



Technology  
Accreditation  
Canada

Agrément en  
Technologie du  
Canada

# Auditor Policy Declaration

## Privacy Policy - Collection and Storage of Personal Information

**Document No. TACPOL-5**

**Effective: May 5, 2014**

### Scope

This policy applies to all employees, contractors, auditors, Directors, Officers, suppliers and others with access to the personal information collected during the course of the business 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.

### Privacy Statement

Technology Accreditation Canada respects the privacy of all stakeholders at all times.

In the process of providing accreditation services we collect personal information. It might arise that this information will be used to inform stakeholders of other important information such as new and emerging developments in procedures or programs which might have the potential to impact upcoming or existing accreditations.

Technology Accreditation Canada does not share your personal information with other parties without your explicit consent. You are entitled access to your information upon request at any time.

### Principles

In the course of the business of Technology Accreditation Canada (TAC), 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 college programs and other internal personnel with knowledge transfer and accreditation services.

To ensure that accreditation requirements are transparent, information retained on our database is also used to inform stakeholders of new and emerging developments in procedures or programs which might have the potential to impact upcoming or existing accreditations. Unless TAC receives notification otherwise, this practice will continue.

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. In cases where services are contracted out, necessary contractual measures are taken to protect this information.

TAC ensures that all practical steps are taken to protect the security of the personal information held, in electronic or hard copy form. TAC staff, volunteers and auditors commit in writing to compliance with this privacy policy.

### **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 opening statement concerning privacy. Links to this policy statement will be provided wherever appropriate.

### **Complaints related to TAC Privacy Policy**

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 TAC Board of Directors at the earliest opportunity.

Complaints concerning the privacy practices or about how personal information is managed, may be forwarded at any time to the Executive Director who acts as Chief Privacy Officer.

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## **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.

TAC's Privacy Policy and Statement will be reviewed regularly and revised as deemed appropriate.

## Records Retention Policy

**Document No. TACPOL-6**

**Effective: June 12, 2014**

### Scope

This policy applies to all Auditors, staff and Directors on the Board of Technology Accreditation Canada (TAC). The scope of documentation and records includes:

- All Operating documents for TAC
- Audit documentation, outcomes and reports
- Contracts
- Auditor training and competency records
- Appeals

### Definition

This policy sets the guidelines and expectations for the retention, storage and disposal of all documents and records related to the business of Technology Accreditation Canada.

### 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.

### Document Retention

Technology Accreditation Canada follows the document retention procedures outlined below. Any documents not listed, but substantially similar to those listed in the schedule will be retained for the appropriate length of time.

Technology Accreditation Canada's 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

## Audit Records

- |   |           |
|---|-----------|
| • Application Form                        | Permanent |
| • Accreditation Audit Report              | Permanent |
| • Accreditation Approval Letter           | Permanent |
| • Accreditation Revisions Required Letter | (7 years) |
| • Accreditation Denial Letter             | (7 years) |
| • Appeal Response Letter                  | (7 years) |
| • Annual Report                           | (7 years) |

## Auditor Training Records

- |   |           |
|---|-----------|
| • Auditor Training Records and Exam Results           | (7 years) |
| • Auditor Evaluation Form by Lead Auditor             | (7 years) |
| • Auditor Evaluation Form of Lead Auditor             | (7 years) |
| • Auditor Evaluation Form for Educational Institution | (7 years) |
| • Auditor Evaluation Form for PPA Attendee            | (7 years) |

## Destruction of Records and Documents

Technology Accreditation Canada's Executive Director is responsible for the ongoing process of identifying records which have met the required retention period and overseeing their destruction. Destruction of hardcopy financial and personnel-related documents will be by shredding. Electronic documents will be destroyed by the deletion of the files on record in the main records and any back-up records.

In the event of an official investigation, or when a lawsuit is filed or appears imminent, destruction of records and documents will cease immediately. If appropriate, upon conclusion of the investigation document purging will recommence.

## Compliance

Failure on the part of employees to follow this policy could result in possible legal implications for TAC and its employees. The Executive Director and Board Chair will periodically review these procedures to ensure that they are in compliance with any new or revised laws.

## Auditor Code of Conduct

**Document No. TACPOL-7**

**Effective: June 12, 2014**

### Scope

This policy applies to all auditors performing services for Technology Accreditation Canada (TAC).

### Definition

This Code of Conduct is a set of principles and expectations for all Auditors performing services for TAC. This Code is to be used in conjunction with the referenced Policies and the procedures for the delivery of services.

### Principles

Auditors perform a unique role, with access to many of an organization's processes, systems and information that may comprise market differentiators. There is a high level of integrity expected of Auditors as it relates to professionalism, objectivity, confidentiality and discretion.

TAC auditors understand that they are representing the Corporation in their audit activities.

**In support of this, TAC auditors will consistently apply the following principles:**

### Integrity

TAC Auditors will be:

- Accountable for their performance; working with honesty, thoroughness and focus
- Not knowingly party to any inappropriate or illegal activity
- Respectful of and contributing to the reputation and ethical objectives of Technology Accreditation Canada
- In compliance with TACPOL-8: Auditor Conflict of Interest Policy

### Objectivity

TAC Auditors will be:

- Balanced in approach, unbiased, not influenced by their own interests

- Methodical and objective in the collection, evaluation and the drawing of conclusions
- Clear and unbiased in communicating information about the program activity or process being audited, including appropriate disclosure of all issues and facts which, if not disclosed, may distort the audit results.
- In compliance with TACPOL-8 Auditor Conflict of Interest Policy
- In compliance with TACPOL-G1 Guideline on the Acceptance of Gifts

### **Competency**

TAC auditors will:

- Obtain and apply the knowledge, skills, and experience needed for the performance of audit services, and will engage only in those audits for which they are qualified to perform their assigned role.
- Continually improve their knowledge and effectiveness in relation to both technical and audit process to improve the quality of their performance and take advantage of all programs available through TAC.

### **Confidentiality**

TAC auditors abide by the terms of the Auditor Confidentiality Policy: TACPOL-9 and will not disclose information without appropriate authority.

A breach of this Code of Conduct will be dealt with at a special meeting of the Provincial Registrar and the Executive Director of TAC where appropriate remedies including removal and replacement of the Auditor will be decided.

## Auditor Conflict of Interest Policy

**Document No. TACPOL-8**

**Effective: June 12, 2014**

### Scope

This policy applies to all auditors performing services for Technology Accreditation Canada (TAC).

### Definition

A conflict of interest is a situation in which private or personal interests influence, or appear to influence, an Auditor's objectivity in the performance of their duties in an audit situation.

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 Auditor is associated.

In addition, a conflict of interest exists or may be perceived to exist where an Auditor has attended or has family in attendance at the educational institution being audited.

### Principles

The role of the Auditor is to provide an unbiased, objective analysis of an Educational Institution's programs. TAC auditors understand that in a volunteer capacity they are representing the Corporation in their audit activities. There is a high level of integrity expected of Auditors as it relates to professionalism, objectivity, confidentiality and discretion.

### TAC Auditors will

- Immediately identify any potential or perceived conflict of interest and refrain from accepting audit assignments as appropriate
- Refrain from using their position as Auditors to provide any perceived benefit to themselves, any associate or any affiliated organization
- Refrain from allowing personal bias to affect their objective analysis of a program or any subsequent recommendations for improvement
- Refuse to accept any gift or service where such acceptance may impair or be perceived to impair their professional judgment (See TACPOL – G1, Guideline for the Acceptance of Gifts). Refrain from participating in an audit where an activity or relationship, past or present, may impair or be perceived to impair their

unbiased assessment of a program. In the event that the potential for conflict exists, the TAC auditor will disclose this to the Registrar and TAC Executive Director prior to audit team being finalized.

A breach of this policy will be construed as a breach of an Auditor's standard of conduct. Therefore the repercussions of acting in a position of conflict in contradiction with this policy will be dealt with at a special meeting of the Provincial Registrar and the Executive Director of TAC where appropriate remedies including removal and replacement of the Auditor will be decided.

## Auditor Confidentiality Policy

**Document No. TACPOL-9**

**Effective: June 12, 2014**

### Scope

This policy applies to all auditors performing services for Technology Accreditation Canada (TAC).

### Definition

Confidentiality is the expectation or assurance that information accessed or shared during Audit activities is used only for the purposes of the audit. All such information is protected and available and accessible to only those individuals or groups with appropriate authorization.

### Principles

Auditors perform a unique role, with access to many of an organization's processes, systems and information that may comprise market differentiators. There is a high level of integrity expected of Auditors as it relates to professionalism, confidentiality and discretion.

### Confidentiality Policy

In support of this, auditors performing the Accreditation audits for TAC agree that they will not disclose to any internal or outside parties any confidential information relating to the work carried out during any aspect of an accreditation audit.

This includes, but is not limited to:

- Audit submissions, documentation, results, non-conformities, citations and grades
- Student and faculty information
- Appeals information
- New program enhancements or outlines implemented by the Educational Institutions

This 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 by the Educational Institution

- 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.

A breach of this policy will be construed as a breach of the Auditor's Code of Conduct. Therefore, the repercussions of disclosing confidential, proprietary information in contradiction with this policy will be dealt with in a special meeting of the Provincial Registrar and the Executive Director of TAC where appropriate remedies including removal and replacement of the Auditor will be decided.

## Expense Policy

### Document No. TACPOL-13

**Effective:** July 30, 2014

### Scope

This policy applies to all staff, Directors and auditors performing services for Technology Accreditation Canada (TAC).

### Definition

Expenses eligible for reimbursement are defined as out of pocket costs and allowances associated with an individual's delivery of any service provided by TAC.

### Principles

The safety of staff, Directors and auditors is paramount to TAC. Travel will be accomplished using reputable sources and will not jeopardize the wellness of those conducting the business of TAC.

TAC provides a service for a fee to the Educational Institutions. All travel expenditures associated with this service 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 frequent flyer points and hotel points programs. Travelers will not make higher cost selections for the sole purpose of collecting these points.

### Expense Policy:

Expenses will be reimbursed upon submission of original receipts for hotels, meals and transportation. Submission may be made by mail or in electronic format (scanned original receipts).

Reimbursement will be made for the most cost effective mode of transportation, unless circumstances dictate otherwise. Deviations from this provision must be approved by the Executive Director, TAC in advance of travel. In the case of travel by the Executive Director, a member of the TAC Board of Directors will approve a deviation from this provision.

- Air Travel: Air travel must be in economy class. To maximize savings, it is recommended that advance purchase airfares should be made wherever possible. Flight itineraries must be submitted with expense forms even if prepaid by TAC
- Rail Travel: Rail fares may be booked in first class with Pullman chair or roomette.
- Taxi or Limousine: Where a rental car or the use of a personal vehicle is not cost effective, fares will be reimbursed in conjunction with the above modes of transportation.
- Automobile: TAC will reimburse the traveller for mileage at a rate of \$0.52 per km. This rate is aligned with CAA rates and is subject to an annual re-evaluation. Mileage allowances are inclusive of fuel, maintenance, repairs and insurance premiums. Where long distances are being travelled by automobile, a rental car with unlimited mileage should be considered in lieu of a personal vehicle.
- Parking: Parking will be reimbursed upon submission of original receipts. Wherever possible, offsite airport parking and vouchers should be used to reduce costs.
- Accommodations: Reimbursement will be made for a reasonable class of hotel, commensurate with the occasion and location. Wherever possible, corporate rates or negotiated Educational Institution rates should be used.
- Meals: Meals and allowable incidentals will be reimbursed upon submission of original receipts. The guideline for meal expenditures, including taxes and gratuities is
  - Breakfast \$15.00
  - Lunch \$20.00
  - Dinner \$30.00
- In the event that receipts are not obtained, the guidelines will be the maximum amount reimbursed per meal.
- Entertainment: Reimbursement will be made for a reasonable level of entertainment, commensurate with the occasion and location. Details regarding the event and participants must be provided and the expense submitted with original receipts. In all cases, the most senior attendee will claim the expense. (eg. Executive Director with staff, Lead Auditor with audit team).

A breach of this policy will be construed as a breach of the related TAC standard of conduct.

## Guideline for the Acceptance of Gifts

**Document No. TACPOL-14**

**Effective: June 12, 2014**

### Scope

This Guideline applies to all Directors, Officers, Staff and Auditors of Technology Accreditation Canada (TAC).

### Principles

Technology Accreditation Canada (TAC) Board Members, Officers and Auditors are called upon to use their best judgment to avoid situations of real or perceived conflict. In doing so, they should consider the following guideline on gifts, hospitality and other benefits, keeping in mind their commitment to their Codes 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.

The acceptance of significant material gifts, special favours or disproportionate hospitality by TAC Directors, Officers and Auditors from anyone conducting business with, or seeking Accreditation from the Corporation is not permitted.

The only exceptions to this are “token gifts” and hospitality that do not place, or do not have the appearance of placing, the recipient under any obligation when making decisions on the Corporation’s behalf. Under no circumstances shall a Director, Officer

or Auditor of TAC accept a gift or hospitality with the understanding that they will use influence in a decision or audit outcome. 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 or Provincial Registrar if any gift, token gift or hospitality is offered, accepted or declined.

### **Declining Gifts or Hospitality**

Should a Director, Officer or Auditor be offered a gift, token gift or hospitality which falls outside these guidelines, they will decline or return it in a diplomatic manner.

Should a Director, Officer or Auditor become concerned regarding the intentions of the party offering the gift, they will advise the Executive Director or TAC Board Chair.

## Auditor Dress Code Guidelines

**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 college to evaluate their programs, the college will also be evaluating you as a representative of TAC. As such, please use the following dress code guidelines in order to present yourself professionally as a TAC auditor.

**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.
- Any other type of sportswear.