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CODES OF ETHICS IN CATALAN ORGANIZATIONS

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Abstract: The drafting of codes of ethics by non-profits around the world is a relatively recent phenomenon. Non-profits' concern with codes of ethics has to do with new concepts, which now form part of their interests: transparency, accountability, self-regulation, improving management, social responsibility and quality. This paper contains the main findings of research carried out on codes of ethics in the non-profit organizations of Catalonia. Its main goal was to discover how codes of ethics are introduced into Catalan organizations, and find out whether many institutions are introducing codes of ethics and, above all, what issues they address. The research does not provide data on application of the codes; instead, it concentrates on analysing the text.

Keywords: *Codes of Ethics, Applied Ethics, Non-Profit Organizations.*

INTRODUCTION

Until just a few years ago, when one spoke of codes of ethics, it was to refer to the codes of practice approved by consensus for the exercise of a given profession. More recently codes of ethics have been appearing in institutions, in both private companies and non-profit organizations, and even in public authorities. Beyond the stipulations of the law, organizations publicly commit to working in line with a set of values and following coherent guidelines coherent with the values of the body in question. Organizations' concern with codes of ethics has to do with new concepts

which now form part of their interests - transparency, accountability, self-regulation, improving management, social responsibility and quality.

In this article we should like to present you with the main findings of the research carried out on codes of ethics within non-profit organizations in Catalonia. The main goal is to discover how codes of ethics are introduced into Catalan organizations, and to identify the different models in use today. We wish to find out whether many institutions are introducing them and, above all, what issues they address. Finally, we will be able to indicate what the principal challenges for Catalan organizations are, when applying these codes.

With the aim of contextualising the theoretical contributions on codes of ethics, we have considered the conceptualisation made by Adela Cortina (2003) and interviewed different experts[1] in ethics and management and organization of bodies. The majority of the experts agree that codes of ethics can be an extremely positive tool for organizations, as long as they fulfil a series of requisites:

- Codes must be applied in practice and serve as a tool for continuous improvement and decision-making. The mere existence of a code has no repercussions if it is not applied.
- Codes must be drawn up with the participation of as many agents as possible involved in the institution. This is the only way they will be useful.
- Codes must be regularly reviewed and updated.
- An ethics committee or monitoring commission must be formed to resolve queries on interpretation of the code and on how to act in specific cases. The existence of the committee is even considered to be more important than that of the code itself.
- The code must not be a handbook of internal rules of procedure or rules on disciplinary sanctions, and must reach far beyond what is legally envisaged. Whenever possible it should make recommendations for good practice.

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[1] Interviews were conducted with Jesús Vilar (Doctor of Pedagogy and lecturer at URL-Ramon Llull University), Josep Maria Canyelles (expert in social responsibility), Luis Miguel Luna (expert in management of organizations), Ramon Torra (project technician responsible for Code of Ethics of the Associations of Barcelona) and Begoña Román (Doctor in Philosophy and lecturer at UB-University of Barcelona).

– Above and beyond the specific area of action of organizations (intervention in disability, cooperation, social exclusion, etc.), it is important that the code of ethics should also act on transversal areas of action (management, financing, human resources, etc.) which are common to all institutions.

The first section of the article will present a report on the current situation –regarding the existing literature– and research on codes of ethics in non-profit organizations on an international level, which we believe will be interesting.

In order to analyse the codes of ethics of Catalan organizations, we performed an exhaustive Internet search on the codes of ethics currently in force. All codes of ethics of non-profit organizations in Catalonia were selected, regardless of their legal form. We did not include sports clubs and hospitals, as we felt that by nature they deal with issues that are highly focussed on intervention and are not representative of all non-profit organizations. Finally, we located 28 codes of ethics of non-profit organizations which fulfil these conditions and performed a documentary analysis, filling out for each organization a detailed form of 65 items. These items are structured in the following groups: 1) Code characteristics; 2) Type of code (geared more towards values or more towards practical recommendations) and 3) Subjects addressed in the code, including the following sections: Description of institution, Organization and functioning, Economics, Communication and information, Intervention, Focus of code of ethics, Relations with other bodies, Internal relations, Values and Compliance system.

The research does not provide data on application of the codes, but is rather restricted to analysing the text, leaving an analysis of the practical implementation of the code and its impacts for future investigations. Due to the large number of items studied, this article only surveys the conclusions that seemed of greater importance.

INTERNATIONAL TRENDS IN THE IMPLEMENTATION OF CODES OF ETHICS IN NON-PROFIT ORGANIZATIONS

The drafting of codes of ethics by non-profits around the world is a relatively recent phenomenon. They began to be developed more visibly in the nineties, although it is true that the first examples thereof appeared

in the eighties. Nevertheless, it was over the last decade that most of the codes of ethics now in force around the world were drafted (Warren & Lloyd, 2009). As the phenomenon gained in importance, so, logically enough, did the debate surrounding the role these codes of ethics have or should have, although the empirical analysis carried out in this area is not particularly abundant (idem).

Codes of ethics or of conduct have been presented by a fair amount of the existing literature as a self-regulation mechanism of organizations, that is, as a measure assumed voluntarily by an institution or a group of organizations, and managed, at least partly, by themselves (Gugerty, Sidel, & Bies, 2010; Warren & Lloyd, 2009) with the aim of improving the management, the quality of work and/or ensuring accountability towards their interest groups (Ebrahim, 2003; Lloyd, 2005). From this perspective, codes of ethics are not the only tools with these characteristics – there are different types of said tools which, although dissimilar to one another in terms of their immediate goals, the agents involved, the level of institutionalization or other aspects, share the fact that they are voluntary measures and not legal requirements. Thus, we may situate the tendency to implant codes of ethics in non-profit organizations within the framework of a broader development of self-regulations within these institutions.

The creation of self-regulation initiatives on the part of non-profit organizations can be explained by different factors, the relevance of which depends to a large extent on the development of the non-profit sector in different regions of the world and the legal framework to which it is subjected (Gugerty *et al.,* 2010).

First, the increasing influence of this kind of organization, especially NGOs, has led to increased public monitoring (Warren & Lloyd, 2009). For Ebrahim (2003), the very process of development of NGOs over the last decades of the 20th century was consolidated thanks to the tenuous belief of donors – often encouraged by the organizations themselves – and, particularly in southern countries, NGOs are more cost-effective than the public authorities, more capable of reaching the population in need and key actors in democratisation processes. But the development of non-profit organizations, both in terms of their influence on the designing of public policies and the provision of services, and with regards to the increase in financing received from governments, has favoured the emergence of a debate between organizations, governments and the public in general on matters such as financial management, representation, accountability towards beneficiaries and those who provide support for

the organizations and many other aspects (Warren & Lloyd, 2009). Academics and professionals from the sector have also collaborated in displacing an uncritical trust in the goodness of non-profits towards the matter of implementing appropriate accountability (Ebrahim, 2003). In this regard, non-profits have become aware of the need to work towards building public confidence and have responded to it by developing self-regulation initiatives.

This phenomenon may have been boosted by media coverage of corruption cases or the irresponsible actions of some organizations (Ebrahim, 2003; Warren & Lloyd 2009). The sector, as a whole, has consequently tried to distance itself from these cases. Self-regulation tools have also been used as a symbol of quality and with the aim of attracting economic funds (Gugerty *et al.,* 2010) and as a way of standing out in an increasingly competitive sector (Warren & Lloyd, 2009).

The literature covers a third set of factors favouring the development of self-regulation, linked to the latter's role as a complement to state legislation (Gugerty *et al.,* 2010; Warren & Lloyd, 2009). In some contexts, it works as a way of regulating the aspects the sector is concerned but which are not covered by state regulation; in others, as in the case of Africa and Asia (Gugerty, 2010; Sidel, 2010), it constitutes more of a strategy to outstrip the introduction of more restrictive regulations by the government which could limit the organizations' capacity to act.

What exactly is understood by self-regulation? Ebrahim (2003) defines self-regulation as the "efforts by NGO or nonprofit networks to develop standards or codes of behavior and performance" (Ebrahim, 2003: 819) and sees it as one of the channels through which organizations acquire liability. Actually, he identifies five broad-based ways of putting accountability into practice, whether it is with concrete tools or with broad processes: the drafting of disclosure statements and reports, performance assessment or evaluation, participation, social auditing and self-regulation. The latter may take the shape of codes of conduct, but Ebrahim also mentions the existence of other, less extensively used instruments, such as accreditations or ombudsmen.

Another understanding similar to that of Ebrahim is the one proposed by the London-based think tank One World Trust, working to increase transparency and accountability of political processes in global governance. It does so in different fronts, including the production of knowledge on this matter. The civil society's self-regulatory initiative project is an ambitious one. Set up at the end of the last decade it has led to the uncovering

of 357 self-regulation initiatives[2] by federations and other networks of civil society organizations on a national, regional and international level, and to the creation of a detailed database with precise information on each of them, as well as the drafting of several different reports which analyse the characteristics of these initiatives.

However, we must bear in mind that the *civil society self-regulatory initiatives project* does not include the experiences put into practice in a single organization – as in the case of a code of ethics drawn up and assumed by a single institution – as these do not meet its research goals. As One World Trust reasons, "although such initiatives may provide models and examples of best practice to the wider sector, they are internal to a single organization and do not seek to raise standards at a sector level"[3] (Warren & Lloyd, 2009: 6). They are not alone in avoiding taking into account an organization's individual initiatives; the academic debate has nearly always focused on the codes of umbrella organizations. Cruz & Pousadela (2008) who, in their analysis of transparency and accountability initiatives by non-profit organizations in Latin American and Spain, accept the aforementioned classification by Ebrahim (2003), admit that at times, it is individual organizations which draft these codes in order to "regulate and standardize their procedures, establishing rights, responsibilities and mechanisms of possible sanctions" (Cruz & Pousadela, 2008: 111), but they highlight the important role of second-rate organizations in the production of self-regulation procedures and mechanisms.

In any case, the One World Trust database is organized according to the six types of self-regulation mechanisms of civil society organizations defined on the basis of the identified experiences: codes of conduct and ethics, certification schemes, information services, working groups, self-assessment tools and awards schemes.

An initial conclusion from One World Trust's collection of initiatives is that self-regulation of civil society organizations is a global phenomenon, albeit with profound differences in intensity and in the manners of application depending on regions. Thus, the most developed initiatives are concentrated in English-speaking and European countries and, in contrast,

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[2] http://www.oneworldtrust.org/csoproject/ [Date of access: 24th October 2012].
[3] Hence this implies that if we took into account the self-regulation practices that organizations apply individually, the total would be far greater than the 357 initiatives identified by One World trust.

wherever there have been lengthy periods of authoritarian government or long civil conflicts, these kinds of mechanisms do not exist (Warren & Lloyd, 2009).

Generally speaking, codes of conduct and ethics are by far the most common type of initiative of all. They constitute 48% of the experiences identified by One World Trust[4] and moreover, are a kind of initiative that exists in all regions of the world, unlike certifications, for example, which are largely concentrated in the English-speaking and Western European countries, probably due to their high cost. In data from 2009, 75% of these codes of conduct and ethics had been promoted by umbrella organizations representing organizations of civil society and NGOs on an international and national level (Warren & Lloyd, 2009).

We should emphasise that the self-regulation initiatives developed at an international level are concentrated in the humanitarian and development sectors, something Warren & Lloyd (2009) justify by the fact that their work necessarily involves collaboration between organizations from different states, and by the institutions' dependence on fundraising and public trust in the quality of their work.

One characteristic of the self-regulation initiatives that One World Trust analysed in some depth is the existence or absence of mechanisms to ensure their application, considering the empirical confirmation that a self-regulation initiative's impacts depend highly on the existence of monitoring and/or sanctioning mechanisms (Lloyd, Calvo & Laybourn, 2010). Thus, a code of ethics, for example, may rest solely on the commitment of the organization or organizations that assume it to compliance (Lingán *et al.*, 2009), but it is understood that the incentives to obey the principles of the code of ethics are greater if accompanied by a compliance system, that is to say, "the set of mechanisms, processes and procedures that support the implementation of a self-regulatory initiative standards and/or principles and protects its overall credibility" (Lloyd *et al.*, 2010: 5). A compliance system is comprised of two parts: the monitoring function of the compliance, which may be either proactive or reactive, and the sanctioning mechanism, which may be applied in the event of failure to comply.

Actually, 72.5% of the codes of conduct and ethics identified by One World Trust in 2010 (Lloyd *et al.*, 2010) did not have any form of

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[4] Data based on the experiences collected as on 24th October 2012. At the time of Warren and Lloyd's analysis (2009) the figure was 51%.

monitoring mechanism, and even fewer contemplated some kind of sanction for organizations that failed to comply. Even so, the majority of institutions with some kind of compliance system have a combination of both mechanisms. The most commonplace monitoring strategy is the reactive kind, through the receipt of complaints or condemnations; however, few institutions use proactive control.

EVOLUTION OF CODES OF ETHICS IN CATALONIA

Catalonia is a nation with a highly consolidated civil society in diverse spheres such as culture, leisure, education, social services, development cooperation or the environment. The Catalan association network is extensive and varied, which can be observed in that many institutions are established locally. This situation has been complemented over recent years by the development of a significant network of organizations from the third social sector (services), taking concerted action in conjunction with the public administration. The interest in codes of ethics on the part of organizations is a relatively recent phenomenon in Catalonia. It speeded up in 2009 when the scandal involving the Palau de la Música Catalana[5] came to light, damaging the image of Catalan civil society and in particular, that of the world of foundations.

Some institutions have drawn up their own code of ethics, sometimes also called a code of conduct. This consists of a document, approved by the members of a meeting, and therefore compulsory for all agents of the organization. Other institutions, however, adhere to an external code of ethics. This may be sectorial, adopted by a specialist umbrella organization for a specific area of action or it may be territorial, including the institutions from all fields in a particular city or region.

In the case of sectorial codes, the main goal is to respond to the need of a sectorial identity, which is to be shared by all organizations within a particular sphere. The idea is to be able to identify the basic features of an associative/voluntary practice, so as to be able to distinguish the actions

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[5] In 2009, the Palau de la Música Catalana scandal was revealed, in which the director of the Palau de la Música Foundation, Fèlix Millet, presumably made off with up to 23 million euros belonging to the organization. The discovery of the theft caused huge consternation in Catalonia, especially as it involved an emblematic institution of Catalan culture.

inherent in the sector. The best-known case is found in the field of development cooperation: the sector needs to clarify what may be understood as a "good practice" and needs to differentiate itself from other organizations which, whilst they engage in international solidarity activities, should not label themselves as "development cooperation" institutions. In Catalonia, the Code of Ethics and Conduct of the Catalan Federation of Development NGOs (FCONGD) has become a reference for various reasons: because it handles issues rigorously, because it is the oldest code (1997), because it has an extremely active monitoring committee and because it has been reviewed on several different occasions.

The best-known example of a territorial code of ethics is the Code of Ethics of the Associations of Barcelona, promoted by the Barcelona Council of Associations. This text was approved in March 2001 within the framework of the 1st Congress of the Associations of Barcelona, and in 2011, it was revised and updated. Ever since it was approved, the monitoring committee has ensured its application and correct functioning. Associations do not automatically adhere to the code, since it has specific entry requirements. The aim of the code of ethics is to contribute to the development of the association while conserving its singularity, as well as being a self-regulation instrument.

The code includes a compendium of good (and bad) practice guidelines and recommendations. To this date, approximately 200 organizations have adhered to it, most of them associations, as well as umbrella organizations such as federations and coordinators. The code has been partially or totally assumed by other organizations both inside and out of Catalonia, such as the Catalan Federation of Social Volunteer Work or the Micro-NGO Forum and aims, in time, to become a reference for associations all over Catalonia, not only in the city of Barcelona.

Another relevant case is that of the Code of Ethics of Foundations promoted by the Catalan Foundations Coordinator, which has been joined by 525 foundations and is divided into two parts. The first one is the actual "Code of ethics" and the second is the "Good government of foundations", which features a series of practical recommendations that go "beyond compliance with legality". For instance, it includes recommendations on how board meetings should be conducted as well as incompatibilities of board members.

RESULTS OF THE QUANTITATIVE ANALYSIS OF THE CODES OF ETHICS OF CATALAN ORGANIZATIONS

We now move on to present the main conclusions of the documentary analysis of the 28 codes of ethics of different non-profit organizations around Catalonia. These organizations have different legal forms: 39.3% of them are associations, 28.6% are foundations, 14.3% are federations and 17.9% have no legal personality. As a consequence of the diversity of legal forms, the area of application of the code is not the same in all the cases. Even though most codes of ethics govern a single institution (in 53.6% of the cases), a significant amount of codes are applicable to a series of organizations (46.4%). This is the case of the federations in which the code of ethics of the organization is mandatory for all federated institutions.

As for when the codes were created, only one was drawn up before the year 2000 (1997), 5 were drafted between 2001 and 2005 and the other 17 between 2006 and the present.[6]

With regard to the sector of activity, we may observe that the organizations devoted to attending persons with disabilities have the largest number of codes of ethics (35.7%). This could be explained by two main reasons, among others: a greater awareness of the need to institutionalize ethics and/or a need to regulate areas left unprotected by the law (such as treatment of a disabled person, beyond any regulated negligence). In a sector in which the respectful treatment of a person being attended to is fundamental, it may be necessary to put down in writing which values and actions professionals should be acutely aware of during their practice; in fact, all said codes refer to the intervention of professionals.

Furthermore, another group of institutions with a code of ethics, in the same sector, also stands out: organizations devoted to development cooperation (17.9%). Then we find institutions engaging in other kinds of activities, all of them linked to the social area (28.6%) and finally, 2 institutions from the environmental sphere and 1 involved in animal care.

After a brief description of the institutions, the analysis below will focus on the form and content of the codes of ethics mentioned.

First of all, we observe great differences, among the various codes, regarding the number of words. For example, the shortest one counts 178 words and the longest one, 7,191. Although 46.4% are no longer

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[6] It could not be possible to find this information on five codes.

than 2,000 words, a significant percentage (25%) is concentrated between 3,001 and 4,000 words.

Second of all, one outstanding element is the importance of drafting the code of ethics by means of a participatory process. Participation during the drafting process raises awareness in members who can voice their ideas on how they want their organization to be, what values it should have and the practices to be embodied, and the actions to undertake in order to implement them (Cortina, 2003). As Begoña Roman points out, "If the process of drafting the code of ethics was participatory, this is already a way of changing things in the institutions, by horizontalizing relations, making people aware that they belong to an institution, understanding ethics not as a procedure, not as a set of internal regulations, but as a way of feeling connected to that."

On the basis of the contents of the code of ethics, we cannot be sure if it was drawn up in a participatory manner or not, unless the code itself explicitly states it. Based on this criterion, we can only assert that 32% of the codes analysed mention having engaged in a participative writing process, while 68% make no reference to this aspect. In spite of the importance the experts express of having all those involved in an organization take part in drawing up the code, the data would appear to indicate that in some cases codes of ethics are drafted only by the management board or by an external group.

Also regarding the drafting process, we detected that some codes draw inspiration from others, to the extent that they even reproduce sentences word for word. This was detected in 32.1% of cases and for the most part the inspiring code is the Code of Ethics of the Associations of Barcelona (17.9%) followed by the Code of Ethics and Conduct of the Catalan Federation of NGOs for Development (FCONGD) (7.1%). Even so, the contents of the codes of ethics do vary greatly from one to another; some of them only cover general ethical principles and values whilst others specify conducts and practices.

According to the literature, a code of ethics contains the obligations (albeit of a different nature to those of legal codes and codes of practice) and the identity marks of an organization, institution or social activity; identity marks which provide information on the behaviour one may expect from its members. It must express what the organization wishes to become, and how it wishes to behave in order to complete the task that society can expect from it: in this way it expresses its moral identity (the values that guide it) and social identity (what it offers that other

organizations do not), the keys to what it is and what it wishes to be, the values by which it wishes to act and the practices it wishes to commit to (Cortina, 2003).

Notwithstanding the above, there is no consensus in the discourse of experts regarding what a code of ethics is and what its contents must be. The expert in social responsibility Josep Maria Canyelles asserts that "there is no regulation on what a code of ethics is, each individual may still interpret it as he or she sees fit. (...) nowhere does it say how a code of ethics should be, there are no regulations." What a code of ethics should necessarily have to include are ethical principles and values that may be used as guidance, otherwise it would be a simple regulatory code. An analysis of the codes shows that 86% of them contain general ethical principles, 68% include recommendations for good practices and 54% add examples of bad practice to be avoided. On the basis of these categories, one may establish a typology of codes of ethics: codes of values (32%), codes of conduct (14%) and codes of values and conduct (54%).

Moreover, the interviewed experts felt it was important that the code of ethics be distributed to all the involved agents so that its content and commitments may be known, not only by the workers and beneficiaries of the institution, but by everyone affected by the organization's activity. In this case 43% of institutions indicated in the code of ethics what the extent of the distribution of said code should be. Another element experts stressed was the reviewing of the code; in a complex, changing society, needs and risks transform accordingly; this translates into a potential lapsing of codes of ethics. Of the documents analysed, 46.4% envisage a future revision of the code.

With regard to the thematic content, we can see that there are a few aspects which are common to a fair number of the codes of ethics. The most repeated value in all of the documents is *respect for the Universal Declaration of Human Rights* (included in 57.1% of cases). The second most commonly-found ethical principle in the codes is the *absence of profit motives* on the part of the institutions (46.4%). This point should not be found in a code of ethics, as it is an inherent feature of the legal form of the organization and therefore non-compliance with it implies the committing of an irregularity.

As Jesús Vilar says, the code of ethics is a self-imposed element and it is precisely the fact that organizations subscribe to it voluntarily that makes it ethical. That is, we are dealing with the organization's will to go further than what is established by law, because it feels that a commit-

Table 1. Values referred to in the Codes of Ethics

Values	%
Respect for human rights	57.1
Absence of profit motives	46.4
Economic sustainability	42.9
Respect for current legislation	39.3
Environmental sustainability	35.7
Gender equality	21.4

ment to ethical principles is necessary, a commitment it is not forced to fulfil. Despite these considerations, 39.3% explicitly refer to current legislation.

Other values that frequently appear are *economic sustainability* (42.9%), *environmental sustainability* (35.7%) and *gender equality* (21.4%). The importance of *non-discrimination* and *respect for the dignity of persons* is also mentioned frequently (table 1).

Another argument commonly dealt with in the codes of ethics is the relationship with the agents involved with the organization, that is, its interest groups. The agents that appear most frequently are *the employees* (78.6%), *the beneficiaries* (67.9%), *other social organizations* (53.6%) and *volunteers* (53.6%) (table 2).

Finally, the organization's management mechanisms shape the other large thematic group emphasized in most of the documents. The two most commonly-found management principles are *participation* and *economic transparency*, both present in 71.4% of cases (table 3).

Besides the management principles observed in table 3, another recurring element is the declaration made by the organizations claiming that they adapt their activities to their mission, that is to say, that coherence should exist between their actions and goals.

Most of the codes of ethics deal with aspects related to the management of the organization, although some only refer to intervention. The codes can be classified into three groups on the basis of the focus of the code: focussed on management of the organization (39.3%), focussed on intervention (7.1%) or focussed on both management and intervention (53.6%).

In short, the codes of ethics reveal the moral elements that must govern the management and/or interventions of an organization. But aside from

Table 2. Relations referred to in the Codes of Ethics

Relations with the agents involved	%
Relations with employees	78.6
Relations with beneficiaries	67.9
Relations with other social organizations	53.6
Relations with volunteers	53.6
Relations with public authorities	46.4
Relations with members	44.4
Relations with society	42.9
Relations with private companies	32.1
Relations with donors	17.9
Relations with suppliers and contractors	14.3

Table 3. Management principles referred to in the Codes of Ethics

Management principles	%
Participation	71.4
Economic transparency	71.4
The institution's independence from the outside	53.6
Use of economic resources	53.6
Democratic functioning	42.9
Data protection, confidentiality	42.9
Sources of financing	39.3
Governing bodies	35.7
SR (Social Responsibility) in communication with society	35.7

a declaration of principles, through this document institutions make a commitment to fulfilling what is declared. Therefore, it is important that there be some kind of monitoring body to guarantee that the commitment acquired is being fulfilled. As Begoña Roman explains, "the reason why a code should be written is to create an awareness of belonging, aligning with a set of values, of ideals... because when making decisions, we specify and align actions with those values. This is why it is a very good

idea to think not only of what we say, but of who will be charged with breathing life into everything we say. And this is why monitoring commissions or committees are a very good idea."

By analysing the contents of the codes, we may affirm that 46.4% indicate the existence of a monitoring body, mainly Ethics committees or Monitoring commissions (39.3%), but in some cases the organization's executive body is in charge of monitoring (7.1%).

The monitoring bodies usually perform two types of tasks: reactive and proactive ones. Although the latter is the most advisable one from the point of view of the experts, 25% of the codes envisage some kind of reactive system as a control and monitoring mechanism.

Another element highlighted by experts is the opposition to sanctions on the part of the monitoring body. This does not mean that failure on the part of a member of the organization to comply with the code of ethics is not considered objectionable, but it should not have punitive consequences. However, 28.6% contemplate actions of this kind as a response to bad practice, even suggesting extremes measures such as possible suspension of the guilty, may it be a person or an organization (envisaged in 21.4% of cases).

CONCLUSIONS

By way of conclusion, we can see how scientific literature has shown an interest in the boom in codes of ethics and conduct that took place around the world during the nineties and the first decade of the 21st century. Within the different self-regulation mechanisms non-profit organizations have developed, codes of ethics and conduct are the most usual variant. In spite of the fact that codes of ethics do exist in individual organizations, researchers have focussed on studying those of umbrella organizations, which are the most usual kind around the world.

Regarding Catalonia, in spite of the exhaustive research carried out, very few organizations with their own code of ethics have been found considering the large number of institutions that exist. What can be confirmed is that codes of ethics follow a recent trend, nearly all of them having been written in the first decade of this century. We can also confirm that not all sectors of associations have the same need to self-regulate and those doing so are mostly in the area of public health.

In Catalonia as well as internationally, associations are faced with the dilemma of either adhering to a collective code of ethics or creating their own: more and more, organizations are joining collective codes. However, this is not a closed debate, as some experts defend the view that rather than adhering to a collective code, organizations' should have their own codes of ethics as it would involve the organization's social base with greater impact.

The main motivations of organizations for drawing up codes of ethics and conduct coincide to a fair extent both on an international and on a Catalan level. They correspond to the need for liability in the face of their surroundings, attaining greater transparency, and the need to distance themselves from cases of corruption in some organizations. In the case of some countries, it helps because state legislation is underdeveloped. We have seen how the subjects dealt with in the texts of the Catalan codes reflect the concerns and challenges the institutions face at this time. Recurring themes appear, such as participation, economic transparency and, above all, relations with the different agents involved in the organization, such as beneficiaries, employees, members and donors.

We were able to see how most codes of the Catalan organizations do not envisage sanctions in the event of non-compliance. This fact does not receive the same evaluation from the international researchers and the Catalan experts consulted. Whilst for the former, the existence of sanctioning mechanism is a useful tool for ensuring compliance with the code, for the latter the public commitment of the organization is more important, a commitment which should always go beyond what is envisaged by the law.

We also ascertained that, although many codes of ethics of Catalan organizations contain fragments inspired by others, they are generally quite different from one another both in size and in type of content (code of values and/or conduct) and in their approach (with more or less weight on management and/or intervention). These differences in the drafting of the code reveal that whilst there is a shared concern for the subject of ethics, the matter has been approached in more than one way.

One fact worth highlighting is that some of the codes of ethics do not respond to the characteristics mentioned by the experts and the existing literature. Firstly, because what should be the actual content of the code of ethics is often mixed with contents that have more to do with other documents such as internal rules or declaration of principles. Secondly because some codes forget to regulate management (focussing

only on general values) and when they do remember, they only refer to compliance with legality. We should also stress that many organizations do not envisage any commission to monitor the code, and many more do not explicitly state that the code was drawn up in a participative manner. Although it may be that the code was drawn up in a participatory manner and that this does not appear in the code, it does seem clear that the existence of a commission should appear in the text of the code.

In conclusion, we see how Catalan organizations, following a more general international trend, have incorporated the code of ethics as a tool for improvement over recent years. But as all the experts agree, the code is necessary, yet not sufficient to achieve ethical functioning. This research has analysed the texts of the codes but not whether they are applied within organizations. This is why we cannot yet know whether the creation of codes of ethics is merely a declaration of good intentions, or a real commitment to transform organizations.

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