

BRIDGELAND RIVERSIDE COMMUNITY ASSOCIATION

TO All BRCA Participants

SUBJECT **CODE OF ETHICS AND SOCIETY CONDUCT**

EFFECTIVE DATE November 1, 2016

This Code of Ethics and Society Conduct (this Code) applies to Bridgeland Riverside Community Association (BRCA) and all BRCA Participants.

BRCA Participants means all Directors of the Board of BRCA and all non-Director staff members and other delegates (including committee members and volunteers) who do work for BRCA under the Board's direction.

All BRCA Participants are expected to read this Code at least once per year and to comply, at all times, with its terms.

This Code reflects BRCA's commitment to conduct its activities lawfully and in keeping with the highest ethical standards.

EMPLOYEE RIGHTS AND EXPECTATIONS

Each employee of BRCA has the right to expect that BRCA will:

- treat you with respect and dignity
- value your individual contributions
- provide a working environment that is healthy, hygienic, safe, and that does not tolerate harassment or unlawful discrimination
- maintain the privacy of your personal information as required by law and as governed by BRCA's privacy policy from time to time
- provide you with fair compensation and benefits
- protect you against unlawful dismissal, and, in the case of any employment-related dispute, give you access to fair review procedures
- review your work performance and remuneration periodically (usually at least once per year)

1

EMPLOYER RIGHTS AND EXPECTATIONS

As an employer, BRCA has the right to expect that its employees will:

- be loyal
- commit to BRCA's vision, goals, and objectives
- be respectful of fellow employees
- not discriminate unlawfully against any individual—including fellow employees, customers, or the general public—during the course of employment
- deal honestly with, and be security conscious about, BRCA's assets and each other
- be honest with time while working

BRIDGELAND RIVERSIDE COMMUNITY ASSOCIATION

- promptly address with a supervisor any problems or concerns encountered as an employee
- project a good organizational image—both inside and outside of BRCA’s premises—in order to demonstrate both individual and BRCA high standards
- maintain a good work attendance record
- pursue self-improvement by learning
- adhere to and display the highest ethical standards in all society

APPLICATION OF THIS CODE

Since this Code establishes general guidelines and principles only, even when referring to this Code for instruction, you must also use your own good judgment and discretion to determine the best course of action in any particular situation. If you are unsure, ask your immediate supervisor or the Board of Directors for help, as the case may be.

Departmental or program guidelines (*e.g.* Farmer’s Market, Calgary Tool Library) may be issued to supplement this Code. More specific policies may also exist to supplement general statements in this Code (*e.g.* in relation to Conflicts of Interest).

This Code also applies indirectly to others with whom BRCA interacts. That is because BRCA only wishes to conduct business with partners, contractors, consultants, and suppliers (collectively, “Vendors or Others”) who operate in reliance upon standards reflected in this Code.

CONFLICTS OF INTEREST

BRCA’s best interests must be paramount in all dealings between BRCA Participants and current or potential members, customers, Vendors or Others (collectively Third Parties), and all such dealings must be conducted in a manner that avoids actual and potential or perceived conflicts of interest.

BRCA Participants must not use their positions of trust and confidence within BRCA to further private interests. All BRCA Participants should examine carefully their personal dealings with Third Parties to make certain that conflicts of interest do not exist.

In general, a conflict of interest will exist if your personal interest either interferes with, or might interfere with, your ability to act in the best interests of BRCA, or your judgment about what constitutes the best interests of BRCA.

The following are examples of situations involving a conflict of interest:

- purchasing goods or services from Vendors or Others owned or managed by persons, or relatives of persons, who are BRCA Participants
- approving invoices from Vendors or Others who are represented by your friends or relatives, or by the friends or relatives of another who is a BRCA Participant
- awarding work to Vendors or Others to enhance a personal relationship or to gain a personal benefit
- in the case of BRCA employees, carrying out independent business ventures or providing services for others which could interfere with your devotion of time and effort to BRCA’s business
- using BRCA’s resources (real estate, equipment, tools, facilities, telephones) for unauthorized and personal purposes

BRIDGELAND RIVERSIDE COMMUNITY ASSOCIATION

If you encounter or identify a situation that involves a conflict of interest, you must immediately make complete and immediate disclosure of the facts to your supervisor and/or the Board of Directors of BRCA.

INDUCEMENT AND GIFTS

You should avoid any situation where your judgment might be influenced or might appear to be influenced by any improper or illegal considerations. The payment or acceptance of kickbacks or bribes is prohibited. You also may not obtain any improper personal benefit for yourself, your friends, associates, or family, as a result of your position with BRCA.

Except as part of its ordinary marketing activities, BRCA does not allow its employees to accept gifts from or give gifts to Vendors or Others. This does not prevent BRCA employees from receiving occasional gifts or benefits from Vendors or Others in the ordinary course of business, provided that their value is not greater than \$100 on any one occasion, nor more than \$250 annually.

If there is any doubt in a specific case, please ask your supervisor for clarification in writing before giving or accepting any gift or benefit.

PROTECTION AND PROPER USE OF BRCA ASSETS AND OPPORTUNITIES

All BRCA Participants are responsible for protecting BRCA's assets and premises from improper use or loss including by means of fraud, theft, or misappropriation. Among other things, this means that you must provide timely, accurate, and complete documentation about your activities involving BRCA assets as instructed, and also that you exercise sound judgment when handling or using such assets. The value of BRCA's assets should not be reduced by carelessness or neglect nor taken for any improper personal use. You should never dispose of any BRCA assets without approval

3

CONFIDENTIALITY OF CORPORATE INFORMATION

Information is an important asset for BRCA. Because BRCA is a society, much of its information is openly accessible to its members and the public, but not all. Some of BRCA's information is confidential. All of BRCA's confidential information, including information about its profit-making business activities, its *in camera* strategic or other plans, and its employees should be protected at all times against misuse and also intentional or unintentional disclosure. Confidential information should be disclosed only when disclosure has been authorized by your supervisor or the Board of Directors of BRCA, as may be applicable. In the case of employees, these confidentiality obligations apply even after your employment with BRCA ends; in the case of Board members who owe fiduciary obligations to BRCA, confidentiality obligations will apply even after a resignation from the Board or any other termination of the Board position.

BRCA RECORDS AND DISCLOSURE PRACTICES

BRCA records must be kept and maintained to respect legal requirements. The recording and reporting of information—including information related to operations, health and safety, training, human resources and financial matters—must be done honestly, accurately, and with care.

The books and records of BRCA must reflect in reasonable detail its transactions in a timely, fair, and accurate manner.

All business transactions that BRCA Participants have participated in must be properly authorized, properly recorded, and supported by accurate documentation in reasonable detail.

FAIR DEALING WITH OTHER PEOPLE AND ORGANIZATIONS

All of BRCA's society activities should be conducted in a manner that preserves and enhances BRCA's integrity and reputation. It is BRCA's strict policy to avoid illegal or unfair practices in dealings with Third Parties.

COMPLIANCE WITH LAWS, RULES AND REGULATIONS

BRCA works constantly to ensure that its business is conducted in all material respects in accordance with applicable laws, rules, and regulations. This includes compliance with laws, rules, and regulations regarding income and sales tax, privacy, employment standards, human rights, occupational health and safety, and environmental matters.

REPORTING OF ILLEGAL OR UNETHICAL BEHAVIOUR

BRCA strives to foster an environment that promotes integrity and that deters unethical or illegal behaviour. All BRCA Participants who know of or who suspect a violation of this Code, another BRCA policy, or of any law or rule affecting BRCA, must report the violation to a supervisor. If an issue concerns or implicates a supervisor, then the required report can instead be made directly (as may be appropriate) to any member of the executive of the BRCA Board of Directors. BRCA will respect and preserve the anonymity of such reports to the greatest extent possible.