



Technology
Accreditation
Canada

Agrément en
Technologie du
Canada

Auditor Policies

Code of Conduct

Document No. TACPOL-2

Effective: November 10, 2014

Scope

This policy applies to staff, Directors, Council and Committee members and auditors (collectively referenced as “staff and volunteers”) working for or volunteering on behalf of Technology Accreditation Canada (TAC).

Principles

Staff, Directors, Council and Committee members are expected to act lawfully, honestly, ethically and in the best interests of the organization while performing duties on behalf of TAC.

Definition

This Code of Conduct is a collection of values, norms and regulations to establish the culture and allowable behaviors of an individual. TAC values and policies are an integral part of this Code.

Code of Conduct

Staff and volunteers are expected to comply with, in spirit and letter, the following Conduct of Conduct:

Values

Integrity

- We aim to be fair, honest and transparent in all that we do, basing our judgments on sound evidence.
- We demonstrate high ethical standards.
- We keep our promises and commitments.

Passion

- We are passionate about our business, customers and stakeholders.
- We take pride in our work.
- We have a passion to excel in everything we do, aiming for flawless delivery and learning from our mistakes.

Respect

- We treat each other, our customers, team members and stakeholders with honesty and respect.
- We respect differences, support diversity and value the contributions of others.
- We are open and approachable about the work we do and how we do it, believing this encourages trust and confidence.

Accountability

- We take ownership and accountability for our decisions and actions.
- We are dedicated to being a socially and environmentally responsible corporate citizen.
- We are committed to the long-term sustainability of our assets and business.

Innovation

- We encourage creativity and open-minded thinking, continually exploring new and better ways to solve problems and create value.
- We have the courage to challenge the status-quo.
- We embrace and enable change.

Workplace Environment

1. How We Treat One Another

We are committed to a supportive work environment, where staff and volunteers are entitled to a workplace which is free of harassment, intimidation, bias, and unlawful discrimination and have the opportunity to reach their fullest potential.

2. How We Treat Customers

Exceptional customer service is a top priority at TAC. We strive to make every customer's experience a positive and valuable one. Our reputation as an organization, one that our customers can trust, is our most valuable asset. It is up to all staff and volunteers to make sure that we continually earn that trust.

Business Practices

3. Compliance with Laws and Regulations

TAC is committed to full compliance with the laws, rules and regulations of the countries in which it operates. Staff and volunteers must comply with all applicable laws, rules and regulations when performing their duties.

4. Conflict of Interest

A conflict of interest may unconsciously influence even the most ethical person and the mere appearance of a conflict may cause an individual's acts or integrity to be questioned. Conflicts of interest and circumstances which reasonably present the appearance of conflict are to be avoided. Refer to TACPOL-3 Conflict of Interest Policy for more details.

5. Confidentiality

During the course of working or volunteering at TAC, staff and volunteers gain some knowledge and information that is non-public and belongs to TAC. Staff and volunteers are trusted with maintaining the confidentiality of this valuable information. Refer to TACPOL-4 Confidentiality Policy and TACPOL-9 Auditor Confidentiality Policy for more details.

6. Privacy

Customer and volunteers trust us with their personal information. This information must be handled responsibly and in compliance with all applicable privacy laws. Refer to TACPOL-5 Privacy Policy for more details.

7. Records Retention

Information will be managed in such a way which supports the needs of the business while ensuring efficiency, security and compliance with any legal or regulatory requirements. Refer to TACPOL-6 Records Retention Policy for more details.

8. Acceptance of Gifts

Accepting gifts, entertainment and other business courtesies from a customer or competitor can easily create the appearance of a conflict of interest. Refer to TACPOL-14 Acceptance of Gifts Policy for more details.

9. Fiscal Integrity

Fiscal integrity is core aspect of corporate professionalism. Staff and volunteers must ensure the accuracy and integrity of the organization's corporate records, which includes reliability and accuracy of books and records, as well as honesty in disclosures and in providing information. The books of account, financial statements and records should be maintained in accordance with the requirements of law and generally accepted accounting principles.

Each staff and volunteer has a role in making sure that money is appropriately spent, our financial records are complete and accurate and internal controls are honoured. Refer to TACPOL-13 Expense Policy for more details.

10. Intellectual Property

TAC’s intellectual property rights (our trademarks, logos, copyrights, trade secrets, “know-how”, and patents) are among our most valuable assets. Unauthorized use can lead to their loss or serious loss of value. Staff and volunteers must respect all copyright and other intellectual property laws, including laws governing the fair use of copyrights, trademarks, and brands. TAC’s intellectual property rights must never be used for any business or commercial venture without permission. Reporting any suspected misuse of our intellectual property rights is strongly encouraged.

Speaking Up

11. Anti-Retaliation

TAC’s values require compliance the law and our code of conduct. TAC prohibits retaliation against an individual who reports or participates in an investigation of a possible violation of our code, policies, or the law. Refer to TACPOL-13 Anti-Retaliation Policy for more details.

Compliance

Failure to comply with this policy could be construed as a breach of a staff member’s, Director’s, Council and Committee member’s and auditor’s fiduciary duty, which may result in the following repercussions.

Individual	Potential Repercussion	Authority
Staff	Dismissal	Executive Director or Board of Directors
Director	Removal from the Board	Members by Ordinary Resolution, pursuant to By-law No. 1, article 5.07(b)
Council and Committee member	Removal from the Council or Committee	Board of Directors or Council
Auditor	Removal from the auditor registry	Executive Director

Conflict of Interest Policy

Document Number: TACPOL-3

Effective: November 10, 2014

Scope

This policy applies to staff, Directors, Council and Committee members and auditors (collectively referenced as “staff and volunteers”) working for or volunteering on behalf of Technology Accreditation Canada (TAC).

Principles

The role of staff and volunteers is to provide vision, leadership and direction to Technology Accreditation Canada. Each bears accountability for the reputation of TAC and has a duty to act in its best interest at all times.

Definition

A conflict of interest is a situation in which private or personal interests influence, or appear to influence, an individual’s objectivity in their decision making or duty to TAC.

A private or personal interest can include, but is not limited to, financial gains or avoidance of loss, special advantage or prestige, either personally, for family, for business or personal associates, or for the advantage of another organization with which the individual is associated.

Policy

Staff, Directors, Council and Committee members and auditors agree to:

- Immediately identify any potential or perceived conflict of interest in accordance to By-law No. 1, article 5.12 Disclosure of Interest by Directors and Officers, or any subsequent revisions
- Refrain from using their position to provide financial or other perceived benefit to themselves
- Refrain from using their influence in any stage of accreditation activities
- Adhere to TACPOL–14 Acceptance of Gifts Policy

Compliance

Failure to comply with this policy could be construed as a breach of a staff member's, Director's, Council and Committee member's and auditor's fiduciary duty, which may result in the following repercussions.

Individual	Potential Repercussion	Authority
Staff	Dismissal	Executive Director or Board of Directors
Director	Removal from the Board	Members by Ordinary Resolution, pursuant to By-law No. 1, article 5.07(b)
Council and Committee member	Removal from the Council or Committee	Board of Directors or Council
Auditor	Removal from the auditor registry	Executive Director

Confidentiality Policy

Document No. TACPOL-4

Effective: November 10, 2014

Scope

This policy applies to staff, Directors, Council and Committee members working for or volunteering on behalf of Technology Accreditation Canada (TAC).

Principles

Open and candid disclosure of information supports effective governance. Successful Boards, Council and committee are constituted by individuals which share the confidence that their colleagues keep such discussions confidential. It must be noted that individuals or the Corporation may be harmed by any unsuitable disclosure of confidential information.

Definition

Confidentiality is the expectation or assurance that certain information is protected, available and accessible to only those individuals or groups with appropriate authorization.

Confidential information includes, but is not limited to:

- Strategic plans of TAC
- Internal operations of TAC
- Financial position of TAC
- Expansion or reduction of membership
- Information relating to accreditation activities and outcomes
- Information relating to accreditation appeals and their status
- Information relating to standards development
- Proprietary information relating to stakeholder activities

Policy

Staff, Directors, Council and Committee members agree they will not disclose to any outside parties any confidential information. Although it should be understood that all discussions at Board, Council and committee meetings are considered confidential, it is recommended that staff, Directors, Council or committee members specifically cite confidentiality where confidential information is being shared.

The policy does not apply where:

- Such information was previously or is now in the public domain
- The information becomes generally available to the public through any act or failure to act on the part of TAC
- The information is required to be disclosed in connection with any court action or any proceeding before a governmental regulatory or administrative body or in connection with securing any approval or consent required therefrom
- It is deemed to be in the best interest of TAC for the information to be shared. In this case, staff, a Director, Council or committee member will obtain prior approval from the Chair and, where appropriate, obtain a written non-disclosure agreement from the person to whom such information is shared. This information will be shared with the Board at the earliest opportunity.

Compliance

Failure to comply with this policy could be construed as a breach of a staff member’s, Director’s, Council and Committee member’s and auditor’s fiduciary duty, which may result in the following repercussions.

Individual	Potential Repercussion	Authority
Staff	Dismissal	Executive Director or Board of Directors
Director	Removal from the Board	Members by Ordinary Resolution, pursuant to By-law No. 1, article 5.07(b)
Council and Committee member	Removal from the Council or Committee	Board of Directors or Council
Auditor	Removal from the auditor registry	Executive Director

Privacy Policy

Document No. TACPOL-5

Effective: May 5, 2014

Scope

This policy applies to staff, Directors, Council and Committee members and auditors (collectively referenced as “staff and volunteers”) working for or volunteering on behalf of Technology Accreditation Canada (TAC) with access to personal information collected during the course of business.

Principles

In the course of the business, personal information such as names and addresses may be collected and held, specifically for use in fulfilling the primary purpose of TAC. This includes information required to provide educational institution programs and other internal personnel with knowledge transfer and accreditation services.

Practical steps are taken to protect the security of the personal information held, in electronic or hard copy form. Most personal information is stored using the services of The Ontario Association of Certified Engineering Technicians and Technologists (OACETT), a provincial association and member of TAC.

Definition

For the purpose of this policy, “personal information” means any information gathered and recorded regarding an individual. This may include, but is not limited to, the individual’s name, address, education, and employment history. An example of this could be information included within a resume submitted to TAC in the auditor application process.

Policy

Technology Accreditation Canada respects the privacy of all stakeholders at all times and does not share personal information with other parties without explicit consent.

Individuals are entitled access to their information upon request at any time.

Privacy Disclaimer

All documentation from which personal information may be collected, in all formats which are generated by or on behalf of TAC as a part of volunteer recruitment,

standards development, accreditation processes or financial transactions will be subject to the privacy policy. Links to the policy will be provided wherever appropriate.

Complaints

All complaints related to this policy will be treated as critical and handled promptly and confidentially. Complaints will have no effect on the status of an accreditation or the provision of any services underway or requested by the complainant.

Complaints under this policy are limited to those that relate to the collection of personal information or how it is stored, used or disclosed by TAC. Information on actions taken will be reported to the Executive Director who acts as Chief Privacy Officer. Any complaints and subsequent actions will be recorded and reported to the Board of Directors at the earliest opportunity.

Complaints concerning the privacy practices or about how personal information is managed, may be forwarded to the Executive Director at.

Technology Accreditation Canada
10 Four Seasons Place, Suite 404
Toronto, Ontario
M9B 6H7
P: 416-847-1016, ext. 254

Third-Party Web Tracking

In some cases, TAC uses third-party web analytics from Google, Yahoo! and others. These organizations use browser cookies to collect anonymous traffic data. They may also use anonymous information about stakeholder visits to this and other websites in order to improve their products and services and provide advertisements about goods and services of interest to them. For more information, users should see the policies provided by these web providers.

Records Retention Policy

Document No. TACPOL-6

Effective: June 12, 2014

Scope

This policy applies to staff, Directors, Council and Committee members and auditors (collectively referenced as “staff and volunteers”) working for or volunteering on behalf of Technology Accreditation Canada (TAC).

This policy sets the guidelines and expectations for the retention, storage and disposal of all documents and records related to the business, including, but not limited to;

- All operating documents
- Audit documentation, outcomes and reports
- Contracts
- Auditor training and competency records
- Appeals

Principles

Records provide a history on an organization’s business operations and are essential to complying with regional laws and for managing the business. In the specific case of TAC operations, audit results and records are retained for educational institutions’ programs and must be made available to those institutions for a specified period of time following the accreditation.

This records retention policy is based on the idea that documentation has a life cycle: namely the period from the creation of a record to its disposition.

Policy

Document will be retained for the period of time outlined below. Documents not listed, but substantially similar to those listed in the schedule, will be retained for the appropriate length of time.

Hardcopy and electronic records will be stored in a safe, secure and accessible manner. Documents and financial files that are essential to operating in the event of an emergency will be duplicated or backed up monthly at a minimum and maintained off site.

Corporate Records

- Annual Reports Permanent
- Articles of Incorporation Permanent
- Board Meeting and Board Committee Minutes Permanent
- Board Policies/Resolutions Permanent
- By-laws Permanent
- Contracts (after expiration) 7 years

Accounting and Corporate Tax Records

- Annual Audits and Financial Statements Permanent
- Depreciation Schedules Permanent
- General Ledgers Permanent
- Tax Returns Permanent
- Business Expense Records 7 years
- Journal Entries 7 years
- Invoices 7 years
- Petty Cash Vouchers 3 years

Bank Records

- Check Registers Permanent
- Bank Deposit Slips 7 years
- Bank Statements and Reconciliation 7 years
- Electronic Fund Transfer Documents 7 years

Employee Records

- Payroll Registers Permanent
- Employment and Termination Agreements Permanent
- Records Relating to Promotion, Demotion or Discharge termination 7 years after
- Accident Reports and Worker's Compensation Records 7 years
- Garnishment Records 7 years
- Payroll Tax returns 7 years

Legal, Insurance and Safety Records

- Copyright Registrations Permanent
- Insurance Policies Permanent
- Real Estate Documents Permanent
- Trademark Registrations Permanent
- Leases 7 years

Anti-Retaliation Policy

Document No. TACPOL-12

Effective: November 10, 2014

Scope

This policy applies to staff, Directors, Council and Committee members and auditors (collectively referenced as “staff and volunteers”) working for or volunteering on behalf of Technology Accreditation Canada (TAC).

Principles

TAC believes that the processes for defining accreditation standards and supporting accreditation activities must be accountable and transparent. In support of these beliefs, a confidential channel exists which allows individuals, who believe they have discovered perceived or real misconduct, to express their concerns while offering them protection from disciplinary action, persecution or other forms of victimization. It is not intended as an appeal process or to question business decisions made by TAC.

This process should be used only if the individual is uncomfortable using the traditional channels of communication and reporting within TAC.

Definition

For the purpose of this policy, whistleblowing is defined as a confidential disclosure by any individual regarding any perceived or real misconduct occurring during business, including:

- Unethical, immoral or illegal conduct
- Infractions of TAC policies
- Abuse of authority or clear mismanagement of funds
- Situations where the health and safety of staff, Directors, Council and Committee members, auditors and stakeholders has, or appears to have been, compromised

Policy

If an individual discovers perceived or real misconduct by staff (with the exception of the Executive Director), Director, Council and Committee member or auditor, please contact the Executive Director at;

Technology Accreditation Canada
10 Four Seasons Place, Suite 404
Toronto, Ontario
M9B 6H7
P: 416-847-1016, ext. 254

E: rstamper@technologyaccreditation.ca

If the perceived or real misconduct involves the Executive Director, please contact Peter Portlock, Chair of the Board of Directors at;

P: 780-999-3909

E: peter.portlock@shaw.ca

Potential Outcomes

Once the investigation of the perceived or real misconduct is complete, the following actions may be taken:

- Disciplinary action against the wrongdoer
- Disciplinary action against the whistleblower should the investigation show the claim to be malicious or in bad faith
- No action, should the allegation prove to be unsubstantiated.

Compliance

Failure to comply with this policy could be construed as a breach of a staff member's, Director's, Council and Committee member's and auditor's fiduciary duty, which may result in repercussions in accordance with the severity of the misconduct or unfounded allegation, including the following.

Individual	Potential Repercussion	Authority
Staff	Dismissal	Executive Director or Board of Directors
Director	Removal from the Board	Members by Ordinary Resolution, pursuant to By-law No. 1, article 5.07(b)
Council and Committee member	Removal from the Council or Committee	Board of Directors or Council
Auditor	Removal from the auditor registry	Executive Director

Expense Policy

Document No. TACPOL-13

Effective: March 14, 2018

Scope

This policy applies to staff, Directors, Council and Committee members and auditors (collectively referenced as “staff and volunteers”) working for or volunteering on behalf of Technology Accreditation Canada (TAC).

Principles

The safety of staff, Directors, Council and Committee members and auditors is paramount. Travel will be made using reputable sources and will not jeopardize the wellness of those conducting business. Travel expenditures should be kept to a reasonable limit and must not have the appearance of extravagance or indulgence. TAC acknowledges that travelers may benefit from the collection of loyalty points programs. Travelers will not make higher cost selections for the sole purpose of collecting these points.

Policy

Expenses will be reimbursed upon submission of receipts. Submission may be made by electronic format (scan of original receipts) or by mail. Expenses must be submitted within one month of occurrence.

Travel

Safety must be considered when choosing method of transportation. Reimbursement will be made for the most cost effective mode of transportation.

- **Air Travel:** Air travel must be in economy class. To maximize savings, it is recommended to purchase airfares in advance (two months ahead if possible). Seat selection and baggage costs are eligible for reimbursement. Flight cancellation insurance is not an allowable expense.
- **Rail Travel:** Rail fares may be booked in first class with Pullman chair or roomette.
- **Automobile:** Reimbursement is at the rate of \$0.52/km. Reimbursement rate is inclusive of fuel, maintenance, repairs and insurance premiums. A rental car with unlimited mileage should be considered in lieu of a personal vehicle for distances greater than 200km.

- **Rental Cars:** Reimbursement will be made for compact cars. If there are more than two passengers in a vehicle, a mid-sized vehicle may be substituted. Insurance will be reimbursed only if an individual is not covered by their own insurance (vehicle or credit card). Rental cars must be refueled before returning the vehicle to avoid the fuel surcharge as this will not be reimbursed. Costs related to rental of GPS will not be reimbursed.
- **Taxi:** Fares will be reimbursed when a personal vehicle or rental vehicle is not cost effective.
- **Parking:** Parking will be reimbursed upon submission of receipt. Wherever possible, offsite airport parking and vouchers should be used to reduce costs.
- **Accommodations:** Wherever possible, corporate rates or negotiated educational institutional rates should be used.
- **Meals:** Meals will be reimbursed upon submission of original receipts. Meals must not be extravagant in nature.

Compliance

Failure to comply with this policy could be construed as a breach of a staff member's, Director's, Council and Committee member's and auditor's fiduciary duty, which may result in the following repercussions.

Individual	Potential Repercussion	Authority
Staff	Dismissal	Executive Director or Board of Directors
Director	Removal from the Board	Members by Ordinary Resolution, pursuant to By-law No. 1, article 5.07(b)
Council and Committee member	Removal from the Council or Committee	Board of Directors or Council
Auditor	Removal from the auditor registry	Executive Director

Acceptance of Gifts Policy

Document No. TACPOL-14

Effective: June 12, 2014

Scope

This guideline applies to staff, Directors, Council and Committee members and auditors (collectively referenced as “staff and volunteers”) working for or volunteering on behalf of Technology Accreditation Canada (TAC).

Principles

Staff, Directors, Council and Committee members and auditors are called upon to use their best judgment to avoid situations of real or perceived conflict. In doing so, they must consider the following guideline on gifts, hospitality and other benefits, keeping in mind their commitment to their Code of Conduct.

Definitions:

- "gift" Any item, hospitality or benefit which falls outside the definition of a “token gift”.
- "hospitality" Meals, accommodation, transportation or entertainment provided at no cost or less than full cost. Auditors should not accept hospitality in relation to their duties unless it is modest hospitality and provided equally to all involved parties (e.g., simple meals provided for all participants in an audit).
- “token gift” An item with no appreciable economic value (e.g. free promotional items such as calendars, pens, notepads, college coffee mug, college t-shirt, etc.). Token gifts do not include personal benefits such as clothing, gift certificates, tickets to events and alcoholic beverages.

Policy

The acceptance of significant material gifts, special favours or disproportionate hospitality from anyone conducting business with, or seeking accreditation from the Corporation, is not permitted. The only exception is “token gifts” and “hospitality” that does not place, or do not have the appearance of placing, the recipient under any obligation when making decisions on the Corporation’s behalf.

When offered a gift, hospitality or other benefit, it is critical that the recipient examine if its acceptance could have an actual or perceived influence on their objectivity.

Auditors shall disclose to the Executive Director if any gift, token gift or hospitality is offered, accepted or declined.

Declining Gifts or Hospitality

Should a staff, Director, Council and Committee member and auditor be offered a gift, “token gift” or “hospitality” which falls outside these guidelines, they shall decline or return it in a diplomatic manner.

Should a staff, Director, Council and Committee member and auditor become concerned regarding the intentions of the party offering the gift, they will advise the Executive Director.

Compliance

Failure to comply with this policy could be construed as a breach of a staff member’s, Director’s, Council and Committee member’s and auditor’s fiduciary duty, which may result in the following repercussions.

Individual	Potential Repercussion	Authority
Staff	Dismissal	Executive Director or Board of Directors
Director	Removal from the Board	Members by Ordinary Resolution, pursuant to By-law No. 1, article 5.07(b)
Council and Committee member	Removal from the Council or Committee	Board of Directors or Council
Auditor	Removal from the auditor registry	Executive Director

Auditor Dress Code Policy

Document No. TACPOL-15

Effective: November 2, 2016

Instructions

The first impression you make will be based upon how you are dressed. When deciding on your attire, please keep in mind that while you are at the educational institution to audit their program, the institution will also be evaluating you as a representative of TAC. As such, please use the following dress code guideline in order to present yourself professionally.

For men, business casual means clothing that is slightly less formal than a suit and tie. This can include:

- Khaki, gabardine or cotton pants
- Cotton long-sleeved button-down shirts, polo shirts or knit shirts with a collar
- A jacket, blazer, or sports jacket preferred, however a sweater is also acceptable
- A belt
- Leather shoes
- A tie is optional

For women, business casual clothing can include:

- Khaki, corduroy, twill or cotton pants
- Khaki, corduroy, twill or cotton skirts that are at approximately knee length. Tight or short skirts are not appropriate.
- Blouses, cotton shirts or polo/knit shirts
- Sweaters, cardigans or jackets
- Moderate heels or flats

Business attire for both men and women also means the following:

- Clothes are ironed (not wrinkled) and otherwise neat and in good repair
- Hairstyles are neat

The following are NOT appropriate for business casual attire:

- Jeans
- Sweatpants
- T-shirts
- Sweatshirts
- Other types of sportswear
- Sneakers or running shoes

Acknowledgement

I have read, understand and agree to uphold and adhere to the TAC Code of Conduct and all policies referenced within. I acknowledge that such adherence is a condition of my staff or volunteer work with TAC.

Name: _____

Signature: _____

Date: _____