer and are free to leave their employer after reasonable notice.	Values, Purpose and Areas of Conflict/ Exclusion from collective responsibility <i>correlated to</i> Demand	Exclusion from collective responsibility	Potential exclusion of IANGOs in specific areas of ethical code	Legal and technical differences were identified for suppliers who need to differentiate between migrating immigrant workers and indigenous labour	(EBC 2) "In Ireland there's a work permit system, which means we would not potentially be able to buy from some of our suppliers in Ireland. So that was slightly problematic because if you are coming to Ireland on a work permit system, which is probably the way with other European countries, you do have to leave your identity papers or basically your job is restricted to that company." (R.6).
Employment is freely chosen	(EBC 3) Freedom of association and rights to collective bargaining are respected.	Operational Issues <i>correlated to</i> Motivation	Large/small/ medium-sized IANGOs	Lack of resources and time restrictions. Pragmatic competition with physical deliverables.	IANGOs response highlighted choices between cost savings and adhering to ethical strictures	(EBC3) "Does that mean we can't use Ryanair? They don't allow trade unions for example" (R.6).
Employment is freely chosen	(EBC 4) Workers, without distinction, have the right to join or form trade unions of their own choosing and to bargain collectively.	Collaborative Challenges for EPDD <i>correlated to</i> Demand/IANGO Assessment	Common ethical code	Challenges to move from broad ethical procurement principles to agreement on the scope and depth of the standards for a set of ethical codes	As the code becomes focused specifically on workers' trade unions' rights, difficulties are foreseen by IANGOs, particularly in countries which may have restrictions on trade unions and therefore make the code difficult to implement	(EBC 4) "We had that in our [code] and that was quite a problem area because with all the different countries you are involved with it may not be applicable to some countries" (R.2).
Employment is freely chosen	(EBC 5) The employer adopts an open attitude towards the activities of trade unions and their organisational activities. Worker representatives are freely elected, not discriminated against, and have access to carry out their representative functions in the workplace.	Values, Purpose and Areas of Conflict <i>correlated to</i> Donors (Set criteria: Constraints, Standards & Deliverables)	Collective Responsibility	Donors have an interest in the scope and scale of common ethical codes	Too much detail in the EBC definition	(EBC 5) "Number 5 is too detailed. I think in general a code of conduct has to be implemented in life you know and has to be suitable to different countries and conditions, not in a way that we should flexibly adapt the code of conduct to every bad situation, but in a way that every situation should be possibly integrated in the context of the code of conduct, and if you add the details [...] regarding trade unions [...] it's too detailed" (R.7).
Employment is freely chosen	(EBC 6) Where the right to freedom of association and collective bargaining is restricted under law, the employer facilitates, and does not hinder, the development of parallel means for independent and free association and	Operational Issues <i>correlated to</i> Demand/ IANGO Assessment	Large/small/medium-sized IANGOs	Limited capacity. Lack of EPDD systems. Smaller IANGOs lack leverage upon suppliers for their compliance to EPDD procedures.	Consider whether practically applicable to international and local supplier networks. There is concern that local countries', from which IANGOs may source, will negate or hamper such worker freedoms due to their political strictures or development status.	(EBC 5 & 6) "The complexity of this is whether this code would be [...] applied to international suppliers and [...] local suppliers. For all the countries that we deal with I think it could be a problem in some of the countries in that they will not adopt it" (R.2).

	bargaining.					
Employment is freely chosen	(EBC 7) Worker representatives are not discriminated against and have access to carry out their representative functions in the workplace.	Values, Purpose, and Areas of Conflict <i>correlated to</i> Demand/ IANGO Assessment	Advocacy	Establishing collective ethical common ground	Barriers to adoption are associated with reasons of definitional clarity in the wording of the EBC	(EBC 7) “Workers representative is tough talking for a union and discrimination against [workers], does that mean not allowed” (R.6).
Employment is freely chosen	(EBC 8) .Protect the organisations reputation and to ensure that we enact our values in all our work	Collaborative Challenges for EPDD/ Common ethical code <i>correlated to</i> Demand/ IANGO Assessment	Common ethical code	Challenges to move from broad ethical procurement principles to agreement on the scope and depth of the standards for a set of ethical codes.	The technical difficulty of formulating EBC to meet the challenge of collaborative expectations is demonstrated by the contrast between the opposition of IANGO perceptions of too much detail in EBCs associated with workers’ rights, and IANGO problems with EBC 8, a general statement on organisational values.	(EBC 8) “I would say that’s no because it’s too vague” (R.6). I don’t understand (R.5). Don’t know about that on (R.2) Would we expect a supplier to respect our organisation, core values, no idea, don’t know” (R.8).
Living wages	(EBC 9) Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event, wages should always be enough to meet basic needs and to provide some discretionary income.	Operational Issues <i>correlated to</i> Demand	Small/medium-sized suppliers	Small/medium-sized suppliers have limited capacity. Lack of EPDD systems. Small and local to the aid delivery areas.	EBC is applicable to international supplier networks and not local smaller suppliers	(EBC 9) “[In terms of] wages and benefits provided for standard working, we meet at a minimum national legal status or industrial benchmarks, whichever is higher, I am purely doing this as an international [NGO]” (R.10).
Living wages	(EBC 9) Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income.	Operational Issues <i>correlated to</i> Motivation	Large/small/medium-sized IANGOs	Lack of resources and time restrictions. Pragmatic competition with physical deliverables.	Concerns over monitoring difficulties and associated costs	(EBC 9) “I definitely think living wages [...] can go for UK organisations as well as overseas suppliers [...] like I say I believe our condom suppliers who have amazing factories and everybody looks very happy and cheery and have great work facilities then how far [do] you go [to check] what they are doing and how much does it cost and how deep do you dig?” (R.4).
Living wages	(EBC 10) All workers shall be provided with written and understandable information about their employment conditions in respect to wages before they enter employment and about the particulars of their wages for the pay period concerned each time that they are paid.	Collaborative Challenges for EPDD <i>correlated to</i> Motivation	Cultural value sets	To behave ethically and reduce ethical risk	There is concern that countries from which IANGOs may source may not have, or wish to enforce, national employment standards and conditions	(EBC 10). “I don’t know if countries that we work in have national standards, do China?” (R4).
Living wages	(EBC10) All workers shall be provided with written and understandable information about their employment conditions in respect to wages before they enter employment and about the particulars of	Operational Issues <i>correlated to</i> Motivation	Large suppliers	Resources and time available	Applicable to global and international suppliers and not national suppliers	(EBC10) “National legal standards are irrelevant in many cases because even if they exist the people who are being paid are so far removed from them, so I don’t think that’s reasonable. [...] It is reasonable for Toyota [but] not practical in national cases” (R.6).

	their wages for the pay period concerned each time that they are paid.					
Living wages	(EBC 11) Deductions from wages as a disciplinary measure shall not be permitted nor shall any deductions from wages not provided for by national law be permitted without the expressed permission of the worker concerned. All disciplinary measures should be recorded.	Values, Purpose and Areas of Conflict <i>correlated to</i> Donors (Set criteria: Constraints, Standards & Deliverables)	Collective responsibility	Donors have an interest in the scope and scale of common ethical codes	Too much detail in the EBC definition	(EBC11) I wouldn't write that in an ethical code. But mainly because it's at a level of detail that I would never audit and never enforce (R.8).
Living wages	(EBC 11) Deductions from wages as a disciplinary measure shall not be permitted nor shall any deductions from wages not provided for by national law be permitted without the expressed permission of the worker concerned. All disciplinary measures should be recorded.	Operational Issues <i>correlated to</i> Motivation	Large/small/medium-sized IANGOs	Lack of resources and time restrictions. Pragmatic competition with physical deliverables.	Contradictions between a desire for ethical accountability and a desire for independence in operational relationships between IANGO(s) and their suppliers	(EBC11) "It is the minimum standards that you would accept as an organisation, and you should confidently audit/check/follow up and insist on adherence to that. The next level of aspiration is then, I mean, if you like, you define the minimum standards that are acceptable and then, for suppliers to you, you move back. So, I wouldn't expect to go to that level of detail in the definition of an ethical code. I inherently agree with it, but no I wouldn't expect it to be written in an ethical code or your ethical code is 30 pages long and then no one subscribes to it because you can always think of [others]" (R.8).
Working hours are not exceeded	(EBC 12) Working hours complies with national laws and benchmark industry standards, whichever affords greater protection.	Operational Issues/ <i>correlated to</i> Motivation	Large suppliers	Resources and time available	There are reservations concerning practical application of the code beyond adoption by international suppliers.	(EBC 12) "Again national laws and benchmark industry standards [are] irrelevant in many of our cases, but reasonable for Toyota" (R.6).
Working hours are not exceeded	(EBC 12) Working hours compl with national laws and benchmark industry standards, whichever affords greater protection.	Collaborative Challenges for EPDD <i>correlated to</i> Motivation	Cultural value sets	To behave ethically and reduce ethical risk	It is recognised by IANGOs that the cultural value sets in some industrial sectors within countries may afford better control of working hours than the standards set by national governments	(EBC 12) "In Bangladesh there might be the national law which is one thing, and then [there] might be [one] across the shoe manufacturing industry, [but] which [offers] better protection? [They] might not meet international benchmarks" (R.10).
Working hours are not exceeded	(EBC 13) In any event, workers shall not, on a regular basis, be required to work in excess of 48 hours per week, with the emphasis upon the word "regular".	Values, Purpose and Areas of Conflict <i>correlated to</i> Demand	Exclusion from collective responsibility	Potential exclusion of IANGOs in specific areas of ethical code	There is a perception by the IANGO professional practioners that excessive working hours are necessary, and there is a mixed response as to whether caveats to counter exceeding working hours should be introduced	(EBC 13) "In some of those countries we would not be able to run a sustainable operation if we didn't [exceed 48 hours] or our drivers would not be able to make enough money [... what's] so mean about that if they are getting overtime, it's sometimes what they need to make ends meet" (R.4).
Working hours are not exceeded	(EBC 14) Only in cases of extraordinary conditions, defined by the ILO Convention 1 in 1919 is the supplier allowed to temporarily exceed the maximum overtime hours.	Operational Issues <i>correlated to</i> Motivation	Lead IANGO	Available time. Motivated, experienced personnel in EPDD.	A deeper understanding of the nature and role of ethical due diligence content and processes should be a requirement of IANGO procurement and logistics professionals. Such a degree of knowledge is necessary to make competent decisions upon the nature, form and content such ethical due diligence procedures	(EBC 14) "'Only in cases of extraordinary conditions, as defined by the ILO', I don't know what Convention 1 is" (R.8).

Regular Employment	(EBC 15) To every extent possible, work performed must be on the basis of a recognised employment relationship established through national law and practice.	Operational Issues <i>correlated to</i> Motivation	Large/small/medium-sized IANGOs	Lack of resources and time restrictions. Pragmatic competition with physical deliverables.	should take. There is concern among several IANGO respondents that specific situations at the local level make regular employment difficult to adhere to. Current relationships and practices between IANGOs and certain types of suppliers would need to change to adapt to the implementation of EBC 15.	(EBC 15) “Yeah, I do agree with that. I don’t know if we necessarily [do it], we don’t do it because when we hire cars, we hire them with the driver [...] you know in emergenc[ies], but I would guarantee that driver is not registered anywhere official [...] we can push it a bit more, using our own cars and our own drivers especially” (R.10).
Regular Employment	(EBC 16) Obligations to employees under labour or social security laws and regulations arising from the regular employment relationship shall not be avoided through the use of labour-only contracting, sub-contracting or home-working arrangements, or through apprenticeship schemes where there is no real intent to impart skills or provide regular employment; nor shall any such obligations be avoided through the excessive use of fixed-term contracts of employment.	Collaborative Challenges for EPDD <i>correlated to</i> Motivation	Common ethical code	A coalition of the willing	The differing IANGO professional views are symptomatic of the independent nature of the IANGOs’ perspectives towards EPDD, and reflect the different organisational identities	(EBC 16) “Yes I mean it’s fine but in practice, you know for construction in particular there is a lot of labour-only work and if you said to suppliers they weren’t allowed to do that then I’m not sure that the people would benefit, so I would say no” (R.6). <i>Conversely</i> : “I guess employees should receive [all of] the [...] benefits of Employment Law” (R.7).
Child labour	(EBC 17) There shall be no new recruitment of child labour.	Collaborative Challenges for EPDD <i>correlated to</i> Demand/ IANGO Assessment	Common ethical code	Challenges to move from broad ethical procurement principles to agreement on the scope and depth of the standards for a set of ethical codes.	The identification of “Common value sets” does not necessarily lead to agreement at the EBC level. The case for EBC 17 demonstrates particular instances for reasons of non-adoption, ranging from too little detail in the EBC, to variations in the specific detail	(EBC 17) (1) “I would need a definition of child labour, eighteen I think is mentioned” (R.6)
Child labour	(EBC 17) There shall be no new recruitment of child labour.	Operational Issues <i>correlated to</i> Demand/ IANGOs Assessment	Geographic: international, local and regional	Differing cultural circumstances result in Individual value judgements by professionals in the field of operations which shape the interpretation of EBCs.	Issues concerning the value set “child labour” relate to the circumstances of child labour found in the geographical regions in which IANGOs operate. The differing circumstances result in caveats being iterated by IANGOs concerning child labour practices	(EBC 17) (2) (Regarding IANGOs supporting suppliers employing orphans who are family heads and the only family providers.) “I mean I have an issue against child labour but I must say I have seen in many instances with a child there is no choice over child labour. Yeah, child led families and so in Africa, where you have got some HIV orphans it’s just a nightmare” (R.4) (EBC 17) (3) “So I agree with no child labour but [...] I employed a 14-year-old boy who could not [afford] school fees [...] so we got him and he helped us carry boxes I don’t know if that’s child labour?” (R.4). (EBC 17) (4) (Regarding I have an issue about child labour because in some countries the child is the only person in that

						family that's earning any money, you take that away they starve. So you know in some places you have to respect it in a certain way [...] I mean with us and disability if you've got a blind father or blind grandfather or grandmother or whatever it's the child that looks after these people you know and that's another area which we're trying to stop, because we want to get all kids into education (R.2). (R.2).
Child labour	(EBC 18) Companies shall develop or participate in and contribute to policies and programmes which provide for the transition of any child found to be performing child labour to enable her or him to attend and remain in quality education until no longer a child.	Values, Purpose, and Areas of Conflict <i>correlated to</i> Demand/ IANGO Assessment	Advocacy	Establishing collective ethical common ground	Establishing collective ethical common ground between IANGOs is correlated to levels of emphasis placed upon the commitment to adopt EBC 18 by professionals representing IANGOs	(EBC 18) "I thought that unreasonable. I mean [this] would have to be [applicable to] some, not for all companies" (R.6). "I wouldn't necessarily adopt" (R.8). <i>Conversely</i> : "We would definitely adopt that" (R.10), and degrees of considered commitment: "I mean schooling or some type of, yeah I agree that"(R.10),
Child labour	(EBC 19) Children and young persons under 18 shall not be employed at night or in hazardous conditions.	Values, Purpose, and Areas of Conflict <i>correlated to</i> Motivation	Advocacy	Religious/moral/ethical/justice purposes	We observe individual value judgements by professionals shaping the interpretation of EVSs or EBCs around child labour, which are correlated to their religious/moral/ethical justice purposes associated with themselves and the IANGOs with whom they are aligned	(EBC 19) "I would expect [it] to be adopted" (R.8). "Okay" (Tear Fund). "I would agree" (R.5). "I think we would adopt that" (R.10). <i>Conversely</i> "This links me back to what is a child? [...] So yes I would agree with the not at night [part]. At night that would depend on the work, so no, not necessarily" (R.6). "I wouldn't say 18, I wouldn't be able to check, but I don't think 18 you know the legal age" (R.11). "I mean [in] hazardous condition[s] yes, but [...] employed at night. I don't know about that one" (R.2).
Child labour	(EBC 20) These policies and procedures shall conform to the provisions of the relevant ILO standards.	Operational Issues <i>correlated to</i> Motivation	Geographic: international, local and regional	Difficulties in communicating values	The respondents express potential difficulties in explaining EBCs to suppliers in remote areas	(EBC 20) "Again I'm envisaging myself trying to explain this to some guy in a [...] remote area. So it would have to be clear as well as reasonable for it to be okay [with] me. So I would say no" (R.6).
Child labour	(EBC 21) Fair Trade Organisations, respect the UN convention on the Rights of the Child, as well as local laws and social norms to ensure that the participation of children in production processes of fairly traded articles (if any) does not adversely affect their well-being, security, educational requirements and need for play. Organisations working directly with informally organised producers disclose the involvement of children in production.	Values, Purpose, and Areas of Conflict/Advocacy <i>correlated to</i> Motivation	Advocacy	Religious/moral/ethical/justice purposes	The responses reflect the differing identities, independence and disassociated points of view between professionals employed by IANGOs in relation to ethical behaviour	(EBC 21) "Yeah I agree with that, no problem" (R.11). "They are covering similar areas so I would say that those do match [our own ethical policies]" (R.9). "I would agree with this as a general principle" (R.5). "I don't think we [are outright] saying no if the children are providing for family and things. We are not going to stop using this because it could have a negative effect on the child and the[ir] consequent dependent[s]" (R.10). "I would be disinclined to refer to other legal instruments. I would want it to be bump, bump, bump, these are the points" (R.6).
Child labour	(EBC 21) Fair Trade Organisations, respect the UN convention on the Rights of the Child, as well as local laws and social norms	Operational Issues <i>correlated to</i> Motivation	Lead IANGO	Available time. Motivated, experienced personnel in EPDD.	Characteristics displayed by lead IANGOs, including a deeper understanding of the nature and role of ethical due diligence content	(EBC 21) "We're already trying and being seen as the lead agency for this sort of stuff and a lot of other agencies do come to us for advice [...] support [and] guidance on how [they] should do it" (R.1).

	to ensure that the participation of children in production processes of fairly traded articles (if any) does not adversely affect their well-being, security, educational requirements and need for play. Organisations working directly with informally organised producers disclose the involvement of children in production.				and processes, should be a requirement of IANGO procurement and logistics professionals. Such a degree of knowledge is necessary to make competent decisions upon the nature, form and content ethical due diligence procedures should take.	
Child labour	(EBC 21) Fair Trade Organisations, respect the UN convention on the Rights of the Child, as well as local laws and social norms to ensure that the participation of children in production processes of fairly traded articles (if any) does not adversely affect their well-being, security, educational requirements and need for play. Organisations working directly with informally organised producers disclose the involvement of children in production.	Operational Issues/ correlated to Demand/IANGO Assessment	Lead IANGO	Available capacity. EPDD systems in place.	The organisational characteristics of growth, identity and independence of the lead IANGO in persuading the development of a complete EBC structure and EPDD have resulted in a different perspective from other IANGOs	(EBC 21) “We’re already trying and being seen as the lead agency for this sort of stuff and a lot of other agencies do come to us for advice [...] support [and] guidance on how [they] should do it” (R.1).
Health and safety	(EBC 22) A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment.	Collaborative Challenges for EPDD <i>correlated to</i> Demand/IANGO Assessment	Common ethical code	Challenges to move from broad ethical procurement principles to agreement on the scope and depth of the standards for a set of ethical codes.	Disagreement on health and safety issues are reduced if the ethical code is less specific	(EBC 22) “[EBC] 22 is vague so it’s fine” (R.6).
Health and safety	(EBC 22) A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes	Values, Purpose and Areas of Conflict <i>correlated to</i> Motivation	Exclusion from collective responsibility	Irresolvable value set conflicts	IANGO did not, under the provision of services it provides (land mine clearance), wish to undertake such a commitment to health and safety	(EBC 22) “I [am] putting ‘don’t know’” (R.11).

	of hazards inherent in the working environment.					
Health and safety	(EBC 23) Workers shall receive regular and recorded health and safety training, and such training shall be repeated for new or reassigned workers. Access to clean toilet facilities and to potable water, and if appropriate, sanitary facilities for food storage shall be provided. Accommodation, where provided, shall be clean, safe, and meet the basic needs of the workers. The company observing the code shall assign responsibility for health and safety to a senior management representative.	Operational Issues <i>correlated to</i> Motivation	Large suppliers	Resources and time available	Only suitable for global companies. Implementation at practical operational “field” level is met with indecision	(EBC 23) “How to do safety training. No I don’t think that’s reasonable for national suppliers. I think its fine for Toyota” (R.6). “We don’t do it. Health and safety we should do, it’s a big argument [...] I mean I think we should adopt but whether or not we do in practice is the issue. No, we should adopt it, but it’s – I [will] put ‘don’t know’ [although] I think the answer is yes”(R.10).
Health and safety	(EBC 24) Fair Trade means a safe and healthy working environment for producers. The participation of children (if any) does not adversely affect their well-being, security, educational requirements and need for play and conforms to the UN Convention on the Rights of the Child as well as the law and norms in the local context.	Operational Issues <i>correlated to</i> Motivation	Lead IANGO	Available time. Motivated, experienced personnel in EPDD.	A general lack of knowledge of how fair trade policies might intermesh into the EBC and impact upon the ethical environment of IANGOs	(EBC 24) “Fair trade is not something that we deal with so I would say don’t know” (R.8). “I have to ask [about] that one. I think it’s adopted, but I am not 100% sure” (R.10).
Health and safety	(EBC 25) Nothing the organisation does is worth getting hurt for. Employees are expected to comply with all safety laws, regulations, and business unit safe operating procedures.	Operational Issues <i>correlated to</i> Motivation	Large/small/medium-sized IANGOs	Lack of resources and time restrictions. Pragmatic competition with physical deliverables.	IANGOs do support the mitigation of risk towards their supplier’s employees, but they do not agree that their suppliers should comply with all safety laws, regulations and safe operating procedures to protect those employees from harm	(EBC 25) “You cannot expect to comply with all safety terms [and] regulations” (R.5). “It’s not something I would automatically think of putting in an ethical policy” (R.8). “I would say no” (R.11). “No” (R.2). <i>Conversely</i> : “Well, it’s a good point, there is a discussion on, you’ve got to accept that there is a risk, but you’ve got to do anything you can to mitigate that risk, so that’s the difference. But I suppose that’s a big issue as you’ve got to be clear yourself when you adopt who you’re applying it to” (R.10). “Well nobody should be hurt [if] it’s a task which has to be fulfilled in a product process [and if] it’s very dangerous [the employer] has to try to protect people by clothes, by shoes, by helmets whatever you know.” (R.7).
No discrimination	(EBC 26) There is no discrimination in hiring, compensation, access to training, promotion, termination or retirement based on	Values, Purpose, and Areas of Conflict <i>correlated to</i> Motivation	Faith-based perspective	Religious faith-based values and objectives	IANGOs purporting the dissemination of Christian doctrines together with their charitable functional programmes are more	(EBC 26) “I mean there is some discrimination in hiring, compensation, training promotion. On hiring for example we’ve got religion [...] If CBM is hiring only Christian employees for example you

	race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation.				likely to favour Christians within their employ	know the Catholic Church is doing that” (R.7).
No discrimination	(EBC 26) There is no discrimination in hiring, compensation, access to training, promotion, termination or retirement based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation.	Values, Purpose, and Areas of Conflict <i>correlated to</i> Motivation	Advocacy	Religious/moral/ethical/justice purposes	No discrimination against political affiliation may be included in the code, yet discrimination by suppliers during day-to-day business may be accepted	(EBC 26) “In the day-to-day business you will have [...] this code of conduct flexib[ility] anyway. So just put it in [...] but if I think about it as a strict code to convey it’s a problem” (R.7).
No discrimination	(EBC 27) Non Discrimination, Gender Equity and Freedom of Association	Values, Purpose and Areas of Conflict <i>correlated to</i> Donors (Set criteria: Constraints, Standards & Deliverables)	Exclusion from collective responsibility	May be implicit in the reaction of IANGO donors	There is a difference between an ideal an IANGO would subscribe to, and the practical reality of implementing and adhering to it in a local context	(EBC 27) “But I am aware that freedom of association can also be a problem depending on the area or the culture and political condition” (R.7). “ I think of one of my supplier’s factories in Cambodia [...] they have no idea of what [freedom of association] is. [...] So I [wouldn’t] adopt” (R.11). “In some cases where you’ve got gender inequality, like Afghanistan [...] we will actively try to change local opinions and educate young females to be trained as midwives” (R.8).
Gender equity	(EBC 28) Fair Trade means that women’s work is properly valued and rewarded. Women are always paid for their contribution to the production process and are empowered in their organizations.’	Values, Purpose, and Areas of Conflict/ <i>correlated to</i> Motivation	Advocacy	Religious /moral/ethical/justice purposes	Those IANGOs that would agree to adopt are very positive, and stress the importance of positive discrimination towards women as part of their organisation’s ethos	(EBC 28) (1) “We are very incredibly pro-woman, pro-multicultural [...] we have a large number of homosexual employees, large number of [female] employees, large number[s] of disabled, its very multicultural, and it’s something that we push as well” (R.4).
Gender equity	(EBC 28) Fair Trade means that women’s work is properly valued and rewarded. Women are always paid for their contribution to the production process and are empowered in their organizations.	Values, Purpose, and Areas of Conflict/ <i>correlated to</i> Motivation	Advocacy	Religious/ moral/ethical/justice purposes	IANGO specifically makes the point that they would not positively discriminate on gender, and imply that a gender-positive discrimination policy is not part of the ethos of their organisation	(EBC 28) (2) “No, we would not write that in. I mean, it’s not fair trade essentially it’s about gender equality. We wouldn’t specify women’s work, though [...] we would expect that anyone’s work is properly rewarded.
Gender Equity	(EBC 28) Fair Trade means that women’s work is properly valued and rewarded. Women are always paid for their contribution to the production process and are empowered in their organizations.	Collaborative Challenges for EPDD <i>correlated to</i> Demand/ IANGO Assessment	Common ethical code	Challenges to move from broad ethical procurement principles to agreement on the scope and depth of the standards for a set of ethical codes	IANGOs differ in their opinion as to whether EBC 28 is vague in its wording and therefore suitable, or too general and therefore unsuitable. As the code becomes focused specifically on female empowerment, difficulties are foreseen by IANGOs, particularly in countries which may have restrictions on equal women’s rights and therefore make the code difficult to implement.	(EBC 28) “But a lot of this stuff is vague, probably intending to be so, but it is [...] Again woolly, [so] fine” (R.6). <i>Conversely:</i> “What [does] ‘empowered’ [mean?] I mean in Afghanistan if [women] are allowed to serve us tea or coffee [it] may be [empowering], and in Europe it’s something else [...] So I would not put it in, it’s too general” (R.7).
Gender equity	(EBC 28) Fair Trade means that women’s work is properly	Collaborative Challenges for EPDD	Common ethical code	A coalition of the willing	The differing IANGO managers’ views are symptomatic of the	(EBC 28) “I agree with this” (R.5). “Fair opportunities to women workers - is probably valid. Yes” (R.10).

	valued and rewarded. Women are always paid for their contribution to the production process and are empowered in their organizations.	<i>correlated to</i> Motivation			independent nature of the IANGOs' perspectives towards EPDD, and reflect the different organisational identities.	" <i>Conversely</i> : "No I would not adopt" (R.11). "No, we would not write that in" (R.8).
No harsh or inhumane treatment	(EBC 29) Physical abuse or discipline, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation shall be prohibited.	Values, Purpose, and Areas of Conflict <i>correlated to</i> Motivation	Collective responsibility	Common value sets	The response to EBC 29 is unique among the base codes in receiving unchallenged support from IANGOs. "Common value sets" are an enabler to formulating collaborative EVSSs and EBCs between IANGOs and their supplier networks and donors.	(EBC 29) "Yes this I think very important, intimidations shall be prohibited" (R.7).
Human rights legislation	(EBC 30) Every person has the right to equal treatment without discrimination with respect to employment. The organisation has no tolerance for anything less than fair and equal treatment for all.	Values, Purpose, and Areas of Conflict <i>correlated to</i> Demand/IANGOs Assessment	Advocacy	Religious/moral/ethical justice purposes	Would not adopt primarily due to individual reasons regarding interpretations of political philosophy	(EBC 30) "I mean what is fair and equal treatment [...] Let's talk in a political context about fair justice equality. You know we are going to discuss [it] for one week and we [won't have] a solution afterwards. [...] that's why it's very problematic [...] I would say okay maybe I can live with it, but I personally wouldn't put it in my code of conduct. Bearing in mind there are thousands of human rights lawyers all over the world" (R.7).
Human rights legislation	(EBC 31) The conduct of the supplier should not violate the basic rights of intended beneficiaries.	Values, Purpose, and Areas of Conflict <i>correlated to</i> Motivation	Advocacy	Religious/moral/ethical justice purposes	Intertwined with the practical technical difficulties of scale and scope in formulating EBC are views that address issues of political philosophy concerning implementation of codes of conduct. The response to EBC 31 again demonstrates the importance of identity, independence, and perceived responsibilities in seeking to achieve CEPDD between IANGOs.	(EBC 31) "Like political constitutions you know, do you have a very detailed one like the Germans. After 1945 they tried to avoid everything that could cause any problems [so they] have a very complicated constitution. And if you look at the American one it's [...] flexible and very clever. But this is the thing about how you wield the code of conduct" (R.7).
Military and terrorism	(EBC 32) The organisation will not engage any kind of business relation with suppliers involved in the manufacture of arms or the sale of arms to governments which systematically violate the human rights of their citizens; or where there is internal armed conflict or major tensions; or where the sale of arms may jeopardise regional peace and security.	Collaborative Challenges for EPDD <i>correlated to</i> Demand/IANGOs Assessment	Cultural value sets	Different purposes and functions of IANGOs	IANGOs perceive the nature of their relationships with suppliers who have potential involvement in the arms trade as difficult to police	(EBC 32) "I mean there is a question there about how far you have to go to investigate whether that's the case. I mean certainly we would not intend to do such a thing but from time to time questions are raised about who has links with whom and I don't know. It's not impossible I think that an NGO would inadvertently end up dealing with somebody who had some links, somewhere, with somebody who's involved in this trade" (R.6).
Military and terrorism	(EBC 33) The manufacture should not be involved in the sale of arms to governments which systematically violate	Collaborative Challenges for EPDD <i>correlated to</i> Demand/IANGOs	Cultural value sets	Different purposes and functions of IANGOs	Reservations were voiced over the potential unintended introduction of military equipment into the supplier network	(EBC 33) "Definitely [adopt], I am just trying to think if there is anywhere that suppliers that we use are involved because I think if we ever have to buy bullet-proof vests those are suppliers who would be involved in arms

	the human rights of their citizens; or where there is internal armed conflict or major tensions; or where the sale of arms may jeopardise regional peace and security.	Assessment				manufacture” (R.10).
Military and terrorism	(EBC 34) The supplier should not be engaged in the manufacture of arms.	Operational Issues <i>correlated to</i> Motivation	Large suppliers	Barriers to supply chain visibility due to the complexity of global operations	There is a desire by IANGOs not to engage with suppliers involved in supply networks for military equipment, yet there is also a tacit acceptance that this is unavoidable. Opinions are voiced that there are conflicts of perceived interest, especially in relation to ICT and logistics companies.	(EBC 34) “Generally I agree, I think about many of our suppliers for example [...] This should include exceptions of course, like car manufacturer[s], or airlines. They may not be directly engaged, but what is an engagement, the first step, second or third, of taking engagement. But I would agree the supplier should not be engaged, but if he is engaged and he is supplying goods to the organisation then it is an exception and you are [making] this exception because you are aware of it” (R.7).
Military and terrorism	(EBC 32, 33, 34)	Values, Purpose and Areas of Conflict <i>correlated to</i> Demand	Exclusion from collective responsibility	Potential exclusion of IANGOs in specific areas of ethical code	IANGOs involved in land mine clearance are unable to adopt EBCs that preclude their involvement with the manufacture of arms, as such suppliers provide the equipment they use to clear mines	(EBC 32, 33, 34) “I don’t know about that I mean I am not speaking on behalf of other organisations who do land mines and stuff, they have a big issue over this” (R.4).
Environmental standards	(EBC 35) Waste is minimised and items recycled whenever this is practicable. Effective controls of waste in respect of ground, air, and water pollution are adopted. In the case of hazardous materials, emergency response plans are in place	Operational Issues <i>correlated to</i> Motivation	Specialist product/service	Partnerships based on common purpose	Proactive partnership arrangements by IANGOs seek to address environmental waste disposal issues in local environments, and such IANGOs are positive about including EBCs that monitor sustainable behaviour	(EBC 35) “Health Care Without Harm, [an] environmental charity, is looking at our waste disposal of medical products [since] a lot of our centres burn or incinerate waste and we believe that’s going to affect the sustainability of us operating in [certain] countr[ies]” (R.4).
Environmental standards	(EBC 35) Waste is minimised and items recycled whenever this is practicable. Effective controls of waste in respect of ground, air, and water pollution are adopted. In the case of hazardous materials, emergency response plans are in place	Values, Purpose, and Areas of Conflict <i>correlated to</i> Donors	Collective responsibility	Donors have an interest in the scope and scale of common ethical codes	Several managers do not see the need to integrate environmental sustainability issues into the COC and do not appear to be aware of guidelines recommended by international bodies	(EBC 35) “It’s not ethical to me, it’s environmental, it’s a different heading” (R.10).
Environmental standards	(EBC 36) Undue and unnecessary use of materials is avoided, and recycled materials used whenever appropriate.	Collaborative Challenges for Ethical EPDD <i>correlated to</i> Motivation	Cultural value sets	To behave ethically and reduce ethical risk	The synergy of practical objectives such as the desire to reduce waste prompts adoption of codes for monitoring waste disposal	(EBC 36) “We have to dispose of list packaging and other signs, and this would [be in] our favour [so] I would adopt” (R.4).
Environmental standards	(EBC 37) Processes and activities are monitored and modified as necessary to ensure that conservation of scarce resources, including water, flora and fauna and productive land in certain situations	Collaborative Challenges for EPDD <i>correlated to</i> Motivation	Cultural value sets	To behave ethically and reduce ethical risk	IANGO managers responsible for enacting local sustainability projects are eager to include environmental codes	(EC 37) “We are looking at alternative waste disposal technologies [such as] autoclaving or shredding as opposed to burning or burying” (R.4).
Environmental standards	(EBC 38) All production and delivery processes,	Collaborative Challenges for EPDD	Cultural value sets	To behave ethically and reduce ethical risk	Where IANGOs are focused on their environmental footprint,	(EBC 38) “Yes I would like to adopt [this] criteria, we are looking at our footprint at the moment” (R.4).

	including the use of heating, ventilation, lighting, IT systems and transportation, are based on the need to maximise efficient energy use and to minimise harmful emissions.	<i>correlated to</i> Motivation			they wish to progress with respect to this aspect	
Environmental standards	(EBC 35, 36, 37, 38)	Operational Issues <i>correlated to</i> Demand	Small/medium-sized suppliers	Limited capacity. Lack EPDD systems, small, and local to the aid delivery areas	Prefer to restrict the application of environmental codes to multinationals	(EBC 35, 36, 37, 38) "For Toyota fine, [but it's] ridiculous for national suppliers" (R.6).
Environmental standards	(EBC 39) Fair Trade actively encourages better environmental practices and the application of responsible methods of production.	Collaborative Challenges for EPDD <i>correlated to</i> Demand	Cultural value sets	Different purposes and functions of IANGOs	Low levels of interest in adopting code associated with fair trade, combined with negative reactions around adopting sustainability measures	(EBC 39) "We don't get involved with Fair Trade" (R.8).
Fair Trade	(EBC 40) A fair price in the regional or local context is one that has been agreed through dialogue and participation. It covers not only the costs of production but enables production which is socially just and environmentally sound. It provides fair pay to the producers and takes into account the principle of equal pay for equal work by women and men. Fair Traders ensure prompt payment to their partners and, whenever possible, help producers with access to pre-harvest or pre-production financing. (Comments also apply to EBC 41 and 42)	Values, Purpose, and Areas of Conflict <i>correlated to</i> Demand	Exclusion from collective responsibility	Potential exclusion of IANGOs in specific areas of ethical code	In the opinion of the majority, EBCs relating to fair trade are not applicable to their operations, as they do not deal with food purchases	(EBC 40, 41, 42) "It is a problem because if I think of a coffee farmer in Peru or Bolivia then I think it's an explanation that fits [...] I think for my suppliers it's not so applicable [but] I think it's a good thing for fair trade companies selling honey and coffee [...] for me it wouldn't be okay" (R7).
Capacity building	(EBC 43) Fair Trade is a means to develop producers' independence. Fair Trade relationships provide continuity, during which producers and their marketing organizations can improve their management skills and their access to new markets.	Collaborative Challenges for EPDD <i>correlated to</i> Demand	Cultural value sets	Different purposes and functions of IANGOs	There is a strong reaction that fair trade activities are not relevant to activities of the IANGOs and should not be part of an EBC framework	(EBC 43) "Actually I don't know enough about fair trade to comment [...] It's causing exclusion of some farmers I know that" (R.10).
Complying with laws and regulations	(EBC 44) Employees are expected to comply with all safety laws, regulations, and business unit safe operating procedures.	Collaborative Challenges for EPDD <i>correlated to</i> Demand	Common ethical code	Ethical code may be particular to the value set of an individual IANGO	The attitude towards the safety of workers in the IANGO SC environment does not appear to be of paramount importance. For a good percentage of the managers, the pursuit of goals associated with the IANGO organisation supersedes responsibilities the IANGO as a buyer might	(EBC 44) "I would have to say I don't know because it's different for all countries so how's one expected to comply" (R.5). "I would expect that in a contract with the employee from the supplier, I wouldn't allow it in an ethical code" (R.8).

					have for employee safety in their supplier networks.	
Complying with Laws and Regulations	(EBC 45) The organisation is committed to preserving and enhancing the environment in which we operate through adherence to environmental regulations and responsible and environmentally sensitive practices.	Operational Issues <i>correlated to Demand</i>	Infrastructure	Suitability of the infrastructure for enacting sustainable practices	A barrier would be a lack of sufficient infrastructure capability	(EBC 45) “The Pakistani Government does have regulations but they don’t always have infrastructure, so how does regulation fit with infrastructure. China has regulations but no infrastructure so to me a lot of this is great in theory” (R.4).
Eligibility for partnership	(EBC 46) The organisation must not engage in weapons sale or manufacture, including components.’ (EBC 47) The organisation must not engage with organisations that have systematic and sustained forced labour or child labour.	Collaborative Challenges for EPDD <i>correlated to Demand</i>	Common ethical code	Challenges to move from broad ethical procurement principles to agreement on the scope and depth of the standards for a set of ethical codes	The strict wording of the code is not applicable	(EBC 46 & 47) “The ‘must’ is too strict” (R.7).
Eligibility for partnership	(EBC 48) The organisation must not operate in countries subject to UN sanctions’	Values, Purpose and Areas of Conflict <i>correlated to Demand</i>	Exclusion from collective responsibility	Potential exclusion of IANGOs in specific areas of ethical code	There is an inherent conflict between the goals of the UN and the goals of IANGOs with regards to adherence to UN sanctions	(EBC 48) “I can’t do UN sanctions I think North Korean still need family planning and they have to get it from somebody” (R.4).
Eligibility for partnership	(EBC 49) The organisation may choose not to engage with any company whose public image is severely compromised.	Values, Purpose, and Areas of Conflict <i>correlated to Motivation</i>	Collective responsibility	Common value sets	The alignment of common value sets for IANGOs result in opposition to adopting EBC 49	(EBC 49) “I would like to say that in American organisations we have got a bad public image [because of the type of services we offer]” (changed for reasons of confidentiality) (R.4).
Eligibility for partnership	(EBC 50) The organisations corporate partners are responsible for indicating their present and past activity in the above areas (forced labour, child labour, weapons and components manufacture, and public images which have been compromised)	Operational Issues/size of IANGOs <i>correlated to Motivation</i>	Large suppliers	Large IANGOs have the leverage to demand EPDD compliance. More resources and time available	Issues around effective buyer leverage and potential collaborative efforts between IANGOs to improve efficiencies	(EBC 50) “So if I’m with the UN, suppliers usually will make an effort to provide a lot of information up front because they’ll anticipate big business. With a smaller NGO there’s only so much information you can reasonably ask for up front until there’s some likelihood of business” (R.6).
Transparency and Impartiality	(EBC 51) Fair Trade involves transparent management and commercial relations to deal fairly and respectfully with trading partners.	Collaborative Challenges for EPDD <i>correlated to Demand</i>	Common ethical code	Ethical code may be particular to the value set of an individual IANGO	Fair trade for a good proportion of managers is not considered to be relevant to their IANGOs’ operations	(EBC 51) “I wouldn’t include any of the fair trade [items]” (R.8).
Transparency and Impartiality	(EBC 52) Information on the nature and scope of the partnership agreements should be available to the public.	Operational Issues <i>correlated to Motivation</i>	Large/small/medium sized IANGOs	Business relations	Traditional commercial trading relationships between buyer and seller are given as reasons for not granting public access	(EBC 52) “We wouldn’t, even though some donors look for it, we’re not inclined to publish the prices of contracts” (R.6).
Transparency and impartiality	(EBC 53) The agreed co-operation must not in any way compromise the integrity and independence of the	Collaborative Challenges for EPDD <i>correlated to Demand</i>	Common ethical code	Challenges to move from broad ethical procurement principles to agreement on the	Applicability and literal interpretation of the goal of the code represent two solid barriers to adoption	(EBC 53) “I mean unfortunately I think the world is too complex to support this” (R.7).

	organisation or that of the partner company.			scope and depth of the standards for a set of ethical codes		
Brand use	(EBC 54) The organisation does not grant exclusivity in any corporate partnership.	Operational Issues <i>correlated to</i> Demand	Large/small/medium-sized IANGOs	Image protection	IANGOs would not grant brand exclusivity [to any supplier] in any circumstances	(EBC 54) "We do not want to grant our brand" (R.4).
Brand use	(EBC 55) As a privilege of partnership, companies will be acknowledged for their contribution to the organisation.	Operational Issues <i>correlated to</i> Demand	Large/small/medium-sized IANGOs	Image protection	IANGOs would wish partners to remain anonymous	(EBC 55) "We are not going to acknowledge companies" (R.4).
Brand use	(EBC 56) Partner companies agree to consult with the organisation prior to making any communications or publicity initiatives in relation to the partnership.	Operational Issues <i>correlated to</i> Motivation	Large/small/medium-sized IANGOs	A different departments' responsibilities in the organisation	IANGOs consider publicity and communications to be the province of the PR department	(EBC 56) "It's not an ethical issue I mean that's the PR question of communication policy isn't it" (R.7).
Brand use	(EBC 57) Partner companies are only authorised to use the organisations visibility logo when stipulated in writing for a specific activity and only for the duration of the agreement.	Operational Issues <i>correlated to</i> Demand	Large/small/medium-sized IANGOs	Image protection	The common consensus is that IANGO logos are not used by suppliers	(EBC 57) "If the quality was good and if the supplier reports regularly] then we could talk about it but they [suppliers] don't use the logo (R.7).
Ethical management practices	(EBC 58) Maintaining the accuracy of books and records and expense reports' and (EBC 59) states, 'Maintaining the Integrity of Records and Sound Accounting Practices	Operational Issues <i>correlated to</i> Motivation	Large/small/medium-sized IANGOs	A different departments' responsibilities in the organisation	Should be part of the financial auditing procedure	(EBC 58 & 59) "I know it is ethical but we see that very much as part of the financial stance [...]. You have to show audit report[s] to other auditors in your country" (R.4).
Ethical management practices	(EBC 60) The organisation takes very seriously the accuracy of its financial records and statements. Accuracy and reliability in the preparation of business records is critically important to our decision making and to the proper discharge of financial, legal, and reporting obligations. All business records, expense accounts, invoices, bills, payroll, and employee records are to be prepared with care and honesty. False or misleading entries are not permitted.	Operational Issues <i>correlated to</i> Motivation	Large/small/medium-sized IANGOs	A different departments' responsibilities in the organisation	The only objection was how the managers' organisations allocate the code within internal departments	(EBC 60) "I would put it in the code of conduct for the finance office" (R.7).
Ethical management practices	(EBC 61) Creating Opportunities for economically disadvantaged producers.	Collaborative Challenges for EPDD <i>correlated to</i> Demand	Common ethical code	Ethical code may be particular to the value set of an individual IANGO	The IANGO organisational goals and value sets together with the IANGO managers' individual procurement objectives take priority over creating opportunities for economically disadvantaged producers	(EBC 61) "We wouldn't give them any preference at all" (R.5).

Conflict of interest	(EBC 62) A conflict exists when an employee who is able to influence business with the organisation owns (or a member of their immediate family owns) an interest in a supplier to the organisation, or any enterprise which has current or prospective business with the organisation as a supplier or contractor'	Values, Purpose, and Areas of Conflict <i>correlated to</i> Motivation	Local verses global COC frameworks	Relevance to local cultural environment	There are a few concerns over the applicability and adaptability of this code across cultures	(EBC 62) "At the end of the day it was no good us sending a document and expecting people to use [it] when [it is] based say on Western values" (R.1).
Conflict of interest	(EBC 62) .A conflict exists when an employee who is able to influence business with the organisation owns (or a member of their immediate family owns), an interest in a supplier to the organisation, or any enterprise which has current or prospective business with the organisation as a supplier or contractor'	Values, Purpose, and Areas of Conflict <i>correlated to</i> Demand	Local verses global COC frameworks	Avoid cultural hegemony, specify ethical code formulation for local conditions	There is a need to develop implicit meaning in the COC framework relevant and flexible to the local circumstances and culture.	(EBC 62) "We have to look at our questionnaire to try and adapt it" (R.1).
Conflict of interest	(EBC 62) A conflict exists when an employee who is able to influence business with the organisation owns (or a member of their immediate family owns), an interest in a supplier to the organisation, or any enterprise which has current or prospective business with the organisation as a supplier or contractor'	Values, Purpose, and Areas of Conflict <i>correlated to</i> Donors	Local verses global COC frameworks	Assist in the development of local COC frameworks	This demonstrates the complexity of the development of a coding framework	(EBC 62) "There's a lot of feelings that our supplier questionnaire might not necessarily get the right answers" (R.1).
Conflict of Interest	(EBC 63) A conflict exists when an employee has a role with a competitor of the organisation or with a supplier to the company. (EBC 64) A conflict exists when an employee performs work or services for another business or organisation to such an extent that they do not devote the necessary time and effort to his or her responsibilities. (EBC 65) A conflict may arise when an employee accepts any gift or favour of greater than nominal value from any person or organisation who is a competitor of the organisation, or who does business with the company as a supplier	Values, Purpose, and Areas of Conflict <i>correlated to</i> Demand	Collective responsibility	The value sets of individual managers	The procurement managers' viewpoints of levels of responsibility necessary to monitor EPDD behaviour in their supplier networks	(EBC 63,64,65) "I don't think it's applicable to us [...] in terms of supplier[s], they have got to manage their own conflict of interest and potential risk" (R.10).

	or contractor.					
Confidentiality and Protection of Personal Information	(EBC 66) All information and materials that come into your possession as an employee must be kept confidential, even after your employment by the organisation is over	Operational Issues <i>correlated to Demand</i>	Specialist product/service	Specific ethical code formulations for medical, pharmaceutical, military	Confidentiality for employees being linked to the specific product and service requirements of IANGOs	(EBC 66) "Yes because we work with medical records which are confidential" (R.8).
Fair Dealings	(EBC 67) Every employee will try to deal fairly with the organisations employees, customers, supplier, and contractors. The organisation is committed to encouraging a work environment in which everyone is treated with respect and dignity. All employees are to conduct themselves in a business-like manner that promotes equal opportunity and prohibits discrimination, including harassment of any kind.	Collaborative Challenges for Ethical Procurement Due Diligence <i>/correlated to Motivation</i>	Common ethical code	A Coalition of the willing	Repetitive elements from other codes, which can give rise to unwieldy and unnecessary duplication of efforts	(EBC 67) "An amalgam of lots of the other ones that have come before it" (R.8).

Appendix 16: Matrix 5: results of the application of diagnostic matrix 4 for the identification of risks in EVSs and their base codes between IANGOs their supplier network and donors

Appendix 17 Matrix 6: Inhibitors and enablers to CEPDD between IANGOs, their supplier networks, and donors following the EBC risk analysis

Enablers and Inhibitors to Ethical Procurement Due Diligence Collaboration in IANGO Humanitarian Supply Chains		Motivation	Demand/IANGO Assessment	Donors
Values, Purpose, and Areas of Conflict		Pragmatic life and death choices. Moral and religious causes. Non- profit goals. Risk reduction	Based on IANGOs assessments International Media exposure	Set criteria: Constraints Standards Deliverables
	Liberal pragmatic perspective towards family planning/pro-choice	Pragmatic libertarian values	Ethical conflict with faith-based pro-life IANGOs	Suppliers may not be able to supply due to political hegemony
	Faith-based perspective towards family planning/pro-choice	Religious faith-based values and objectives	Ethical conflict with IANGOs engaged in family planning/pro-choice activities	Support from publics, institutions and governments sharing value sets
	Advocacy	<i>Religious/moral/ethical/justice purposes</i>	<i>Establishing collective ethical common ground</i>	<i>Donors promote suppliers associated with their areas of interest</i>
	Impartiality	<i>Non-advocacy</i>	<i>Ethical conflict with advocacy-led IANGOs. Crucial to functionality and safety.</i>	<i>There are limited donor conflicts in relation to funding issues. There are limited donor conflicts in relation to funding issues.</i>
	Collective responsibility	<i>Common value sets</i> <i>The value set of the individual manager</i>	<i>Attempt to work around conflicting areas of ethical code</i>	<i>Donors have an interest in the scope and scale of common ethical codes</i>
	Exclusion from collective responsibility	<i>Irresolvable value set conflicts</i>	<i>Potential exclusion of IANGOs in specific areas of ethical code</i>	<i>May be implicit on the reaction of IANGO donors</i>
	Local verses global COC frameworks	<i>Relevance to local cultural environment</i>	<i>Avoid cultural hegemony, specify ethical code formulation for local conditions</i>	<i>Assist in development of local COC frameworks</i>
Operational Issues	Generic product/service	<i>Common suppliers</i>	<i>Common ethical code for transport, shelter, relief kits, etc.</i>	<i>General ethical criteria which is not specified by product/service requirements</i>
	Specialist product/service	<i>Partnerships based on common product clusters</i> <i>Partnerships based on common purposes.</i>	<i>Specific ethical code formulations for medical, pharmaceutical, military</i>	<i>Specialist due diligence criteria required for health and safety procedures/goals</i>
	Lead IANGO	<i>Available time. Motivated, experienced personnel in EPDD</i>	<i>Available capacity. EPDD systems in place.</i>	<i>Donors do not require proof of ethical audits upon supplier networks</i>
	Large/small/medium-sized IANGOs	<i>Lack of resources and time restrictions. Pragmatic competition with physical deliverables</i> <i>Business relations.</i> <i>Image Protection</i> <i>Different departments' responsibilities in the organisation.</i>	<i>Limited capacity. Lack of EPDD systems. Smaller NGOs lack leverage upon suppliers for their compliance with EPDD procedures. IANGOs encourage local suppliers and hold policies to widen their supply base.</i>	<i>Donors do not require proof of ethical audits upon supplier networks</i>

	Large suppliers	<p><i>Large IANGOs have the leverage to demand EPDD compliance. Resources and time available. Resources and time available.</i></p> <p>Barriers to supply chain visibility due to the complexity of global operations</p>	<p><i>Capacity available. Have incorporated EPDD systems.</i></p>	<p><i>EPDD compliance/audit procedures are specified criteria for business relations with a limited number of IANGOs</i></p>
	Small/medium-sized suppliers	<p><i>Lack funding and leverage to explore their supplier networks. Lack resources. Competing priorities to instigating EPDD compliance.</i></p>	<p><i>Limited capacity. Lack EPDD systems. Small and local to the aid delivery areas.</i></p>	<p><i>EPDD compliance/audit procedures are not specified criteria for business relations with the majority of IANGOs</i></p>
	Suppliers as producers	<p><i>Requests for self-regulation of their supplier networks by IANGOs</i></p>	<p><i>Suppliers in monopoly situations may not agree to EPDD procedures, especially from IANGOs they have less revenue dependence upon.</i></p> <p><i>EPDD is limited to first-tier suppliers.</i></p>	<p><i>The lead time for essential products/services for EPDD compliance may be too long or interrupted when unexpected crises occur.</i></p>
	Suppliers as wholesalers and distributors	<p><i>Barriers to SC visibility are emphasised in such supplier networks, due to issues of confidentiality, trust, supplier alternatives, leverage, and power relations</i></p>	<p><i>A large percentage of general products and services are provided by wholesalers and distributors, and this reduces SC visibility</i></p>	<p><i>Donors do not require proof of ethical audits upon supplier networks</i></p>
	Geographic: international, local and regional	<p><i>Difficulties in communicating values</i></p>	<p><i>Differing cultural circumstances result in individual value judgements by professionals in the field of operations which shape the interpretation of ethical base codes</i></p>	
	Infrastructure		<p><i>Suitability of the infrastructure for enacting sustainable practices</i></p>	
Collaborative Challenges for Ethical Procurement Due Diligence (EPDD)	Cultural value sets	<p><i>To behave ethically and reduce ethical risk</i></p>	<p><i>Different purposes and functions of IANGOs</i></p>	<p><i>Donors may set the parameters for the selection of suppliers</i></p>
	Common ethical code	<p><i>A coalition of the willing</i></p>	<p><i>Ethical code may be particular to the value set of an individual IANGO. Challenges to move from broad ethical procurement principles to agreement on the scope and depth of the standards for a set of ethical codes. Development of measurement systems for ethical codes.</i></p>	<p><i>Legal and ethical criteria associated with labour laws, financial regulations and drug administration procedures set by national and international bodies are mandatory in contractual relations between IANGOs and suppliers. Application may be restricted to discretionary expenditure. Specific funding from organisational donors to develop EPDD is not forthcoming.</i></p>
	Thresholds	<p><i>The trigger for an action such as an EPA</i></p>	<p><i>Thresholds will vary by: supplier according to product/service and financial expenditure;</i></p>	<p><i>Donors set thresholds for financial aspects of the contract bidding criteria between IANGOs and</i></p>

Ethical Procurement Audit	<i>To ensure compliance by suppliers</i>	<i>How would payment be made? Who would present the audit structures? Determination of when to conduct audits</i>	<i>Funding is not available from donor organisations. IANGOs would expect suppliers to bear the burden of audit costs. The Lead IANGO makes this a condition of supplier engagement.</i>
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size of the NGO; donor guidelines; and global, regional and local differences. It is necessary to establish combinations of IANGOs, products, and suppliers to determine common guidelines.

Appendix 18 Matrix 9: Measuring the relative importance of risks for formulating EVSs and EBCS

	% Imp to total	Motivation	Demand/IANGOs Assessment	Donors
Enablers and Inhibitors to Ethical Procurement Due Diligence Collaboration in IANGO Humanitarian Supply Chains		Pragmatic life and death choices. Moral and religious causes. Non-profit goals. Risk reduction	Based on IANGOs assessments. International Media exposure.	Set criteria: Constraints Standards Deliverables
Values, Purpose, and Areas of Conflict				
Faith-based perspective towards family planning/pro-choice	1.3%	<i>Religious faith-based values and objectives</i> 1.3%	<i>Ethical conflict with IANGOs engaged in family planning/pro-choice activities</i>	
Advocacy	12.8%	<i>Religious/moral/ethical/justice purposes</i> 9%	<i>Establishing collective ethical common ground</i> 3.8%	
% Imp to total				
Collective responsibility	7.7%	<i>Common value sets</i> 2.8%	<i>Attempt to work around conflicting areas of ethical code.</i> <i>The value sets of individual managers.</i> 1.3%	<i>Donors have an interest in the scope and scale of common ethical codes</i> 3.8%
Exclusion from collective responsibility	9.0%	<i>Irresolvable value set conflicts</i> 1.3%	<i>Potential exclusion of IANGOs in specific areas of ethical code</i> 6.4%	<i>May be implicit on the reaction of IANGO donors</i> 1.3%
% Imp to Total				
Local verses global COC frameworks	3.8%	<i>Relevance to local cultural environment</i> 1.3%	<i>Avoid cultural hegemony, specify ethical code formulation for local conditions</i> 1.3%	<i>Assist in development of local COC frameworks</i> 1.3%
Operational Issues				
Specialist product/service	2.6%	<i>Partnerships based on common product clusters.</i> <i>Partnerships based on common purposes.</i> 1.3%	<i>Specific ethical code formulations for medical, pharmaceutical, military</i> 1.3%	

Lead IANGO	5.1%	Available time. Motivated, experienced personnel in EPDD. 3.8%	Available capacity. EPDD systems in place. 1.3%
Large/small/ medium- sized IANGOs	16.7%	Lack of resources and time restrictions. Pragmatic competition with physical deliverables. 6.4%	Limited capacity. Lack of EPDD systems. Smaller NGOs lack leverage upon suppliers for their compliance to EPDD procedures. 1.3%
% Imp to total		Business relations 1.3%	
		Image protection 3.8%	
		Different departments' responsibilities in the organisation 3.8%	
		15.3%	
Large suppliers	6.4%	Large IANGOs have the leverage to demand EPDD compliance. 1.3%	
		Resources and time available. 3.8%	
		Barriers to SC visibility due to the complexity of global operations 1.3%	
Small/mediu m-sized suppliers	2.6%		Limited capacity. Lack of EPDD systems. Small and local to the aid delivery areas. 2.6%
Suppliers as producers			
Geographic: international, local and regional	2.6%	Difficulties in communicating values 1.3%	Differing cultural circumstances result in Individual value judgements by professionals in the field of operations which shape the interpretation of ethical base codes 1.3%
Infrastructure	1.3%		Suitability of the infrastructure for enacting sustainable practices 1.3%

Collaborative Challenges for Ethical Procurement Due Diligence (EPDD)	Cultural value sets	11.5%	<i>To behave ethically and reduce ethical risk</i>	<i>Different purposes and functions of IANGOs</i>
	% Imp to total		6.4%	5.1%
	Common ethical code	16.7%	<i>A coalition of the willing</i>	<i>Ethical code may be particular to the value set of an individual IANGO</i>
			3.8%	3.8%
				<i>Challenges to move from broad ethical procurement principles to agreement on the scope and depth of the standards for a set of ethical codes</i>
				9%
				<i>Development of measurement systems for ethical codes</i>
	% Imp to total			
	total	100%		

End