



**CRAWFORD  
SMITH &  
SWALLOW**

Chartered Professional Accountants LLP

**To:** All Employees

**Date:** 30.06.2025

**Subject:** Q2 Updates to Employee Handbook

Dear Team,

We have made several important updates to the Employee Handbook to ensure clarity and alignment with current company policies. Please take a moment to review the following changes:

- **Business Cards** (April 9, 2025, pg. 44): Updated section to include that each business card must have the staff member's title.
- **CPA Ontario Membership Dues** (May 1<sup>st</sup>, 2025, pg. 99): Created a new policy to be in line with CPA Ontario regulations on payment of Annual Membership Dues.
- **Wellness days Policy** (May 15<sup>th</sup>, 2025, Pg 37 & 61): Updated section on Eligibility. Only full time team members are eligible after completing their probationary period, Co-Op students are not eligible for this benefit. Also, the days are not prorated from start date.
- **Jury Duty Policy** (May 23, 2025, Pg144 & 145) Updated to provide a comprehensive policy around Jury Duty.
- **Time Off In Lieu** (June 4, 2025, Pg 36) Link fixed
- **Time off in Lieu** (June 4, 2025, Pg. 56) new policy created
- **Time Management** (June 4, 2025, Pg.62) Updated to include time fraud
- **Summer Friday Policy** (June 4, 2025, Pg 59) Updated required working hours
- **CSS iFirm Client Code Structure** (June 4, 2025 Pg16 & 17) under the orientation section, this explains how the client code structure works
- **Clawback Assistance Policy for New Hires** (June 4, 2025 Pg 65 & 66) new policy created

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- **CPA Ontario Membership Dues & Reimbursement Policy** (June 9, 2025 Pg 94 & 95) Exclusion included for late or reinstatement fees
- **Time Entries** (June 13, 2025, Pg 16 & 17) Updated for when time lock down is and pre-populated time entries

We encourage all employees to review these updates carefully. Should you have any questions or require further clarification, please do not hesitate to reach out.

Thank you for your attention to these important changes.