



**CRAWFORD  
SMITH &  
SWALLOW**

Chartered Professional Accountants LLP



# HUMAN RESOURCE



Strategy



Selection



Employee



Potential



Organization



Training



Management



Teamwork

**CSS Handbook & Policies**

## Table of Contents

<b>1.</b>	<b>INTRODUCTION .....</b>	<b>1</b>
	<i>Welcome .....</i>	1
	<i>About this Handbook .....</i>	1
	<i>Terminology Used in This Handbook.....</i>	1
	<i>How Are Topics Structured?.....</i>	2
	<b>About The Firm .....</b>	<b>2</b>
	<i>Vision &amp; Mission.....</i>	2
	<i>Definition of Business Success.....</i>	3
	<i>Service Philosophy.....</i>	4
	<i>Organizational Chart.....</i>	5
	<i>CSS Locations.....</i>	6
	<b>Our Culture.....</b>	<b>7</b>
	<i>Core Values .....</i>	7
	<i>Culture.....</i>	7
	<i>Giving Back.....</i>	8
	<i>Our Brand.....</i>	8
<b>2.</b>	<b>ORIENTATION .....</b>	<b>10</b>
	<i>New Team Member Orientation.....</i>	10
	<i>Orientation Check List.....</i>	11
	<i>Orientation Training.....</i>	11
	<i>Sign-Off on the Compliance &amp; Confidentiality Agreement.....</i>	11
	<i>Likeness Acknowledgment Forms .....</i>	12
	<i>Consequences of Non-Adherence to CSS Policies &amp; Procedures .....</i>	12
	<i>Probationary Period .....</i>	12
	<i>Job Descriptions .....</i>	13
	<i>Meet your Champion and/or Mentor .....</i>	13
	<i>Hours of Work, Meal Breaks, Attendance.....</i>	13
	<i>Payroll &amp; Pay Day.....</i>	15

<i>IT Technical Support</i> .....	15
<i>iFirm &amp; Billing Codes</i> .....	16
<i>Time Entry</i> .....	16
<i>CSS iFirm Client Code Structure</i> .....	17
<i>CSS Computer/Server Login Information, File Directory and Server Structure</i> .....	18
<i>CSS Phone System (MiCollab) &amp; MS Teams for Video/WEB Meetings</i> .....	20
<i>CSS DocuSign</i> .....	20
<i>CSS ShareFile</i> .....	20
<i>CSS Client Portal</i> .....	20
<i>CSS University</i> .....	21
<i>Email Signatures</i> .....	22
<i>CSS Benefit Program</i> .....	22
<i>Keys and Alarm Codes, Access to Premises, &amp; Lock-Up</i> .....	22
<b>3. ONBOARDING .....</b>	<b>24</b>
<i>Conduct Expectations</i> .....	24
<i>Code of Conduct</i> .....	24
<i>CPA Code of Professional Conduct</i> .....	24
<i>FIRM Job Categories under the ESA Guidelines</i> .....	31
<i>Off-Duty Conduct</i> .....	33
<i>Use of Mobile Devices</i> .....	33
<i>CSS Hardware &amp; Software</i> .....	33
<i>Computer Equipment Upgrade Cycles</i> .....	34
<i>External FIRM Communications</i> .....	34
<i>Clawback Assistance for New Hires</i> .....	34
<i>Compensation Reviews</i> .....	35
<i>CSS Bonus Structure</i> .....	35
<i>Annual Reflection Check-ins (ARC)</i> .....	36
<i>Approving, Communicating, &amp; Recording Absences</i> .....	36
<i>Vacation Entitlement</i> .....	36
<i>Health Days</i> .....	37
<i>Wellness Days</i> .....	37

<i>Additional Hours &amp; Overtime</i> .....	37
<i>Time in Lieu</i> .....	39
<i>Public Holiday(s)</i> .....	39
<i>Pandemic &amp; Communicable Disease Prevention</i> .....	39
<i>First Aid</i> .....	40
<i>Parking Locations</i> .....	40
<i>Visitors</i> .....	41
<i>Our Lunchrooms &amp; Kitchen Facilities</i> .....	41
<i>Our Individual Workspace</i> .....	41
<i>Nursing Mothers</i> .....	43
<i>Scheduling Meeting Rooms</i> .....	43
<i>Boardroom Equipment Use</i> .....	44
<i>Running Effective Meetings</i> .....	44
<i>Crawford Social Squad</i> .....	46
<i>Suggestions in the Workplace</i> .....	47
<i>Business Cards</i> .....	47
<i>Office Supplies</i> .....	47
<i>Mail &amp; Couriers</i> .....	47
<i>Swag</i> .....	47
<i>Facility Temperature Control</i> .....	48
<i>When You Leave the FIRM</i> .....	48
<i>Exit Interviews</i> .....	49
<b>4. CSS CAREER ADVANCEMENT PATHS .....</b>	<b>50</b>
<i>Pathway to Manager/Senior Manager Policy</i> .....	50
<i>Pathway to Account Manager/Senior Account Manager Policy</i> .....	52
<i>Pathway to Income Partner Policy</i> .....	53
<i>Partnership Criteria for Admission as a Non-Equity Partner</i> .....	54
<b>5. CSS BENEFIT PROGRAM .....</b>	<b>57</b>
<i>Group Health Plan</i> .....	57
<i>Coverage Details</i> .....	58

<b>6. CSS POLICIES &amp; PROCEDURES.....</b>	<b>61</b>
<i>About CSS Policies &amp; Procedures.....</i>	61
<b>CSS Attendance &amp; Absentee Policies .....</b>	<b>62</b>
<i>Attendance Policy.....</i>	62
<i>Bereavement Policy.....</i>	62
<i>Health Days Policy.....</i>	63
<i>Personal Leave of Absence Policy.....</i>	63
<i>Vacation Policy.....</i>	64
<i>Time in Lieu Policy.....</i>	66
<i>Summer Friday Policy.....</i>	67
<i>Wellness Day Policy.....</i>	68
<i>Workplace Abandonment Policy.....</i>	69
<i>Public Holiday Policy .....</i>	70
<i>Weather Policy.....</i>	71
<b>CSS Fiscal Responsibility &amp; Expenses Policies .....</b>	<b>72</b>
<i>WIP, Time Management and Recoverability Policy .....</i>	72
<i>Clawback Assistance Policy.....</i>	73
<i>Expense Reporting Policy .....</i>	74
<i>Expense Approval Policy.....</i>	75
<i>Mileage Policy .....</i>	75
<i>Travel Expenses Policy.....</i>	75
<b>CSS General Policies .....</b>	<b>79</b>
<i>AI policy.....</i>	79
<i>Appropriate Office Attire &amp; Hygiene Policy.....</i>	81
<i>Confidentiality Policy.....</i>	81
<i>Conflict of Interest Policy .....</i>	83
<i>Conflict Resolution &amp; Communication Policy.....</i>	84
<i>Dating Co-Workers Policy.....</i>	85
<i>Diversity, Inclusion, Equity &amp; Equality Policy.....</i>	87
<i>Flexible Work from Home Policy .....</i>	88
<i>Fragrance-Free Workplace Policy .....</i>	93

<i>Garnishments Policy</i> .....	93
<i>Gifts &amp; Gratuities Policy</i> .....	94
<i>Health &amp; Safety Policy</i> .....	94
<i>iFirm Policy</i> .....	94
<i>Impairment-Free Workplace Policy</i> .....	95
<i>Intellectual Property Policy</i> .....	95
<i>Intoxication at FIRM Events Policy</i> .....	96
<i>Mental Health Policy</i> .....	97
<i>New Candidate Referral Bonus Policy</i> .....	98
<i>New Client Referral Bonus Policy</i> .....	99
<i>Non-Competition Policy</i> .....	101
<i>Non-Disparagement Policy</i> .....	101
<i>Paid Community Volunteer Policy</i> .....	102
<i>Performance Improvement Plan Policy (PIP)</i> .....	103
<i>Personal Activities in the Workplace Policy</i> .....	105
<i>CPA Ontario Membership Dues &amp; Reimbursement Policy</i> .....	105
<i>Professional Memberships Policy (other than CPA Membership Dues)</i> .....	106
<i>Retirement and Exit Plan Discussion Policy</i> .....	107
<i>Right to Disconnect Policy</i> .....	107
<i>Solicitation on FIRM Premises Policy</i> .....	109
<i>Training &amp; Professional Development Policy</i> .....	109
<i>CPA Student Tuition Policy</i> .....	110
<i>Study Time Policy</i> .....	112
<i>Unscheduled Office Closures Policy</i> .....	113
<i>Whistle-Blower Policy</i> .....	113
<i>Zero Tolerance Policy</i> .....	114
<b>CSS IT Policies .....</b>	<b>116</b>
<i>Effective Email Communication &amp; Etiquette Policy</i> .....	116
<i>Exclusive Use of FIRM-Assigned Digital Accounts Policy</i> .....	119
<i>FIRM Issued Laptops, Computers &amp; FIRM Materials Policy</i> .....	119
<i>ShareFile Policy</i> .....	120

<i>Social Media Policy</i> .....	121
<i>Storing Digital Documents &amp; Centralized Filing System Policy</i> .....	121
<i>CSS Server Policy</i> .....	122
<i>Technology Tools &amp; Electronic Communications Monitoring Policy</i> .....	123
<i>Two Step Authentication Policy</i> .....	126
<i>Use of Technology Tools &amp; Electronic Communication Policy</i> .....	126
<i>Workplace Electronic Monitoring Policy</i> .....	129
<b>7. GOVERNMENT LEGISLATED POLICIES.....</b>	<b>131</b>
<i>AODA Accessibility Standards: Information, Communications, &amp; Employment Policies</i> .....	131
<i>AODA — Accessible Client Service Standards Policy</i> .....	134
<i>Health &amp; Safety Policy</i> .....	138
<i>Workplace Hazards &amp; WHMIS Policies</i> .....	139
<i>Impairment &amp; Substance Dependency Policy</i> .....	139
<i>PIPEDA Privacy Compliance Policy</i> .....	141
<i>Prevention of Harassment &amp; Discrimination Policy</i> .....	143
<i>Prevention of Workplace Violence Policy</i> .....	147
<i>Protected Grounds — Duty to Accommodate Policy</i> .....	150
<i>Privacy of Personal Information Policy</i> .....	150
<i>Smoke-Free Workplace Policy</i> .....	152
<i>Pay Equity Policy</i> .....	152
<b>8. GOVERNMENT LEGISLATED LEAVES .....</b>	<b>153</b>
<i>Bereavement Leave</i> .....	153
<i>Crime-Related Child Death or Disappearance Leave</i> .....	153
<i>Critical Illness Leave</i> .....	154
<i>Continuing Benefits &amp; Seniority While on Leave</i> .....	155
<i>Declared Emergency Leave</i> .....	155
<i>Domestic and Sexual Violence Leave</i> .....	156
<i>Family Medical Leave</i> .....	156
<i>Family Care Giver Leave</i> .....	157
<i>Family Responsibility Leave</i> .....	158
<i>Infectious Disease Emergency Leave</i> .....	159

<i>Jury Duty Leave</i> .....	159
<i>Organ Donor Leave</i> .....	160
<i>Pregnancy &amp; Parental Leave</i> .....	161
<i>Public Holiday Leaves</i> .....	163
<i>Reservist Leave</i> .....	163
<i>Sick Leave</i> .....	164
<i>Time Off to Vote Leave</i> .....	164
<i>Vacation Leaves</i> .....	165

## **9. FORMAL TERMS & DEFINITIONS** **167**

<i>Accounting Student</i> .....	167
<i>Additional Hours</i> .....	167
<i>Administration (Firm Administrator)</i> .....	167
<i>Administrative Staff &amp; Staff Accountant Job Categories &amp; ESA Standards</i> .....	168
<i>AODA - Accessibility for Ontarians with Disabilities Act, 2000</i> .....	168
<i>Competing Business</i> .....	169
<i>Confidential Information</i> .....	169
<i>CSS Policies &amp; Procedures</i> .....	170
<i>Dating</i> .....	170
<i>Direct Reports</i> .....	170
<i>Discrimination</i> .....	170
<i>Diversity</i> .....	171
<i>Equality</i> .....	171
<i>Equity</i> .....	172
<i>Electronic Communication(s)</i> .....	172
<i>Employee/Staff</i> .....	172
<i>Employment</i> .....	173
<i>FIRM Materials</i> .....	173
<i>FIRM Stakeholders</i> .....	173
<i>Harassment &amp; Workplace Harassment</i> .....	174
<i>Home Office</i> .....	177
<i>HR (Human Resources)</i> .....	177

<i>Human Rights Code</i> .....	178
<i>Impairment</i> .....	178
<i>Inclusion</i> .....	178
<i>Intimate Contact</i> .....	178
<i>Intoxicated (Intoxication, Intoxicate)</i> .....	178
<i>Just Cause</i> .....	179
<i>Leadership</i> .....	179
<i>Legal Substance</i> .....	179
<i>Manager</i> .....	179
<i>Management Staff</i> .....	179
<i>Misconduct</i> .....	180
<i>Mobile Devices</i> .....	180
<i>Off-Duty Misconduct</i> .....	181
<i>Overtime</i> .....	181
<i>Party, Parties</i> .....	181
<i>Personal Activities</i> .....	181
<i>PIPEDA</i> .....	182
<i>Professional Services Staff Job Category &amp; ESA Standards</i> .....	182
<i>Protected Grounds</i> .....	183
<i>Recoverability</i> .....	183
<i>Regular Business Hours</i> .....	183
<i>Remote Work</i> .....	183
<i>Standard Work Week</i> .....	183
<i>Social Media</i> .....	184
<i>Substance</i> .....	184
<i>Team Member</i> .....	184
<i>Technology Tools</i> .....	185
<i>Time Management</i> .....	185
<i>Undue Hardship</i> .....	185
<i>Weather</i> .....	186
<i>WIP</i> .....	186

<i>Workplace</i> .....	186
<i>Workplace Violence</i> .....	187
<i>Work Product</i> .....	187

## 1. INTRODUCTION

### Welcome

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If you have just recently joined us or even have been with us for a while, on behalf of Crawford Smith & Swallow Chartered Professional Accountants LLP (“**FIRM**” or “**CSS**”) and your fellow team members, please accept our warmest welcome. Members of the CSS team (“**Team Members**” or “**Staff**”) work together, sharing responsibilities and pooling their skills, knowledge, and efforts to achieve common goals.

We trust that you will take pride in being a member of our team and that your experience with us will be challenging, enjoyable, and rewarding.

Welcome aboard! We are happy you are with us and look forward to working with you.



Crawford Smith & Swallow Chartered Professional Accountants LLP

### About this Handbook

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This Handbook will answer most questions you may have about the FIRM. It will help you understand the following:

- Our business and culture
- The expectations the FIRM has of all team members
- The current policies, programs, and benefits available to you

This Handbook is not intended to address every situation you may encounter during your employment or tenure with the FIRM, nor is it intended to stifle creativity in how you do your work.

Instead, the guidelines outlined in the document are intended to help you with your work life. We believe that clearly documenting expectations and processes helps to avoid confusion and misunderstandings.

It is the FIRM’s intention to be compliant with provincial and federal laws throughout this Handbook. In the event that something in the Handbook conflicts with federal or provincial laws, those laws will govern.

### Terminology Used in This Handbook

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When you sign off on CSS Policies & Procedures, you are signing an agreement acknowledging that you have read and understand the policies included in the **CSS Policies & Procedures** section of the Handbook and that you agree to adhere to them. So, it is important you understand the terminology used in this Handbook as it uses certain terms that have specific formal meanings.

## **Frequently Used Terms**

Rather than defining a formal term each time it is used in this Handbook, they are defined in a separate section at the end of this document called **Formal Terms & Definition.**

## **Infrequently Used Terms**

Some terms only apply to specific topics. In those cases, the definition is included in the *Formal Terms & Definitions* section under that topic.

## **How Are Topics Structured?**

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Topics may include one or all of the following components, as needed for each specific item/topic. Not all components are included for every topic.

### **DEFINITIONS**

Provides definitions that are only used within the specific policy, topic, or guidelines. These definitions are capitalized when referenced.

### ***Read In Conjunction With***

This section is included when team members must read a policy or topic in conjunction with other policies to ensure that they fully understand the policy/topic and all related policies before signing off on it.

### **PROCEDURE**

The *procedure* heading defines how to carry out or implement a policy, topic, or guideline. The policy, topic, or guideline is the 'what' and the procedure is the 'how.' Procedures are written as instructions, usually in sequential steps.

### ***Where To Find It***

This section will either be a link within the handbook itself or an external hyperlink.

## **ABOUT THE FIRM**

### **Vision & Mission**

---

#### **VISION**

A vision can be defined in many ways, but simply put, it describes us as we would appear in a future successful state. It answers the question: *If we were to achieve all of our strategic goals, what would we look like 10 years from now?* Specifically:

- Our desired future state

- An overarching idea or doable dream
- Our core purpose defining what drives all of us when at work

Here is the FIRM's vision statement:

***Growth oriented, leading accounting firm that is the employer of choice in the Niagara Region.***

## **MISSION**

Our mission is a statement that summarizes our goals, and which when accomplished, fulfils our vision. Our mission defines 'how' we deliver on our vision.

Here is our mission statement:

***Deliver valued, innovative, forward-thinking solutions and be a trusted partner in the success of our clients.***

## **Definition of Business Success**

---

It is said that success occurs "where preparation and opportunity meet." But how do we define and measure success in the FIRM?

We understand the importance of knowing the key things that can tell us when we have reached our goals. We call these our *key success factors*, these are indicators or milestones that measure our business achievements and help determine how well we are progressing towards our goals and objectives.

The following are straightforward measures that anyone can use as a gauge of individual, team, or FIRM success. When we ask ourselves if we have done the following, let us push ourselves to make sure the answer is "YES!"

## **PROFITABILITY**

At the end of the day, we are not just a FIRM, but a business and we are in business to make a profit.

We evaluate our services and determine if we are realizing a profit. If not, we need to make adjustments by reducing our costs or increasing prices.

## **MAINTAIN OUR REPUTATION FOR PEOPLE PROGRAMS THAT WORK.**

We are known for our culture and for attracting and retaining quality people.

## **BE FISCALLY RESPONSIBLE.**

Lower overhead must be a continuing objective for our business. We can cut costs in many ways, for example, by re-evaluating our needs, reducing reliance on outside consultants and service providers, or cutting down on unnecessary supplies and equipment.

All individuals treat the FIRM's money as if it was their own because they understand that FIRM success, and their ultimate success, is linked to our sound practices of fiscal responsibility.

## **CREATE AND MAINTAIN THE HIGHEST LEVEL OF CLIENT SATISFACTION.**

A very important success factor needed to sustain our business is to provide the best service to our clients. Satisfied clients are more likely to come back to us and to refer us to others. Better yet, let us give our clients more than they expect.

We regularly ask for client feedback to find out how we are doing and what products/services they need and expect from us.

## **Service Philosophy**

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In support of our Vision, Mission, Core Values and strategic initiatives, our services and support must consistently exceed expectations.

Our primary measure of success is client satisfaction. When representing the FIRM, our intent is to earn and maintain the respect and trust of everyone with whom we come into contact.

In striving to consistently deliver the best service possible and to treat others as we like to be treated, all FIRM individuals will exert every effort to respect the following fundamental principles of our service philosophy:

- We put our clients at ease with our comfortable style;
- We are sensitive to the needs of and modify our approach with each client depending on their communication style, disability, business acumen, technical skills, culture, etc. We possess a high Emotional Quotient (EQ); we sense the needs of our clients, and how they want to be approached;
- We do not engage in high-pressure sales tactics. We respect that potential clients make decisions at their own pace. Given the value and price point of our products, if the need is there, the value and price speak for themselves. We aim to ease the potential client's pain. If our solution will not ease their current pain, we respect that;
- We are confident and prepared. We know our stuff. If we do not know, we are not afraid to say so. We find out and provide the right answer;
- While we always strive for 'Client is King' service, we do not tolerate our team members being treated with disrespect. While we will always understand, listen to, and be empathetic to any frustrating situation that a client may experience with the FIRM, we will not tolerate obscenities, significant raising of voices, and threatening or personal attacks. We will calmly let the client know that we will speak to them at another time when emotions are not so high;
- We manage expectations. We believe that clients will be accepting, patient, and more satisfied if they understand what they can expect and when they can expect it. No over-promising. We are factual and reality-based and we deliver when we say we are going to deliver;
- Our genuine goal is to provide value and expertise to our clients. Period;
- We make full and appropriate use of technology so that our clients receive the best service;
- We are accessible, and we respond to clients quickly;

- Our services are well known for being professional, efficient, and resourceful. We try to exceed our clients' expectation and break the stereotypical reputation some FIRMs have for overcharging and under-delivering. We work with the client as if their budget was our own, and we help them to make the best decisions possible to ensure quality at an affordable price;
- We never just say "no"; we provide our clients with explanations and alternate suggestions or solutions;
- We look for ways to serve our clients outside our particular industry; where a client would benefit from an introduction we might make, we make it;
- We look for ways to return the favour of a client's business;
- If a client or potential client is subject to even the slightest negative experience with the FIRM, we provide some kind of token of value to attempt to make it right. This could come in the form of a coffee card, a hand-written note, or a discount.

*Read In Conjunction With*

*Our Culture*

## **Organizational Chart**

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To find out about our people structure and how our team members are grouped together, click the link below to access the directory that stores our latest organizational chart.

*Where To Find It*

<Z:\Shared Files\1. CSS Logos, Signatures, MS Themes & Templates\CSS ORG Chart 2024>

## CSS Locations

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TF 1 800 561 4381  
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Chartered Professional Accountants LLP

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T 905 871 2610  
F 905 871 9181



Chartered Professional Accountants LLP

11 Henegan Road  
P.O. Box 929  
Virgil, Ontario L0S 1T0  
T 905 468 7836  
F 905 468 7909



Chartered Professional Accountants LLP

508 Steele Street  
Port Colborne, Ontario L3K 6A7  
T 905 835 0121  
F 905 835 0137

## OUR CULTURE

### Core Values

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The FIRM is truly about people. We are, after all, in the people business.

- **Team:** One firm, one culture, one mission
- **Trust:** A reputation that is grounded in honesty, integrity, and accountability
- **Talent:** The personal and professional development of our team is paramount
- **Quality:** Provide our clients with the highest quality services that are responsive to their needs
- **Community:** Have an active role in supporting our community

### Culture

---

We are passionate about the preservation of our FIRM's culture and historical relevance to the Niagara Region. Since 1942, when Lawrence Crawford started the FIRM, we have been clear about what was important to us, and what we want our culture to be.

This does not mean we will not make mistakes or have setbacks, but it does mean we have a clearly defined way of doing things. We are looking to attract and retain those who thrive in this type of environment.

### COMMUNITY INTRANET DASHBOARD

We prioritize clear communication and utilize an Intranet Dashboard as our village newsletter and central hub for ensuring clarity. The dashboard will automatically open on every new instance of the Chrome Web browser.

#### *Where To Find It*

<https://portal.crawfordss.com>

**Please Note:** Chrome is the CSS default Web Browser; this is important as many of our programs are designed to only function with Chrome.

### SOCIAL ACTIVITIES

In our bustling lives, we prioritize home, external pursuits, and work. The efforts of our social committee play a crucial role in fostering connections among us with activities like, our annual holiday party, summer events, and monthly lunches provided by the firm.

The **CSS Social Squad** is vital for nurturing a positive workplace culture. Organizing events and initiatives strengthens bonds among our team members, boosts morale, and fosters inclusivity. By providing a platform for feedback and celebrating diversity, it contributes to higher satisfaction, engagement, and productivity levels.

Our Social Squad plays a pivotal role in creating a vibrant and harmonious work environment where our team members can thrive.

For more information on what the Social Squad is doing, please refer to the CSS Dashboard and for more information on how to join the Squad please reach out to CSS Human Resources.

### ***Where To Find It***

**<https://portal.crawfords.com>**

### **CULTURE DESTROYERS**

We discourage unkind behaviour towards people, internally or externally. We foster an environment where we encourage accountability for unnecessary comments that are not constructive or are not directly addressed to the affected party(ies).

We foster an environment where our actions and behaviours are driven by doing the best thing for the FIRM, teams, and the client.

### **Giving Back**

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Together as a whole, each of us has the invaluable opportunity to actively support and uplift our community. Our unwavering commitment extends to bolstering the very communities where we conduct our business, solidifying our dedication to societal well-being and advancement.

Through our collective efforts, including food drives and donations to causes close to the hearts of you, our team members, we aspire not only to excel in our professional pursuits but also to make significant contributions to the improvement of the communities we serve.

### **COMMUNITY VOLUNTEER DAYS**

We dedicate 14 hours annually for which the FIRM compensates individuals to engage in community service. The selected cause is determined by the team member.

#### ***Read In Conjunction With***

**[Paid Community Volunteer Policy](#)**

### **Our Brand**

---

The CSS brand encapsulates its identity, values, and promises to its customers, team members, and stakeholders. It is the sum total of perceptions, emotions, and experiences associated with the organization. Beyond just a logo or a product, the brand embodies the essence of who the company is, what it stands for, and how it distinguishes itself from competitors.

It encompasses everything from the company's visual identity and messaging to its reputation and customer interactions.

## **OUR BRAND GUIDE**

Our Brand Guide serves as a definitive resource to ensure consistency, cohesion, and excellence in all aspects of our brand's visual and verbal identity. From typography and colour palettes to logo usage and identity, this guide provides clear guidelines and best practices to maintain the integrity and recognition of our brand across various platforms and mediums. By adhering to these standards, we aim to strengthen our brand recognition, establish trust with our audience, and convey a unified message that reflects the values and personality of Crawford, Smith & Swallow. This style guide equips us all with the tools and insights necessary to effectively represent the CSS brand in every interaction.

Our CSS Brand Guide can be found on the CSS Dashboard (download buttons).

### ***Where To Find It***

**<https://portal.crawfords.com>**

## 2. ORIENTATION

### **New Team Member Orientation**

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It is important that new team members joining us understand our business, our policies, our benefits and rewards. To share this information, all new team members must participate in our Orientation Program.

**The core purpose of orientation is to:**

- Warmly welcome new hires to the FIRM
- Share knowledge about the business, philosophies, culture, products and services, and our people processes
- Get to know our team members and Human Resources
- Understand Health and Safety, WHMIS, OSHA and AODA requirements

**Here is what you can expect for orientation:**

- Meet with CSS Human Resources
- Receive your Welcome Package
- Orientation Check List
- Meet your Champion
- Office tour & Introductions

The FIRM adheres to the Employment Standards Act (ESA), and we recommend that you know your rights and obligations under the Employment Standards Act (ESA). This guide describes the rules about minimum wage, hours of work limits, termination of employment, public holidays, pregnancy and parental leave, severance pay, vacation and more.

#### ***Where To Find It***

A link to the ESA can be found below;

<Z:\Shared Files\2. ESA Ontario 2024> or <https://www.ontario.ca/document/your-guide-employment-standards-act-0>

## Orientation Check List

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All below information should be submitted to Human Resources accordingly. The links and policies are located in your welcome email package.

Orientation Checklist	CHECK
<b>Administration (1<sup>st</sup> Day)</b>	
<ul style="list-style-type: none"> <li>• Complete &amp; Submit Team member Information Form</li> <li>• Complete &amp; Submit all Payroll forms (TD1 FED &amp; ON)</li> </ul>	
<b>Health &amp; Safety (<i>within your 1<sup>st</sup> 5 days</i>)</b>	
<ul style="list-style-type: none"> <li>• Complete online training of AODA</li> <li>• Complete online training of OSHA</li> <li>• Complete online training of WHMIS</li> </ul>	
<b>Policies (<i>within your 1<sup>st</sup> 5 days</i>)</b>	
<ul style="list-style-type: none"> <li>• Review, sign off &amp; submit Annual Compliance &amp; Confidentiality</li> <li>• Review, sign off &amp; submit CSS Policy Handbook</li> <li>• Review, sign off &amp; submit Likeness Policy</li> <li>• Review, sign off &amp; submit Job Description</li> </ul>	

## Orientation Training

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Orientation training, inclusive of educational videos covering key topics such as the Accessibility for Ontarians with Disabilities Act (AODA), Workplace Hazardous Materials Information System (WHMIS), and Occupational Safety and Health Administration (OSHA) regulations, is facilitated online. Upon successful completion of the training modules, certificates are automatically generated and transmitted to the Human Resources department. This streamlined process ensures that team members are equipped with the necessary knowledge and certifications, while Human Resources maintains comprehensive records of compliance and training completion.

## Sign-Off on the Compliance & Confidentiality Agreement

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As a condition of your Employment, you have signed, or are expected to sign, a Compliance & Confidentiality Agreement, as part of your Employment Agreement. This Agreement confirms that you understand and agree to abide by the **CSS Policies & Procedures** described in this Handbook, which protect you, your co-workers, and the FIRM.

## **Likeness Acknowledgment Forms**

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By signing this agreement as part of your welcome package you agree to grant the FIRM the right to reproduce, use, exhibit, display, broadcast, distribute, and create derivative works of photographed images of you (the “Photographs”), without compensation, for use in connection with the FIRM's activities or for promoting, publicizing, or explaining the FIRM or its activities.

This grant includes, without limitation, the right for the FIRM to publish such Photographs in the FIRM's newsletters, publications and PR/promotional materials, such as marketing publications, advertisements, fund-raising materials, social media, internal dashboard and any other FIRM-related publication.

The Photographs may appear in any of the wide variety of formats and media now available to the FIRM and that may be available in the future, including, but not limited to digital and print formats.

By signing, you agree to release the FIRM and FIRM Stakeholders or agents from and against any claims, damages or liability arising from or related to the use of the Photographs, including but not limited to any re-use, distortion, blurring, alteration, optical illusion or use in composite form, either intentionally or otherwise, that may occur in the production of the finished materials.

## **Consequences of Non-Adherence to *CSS Policies & Procedures***

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Failure to adhere to **CSS Policies & Procedures** may result in disciplinary measures, up to and including immediate termination of your Employment with **Just Cause**.

Some policy breaches are more serious than others, and as such will result in more severe consequences. Certain breaches may also negatively and/or permanently affect the FIRM's business. In these situations, punitive measures, including legal or criminal action may be pursued.

## **Probationary Period**

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A probationary period is used for new hires. It provides a reasonable timeframe and opportunity for managers to assess whether there is a good fit between a team member and their new job. At the same time, it allows a new hire the opportunity to evaluate the job and workplace to determine suitability.

Here is what you need to know:

- A probationary period is discretionary and is determined by leadership prior to your offer of employment
- The terms of your probationary period are outlined in your employment agreement
- The probationary period includes orientation and training activities and more frequent than usual performance check-ins. Both you and Human Resources must devote special attention and effort to make sure that job standards are communicated, the duties of the position are learned, and you are meeting the expectations of the job
- Under certain circumstances, the probationary period may be extended. There must be a valid reason for the extension and the extension must be in writing

- Upon satisfactory completion of the probationary period, if the probationary period is extended, or your probationary period is longer than 90 days, you will be eligible for any benefits that begin after a 90-day waiting period.

## **Job Descriptions**

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Job descriptions are essential. They help us define the skills and experience required for a new position, and they provide each of us with a clear understanding of our job responsibilities. Every position in the FIRM has a job description, and a new position can not be opened without one. **Everyone in the FIRM must sign their corresponding Job Description.**

Human Resources creates or reviews job descriptions when there is an open position and reviews them during the performance review process to record any significant changes in duties.

Job descriptions are also used as benchmarks to participate in and make use of salary surveys. Job descriptions are one of the factors used in setting the pay scale of positions within the FIRM.

## **Meet your Champion and/or Mentor**

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### **TEAM MEMBER**

Each incoming team member will be paired with a dedicated champion among our current team members. These champions will provide invaluable support during your initial days to weeks, aiding in your transition into the workplace. They will serve as your go-to resource for inquiries about software applications, office layout, and other pertinent aspects of our operations.

### **STUDENT**

As a Co-Op Student joining our team, you will be paired with a dedicated mentor who will serve as your guide throughout your time with us. This mentor is a seasoned professional with ample experience and expertise in their respective accounting fields. They will offer valuable guidance, support, and advice to help you navigate your work journey effectively. Whether you encounter challenges or opportunities, your mentor will be there to assist you, providing encouragement, constructive feedback, and clear direction to aid you in achieving your goals within the FIRM. You can expect regular monthly meetings with your mentor to ensure you're progressing well and to address any concerns or questions you may have. Additionally, your mentor will accompany you in all University/College feedback sessions and assist you through the PERT process, guiding you toward a rewarding experience during your time with us.

## **Hours of Work, Meal Breaks, Attendance**

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Our compensation is based on adding value and being productive for a minimum of 36.25 hours per week for regular full-time employees, or 25 hours for part-time employees, or as indicated in your employment agreement, except when the work week includes planned or approved absences.

## WORK STANDARDS

- Our Standard Work Week consists of 36.25 hours
- Our standard workday consists of 7.25 hours a day
- Our standard working hours are 8:45 AM to 5:00 PM, inclusive of a 1hr, unpaid break, see below.

## ATTENDANCE

You are required to adhere to the Work Standards unless circumstances are unavoidable, or you are on vacation or experiencing another planned absence. Chronic absenteeism and tardiness results in additional costs for the FIRM and affects the people around you who count on you to be at work and in meetings on time.

Chronic absenteeism and tardiness may result in disciplinary action up to and including termination of employment.

*Read In Conjunction With*

**CSS Attendance & Absentee Policies**

## BREAKS

At CSS, we place a high value on the well-being and productivity of our team members, which includes providing opportunities to step away from our desks when needed. As per ESA minimum standards and company policy, all team members working more than 5 hours in a day are entitled to a 30-minute unpaid meal break each workday.

Should someone wish to extend their lunch occasionally to attend to personal matters or for additional rejuvenation time, they have the option to do so. However, it is important to note that if the extended break is not work-related, the additional time must be made up within the workday. We want to ensure that skipping lunch to shorten the workday is not a regular practice. A 15-minute break, often referred to as a "coffee break," is not mandated by ESA standards.

At CSS, we go above and beyond by offering up to two 15-minute unpaid breaks to team members to utilize throughout the workday if needed. We encourage our team members to use these breaks effectively, recognizing that a break can take on many forms. It may involve enjoying a warm beverage, engaging in light conversation with a colleague, or tending to personal tasks on a computer or phone. Such breaks provide an opportunity for rejuvenation and help maintain focus throughout the day.

At CSS, we trust our team members to manage their time responsibly. We expect them to exercise discretion and professionalism in their approach to breaks and work hours. This time (lunch or otherwise) is **NOT** to be booked in iFirm, as it is unpaid time, regardless if CSS has provided lunch for staff. By empowering our team members to take ownership of their schedules and workload without the need for constant supervision, we foster a culture of mutual respect and accountability. Your dedication to prioritizing the health and well-being of our work community is greatly appreciated, and together, we build a stronger, more dependable team. Thank you for your ongoing commitment.

## **Payroll & Pay Day**

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Here is what you need to know about your pay:

- When payday falls on a holiday or the weekend, you will be paid on the last workday before the holiday
- You authorize the FIRM to deposit your net pay directly into your specified bank account
- Cheques are not processed for payroll
- Payday is semi monthly paid on the 15th and the last day of the month
- Your pay is distributed semi-monthly, covering the period from the 1st to the 15th and from the 16th to the end of each month, if you are a hourly employee. Meanwhile, salaried team members' paychecks are calculated by dividing the annual salary by 24 to align with this payment schedule
- You will receive a pay stub or statement notifying you of the details of payment, including hours, taxes and other deductions.
- It is important that you verify your pay stub immediately to ensure that you have been paid the proper amount and that your deductions are correct. Pay stubs and T4s are available electronically, we will provide login details on your 1<sup>st</sup> day of orientation
- If your bank or other personal status information changes during the course of your employment, notify Human Resources immediately
- If you need an employment verification, reference, salary verification, or recommendation letter, please contact CSS Human Resources, as only they are authorized to provide this documentation

## **IT Technical Support**

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We have an excellent IT team, and you will find them happy to answer your computer, network, and phone-related questions and issues.

### **SUPPORT PROVIDED**

MicroTech, our IT provider, provides support for the purchase, installation/set up, access, troubleshooting, and maintenance of our Servers, equipment, and most software. Our IT department does not provide support on how to use specific software applications. If you need help or training for a specific software application, please contact Human Resources and they can direct you to the appropriate person.

### **HOW TO CONTACT MICROTECH**

If you need assistance with FIRM-provided technology tools or remote access, **Submit A Ticket** through the FIRM's internal dashboard, see link below.

#### ***Where To Find It***

**<https://portal.crawfordss.com>**

## **iFirm & Billing Codes**

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iFirm serves as a technology platform aimed at optimizing the FIRM's client resource management system (CRM), time tracking, invoicing, and financial reporting processes. Within this software, you will access client information, job setups for each client, notes, invoicing details, and daily input of billable and/or non-billable time.

Billing codes are categorized into three types: Billable, Non-Billable, and Paid Non-Billable.

- Billable codes are linked to specific tasks performed for a client, allowing them to be invoiced for those services
- Non-Billable codes are also assigned to tasks but are not directly billed to the client. They represent the time and effort expended on various activities, providing a record of completed work for management
- Paid non-billable codes, generated by the FIRM, are designated for team members time off, encompassing vacations, statutory holidays, and health or wellness-related time
- Student Codes are distinct codes compared to other team members. While students allocate time to both billable and non-billable tasks, these codes are tailored to align with student specific activities as described

### ***Where To Find It***

Our CSS iFirm Activity Codes and their full usage description can be found on the CSS Dashboard (download buttons).

<https://portal.crawfordss.com>

### ***Read in Conjunction with***

[iFirm Policy](#)

## **Time Entry**

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To support accurate record-keeping and ensure an efficient and timely billing process, all team members are strongly encouraged to enter their time each day. Daily time entry not only helps maintain the integrity of our client billing but also allows for better tracking of project progress, resource planning, and overall operational efficiency.

All time must be recorded in iFirm using the appropriate project and task codes. The correct use of these codes is essential to ensure that time is billed accurately to the appropriate files or internal categories. If you are unsure which codes to use, please reach out to your designated Champion or Student Mentor for guidance.

In addition, vacation time must be entered into iFirm in advance of the scheduled time off. Pre-populating vacation entries ensures that monthly time reports accurately reflect both the time that has been used and the remaining vacation balance available.

To support this process, weekly time entries must be completed by end of day each Friday, and iFirm will be locked to edits the following Monday by end of day. Once time is locked, no further changes can be made without approval.

Consistent adherence to this policy is expected of all team members and is important to the smooth functioning of our business operations.

## **CSS iFirm Client Code Structure**

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Each client in our system is assigned a unique letter-and-number code that helps staff quickly and easily identify the office location, responsible engagement partner, and client type. This standardized naming convention allows for efficient organization and internal communication. The structure is as follows:

### **Letter Sequence:**

#### **First Letter – Office Location**

This letter identifies which office the client is associated with:

- **N** = Niagara Falls
- **S** = St. Catharines
- **F** = Fort Erie
- **L** = Niagara-on-the-Lake
- **P** = Port Colborne

#### **Second Letter – Engagement Partner**

This letter indicates the engagement partner responsible for the client. This does not always correlate with their actual name but following a listing.

#### **Third Letter – Client Type and Identifier**

For corporate clients, this letter is typically derived from the company name.

For **sundry tax clients (individuals)**, the third letter is always **Z**, followed by the first letter of the client's surname.

### **Number Sequence:**

The numerical portion of the code is a sequential number used to uniquely identify each client. It reflects the order in which the client was added to the system.

Examples of client codes:

#### **Corporate client -LWN357**

- **L** = Niagara-on-the-Lake
- **W** = Rob Weier
- **N** = Niagara M.

#### **Sundry Tax Client -LWZK20**

- L = Niagara-on-the-Lake
- W = Rob Weier
- Z = Sundry tax client
- K = Kruppa, M

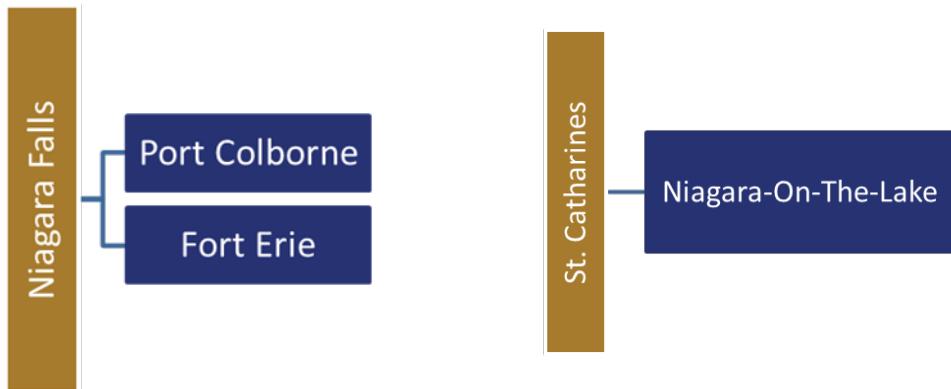
## **CSS Computer/Server Login Information, File Directory and Server Structure**

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Each of the Niagara Falls and St. Catharines offices is equipped with a dedicated file directory structure specific to that office. Your computer's allocation to a specific server will depend on your base location. The other CSS locations are connected to the Niagara Falls and St. Catharines offices, as shown below.

### **HOW TO LOG INTO THE DIFFERENT SERVERS AT WORK**

On your 1st day of work you will be provided with your unique login codes for your desktop/laptop. Please keep this in a safe location. This code is the only way to log into the CSS Servers. Depending on where your home base is, you will be mainly working off one of the two servers. However, there will be certain instances when you may be required to log into the alternate server in accessing information for one of the other locations. In this case, 1st contact your Champion and then, if required, please create an IT Service Ticket from the Dashboard to obtain access during regular working hours.



*Where To Find It*

<https://portal.crawfordss.com>

### **HOW TO LOG INTO THE DIFFERENT SERVERS FROM HOME**

In the situation where you may need to work from home, you will be required to have a secondary login process. In this case, please create an IT Service Ticket from the Dashboard during regular working hours.

*Where To Find It*

<https://portal.crawfordss.com>

## DESCRIPTION OF THE DIFFERENT SERVERS & ASSOCIATED ACCESS

Please note that access to the drive letters is location dependent, as noted above. For example, **File Transfer (\server2019) (X:)** will have different internal directory structures and information, depending on whether you are logged onto the STC Server or the NF Server. The below is for informational purposes only and your assigned Mentor or Champion will provide greater detail on the usage of the appropriate directories.

Drive Letter	Description	Access
Vol6 (\server2019) (H:)	Older Partner Data Folders Per BAI, Older Tax/Client Files	All NF, FE, PC Users Have Access, Some Client Files Are Restricted to Only Certain Users
Common(\server2019) (I:)	Older Data Files, Accpac, CaseWare Audit Files, Older Bankruptcy Data Files	All NF, FE, PC Users Have Access, Some Client Files Are Restricted to Only Certain Users
Unpublished (K:)	Individual Client Files, Corporate Client Files, BAI Files	All Users Have Access, Some Client Files Are Restricted to Only Certain Users
Vol3 (\server2019) (L:)	Confidential Firm Data - NF	Limited To Administration
CSS compliance (\server2019) (N:)	HR Files, QC Files, Email Signature Templates,	Limited To Several Admin/QC Users
Programs (\server2019) (P:)	Contains Program Files Required to Run Network Programs	All Users Have Access
Programs (\server2012) (Q:)	Contains Older Program Files Required to Run Network Programs	All Users Have Access
Time (\server2019) (R:)	Old Time and Billing Data - NF	Limited To Administration
Vol7 (\server2019) (S:)	User Files	Users Have Some Permissions, Some Folders Have Permissions In Place, Some Folders Have Full Access To All NF, FE, PC Users
Data (\10.0.4.1) (T:)	Older Partner Data Folders Per BAI, Older Tax/Client Files	Full Access To STC & NOTL Users
FortErie (\server2019) (U:)	Fort Erie Client Files	Fort Erie Users Only
PortColborne (\server2019) (V:)	Port Colborne Client Files	Port Colborne Users Only
Local CaseWare(\server2019) (W:)	Used For CaseWare Files	All Users Have Access,
File Transfer (\server2019) (X:)	Used For the Processing Of DocIt Scan Files	All Users Have Access
Shared Files (\server2019) (Z:)	Used for sharing NON SENSITIVE FILES between team members	All Users Have Access

## **CSS Phone System (MiCollab) & MS Teams for Video/WEB Meetings**

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### **PHONE SYSTEM**

The FIRM currently utilizes the MiCollab Phone System, a comprehensive, unified communications platform aimed at enhancing communication efficiency. **On your 1<sup>st</sup> day you will receive an email to configure your phone system.** This setup enables you to view phone call statuses, access your direct line from any office, retrieve voice messages, and optionally forward calls to your cell phone.

### **MS TEAMS**

The FIRM utilizes an instant messaging system for communication across all offices. Additionally, this platform serves as our primary tool for conducting video conference calls with both clients and team members. MS Team and Office 365 will have been installed on your laptop or desktop, prior to your 1<sup>st</sup> day.

## **CSS DocuSign**

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Depending on your role at CSS, you may need to have access to DocuSign. DocuSign is a leading digital transaction management platform that enables users to electronically sign, send, and manage documents securely. It streamlines the document signing process, allowing businesses to expedite transactions and agreements remotely, reducing paperwork and improving efficiency. **On your 1<sup>st</sup> day you will receive an email with login instructions.**

## **CSS ShareFile**

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ShareFile is a cloud-based file-sharing and collaboration platform that enables team members and clients to securely store, access, and share files and documents. The FIRM utilizes ShareFile to transmit sensitive information securely. ShareFile is an app associated with OUTLOOK and can be accessed from the OUTLOOK/ Home Ribbon. **On your 1<sup>st</sup> day you will receive an email with login instructions.**

*Read in Conjunction with*

[ShareFile Policy](#)

## **CSS Client Portal**

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The Client Portal is a secure, integrated online platform within iFirm, designed to streamline collaboration between CSS staff and clients. This platform provides a centralized location where you can easily access, share, and manage important documents.

*Where To Find It*

<https://crawfordss.cchifirm.ca/2/login/#/fe/dashboard>

## **CSS University**

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CSS University is dedicated to fostering professional growth and development within the Firm. Through a variety of training programs, and courses, we equip our staff with the skills and knowledge they need to excel in their careers. Our commitment to continuous learning ensures that every team member has the opportunity to thrive in a dynamic and evolving workplace.

### ***Where To Find It***

**<https://portal.crawfordss.com>**

## Email Signatures

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The following standard email signatures must be used by anyone with a FIRM email account.

### *Where To Find It*

<Z:\Shared Files\1. CSS Logos, Signatures, MS Themes & Templates and/or https://portal.crawfordss.com>

## CSS Benefit Program

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We believe in supporting our team members in every aspect of their professional journey. As part of our commitment to your success and well-being, we offer a comprehensive range of benefits. These benefits not only enhance your job satisfaction but also contribute to a positive work environment where you can thrive. Enrollment into the benefit program commences after successfully completing the 90-day Probationary Period or at the discretion of Leadership.

### *Read In Conjunction With*

[CSS Benefit Program](#)

## Keys and Alarm Codes, Access to Premises, & Lock-Up

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It is important for everyone to understand when and how to access our buildings and premises and how to lock up. Keys and alarm codes are provided to all individuals who require access to our buildings and premises, with the exception of first year co-op students. We expect and ask that you, as a key holder, review and observe the general security information and procedures described in this section.

### **BUILDING & RECEPTION HOURS**

- All of our reception areas operate from 8:45 am to 5:00 pm, Monday to Friday. However, during tax season, the doors are also open from 9:00 am to 12:00 pm on Saturdays. Additionally, Fridays in July and August, the doors will be open from 8:45 am to 1:00 pm and then closed to the public.
- Access to the building is granted through the use of keys and an alarm code, which will be arranged by administration upon your start date.

### **IF YOU ARE THE ONLY PERSON ON OUR PREMISES:**

- You are expected to keep **all doors** locked at all times (back door, and front door). This safeguard is designed to protect your personal safety and the FIRM's property
- If someone you do not recognize comes to the door, do not let them in. You must safely refuse them access to our premises
- Call 911 immediately if you feel you are in danger

## **LOCK-UP CHECKLIST**

After business hours, key holders are required to run through the following checklist before leaving the FIRM premises:

- Check that no one else is in the building
- Check that both front/rear doors are closed and LOCKED. In NF, make sure the fire doors on the second floor are closed and the back door in the Old House is closed
- Check that all lights are turned OFF (including the washrooms), however leave the emergency lighting as-is
- Check that all non-critical kitchen appliances are turned OFF
- Check that all windows are closed and LOCKED
- Set the alarm

## **ALARM PROCEDURE**

- This procedure may vary at each of our FIRM locations. As part of your orientation upon starting, you will receive training on how to use the alarm panel specific to your location
- The Niagara Falls and St. Catharines offices are each equipped with an emergency alarm system in case you need to disarm the buildings under duress. Please consult your administrator at each respective location to obtain the necessary code.

## 3. ONBOARDING

### Conduct Expectations

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Conduct expectations serve to promote a positive and productive environment, foster trust and collaboration, and ensure that individuals and organizations operate in a manner that is ethical, legal, and respectful of others. Not every situation you will encounter is covered in our policies; some situations are clear-cut while others may be more complex or nuanced. You are entrusted to use good judgment in your day-to-day activities, and to seek further information or assistance from Human Resources should you require it.

It is important for individuals to be aware of and adhere to the conduct expectations relevant to their context.

### Code of Conduct

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The FIRM will not tolerate misconduct and will immediately take appropriate corrective or disciplinary actions when misconduct occurs, up to and including immediate termination of your Employment with Just Cause.

Here is what you are expected to adhere to:

- Familiarize yourself with the definition of Misconduct found in **Formal Terms & Definitions**
- Conduct yourself in an ethical and appropriate manner
- Understand and adhere to CSS Policies & Procedures
- Understand and adhere to your individual responsibilities outlined in the **Health & Safety** policy
- Do not engage in Misconduct

*Read In Conjunction With*

[Formal Terms & Definitions](#) and/or [Health & Safety Policy](#)

### CPA Code of Professional Conduct

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The following is a direct excerpt from the **Chartered Professional Accountants of Ontario CPA CODE OF PROFESSIONAL CONDUCT**. All members of the CPA and the FIRM (as a whole, including CPA Students) are **RESPONSIBLE** to the CPA Ontario for compliance with the CPA Code. The full version can be found below:

*Where To Find It*

<https://www.cpaontario.ca/protecting-the-public/governance/code-of-professional-conduct>

## APPLICATION OF THE CPA CODE

The CPA Code of Professional Conduct (the “CPA Code”) sets out general and specific duties for sound and fair financial and management reporting and business practices owed by all members and firms to clients, employers and the public generally as well as to the profession.

- The CPA Code applies to all members and firms, irrespective of the type of professional services being provided
- Members not engaged in the practice of public accounting must observe the CPA Code unless there is a specific exception made in a particular provision or the wording of any provision makes it clear that it relates specifically to the practice of public accounting
- **The term “professional services” applies to all members and firms and is not restricted only to those who are engaged in the practice of public accounting.** It includes those of a member’s or FIRM’s activities, whether undertaken for remuneration or not, where clients, employers, the public or professional colleagues are entitled to rely on membership or registration with the Chartered Professional Accountants of Ontario (“CPA Ontario”) as giving the member or FIRM particular competence and requiring due care, integrity and an objective state of mind
- The CPA Code also applies, with the necessary modifications, to every member or FIRM acting in respect of a matter of personal concern and to the exercise, by the member or FIRM of any other activity, in particular, a job, a function, an office or the operation of an enterprise
- The CPA Code is to be read and applied in light of this Preamble, legislation, the bylaws of CPA Ontario, and the definitions included in the CPA Code, legislation and the bylaws of CPA Ontario. Rules impose an obligation on members and firms; accordingly, compliance with the Rules is mandatory. Where Guidance is provided, it is intended to assist in the understanding and application of the related Rule

## INTRODUCTION

This Preamble to the CPA Code sets out the philosophy that underlies the code governing the Chartered Professional Accountant’s responsibilities to those to whom professional services are provided, to the public generally and to colleagues, in respect of:

- characteristics of a profession
- responsibility for compliance with the CPA Code
- fundamental principles governing conduct
- personal character and ethical conduct
- ethical conflict resolution; and
- principles governing the responsibilities of firms.

The CPA Code, comprehensive in its scope, practical in application and addressing high ethical standards, serves not only as a guide to the profession itself but as a source of assurance of the profession’s concern to serve the public. It is a hallmark of a profession that there is a voluntary assumption, by those who comprise it – the members of the profession of ethical principles which are aimed, first and foremost, at

serving the public interest and, second, at achieving orderly and courteous conduct within the profession. It is to these purposes that the CPA Code is directed.

## **CHARACTERISTICS OF A PROFESSION**

The CPA Code presumes the existence of a profession. Since the word “profession” has lost some of its earlier precision, through widespread application, it is worthwhile reviewing the characteristics which mark a calling as professional in the traditional sense. Much has been written on the subject and court cases have revolved around it. The weight of the authorities, however, identifies the following distinguishing elements:

- there is mastery of a particular intellectual skill, acquired by lengthy training and education
- the traditional foundation of the calling rests in the provision of services to others through the application of the acquired skill to their affairs
- the calling centers on the provision of personal services rather than entrepreneurial dealing in goods
- there is an outlook, in the practice of the calling, which is essentially objective
- there is acceptance of a responsibility to subordinate personal interests to those of the public good
- there is acceptance of being accountable to and governed by professional peers
- there exists a developed and independent body, comprising the members of the profession, which sets and maintains standards of qualification, attests to the competence of the individual members and safeguards and develops the skills and standards of the profession
- there is a specialized code of ethical conduct, laid down and enforced by that body, designed principally for the protection of the public; and
- there is a belief, on the part of those engaged in the calling, in the virtue of interchange of views, and in a duty to contribute to the development of their profession, adding to its knowledge and sharing advances in knowledge and technique with their fellow professionals

By these criteria chartered professional accountancy is a profession.

## **RESPONSIBILITY FOR COMPLIANCE WITH THE CPA CODE**

- Members and firms are responsible to CPA Ontario for compliance with the CPA Code by others who are either under their supervision or share with them proprietary interest in a FIRM or other enterprise. In this regard, a member or FIRM must not permit others to carry out acts which if carried out by the member or FIRM would contravene the CPA Code
- Members or firms who reside or operate outside Ontario continue to be subject to the CPA Code or its equivalent in each province of membership or registration. They may also be subject to the code of another organized accounting profession in the jurisdiction in which they reside or operate.

- Should the code in two or more jurisdictions conflict, a member or FIRM will, where possible, observe the higher or stronger of the conflicting codes and, where that is not possible, the ethical conflict guidance set out as part of this Preamble will apply.

## **FUNDAMENTAL PRINCIPLES GOVERNING CONDUCT**

Members and firms have a fundamental responsibility to act in the public interest. The public's trust and reliance on sound and fair financial and management reporting and competent advice on business affairs - and the economic importance of that reporting and advice - impose these special obligations on the profession. They also establish, firmly, the profession's social usefulness.

The CPA Code is derived from five fundamental principles of ethics - statements of accepted conduct for all members and firms whose soundness is, for the most part, self-evident. These principles are fundamental to the conduct of all members and firms and are as follows:

### **PROFESSIONAL BEHAVIOUR**

***Chartered Professional Accountants conduct themselves at all times in a manner which will maintain the good reputation of the profession and serve the public interest.***

In doing so, members and firms are expected to avoid any action that would discredit the profession.

There are business considerations involved in the creation and development of any organization, whether it is a professional practice or an entity that operates outside of that domain. A member's involvement in any organization should be based primarily upon a reputation for professional excellence. In particular, members who occupy positions of senior authority should recognize that such positions include an obligation to influence events, practices and attitudes within that organization. Accordingly, such members should encourage an ethics-based culture in their organizations that emphasizes the importance of ethical behaviour and compliance with generally accepted standards of practice of the profession.

At all times, members and firms are expected to act in relation to other professional colleagues with the courtesy and consideration they would expect to be accorded by their professional colleagues.

### **INTEGRITY AND DUE CARE**

***Chartered Professional Accountants perform professional services with integrity and due care.***

Members and firms are expected to be straightforward, honest and fair dealing in all professional relationships. They are also expected to act diligently and in accordance with applicable technical and professional standards when providing professional services. Diligence includes the responsibility to act, in respect of any professional service, carefully, thoroughly, and on a timely basis. Members are required to ensure that those performing professional services under their authority have adequate training and supervision.

### **OBJECTIVITY**

***Chartered Professional Accountants do not allow their professional or business judgment to be compromised by bias, conflict of interest or the undue influence of others.***

Clients, employers and the public generally expect that members and firms will bring objectivity and sound professional judgment to their services. It thus becomes essential that a member or FIRM will not subordinate professional judgment to external influences or the will of others.

The principle of objectivity underlies the Rules related to potential conflicts of interest as well as the requirement for independence in relation to the performance of assurance engagements.

With respect to both independence and conflicts of interest, the profession employs the criterion of whether a reasonable observer would conclude that a specified situation or circumstance posed an unacceptable threat to a member's or FIRM's objectivity and professional judgment. Only then can public confidence in the objectivity and integrity of the member or FIRM be sustained, and it is upon this public confidence that the reputation and usefulness of the profession rest. The reasonable observer should be regarded as a hypothetical individual who has knowledge of the facts which the member or FIRM knew or ought to have known and applies judgment objectively with integrity and due care.

## **PROFESSIONAL COMPETENCE**

***Chartered Professional Accountants maintain their professional skills and competence by keeping informed of, and complying with, developments in their area of professional service.***

Clients, employers and the public generally expect the accounting profession to maintain a high level of competence. This underscores the need for maintaining individual professional skill and competence by keeping abreast of and complying with developments in the professional standards and pertinent legislation in all functions where a member or FIRM performs professional services, or where others rely upon a member's or FIRM's calling.

## **CONFIDENTIALITY**

***Chartered Professional Accountants protect confidential information acquired as a result of professional, employment and business relationships and do not disclose it without proper and specific authority, nor do they exploit such information for their personal advantage or the advantage of a third party.***

The principle of confidentiality obliges members to protect and maintain the confidentiality of information both outside of and within a member's FIRM or employing organization and to properly address a situation that may arise when confidentiality is breached.

The disclosure of confidential information by a member or FIRM may be required or appropriate where such disclosure is:

- Permitted or authorized by the client or employer

Required by law; or

- Permitted or required by a professional right or duty, when not prohibited by law

## **PERSONAL CHARACTER AND ETHICAL CONDUCT**

The Rules and Guidance which follow are based on the principles expressed above in this Preamble. These principles have emerged out of the collective experience of the profession as it has sought, down the years, to demonstrate its sense of responsibility to the clients, employers and the public generally. By

their commitment to honourable conduct, members and firms of CPA Ontario and its predecessors, throughout their history, have given particular meaning and worth to the designation and its predecessors. They have done so by recognizing that a code of professional conduct, which is enforceable by sanctions, does not by its nature state the most that is expected of members and firms, but simply the least.

Ethical conduct in its highest sense, however, is a product of personal character — an acknowledgement by the individual that the standard to be observed goes beyond that of simply conforming to the letter of a list of prohibitions.

## **ETHICAL CONFLICT RESOLUTION**

Circumstances may arise where a member or FIRM encounters and is required to resolve a conflict in the application of the fundamental principles or compliance with the CPA Code derived therefrom.

When initiating a process for the resolution of an ethical conflict, a member or FIRM should consider, either individually or together with others, as part of the resolution process, the following:

- relevant facts
- ethical issues involved
- fundamental principles and provisions of the CPA Code applicable to the matter in question
- established internal procedures; and
- alternative courses of action

Having considered these issues, the member or FIRM should determine the appropriate course of action that is consistent with the CPA Code. The member or FIRM should also weigh the consequences of each possible course of action. If the matter remains unresolved, the member should consult with other appropriate persons within the FIRM or employing organization for help in obtaining resolution.

Where a matter involves a conflict with, or within, a FIRM or an employing organization, a member should also consider consulting with those charged with governance of the organization, such as the board of directors or the audit committee.

It would be in the best interests of the member or FIRM to document the substance of the issue and details of any discussions held or decisions taken, concerning that issue.

If a significant conflict cannot be resolved, a member or FIRM may wish to obtain guidance on ethical issues without breaching confidentiality from CPA Ontario or legal advisors. For example, a member or FIRM may have encountered a fraud, the reporting of which could breach the responsibility to respect confidentiality. The member or FIRM is advised to consider obtaining legal advice to determine whether there is a requirement to report.

If, after exhausting all relevant possibilities, the ethical conflict remains unresolved, the member or FIRM should, where ethically possible, refuse to remain associated with the matter creating the conflict. The member or FIRM may determine that, in the circumstances, it is appropriate to withdraw from the particular engagement team or assignment, or to resign altogether from the engagement, the FIRM or the employing organization in a manner consistent with the CPA Code.

## **PRINCIPLES GOVERNING THE RESPONSIBILITIES OF FIRMS**

Firms of Chartered Professional Accountants have a responsibility which they share with all other persons in the FIRM to provide services that maintain the profession's reputation for competence and integrity. It is clear that the manner in which firms conduct their affairs and provide services has an importance that goes well beyond the establishment of their individual reputations; it affects the public perception of the chartered professional accountancy profession as a whole. Accordingly, it is critical that firms be bound by the CPA Code.

This broader responsibility requires that firms be accountable to the profession and to clients, employers and the public generally in respect of ethical conduct and professional competence.

The accountability of firms is formalized by bringing them within the authority of the CPA Code in a manner that is similar to that for members, but which also appropriately recognizes that the responsibility of firms as business organizations differs in important respects from that of the individual members carrying on professional engagements on their behalf.

The responsibility of firms to the profession is fulfilled in the first instance by establishing, maintaining and upholding appropriate policies and procedures designed to ensure that their members provide professional services in a manner that complies with the standards of conduct and competence prescribed in the CPA Code.

The accountability of firms is based on the recognition that the services they provide are carried out by Chartered Professional Accountants through their individual and collective actions, through the actions of all other persons in a FIRM and through the exercise of professional judgment.

All persons in a FIRM are expected at all times to comply with the CPA Code and to adhere to the generally accepted standards of practice of the profession. Depending on the circumstances and the particular standard of competence or conduct, therefore, a FIRM's accountability for a failure to comply with

the CPA Code may be shared with a member or other persons in the FIRM. It is acknowledged in this regard that a FIRM cannot be held accountable for the conduct of any person in the FIRM who does not comply with the CPA Code, where the FIRM has done all that it could be reasonably expected to have done to ensure that such persons do comply with the CPA Code.

A FIRM will be held accountable, as an organization, for its professional conduct in those instances where:

- the FIRM has policies and/or procedures which are inconsistent with the CPA Code
- the breach of the CPA Code by any person in the FIRM is found to be related to the absence of quality control procedures or to the existence of quality control procedures that are inadequate for the type of practice in which it is engaged
- the FIRM is identified with conduct or the provision of professional services that is in breach of the CPA Code and a person in the FIRM who is responsible for such breach cannot be identified or cannot be held accountable by CPA Ontario
- the conduct that breaches the CPA Code was authorized, initiated, implemented or condoned by the FIRM prior to or at the time it takes place
- the conduct that breaches the CPA Code is condoned or concealed by the FIRM after it learns of it

- the FIRM did not take appropriate action in response to becoming aware of any conduct that breaches the CPA Code; or
- there are repeated instances of breaches of the CPA Code by persons in the FIRM

In keeping with the principle that firms have a responsibility to maintain the good reputation of the profession, it is only appropriate in these circumstances that the FIRM and the individual member(s) be the subject of investigation and disciplinary sanction.

The inclusion of firms within the authority of the CPA Code does not presume that an investigation against a FIRM automatically calls into question the character, competence or conduct of all of the members of the FIRM. Indeed, there is an obligation on the part of those given responsibility for the enforcement of the CPA Code to ensure that any investigation of a FIRM be restricted to those who should properly be the subject of the investigation and resulting disciplinary sanction.

This involves recognizing that firms may have many partners and/or offices and/or a number of departments or units within the offices, whether or not they are geographically distinct. In some circumstances, therefore, accountability for a failure to comply with the CPA Code will rest solely with the individual partners of a FIRM who had knowledge of the matter that is the reason for making charges against the FIRM. In other circumstances, the accountability will rest with identifiable departments or units within a FIRM, or with a FIRM's executive committee, management committee or equivalent group.

## **FIRM Job Categories under the ESA Guidelines**

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With a few exceptions, most employees and employers in Ontario are covered under the Employment Standards Act (ESA).

There are also some employees who are:

- not covered by certain parts of the act, known as "exemptions"
- covered by special rules that change how certain parts of the act apply

The ESA sets out the rules and **MINIMUM** standards employers and employees must follow, when it comes to:

- minimum wage and payment of wages
- tips and gratuities
- hours of work, lunch periods and overtime pay
- public holidays and public holiday pay
- vacation time and vacation pay
- leave for pregnancy, parents, family, medical, organ donation, personal emergencies and reservists
- notice of termination/termination pay and
- severance pay

The Firm is a Public Accounting Firm, and as such, the **PROFESSIONAL SERVICES EXEMPTIONS** do apply to certain staff. However, at our Firm, we routinely go above and beyond the minimum standards as outlined by the ESA Standards.

## **SPECIAL RULES AND EXEMPTIONS FOR PUBLIC ACCOUNTANTS AND PUBLIC ACCOUNTANCY STUDENTS**

You are not entitled to:

- minimum wage
- daily or weekly limits on hours of work
- daily rest periods
- time off between shifts
- weekly/bi-weekly rest periods
- eating periods
- overtime pay
- sick leave, family responsibility leave or bereavement leave, if taking the leave would be professional misconduct or abandoning your duty
- public holidays or public holiday pay
- vacation with pay

These exemptions are set out in [O. Reg. 285/01.](#)

## **SPECIAL RULES AND EXEMPTIONS FOR MANAGERS AND SUPERVISORS**

This applies if you only perform managerial or supervisory work, or if you only perform non-managerial or non-supervisory work on an irregular or exceptional basis.

You are not entitled to:

- daily or weekly limits on hours of work
- daily rest periods
- time off between shifts
- weekly/bi-weekly rest periods
- overtime pay

These special rules are set out in [O. Reg. 285/01.](#)

### ***Where To Find It***

A link to the ESA can be found below;

[Z:\Shared Files\2. ESA Ontario 2024](#) or <https://www.ontario.ca/document/your-guide-employment-standards-act-0>

## **THE FIRM'S JOB CATEGORY DEFINITIONS**

For clarity throughout this handbook, the Firm has two main Job Category definitions as follows;

- 1. Administrative Staff & Staff Accountants**
- 2. Professional Services Staff (*public accountants and public accountancy students*)**

Familiarize yourself with the above definitions in **Formal Terms & Definitions**.

### ***Read In Conjunction With***

### ***Formal Terms & Definitions***

## **Off-Duty Conduct**

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Off-Duty Misconduct will not be tolerated. Familiarize yourself with the definition of Off-Duty Misconduct in **Formal Terms & Definitions**.

You do not have to like your co-workers or agree with the FIRM or with everything in the Workplace, but you do need to be respectful, ethical, lawful, and professional when off-duty.

The FIRM has a right to maintain its brand and reputation and staff have a right to work in a comfortable environment free of inappropriate conduct and statements by co-workers, including threatening or harassing behaviour outside of the Workplace.

You will be disciplined, up to and including immediate termination of your employment with Just Cause for engaging in Off-Duty Misconduct.

*Read In Conjunction With*

**Formal Terms & Definitions**

## **Use of Mobile Devices**

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Mobile devices (for the purposes of this handbook) are defined as any electronic or wireless portable devices, inclusive of mobile phones, tablets and/or Laptops.

When utilizing a personal Mobile Device, it is essential to exercise good judgment to mitigate accidents and ensure we do not disturb those around us.

Here is what you are expected to adhere to when using a Mobile Device.

### **Using a Mobile Device on FIRM Premises**

- Familiarize yourself with the definition of Mobile Device in **Formal Terms & Definitions**
- Turn Mobile Devices off during meetings, or at least turn the ringer on low or vibrate
- If you leave your Mobile Device on while in the office, keep the ringer on low so that others are not interrupted when it rings
- Ensure that your ring tone selection is not offensive or disturbing to others

*Read In Conjunction With*

**Formal Terms & Definitions**

## **CSS Hardware & Software**

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Upon your start date, you will receive a FIRM-owned laptop or desktop. These devices come pre-configured with company-approved software, security measures, and network access to align with organizational policies and standards. They are intended solely for supporting your work-related tasks and responsibilities, such as office work, remote access, communication, and collaboration.

If you depart from the FIRM, it is required that you leave this item on CSS premises.

***Read In Conjunction With***

***FIRM-Issued Laptops, Computers & FIRM Materials Policy***

## **Computer Equipment Upgrade Cycles**

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A common question often directed to Administration is “When can I upgrade my computer?”

As you can appreciate, regularly upgrading computers results in a significant expense. However, we recognize that computer equipment upgrades are essential for promoting a productive, competitive, and compatible environment.

Our computer upgrades are budgeted on a 5-year cycle. A request for a new computer before this time requires justification that must be approved by Leadership.

## **External FIRM Communications**

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There may be situations when you are approached to publish, interview, discuss, or present on behalf of the FIRM. These types of opportunities for team members are highly encouraged.

However, the impact external communications may have on the FIRM’s brand, minimizing the risks associated with potential disclosure of Confidential Information, and the legal risks associated with shareholders must be considered.

Before you engage in any external communication, you must obtain written or electronic approval from Leadership.

## **Clawback Assistance for New Hires**

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In certain circumstances, new employees may be required to repay training, signing bonuses, or other costs to their former employer upon resignation. To support a smooth transition and alleviate this financial burden, the firm offers, with partner approval, clawback repayment assistance. Our policy outlines the conditions under which the firm may provide financial support to cover such obligations, the documentation required, and the commitment expected in return. It is designed to ensure fairness, accountability, and transparency for both the employee and the firm.

***Read In Conjunction With***

***Clawback Assistance Policy***

## **Compensation Reviews**

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Team member compensation is reviewed annually in December/January to ensure the FIRM is competitive and in line with the job market.

## **CSS Bonus Structure**

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The FIRM rewards team members for outstanding individual performance, as well as their contribution that helps us achieve FIRM goals. It does so in three ways.

### **PROFESSIONAL SERVICES STAFF AND FULL TIME ACCOUNTANCY STUDENTS**

The Firm may award lump-sum bonuses (one-time yearly bonus payments) to Professional Services Staff who demonstrate exemplary performance. We define “exemplary performance” as:

- Exceeding goals, either financial or non-financial
- Working hours above and beyond the standard work year
- Performing additional duties above and beyond their job description
- Serving as a good example of professional behaviour to other team members (e.g. teamwork, ethics, leadership)

**Bonuses are discretionary.**

### **ADMINISTRATIVE STAFF & STAFF ACCOUNTANTS**

The Firm may award lump-sum bonuses to Administrative Staff & Staff Accountants who demonstrate exemplary performance. We define “exemplary performance” as:

- Exceeding goals
- Performing additional duties above and beyond their job description
- Serving as a good example of professional behaviour to other team members (e.g. teamwork, ethics, leadership)

**Bonuses are discretionary.**

*Read In Conjunction With*

**Additional Hours & Overtime**

### **NEW TEAM MEMBERS REFERRAL BONUS**

The Firm continuously seeks fresh talent and values team members recommendations for individuals they trust and endorse. When a team member submits a resume for review, and if the Firm decides to extend an offer to that candidate, we provide compensation as a token of appreciation for putting their name forward to us.

*Read In Conjunction With*

**New Team Member Referral Policy**

### **NEW CLIENT REFERRAL BONUS**

As your client base expands, you may find opportunities to introduce new clients to the Firm. In such instances, we want to emphasize our gratitude for your efforts in bringing in new business. Your contributions are deeply valued and acknowledged as integral to our growth and success.

*Read In Conjunction With*

**New Client Referral Bonus Policy**

### **Annual Reflection Check-ins (ARC)**

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The Annual Reflection Check-In (ARC) is a yearly meeting organized for team members, typically held between the team member and Human Resources representatives, sometimes with the involvement of the direct manager as well. During this session, team members have the opportunity to reflect on their accomplishments, challenges, and overall performance throughout the past year. They can discuss their career aspirations, professional development needs, and areas where they may require support or guidance. ARC meetings serve as a platform for team members to offer feedback on their job satisfaction, work environment, and organizational culture. These meetings were established to promote open communication, enhance team member engagement, and facilitate continuous growth and development within the organization.

### **Approving, Communicating, & Recording Absences**

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The following outlines what is expected when there is a legitimate reason for you to be absent from work. This procedure aids in streamlining payroll processes and facilitates the tracking of vacation balances and absenteeism.

*Read In Conjunction With*

**CSS Attendance & Absentee Policies**

### **Vacation Entitlement**

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Vacation entitlement refers to the allotted amount of paid time off that team members are entitled to take for leisure, rest, or personal reasons as stipulated by the FIRM's policy and ESA Standards. There is an internal requirement to give at least two (2) weeks notice prior to the time off you would like to request off. The allotment of time was indicated within your employee contract and this time can not be rolled into the following year if unused.

*Read In Conjunction With*

**Vacation Policy**

## **Health Days**

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Every team member at the Firm is granted a total of five (5) paid sick days to be utilized throughout the calendar year. These sick days are intended to provide team members with necessary time off to recover from illness or attend medical appointments without the need to use vacation days. These days cannot be rolled into the following year if unused. Human Resources will monitor and record this time, and you will be notified if you exceed the allotted sick days. Please ensure to call into the office by 8:45AM (office opening hour) to inform us of your absence and provide a reason.

*Read In Conjunction With*

**Health Days Policy**

## **Wellness Days**

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Our CSS wellness days are designed to support the well-being and work-life balance of our team members by providing two (2) additional paid days off per year for personal wellness activities. These days are not to be rolled over to the following year if unused. Additionally, management and Human Resources require a notice period of twenty-four (24) hours before taking a day off. These days are intended to allow team members the flexibility to attend to their physical and mental health, spend time with family, or engage in activities that contribute to their overall well-being.

### **Eligibility**

All full-time team members are eligible for wellness days after completing their probationary period with the company. Co-Op students are not eligible for the wellness days.

Please note that wellness days are not prorated. Team members who join the firm mid-year or during a designated block period will not receive a wellness day for that time.

*Read In Conjunction With*

**Wellness Days Policy**

## **Additional Hours & Overtime**

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Sometimes, the Firm will need you to work extra hours to meet certain deadlines. When **Additional Hours** (beyond the Firm's standard work week) and in some cases **Overtime** is required, we appreciate your willingness to work additional hours.

## **ADMINISTRATIVE STAFF & STAFF ACCOUNTANTS**

Starting in January 2025, Administrative staff and Staff Accountants who exceed 36.25 hours per week will receive compensation for the additional hours and overtime worked in the following month. For example, additional hours and overtime worked in any given month will be compensated in the first pay period of the following month.

All overtime exceeding 44 hours per week must be electronically approved by the senior partner or office manager of your work location by the end of the day on Friday of the same week.

### **PROFESSIONAL SERVICES STAFF AND FULL-TIME ACCOUNTANCY STUDENTS**

The Firm is a Public Accounting Firm, and as such, the PROFESSIONAL SERVICES EXEMPTIONS as defined by the ESA Standards do apply. Additional hours and Overtime are taken into consideration when calculating potential yearly bonuses. The exception is the Firm's term-based Co-Op students, who will receive their additional hours and overtime as described above or at the end of their requisite term.

*Read In Conjunction With*

**FIRM Job Categories under the ESA Guidelines** & **Formal Terms & Definitions**

## Time in Lieu

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Time in lieu refers to the practice of compensating employees with time off instead of monetary payment. Time in lieu must be approved by both the employee and the managing partner.

*Read In Conjunction With*

**Time in Lieu Policy**

## Public Holiday(s)

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Public holidays are statutory paid holidays. Ontario Employment Standards observes 9 paid holidays, and the FIRM provides you with an additional paid time off for the Civic Holiday.

### PAID PUBLIC HOLIDAYS

- New Year's Day
- Family Day
- Good Friday
- Victoria Day
- Canada Day
- Labour Day
- Thanksgiving Day
- Christmas Day
- Boxing Day
- Civic Holiday (August)

### DETAILS

- If you are on vacation when a holiday occurs, it will not be counted as a vacation day
- You can make a request to replace a holiday with another day off that coincides with your religious holiday of faith
- Please read the **Public Holiday Policy** for additional clarification, if you find yourself having to work a Public Holiday

*Read In Conjunction With*

**Public Holiday Policy**

## Pandemic & Communicable Disease Prevention

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In the event of a pandemic or other outbreaks of communicable diseases, the FIRM will monitor and communicate mandated protocols issued by the provincial health authorities.

You are expected to adhere to the following guidelines to prevent communicable diseases:

- Adhere to all mandated protocols issued by the provincial health authorities

- If you are experiencing symptoms of a communicable disease (for example, fever and/or chills, recent onset of coughing, diarrhea), you must avoid entering FIRM premises. If necessary, working from home is mandated until you are fully recovered
- Practice proper hand hygiene and appropriate hygiene practices such as covering your mouth when coughing or sneezing
- Hand sanitizer is provided in various places throughout the building, and you are encouraged to regular make use of it
- Offices are cleaned daily by the maintenance staff. Disinfectant wipes are available in the office for team members to use to wipe down office surfaces

## **First Aid**

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When a First Aid emergency occurs contact either the FIRM Administrator, Human Resources or Reception (depending on location) to obtain treatment.

For a non-emergency illness or injury, all offices keep a well-stocked First Aid Kit in the office, locations will vary per office. You do not need permission to use the kit, but please inform reception (location dependant) if items are missing or have been removed from the kit so it may be restocked and kept organized.

## **Parking Locations**

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Parking facilities are available at all office locations.

1. Niagara Falls, parking is accessible in the lot situated behind the building. Reception needs to log your license plate and issue a parking permit.
2. St. Catharines offers permit parking at two distinct locations:
  - 37 Wellington Street: A gravel lot where permits are required
  - 28 Duke Street: Adjacent to a building with six designated spots. Place a business card on the windshield, and DO NOT park near the fence that is not part of CSS's designated parking area. You will be towed

\*St. Catharines office team members are required to obtain a parking permit, which is issued by the administrative staff.

3. Fort Erie provides three spots behind the building and street parking in front.
4. Niagara-on-The-Lake provides parking in the Meridian Credit Union parking lot.
5. Port Colborne offers parking in the plaza parking lot.

**Please Note:** CSS will not pay for any towing fees associated with CSS Paid Parking at any of our locations.

### **Where To Find It**

<https://portal.crawfordss.com>

## Visitors

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We have a responsibility to all team members to maintain a safe environment and protect FIRM property and confidential information.

Visitors are welcome, but for security reasons, we can not have unknown persons wandering about the premises.

Here is what you are expected to adhere to:

- Visitors are not permitted to wander unescorted through FIRM premises
- Personal visits are discouraged during FIRM business hours, but if a visit is necessary, then we prefer that it be conducted in the FIRM lobby to minimize risk and disruptions
- Visitors are allowed on the premises after-hours only if prior authorization has been obtained from Human Resources
- You are responsible for the conduct of any personal visit of your family and friends while on FIRM premises
- You are responsible for securing confidential information during any visit
- A visitor can not have unsupervised access to our technology tools
- The FIRM reserves the right to escort any visitor out of the building who is being disruptive

## Our Lunchrooms & Kitchen Facilities

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We have lunchroom/kitchen facilities in every location and are pleased to provide a variety of supplies free of charge. We do ask, however, that you respect that our lunchrooms and kitchens are a common area shared by all of us and should be kept clean.

### LUNCHROOM ETIQUETTE

- It is your responsibility to clean up your own dishes
- Make sure your food in the fridge is labelled and dated, removing all items that are past their expiry date
- Should you have any allergies that are potentially life-threatening, please inform Human Resources on your 1<sup>st</sup> day so that we can make the appropriate accommodations

## Our Individual Workspace

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When we spend so much time at work, it is natural to want to personalize our workspace and make it comfortable. In fact, it is a great way to learn a little more about each other and who we are as individuals outside of work.

At work, we must moderate our self-expression to maintain a clutter-free office space and respect the boundaries of our culture, colleagues, and visitors. While it is acceptable to play music, display pictures, introduce plants, and personalize your workspace, it is crucial to avoid cluttering the environment or causing

disturbance or offense to those nearby. If your self-expression disrupts others, you may be requested make some adjustments.

## **PICTURES, POSTERS, ARTWORK**

If it is displayed where anyone else can see it, think 'G' rating. Even if it is on your desk where you think only you can see it, someone else may have to look at it while working alongside you. This applies to screen savers, posters, calendars, chalk or dry-erase boards, and any other item you have on your desk.

Foul language, nudity, or violent images are not permitted. You also can not display confidential information or proprietary FIRM information.

## **MUSIC**

If you are alone in the office after hours and you are not disturbing anyone else's concentration or sensibilities, you are welcome to play music at your desk. Otherwise, you are asked to wear headphones to listen to music.

## **TIDINESS & CLEANLINESS**

Not everyone likes things neat and tidy, but you are responsible for keeping things reasonably clean. No rotting sandwiches or milk containers hidden under paperwork, please! And if you are the type who likes everything in the open, you will have to pay close attention to displaying confidential information.

You may prefer a little chaos in your personal workspace, but we all have to show consideration of others in our use of the common areas. It is very simple — please clean up after yourself!

## **PETS**

With the exception of service animals, pets are not permitted in the office. Even if your pet is exceptionally well-behaved and does not exhibit behaviours like drooling or marking territory, some individuals may have severe allergies or fears of animals. Since we are not always aware of who these individuals are, we kindly request that you refrain from bringing your pets to the office and leave them at home.

## **BABIES & CHILDREN**

Any activity that causes distraction for you or your colleagues during office hours is typically discouraged. While we understand the excitement of having a new baby and would love to share in your joy, if your baby becomes upset and cries for an extended period, especially while you're catching up with colleagues, it is advisable to relocate your visit to a place where others will not be disturbed.

On the other hand, letting your children see you at work can be a great experience! Occasional visits are encouraged as long as they are not keeping you from work or disturbing others.

## **SPEAK UP**

We foster an environment where we encourage you to speak up and address disturbances directly. If someone's habits or actions disrupt your concentration or work, please address this directly with the individual as a starting point.

We all have different levels of tolerance for environmental ‘noise.’ For some, background noise is conducive to enhanced productivity, while others find all unnecessary interruptions a disturbance. We encourage everyone to provide and accept feedback about occasions where work or productivity may be interrupted.

If you have directly communicated the concern with the individual and the disruption persists without improvement, please reach out to CSS Human Resources for further discussion and assistance in addressing the issue. They can provide additional support and guidance on resolving the situation effectively.

### **FOOD FOR THOUGHT - INTROVERTS**

If you are approached about your noise levels, consider that at least one-third of your co-workers were born introverts. That means there is a good chance that they inherently function better in a quieter environment.

Before you roll your eyes and label their request as intolerance, consider that their needs may differ from yours and that a heavy noise footprint may be affecting some of your co-workers. We foster a diverse and inclusive environment, which includes being tolerant of people around us who are wired for quiet.

### **Nursing Mothers**

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If you are a nursing mother, you may require breaks to pump breast milk during the day. CSS offers flexible break times to accommodate this need. For your privacy and convenience, it is recommended that you utilize your office, if available, to ensure the privacy you require. If an office is not accessible, we will endeavour to make the appropriate accommodations.

### **Scheduling Meeting Rooms**

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There are boardrooms/meeting rooms available for booking. All team members are to book their own meetings using the MS Outlook calendar. Front desk is available to help when needed. When booking rooms, please show courtesy to others, book the appropriate room for your meeting, end your meetings on time, clean up after yourself, and remember to release a room reservation if your meeting is cancelled.

### **MEETING ROOM ETIQUETTE**

We kindly ask that you observe the following meeting room etiquette:

- Respect other team members by ensuring that the meeting room is vacated once the meeting room booking has expired. Others may be waiting outside the room for you to finish
- If a meeting is cancelled for which a room was booked, please cancel the meeting within our calendar and advise reception so that other individuals know the room is free
- Before leaving the meeting room, erase all confidential and/or sensitive information from white boards

**IMPORTANT: Logout of your personal CSS account from the boardroom monitors, before leaving.**

## **VIRTUAL MEETINGS**

To schedule your virtual meetings, the FIRM is now using Microsoft Teams. Simply book the meeting as you would on your MS Outlook calendar and choose the Teams option (it is the default). A link will then be sent to all participants, enabling them to join at the designated time. It is crucial to ensure that all attendees have access to the required technology and test their audio, video, and screen-sharing functions beforehand to prevent any technical difficulties during the meeting.

## **Boardroom Equipment Use**

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Each of our office locations is fully equipped with state-of-the-art communication technology, allowing seamless connectivity between teams regardless of their physical location. Whether it is for virtual meetings, collaborative projects, or sharing important updates, our network ensures efficient communication across the firm. Additionally, our advanced tools facilitate virtual interactions, enabling teams to connect, collaborate, and coordinate efforts effectively, regardless of distance.

### **HOW TO LOG INTO THE BOARDROOM MEDIA CENTERS**

The Boardroom Media is set up so that you can VPN (Virtual Private Network) into your workstation or Laptop in your office, for presentation purposes for clients or team members meetings.

1. There is a small computer located behind the main display TV. This is usually left on
2. On the boardroom table is a Bluetooth keyboard and mouse. These are twinned to a single USB key on the computer – Do not remove the USB Key
3. Log into the system as you would onto your normal work desktop or laptop
4. From the VPN Icon select your name and log in again to your actual desktop or laptop

Should you require assistance, please create an IT Service Ticket from the Dashboard during regular working hours.

### **Where To Find It**

<https://portal.crawfordss.com>

## **Running Effective Meetings**

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### **PRODUCTIVE MEETINGS ONLY, PLEASE!**

Meetings are essential to effective teamwork, and they are valuable tools for creating comprehensive, cross-functional strategies and solutions, but they're expensive and often do not produce the desired results. Next time you are in a meeting, look around the room and ask yourself how much the meeting cost the FIRM in wages to prepare for it, conduct it, and follow up on action items. Then double it to account for the time lost to work on other projects or deadlines.

A well-planned, well-run meeting shows participants that you respect their time and contribution. Key meeting contributors will be more likely to participate in your meetings if they know them to be useful and productive without wasting time.

The point is to make sure every meeting is as productive as possible by only scheduling a meeting when it is really necessary. Here are some guidelines that describe how to conduct an effective meeting:

- Meetings should be conducted with the appropriate team members, time, and resources. Effective decisions and action plans should result from those meetings
- Unnecessary meetings or meetings that are missing key decision-makers or information should not be held
- The objectives of a meeting should be considered carefully in advance and clearly communicated to those attending
- An agenda should be set in its proper sequence, with the correct amount of time allotted for each subject. Attendees must understand what is being discussed, why it is being discussed, and what is hoped will emerge from the discussion. It is important to anticipate the people and information that will be required to ensure the meeting objectives can be met
- Discussion should be structured in stages:
  - All the information is presented
  - The information is interpreted and discussed by the attendees
  - A decision is made on the appropriate action
- All decisions made and action points assigned during the meeting should be recorded
- Meeting participants should make every effort to arrive on time for meetings and respect the established time allotted for each meeting

## **PLAN A MEETING**

Good meetings do not just happen; the quality of the meeting is determined by the quality of the planning and preparation.

The first rule of formal sit-down meetings is '**Do not have one.**' Is there an alternative to a formal sit-down meeting that will accomplish the required result? Will a phone call, one-on-one conversation, newsletter, voice mail, email, teleconference, or informal 'stand-up' meeting work instead?

Valid reasons to hold a formal meeting include the following:

- Solve problems and make decisions
- Brainstorm ideas
- Motivate, persuade, gain buy-in, and develop commitment
- Co-ordinate complex activities and projects
- Exchange complex information
- Reward and recognition
- Establish group identity and bond as a group

If you determine that a formal sit-down meeting is necessary, make sure you clearly define the required results and how you will know if they have been achieved.

## **PREPARE AN AGENDA**

A good agenda is essential to meeting success. The purpose of the agenda is to initiate advance preparation, provide an outline to follow that ensures achievement of the required outcomes, and keep the meeting on topic and on schedule. Where possible, put the agenda in question form.

Send a draft agenda to meeting participants 1 week before the meeting and set a FIRM date for receipt of their return comments. Send the final agenda 48 to 72 hours before the meeting and remind participants what they need to bring or prepare.

Following is a suggested list of useful information to include in the agenda:

- Purpose statement (why the meeting is being held)
- List of topics and what specifically needs to be accomplished
- Specific preparation required, and what attendees need to bring
- List of attendees
- Date, place, and start and finish times
- If it is an out-of-town meeting — destination information and emergency contact number

Consider attaching the meeting agenda or other relevant documents to your email meeting request so that participants can easily locate and reference meeting materials.

## **Crawford Social Squad**

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Social events are a great way to foster teamwork and creativity. The FIRM is committed to supporting our Crawford Social Squad, whose mission is to provide team members with an opportunity to get to know each other and each other's families, and to participate in team-building events.

The Social Squad diligently plans and executes an array of social gatherings throughout the year, catering to various interests and occasions. These include monthly luncheons for team members, observance of national and international days, snacks during tax season, April's weekly luncheons, the

coordination of our Ledger Legends Volleyball team, arranging back lot cornhole round robins, the festive Christmas party, and numerous other engaging events. Many of these occasions serve as significant highlights, enriching our collective experiences annually.

Furthermore, we enthusiastically promote the spontaneous formation of special interest groups, facilitating after-work pursuits such as hiking, boating, skiing, running, and more. Should you harbour any innovative ideas or suggestions, we encourage you to promptly reach out to a member of the Social Squad or the Human Resources department for consideration and collaboration.

## **Suggestions in the Workplace**

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The FIRM is made up of skilled, intelligent people who have individual ideas and opinions about the best way to get things done. While we may not be able to implement every idea or initiative brought forward, we always value and welcome suggestions from team members.

You may bring forward a suggestion to any level of management or submit a suggestion of the company internal dashboard but you are asked to discuss work-related suggestions with Human Resources first.

## **Business Cards**

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Some positions are eligible to receive business cards for distribution to external contacts. Business cards are ordered through Human Resources. All business cards must include the staff members title, which should match the title used in their email signature.

## **Office Supplies**

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Office supplies are stored in the supply room and are intended for FIRM use exclusively. Feel free to access the supplies you require for your work. If you observe that inventory is running low on specific items, please inform reception or administration. It is important to note that office supplies are provided solely for business purposes.

## **Mail & Couriers**

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Location dependant, all outgoing and incoming mail and couriers are the responsibility of reception and/or administration at each location, who then ensures delivery of both. Please make use of our internal mailbag, for inter office communication.

Please keep in mind:

- The FIRM mailroom and FIRM address must not be used for personal mail
- The use of FIRM stationery or envelopes for personal mail is not allowed

## **Swag**

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'Swag' refers to merchandise purchased by the FIRM for promotional purposes and brand reinforcement. These products typically display the FIRM name and logo. Swag can vary from paper pads to baseball caps, or pens to clothing.

When we use, wear, or display FIRM swag, we are creating awareness about us. It is a great opportunity for us to practice our elevator pitch when someone points to our logo and says, "Tell me about your FIRM."

### **SWAG BUDGET & PURCHASING**

Swag is provided for:

- Distribution of certain items to team members
- Use at industry events
- Giveaways for key outside individuals

Swag is FIRM property, purchased for marketing purposes. It is usually kept in a secure location, but there are occasions you may see it around, such as when we are preparing for an event. Please do not help yourself to it.

## **Facility Temperature Control**

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Minor variations in office temperature happen all the time. If you and those around you are finding it too cold or too warm during regular business hours, please contact Human Resources who will contact the appropriate building maintenance workers to make adjustments.

## **When You Leave the FIRM**

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When your employment is terminated for any reason:

- You will promptly return all FIRM materials in good order
- You may be asked to agree and re-acknowledge, by way of a signed Exit Agreement before or upon your last day of your employment, your understanding and agreement with the provisions included in the following policies that survive and continue after termination of your employment for any reason:
  - Confidentiality Agreement
  - Non-Solicitation
  - Non-Disparagement
  - Intellectual Property

### **WHEN YOU RESIGN**

If you resign your position voluntarily:

- Provide notice of at least 2 weeks or as outlined in your employment agreement
- Confirm your resignation in writing to your location manager, Human Resources and the Chief Operating Officer. ***Resignations in writing are binding and can not be rescinded except by mutual agreement between you and the FIRM;***
- If you are considering retirement, you are asked to discuss the matter with the Firm's Equity Partners and Human Resources well in advance of your planned departure date, so the FIRM has sufficient time to find a suitable replacement and prepare the necessary paperwork.

### **WHAT YOU CAN EXPECT FROM THE FIRM**

- You may be asked to participate in an exit interview

- You will receive your final wages, including any outstanding vacation pay/overtime (if applicable to job position), your record of employment within the timeframe required by law. Any outstanding amounts owed to the FIRM, including negative paid leave balances will be deducted from your final pay
- You may be asked to document some or all your job procedures before your last day of work
- Access to technology tools or electronic communications will be disabled at the end of your last day of work
- You will no longer be entitled to FIRM benefits. Some benefits may continue to be available to you at your expense, in accordance with the applicable carriers' benefit contract & plan provisions

## **Exit Interviews**

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You have decided to leave the FIRM and have provided us with your resignation, and we ask that you provide us with honest feedback before you go. This may be your last chance to tell it like it is, and to provide an opportunity to improve the future work environment for your co-workers.

We also want an opportunity to wish you well.

### **THE EXIT INTERVIEW**

- Upon exit may be asked to participate in an exit interview with Human Resources. The purpose of the exit interview is to allow you the opportunity to provide feedback about what was positive about working here and what could be improved upon
- Human Resources will schedule an exit interview with you, typically a few days before your last day of work

### **AFTER THE INTERVIEW**

You may wonder what happens to the information provided during an exit interview after you leave.

- During the exit interview, you will be asked if feedback anonymity is preferred
- If feedback identity is not a concern, Human Resources provides direct feedback to the appropriate manager(s) whose team or department would gain valuable insight from information gathered from the exit interview. This includes both positive and 'room for improvement' feedback
- If you prefer anonymity, Human Resources summarizes the feedback accumulated during the exit interview (along with feedback from other departing individuals) in a quarterly report and presents it to Leadership and the management team you were directly working with. The feedback is not tagged to any individual's name and is kept anonymous

Your feedback will not affect your standing with the FIRM.

## 4. CSS CAREER ADVANCEMENT PATHS

At Crawford, Smith & Swallow, we are committed to supporting the professional growth and long-term success of our team members. Our career paths provide clear guidance on progression opportunities within the firm, outlining the skills, experience, and performance expectations needed for each level. Through ongoing mentorship, professional development programs, and regular performance reviews, team members are encouraged to take an active role in shaping their careers and achieving their full potential.

### **Pathway to Manager/Senior Manager Policy**

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#### **Purpose**

The Pathway to Manager/Senior Manager policy outlines the Firm's structured and transparent approach to identifying, developing, and promoting candidates to management-level positions within Crawford, Smith & Swallow.

This policy reflects the Firm's commitment to professional excellence, leadership development, and succession planning, ensuring that advancement is based on demonstrated merit, readiness, and alignment with the strategic objectives and values of the Firm. The process emphasizes fairness, accountability, and consistency across all offices and service lines.

#### **Eligibility And Nomination**

Eligibility for participation in the Pathway process is based on sustained professional performance, leadership capability, and contributions to the Firm's culture and long-term goals.

- **Pathway to Manager:**  
Candidates are generally drawn from among Senior Accountants who have demonstrated technical proficiency, strong client service, and the ability to mentor and guide junior staff.
- **Pathway to Senior Manager:**  
Candidates are typically current Managers who have shown excellence in engagement leadership, strategic thinking, team management, and cross-departmental collaboration, and who are ready to assume greater leadership accountability within the Firm.

Potential candidates may be identified through the Firm's annual review process or nominated by HR, Partner, or Managing Partner.

The Managing Partner, in consultation with the relevant Partners and HR, will review all nominations and determine which individuals will be invited to enter the Pathway process for that year. Nomination indicates recognition of leadership potential; it does not guarantee promotion.

### **Process Overview**

The Pathway process typically begins in the fall of each year and includes structured evaluation, development, and mentorship components designed to ensure candidates are supported and objectively assessed.

During this period:

- **Performance and Leadership Assessment:**  
Candidates will be evaluated against the Firm's established Role Expectations for Manager/Senior Manager levels, including technical competence, leadership, project management, client relationship management, and contribution to the Firm's success.
- **Mentorship and Development:**  
Participants may be paired with a Partner or Senior Account Manager mentor to support their growth and help clarify expectations of leadership at the next level. Development opportunities may include participation in internal leadership initiatives, client planning sessions, or firm-wide projects.
- **Feedback and Readiness Discussion:**  
Constructive feedback will be provided throughout the process to help participants understand areas of strength and opportunities for further development
- **Final Evaluation:** A formal review and interview will be conducted with HR and relevant Partners to assess readiness for promotion.

### **Decision and Announcement**

Following the completion of the process, HR, in consultation with the relevant Partners, will make final recommendations regarding promotions. Formal notifications will be provided to all participants, and promotions will typically be announced thereafter.

### **Confidentiality and Oversight**

The Pathway process is conducted in confidence under the oversight of HR and relevant Partners. The Firm reserves the right to adjust the process or timeline as necessary to ensure fairness, transparency, and consistency with strategic and operational priorities.

## **Pathway to Account Manager/Senior Account Manager Policy**

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### **Purpose**

The Pathway to Manager/Senior Manager policy outlines the Firm's structured and transparent approach to identifying, developing, and promoting candidates to management-level positions within Crawford, Smith & Swallow.

This policy reflects the Firm's commitment to professional excellence, leadership development, and succession planning, ensuring that advancement is based on demonstrated merit, readiness, and alignment with the strategic objectives and values of the Firm. The process emphasizes fairness, accountability, and consistency across all offices and service lines.

### **Eligibility And Nomination**

Eligibility for participation in the Pathway process is based on sustained professional performance, leadership capability, and contributions to the Firm's culture and long-term goals.

- **Pathway to Account Manager:**

Candidates are generally drawn from among Senior Managers who have demonstrated excellence in engagement leadership, client relationship management, and staff development, and who have shown the ability to manage portfolios of increasing scope and complexity

- **Pathway to Senior Account Manager:**

Candidates are typically experienced Account Managers who have demonstrated strategic leadership, strong business development skills, and the ability to contribute to the Firm's growth through mentorship, operational excellence, and firm-wide initiatives.

Potential candidates may be identified through the Firm's annual review process or nominated by HR, Partner, or Managing Partner.

The Managing Partner, in consultation with the relevant Partners and HR, will review all nominations and determine which individuals will be invited to enter the Pathway process for that year. Nomination indicates recognition of leadership potential; it does not guarantee promotion.

### **Process Overview**

The Pathway process typically begins in the fall of each year and includes structured evaluation, development, and mentorship components designed to ensure candidates are supported and objectively assessed.

During this period:

- **Performance and Leadership Assessment:**

Candidates will be evaluated against the Firm's established Role Expectations for Account Manager/Senior Accountant Manager levels, including technical competence, leadership, project management, client relationship management, and contribution to the Firm's success.

- **Mentorship and Development:**  
Participants may be paired with a Partner or Income Partner mentor to support their growth and help clarify expectations of leadership at the next level. Development opportunities may include participation in internal leadership initiatives, client planning sessions, or firm-wide projects.
- **Feedback and Readiness Discussion:**  
Constructive feedback will be provided throughout the process to help participants understand areas of strength and opportunities for further development
- **Final Evaluation:** A formal review and interview will be conducted with HR and relevant Partners to assess readiness for promotion.

### **Decision and Announcement**

Following the completion of the process, HR, in consultation with the relevant Partners, will make final recommendations regarding promotions. Formal notifications will be provided to all participants, and promotions will typically be announced thereafter.

### **Confidentiality and Oversight**

The Pathway process is conducted in confidence under the oversight of HR and relevant Partners. The Firm reserves the right to adjust the process or timeline as necessary to ensure fairness, transparency, and consistency with strategic and operational priorities.

## **Pathway to Income Partner Policy**

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### **Purpose**

The Pathway to Income Partner policy outlines the structured and transparent process through which the Firm identifies and evaluates candidates for admission as Non-Equity (Income) Partners.

This policy ensures that the selection process reflects the Firm's commitment to professional excellence, leadership development, and alignment with the strategic objectives of Crawford, Smith & Swallow. The process is grounded in fairness, accountability, and the principles set out in the *Income Partner Admission Criteria*. [Partnership Criteria for Admission as a Non-Equity Partner](#)

### **Eligibility and Nomination**

Eligibility for participation in the Pathway process is based on demonstrated professional performance, leadership capability, and alignment with the Firm's values and long-term strategic goals. Candidates are generally drawn from among senior managers, senior account managers, principals, or equivalent roles who have shown consistent excellence in technical ability, client service, and Firm citizenship. Potential candidates may be nominated by an Equity Partner, the Managing Partner, or through the Firm's annual review process.

The Managing Partner, in consultation with the Equity Partners, will review all nominations and determine which individuals will be invited to enter the Pathway process for that year. Nomination does not guarantee

admission to the Pathway; it signifies that the individual has been identified as possessing the potential for partnership consideration.

### **Process Overview**

The selection process begins in the fall of each year. Eligible individuals identified through the nomination process will receive a formal invitation to participate in the *Pathway to Income Partner* process.

During this period:

- Candidates will be evaluated against the Firm's established Partnership Admission Criteria.
- Mentorship and feedback opportunities may be provided to help candidates understand the expectations of partnership-level performance.
- The final stage of the process includes a formal interview with the Firm's Equity Partners, during which candidates will discuss their experience, leadership contributions, and readiness for partnership.

### **Decision and Announcement**

Following the interview process, the Equity Partners will deliberate and make a final decision regarding admission to Income Partner status.

Formal notifications will be provided to all participants, and the official announcement of new Income Partners will be made in January of the following year.

### **Confidentiality and Oversight**

The Pathway process is conducted in strict confidence under the direction of the Managing Partners. All deliberations, evaluations, and outcomes are confidential and shared only with those involved in the process.

The Firm reserves the right to adjust the process or timeline as necessary to ensure consistency, fairness, and alignment with Firm objectives.

## **Partnership Criteria for Admission as a Non-Equity Partner**

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At Crawford, Smith & Swallow, admission to the role of Non-Equity Partner is a recognition of both professional excellence and a commitment to the future success of the firm.

Non-Equity Partners are expected to demonstrate exceptional technical ability, sound business judgment, a dedication to client service, and a strong alignment with the values and strategic objectives of the firm. Their compensation consists of a fixed draw, supplemented by a discretionary income allocation determined by Equity Partners. Unlike Equity Partners, Non-Equity Partners are not required to make a capital buy-in. All financial, personnel, strategic, and governance decisions remain under the final authority of the Equity Partners.

Admission as a **Non-Equity Partner** is not solely a recognition of past performance, but a strategic investment in the candidate's ability to contribute to the long-term growth, reputation, and operational success of Crawford, Smith & Swallow.

The following criteria will be used as guiding factors in assessing candidates for admission; while not all criteria must be met in every case, they will collectively inform the decision-making process.

### **Professional Ability**

- Candidates must have proven success in a principal role within the firm or an equivalent role elsewhere.
- Demonstrated expertise in one or more core areas of practice, supported by a track record of outstanding results.
- Recognition by partners and clients through consistent demand for the candidate's services.
- Proven ability to manage increasingly complex assignments with minimal or no supervision.

### **Training and Development**

- Ongoing commitment to the maintenance and expansion of professional expertise.
- Active sharing of knowledge to strengthen the firm's collective capability.
- Willingness to play a meaningful role in mentoring, coaching, and evaluating junior accountants and students.

### **Productivity and Performance**

- Effective and efficient management of complex accounting, assurance, and/or tax matters.
- Consistently meeting or exceeding production goals.
- They should manage at least \$500,000 in annual client-related revenue in the year prior to consideration.
- Candidates must deliver margins comparable to equity partners in their practice area.
- Consistently meeting or exceeding other non-equity partner billable hours.
- Sustaining high-quality performance while managing challenging workloads.
- Achieving established revenue production.
- Demonstrated ability to attract sophisticated, high-value client engagements.
- Contribution to firm leverage through thoughtful delegation and development of team capacity.
- Evidence of potential for cross-selling services and expanding the firm's client base.

### **Management and Supervisory Skills**

- Commitment to firm practice-management objectives through compliance with policies, active participation in group initiatives, and support of practice group leadership.
- Proven capability to manage people and resources effectively, including supervising the work of other accountants and support staff.

### **Firm Citizenship**

- Unquestionable integrity in all professional and personal dealings.
- Positive reputation as a constructive, dependable, and collaborative member of the firm.
- Strong and visible support of partners within the candidate's practice group.
- Respectful and professional treatment of staff, students, and colleagues at all levels.

- Active involvement in firm-wide activities and initiatives.
- Willingness to contribute to continuous improvement of office operations.
- Demonstrating an increasing understanding of the responsibilities and mindset of business ownership.
- Income partners can serve on firm committees and lead teams or practice areas.

### **Business Development**

- Demonstrated interest and ability in developing business for both the candidate's practice and the broader firm.
- Demonstrate at least \$50,000 in client originations
- Building a sustainable book of practice that also generates opportunities for colleagues.

### **Wealth Management**

- All partners must have a personal financial plan prepared either by CSS Wealth or a TriCert private wealth advisor, as well as Assets Under Management (AUM) with FSE/TriCert
- All partners are required to participate in a wealth educational session twice per year.
- Demonstrated interest and ability in developing business for the continued growth of the Wealth Management.

## 5. CSS BENEFIT PROGRAM

We understand the importance of providing comprehensive benefits that go beyond just a paycheck. We prioritize the well-being and satisfaction of our team members by offering a range of enticing benefits designed to support your personal and professional growth. At the heart of our FIRM's culture is the belief that investing in our team ultimately drives our collective success, making us a place to work and thrive.

**Please Note:** Vacation and public holidays are legislated leaves and are included as examples that provide benefits over and above legislation. For legislated accuracy, refer to the **Government Legislated Leaves** section in this document.

*Read In Conjunction With*

**Government Legislated Leaves**

### **Group Health Plan**

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Regular full-time (excluding students) and part-time employees are eligible for the FIRM's Group Health Plan as follows: upon successful completion of 90 days from the hire date.

Candidates who have been provided with an offer of employment can obtain a summary of Group Health Benefits from Human Resources.

- Plan details are available from Human Resources and are also available on the CSS Dashboard, which will include how to access your account as well as how to submit documents for plan reimbursements
- Group Benefits eligibility and minimum requirements are defined by the insurance carrier. As of the date of this handbook, the FIRM's Group Benefits carrier is RBC Insurance, and you must work a minimum of hours per week to be eligible to enroll in the Plan
- Upon being hired, you will receive benefit enrollment forms to complete and submit to Human Resources on your start date
- Your benefits will commence after the completion of your 90-day probationary period (unless otherwise agreed upon in your initial employment offer) with no insurance questionnaire required
- You have the option to decline health and dental coverage initially, but you can only enroll in the future if it is related to a qualifying life event
- If you choose not to participate in the company's health and dental insurance, you are still required to enroll in the Life Insurance plan
- The FIRM's obligation with respect to the FIRM's Group Benefits plan shall not be to act as a self-insurer. The FIRM will make the Group Health Plan available to you and, where applicable, will pay premiums to an insurance carrier of its choice
- The FIRM reserves the right to make changes to the Group Health Plan from time to time, including changes in provider. Any such changes will not be deemed a fundamental change to the terms and conditions of your employment

- The carrier and the FIRM will make all decisions regarding eligibility and coverage and they shall not bear any liability or accountability in this matter

### **Where To Find It**

<https://portal.crawfords.com>

## **Coverage Details**

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### **OPTION 1 – CORE**

- Prescription drugs covered at 70% (80% if dispensed via Pocket Pills Preferred Pharmacy), member pays the dispensing fee. There is no annual maximum on prescription drugs
- Medical Devices and Supplies (e.g., hearing aids, orthotics, ambulance services, diabetic supplies, sleep apnea equipment and more) covered at 70% up to reasonable and customary guidelines
- Mental Health Practitioners (Psychologist, Social Worker) covered at 100% up to \$1,500 per person annually
- Private Duty Nursing covered at 100% up to \$10,000 lifetime per person
- Eye exams covered at 70% once per 24 months (once per 12 months if under age 18)
- Basic and Preventative Dental covered at 70% up to \$750 per person annually
- Out of Country Emergency Medical Travel Insurance for up to 60 days per trip
- \$750 annual Health Care Spending Account (non-taxable benefit to team member) to be used for eligible health or dental expenses not covered under the core plan **OR** Wellness Spending Account (taxable benefit to team member) to be used for fitness equipment, gym memberships etc.

### **OPTION 2 – ENHANCED**

- Prescription drugs covered at 80% (90% if dispensed via Pocket Pills Preferred Pharmacy), member pays the dispensing fee. There is no annual maximum on prescription drugs
- Medical Devices and Supplies (e.g., hearing aids, orthotics, ambulance services, diabetic supplies, sleep apnea equipment and more) covered at 80% up to reasonable and customary allowances
- Mental Health Practitioners (Psychologist, Social Worker) covered at 100% up to \$1,500 per person annually
- Paramedical Practitioners (Acupuncture, Audiologist, Chiropractor, Dietician, Massage Therapist, Naturopath, Occupational Therapist, Osteopath, Physiotherapist, Podiatrist/Chiropodist, Speech Therapist, Homeopath, Athletic Therapist) covered at 90% up to \$500 per person per practitioner annually
- Private Duty Nursing covered at 100% up to \$10,000 lifetime per person
- Eye exams covered at 80% once per 24 months (once per 12 months if under age 18)

- Vision care (glasses and contact lenses) covered at 100% up to \$300 per person every 24 months
- Basic and Preventative Dental covered at 80% up to \$1,500 per person annually
- Semi-private hospital coverage
- Out of Country Emergency Medical Travel Insurance for up to 60 days per trip
- \$250 annual Health Care Spending Account (non-taxable benefit to team member) to be used for eligible health or dental expenses not covered under the core plan OR Wellness Spending Account (taxable benefit to team member) to be used for fitness equipment, gym memberships etc.

### **OPTION 3 – ENHANCED PLUS**

- Prescription drugs covered at 90% (100% if dispensed via Pocket Pills Preferred Pharmacy). There is no annual maximum on prescription drugs
- Medical Devices and Supplies (e.g. hearing aids, orthotics, ambulance services, diabetic supplies, sleep apnea equipment and more) covered at 90% up to reasonable and customary allowances
- Mental Health Practitioners (Psychologist, Social Worker) covered at 100% up to \$1,500 per person annually
- Paramedical Practitioners (Acupuncture, Audiologist, Chiropractor, Dietician, Massage Therapist, Naturopath, Occupational Therapist, Osteopath, Physiotherapist, Podiatrist/Chiropodist, Speech Therapist, Homeopath, Athletic Therapist) covered at 100% up to \$750 per person per practitioner annually
- Private Duty Nursing covered at 100% up to \$10,000 lifetime per person
- Eye exams covered at 90% once per 24 months (once per 12 months if under age 18)
- Vision care (glasses and contact lenses) covered at 100% up to \$500 per person every 24 months
- Basic, Preventative and Major Dental covered at 100% up to \$1,500 per person annually, Orthodontics (for children under the age of 19) covered at 50% up to a lifetime maximum of \$3,000 per person
- Semi-private hospital coverage
- Out of Country Emergency Medical Travel Insurance for up to 60 days per trip

<b>Monthly Team member Contributions</b>			
	CORE	ENHANCED	ENHANCED PLUS
<b>SINGLE</b>	\$67.94	\$95.21	\$140.00
<b>FAMILY</b>	\$101.84	\$219.21	\$364.58

## **WAIVING COVERAGE:**

Please note team members must enrol in core benefits unless they provide policy information as proof that they have coverage through another insurance policy (i.e. spouse). If the team member is not listed as an insured person, it is a requirement of the FIRM that the team member participate in the benefits program. Please also note all eligible team members are required to carry the life insurance portion of benefits.

## **LIFE CHANGING EVENT:**

During your employment at the FIRM, you may experience life changing events that may impact you and/or your dependent's eligibility for benefits. When these life changing events occur, you will have an opportunity to make certain adjustments to your benefits within a specified period as outlined in your benefits booklet. Please refer to the booklet and follow all required instructions. The most common life changing events include the following:

- Birth or adoption
- Marriage
- Loss of other coverage
- Divorce/legal separation
- Death of spouse/child

While on a short-term (less than 4 months) Leave of Absence, the company will review the possibility of maintaining coverage for the employer's portion of any medical, dental, vision, and life insurance plans you selected during your leave. If it is decided that the company will continue coverage, the team member on leave must coordinate with the company to cover their individual portion and any optional dependent coverage, unless they provide written notification to the company expressing their choice not to participate in these benefit plans.

If on a long-term (4 months and over) Leave of Absence, the company will cease paying any portion of the employer's contribution. The team member is responsible for coordinating with the company to cover their individual portion, the employer's portion, and any optional dependent coverage, unless they provide written notification to the company expressing their decision not to participate in these benefit plans.

## 6. CSS POLICIES & PROCEDURES

### **About CSS Policies & Procedures**

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Our FIRM has developed the following policies and guidelines that reflect good business practices. Taking the time to anticipate and think through various situations and scenarios in advance means that our people policies are clear, and we all, including all team members, have a common reference point. This means more stability, a safer and more comfortable working environment, more focus on the business, with more results and success. **All of which are good for you and the FIRM.**

We are a partnership. You do your part, and the FIRM does its part.

- You agree to provide services in good faith and to adhere to the policies in the **CSS Policies & Procedures** section
- The FIRM agrees to provide you with pay for your services, adhere to the law as it relates to the workplace, and provide any other benefits outlined in your Employment Agreement

Wherever possible, CSS Policies & Procedures are written in plain, everyday language. ‘Legalese’ is not really our style, but there are some areas where it is necessary. In many cases, the policies are written to comply with rules laid out by legislation, which often requires explicit language.

Being explicit in this respect, however, is a best practice for any well-run FIRM. **CSS Policies & Procedures** are not meant to restrict your personal rights. Rather, you will notice that most of them are in place to protect your rights and ensure you have a comfortable working environment.

In some cases, **CSS Policies & Procedures** are also intended to protect us from those rare individuals who defend inappropriate actions by claiming “I didn’t know.” As a result, some of the explicit language may come across as formal or distrustful, which is not how we operate. Our intent is to provide those rare individuals with crystal clarity about what is appropriate and what is not, as an additional measure of protection for both team members and the FIRM.

If you are an ethical and reasonable person, most **CSS Policies & Procedures** will seem like common sense. Even so, we all have to sign off on them. Please read them carefully and ask as many questions as you like.

The policies all fall under 4 specific headings (see below) and are then further arranged alphabetically for ease of use. For a more detailed breakdown within each category please refer to the **Table of Contents**.

1. **CSS Attendance & Absentee Policies**
2. **CSS Expenses & Fiscal Responsibility Policies**
3. **CSS General Policies**
4. **CSS IT Policies**

*Read In Conjunction With*

[Table of Contents](#) for more details.

## **CSS ATTENDANCE & ABSENTEE POLICIES**

### **Attendance Policy**

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Regular attendance is essential for the efficient operation of our organization/institution and contributes to a positive work environment. This applies to all team members/students, including full-time and part-time.

#### **Expectations:**

- Team members/students are expected to report be at work, within office or remotely by 8:45 Monday to Friday
- Punctuality is important. Late arrivals and early departures should be kept to a minimum and must be communicated in advance to your reporting manager
- Absences should be reported, either by phone or email to front desk reception and Human Resources as soon as possible, preferably before the start of the workday
- Illness, medical appointments, family emergencies, bereavement, and other legitimate reasons are deemed as excused absences and should be reported immediately to Human Resources
- Failure to comply with the attendance policy may result in disciplinary action, including verbal/written warnings, probation, loss of privileges, and ultimately, termination/dismissal from employment.

### **Bereavement Policy**

---

We extend our condolences to you should you experience a death in your immediate family and support you during these difficult times as follows:

- If one of your immediate family members passes away, you are entitled to 3 paid days

You may be eligible for additional unpaid days off as per the **Family Responsibility Leave** policy in the **Legislated Leaves** section.

### **Eligibility**

- You are entitled to the benefits under this policy once you have been employed with us for a minimum of 90 days

#### ***Read In Conjunction With***

**CSS Attendance Policy & Family Responsibility Leave**

## **Health Days Policy**

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Under ESA guidelines, team members are entitled to three unpaid Family Emergency Days and two Personal Emergency Days. However, at CSS, we prioritize the well-being of our team members and go above and beyond by offering five paid sick days. These five paid sick days encompass (are inclusive) of the five ESA days. We understand the importance of providing support during challenging times and strive to ensure that our team members have the necessary resources to take care of themselves and their families when needed.

Health days can be utilized for a spectrum of reasons, including personal illness, medical appointments, or attending to the needs of an immediate family member who is unwell. Immediate family members encompass a broad spectrum, comprising spouses, children, parents, and siblings.

Should you have exhausted your allotted paid days within this policy, you may be eligible for additional unpaid time off as outlined in the **Family Responsibility Leave** policy in the **Legislated Leaves** section.

### **Eligibility**

- You are entitled to the benefits under this policy once you have been employed with us for a minimum of 90 days

#### *Read In Conjunction With*

#### [CSS Attendance Policy](#) & [Family Responsibility Leave](#)

## **Personal Leave of Absence Policy**

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Situations may arise in your life when you have a personal reason for wanting to take some extended unpaid time off. The FIRM may or may not grant this extended time off, depending on workload and project commitments.

This type of extended absence is not encouraged as it can be disruptive to the operations of the business.

Legitimate reasons for requesting a leave of absence include:

- Self-development
- Extended vacation (once-in-a-lifetime opportunities)
- Undue hardship for the team member or other compassionate reasons

Here is what else you need to know:

- The leave can not exceed 30 days
- During the leave, all paid leave benefits, such as vacation, stop accruing
- During the leave, you are responsible for payment of deductions or premiums typically deducted from your pay cheque
- The leave can not be used for other employment or work opportunities
- If you do not return from the leave by the agreed-upon date, the FIRM will assume that you do not intend to return to your position and conclude that you have abandoned your employment (job abandonment)

## PROCEDURE

If you want to request an unpaid Personal Leave of Absence:

1. Submit the request to your Human Resources in writing or email, indicating the length of time you want off, the start and end dates of your leave, and the reason for the request.
2. Human Resources will review the request and take into account your team resources and requirements, obtain final approval from Leadership, and advise you of the decision in a timely manner.

*Read In Conjunction With*

[CSS Attendance & Absentee Policies](#)

## Vacation Policy

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This ESA standard has two parts: vacation time and vacation pay. The Firm is a Public Accountancy Firm, and as such, the **PROFESSIONAL SERVICES EXEMPTIONS** do apply to certain staff. However, at our Firm, we routinely go above and beyond the minimum standards as outlined by the ESA Standards.

### CALCULATING VACATION ENTITLEMENTS

Vacation entitlements are calculated as shown in the table below.

Every team member is granted vacation time annually according to their individual contracts. The allocation is determined by the terms outlined in their contract and/or their tenure with the Firm and/or their years of employment under the Professional Services job category.

Tiers	Completed Years of Employment Between:			Vacation Time: Days per Year	Accrued (accumulated) Days per Month	Vacation Pay - % of Wages
1	0 years	<>	5 years	15	1.25	6%
2	6 years	<>	10 years	20	1.67	8%
3	10 years	<>	beyond	25	2.08	10%

### VACATION YEAR

- The 12-month vacation reference year runs from January 01 to December 31. This is the period where you accumulate your vacation days and pay every month
- If you are hired mid-year, your vacation will accrue every month from your start date.
- If you transition from one tier to another during the year your vacation time will be prorated and emailed to you.
  - o Example: In September you move from into your 6<sup>th</sup> year you will receive a prorated amount from Sept -Dec from payroll.

- Any unused vacation time will be paid out in the last pay period in February of the current year, in accordance with the ESA standard. For instance, employees with less than five years of service will be compensated for any unused portion of their 2-week (10 working days) entitlement. For those with more than five years of service, the entitlement increases to 3 weeks, and any unused time will similarly be paid out.
- If, for any reason, you take vacation before it is earned and your employment with the FIRM is terminated before earning it back, the FIRM retains the right to deduct your negative vacation balance from your final pay
- If a team member leaves and has accumulated any vacation time, the unpaid amount up to the ESA standard amount is paid out on the last pay period owing

## **TAKING VACATION**

- You are entitled to take vacation as soon as it is earned, provided it is approved
- If you and the FIRM cannot find a mutually acceptable time for you to take your vacation, the FIRM reserves the right to schedule your vacation to ensure vacation earned is used prior to the end of the year and will provide you with at least 2 weeks' notice of the start of your vacation
- Vacation pay will be disbursed in accordance with ESA regulations, comprising of two weeks' worth during the first pay period of February each year, provided it remains unused. However, any accrued vacation time beyond this allocation will not carry over into the subsequent year nor will it be compensated for
- Vacation scheduling conflicts between you and your co-workers will be resolved by your department Manager, who will make their decision based on a number of factors, including project requirements and seniority
- When requesting time off, please complete the Time Request form located on the company's internal Dashboard. After filling out the form, send it to HR first so they can verify the available hours you have to use. Once HR approves the request, they will return the signed form to you. You will then need to bring the signed form to your manager for their sign-off. Finally, ensure that the fully signed paperwork is returned to HR for their records.
- If a legislated public holiday occurs on a day during your vacation taken period, vacation will not be used for that day
- If you are sick on a day during your vacation time off, the sick day will be counted as a vacation taken day, and not as a sick day
- The FIRM issues a monthly report detailing the vacation time utilized by each team member thus far. It is the responsibility of each team member to monitor and keep track of the remaining number of vacation days available to them
- During the holiday season, staff are encouraged to take advantage of their vacation time and may book time off as they wish. Please note that this flexibility may lead to one or more office locations being fully closed during this period. However, the Niagara Falls office, as the head office, will remain open throughout the holiday season to ensure continued operations.

## CO-OP STUDENT VACATION ACCRUALS

The vacation time for co-op students is prorated based on the duration of their work term. They receive 4% vacation pay, which typically equals 10 days per year. However, during a co-op term, this amounts to 3.33 days per term. Any unused vacation time will be paid out during the pay period following the end of the co-op term per the employment contract.

Students planning to take vacation during the busy season must obtain prior approval from leadership. The approved request must be submitted to **HR before** the start of the work term.

## VACATION ACCRUAL DURING LEAVES

If you are off on a legislated leave, for example maternity or parental leave, only your vacation days will continue to accumulate. Your vacation pay will not accumulate during the months where you have no earnings. If you are off on unpaid leave including leaves of absence or suspensions, you will not accumulate vacation days or vacation pay.

*Read In Conjunction With*

**CSS Attendance & Absentee Policies**

## Time in Lieu Policy

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The goal of this policy is to clearly explain where we stand on Time off in Lieu and to avoid any uncertainty about how extra hours are handled. We're focused on keeping things fair, manageable, and aligned with how our teams operate day to day.

CSS **does not** permit the accumulation or use of Time Off in Lieu of hours worked beyond an employee's regular schedule. While we recognize and value the dedication of our employees and understand that occasional flexibility in working hours may be required, Time off in Lieu is not offered as a form of compensation or additional time off.

This approach helps us treat all staff fairly and keeps things consistent across the board. It also makes sure we stay in line with our internal guidelines and employment standards requirements.

CSS is committed to equitable compensation practices and encourages open dialogue regarding workload concerns. We believe that a structured, consistent approach, rather than informal or one-off arrangement, is key to supporting both the employees well-being and business continuity.

## **Summer Friday Policy**

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The Summer Friday Policy will be in effect from the first Friday after June 30<sup>th</sup> and effective until the last Friday before Labour Day. The office will be closed to the public at 12:45PM on Fridays. During this time, the doors will be locked to clients and the phones will be on night service.

All employees are eligible to participate in the Summer Friday's program. This initiative offers flexibility by allowing employees to either:

- Work a full day if they choose,
- Or work a half day (from 8:45 a.m. to 12:45 p.m.)

Please note that your **lunch break is not included** in the 8:45 a.m. to 12:45 p.m. time block—this is expected to be actual working time.

### **Non-Designated Staff (e.g., Administrative Staff, Staff Accountants):**

- You will receive a letter from HR each January requesting your intent to participate in Summer Fridays.
- You must respond to this letter to confirm your participation by choosing to either bank your hours or receive payment for any overtime hours you work.
- You are also required to inform your direct manager or partner if you plan to take either a half or full day off using vacation time.
- Should you choose to use vacation time ensure that a time off request form is filled out and sent to HR

### **Designated Staff & Those Working Toward a Designation:**

- You are eligible to participate in Summer Fridays if you have accumulated sufficient time from January 1st to June 30th.
- If you are unsure whether you have met the time requirement, please contact HR for confirmation.
- You must advise your manager or partner as well as HR of your planned Summer Friday schedule—whether you're taking a half day or full day using vacation time.
- Should you choose to use vacation time ensure that a time off request form is filled out and sent to HR

Should you choose to work fewer hours than the standard half-day (8:45 a.m. to 12:45 p.m.) on a Summer Friday, the remaining time must be covered using your vacation time.

For employees choosing to work the entire day or vacation time for Friday afternoon off, regular compensation will apply.

Employees are responsible for accurately recording their hours worked in iFirm, Half Day Summer Friday taken (code 832), or vacation time used (code 815), ensuring compliance with company policies.

## **Wellness Day Policy**

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The wellness day policy is designed to support the well-being and work-life balance of our team members by providing two (2) additional paid days off per year for personal wellness activities. These days are intended to allow team members the flexibility to attend to their physical and mental health, spend time with family, or engage in activities that contribute to their overall well-being.

### **Eligibility**

All full-time team members are eligible for wellness days after completing their probationary period with the company. Co-Op students are not eligible.

### **Allocation**

Team members will be granted two (2) wellness days per calendar year. These days will be credited to eligible team members at the beginning of each calendar year and will not roll over to the following year.

Please note that wellness days are not prorated. Team members who join the firm mid-year or during a designated block period will not receive a wellness day for that time.

### **Usage**

Team members have the flexibility to utilize wellness days for personal health and well-being activities at their discretion. It is essential to be aware that these days cannot be combined with vacation time, volunteer days, or in lieu time. Additionally, they cannot be taken consecutively, limited to one day per each half of the year (January to June and July to December).

To minimize disruption to team workflows, team members are encouraged to coordinate the scheduling of their wellness days with their supervisor.

### **Notification**

Team members must request the use of wellness days in advance, providing reasonable notice to their supervisor, using the time off request form. The request should be for the intended date of absence.

### **Approval**

Supervisors will review and approve wellness day requests based on operational needs, ensuring that the absence does not adversely impact team productivity or customer service.

### **Compensation**

Team members must accurately record the use of wellness days in iFirm using code 831 (Wellness Day-Policy). Team members will be compensated at their regular hourly rate for up to (7.25) hours for each paid wellness day.

### ***Read In Conjunction With***

#### **CSS Attendance & Absentee Policies**

### ***Where To Find It***

Our CSS iFirm Activity Codes and their full usage description can be found on the CSS Dashboard (download buttons).

<https://portal.crawfordss.com>

## **Workplace Abandonment Policy**

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This policy outlines the procedures and consequences related to work abandonment, which occurs when a team member fails to report to work or communicate with their supervisor for an extended period without authorization.

This policy applies to all team members, including full-time, part-time, and contract workers, as well as co-op students.

Team members are expected to notify their supervisor as soon as possible in the event of an unexpected absence due to illness, emergency, or any other reason preventing them from attending work. If a team member is unable to report to work due to an unforeseen circumstance, they must contact Human Resources and the front desk team members either by phone or email before the start of their day.

Failure to report to work for three consecutive workdays without proper notification or approval will be considered abandonment of employment. In case of unforeseen circumstances preventing timely notification (e.g., medical emergency), the team member or their representative must provide documentation as soon as possible.

Team members are responsible for maintaining open communication with Human Resources regarding their absence and expected return to work date. Team members must promptly respond to any inquiries from Human Resources regarding their absence.

Team members who abandon their position without proper notification and fail to respond to attempts of contact may be subject to disciplinary action, up to and including termination of employment. The FIRM reserves the right to consider the circumstances surrounding the absence before taking disciplinary action.

## **PROCEDURE**

### **Initial Contact**

- Upon the first day of absence without notification, Human Resources will attempt to contact the team member using all available contact information
- If the team member cannot be reached, a message will be left requesting immediate contact

### **Follow-up**

- If the team member does not respond within 24 hours, a second attempt to contact will be made
- If contact is still not established, Human Resources will escalate the matter to leadership

### **Documentation**

- All communication attempts and relevant documentation regarding the team member's absence will be recorded in their personnel file

***Read In Conjunction With***

**CSS Attendance & Absentee Policies**

## **Public Holiday Policy**

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The FIRM adheres to Ontario Employment Standards Act (ESA) as it relates to public holidays.

### **Paid Public Holidays**

You are entitled to the following public holidays:

- New Year's Day
- Family Day
- Good Friday
- Victoria Day
- Canada Day
- Labour Day
- Thanksgiving Day
- Christmas Day
- Boxing Day

Here is what you need to know:

- You need to work your regularly scheduled day before and after the holiday, or you will not be eligible for holiday pay — unless you can show that you have reasonable cause for staying away from work
- If you are on vacation when a holiday occurs, it will not be counted as a vacation day
- You are entitled to a substitute holiday, which is another working day off work that is designated to replace a public holiday, which you have worked. *See below for more information*
- For all other legislated details relating to public holidays, including holidays for Part-Time Team members, refer to the **Resources** section of this Policy
- CSS also provides you with an additional paid time off for the Civic Holiday (August) and well as one extra paid holiday during the Christmas break (the timing of which must be cleared with management)

### **WORKING ON A PUBLIC HOLIDAY**

Full-time, part-time, contract, and co-op students all have the entitlement to take the public holiday off and receive public holiday pay. While ESA standards allow for certain exemptions for designated staff regarding public holidays, we strive to go above and beyond these minimum requirements. Moving forward, we will continue to uphold our commitment to our employees while balancing the demands of our peak season (January to June).

- **CPA-designated staff and employees actively pursuing their CPA designation** have the option to work on a statutory holiday during tax season, specifically on Family Day and/or Good Friday. This must be a full day worked on the statutory holiday. In exchange, they will receive one (1) day off in lieu, which can be taken during the summer months (June–August). This time off must be requested in advance, with appropriate approval and the completion of the required time-off request form.

- **Non-designated staff, Administration Staff and Staff Accountants**, also have the option to work on a statutory holiday during tax season, specifically on Family Day and/or Good Friday. This must be a full day worked on the statutory holiday. In return, they will receive one and a half (1.5) days off in lieu, which can be taken during the summer months (June–August). This time off must be requested in advance, with appropriate approval and the completion of the required time-off request form.
- If you choose to work fewer than 7.25 hours on one of these statutory holidays, please record your actual hours worked in iFirm as usual. To account for and be paid for the remaining hours, use code 820 (Statutory Holiday) to make up the difference.

## **RESOURCES**

It is the FIRM's intention that this Policy is compliant with Ontario law.

<https://www.ontario.ca/document/your-guide-employment-standards-act-0/public-holidays>

## **Weather Policy**

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This policy outlines the procedures and expectations for our team members regarding the booking of time off due to inclement weather. The goal is to ensure the safety of our employees while maintaining operational efficiency.

1. **Safety First:** The safety of our employees is our top priority. Employees should use their judgment to assess whether travel conditions are safe
2. **Notification:** Employees must notify their immediate supervisor as soon as possible if they believe that inclement weather will prevent them from safely traveling to work
3. **Remote Work:** If the nature of the employee's job allows, they may be required to work remotely during inclement weather. Employees should ensure they have the necessary tools and access to perform their duties from home
4. **Essential Personnel:** Certain roles may be classified as essential, requiring the presence of staff regardless of weather conditions. These employees will be informed of their status and provided with any necessary support to ensure their safety
5. **Communication:** The company will communicate any decisions regarding office closures or delayed openings due to inclement weather through official channels, including email, text messages, or phone calls

## **LEAVE OPTIONS**

**Option 1:** If the firm closes the office or your direct supervisor allows you to go home due to inclement weather, you may book your time to iFirm Code: 845 - "Other Time Off".

**Option 2:** If you choose to leave the office early or you choose to not come in due to inclement weather (without the option of working remotely) and your supervisor does not give approval, you must book your

time to iFirm Code 815 - "Vacation" or in the absence of accrued vacation days book the time to iFirm Code 845 - "Other time off" (Un Paid).

*Read In Conjunction With*

**CSS Attendance & Absentee Policies**

## **CSS FISCAL RESPONSIBILITY & EXPENSES POLICIES**

Every dollar we spend has to come from somewhere. To pay fair wages and stay competitive, we have to monitor our expenses carefully. We ask that you treat the FIRM's money as if it were your own. As is the case with your home finances, we can not be successful if we spend more than we make.

### **WIP, Time Management and Recoverability Policy**

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Work in Progress (WIP), Time Management, and Recoverability play pivotal roles in ensuring efficiency and profitability at CSS. WIP refers to ongoing projects that have not yet been billed, requiring meticulous tracking to avoid revenue leakage.

Effective time management is essential for maximizing productivity and meeting deadlines, ensuring that resources are allocated efficiently.

Recoverability focuses on optimizing billable hours by streamlining processes and minimizing non-billable tasks, ultimately enhancing profitability.

At CSS, we encourage a balanced approach to WIP, Time Management, and Recoverability, as it is critical for maintaining competitiveness and delivering high-quality services to clients.

#### **WORK IN PROGRESS (WIP) MANAGEMENT**

- All ongoing client projects shall be diligently tracked and recorded, in iFirm to accurately assess WIP
- Regular reviews of WIP shall be conducted to identify potential billing opportunities and mitigate revenue leakage

#### **TIME MANAGEMENT**

- Team members shall maintain accurate and correct time records for all billable and non-billable activities using the designated time-tracking system
- Time shall be allocated efficiently, prioritizing billable tasks while ensuring adequate attention to non-billable activities essential for firm operations
- Provide detailed time entries to help management accurately assess what needs to be invoiced and to reflect the work you've contributed to the file. This ensures a clear understanding of your efforts and supports accurate billing

- HR and leadership shall conduct periodic evaluations of time utilization to identify areas for improvement and provide necessary training or support
- Time fraud, including falsifying time records and/or logging hours not actually worked is considered serious misconduct. If an employee is found to have committed time fraud, it will result in immediate disciplinary action, up to and including termination of employment.

## **RECOVERABILITY ENHANCEMENT**

- Strategies shall be implemented to maximize billable hours by streamlining processes, reducing inefficiencies, and minimizing non-billable tasks
- Continuous monitoring and analysis of recoverability metrics shall be undertaken to assess performance and adjust strategies as needed

### ***READ IN CONJUNCTION WITH***

***[iFirm Policy](#) & [Formal Terms and Definitions](#)***

## **Clawback Assistance Policy**

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As part of our commitment to supporting new employees transitioning from previous employment, the firm may assist, with partner approval, with repayment obligations (commonly referred to as a "clawback") owed to a former employer, under the following conditions:

### **Proof of Obligation**

Before any payment is issued, the new employee must provide written proof of the repayment obligation. This may be in the form of:

- A letter or formal document from the previous employer outlining the amount owed and the reason for repayment; or
- An email from an authorized representative of the previous employer clearly stating the same.

### **Payment Process**

Once valid documentation is received and approved:

- The firm will issue the equivalent amount owed to the new employee.
- The new employee will then be responsible for remitting payment directly to the previous employer.
- Proof of payment (e.g., a receipt, confirmation email, or bank transaction record) must be submitted to the firm within ten (10) business days of payment.

### **Employment Commitment**

In exchange for this financial support, the new employee agrees to a **minimum employment term of three (3) years** with the firm, beginning from the official start date.

### **Repayment Terms**

If the employee resigns or is terminated for cause before completing the three-year commitment, the employee will be required to repay the clawback amount on a prorated basis, as follows:

- Departure within 12 months: 100% repayment
- Departure between 12–24 months: 66% repayment
- Departure between 24–36 months: 33% repayment
- After 36 months: No repayment required

#### **Acknowledgment**

This policy must be **formally acknowledged** by the employee in writing and may be included as part of their employment agreement or onboarding documents.

## **Expense Reporting Policy**

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We reimburse individuals for legitimate business expenses incurred on behalf of the FIRM, as long as the expense has been pre-approved and authorized. This form can be found on the communication dashboard.

#### **Where To Find It**

<https://portal.crawfordss.com>

#### **PROCEDURE**

1. Check with Human Resources before incurring expenses so there is no misunderstanding or confusion regarding reimbursement
1. Submit your expense report to the Firm Administrator in Niagara Falls for processing. Take care to complete the form properly, or reimbursement may be delayed
2. All expenses for which you seek reimbursement must be submitted on the expense form. The business purpose of each expense item must be documented. All applicable elements below must be shown to establish the business purpose:

- The date
- If chargeable to a client, include Name of the business and Client code

#### **In the Description**

- The person's position or title
- The product(s) or other topic(s) discussed
- If entertainment expenses are incurred, the type of entertainment and location must be stated in addition to the business purpose
- Current rate of milage being paid by the Firm is .62 cents per KM

3. Receipts for any item inclusive of travel related expenses such as all airfare, car rental, accommodation, and other reimbursable expenditures of \$10 or more must be submitted with the expense report.

## **Expense Approval Policy**

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Expense cheques are issued weekly. The deadline for an expense Cheque is the Tuesday of each week. Unfortunately, if an approved payment request or missing information is received after the deadline, the request will be processed in the next cycle. No exceptions.

**Leadership approves all expenses.**

## **Mileage Policy**

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Travel between your residence and your home base office does not qualify for a mileage reimbursement. Travel to a client's location that is more than a 2km radius from your home base office qualifies for a mileage reimbursement for the travel. Any deviations require approval from the engagement partner.

Mileage reimbursement will not be provided for travel between offices or for attendance at any professional development sessions within the Niagara area.

Additionally, administrative staff and staff accountants must notify their direct supervisor in their home base office of any deviations from the above guidelines. Students must submit their expense reports to Human Resources for review prior to final submission to ensure the expenses are eligible and meet the necessary criteria.

## **Travel Expenses Policy**

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When it is necessary for you to travel for business, expenses for lodging, meals, transportation, and miscellaneous items will be reimbursed, but it is expected that you will be prudent and reasonable when incurring these expenses.

Generally speaking, we will reimburse any business-related expense you incur while away that you would not have incurred if you'd stayed home. Expenses of a personal nature, such as entertainment, grooming, gifts, etc., are things you normally pay for yourself, whether at home or away on business, and are not eligible for reimbursement.

Use the following as a guideline to help you discern what the FIRM will reimburse for:

### **AIR TRAVEL**

#### **Air Travel Approvals**

All air travel must be pre-approved by Leadership. Please keep the following in mind when seeking travel approvals:

- Please complete and submit itineraries with as much notice as possible to obtain the most economical airfare available

- If business reasons or an emergency dictate changes in the itinerary during travel, the traveller may adjust plans and notify the Leadership upon return. Unused tickets must be returned to the Leadership for FIRM credit
- Each Partner may further control travel and entertainment expenses at their discretion

### **Booking Air Travel**

- Obtain the most cost-effective airfares and optimal billing payment and procedures. Any tickets booked directly by the traveller due to unusual circumstances or changed by the traveller during the course of a trip, must be paid for by the traveller and itemized as an expense on their expense report
- Everyone travels economy class on trips within North America
- Upgrade certificates purchased from airlines are not the responsibility of the FIRM and may not be claimed on expenses
- Travel plans should be organized to take advantage of the lowest logical fare provided by the provider. This should be in the form of advance purchase tickets when FIRM travel arrangements are known
- Payment for air travel is handled by the FIRM corporate account, which is administered by our Administrator
- Coach class travel, at the lowest possible fare, must be used rather than first or business class. If you choose to upgrade, you pay any additional costs using your own personal funds or coupon upgrades
- Arrangements for visas, passports, vaccinations, etc., for your trip the procurement of these are your responsibility

### **Stopovers/Side Trips for Personal Reasons**

If you want to add a stopover or side trip to a business trip for personal reasons, we do not mind as long as you pay any additional cost incurred above the lowest fare available for travel to and from your business destination. If your fare ends up being lower because of your personal side trip, we will reimburse you for lodging, meals, or car rental on your personal trip up to the amount of the original fare.

### **Spousal Travel**

We do not normally pay to have your partner accompany you on a business trip.

### **Travel Award Programs**

- You are permitted to obtain membership in and receive travel awards for business expenditures in programs sponsored by our selected commercial airlines and credit cards. Travel awards become your personal property and you may use them for personal travel or travel upgrades
- Application for membership in an award program is your responsibility, as are any membership fees associated with the program

- When making reservations, please use the most cost-effective airline and accommodation. You will not be permitted to select a different airline or accommodation for personal gain of travel award points, as this would be against the FIRM's best interests

## ACCOMMODATION

You are expected to use standard rooms at moderate-class hotels while travelling on business.

## MEALS

We will reimburse you for the reasonable costs of meals while travelling out of town. While we do not use a per diem or impose a spending limit, reasonable expenses for meals are expected. We expect you to use reason and eat at good quality restaurants but avoid expensive eating establishments and menu selections.

- All receipts must be submitted with the expense report, regardless of the amount
- Tipping for meals should be included with the cost of each meal and generally should not exceed 15% of the food portion of the bill
- For liability reasons, you will not be reimbursed for alcoholic beverages with your meal. You are responsible for the cost and consequences of consuming alcoholic beverage while travelling on behalf of the FIRM
- You are entitled to spend up to \$15 per day on meals when traveling more than 10 km from your home office to a client's office for a workday.

## ENTERTAINING GUESTS

Meals for entertaining guests of the FIRM must also be reasonable and have a legitimate business purpose. You must identify your guests and the purpose of entertaining them on your Expense Report Form.

## ENTERTAINMENT OF OTHER TEAM MEMBERS

The FIRM will not reimburse the expense of a FIRM team member entertaining another FIRM team member, or group of team members, when a client or guest from another FIRM is not present. If such an expense is considered necessary for the purpose of team member relations, Human Resources must approve it in advance and must not exceed established budgets for such expenses.

## CAR RENTAL & GROUND TRANSPORTATION

We will reimburse you for the cost of transportation to and from the airport, either from the FIRM facility or your home. Depending on the most cost-effective option, we will either reimburse your taxi each way, or reimburse the cost of parking your vehicle at the airport while you are away. You must have appropriate business insurance coverage on your vehicle before it may be used on FIRM business.

We expect you to travel to your destination using the most appropriate and cost-effective means, including the use of airport or hotel shuttles and taxis.

All parking and highway tolls incurred as a result of business travel are reimbursed.

Sometimes a car rental is most cost-effective or practical. Here are our guidelines:

- Rental cars are used for business purposes only and intended for local transportation. Cars should be rented only when more economical transportation (taxi, limousine, public transportation, etc.) is not available or practical
- Use intermediate or compact cars from one of our designated car rental firms to take advantage of negotiated discounts
- Return your rental car with a full tank of gas as this reduces the cost of the rental considerably
- Only the individual who signs the rental agreement is authorized to operate the vehicle, unless other arrangements are made with the rental agency

## **LAW & ORDINANCE VIOLATIONS**

Anyone who violates the laws or ordinances of the area in which they're operating a vehicle on FIRM business assumes financial responsibility for their actions.

## **LAUNDRY/VALET**

Expenses for laundry and/or valet service will be reimbursed if you are away from home for more than 5 days, excluding travel on the first and last day of the trip. Receipts must be submitted with your expense report.

## **OTHER TRAVELLING EXPENSES**

We will reimburse other necessary and reasonable out-of-pocket expenses, including tolls, parking fees, tips, telephone, and fax charges.

## **NON-REIMBURSABLE EXPENSES**

The following list of non-reimbursable expenses can be used as a general guide and should not be considered all-inclusive:

- Personal entertainment, reading material, movie rentals, etc.
- Personal toiletries, drugs, gifts
- Personal maintenance (for example, haircuts, manicures, shoeshines)
- Special room service for personal reasons
- Personal calls in excess of what is considered reasonable
- Travel, meals, and lodging of accompanying family members
- Lost personal property, including cash, credit cards, clothing, etc.
- Fines, penalties, or property damage caused by you while travelling
- Personal accident insurance

## CSS GENERAL POLICIES

### **AI policy**

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The purpose of this policy is to safeguard the confidentiality, integrity, and professional obligations of Crawford, Smith & Swallow LLP (“the Firm”) by prohibiting the use of all Artificial Intelligence (AI) tools and platforms until such time as secure, compliant, and insured solutions are implemented within the Firm’s network.

#### **Scope**

This policy applies to all Team Members performing work for or on behalf of CSS, regardless of employment status or work location.

It extends to all devices and systems, including:

- Firm-issued equipment (computers, phones, tablets);
- Remote access and Firm networks; and
- Personal devices (phones, tablets, laptops) used for any Firm-related activity.

#### **Policy Statement**

Until further notice, the use of any Artificial Intelligence (AI) tools or platforms is strictly prohibited for all Firm-related purposes.

This includes, but is not limited to:

- ChatGPT
- AI Mode Copilot
- Gemini
- Claude
- Midjourney
- Any similar AI-based writing, coding, data, or image-generation tools

While some access restrictions may already be in place, new AI tools emerge daily.

#### **Rationale**

At this time, the Firm has no insurance coverage or approved safeguards in place to protect against confidentiality, data privacy, or professional liability risks arising from AI use.

Until a compliant and secure solution is developed, deployed behind the Firm’s firewall, and approved with proper access parameters and governance controls, **AI tool use remains absolutely prohibited**.

### **Prohibited Uses**

Personnel must not input, upload, reference, or share any Firm or client information into any AI tool. This includes (but is not limited to) the following categories of information:

- Client names, contact details, or identifying information
- Financial, tax, payroll, or accounting data
- Engagement details or internal workpapers
- Staff names, contact information, performance, or HR records
- Internal policies, procedures, or documents
- Any information that could reasonably be tied to the Firm, its clients, or affiliates

Any use of AI tools that touches on these categories or that could expose Firm or client information in any way constitutes a serious breach of confidentiality and Firm policy.

### **Enforcement and Monitoring**

The Firm maintains system monitoring protocols on all Firm-issued equipment and networks to detect and address unauthorized AI tool usage.

Violations of this policy may result in disciplinary action, up to and including termination of employment or partnership, and may also lead to professional or legal consequences.

### **Future Developments**

CSS recognizes that AI technology is rapidly evolving and will play an increasing role in the accounting profession. The Firm is actively assessing secure, compliant AI applications that may be implemented in the future under controlled and insured conditions.

Until such solutions are formally approved, **this prohibition remains in full effect and without exception.**

## **Appropriate Office Attire & Hygiene Policy**

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It is important that office workers maintain a standard of professionalism when in the workplace. What we wear says a lot about us. As a business, we want to communicate in our dress that we are:

- An organized and well-run business
- Professional
- Sensitive to the different values that come from a diverse workforce and industry

Here is what you are expected to adhere to, including, where applicable, when conducting virtual meetings on web conferences:

- Ensure that you are neat, clean, and well-groomed in your facial hair, dress, and personal hygiene
- Ensure that your clothes are clean
- Ensure that you do not emit body odour or fragrance
- Ensure proper oral hygiene
- If you smoke, make every effort to ensure that people around you are not exposed to smoke odours emitted by you. If you must smoke, ensure you practice oral hygiene and wash your hands after you smoke
- Use good judgment. If your attire is something you'd wear around the house or to play sports, it is probably not appropriate for the office
- Shoes must be worn at all times
- If your job responsibilities put you in front of clients and the public, you may need to dress beyond your normal business casual dress code

If you are not sure, ask Human Resources for clarificat

## **Inappropriate Clothing**

Inappropriate clothing includes, but is not limited to:

- Casual or worn-out T-shirts
- Muscle shirts
- Tank tops
- Tube tops
- Halter-tops
- Shorts or skirts shorter than mid-thigh
- Strapless clothing (without jackets)
- Clothing with foul, obscene, or provocative language, or images that may offend a reasonable person
- Torn or patched clothing, or clothing that includes holes
- Workout (Gym) clothing
- Sweatpants or sweat suits
- Baseball caps
- Tight-fitting or revealing clothing (For example, the presence or absence of undergarments should not be known by others.)

## **Confidentiality Policy**

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The FIRM takes Confidential Information very seriously, including securing the private and Confidential Information of FIRM Stakeholders. Any unauthorized disclosure, use, or dissemination of Confidential

Information could seriously and detrimentally affect the conduct of the business and interests of the FIRM and its goodwill.

Here is what you are expected to adhere to:

- Confidential Information must not be divulged to anyone other than authorized persons and must only be used for the FIRM's benefit. When in doubt, ask Human Resources
- Confidential Information includes this Handbook, which must not be shared with anyone outside the FIRM or anyone who is not authorized to view it
- Confidential Information must only be divulged to a FIRM Stakeholder when it is essential for you and the FIRM Stakeholder to perform your jobs, and you are both in authorized positions to communicate and receive that information
- \*\* For a period of five years after your Employment with the FIRM is terminated, except as authorized by a Partner or Leadership of the FIRM (other than you), you will not directly or indirectly, use, disseminate, or disclose any Confidential Information to anyone
- \*\* If you are compelled by law or ordered by a Court to disclose any Confidential Information, you will not be deemed to have breached your obligations to the extent that you comply.

\*\* Provisions of this Policy that survive termination of your Employment for any reason.

## **PROCEDURE**

Here is how we expect you to handle and secure Confidential Information when in the Workplace, including working remotely or in your home office:

- Confidential Information including all FIRM Materials will be safeguarded at all times
- If, at any time, you become aware of any unauthorized access, use, possession, or knowledge of any Confidential Information by any third party, you will immediately notify Leadership and you will take all reasonable steps requested by the FIRM to prevent the recurrence of such unauthorized access, use, possession, or knowledge
- All printed Confidential Information residing in your place of work in the Workplace will be safeguarded, and shredded when no longer required
- All Confidential Information must be stored in secure folders on the FIRM server, which restricts access based on user permissions. This enables IT to implement the appropriate back up and restoration procedures and ensure that confidentiality is maintained
- Confidential Information will never be stored on any personal device, personal server, personal drive, personal cloud directory, or personal file sharing account. All electronic files will be saved in the FIRM's Servers
- Personal devices, personal email, or other personal methods will not be used to communicate Confidential Information
- All final signed contracts, Employment contracts, and corporate documents must be kept in the appropriate server locations
- Everyone is responsible for protecting the security of Confidential Information on our servers and cloud-based websites. You must not reveal your passwords to anyone, under any circumstances

- Data storage devices such as portable drives must be password-protected, and their use approved by Leadership
- Everyone is expected to secure Confidential Information within their workspaces. This means that when you leave work for the day or are absent from your desk or workspace for an extended period, you must lock all Confidential Information in your desk or storage cabinet(s). This includes papers and data storage devices
- If you have a valid business justification for sharing confidential information with individuals outside of the company (referred to in this Policy as "Third Parties"), you must offer the company all necessary cooperation to safeguard the confidentiality of any such information that you may need to disclose, publish, or provide to Third Parties, directly or indirectly
- Highly sensitive Confidential Information will not be communicated using unsecured regular email or wireless mobile devices, and will only be communicated using the following methods:
  - In person
  - Using a landline telephone
  - Using an encrypted email account provided by the FIRM for the specific purpose of sending highly sensitive Confidential Information
  - At the very minimum, confidential documents must be transferred by way of password-protected documents and linked directly from our secure file sharing service
- Confidential Information going through internal or external mail must be marked as such on the outside of the envelope
- Take the necessary steps to inform Third Parties of the confidential nature of the information and make them aware of their responsibility to keep such information confidential
- When printing sensitive information, such as payroll reports, which should only be accessed by authorized individuals, take precautions to prevent unauthorized viewing.

## **Conflict of Interest Policy**

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You may, from time to time, pursue personal and private business interests and ventures, and may participate in other forms of decision-making organizations/bodies.

It is your responsibility to clarify such outside activities and provide a full written disclosure to Leadership so that an assessment can be made and any potential conflict of interest, real or perceived, may be prevented.

We trust your judgment, but if you are unsure of a situation that may place you in a conflict of interest, please refer to the list below or discuss the situation with Leadership.

The following situations require full written disclosure to and approval by Leadership:

- You are engaged in, or plans to be engaged in, a business that is similar in nature to the FIRM, competes with the FIRM, services FIRM clients, or is in some way hostile or averse to the FIRM
- You are engaged in outside work that will interfere with your employment and job responsibilities. You are expected to ensure that your FIRM work commitments, including overtime requirements, take precedence over any other job or position you may hold
- You perform outside work during regular FIRM working hours and make use of the FIRM Materials or team members to conduct this outside activity
- You accept a retainer, commission, consulting fee, or any other fee arrangement or remuneration from a competitor
- You receive gifts from a FIRM supplier, partner or competitor
- Your relationship with a co-worker where a reporting relationship exists has progressed beyond a platonic relationship. Refer to **Dating Co-Workers** policy

You are not permitted to receive, give, pay, promise, or offer gifts or anything of value to or from FIRM Stakeholders for the purpose of securing or appearing to secure preferential treatment.

*Read In Conjunction with*

[Dating Co-Workers Policy](#)

## **Conflict Resolution & Communication Policy**

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We encourage you to take what may be a difficult step and discuss the conflict openly. We call it leadership, whether it is formal or informal leadership, and we can all do it. Let us not wait for performance reviews to have an open and respectful discussion.

We have an 'open door' environment and are encouraged to talk directly with each other to resolve problems. This is a fundamental principle in the FIRM.

### **PROCEDURE**

When a sensitive issue, frustration, or conflict arises in the Workplace:

- Discuss it respectfully with the person who can help to resolve it, for example, with your co-worker — so that resolution can be reached at an early stage. Often, a solution can be found in a short time
- If a direct discussion with a co-worker does not resolve the situation to your satisfaction, or if you are not comfortable discussing the conflict with your co-worker, discuss it with Human Resources who will coach you or may take action on your behalf to resolve the conflict
- If the problem is not resolved to your satisfaction, or if you are not comfortable discussing the conflict with your Human Resources, discuss it with Leadership. Be prepared to describe the concern as well as how you feel the issue can be resolved
- Depending on the specific nature of the concern, Leadership may obtain additional information that will enable them to render a fair proposal for resolution within a few days

- Leadership may direct the problem or concern appropriately within the FIRM
- Leadership will then advise you as to where the concern has been referred and its status

The purpose of this process is to bring conflicts or misunderstandings out in the open and to assist in resolution. The FIRM strives to resolve the disputes in the manner described above; however, every situation is unique, and the FIRM may deviate from the process when necessary.

## **Dating Co-Workers Policy**

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Regardless of the sexual orientation, gender identity, or gender expression of the parties involved, the FIRM does not prohibit you from dating or entering into a consensual romantic relationship with a co-worker, provided the following guidelines are adhered to. Please refer to the **Formal Terms and Definitions** section for any additional clarification on terminology. The link can be found at the end of this policy.

### **Mutual & Voluntary Consent**

- Both parties must mutually and voluntarily consent to dating
- No undue pressure was brought on by either party towards the other to engage in dating
- The parties must not have a reporting relationship

### **Performance**

- Dating must not affect the performance or the duties of involved parties in any way
- Both parties must maintain clear boundaries between their personal and business interactions

### **Workplace Contact**

Both parties are expected to:

- Keep personal exchanges limited so that others are not distracted or uncomfortable by such exchanges
- Never engage in intimate contact in the workplace that would, in any way, be deemed inappropriate by a reasonable person
- Understand that during non-working hours, such as lunches, breaks, and before and after work periods, the parties are not precluded from having appropriate personal exchanges at work locations as long as their conversations and behaviours could in no way be perceived as offensive or uncomfortable to a reasonable person
- Ensure that dating does not negatively impact the workplace

### **If the Dating Relationship Terminates**

- The parties' work performance will not be negatively impacted

- Neither party will retaliate or disclose personal information about the other Party and will refer to the definition of ***Misconduct*** to ensure their behaviours are not deemed bullying, harassing, or otherwise inappropriate

## **Disclosure of Dating**

Dating must be disclosed if:

- A reporting relationship exists between the parties — including relationships where one party is not necessarily the other party's direct report. The relationship must be disclosed regardless of the number of reporting levels between the parties  
Example: Sally is a junior team member in the sales department who reports to Salina who reports to Mark who reports to John. The relationship must be disclosed if either Salina, Mark, or John enters into a dating relationship with Sally
- Individuals in senior, sensitive, or influential positions are subject to more stringent requirements under this policy and must disclose the existence of a dating relationship with any individual in the FIRM to prevent real or perceived favouritism or undue influence
- Real or perceived conflict of interest can be deemed by a reasonable person

## **PROCEDURE**

### **Disclosing the Dating Relationship**

When disclosure of a Dating relationship is required, the Party in the more senior position is expected to:

- Meet with their manager or Human Resources to disclose the relationship and follow up the meeting with a written disclosure to Leadership.
- Human Resources will meet with the less senior party to confirm that the relationship is consensual, and the less senior party will follow up the meeting with a written confirmation.
- By disclosing in writing that dating is consensual, both parties confirm that they're both free to end the relationship at any time and neither will be subjected to negative work-related consequences.
- Leadership together with appropriate stakeholders, will determine if a real or perceived conflict of interest exists because of the relative positions of the parties involved.
- Leadership or Human Resources will submit a written recommendation to the partner's who will make the final determination if a conflict of interest exists.

### **Where a Conflict of Interest Exists**

Where problems or potential risks resulting from the dating relationship are identified:

- The FIRM will work with the Parties to consider options for resolving the conflict of interest.
- The initial solution will be to make sure that the parties no longer work together on matters where one is able to influence the other or take action for the other. Matters such as firing, promotions, performance management, compensation decisions, and financial transactions are

examples of situations which may require reallocation of duties to avoid any actual or perceived advantage or disadvantage.

3. In some cases, more extreme measures may be necessary, such as changing the reporting relationship or transferring a party to another position or department. The party in the more senior position will be considered for transfer first to avoid any perception of retaliation against the less senior party.
4. The party's refusal of reasonable alternative positions, if available, or continued failure to work with the FIRM to resolve potential conflicts of interest or risks associated with the dating relationship in a mutually agreeable fashion may ultimately result in termination of the party's employment.

***READ IN CONJUNCTION WITH***

**Formal Terms & Definitions.**

## **Diversity, Inclusion, Equity & Equality Policy**

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The FIRM, strongly believes that everyone has a fundamental responsibility to uphold principles of dignity, respect, and inclusivity, ensuring equitable access to opportunities for all individuals. We are committed to fostering an environment where every voice is valued, where diverse perspectives enrich our collective experience, and where everyone can contribute their ideas, beliefs, and skills without fear of discrimination.

We unequivocally denounce discrimination in any form and **maintain a zero-tolerance policy** towards it. As a team member of our community, it is incumbent upon each of us to actively contribute to the realization of this vision.

This means your responsibility is:

- Embracing and actively participating in the implementation of our Diversity, Inclusion, Equality & Equity policy
- Treating every individual with dignity and respect in all interactions, regardless of differences
- Demonstrating behaviors that promote inclusivity and create a welcoming environment for all
- Taking initiative to communicate any ideas, suggestions, or concerns related to diversity and inclusion to management, fostering an environment of open dialogue and continuous improvement

Please refer to the **Formal Terms and Definitions** section for any additional clarification on terminology. The link can be found at the end of this policy.

***READ IN CONJUNCTION WITH***

**Formal Terms & Definitions.**

## **Flexible Work from Home Policy**

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### **PROGRAM**

The 2 types of Flexible Work from home programs are as follows:

#### **Flexible Work**

A team member who regularly works from a Home Office during certain times in the week.

#### **Ad Hoc Work from Home**

A Team member who works from a Home Office on an as-needed basis including due to unforeseen circumstances such as illness, infectious disease, inclement weather, and requirement for dependant care.

Together known as the “**Program**”.

Please refer to the **Formal Terms and Definitions** section for any additional clarification on terminology. The link can be found at the end of this policy.

### **POLICY**

While we all want flexibility in how and where we work, allowing team members to work from home is not trivial. The law deems a “remote” office an extension of our premises and the FIRM is required to manage and be responsible for its satellite offices with a multitude of variables that are out of our control.

As such, we are committed to adherence to the law and ensure the work from home terms and conditions are clear. It is also important to understand that *flexible work is not an entitlement or right* and a flexible arrangement is subject to change and termination at any time at the FIRM's discretion with appropriate notice as defined in the Termination section of the Agreement.

#### **1. Overview**

This Policy may be updated at any time at the FIRM's discretion to account for changing circumstances that affect the team member's safety, FIRM assets and information management, and changing legislation and best practices.

This Policy is used to help support circumstances where working outside FIRM offices is necessary or mutually beneficial to both the FIRM and the team member. Flexible working is intended to enhance team members' productivity, improve efficiencies, reduce the spread of transmittable diseases, support different work styles, and reduce the team member's commuting time and their environmental footprint.

However, studies have shown that a significant percentage of workers do not function well when not working in an office, and flexible working is not for everyone. It requires considerable focus and discipline to deflect distractions that are not present when working onsite.

As such, flexibility is an earned benefit and not an entitlement and may only be granted or continued with team members who have shown a strong work performance and whose job responsibilities are suited to such an arrangement.

## **2. Program Eligibility**

The following conditions must be met for team members to be eligible for the Program.

1. The team member's position is conducive to flexible work.
2. The work being performed remotely can be measured and monitored for productivity.
3. The team member has an established and continued record of demonstrating:
  - Productivity and sound decision-making skills.
  - Time management skills.
  - Transparent and strong communication skills.
4. The team member meets the remote office requirements.
5. The team member's office must at all times be located in the province of Ontario. No work shall be performed outside the province of Ontario. Unless permission was given by the managing partner and was initiated one month in advance.

## **3. Manager Responsibilities**

The Manager is responsible and accountable for managing the team member's work, performance, and productivity and ensuring the safety of the team member during the duration that they are working from home.

## **4. Procedures for Flexible Work & Approvals**

Each request for the flexibility to work from home shall be considered on an individual basis. Team members and their managers are responsible for determining the best possible work situation for each request.

1. The team member meets with their manager to discuss the feasibility of participating.
2. Management approves the request in writing subject to the terms and conditions of this Policy.

## **TERMS & CONDITIONS**

### **1. FIRM Materials**

In the case where FIRM materials are provided to the team member, the following applies:

1. No one except for the team member may use FIRM materials. FIRM materials are supplied for the exclusive use of the team member and only for the purposes of conducting FIRM business.
2. The team member shall take reasonable care of FIRM materials including protecting FIRM materials against damage, theft, and unauthorized use.
3. FIRM-owned software may not be duplicated.

4. FIRM materials remain the property of the FIRM at all times and shall be returned to the FIRM immediately upon request.

## **2. Workers Compensation**

The team member's remote office shall be considered an extension of the FIRM's Workplace.

1. The team member, together with their manager, shall regularly assess, identify, control, and immediately report unsafe conditions and activities that may cause injury or illness to the team member, including but not limited to the following:
  - Environmental hazards such as asbestos, mold, tobacco smoke.
  - Electrical safety.
  - Ergonomic concerns.
  - Hazards that may increase the likelihood of slips, trips, and falls.
2. In the case of an injury, the team member is covered by the FIRM's worker's compensation insurance program provided that:
  - The injury occurs during work hours established in the executed agreement.
  - The injury occurs in the Remote Office and nowhere else in the team member's home residence or outside the residence
  - The team member is actively engaged in work for the FIRM at the time of the injury. For example, injuries sustained while engaging in home repairs or while cooking a meal, shall not be covered
3. Any Worker's Compensation claim shall be handled in accordance with the standard procedures for Worker's Compensation claims and by contacting the Administrator.

## **3. Costs and liabilities associated with working from home**

### **FIRM-PAID COSTS**

The FIRM shall be responsible for the following expenses:

1. Costs associated with servicing, maintaining, and insuring FIRM Materials.
2. Out-of-pocket expenses for necessary supplies and other expenses provided they are pre-approved by the manager.
3. Reasonable pre-approved costs associated with mitigating safety concerns.

### **TEAM MEMBER RESPONSIBILITIES, COSTS AND LIABILITIES**

The team member shall be responsible for the following:

1. Operating costs, home maintenance, or any other incidental cost whatsoever, associated with the setup, change or maintenance of the remote office, including utilities or lighting.

2. Costs associated with any materials or equipment provided by the team member.
3. Damages to the team member's property that result from working from home.
4. Ensuring reasonable care of FIRM materials. Where any damage of FIRM materials is caused by the team member due to negligence, the FIRM is within their rights to recover the associated costs of repair.
5. Liability for injuries to third persons and/or members of the team member's family that occur in the remote office or the team member's premises. The team member agrees to defend, indemnify and hold harmless the FIRM, its affiliates, team members, contractors and agents, from and against any and all claims, demands or liability (including any related losses, costs, expenses, and attorney fees) resulting from, or arising in connection with, any injury to persons (including death) or damage to property caused, directly or indirectly, by the services provided herein by the team member or by the team member's willful misconduct, negligent acts or omissions in the performance of the team member's duties and obligations under this agreement, except where such claims, demands, or liability arise solely from the gross negligence or willful misconduct of the FIRM.
6. Determination of any income tax or property insurance implications of maintaining a remote office in the home residence. The FIRM shall not provide tax guidance, nor shall the FIRM assume any additional tax or other liabilities. The team member is strongly encouraged to consult with a qualified tax professional and insurance provider to discuss income tax and property implications.

#### **4. Security, Privacy, Confidentiality**

Keeping FIRM information and confidential information safe and secure is a key condition of participating. Team members will adhere to all protocols outlined in the **Technology Tools and Electronic Communications** policy and **Confidential Information** policy.

Additionally:

1. No one other than the team member shall have access to the remote office, FIRM Materials, or views of the computer screen while the team member is engaged in FIRM work.
2. When the team member is away from the remote office, even if only for a few minutes, computer equipment must be secured as follows:
  - With a locked password-protected screensaver; or
  - Turning off or logging off the computer
3. Unsecured confidential information or FIRM materials shall be secured whenever not in use and shall not be left where they would attract the interest of thieves.
4. FIRM materials and confidential information shall not be left in a vehicle when the vehicle is not occupied.

## **5. Working Hours & Availability**

1. The team member shall be available during core hours (8:45 to 5:00) and take a break as outlined in the **Hours of Work, Meal Breaks, Attendance** policy.
2. When working in the remote office, the team member shall respond to work-related communication within the same time frame as they would when working in FIRM offices. The expectations for responsiveness are:
  - **Telephone:** Immediately
  - **Video conference:** 15 minutes
  - **Chat:** 15 minutes
  - **Email:** 1 hour
3. The team member shall be in communication with their team or manager at least once a day.
4. The team member shall be on the FIRM's site as requested to attend meetings, collaborate with colleagues, and participate in training events or other work activities as necessary.
5. The team member who has committed or is scheduled to be in the FIRM office on a certain day or for a certain period, is expected to honor that commitment.

## **6. Remote Office On-site Visits**

The FIRM has the right to make on-site visits (with 48 hours advance notice) to the remote office for the purposes of determining that the site is safe and free from hazards and continues to be conducive to supporting the required work expectations and security, and to maintain, repair, inspect, or retrieve FIRM Materials, software, data, or supplies.

## **7. Termination of flexible working**

1. **Flexibility is not a formal, universal team members benefit.** Rather, it is an alternative method of meeting the needs of the FIRM and team members. The FIRM has the right to refuse to make remote available to the team member and to terminate this agreement.
2. Except for egregious misconduct where termination of this agreement is immediate, this agreement may be terminated by the FIRM for any reason by providing the team member with 2 week's written notice.
3. This agreement may be terminated by the team member for any reason by providing the FIRM with 2 week's written notice subject to the team member waiving their expectation to return to the FIRM premises in the event that the FIRM premises cannot be operational for reasons including natural disasters, fire or flood, compliance with the FIRM's Infectious disease policy, or legislated requirements to close the FIRM offices.
4. The FIRM shall not be held responsible for costs, damages or losses resulting from cessation of participation.

## **8. Productivity & Performance**

1. Remote work is not a substitute for dependant care. The team member shall not be available during regular work hours to provide dependant care. The team member agrees to make recurring dependant care arrangements during the entire duration of working from home.
2. In the event that the team member divides their time between working in the FIRM office and the remote office, travel time to and from each location is not considered time worked, nor time to be paid.

### ***READ IN CONJUNCTION WITH***

#### ***Formal Terms & Definitions.***

## **Fragrance-Free Workplace Policy**

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The FIRM strives to maintain a Workplace that is conducive to efficiency and productivity and free from unnecessary distractions and annoyances.

Recognizing that team members and visitors may have sensitivities or allergic reactions to various fragrant products, the FIRM maintains a fragrance-free Workplace.

- Team members are not allowed to bring onto the premises natural or artificial scents that could be distracting or irritating to others
- Scented personal products (such as fragrances, colognes, lotions and powders) that are perceptible to others should not be worn by team members
- Other scented products (candles, potpourri and similar items) are also not permitted in the Workplace
- Team members required by medical necessity to use products that contain odors perceptible to others are exempt from this policy

## **PROCEDURE**

Anyone with a concern about scents or odors should contact Human Resources.

## **Garnishments Policy**

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A garnishment is a court order obliging the FIRM to make deductions from your pay cheque on your behalf and remit it directly to the courts. The FIRM will comply with any such obligations.

We are all individually responsible for our own finances, and our personal financial challenges should be separate from FIRM activities. Unfortunately, garnishments directly involve the FIRM in your personal affairs, and we ask that you make every effort to exclude the FIRM from this type of employment.

## **Gifts & Gratuities Policy**

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Everyone in the FIRM should have the chance to enjoy perks.

If the individual providing a gift represents an external business relationship built on FIRM time and paid for by the FIRM, or the FIRM paid for an event where gifts are received, these gifts belong to the FIRM and all team members. Team members are permitted to accept gifts of nominal value (e.g. promotional items, small tokens, Christmas gifts) in the course of routine business interactions. However, acceptance of gifts exceeding a value of (\$250) is strictly prohibited and should be brought to the attention of the FIRM leadership.

This Policy also helps to prevent real or perceived conflicts of interest.

## **Health & Safety Policy**

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The FIRM is committed to providing a safe and healthy work environment for all team members, visitors, and anyone else affected by our operations. We recognize our responsibility to ensure the well-being of everyone involved in our activities and to minimize risks to health and safety as much as reasonably practicable.

*Read In Conjunction With*

**Health & Safety Policy**

## **iFirm Policy**

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iFirm stands as the FIRM's all-encompassing software solution, meticulously crafted to streamline our daily operations. At its core, iFirm focuses on optimizing three key facets of our day-to-day activities: time management, client management, and billing. These pillars form the foundation of our workflow, ensuring efficiency and precision in every task we undertake.

### **Time Management**

Efficient time management is essential in our day-to-day activities. Consistently logging our time and adhering to the established budgets for each client are essential practices that guarantee accurate invoicing. This practice ensures that our billing reflects the actual time and effort devoted to each client's work, but also helps us maintain transparency and accountability in our work. It is worth noting that your chargeable rate is determined annually by leadership.

### **Invoicing**

Invoicing is a pivotal aspect of our operations, ensuring timely and accurate billing for the services we provide. This is why it is vital to enter your time promptly. Every invoice undergoes thorough review by an engagement partner to validate any modifications or updates made. Moreover, no alterations to client codes should occur without clearance from the firm administrator, who ensures that each client possesses a distinct identifier. This stringent process maintains accuracy and consistency in our invoicing procedures.

## **Client Management**

Client management stands as a cornerstone of our operations, ensuring seamless communication and interaction with our valued clients. By maintaining comprehensive client profiles containing essential contact details such as first and last name, complete address, telephone number, and email address, we ensure that every team member can effectively reach out when necessary. It is imperative that these details are conveyed to designated administrative team members responsible for setting up new clients, guaranteeing accurate entry of information and proper creation of client codes. These detailed profiles serve as a vital resource, facilitating clear and efficient communication to meet our client's needs promptly and effectively.

### ***READ IN CONJUNCTION WITH***

***CSS Fiscal Responsibility & Expenses Policies & Formal Terms and Definitions***

## **Impairment-Free Workplace Policy**

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All employees are required to report fit for duty for their scheduled work, fully capable of performing assigned tasks safely and effectively, without any impairment stemming from the use or lingering effects of substances.

The presence of illicit drugs, recreational cannabis, or alcohol within the workplace premises is strictly prohibited. Any discovery of illicit drugs or drug paraphernalia in the workplace will be promptly reported to the appropriate authorities and may result in legal consequences, including criminal prosecution.

In cases of workplace misconduct related to substance use, disciplinary action will be taken, ranging from warnings to termination of employment, depending on the severity, frequency, and circumstances of the violation(s). Such actions will be implemented in accordance with the policies of Just Cause, ensuring the safety and well-being of all employees and maintaining the integrity of our workplace environment.

### ***READ IN CONJUNCTION WITH***

***Formal Terms & Definitions.***

## **Intellectual Property Policy**

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We all receive compensation to create, develop, investigate, and compile intellectual and material property for the FIRM. Everything we create, develop, investigate, and compile in the workplace belongs to the FIRM.

Here is what you are expected to adhere to:

- You will not use or bring to the FIRM intellectual property that is the property of any previous employer, client, or entity without notifying the FIRM. Any legal action brought against the FIRM relating to breach of this clause may result in the FIRM's pursuit of punitive measures against you
- You acknowledge and agree that unless clearly outlined otherwise in a contractual agreement, the Work Product belongs to and is the property of the FIRM, provided such

Work Product relates, in any way, to the business of the FIRM or provided that it could reasonably be expected by the FIRM to relate, in any way, to the business of the FIRM. You waive any moral rights (as that term is defined in the applicable Copyright Act) to the Work Product

- You will disclose to the FIRM all Work Product and execute and deliver to the FIRM all instruments or papers necessary in addition to this Policy, if any, to perfect and enforce the exclusive ownership and enjoyment of the Work Product by the FIRM in all countries

**Please Note:** Provisions of this Policy will survive termination of your Employment/Tenure for any reason.

## **Intoxication at FIRM Events Policy**

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While some may view a FIRM party or social event as simply an occasion for leisure and camaraderie, it is essential to recognize that these gatherings are, in fact, informal business events. Being intoxicated poses not only a risk to your own physical well-being but also endangers the safety of others, especially when driving.

Furthermore, intoxication can lead to embarrassing and inappropriate situations with fellow event attendees. It's important to acknowledge that your behaviour at these events will be observed by various individuals, including your direct reports, peers, leadership, and their spouses.

Therefore, it is incumbent upon each individual to take personal responsibility for their consumption of legal substances and to exercise moderation. By doing so, we can mitigate the potential for unsafe outcomes and safeguard our professional reputations, ensuring that FIRM events remain enjoyable and conducive to positive interactions for all participants.

### **Terms of Understanding**

Team members and when applicable, their guests, are invited to FIRM events where Legal Substances are served or are permitted on the condition that you will:

- Take responsibility for your own consumption of Legal Substances and that of your guest;
- Moderate your intake of Legal Substances
- Co-operate with the FIRM's efforts to ensure your safety
- Not return to work while under the influence of a Legal Substance after a FIRM event
- Assist the FIRM in applying this Policy to other team members and guests
- Not operate a vehicle after a FIRM event while you are impaired

### ***READ IN CONJUNCTION WITH***

***Formal Terms & Definitions.***

## **Mental Health Policy**

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The FIRM establishes workplace practices to:

- Minimize any negative affects our business environment may have on your mental health and ability to do your job
- Promote and encourage team members to realize a state of wellbeing characterized by a general perception that one's life is going well, an ability to cope with normal stresses of life, and making a meaningful contribution to society

The FIRM will aim to:

- Build and maintain a workplace environment and culture that supports mental health and wellbeing and prevents discrimination
- Encourage team members to take responsibility for their mental health and wellbeing
- Increase team members knowledge and awareness of mental health issues and behaviours
- Reduce stigma around depression and anxiety in the Workplace;
- Provide information and access to benefits and resources that support mental health
- Ensure that all team members are made aware of this Policy.

You can expect Human Resources to:

- Actively support and foster understanding and implementation of this Policy and promote a positive Workplace culture
- Develop a capacity to recognise and support workers with mental health problems and illness

You are expected to:

- Support and contribute to the FIRM's aim of providing a mentally healthy and supportive environment for team members
- Take reasonable care that your actions do not affect the welfare of others in the workplace
- Recognise and support the mental health and wellbeing of others in the workplace
- Recognise your role in creating and maintaining a healthy workplace
- Take reasonable care of your own mental health and wellbeing
- Ask for help when you are feeling unable to cope.

## **PROCEDURES**

If you are experiencing mental health challenges in the Workplace, you are encouraged to raise your concerns with a FIRM representative who you are comfortable speaking with, such as Human Resources.

If you are experiencing personal mental health challenges, you are encouraged to share your concerns with someone you are comfortable speaking with such as:

- A licensed mental health practitioner
- A spiritual leader
- A friend or family member

## **New Candidate Referral Bonus Policy**

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Team members play a vital role in attracting highly skilled and experienced people to the FIRM. To increase our recruiting efforts, we offer a Candidate Referral Bonus program, which pays up to \$10,000 if you refer a qualified candidate.

### **CURRENT TEAM MEMBER ELIGIBILITY FOR A CANDIDATE REFERRAL BONUS IS AS FOLLOWS:**

- All team members are eligible except for individuals directly involved in the hiring decision
- The bonus may be split by two or more individuals if jointly responsible for the recruitment effort
- Team members must apply for the New Team Member Recruitment Bonus (see Firm Dashboard for more information). All applications will be reviewed by the Office Managing Partner

### **CRITERIA IS AS FOLLOWS:**

- The candidate is hired in an eligible classification group as a regular full-time team member, part-time Team member
- The opportunity was posted externally or communicated internally, which prompted the team member to consider the individual as a candidate
- The referral or recruiting activity by the team member was the primary reason for the candidate applying
- The team member was proactive in the encouragement of the candidate
- The candidate and the team member sign a declaration stating that the reason the candidate came forward was substantially and primarily due to proactive action on the part of the team member; and
- The candidate was not a previous team member of Crawford Smith & Swallow

The Referral Bonus is paid in the pay period following the satisfaction of payment conditions and is subject to regular statutory deductions.

Your efforts to bring candidates forward are sincerely appreciated and each referral will be carefully considered. However, please note that applications of referred candidates follow the same review process of any other application, and only suitable candidates are interviewed. It is best not to assume that a referred candidate will be granted an interview or that their application will be fast-tracked.

### **PROCEDURES**

If you are aware of someone you think would be an excellent candidate for employment with the FIRM:

1. Encourage the individual to apply on our website career page, making sure to mention your name as the referrer in their application or to send you their resume directly for submission.
2. Let the Leadership know you have referred the individual and why you believe they would be a good fit for the position.

## BONUS AMOUNTS:

Staff Position	Bonus Amount
Administration	\$2,000
Staff Accountants (all specialties) – No Designation	\$5,000
Accountants & Senior Accountants	\$7,500
Manager (all specialties) & Senior Account Managers	\$10,000

*Read In Conjunction With*

[CSS Attendance & Absentee Policies](#)

*Where To Find It*

<https://portal.crawfordss.com>

## New Client Referral Bonus Policy

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The purpose of this policy is to encourage and reward proactive business development efforts by all Team Members who introduce new clients to Crawford, Smith & Swallow. The program supports our firm-wide growth strategy and reinforces the value of personal relationship-based client acquisition.

### ELIGIBILITY

This program applies to all CSS Team Members who actively bring in a new client engagement, through business development efforts, to the firm that meets the criteria outlined below.

### REFERRAL DEFINITION

A qualifying referral is defined as:

- A new client relationship not currently engaged with CSS in any capacity (including affiliate service lines such as Wealth Management)
- Introduced directly by the referring Partner or Team Member through personal outreach, networking, or relationship cultivation.
- Directly responsible for the Firm being invited to tender on an engagement in which our tender is successful

Referrals arising from web leads, walk-ins, prospective (inbound) client calls, general CSS marketing pathways or our inbound marketing efforts are eligible at a 50% reduction of the below-outlined schedule, as they are not considered proactive business development efforts.

## **ELIGIBILITY CRITERIA FOR PAYOUT:**

To qualify for a referral payout:

1. The new client must have been formally invoiced for professional services.
2. Personal tax and/or estate tax return engagements, as well as Bookkeeping clients only, do not qualify for the new client bonus.
3. The invoice must be paid in full within six (6) months of the invoice date. Forms submitted after the six (6) month window will not be considered.
4. The client engagement must represent a new addition to CSS's client base.
  - o If the client is already an existing CSS client (e.g., for another service line or under a related entity), no payout will apply, or only a nominal percentage (determined by the Managing Partner) may be awarded if incremental value was clearly created.

## **PAYOUT STRUCTURE**

- The full referral bonus will be paid as a one-time payout following confirmation that the client has paid their initial invoice in full within the six-month window.
- No multi-year or recurring payouts will be issued, regardless of ongoing engagement value.

## **BUSINESS DEVELOPMENT EMPHASIS**

- CSS recognizes that sustainable growth is driven by intentional business development activity. Accordingly:
- Referrers should document their business development actions, such as networking events, introductions, follow-up meetings, and proposal participation.
- The Managing Partner may request a brief summary outlining the referrer's role in securing the engagement.
- Successful referrals may be highlighted in internal communications to reinforce business development excellence across the firm.

## **PROCESS:**

Fill out the New Client Referral Form and have your manager or direct supervisor sign the form. There must be an 80% recovery rate on the invoice. If the recovery rate is lower than 80%, a detailed explanation must be provided along with the required paperwork. Submit all documentation to Peggy Crump ([pcrump@crawfordss.ca](mailto:pcrump@crawfordss.ca)) for processing once the client has paid the invoice. After the documentation has been processed, the Managing Partner will conduct a final approval, and the bonus will be issued through payroll.

### **Where To Find It**

<https://portal.crawfordss.com>

## ADMINISTRATION

The Managing Partner retains final discretion regarding eligibility, payout percentage, and approval. This ensures consistency, fairness, and alignment with CSS's growth objectives

### PAYMENT SCHEDULE

Fee Range	Bonus Range	Maximum Bonus Amount
<b>\$100 to \$500</b>	10% of fee	<b>\$50</b>
<b>\$501 to \$1,000</b>	15% of fee	<b>\$150</b>
<b>\$1,001 to \$5,000</b>	20% of fee	<b>\$1,000</b>
<b>\$5,001 and up *</b>	Up to 25% of fee	<b>\$2,500</b>

## Non-Competition Policy

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During your Employment, you will not, without the prior written and informed consent from the FIRM's Leadership, be employed by, engaged with, or involved with a Competing Business — either directly or indirectly, whether as a shareholder, principal, partner, joint venturer, sole proprietor, director, trustee, officer, team member, agent, consultant, contractor, or otherwise addressed in your Employment Agreement.

### READ IN CONJUNCTION WITH

[Formal Terms & Definitions.](#)

### Where To Find It

<https://portal.crawfordss.com>

## Non-Disparagement Policy

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During your employment, and for an indefinite period after your employment terminates, you will not make disparaging or malicious statements about the FIRM and its people.

You agree that during the term of your Employment, and upon termination of your Employment for any reason, except as may be compelled by law or as authorized by the Partners or leadership employed by the FIRM at the time of the authorization, you will not make any oral or written malicious or spiteful statements, nor take any malicious or spiteful actions which could disparage or denigrate the FIRM, FIRM clients and services, FIRM Stakeholders, or their reputation.

**Please Note:** Your obligations outlined in this Policy survive the termination of your Employment for any reason.

## **Paid Community Volunteer Policy**

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The FIRM recognizes the importance of community engagement and social responsibility. In support of our commitment to making a positive impact beyond the workplace, this policy outlines the guidelines for providing paid volunteer hours to our team members.

### **Eligibility**

All full-time team members are eligible for 15 hours paid per calendar year.

### **Allocation**

These hours will be credited to eligible team members at the beginning of each calendar year and will not roll over to the following year.

### **Usage**

In order to be eligible for reimbursement for paid community volunteer work, team members must proactively seek approval for time off from their manager. Additionally, the volunteering activity must be associated with an accredited organization.

Volunteer service must be performed during regular working hours. These hours are not to be rolled over to the follow year or used in conjunction of vacation, wellness or in lieu time off.

Each shift for community volunteer events is required to be a minimum of 3 hours.

Team members must adhere to the company's code of conduct and policies while participating in volunteer activities.

Paid volunteer hours cannot be used for activities that involve political campaigning, lobbying, or any activity that may conflict with the company's values or legal obligations.

### **Notification**

Team members interested in utilizing their paid volunteer hours must submit a request to their immediate supervisor at least one week in advance, whenever possible. The request should include details such as the date(s) of the intended volunteer activity, the organization involved, and a brief description of the planned activities on the vacation/time off request form.

### **Approval**

Supervisors will review requests based on operational needs and may approve or deny them. If a request is denied, the supervisor will provide a clear explanation, and team members are encouraged to work with their supervisors to find alternative dates or activities.

### **Compensation**

Team members will be compensated at their regular hourly rate (up to 7.25 hours per shift) for their community involvement. Compensation will be processed through the regular payroll system, using iFirm code 770.

### ***Read In Conjunction With***

#### **CSS Attendance & Absentee Policies**

## **Performance Improvement Plan Policy (PIP)**

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We are committed to helping you improve your performance as long as you are willing to work with us to meet expectations. If a situation arises where your performance is not meeting the defined expectations of the position, Human Resources will discuss it with you and may implement a performance improvement plan.

If your performance does not meet expectations, all that may be needed is an informal discussion initiated by Human Resources to reinforce expectations. However, there are times when the performance issue is more serious. In those cases, we follow a formal process, and use a PIP.

### **A PIP ensures:**

- A fair and consistent process for everyone
- Clear expectations and timeline
- That you understand the consequences if performance does not improve

### **SIDESTEPPING A PIP**

The FIRM's preference is always to proceed with a PIP to help team members solve performance issues. However, some types of issues can not be addressed through a PIP.

- **CSS Policies & Procedures** outline the standards of conduct expected from everyone, but no list of rules can cover every situation. Therefore, the FIRM reserves the right to act upon any conduct it considers detrimental to its best interests and will respond to performance issues or instances of misconduct with disciplinary measures appropriate for the specific situation
- A PIP will not be used in the case where a serious violation of a team members policy has occurred that may warrant immediate termination of employment with Just Caus.

### **PROCEDURE**

When a PIP is implemented, it can include up to 3 steps:

1. **Verbal Warning:** If you fail to correct a performance issue that was discussed informally, your Human Resources will communicate a more formal verbal warning.

This is a serious warning directing you to improve or correct specified performance areas by a specified date. It involves a formal discussion in a private area with Human Resources who outlines what the problems are, what must be done to correct them, and what assistance is available for you.

Human Resources makes a written note of this discussion and retains the note for future reference. This note is not placed in your Human Resources team member file but will be formally referenced in the next step if performance does not improve.

2. **Written Warning:** If performance does not improve after a verbal warning by the specified date, Human Resources issues a formal written warning.

This warning may possibly be the last chance for you to improve performance, so it should be taken seriously. Human Resources will meet with you in a private area to set clear and specific goals, deadlines for improvement, and assistance available for improvement.

A written record of the discussion, signed by you stating that you have read and understood the requirements, is provided to you and a copy is placed in your Human Resources team member file.

3. **Termination:** If your performance continues to fall short of expectations by the time of the specified deadline, your employment may be terminated.

Under certain circumstances, a manager may determine that although a PIP approach will be used, certain steps may be omitted or repeated.

## **Personal Activities in the Workplace Policy**

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It may be unrealistic to expect us not to attend to personal matters or engage in personal activities in the workplace. However, decreased productivity as a result of distractions and personal activities has become a significant issue for businesses in general, and its effects escalate each year.

The purpose of this policy is to clearly define “appropriate levels” of personal activities in the workplace as no more than 15 minutes per day during the days you are working a regular full day, or 7.25 hours.

Here is what you need to adhere to:

- 15 minutes of personal activities expires at the end of each workday and can not be accumulated, banked, or carried over. In other words, the 15 minutes begins at the start of your workday and ends at the end of your workday. For example, if you do not engage in personal activities on Monday, your Monday 15 minutes does not accumulate or get added to Tuesday's 15 minutes or to any future period
- While it may be difficult to determine how much time each of us spends on personal activities in the workplace, it is your responsibility to ensure that such activities do not exceed 15 minutes per day, and that your job responsibilities and deadlines are met
- Personal activities in the workplace can not:
  - Interfere with normal business operations or your productivity and ability to meet deadlines
  - Result in additional expenses for the FIRM
  - Be considered an entitlement. Think of it as an insurance, one that's available to you if you need it

### **Requests for Accommodation**

In accordance with the Human Rights Code, the FIRM will consider any reasonable requests for accommodation of an activity that may be deemed a 'personal activity' under this Policy.

The FIRM believes that this policy is generous, progressive, and demonstrates flexibility. It essentially provides a significant extra paid benefit to full-time regular team members that can be calculated as 3.5% (15 min / 7.25-hourday) of your wages. Repeated abuse of personal activities in the workplace will be addressed and will result in disciplinary measures.

*Read in Conjunction With*

**Use of Technology Tools & Electronic Communication**

## **CPA Ontario Membership Dues & Reimbursement Policy**

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To maintain compliance with CPA Ontario regulations and support the professional accreditation of our team, Crawford Smith & Swallow will reimburse eligible employees for their Annual Membership Dues (AMD) to CPA Ontario, subject to the following conditions:

## **PROCEDURE**

### **Personal Payment Requirement**

CPA Ontario requires that individual members personally remit their AMD through their My Portal account. Employers are not permitted to pay these dues directly to CPA Ontario on behalf of employees, including the use of the CSS Credit Card.

### **Reimbursement Procedure**

Employees may submit their invoice and receipt, which can be downloaded from their CPA Ontario My Portal account, to Peggy for reimbursement. Reimbursement must be submitted using the standard Expense Reimbursement Form.

### **Eligibility**

This reimbursement policy applies to employees who are current CPA Ontario members and whose membership is relevant to their role within the firm.

### **Timing**

Reimbursement requests must be submitted within 30 days of payment of the AMD to ensure timely processing and compliance with internal accounting practices.

### **Exclusions**

The firm will not reimburse for any late or reinstatement fees that the member must pay.

## **Professional Memberships Policy (other than CPA Membership Dues)**

Membership in professional associations is a good thing for you and your career. It is also good for the FIRM because a professional membership helps you stay current with what is going on in your field and allows you to make time for creativity and networking. We encourage membership in professional and business associations and may reimburse you for membership dues where appropriate.

## **PROCEDURE**

Get approval from Human Resources before joining any professional association if you intend to do so as a FIRM representative or expect to have the dues reimbursed.

1. Email Human Resources and outline the business benefits to the FIRM of your membership in a particular professional society or association, business association, or community group.
2. Human Resources will decide if membership will be reimbursed based on the following criteria:
  - Gaining technical or professional knowledge
  - Industry relationships enhancements
3. Obtain email approval from Human Resources.
4. Attach the membership receipt and justification/approval email to an expense report and submit it to Firm Administrator.

## **Retirement and Exit Plan Discussion Policy**

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This policy is designed to support employees and partners approaching retirement age by facilitating thoughtful planning for their transition. It aims to foster mutual understanding between the employee/partner and the company while enabling effective workforce planning and continuity. This policy is applicable to all employees and partners aged 62 and older, regardless of their role, tenure, or employment type, the policy provides a structured approach to begin retirement discussions, ensuring that employees receive guidance and support as they plan their future.

Transition conversations will start no later than three months after the employee's/partner's 62<sup>nd</sup> birthday and will continue until the staff member has made a decision on their retirement. These discussions address the employee's/partner's intentions, offer guidance on available benefits, and explore options such as phased retirement or mentoring roles. Employees/partners are not obligated to retire at 62 but are encouraged to collaborate with leadership or an HR representative to align their plans with business needs.

## **Right to Disconnect Policy**

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Disconnecting from work is vital to help us achieve a healthy and sustainable work-life balance. The health and wellbeing of our team members is of the utmost importance, and we encourage and support all team members to prioritize their own wellbeing.

The FIRM recognizes that every team member is entitled to switch off outside of their regular business hours provided that we are all engaged in productive work during our workday and enjoy their free time away from work without being disturbed unless there is a bona fide emergency or mutual agreement to do so.

This policy encourages and supports you in balancing your working and personal lives whether you work traditional hours, on FIRM premises, remotely or flexibly.

### **REGULAR BREAKS**

It is vital that team members have downtime during the day. We encourage all team members to take their full breaks without interruptions in accordance with the **CSS Attendance Policy**.

### **OUTSIDE OF REGULAR BUSINESS HOURS**

The FIRM supports and encourages all team members to disconnect outside of regular business hours.

While some team members have a range of work devices that provide flexibility to work from different locations, these devices are not provided to create an expectation of working outside of regular business hours.

For the vast majority of team members, these devices can be turned off outside of regular business hours. For those team members who are formally on-call or standby, appropriate allowances are provided.

## MEETINGS

We ask those calling meetings to avoid doing so during standard break times. Team members should not be placed in the position of feeling obliged to forego their break to attend FIRM meetings. Meetings must only be scheduled during core hours and only participants whose attendance is necessary should be invited.

## RESPONSIBILITIES

### **It is your responsibility to:**

- Be conscious of your work patterns and manage distractions and non-work-related activities during regular business hours that may contribute to decreased productivity, increase your stress levels - particularly as it relates to deadlines, and increase the likelihood that you will decide not to disconnect after your workday
- Ask for support to acquire time management skills if you feel you could benefit from this type of training
- Be aware of work-related wellbeing and take remedial action if necessary
- Be mindful of everyone's right to disconnect (e.g., by not routinely emailing or calling outside of Regular Business Hours)

### **You can expect Human Resources to:**

- Respect and encourage your right to disconnect
- Address the 'Right to Disconnect' during training/onboarding of all team members, including that this is a mutual right where open channels of communication in relation to workload and time management are encouraged, managed and any necessary changes identified
- Ensure that team members have clear goals and deliverables that, other than in exceptional circumstances, stand to be delivered during Regular Business Hours
- Ensure all team members are informed of what their regular business hours are reasonably expected to be

## PROCEDURE

Due to business and operational needs and depending on your role and the nature of your team, circumstances may occasionally arise that necessitate that communications are sent and received outside of your regular business hours. Situations when occasional contact outside of these hours becomes the norm, will be addressed.

Examples of such situations that may warrant addressing the concern might include:

- Being contacted regularly outside of regular business hours
- Being expected to regularly work through breaks
- Being penalized for not being available out of regular business hours or favourable treatment for team members who stay connected out of hours

## **REPORTING CONCERNS**

If you feel that your Right to Disconnect is not being respected or that your workload is such that you are not able to disconnect at the end of your regular business hours:

1. You are encouraged to raise your concerns to Human Resources
2. Where possible, the concern should be made in writing, including details of the situation
3. If resolution does not occur within a reasonable timeframe, you are encouraged to contact Human Resources who will meet with you, investigate your concerns and provide you with a response within 30 days

*Read In Conjunction With*

### **CSS Attendance & Absentee Policies**

#### **Where To Find It**

A link to the ESA can be found below;

[Z:\Shared Files\2. ESA Ontario 2024 or <https://www.ontario.ca/document/your-guide-employment-standards-act-0>](Z:\Shared Files\2. ESA Ontario 2024 or https://www.ontario.ca/document/your-guide-employment-standards-act-0)

## **Solicitation on FIRM Premises Policy**

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We do not ever really know someone else's financial situation or beliefs, and solicitation or distribution of literature can be uncomfortable for some of us. Therefore, solicitation or distribution of literature of any kind in the Workplace is not permitted.

## **NON-FIRM INDIVIDUALS OR OUTSIDE VENDORS**

Non-FIRM individuals are not allowed at any time to enter FIRM premises for the purpose of any form of solicitation or literature distribution. Third parties or strangers are forbidden from soliciting, selling, or handing out materials for political, charitable, or similar activities. The only exceptions to this prohibition are community benefit projects that are specifically authorized by the FIRM and approved business-related vendor or FIRM events.

## **Training & Professional Development Policy**

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The FIRM is dedicated to fostering your personal growth and development by investing in education and training opportunities. We support your pursuit of learning by assisting with the costs of relevant training programs that benefit both you and the company. Additionally, we offer in-house training sessions throughout the year, which we encourage you to participate in to further enhance your skills and knowledge.

## ELIGIBILITY

- To qualify for external training and professional development, employees must be past their 90-day probationary period with the FIRM
- Exceptions may be made in circumstances where a skills gap assessment has been conducted and immediate training needs have been identified for a new hire or existing employee transferred or promoted into new position
- Automatic enrollment of in-house training will occur
- Specialized training, including CFE preparation and the CICA In-Depth Tax Course will require a 3-year commitment after completion. If you leave the firm before the 3-year commitment, reimbursement to the firm for training costs will be on a prorated basis.

## TRAINING & PROFESSIONAL DEVELOPMENT REIMBURSEMENT

The FIRM may not always be able to provide paid time off to attend training or PD, but we may partner with you and share in the responsibility of continued education. Courses taken in your own time may be eligible for reimbursement.

## PROCEDURE

- Submit a pre-approval request by email to your manager, including details of the training program, cost, and relevance to your role.
- Your manager reviews the request and forwards it to the Firm Managing Partner for final approval.
- Upon approval, enroll in the training program.
- You are responsible for the initial payment of the training costs.
- After completing the training, the employee submits proof of completion (certificate, transcript, etc.) along with original receipts and a completed expense form to the Firm Administrator, along with the email of approval from the Firm Manager.

*Read In Conjunction With*

**CSS Attendance & Absentee Policies**

## CPA Student Tuition Policy

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At CSS, we are committed to supporting your journey in continuing education as you pursue your CPA designation. We understand the challenges and dedication required to achieve this prestigious certification, and we are here to provide the resources, guidance, and encouragement you need every step of the way. Our goal is to help you succeed and excel in your professional development, ensuring you have the knowledge and skills necessary to thrive in your career.

## ELIGIBILITY

- Class attendance and study assignments must be completed outside of a standard work day or week
- You are eligible for 1 paid day off to prepare for final module exams
- You must achieve a final passing grade to be eligible for reimbursement and submit proof.

### Eligible expenses include:

- Fees for all courses provided by CPA Ontario to obtain your CPA designation (PREP & PEP modules)
- Exam Costs (This includes CPA designation exams for PREP, PEP, CFE)
- Master's of Accounting Program tuition fees up to amount outlined in contract
- Travel to and from the exam & overnight hotel if necessary

## PROCEDURE

- Submit a pre-approval request by email to HR/Student Co-ordinator, including details of the training program, cost, and relevance to their role
- HR/Student Co-ordinator reviews the request and forwards it to the Firm Managing Partner for final approval
- Upon approval, enroll in the training program
- You are responsible for the initial payment of the training costs
- After completing the training, you must submit proof of completion (certificate, transcript, etc.) along with original receipts and a completed expense form to the Firm Administrator, along with the email of approval from the Firm Manager
- For the Master's of Accounting program specifically, reimbursement will not be processed until official proof of successful completion (passing grade) has been submitted

## STUDENT TUITION REIMBURSEMENT

- If you are a student pursuing your CPA designation, the reimbursement agreement will have been previously signed, and the total reimbursement amount falls within the scope of your employment contract
- If you leave the FIRM for any reason before the course is completed, you are required to pay back any book or tuition costs the FIRM has pre-paid on your behalf, to the extent permitted by law
- If you leave the firm before the minimum 3 years, you will be required to reimburse the firm on the tuition paid on a pro rata basis

*Read in Conjunction with*

**CSS Attendance & Absentee Policies**

## **Study Time Policy**

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The FIRM understands the critical role of nurturing continuous learning and professional growth among our staff. We acknowledge the significance of investing in their skill enhancement to guarantee their efficacy and contentment in their roles. Recognizing the diversity in learning styles and the varying intensities of course loads, our goal is to facilitate favorable outcomes tailored to the unique needs of each team member.

### **Eligibility**

All team members who have completed the probationary period are eligible to participate.

### **Approval Process**

Team Members must submit a time off request form to Human Resources and leadership, outlining the purpose and duration. Approval will be based on the relevance of the study to the employee's role or career development, as well as operational requirements.

### **Compensation**

Team members are responsible for accurately recording their hours in iFirm.

### **PREP & PEP Courses**

Students are entitled to one paid day for study time, when studying for each PREP or PEP course as you work towards your CPA designation. This days' time will be entered in iFirm under code 841 – Student Study Time.

Study time is expected to take place outside of regular working hours and is considered voluntary, without compensation. If you require additional days off, these will be treated as unpaid leave, and you should log this time under code 825 – Unpaid Leave.

### **COMMON FINAL EXAM (CFE)**

If you are studying for the Common Final Exam (CFE), study time may be scheduled during the firm's normal working hours. However, prior approval must be obtained from HR before taking this time. While the time is still unpaid, it is essential to log it in iFirm using the code 841 – Student Study Time. Additionally, a Record of Employment (ROE) will be issued for this period of time off from the firm.

### **EXAM DAYS**

Students will receive a paid day off for their exam in any course, including all PREP, PEP, and the CFE exams. It is important to record this time in iFirm under code 840 – Student Exam Time.

### ***Read In Conjunction With***

### **CSS Attendance & Absentee Policies**

## **CPA Student CFE Results Day Policy**

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The purpose of this policy is to provide guidance regarding paid leave for employees who are CPA students on the day their Common Final Examination (CFE) results are released. The firm recognizes the significance of this milestone and supports employees during this process.

### **Eligibility**

This policy applies to all employees who are actively enrolled in the CPA program, have written their exam and are awaiting the release of their CFE results.

### **Paid Leave on CFE Results Day**

Eligible employees are granted one full day of paid leave on the day CFE results are to be announced. This leave is intended to allow employees adequate time to review and process their examination results without work-related obligations.

### **Compensation**

Employees are to record their time off using Code 845 – Other Time Off. A detailed description must be entered in the timesheet, clearly indicating the purpose of the leave, such as: “CFE Results Day – Paid Leave.”

### **Approval Process**

Employees are required to fill out a time off request form of their intent to take this paid leave once the release date for CFE results is known and submit that to Human Resources for approval.

## **Unscheduled Office Closures Policy**

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Occasionally, adverse weather conditions, fire, power failures, or other emergencies may make it difficult or impossible for you to get to the workplace. To avoid confusion about possible office closures due to inclement weather or other similar events, we will communicate official office closures or status changes to you via email and/or internal dashboard communication.

Temporary official office closures will not affect your pay or vacation balances. However, in the event that an office closure exceeds 5 working days, the FIRM reserves the right not to compensate beyond those 5 days.

If the office remains open for business, you are expected to make every effort to come to work.

### ***Read In Conjunction With***

#### **CSS Attendance & Absentee Policies**

## **Whistle-Blower Policy**

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Everyone is expected to comply with the **Code of Conduct** and **Off-Duty Conduct** policies in this Handbook and to report serious violations or suspected violations in accordance with this policy, prior to seeking resolution outside the FIRM.

Here is what you need to know:

- Our compliance officer is Susanne MacMahon or their designate. The compliance officer is responsible for investigating and resolving all reported complaints and allegations concerning violations of the **Code of Conduct** Policy, at their discretion
- Any individual who retaliates against someone who has reported a violation in good faith will be subject to disciplinary measures, up to and including immediate termination of your employment with Just Cause
- Any allegation that proves not to be substantiated, and which proves to have been made maliciously or knowingly to be false will be subject to disciplinary measures, up to and including immediate termination of your employment with Just Cause
- Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation
- Anonymous complaints will not be dealt with under this policy

## **PROCEDURE**

When observing a serious violation of the **Code of Conduct** policy, proceed as follows:

1. Share or report your concerns, suggestions, or complaints with the compliance officer.
2. The compliance officer will:
  - a. Investigate and resolve all reported violations of the **Code of Conduct** Policy, at their discretion.
  - b. Provide advice to Leadership.
3. In the event of any concerns or complaints regarding corporate accounting practices, internal controls, or auditing, the Compliance Officer shall immediately notify the leadership committee of any such complaint and work with the committee until the matter is resolved.
4. The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within 5 business days. All reports will be promptly investigated, and appropriate disciplinary action will be taken if warranted by the investigation.

*Read In Conjunction With*

[Code of Conduct](#)

## **Zero Tolerance Policy**

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The FIRM is committed to providing a safe, respectful, and inclusive workplace for all team members. We believe that every individual deserves to work in an environment free from harassment, discrimination, and intimidation. **Harassment of any kind is unacceptable and will not be tolerated under any circumstances.**

This policy applies to all team members, including full-time, part-time, contract, as well as co-op students, volunteers, and visitors in the workplace. It encompasses all forms of harassment, including but not

limited to harassment based on race, color, ethnicity, nationality, religion, gender, sexual orientation, age, disability, or any other protected characteristic.

**Definition of Harassment:** Harassment is defined as any unwelcome conduct, whether verbal, physical, or visual, that creates an intimidating, hostile, or offensive work environment, or that interferes with an individual's work performance. Harassment may include, but is not limited to:

- Verbal harassment, such as derogatory remarks, slurs, jokes, or innuendos
- Physical harassment, including unwelcome touching, gestures, or physical assault
- Visual harassment, such as displaying offensive images, posters, or cartoons
- Cyber harassment, including inappropriate emails, messages, or social media interactions
- Sexual harassment, which encompasses unwelcome sexual advances, requests for sexual favors, or other verbal, non-verbal, or physical conduct of a sexual nature

Team members who believe they have been subjected to harassment or who have witnessed harassment are encouraged to report the incident immediately. Reports should be made to Human Resources.

Team members may choose to report harassment verbally or in writing. All reports will be taken seriously and investigated promptly and impartially. Confidentiality will be maintained to the greatest extent possible, and no team member will be retaliated against for reporting harassment in good faith.

Any team member found to have engaged in harassment will be subject to disciplinary action, up to and including termination of employment. Additionally, individuals who engage in harassment may be held personally liable for their actions and may face legal consequences.

The FIRM is committed to fostering a workplace culture built on mutual respect, dignity, and equality. We encourage open communication and collaboration to prevent harassment and address any issues that may arise. By adhering to this zero-tolerance harassment policy, we strive to create a safe and welcoming environment for all team members.

***Read In Conjunction With***

**Prevention of Harassment & Discrimination Policy & Formal Terms and Definitions**

## CSS IT POLICIES

### Effective Email Communication & Etiquette Policy

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#### EMAIL CAUTION

Everyone with access to Technology Tools usually also has access to the FIRM's email system.

Email is a key communication tool, and we all like to be casual when we communicate. However, we have to keep in mind that an email message is the equivalent of a FIRM letter. We have to use the same care in creating an email message as in creating any other FIRM document. In fact, more care is needed when sending an email because digital content can be shared easily and rapidly and can not be destroyed.

Know also that there is no such thing as a private email, even once a message has been deleted. Before you click 'Send,' consider what may happen if the message is read by someone else, such as Human Resources or Leadership. Better safe than sorry.

#### EMAIL ETIQUETTE

How many emails do you receive in a day? Email is such an efficient communication tool that it seems the number of messages we send and receive is rising daily.

We have all received emails that are difficult to read or follow, and sometimes it is hard to understand what response is required. Everyone's time is valuable, so if we take the time to write an email, let's communicate clearly. Concise, structured messages increase the likelihood that a message will be read. If the recipient understands why they're being contacted, they will be more likely to respond.

#### COMPOSING AN EMAIL

Use the following table as a guide for composing effective emails.

Email Field	Guidelines for Content
<b>To:</b>	<ul style="list-style-type: none"><li>Address emails to individuals who:<ul style="list-style-type: none"><li>Need the information to do their jobs.</li><li>Are required to take action as a result of the email.</li><li>Have a significant stake in the subject matter.</li></ul></li><li>You are asked to develop distribution lists for specific audiences, and not to send emails to our 'FIRM all' distribution list.</li></ul>
<b>CC:</b>	<ul style="list-style-type: none"><li>'Cc' individuals who have an 'information-only' interest in the email content.</li><li>Avoid copying emails to a long list of individuals unless absolutely necessary.</li></ul>
<b>Subject:</b>	<ul style="list-style-type: none"><li>Clearly state the subject of the email with a few key words that identify the content of the email. We often need to refer back to an email, so it is essential that the subject line clearly states a summary of the email content. Avoid unrelated subject lines such as "Houston, we have a problem..."</li></ul>

	<ul style="list-style-type: none"> <li>• If the message is time sensitive, begin the subject line with “urgent,” or “urgent action required,” or “action required”.</li> <li>• If the subject matter changes after several threads of emails have been exchanged, continue with the thread, but change the subject in the subject box for easy future retrieval.</li> </ul>
<b>Attachment:</b>	<ul style="list-style-type: none"> <li>• If you are sending attachments or hyperlinks within the email, briefly describe what they are, why they’re worth opening, and what response you are requesting, if any.</li> <li>• Help readers understand why they should read the email. Provide context and summarize why the information is important to them.</li> <li>• Too many attachments and links result in information overload, and sometimes the most important piece of information can be overlooked.</li> </ul>
<b>Message Introduction</b>	Start messages with an introductory statement that describes the purpose of the email and what the reader should look for in the message body. For example: “This email contains a summary of action items from today’s meeting. Please note action items and deadlines assigned to you.”
<b>Message Body</b>	<p>Present information clearly and succinctly. For example:</p> <ul style="list-style-type: none"> <li>• Use bold or underlined headings to maximize clarity.</li> <li>• List the action/decision/approval required by specific recipients, and the date required. This ensures each individual knows they’re required to respond.</li> <li>• Provide the default action that will occur if no response is received. For example: “If I do not hear from you by xxx, I will assume I can go forward with...”</li> <li>• State the priority level of action: High, medium, or low.</li> <li>• If no action is required, say so. For example: “This email is for information only. No action is required.”</li> <li>• Begin each topic in the email with a short summary outlining the key points. Follow this with a more detailed version of information if necessary. Remember, some email recipients want lots of information, and some want only the headlines. Provide both options so that those who want to scan headlines need only read the detail they need.</li> <li>• Use bullets where feasible and avoid long, rambling sentences.</li> <li>• If decisions/actions are required, provide options, pros and cons, and recommendations.</li> </ul>
<b>Message Conclusion</b>	<ul style="list-style-type: none"> <li>• Summarize and headline the next steps, as well as who does what. Consider colour-coding individual names so required actions are easily identified.</li> <li>• Provide contact information and additional resources where applicable.</li> </ul>
<b>Email Signature</b>	If you are sending an email externally, you are expected to use the FIRM’s standard email signature format.

	<p><b><i>Where To Find It</i></b></p> <p><b><u>Z:\Shared Files\1. CSS Logos, Signatures, MS Themes &amp; Templates and/or <a href="https://portal.crawfordss.com">https://portal.crawfordss.com</a></u></b></p>
<b>Security &amp; Confidentiality</b>	<p>Regular email is NOT secure. Please refer to our Confidentiality Policy.</p> <p><b><i>Where To Find It</i></b></p> <p><b><u>Confidentiality Policy</u></b></p>

## GENERAL EMAIL ETIQUETTE

- When receiving an email, we ask that you provide a response to the sender within the same business day — even if it is simply to acknowledge receipt of the email and that you will get back to the sender by a certain time/date;
- Use courteous and professional language — as if you were writing a FIRM memo
- No one likes email spam. Do not send an unsolicited email without a specific business-related purpose — always ensure there is value to the recipient (or they will likely consider your email as spam and delete it without reading it). If you do not follow these guidelines, you may become known as someone whose emails are not purposeful, and recipients will begin to delete them unread.
- Avoid ‘flaming’ people. Using antagonistic words or critical comments can hurt people and cause awkward situations. Email is not the place to make negative comments. If there is a problem, resolve it in person, and avoid a war of words on email

## OUT-OF-OFFICE EMAIL NOTIFICATIONS

When you are out of the office and unable to retrieve email in a timely manner, you are expected to turn on your ‘out-of-office assistant.’ This will generate an automatic reply email and notify senders that you are not available to respond to them. For your convenience, you may want to use the following templates as guidelines to develop your out-of-office message:

**Out of the office — limited access to email:** Thank you for your email. I will be out of the office from [date] to [date] and will have irregular access to email. I will respond to your message as soon as I can. If the matter is urgent, you are welcome to call my [cell/mobile] at [cell/mobile number] or contact [person] at [contact information]. Thank you and have a great day!

**Out of the office — no access to email:** Thank you for your email. I will be out of the office from [date] to [date] and will not have access to email. I will respond to your message when I return on [date]. If the matter is urgent, please contact [person] at [contact information]. Thank you and have a great day!

## **EMAIL ADMINISTRATION & MAINTENANCE**

Our IT department manages the creation and maintenance of all email accounts and passwords, as well as the installation and maintenance of email software on FIRM computers and our network. Mail folders are backed up daily by IT and stored for 5 years.

Individuals are responsible to purge and manage their own inboxes and personal folders.

*Read In Conjunction With*

**eMail Signatures**

## **Exclusive Use of FIRM-Assigned Digital Accounts Policy**

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You are required to use the FIRM's corporate email or other digital accounts, or channels assigned to you by the FIRM for all FIRM-related electronic communication.

Use of personal or other accounts to conduct FIRM business is strictly prohibited.

## **FIRM Issued Laptops, Computers & FIRM Materials Policy**

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When you are provided with FIRM Materials, including laptops and computers, you are expected to adhere to the following:

### **PROCEDURE - ALL FIRM MATERIALS**

1. FIRM Materials must be used exclusively to conduct the business of the FIRM. FIRM Materials may not be used for personal use.
2. No one other than you may use FIRM Materials.
3. Upon termination of your Employment or at the request of the FIRM at any time, you will immediately return to the FIRM all FIRM Materials and property.
4. As a user of FIRM Materials, you are responsible for making sure they are returned in the same condition as when you acquired them. FIRM Materials are to be treated as if they belonged to you.
5. In the case of damaged, lost or stolen FIRM Materials:
  - a. Report it to Human Resources and/or Leadership as soon as it is discovered.
  - b. The appropriate authorities, including police, will investigate possible thefts, vandalism, or disappearances of FIRM Materials.
  - c. The FIRM will process insurance claims for damaged, lost or stolen FIRM Materials.
  - d. If the FIRM's insurance carrier denies reimbursement benefits due to fraudulent or unexplained disappearances, the replacement costs may be charged to you, depending on the circumstances.
6. When travelling on behalf of the FIRM:
  - Do not pack FIRM Materials in checked luggage

- Attach a name tag or business card to your laptop bag to easily identify it during security checks or if lost
- Store FIRM Materials in a hotel room safe when you are not in your hotel room

## PROCEDURE

1. The FIRM will provide full-time team members with a PC laptop or a desktop computer (the **“Computer”**).
2. Computers must be:
  - Acquired through IT to ensure standardization and cost-effectiveness
  - Set up to operate within the FIRM technology environment by IT
  - Configured by IT with standard operating systems and software. **Additional software may not be downloaded**
  - Regularly, securely and properly backed up by IT

## **ShareFile Policy**

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ShareFile is a cloud-based file sharing and storage platform utilized by the FIRM to facilitate secure data exchange. This policy applies to all team members, and third parties granted access to ShareFile resources.

### ACCESS AND PERMISSIONS

- ShareFile access is granted based on job role and business necessity
- Team members requiring ShareFile access as part of their role will receive a setup request upon their start date
- Permissions are assigned according to individual roles and responsibilities
- Access credentials (username and password) must be safeguarded and not disclosed to unauthorized persons

### DATA SECURITY

- Team members are accountable for ensuring that only authorized data is uploaded to ShareFile
- Highly sensitive or regulated data should not be stored in ShareFile but kept within the FIRM's secure drives
- Any suspected or actual security incidents involving ShareFile must be promptly reported to the IT department

The IT department and HR have the authority to monitor ShareFile usage for security and compliance reasons.

## **Social Media Policy**

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Social media is continually evolving and is changing how team members communicate. While it creates endless opportunities, social media also creates new challenges, new responsibilities, and ultimately the emergence of new rules to address its use.

One such challenge is that team members can easily publish critical comments about their employer or former employer or co-workers on the internet. The nature of the comments can cross the boundary into being legally actionable for, as an example, defamation.

Communicating on the internet is fundamentally different than catching up with someone on the telephone or in person during a coffee break because the range of possible readers is unlimited. And often publishers of these comments do not appreciate that posting damaging comments online has the potential for serious consequences.

The words of the person doing the posting may be preserved indefinitely. A post has the potential and likelihood of being accessed by many, many online users and of being duplicated and forwarded to unlimited potential readers. The critical point is that an internet “conversation” is in no way private. It is in all senses a publication.

### **POLICY**

You must NOT post confidential information, objectionable comments, photos, caricatures, and other material about the FIRM, its products or services, or FIRM stakeholders online.

 You are also cautioned not to be lured into the trap of thinking that if the content you post online can be proven to be true, it is okay to have published it. A variety of legislation and case law exists signaling that inappropriate posts could result in liability for the person(s) posting information about others online even if that information is proven to be true. Statutes such as (for example) privacy acts and Human Rights Code may well be the source of liability even if the posted information is accurate.

### **Who Can Engage in Social Media on Behalf of the FIRM**

Only team members who have been explicitly authorized are permitted to officially represent and speak on behalf of the FIRM when engaging in social media.

Team Members are always welcome to repost and share any FIRM Social Media post.

## **Storing Digital Documents & Centralized Filing System Policy**

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### **STORING DIGITAL DOCUMENTS**

All digital works must be saved on FIRM servers at all times to promote version control and avoid loss of files and work.

- When working on digital files, you must be connected to our server so that all files are saved to the FIRM's account as you work on them. Ensure that your autosave is on at all times

- You are not permitted to save files to any other location, including on your desktop or personal drives

***Read In Conjunction With***

**[CSS Computer/Server Login Information, File Directory and Server Structure](#)**

**FILING ELECTRONIC DOCUMENTS**

The FIRM's filing system is critical to our business success, and we all have a part in maintaining it.

No one likes to waste time looking for documents that have not been filed correctly, or are out of date, or re-creating documents that already exist.

- Each group/person is assigned a server folder where they store working documents for their teams
- Your Champion will provide you with guidance on how and where to file our team files and it is important that you follow those protocols

***Read In Conjunction With***

**[CSS Computer/Server Login Information, File Directory and Server Structure](#)**

**CSS Server Policy**

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This policy ensures that all server modifications are authorized, documented, and reviewed to maintain system integrity, security, and operational stability. This policy applies to all employees, contractors, and third-party vendors who have access to the organization's CSS servers. It covers all changes, including but not limited to configuration updates, software installations, security patches, hardware modifications, and network settings adjustments.

No changes shall be made to any CSS server without explicit written consent from the Operations Department. This includes, but is not limited to:

- System configuration modifications
- Installation or removal of software or services
- Template Configuration
- Security updates and patches
- User access modifications
- Network or firewall changes
- Any other adjustments that may impact server performance, security, or availability

**CHANGE REQUEST PROCEDURE**

- All requests for server changes must be submitted in writing to the Operations Department via email.
- Requests must include a detailed description of the proposed change, its purpose, expected impact, risk assessment, and rollback plan.

- The requestor must provide justification for the change, including compliance with business objectives or security requirements.

## **REVIEW AND APPROVAL PROCESS**

- The Operations Department will review the request to assess its feasibility, risk, and alignment with organizational policies.
- If necessary, the request may be escalated for additional approval from the Managing Partner
- Approval or rejection of the request will be communicated in writing to the requestor.
- Approved changes will be scheduled for implementation via MicroTech at a time that minimizes operational disruption

Unauthorized changes to any CSS server will be considered a violation of this policy and may result in disciplinary action, including but not limited to revocation of system access or termination of employment or contract.

*Read In Conjunction With*

**[CSS Computer/Server Login Information, File Directory and Server Structure](#)**

## **Technology Tools & Electronic Communications Monitoring Policy**

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Please refer to the **Formal Terms and Definitions** section for any additional clarification on terminology. The link can be found at the end of this policy.

### **PURPOSE**

- Ensuring technology tools are used, and electronic communication is conducted in accordance with FIRM policies
- Team members security
- Information security
- Prevention and investigation into misconduct including illegal, malicious or high-risk activities, and inappropriate behaviour including harassment and bullying
- Monitoring network performance
- Providing evidence for potential litigation

### **Electronic Communication Monitoring**

The FIRM reserves the right to access and review team members electronic communication, including FIRM email and chat logs (Teams and MiCollab).

All electronic communications sent through FIRM Technology Tools and user accounts are subject to monitoring. This may include personal email accounts when those accounts are accessed through FIRM technology tools. As indicated in this policy, personal activities must not be conducted using FIRM

technology tools and team members are asked to use their personal mobile devices to transmit personal communication of any kind.

Team members electronic communication can only be accessed and reviewed by leadership for the sole purpose of evaluating or investigating situations listed under “Purpose”.

## **TECHNOLOGY TOOLS MONITORING**

The FIRM reserves the right to monitor FIRM Technology Tools and collect activity data related to usage of FIRM technology tools which include file downloads, data input, web browsing history, network usage, logins to FIRM systems, applications and software, data interactions, and reports generation.

Data collected by technology tools monitoring can only be accessed and reviewed by leadership for the sole purpose of evaluating or investigating situations listed under “Purpose”. Additionally, data may also be shared with Human Resources for the following purposes:

- Maintaining and monitoring team members productivity and efficiencies by ensuring focus on work-related matters
- Evaluating team members performance

## **TIME AND ATTENDANCE**

Refers to electronic record keeping of hours worked by team members. The FIRM uses CCH iFirm. This software package is a class-leading, integrated suite that has essential tools needed to manage Time and Attendance. Please refer to the **iFirm Policy**, the link can be found at the end of the Policy.

## **PURPOSE**

- Time
- Payroll including compliance and calculating overtime
- Scheduled and unscheduled absence tracking
- Attendance tracking

### **Data Collection and Usage**

Time and attendance tracking data is used:

- By payroll for processing payroll and allocating absence categorization, for example to reduce your vacation or overtime bank
- By managers for aggregated reporting on attendance and unscheduled absences
- By your manager for scheduling purposes, managing project-related costs, and managing attendance and unscheduled absences trends.

## **PROHIBITED FORMS OF SURVEILLANCE**

To provide team members with a reasonable degree of privacy in the workplace, the following forms of surveillance are strictly prohibited:

- Keylogging (recording individual keystrokes)
- Video surveillance in areas where team members have a reasonable expectation of privacy, such as bathrooms, and other private areas
- Covert surveillance, such as monitoring individual computer activity without due notice
- Covert recording or streaming of webcam feeds

Should serious and urgent circumstances require that any of the aforementioned prohibited forms of surveillance be conducted, the surveillance will be done in accordance with **PIPEDA** privacy requirements.

## **PRIVACY AND PIPEDA**

- Log in accounts, FIRM materials, electronic communication tools, or other equipment belonging to the FIRM and supplied for the purposes of your work, are not to be considered private as there may also be times when another team member is required, for business purposes, to access these materials in your absence
- Personal data will be used in accordance with PIPEDA legislation
- Measures are in place to ensure that workplace monitoring data, personal information, and other forms of sensitive data are adequately protected
- Any personal information that is collected through workplace monitoring shall only be used for the purpose for which it was collected
- The FIRM will only use personal data for a new purpose if the new purpose is either compatible with the original purpose, you provide informed consent, or the FIRM has a clear obligation or function set out in law
- Personal data is made available to a limited number of authorized FIRM representatives. All persons with access to personal data are required to comply with the confidentiality and security requirements dictated by our **Confidentiality Policy** and **PIPEDA**
- Third parties electronic monitoring providers who are provided with access to workplace monitoring data are subject to equivalent confidentiality and security requirements to ensure that team member data is not misused or disclosed without authorization
- Workplace monitoring data is only disclosed to external parties as is required by law or as needed to troubleshoot the workplace monitoring systems

## **RESOURCES**

It is the FIRM's intention that this Policy is compliant with Ontario law.

<https://www.ola.org/en/legislative-business/bills/parliament-42/session-2/bill-88>

## **READ IN CONJUNCTION WITH**

[Formal Terms & Definitions](#) & [iFirm Policy](#) & [Confidentiality Policy](#) & [PIPEDA Privacy Compliance Policy](#)

## Two Step Authentication Policy

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Two-step authentication, also known as two-factor authentication (2FA), is a security process that requires users to provide two different authentication factors to verify their identity. These factors typically fall into three categories:

- **Knowledge factor:** Something the user knows, such as a password, PIN, or answer to a security question.
- **Possession factor:** Something the user has, such as a mobile device, security token, or smart card.
- **Inherence factor:** Something inherent to the user, such as a fingerprint, iris scan, or other biometric data.

The idea behind two-step authentication is to add an extra layer of security beyond just a username and password, which can be compromised through various means like phishing, brute-force attacks, or password leaks. By requiring a second form of authentication, even if a hacker manages to obtain a user's password, they would still need access to the second factor to successfully authenticate.

Common implementations of two-step authentication include receiving a one-time code via SMS, email, or through a specialized authentication app like Google Authenticator or Authy. Once the user enters their password, they are prompted to provide the additional authentication code generated by the second factor. This adds a significant barrier to unauthorized access, enhancing the overall security of online accounts and systems.

Our IT provider, MicroTech, will provide you with the required information and authentication process. Please create a ticket for IT Support.

### **Where To Find It**

<https://portal.crawfordss.com>

## Use of Technology Tools & Electronic Communication Policy

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### **OVERVIEW**

We expect everyone to use our technology tools and electronic communication tools in a professional and appropriate manner, and not use them for any purpose that would reflect negatively on the FIRM.

This Policy applies in the following situations:

- When you are in the workplace, including when working remotely
- When you are accessing technology tools remotely (for example when using VPN)
- While you are off duty under circumstances outlined in the ***Off-Duty Conduct*** policy



### **PERSONAL USE OF TECHNOLOGY TOOLS & ELECTRONIC COMMUNICATIONS**

The FIRM cannot take responsibility for the risks associated with team member's personal use of its technology tools or electronic communication tools. As such:

- You may not use FIRM technology tools, electronic communication tools or FIRM Social Media accounts for personal use
- You are expected to use your own email account using your own mobile devices to send and receive personal email
- The FIRM's email accounts and systems are never to be used to send or receive personal emails
- Personal webmail is not to be accessed while using FIRM Technology Tools
- You may not use remote desktop software to connect to your personal computers, servers, files, or software
- You may not access the FIRM's internet for personal use while using the FIRM's Technology Tools. This includes but is not limited to internet searches, personal social media, and chats. Personal use must be conducted on your own personal devices
- You may not open or save personal files, photographs, music, videos, or audio recordings while using FIRM's Technology Tools. You may only open and save personal files, photographs, music, videos, or audio recordings on your personal electronic devices
- Non-FIRM-related commercial activities are not allowed in the Workplace and the FIRM's Technology Tools must not be used for these activities

## TECHNOLOGY TOOLS

In order to protect intellectual property, confidentiality, and sensitive client and team members information, you are expected to adhere to the following:

- Familiarize yourself with the definition of *Technology Tools* accessible from the **Formal Terms & Definitions** section of this Handbook
- Only use the FIRM's technology tools to conduct business activities that are directly relevant to your specific job requirements or productivity such as the following:
  - Creating documents
  - Researching topics relevant to your specific job requirements
  - Communicating appropriately and professionally with FIRM Stakeholders regarding business matters
- All digital works must be saved on FIRM servers at all times to promote version control and avoid loss of files and work. Refer to the **Storing Digital & Documents & Centralized Filing System Policy**. Documents and Work Product cannot at any time be saved on your personal computing devices
- Keep all technology tools password-protected to minimize the risk of unauthorized use of FIRM information
- Ensure that others do not gain access to your logins or passwords
- Ensure that you are logged out of all technology tools sessions when not in use
- Advise Human Resources or leadership immediately if your technology tools have been lost or stolen
- Respect the copyrights, software licensing rules, property rights, privacy, and prerogatives of others, just as in any other business dealings

- Adhere to the security measures put in place to maintain system integrity
- Uphold the principle of copyright at all times
- Understand that all software downloaded or installed is the property of the FIRM

## **ELECTRONIC COMMUNICATION**

In conjunction with the guidelines outlined in the **Technology Tools** section of this Policy, you are expected to familiarize yourself with the definition of ***Electronic Communication*** accessible from the **Formal Terms & Definitions** section of this Handbook and to understand:

- That the FIRM shall not be liable, under any circumstances, for any errors, omissions, loss, or damages claimed or incurred due to your unauthorized use of Electronic Communications
- That special care and judgment is always required when participating in non-work social media. Any communication made through social media, is or can easily, become public
- That the identity of anonymous contributors can often be revealed
- That once delivered, Electronic Communications content can usually never be rescinded or deleted
- That what you publish reflects both on you and on the FIRM if you are participating online as a FIRM representative
- That everything you communicate must be kind, truthful, accurate and able to be substantiated
- That Social Media sites and apps and Electronic Communication rules are continuously changing and evolving and as such, this Policy may be amended at any time and changes will be communicated as appropriate

## **WHAT YOU CANNOT DO**

Although not an exhaustive list, the following includes examples of prohibited activities when engaging in Electronic Communication:

- Violating any laws, including those regarding Human Rights, defamation, copyright, or other intellectual property rights, financial disclosure, and privacy rights, among others
- Engaging in misconduct
- Breaching the confidentiality agreement
- Using the FIRM's trademark or copyrighted logos or materials unless authorized to do so.
- Disguising or attempting to disguise your identity
- Using another person's account, including email accounts to deliver electronic communications
- Engaging in any fundraising activity, endorsing any products or services, or participating in any political activity, unless formally authorized to do so
- Delivering electronic communications that includes solicitation or promotional communication that implies endorsement by the FIRM when no such endorsement exists
- Representing and speaking on behalf of the FIRM when you are not authorized to do so

- Posting or sending video or audio recordings, or photographs of FIRM premises, clients, visitors or team members for any reason, unless you have received prior written authorization to do so



### **NO REASONABLE EXPECTATION TO PRIVACY**

As outlined in the **Workplace Electronic Monitoring Policy**, the FIRM reserves the right to read, verify, inspect, audit, and/or monitor what you do in the workplace.

This means you must not have any expectation of privacy in what you create, store, send, or receive using the FIRM's technology tools and electronic communication tools and that any of your digital activities, including FIRM email messages, downloaded files, and internet usage may be viewed or monitored by the FIRM without prior notice.



### **CONSEQUENCE OF VIOLATION OF POLICY**

Given the potential for serious and irreparable consequences and damages caused by non-adherence to this Policy, be aware that violations of this Policy will be taken seriously, and will result in disciplinary measures, up to and including immediate termination of your employment with just cause.

Consequences relating to some of the prohibited activities included in this policy may include you and the FIRM being held liable for damages. If you are found to be responsible as a result of a violation of this Policy, legal action may be taken against you, and you may be required to repay the FIRM or others for any losses incurred. For example:

- If you electronically communicate any illegal, threatening, libelous, defamatory, offensive, racist, or obscene remarks, you may be held liable;
- If you forward FIRM Confidential Information or unlawfully divulge private information about FIRM Stakeholders, you may be held liable;
- Additionally, if the violation of this Policy resulted in criminal conduct, the FIRM will provide the records to the appropriate authorities for possible criminal prosecution.

#### ***READ IN CONJUNCTION WITH***

**Formal Terms & Definitions & Storing Digital & Documents & Centralized Filing System Policy & Workplace Electronic Monitoring Policy.**

## **Workplace Electronic Monitoring Policy**

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Electronic monitoring of the Workplace is an essential business activity to ensure everyone's security and safety, ensure adherence to FIRM policies and procedures, maintain a respectful work environment, and ensure that FIRM Materials are used safely and appropriately.

**Team Members must not expect privacy when using FIRM Materials and systems.** While any information collected by the FIRM will be used fairly and appropriately as per this policy, all activities that take place in the Workplace or while using FIRM Materials including Technology Tools, should be considered monitored.

The Ontario Working for Workers Act, 2022 requires the FIRM to introduce a written policy regarding its electronic monitoring practices. To that end the purpose of this Policy is to communicate how the FIRM may electronically monitor and collect information pertaining to team members. The FIRM is committed to protecting team members and FIRM Materials by using professional, respectful, and transparent methods of Workplace electronic monitoring, without intruding on your personal lives.

## **VIDEO SURVEILLANCE**

Video surveillance refers to surveillance by means of a camera or other digital recording device that monitors and records visual images and activities (without the capture of audio) on FIRM premises. Where video surveillance equipment is used, the equipment will be made clearly visible and there will be notices indicating the presence of the equipment. Additionally, the FIRM's electronic security systems collect and retain logs of team members access or attempted access. Data collected from team members access may include, and is not limited to:

- The date and time of access
- The unique identifier of the code being used to attempt access

## **PURPOSE**

- Security and safety of team members and FIRM premises
- Prevention of illegal or inappropriate behaviour including harassment and violence
- Prevention of theft, vandalism and property destruction
- Restricting access to restricted areas
- Complying with insurance requirements
- Providing evidence for potential litigation

## **WHEN MONITORING OCCURS**

Video cameras are operational 24/7.

## **DATA COLLECTION AND USAGE**

Video footage and door locks data can only be accessed and reviewed by leadership to monitor activities listed under 'Purpose'. Video footage cannot be reviewed without a legitimate reason.

Should unlawful activity be discovered, the recordings captured by video surveillance equipment or door locks systems will be used to the fullest extent of the law—including the possibility of disclosure to authorized third parties.

Video footage and door locks data are captured 24/7 and are stored by third parties in the cloud for 30 days.

### ***Read in Conjunction With***

**[Use of Technology Tools & Electronic Communication Policy](#) & [Confidentiality Policy](#) & [PIPEDA Privacy Compliance Policy](#)**

## 7. GOVERNMENT LEGISLATED POLICIES

### **AODA Accessibility Standards: Information, Communications, & Employment Policies**

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The FIRM believes in integration and equal opportunity and is committed to treating all people in a way that allows them to maintain their dignity and independence. We are committed to making every reasonable effort to meet the needs of persons with disabilities in a timely manner, provided the accommodations do not cause the FIRM undue hardship. This means identifying, removing and preventing barriers to accessibility and meeting accessibility standards in accordance with the Accessibility for Ontarians with Disabilities Act (AODA).

These standards were developed to identify, remove, and prevent barriers and increase accessibility for persons with disabilities in the areas of information and communications, and employment as outlined in the Regulation 191/11, Integrated Accessibility Standards ("Regulation") under the Accessibility for Ontarians with Disabilities Act, 2005.

#### **Accessibility Plan**

The FIRM will create, implement, and maintain a plan outlining how we will identify, remove and prevent barriers, and increase accessibility for people with disabilities. This plan will be posted on our website and will be reviewed every 5 years in consultation with persons with disabilities.

When requested to do so, the FIRM will make the plan available in a format that's accessible to people with disabilities.

#### **Training**

The FIRM will provide you with general training on the requirements of the accessibility standards referred to in the Regulation and in the Human Rights Code, as it pertains to persons with disabilities.

Additional training specific to the responsibilities of individual team members, particularly those who develop policies, and those who provide, goods and services to others, will be provided.

Records relating to training dates and attendees will be kept as training is provided.

#### **Information & Communications Standards**

This section defines the applicable processes the FIRM must follow to create, provide, and receive information and communications in ways that are accessible to people with disabilities.

#### **WEBSITE**

The FIRM website and content will conform to the World Wide Web Consortium Web Content Accessibility Guidelines (WCAG) 2.0, at Level AA, except where this requirement is impracticable.

## **ACCESSIBLE FORMATS & COMMUNICATION SUPPORTS**

Upon request, the FIRM will provide or arrange for the provision of accessible formats and communication support for persons with disabilities. The accommodation will take into account the individual's accessibility needs due to disability and the person will be consulted to determine the suitability of an accessible format or communication support.

The FIRM website will include notification of the availability of accessible formats and communication supports.

## **EMPLOYMENT STANDARDS**

This section applies to paid team members.

The Integrated Accessibility Standards Regulation (ISAR) Employment Standard requires us to have processes in place to determine a team member's accommodation needs. It addresses key processes in the life cycle of a job including recruitment through return to work.

## **INDIVIDUALIZED EMERGENCY RESPONSE INFORMATION**

The FIRM will create and make available individualized workplace emergency response information to team members who have a disability if:

- The disability makes the individualized information necessary
- The FIRM is aware of the need for accommodation due to the team member's disability
- This individualized information will be provided as soon as feasible after the FIRM becomes aware of the need for accommodation
- With the team member's consent, the information will be made available to the Team Member assigned to provide assistance to the team member in the event of an emergency

## **RECRUITMENT**

The FIRM will notify team members and the public about the availability of accommodation for job applicants with disabilities in its recruitment process, including its job postings and job postings section of its career web pages.

### **Selection Process**

The FIRM will notify job applicants that accommodations are available, upon request, in relation to the materials or processes to be used when they are selected to participate in an assessment or selection process.

If a selected job applicant requests an accommodation due to disability, the FIRM will consult with them and provide, or arrange for an appropriate accommodation that takes into account their accessibility needs.

### **Successful Job Applicants**

The FIRM will notify the successful job applicants of its processes for accommodating team members with disabilities when making offers of employment.

## **COMMUNICATION**

Team Members and new hires will be made aware of processes used to support team members with disabilities.

### **ACCESSIBLE FORMATS & COMMUNICATION SUPPORTS FOR TEAM MEMBERS**

When requested by a team member with a disability, the FIRM will consult with the team member to provide, or arrange for the provision of, accessible formats and communication supports for information that is needed to perform their job, and information that is generally available to other team members.

The FIRM will consult with the team member making the request to determine the appropriateness of an accessible format or communication support.

## **INDIVIDUAL ACCOMMODATION PLANS**

The FIRM will create a written process for the development of a documented individual accommodation plan for a team member with disabilities.

If requested, information regarding accessible formats and communications support provided will also be included in the individual accommodation plans.

The plans will also include individualized Workplace emergency response information (where required) and will identify any other accommodation to be provided.

## **RETURN TO WORK & REDEPLOYMENT**

The FIRM will create a documented return to work process for individuals who have been away from work due to a disability and who require disability-related accommodations in order to return to work.

The return-to-work process will outline the steps the FIRM will take to facilitate the team member's return to work and use documented individual accommodation plans.

## **TEAM MEMBER COUNSELLING, FEEDBACK, & COMMUNICATION**

Managers will consider the accessibility needs of team members with disabilities, as well as individual accommodation plans, when using performance management tools, providing career development and advancement, or when redeploying team members.

## **RESOURCES**

It is the FIRM's intention that this Policy complies with Regulation 191/11, Integrated Accessibility Standards ("Regulation") under the Accessibility for Ontarians with Disabilities Act, 2005.

<https://www.ontario.ca/page/accessibility-laws>

## **AODA — Accessible Client Service Standards Policy**

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This Policy covers the accessibility standard for client service.

The FIRM is committed to excellence in serving all clients including people with disabilities.

We also support the goal of the Ontario government to make Ontario barrier-free by 2025 and its implementation of accessibility standards for persons with disabilities, as detailed in the Accessibility for Ontarians with Disabilities Act (AODA).

The accessibility standard is a set of guidelines that the FIRM and team members must follow to identify, remove, and prevent barriers for clients with disabilities.

### **GUIDING PRINCIPLES**

#### **Dignity and Independence:**

- Our goods or services must be provided in a manner that respects the dignity and independence of persons with disabilities.

#### **Integration:**

- The provision of goods or services to persons with disabilities and others must be integrated unless an alternate measure is necessary, whether temporarily or on a permanent basis, to enable a person with a disability to obtain, use or benefit from our goods or services.

#### **Equal Opportunity:**

- Persons with disabilities must be given an opportunity equal to that given to others to obtain, use and benefit from our goods or services.

### **PROCEDURE & GUIDELINES**

To support this Policy's guiding principles and requirements, the FIRM has developed procedures and guidelines in the following areas:

- Provision of goods and services to persons with disabilities
- Communication with persons with disabilities
- Assistive devices
- Support persons and service animals
- Disruptions in services
- Training
- Client Feedback
- Location and Notice of Availability of Documents and Document Formats
- Modifications to this Policy or other policies

### **PROVISIONS OF GOODS & SERVICES**

The FIRM will make every reasonable effort to accommodate persons with disabilities following this Policy's guiding principles.

## **COMMUNICATION**

The FIRM will consider a person's disability when communicating with them, with the end goal being to communicate in an effective way. Where possible and helpful, team members will ask persons with disabilities directly how best to communicate with them.

The following are examples of additional optional measures that may be implemented by the FIRM as alternate formats of communication:

- Large print for those who have limited vision
- Audio format such as cassettes or digital audio format
- Braille that may be used by individuals who are blind or deaf-blind
- Videos that may be helpful to those with certain learning disabilities
- Easy-to-read, simplified summaries of materials for those with developmental or intellectual disabilities
- Alternate services or channels of communication, such as offering phone service rather than in-person service, or providing email rather than postal notices

## **ASSISTIVE DEVICES**

The FIRM will ensure that we are prepared to serve clients with various assistive devices that may be used by persons with disabilities while accessing our goods and/or services, provided the accommodation does not present a safety hazard, in which case team members will make every reasonable attempt to accommodate all individuals.

The FIRM allows and welcomes all forms of assistive devices on our premises. This may include for example, the use of walkers or oxygen tanks.

## **SERVICE ANIMALS**

The FIRM allows and welcomes clients with disabilities and their service animals, provided the accommodation does not present a safety hazard or is otherwise excluded by law, in which case team members will make every reasonable attempt to accommodate all individuals.

Service animals and support persons are permitted to together enter our premises that are open and accessible to third parties or the public, and in all situations where a disabled client requires the service animal and support person to access the FIRM goods and services.

If it is not readily apparent that the animal is a service animal, the FIRM may ask the client with disabilities for a letter from a professional health practitioner confirming that they require the animal for reasons relating to the disability.

It is the client's responsibility to ensure that their service animal is in control at all times.

## **SUPPORT PERSONS**

The FIRM allows and welcomes people with disabilities and their support persons. Support persons are permitted to enter our premises that are open and accessible to third parties or the public, and in all situations where a disabled client requires the support person to access the FIRM goods and services.

The FIRM may require a client with a disability to be accompanied by a Support Person where it is necessary to protect the health and safety of everyone on the premises. Before making a decision to require a support person, team members will:

- Consult with the person with a disability to understand their needs
- Consider health or safety reasons based on the available evidence
- Determine if there is any other reasonable way to protect the health or safety of the person or others on the premises
- A person with a disability who is accompanied by a support person will be allowed to have that person accompany them on our premises

## **DISRUPTION OF SERVICES**

The FIRM provides the following facilities or services that are crucial to some persons with disabilities to enable them to use or benefit from our goods or services:

- Elevator Access (location dependant)
- Accessible washrooms
- Persons with disabilities often go to a lot of trouble to visit our premises or access our goods or services, such as booking accessible transit or other arrangements that require additional effort and planning

As such, if the FIRM encounters any disruption to our facilities and services that are in place for persons with disabilities or if our premises can not be opened to the public for some reason, the FIRM will ensure the following:

- We provide notice of the disruption to the public
- The notice of disruption will include information about the reason for the disruption, its anticipated duration and a description of alternative facilities or services, if any, that are available
- As soon as we are aware of an interruption, a notice will be posted in a conspicuous place on our premises and on our website

## **TRAINING**

The FIRM will ensure that Everyone receives training about the provision of services to persons with disabilities, including the following team members:

- Every person who deals with members of the public or other third parties on behalf of the FIRM, whether the person does so as an team member, agent, volunteer, or otherwise
- Every person who participates in developing the FIRM's policies, practices and procedures governing the provision of goods or services to members of the public or other third parties

The training will include a review of the purposes of the Accessibility for Ontarians with Disabilities Act (AODA), and the requirements of this regulation and instruction about the following matters:

- How to interact and communicate with persons with various types of disability
- How to interact with persons with disabilities who use an assistive device, or require the assistance of a service animal or the assistance of a support person

- How to use equipment or devices that may be available on our premises, and that may help with the provision of goods or services to a person with a disability
- What to do if a person with a particular type of disability is having difficulty accessing our goods or services
- The training will be provided to each person as soon as practicable after they are assigned the relevant duties
- Training will also be provided on an on-going basis in connection with changes to the policies, practices and procedures governing the provision of goods or services to persons with disabilities
- The FIRM will keep records of the training provided under this section, including the dates on which the training is provided and the number of individuals to whom it is provided

## **CLIENT FEEDBACK**

Clients who wish to provide feedback regarding the way the FIRM provides goods and/or services to clients with disabilities can do so, either in person, via email, phone, mail, suggestion box, feedback card, etc.

- The feedback process will be provided or arranged in such a way to accommodate accessible formats and communication supports, upon request
- A client may request for team members to complete and submit the feedback form on their behalf
- All feedback will be directed to Jennifer Bailey at [jbailey@crawfordss.ca](mailto:jbailey@crawfordss.ca)
- Clients can expect to hear back from the FIRM within 30 days

## **NOTICE OF AVAILABILITY OF DOCUMENTS & DOCUMENT FORMATS** (This is a requirement for 50+ employers)

The FIRM ensures that persons to whom we provide goods or services are aware that our Policy and plan documents required by the Accessibility for Ontarians with Disabilities Act (AODA) are available upon request. The notice will be provided by posting the information in a conspicuous place as follows:

- On FIRM premises in Reception
- On the FIRM website
- If a client with a disability requests our plan, team members will provide the information in a format that takes into account the person's disability. Team members will work with clients to find a format that's accessible for them and will be provided in a format agreed to by all parties. For example, team members may direct our client to our accessible website or read the content of the document to them aloud

## **RESOURCES**

It is the FIRM's intention that this Policy is compliant with Ontario law.

<https://www.ontario.ca/page/accessibility-laws>

## **Health & Safety Policy**

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The FIRM is committed to fostering an environment where we are all responsible for taking every reasonable precaution to protect each other from occupational illness and injury. Everyone must protect their own health and safety, as well as that of others around them by working in compliance with the law and apply the safe work practices and procedures established by the FIRM.

The FIRM will make every reasonable effort to provide a hazard free environment and minimize health and safety risks for team members by adhering to all relevant legislation and, where appropriate, through the development, implementation and maintenance of internal health and safety work standards, programs and procedures. Here is what you need to know:

**The FIRM:**

- Will review this policy annually
- Will provide OSHA training to all team members

### **RIGHTS & RESPONSIBILITIES**

**You have a right to:**

- Refuse unsafe work
- As a team member, participate in the Workplace health and safety activities as a health and safety representative
- Know about, and be informed about, any actual and potential dangers in the workplace

**It is your responsibility to:**

- Conduct yourself in a safe manner at all times as deemed by a reasonable person
- Work in compliance with Occupational Health & Safety (OH&S) acts and regulations
- Complete all safety training that applies to your position. You may be required to demonstrate your level of understanding of training through the completion of tests, quizzes and/or task observation
- Adhere to policies that prescribe safety procedures and precautions as directed by the FIRM
- Report Workplace hazards and dangers
- Ensure you do not use or operate any equipment or work in a way that may endanger you or any team members
- Avoid engaging in any prank, contest, feat of strength, unnecessary running, or rough and boisterous conduct that could pose a risk to your safety or the safety of others
- Do not engage in work while impaired by illicit drugs, illegal substances, or other causes

**You can expect the FIRM to:**

- Enforce adherence to safety procedures and precautions as directed by the FIRM
- Advise you of potential and actual hazards
- Take every reasonable precaution in the circumstances for your protection
- Establish and maintain at least one health and safety representative

- Take every reasonable precaution to ensure the workplace is safe
- Provide training about any potential hazards and how to safely use, handle, store and dispose of hazardous substances, and how to handle emergencies
- Supply personal protective equipment and ensure workers know how to use the equipment safely and properly
- Immediately report all critical injuries to the government department responsible for OH&S

## **Workplace Hazards & WHMIS Policies**

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### **WORKPLACE HAZARDS**

Workplace hazards are identified and controlled appropriately by:

- Recognizing and identifying workplace hazards, with the participation of all team members
- Assessing the likelihood that workers may be affected by the hazard
- Addressing and resolving dangerous workplace hazards

### **WORKPLACE HAZARDOUS MATERIALS INFORMATION SYSTEM (WHMIS)**

The FIRM will provide appropriate WHMIS training and education for team members who are exposed or likely to be exposed to hazardous materials in the Workplace.

### **JOINT HEALTH & SAFETY COMMITTEE/REPRESENTATIVES**

The FIRM maintains a Joint Health and Safety Committee or Health and Safety Representative as required by law to:

- Identify potential hazards
- Evaluate these potential hazards
- Recommend corrective action
- Follow-up on implemented recommendations

## **Impairment & Substance Dependency Policy**

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To foster a healthy workplace and help ensure that you and FIRM stakeholders are safe, the FIRM has adopted a formal process for dealing with suspected impairment and substance dependency.

### **IMPAIRMENT**

Observations and suspicion of impairment may include:

- Slurred speech
- Inability to gain balance or footing
- Watery or red eyes
- The odour of illicit drugs, cannabis, or alcohol
- Dilated pupils
- Exhibiting unusual behaviour

## PROCEDURE

If you are suspected of impairment, the following procedures will apply, wherever possible:

- If possible, the opinion of leadership will be sought to corroborate the observation of your behaviour and suspicions of impairment
- A manager or leadership will attempt to meet privately with you to discuss or substantiate the suspicion
- Substantiation of the suspicion by the best judgment of two management individuals is sufficient to deem you unfit for work and does not require a blood test or breathalyzer
- You will be sent home safely by taxi or by other means
- If your impairment is such that there appears to be an immediate danger to your health, the FIRM will call an ambulance or get you to the nearest medical facility
- You will not be permitted to operate a vehicle if you are suspected of impairment. If you do not co-operate and insist on driving yourself home, the FIRM will contact the police
- A meeting will be scheduled for the following day that will include you, human resources and leadership who will determine appropriate disciplinary measures
- It is a serious offence if you are found to be impaired in the workplace a second time and may result in disciplinary measures up to and including termination of your employment with just cause

## PRECAUTIONS AT FIRM EVENTS

At FIRM events where event-appropriate Legal Substances are served or permitted, the FIRM may take the following actions:

- Remind the attendees of this policy and the intoxication at FIRM events policy and of their obligations as guests of FIRM events
- Provide a selection of non-alcoholic beverages as alternatives to alcoholic beverages
- Limit the amount of event-appropriate legal substances available to each attendee
- Make attempts to prevent an attendee who shows outward signs of Intoxication from continuing to consume event-appropriate legal substances
- Appoint a designated driver or provide alternate means of transportation to attendees who show outward signs of impairment or Intoxication
- Prevent an attendee who shows outward signs of intoxication from leaving the event unaccompanied

## OVER-THE-COUNTER MEDICATIONS

While not a requirement, if you are taking over-the-counter medication, you are encouraged to let Human Resources know if there is a chance you may experience drowsiness or other side effects that may affect your performance.

## TEAM MEMBER SUBSTANCE DEPENDENCY

Some of us may develop a dependency on certain substances, which may be defined as a disease or disability under Human Rights legislation. In this situation:

- You are encouraged to communicate your dependency or any previous dependency to Leadership so that you may be accommodated as appropriate
- Maintaining performance standards is a continued expectation and you are expected to seek treatment as soon as you can. We will support you where we can but can not do so unless you seek treatment. The FIRM reserves the right to require you to obtain treatment from a rehabilitation program as a condition of the continuation of your employment
- If you are protected under Human Rights, the FIRM may work with you to provide accommodations such as making adjustments or modifications to your work or the work environment, up to the point of undue hardship
- You will not be disciplined for asking for help relating to a dependency
- All medical information relating to your condition will be kept confidential

*Read In Conjunction With*

[Intoxication at FIRM Events Policy](#)

## PIPEDA Privacy Compliance Policy

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We are all responsible for understanding and adhering to this policy to ensure that the FIRM is compliant with PIPEDA requirements by adhering to its 10 Principles as follows:

### 1. Accountability

- The FIRM and team members will comply with all 10 of the principles
- The COO is the individual responsible for the FIRM's compliance
- Personal information held by the FIRM or transferred to a third party for processing will be protected

### 2. Identify Purpose for Collection

We will identify the reasons for collecting personal information before or at the time of collection.

- Before or when any personal information is collected, we will identify why it is needed and how it will be used
- We will document why the information is collected
- We will inform the individual from whom the information is collected why it is needed.
- If we identify any new purpose for the information, we will obtain the individual's consent before using it.

### **3. Obtain Informed Consent**

Consent is considered valid only if it is reasonable to expect that individuals to whom the FIRM's activities are directed would understand the nature, purpose and consequences of the collection, use or disclosure to which they are consenting.

We may collect personal information without an individual's knowledge or consent only as outlined as specific exceptions under PIPEDA.

- We will specify what personal information we are collecting and why in a way that our clients can clearly understand
- We will inform the individual in a meaningful way of the purposes for the collection, use or disclosure of personal data
- We will obtain the individual's consent before or at the time of collection, as well as when a new use of their personal information is identified

### **4. Limit Collection of Personal Information**

- We will not collect personal information indiscriminately
- We will not deceive or mislead individuals about the reasons for collecting personal information

### **5. Limit Use, Disclosure, & Retention**

- We will use or disclose personal information only for the purpose for which it was collected, unless the individual consents, or the use or disclosure is authorized by PIPEDA
- We will keep personal information only as long as necessary to satisfy the purposes
- We will keep personal information used to make a decision about a person for a reasonable period of time
- We will destroy, erase or render anonymous any personal information that is no longer required for an identified purpose or a legal requirement

### **6. Keep Personal Information Accurate**

- We will make every effort to minimize the possibility of using incorrect information when making a decision about the individual or when disclosing information to third parties

### **7. Safeguard Personal Information**

- We will protect personal information against loss or theft
- We will safeguard the information from unauthorized access, disclosure, copying, use or modification
- We will protect personal information regardless of the format in which it is held

### **8. Make Information About Policies & Procedures Available**

- Our clients have access to our privacy practices on our website

## **9. Provide Access to Personal Information**

With some specific exceptions outlined in PIPEDA, individuals have access to the private information the FIRM has about them.

- When requested, we will inform individuals if we have any personal information about them
- We will explain how it is or has been used and provide a list of any organizations to which it has been disclosed
- We will give individuals access to their information
- We will correct or amend any personal information if its accuracy and completeness is challenged and found to be deficient
- We will provide a copy of the information requested, or reasons for not providing access, subject to exceptions set out in Section 9 of PIPEDA
- We will note any disagreement on the file and advise third parties where appropriate

## **10. Provide Recourse**

- Our complaint procedure is available on our website and includes information about available recourse
- We will promptly investigate all complaints received
- We will take appropriate and reasonable measures to correct information handling practices

## **RESOURCES**

It is the FIRM's intention that this Policy is compliant with Ontario law.

<https://www.priv.gc.ca/en/privacy-topics/privacy-laws-in-canada/the-personal-information-protection-and-electronic-documents-act-pipeda/>

<https://laws-lois.justice.gc.ca/eng/acts/P-8.6/FullText.html>

*Read In Conjunction With*

**Formal Terms & Definitions**

## **Prevention of Harassment & Discrimination Policy**

Harassment or Discrimination – defined in **Formal Terms & Definitions** will not be tolerated in the Workplace. Period.

The FIRM strives to create an inclusive workplace that's respectful and welcoming of diversity. In accordance with workplace rights set out under the Ontario Human Rights Code and Occupational Health and Safety Act (OHSA), team members in the workplace have the right to the following:

- Freedom from harassment
- Equal treatment without discrimination

Decisions pertaining to all areas of work including recruitment, hiring, training, transfers, terminations, layoffs, counselling, compensation, hours of work, benefits, and performance reviews are based on job performance, merit, and qualifications. Our practice is one of honest evaluation of each individual's qualifications and business contributions.

Here is what you need to know:

- The FIRM will provide you with harassment, discrimination, and workplace violence prevention training so that you are clear about roles, responsibilities, accountability, and the information and procedures outlined in this policy
- In accordance with OHSA, this policy will be reviewed annually
- This policy is posted on the bulletin board
- In accordance with the Occupational Health and Safety Act, in the event that you encounter unsafe working conditions, or a situation presents a serious safety concern, you have the right to refuse any work that you believe to be unsafe

*Read In Conjunction With*  
**Formal Terms & Definitions**

## **PROCEDURE**

### **Reporting & Investigating Discrimination or Harassment**

#### **OVERVIEW**

You are responsible for helping to enforce this policy and must make every reasonable effort in a safe manner to prevent discrimination and/or harassing behaviour and report every incident of harassment and/or discrimination immediately — whether it was observed, happened to you personally, or if the problem was reported to you. Harassment and discrimination should not be ignored as silence can be, and often is, interpreted as acceptance.

Team members will not be demoted, dismissed, disciplined or denied a promotion, advancement or employment opportunities because they rejected sexual advances or because they lodged a complaint when they honestly believed they were being harassed or discriminated against.

Once a written complaint relating to reporting discrimination or harassment has been received, the FIRM will complete a thorough investigation.

#### **WITNESSING HARASSMENT OR DISCRIMINATION**

If you are a co-worker who's witnessed discrimination or harassment in the workplace:

- Inform the affected person that you have witnessed what you believe to be discrimination or harassment and that you find it unacceptable. Encourage the affected person to report the incident as outlined in the procedures below.

- Reinforcement and support often provide the affected person with courage to come forward. If the affected person does not feel that discrimination or harassment has taken place, the incident is considered closed
- If you feel it is safe to do so, inform the alleged perpetrator(s) that you have witnessed the act(s) and find it unacceptable

## **REPORTING HARASSMENT OR DISCRIMINATION**

If you feel you have been the subject of harassing or discriminatory treatment:

1. You are encouraged to explain to the person who you feel is harassing or discriminating against you (the “Respondent”) that the conduct is unwelcome, but you are not obliged to do so.
  - If addressing the Respondent is uncomfortable or could lead to an escalation of the harassment or discrimination, or to safety risks, you are not expected to directly interact with that person
  - You should never feel obliged to address the Respondent against your better judgement
2. If the situation can not be resolved by speaking to the Respondent, you may make a complaint by speaking to either Human Resources or Leadership.
3. You, the Respondent, and any witnesses are advised to create and keep written notes about the events at issue, and to maintain any relevant written documentation.
4. Where possible, the complaint should be made in writing, including details of:
  - What happened — a description of the events or situation
  - When it happened — dates and times of the events or incidents
  - Where it happened — the exact location
  - Who saw it happen — the names of any witnesses, if any.
5. If necessary, you or the Respondent will be placed on a paid leave of absence, moved to a different location within the FIRM, or provided with alternative reporting relationships. The decision will be made on a case-by-case basis and will reflect the principle that you will not be penalized for making the complaint.

## **INVESTIGATING DISCRIMINATION OR HARASSMENT**

Once a written Discrimination or Harassment complaint has been received, the FIRM will conduct an investigation that's appropriate to the circumstances.

1. Depending on the complaint, the person receiving the complaint will appoint an advisor, mediator, or internal or external investigator (“Investigator”)
2. The Investigator:
  - Is responsible for ensuring a thorough, fair and impartial investigation of the allegations in the complaint
  - Will notify the Respondent of the complaint and provide them with a copy of your written complaint

- Will interview you, the Respondent, and any relevant witnesses suggested by you or the Respondent, as well as gather documents relevant to the matters in the complaint. All team members are required to cooperate with the Investigator
- Will, wherever possible, complete the investigation within 90 days of receiving the assignment
- At the conclusion of the investigation, will prepare a written report summarizing the allegations and the investigation results, and will forward the report to Leadership

3. Based on the findings in the Investigator's report, Leadership will decide whether this policy has been violated.

4. If this policy is violated, the Leadership will proceed as follows:

- Determine the appropriate consequences for the Respondent who violated the policy. These may include:
  - An apology
  - Counselling
  - Education and training
  - Verbal or written reprimand
  - Suspension with pay
  - Suspension without pay
- In determining the appropriate consequences, take into account the nature of the violation of the Policy, its severity, and whether the Respondent has previously violated the Policy
- Where a violation of the policy is found, take any steps necessary to repair the effects of the discrimination or harassment on you, and to prevent further recurrences of harassment or discrimination in the FIRM
- Communicate the results of the investigation and any corrective actions to you and the Respondent. You and the Respondent will each be provided with a copy of the Investigator's report

## **CONFIDENTIALITY**

The FIRM will do everything it can to protect the privacy of all individuals involved in a discrimination or harassment complaint and to ensure that they are treated fairly and respectfully.

- Investigators and persons receiving complaints will, to the extent possible, protect the confidentiality and privacy of persons involved in a complaint, subject to the requirements of a fair investigation, resolution process, and the law
- All documents related to a complaint, including the written complaint, witness statements, investigation notes and reports, and documents related to the complaint, will be securely maintained by Leadership, separate from team members files
- Information gathered about an incident or complaint of harassment or discrimination will not be disclosed unless necessary for the investigation or corrective action regarding the incident

- Information obtained about an incident or complaint of workplace harassment, including identifying information about any individuals involved, will not be disclosed unless the disclosure is necessary for investigating, taking corrective action, or by law

## **YOUR RIGHTS**

- You have a right to claim and enforce your right to a workplace free of harassment and discrimination.
- You shouldn't be negatively treated for bringing forward a complaint, providing information related to a complaint, or helping to resolve a complaint
- If you are dissatisfied with the outcome of a complaint, you will be reminded of your rights under the Ontario Human Rights Code

## **FRAUDULENT OR MALICIOUS COMPLAINTS**

Unfounded or retaliatory allegations of misconduct outlined in this policy may cause both the Respondent and the FIRM significant consequences.

If it is determined that you have knowingly made false statements or brought forward a false complaint, immediate disciplinary action will be taken. As with any case of workplace misconduct, you will be subject to disciplinary measures, up to and including termination of your employment with Just Cause.

## **REPRISALS**

It is a violation of this policy to discipline or punish an individual because they've brought forward a complaint, provided information related to a complaint, or otherwise been involved in the complaint resolution process.

A reprisal may be the subject of a separate complaint under this policy. If you engage in reprisal, you will be subject to disciplinary measures, up to and including termination of your employment with Just Cause.

### *Read in Conjunction With*

### **Diversity, Inclusion, Equity & Equality Policy & Formal Terms and Definitions**

## **Prevention of Workplace Violence Policy**

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The FIRM is committed to providing and maintaining a safe, productive and healthy workplace and does not condone or tolerate acts of violence, intimidation, or bullying against any FIRM Stakeholder by any team member.

Here is what you need to know:

- Workplace Violence – defined in **Formal Terms & Definitions** is strictly prohibited
- Weapons are strictly prohibited in the workplace under any circumstance. Any violation will be reported to the police immediately
- Talk of workplace violence or joking about workplace violence is strictly prohibited.

- The FIRM will provide you with harassment, discrimination, and workplace violence prevention training so that you are clear about roles, responsibilities, accountability, and the information and procedures outlined in this policy.
- You are personally accountable and responsible for enforcing this policy and where appropriate, must make every effort to prevent intimidation and bullying, and report violence
- In accordance with OHSA, this policy will be reviewed annually. The FIRM, in consultation with a Joint Health and Safety Committee or Health and Safety Representative, will develop, maintain, and review at least annually, a written program that implements this policy
- This policy is posted on the bulletin board
- In accordance with the Occupational Health and Safety Act, in the event that you encounter unsafe working conditions, or a situation presents a serious safety concern, you have the right to refuse any work that you believe to be unsafe

***Read In Conjunction With***

**Formal Terms & Definitions**

**PROCEDURE**

**Assessing the Risk of Violence**

1. The FIRM will assess the workplace to identify any risks related to potential violence and will implement measures to mitigate any identified risks to team members safety. This information will be provided to the Joint Health and Safety Committee or Health and Safety Representative.
2. The FIRM will communicate information relating to a person with a history of violence when the following conditions apply:
  - Team members may reasonably be expected to come into contact with the person in the Workplace
  - There is a potential risk of violence as a result of interactions with the person with a history of violence

Under these conditions, the FIRM will only disclose personal information that is deemed necessary to protect team members from harm.

**Reporting & Investigating Workplace Violence**

**REPORTING WORKPLACE VIOLENCE**

1. In cases where workplace violence, or a threat of workplace violence, has occurred, and there is no imminent danger, report it immediately to Human Resources or Leadership.
2. If you witness any threat of workplace violence or violent conduct, remove yourself from harm and immediately call 911. For example, this may include a visitor entering the Workplace with a weapon.

3. If you have a legal court order against an individual, you are encouraged to share that information with Leadership so that the FIRM is aware of any potential aggressor who may violate a court order and attempt to contact or harm you at work.

## **INVESTIGATING WORKPLACE VIOLENCE**

1. All reported acts of Workplace Violence will be investigated.
2. Consultation with external parties including legal counsel and the police may occur.
3. All reasonable measures to reduce the risks identified by the incident will be taken.
4. The incident, investigation, and corrective actions will be documented.
5. The police and any other necessary third party will be assisted in any criminal proceeding.
6. If you must take time off from work because of workplace violence, a report of the incident will be provided to the Ministry of Labour.
7. If you are found to have engaged in workplace violence, appropriate consequences will be determined which may include:
  - Suspension without pay
  - Termination of your Employment, including immediate termination of your Employment with Just Cause
8. The Joint Health and Safety Committee or Health and Safety Representative will:
  - Provide recommendations to Leadership to reduce or eliminate the risk of workplace violence
  - Review all reports forwarded to the Joint Health and Safety Committee or Health and Safety Representative regarding workplace violence and other incident reports as appropriate pertaining to incidents of workplace violence that result in personal injury or threat of personal injury, property damage, or police involvement
  - Participate in the investigation of critical injuries (e.g., incidents that place life in jeopardy, result in substantial blood loss, fracture of leg or arm, etc.)
  - Recommend corrective measures for the improvement of the health and safety of workers
  - Respond to team members concerns related to workplace violence and communicate these to Leadership

## **FRAUDULENT OR MALICIOUS COMPLAINTS**

Unfounded or retaliatory allegations of misconduct outlined in this Policy may result in significant consequences for both the accused and the FIRM.

If it is determined that you have knowingly made false statements or falsely reported an act or threat of Workplace Violence, immediate disciplinary action will be taken. As with any case of workplace misconduct, you will be subject to disciplinary measures, up to and including termination of your employment with Just Cause.

## REPRISALS

It is a violation of this policy to discipline or punish an individual because they've reported an act or threat of workplace violence or provided information related to the act or threat.

A reprisal may be the subject of a separate complaint under this policy. If you engage in reprisal, you will be subject to disciplinary measures, up to and including termination of your employment with Just Cause.

## Protected Grounds — Duty to Accommodate Policy

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When we refer to 'accommodations,' we mean making arrangements to ensure that everyone has the same opportunities.

The FIRM will make every reasonable effort to work with team members and job applicants protected under the Human Rights Code (Protected Grounds) so they're able to work effectively by making temporary or permanent adjustments or modifications to their workplace, up to the point of undue hardship for the FIRM. Accommodation examples could include:

- Adoption of speech recognition software
- Flexible working hours
- Accommodating religious obligations
- Modifying the dress code where the accommodation does not conflict with established safety policies, or where uniforms can easily be modified
- Modifying break schedules to accommodate specific times for prayers.
- Replacing a public holiday with another day off that coincides with your religious holiday of faith.

## Privacy of Personal Information Policy

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During your tenure with the FIRM, we collect, use and may disclose your personal information. When you join the FIRM, you give us information about yourself for payroll, benefits and emergency purposes. The FIRM is responsible for ensuring that your personal information remains confidential throughout your employment with the FIRM.

## FIRM PRECAUTIONS

We recognize and respect your right to privacy. To maintain this right, the FIRM will:

- Only collect private information that's required for business, Human Resources, tax and legal purposes and the reason for collection will be disclosed to you. Your private information will not be used for any other purpose
- Take all reasonable precautions to ensure that the collected information is held securely and protected from disclosure
- Restrict internal access to personal records to those having an authorized, business-related need-to-know reason to do so, and take disciplinary measures when those with access to personal records violate this policy

- Maintain strict guidelines to secure your private information, as outlined in the **Confidentiality Policy** that all team members must adhere to
- Adhere to the principles outlined in the **PIPEDA Privacy Compliance** policy
- Not release your personal information to outside sources without your written approval, unless legally required to do so. Access to your personal records by third parties, including law enforcement and other governmental agencies, is only provided pursuant to statutory authority such as a court order or subpoena
- Not, without your written permission, provide reference check information about you beyond verifying dates of your employment or last position held. With your permission, we will provide additional reference information concerning your general working habits, reason for termination or resignation, attendance record, salary verification, performance, and whether or not the FIRM would rehire you
- Provide access to you to view your personal information, if you request it
- Destroy personal information when it is no longer required in accordance with the law.

## **WITHOUT YOUR CONSENT**

The FIRM may use your personal information without your consent under particular circumstances. These situations may include:

- The FIRM is under obligation by law to disclose personal information in order to adhere to the requirements of an investigation
- An emergency exists that threatens an individual's life, health, or personal security
- The personal information is for in-house anonymous statistical study or research
- The personal information is already publicly available
- Disclosure is required to investigate a breach of contract

## **WORK PRODUCT**

Any work product, or anything created using FIRM materials, belongs to the FIRM and is not considered private information.

## **YOUR RESPONSIBILITIES**

- If your personal information changes, you are responsible to give the FIRM Administrator the updated information
- If you are in a position that entrusts you with highly sensitive information, refer to **Confidentiality Policy**

*Read in Conjunction With*

**Confidentiality Policy** & **PIPEDA Privacy Compliance Policy**

## **Smoke-Free Workplace Policy**

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Non-smokers should not have to come into contact with second-hand smoke. The FIRM has adopted a smoke-free workplace in accordance with the Smoke-Free Ontario Act.

Smoking is not permitted anywhere inside the FIRM premises. Smoking is only permitted at least 20 metres away from the windows, doorways and air intakes of public places to protect indoor air quality.

## **Pay Equity Policy**

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It is the FIRM's intention that its pay practices adhere to the Employment Equity Act in Ontario and the Employment Standards Act 2000.

The FIRM is committed to maintaining a pay structure that's competitive in our industry and pays team members equitably when evaluating identical jobs and when evaluating jobs that may be different but provide equal value. When assessing individual positions and evaluating comparable value, the FIRM takes the factors of skill, effort, responsibility and working conditions into consideration.

### **PROCEDURE**

Each unique position will be evaluated every 3 years, when significant changes occur, or a new position is established. The jobs will be evaluated using a gender-neutral factor comparison system that utilizes the following 4 factors identified by the Ontario Pay Equity Commission:

- Jobs are grouped into job classes
- Job classes consist of jobs that have similar recruitment practices, similar duties and responsibilities and have the same compensation schedule. These job classes are identified as female, male or gender neutral
- Job information is then collected about female and male job classes
- Each job class is valued using the 4 factors required by law — skill, effort, responsibility and working conditions
- Once all job classes are valued, all classes are compared to male job classes and where the values are comparable, the job rate of the female job class must be at least equal to the job rate of the comparable male job class; if it is lower, the FIRM will adjust the rate of the female job class

### **RESOURCES**

It is the FIRM's intention that this Policy is compliant with Ontario law.

<https://www.payequity.gov.on.ca/en/Pages/default.aspx>

## 8. GOVERNMENT LEGISLATED LEAVES

The following Government Legislated Leaves are arranged in alphabetical order for your convenience.

### **Bereavement Leave**

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We extend our condolences to you should you experience a death in your immediate family or some other misfortune. We support you during these difficult times and you may be eligible for unpaid time off from work. Here is what else you should know:

- You may be eligible for additional unpaid days off as per the **Family Responsibility Leave Policy**

For further information including definition of family members, please refer to the link to the Employment Standards Act on Bereavement Leave included in the **Resources** section below. It will also address any specific questions you may have about your rights and obligations relating to the Leave.

### **PROCEDURE**

Provide Leadership with the details of the situation as soon as possible and a mutual determination will be made regarding the time off.

### **RESOURCES**

It is the FIRM's intention that this Policy is compliant with Ontario law.

<https://www.ontario.ca/document/your-guide-employment-standards-act-0/bereavement-leave>

*Read in Conjunction With*

[CSS Attendance & Absentee Policies](#) & [Family Responsibility Leave Policy](#)

### **Crime-Related Child Death or Disappearance Leave**

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When your child is the victim of crime, we empathize with these unimaginable circumstances and recognize that you will require support from several different sources. If you have been employed with the FIRM for the period specified in the Ontario ESA, you are eligible for Crime-Related Child Death or Disappearance Leave which provides you with unpaid time off from work.

A link to the Act is included in the **Resources** section below. It will address any specific questions you may have about your rights and obligations relating to the Leave, including the definition of crime and child.

### **PROCEDURE**

If you take time away from work because of the crime-related death or disappearance of your child, you may be eligible for the Federal Income Support for Parents of Murdered or Missing Children grant. Refer to the link below for additional information. If you are faced with having to take this Leave, speak with Administration who will do everything they can to provide you with assistance.

## RESOURCES

It is the FIRM's intention that this Policy is compliant with Ontario law.

- Crime-Related Child Dissapearance Leave: <https://www.ontario.ca/document/your-guide-employment-standards-act-0/crime-related-child-disappearance-leave>
- Crime-Related Child Death Leave: <https://www.ontario.ca/document/your-guide-employment-standards-act-0/child-death-leave>
- Federal Income Support for Parents of Murdered or Missing Children Grant: <https://www.canada.ca/en/employment-social-development/services/parents-murdered-missing-children.html>

## Critical Illness Leave

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When a minor child or an adult becomes critically ill, they need someone to provide them with care and support. In accordance with the Ontario ESA, you may be eligible for Critical Illness Leave which is unpaid time off from work to provide care or support for a period specified under the Act.

A link to the Act is included in the **Resources** section below. It provides additional information such as the definition of minor child, adult and family member, situations that qualify as "critical illness", and length of the Critical Illness Leave.

## PROCEDURE

- You must submit your request for Critical Illness Leave in writing to Human Resources, giving as much notice as possible
- The FIRM reserves the right to require you to provide a medical certificate to support the Leave request (ideally in advance, or as soon as possible thereafter). If you do not provide a medical certificate, you may not be entitled to the leave
- In certain circumstances, you may use a combination of paid leave, unpaid leave, or vacation or banked time
- If you are planning to take this leave, speak with Human Resources who will be happy to provide you with assistance
- Team members who take leave from work to provide care or support to their critically ill minor child or to a critically ill adult may be eligible to receive Employment Insurance (EI) special benefits for Family Caregiver Benefit for Children or Family Caregiver Benefit for Adults
- For more information on eligibility, benefit amount and duration of benefit, please check out the Service Canada website provided in the **Resources** section below

The right to take time off from work under the Critical Illness Leave is not the same as the right to the payment of EI benefits for Family Caregiver Benefit for Children or Family Caregiver Benefit for Adults under the federal Employment Insurance Act. You may be entitled to a Critical Illness Leave whether or not you have applied for, or qualify for, the EI benefits for Caregiver Benefit for Children or Family Caregiver Benefit for Adults.

## RESOURCES

### Service Canada - Employment Insurance:

- E.I. Family Caregiver Benefit for Adults:  
<https://www.canada.ca/en/services/benefits/ei/family-caregiver-adults.html>
- E.I. Family Caregiver Benefit for Children:  
<https://www.canada.ca/en/services/benefits/ei/family-caregiver-children.html>

It is the FIRM's intention that this Policy is compliant with Ontario law.

### Ontario ESA

<https://www.ontario.ca/document/your-guide-employment-standards-act-0/critical-illness-leave>

## **Continuing Benefits & Seniority While on Leave**

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During any legislated leave included in the **Legislated Leave** section of this Handbook, unless otherwise indicated within the individual policy:

- You will continue to earn seniority based on length of service
- In the event of a prolonged leave, it is the FIRM's intention, where possible, that you be placed in the same or comparable position you held when the leave began
- Your FIRM-paid benefits will continue
- You can choose to continue with any team member-paid benefit during unpaid legislated leaves by continuing to pay your portion of the monthly premiums

## **Declared Emergency Leave**

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Where an emergency is declared under the Emergency Management and Civil Protection Act (EMCPA), you are entitled to an unpaid leave of absence for the duration of the declared emergency, if you can not continue with your job duties due to one of the following circumstances:

- An order made under the Emergency Management and Civil Protection Act applies to the FIRM
- An order made under the Health Protection and Promotion Act (HPPA) applies to the FIRM
- You have to provide care or assistance to a "Specified Individual"
- Any other reason that may be prescribed by law

The FIRM can require you to provide evidence to verify the leave. To provide you with flexibility, the evidence and time it is provided will both be "reasonable in the circumstances".

Refer to the link in the **Resources** section below for details on Declared Emergency Leave, including length of leave and definition of a "Specified Individual".

## RESOURCES

It is the FIRM's intention that this Policy is compliant with Ontario law.

<https://www.ontario.ca/document/your-guide-employment-standards-act-0/declared-emergency-leave>

## Domestic and Sexual Violence Leave

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We empathize and fully support a team member when they're faced with the unfortunate situation of domestic sexual violence. It is a traumatic time and the best support we can provide is time off from work so that you can focus on taking care of yourself or your children.

You may be eligible for Domestic or Sexual Violence Leave, in accordance with the Ontario ESA. The Leave is a combination of paid and unpaid time off from work. For information on this Leave, including eligibility, length of leave and pay entitlement, please refer to the Act provided in the Resources section below.

## PROCEDURE

- If you are taking one or more days of Leave, you must notify Human Resources in advance or as soon as possible if the leave has already begun
- If you are taking one or more weeks or part weeks of the Leave entitlement, you must inform Human Resources in writing before the leave is taken. If it is not possible to give notice, you must inform Human Resources as soon as possible after starting the leave
- If you are planning to take this Leave, speak with Administration who will be happy to provide you with assistance

## RESOURCES

It is the FIRM's intention that this Policy is compliant with Ontario law.

<https://www.ontario.ca/document/your-guide-employment-standards-act-0/domestic-or-sexual-violence-leave>

## Family Medical Leave

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Sometimes, someone we love becomes ill to the point where they are not expected to be with us much longer. Someone needs to provide them with care and support during this difficult time.

Family Medical Leave is unpaid time off work for eligible team members to provide care or support to Family Members in respect of whom a qualified health practitioner has issued a certificate indicating that they have a serious medical condition with a significant risk of death occurring within a specific period as stipulated in the Ontario ESA.

Care or support includes, but is not limited to the following:

- Providing psychological or emotional support
- Arranging for care by a third-party provider

- Directly providing or participating in the care of the Family Member

A link to the Ontario ESA is included in the Resources section below. It will address any specific questions you may have about your rights and obligations relating to the Leave, including length of leave and situations that qualify for Family Medical Leave.

## PROCEDURE

- You must submit your request for Family Medical Leave in writing to Human Resources, giving as much notice as possible
- The FIRM reserves the right to require you to provide a medical certificate to support the Leave request (ideally in advance, or as soon as possible thereafter). If you Do not provide a medical certificate, you may not be entitled to the Leave
- In certain circumstances, you may use a combination of paid leave, unpaid leave, vacation or banked time
- Under the federal *Employment Insurance Act*, you may be eligible for Compassionate Care Benefits if you have been away from work temporarily to provide care to a family member who has a serious medical condition with a significant risk of death and who requires care or support from one or more family members

The right to take time off work under this Policy is not the same as the right to the payment of Compassionate Care Benefits under the federal Employment Insurance Act. You may be entitled to Family Medical Leave whether or not you have applied for or are qualified for the Compassionate Care Benefits.

For information about Employment Insurance (EI), refer to the **Resources** below.

- If you are planning to take this Leave, speak with the Administration who will be happy to provide you with assistance.

## RESOURCES

It is the FIRM's intention that this Policy is compliant with Ontario law.

<https://www.ontario.ca/document/your-guide-employment-standards-act-0/family-medical-leave>

## Family Care Giver Leave

---

Sometimes, someone we love becomes ill and someone needs to provide them with care and support.

Family Care Giver Leave is unpaid time off from work to provide care or support to family members in respect of whom a qualified health practitioner has issued a certificate indicating that they have a serious medical condition.

Care or support includes, but is not limited to the following:

- Providing psychological or emotional support
- Arranging for care by a third-party provider
- Directly providing or participating in the care of the Family Member

You are eligible for Family Care Giver Leave in accordance with Ontario ESA. Refer to the link in the **Resources** section at the end of this Policy for details related to this leave, including length of time off work, definition of “family members” and examples of situations that qualify for this Leave. It will address any specific questions you may have about your rights and obligations relating to the Leave.

## **PROCEDURE**

- You must submit your request for Family Care Giver Leave in writing to Human Resources, giving as much notice as possible
- The FIRM reserves the right to require you to provide a medical certificate to support the Leave request (ideally in advance, or as soon as possible thereafter). If you Do not provide a medical certificate, you may not be entitled to the Leave
- In certain circumstances, you may use a combination of paid leave, unpaid leave, or vacation or banked time
- If you are planning to take this Leave, speak with the Administration who will be happy to provide you with assistance

## **RESOURCES**

It is the FIRM’s intention that this Policy is compliant with Ontario law.

<https://www.ontario.ca/document/your-guide-employment-standards-act-0/family-caregiver-leave>

## **Family Responsibility Leave**

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Sometimes, someone we love needs our care and support.

Family Responsibility Leave is unpaid time off from work to provide care or support to Family Members. Depending on the circumstances, you may be eligible for Family Responsibility Leave. Refer to the link in the **Resources** section at the end of this Policy for details on the Family Responsibility Leave, including length of leave and definition of “family members”.

## **PROCEDURE**

- If possible, submit your request for Family Responsibility Leave in writing to Human Resources
- If you are planning to take this Leave, speak with the Administration who will be happy to provide you with assistance
- In certain circumstances, you may use a combination of paid leave, unpaid leave, or vacation or banked time
- Refer to Approving, Communicating, and Recording Absences policy for absence procedures

## **RESOURCES**

It is the FIRM's intention that this Policy is compliant with Ontario law.

<https://www.ontario.ca/document/your-guide-employment-standards-act-0/family-responsibility-leave>

## **Infectious Disease Emergency Leave**

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The FIRM adheres to Ontario Employment Standards Act (ESA) as it relates to a designated infectious disease. Legislation relating to Infectious Disease Emergency Leave is continuously changing and a link is provided in Resources below to access the latest information.

## **RESOURCES**

It is the FIRM's intention that this Policy is compliant with Ontario law.

<https://www.ontario.ca/document/your-guide-employment-standards-act-0/infectious-disease-emergency-leave>

## **Jury Duty Leave**

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All full-time and part-time employees are eligible for leave under this policy upon receiving a summons for jury duty or a subpoena to appear as a witness. CSS recognizes and respects the importance of fulfilling this civic responsibility and will provide time off for the duration of your service.

While we are committed to supporting your participation, there may be instances—due to critical workload demands or business needs—where your absence could significantly impact operations. In such cases, and with your consent, CSS may provide a letter to the court requesting that your jury duty be deferred or excused.

Regardless of the situation, we will work closely with you to determine the best course of action that honors both your civic duty and the needs of the business.

## **PROCEDURE**

- Employees must notify Human Resources as soon as possible after receiving a jury summons or subpoena.
- Human Resources will analyze the resource void created within your team as a result of the unscheduled absence. If the business is in a position to support the absence, jury duty leave will be supported. If the business can not support the absence at the time requested, we will request your permission to seek excusal
- Employees will be granted time off for the duration of their jury service or required court appearance. This includes time required for selection and actual service.
- Employees are expected to report to work for any day or portion of a day they are released from jury duty and can reasonably return to work. If jury service extends beyond ten (10) consecutive

workdays, the employee should maintain communication with Human Resources regarding their status.

- The company requires proof of jury duty attendance. Please include any supporting documents you've received—such as a jury summons email or official paperwork—when submitting your time off request form.

## COMPENSATION

Employees summoned for jury duty—whether for the preselection process or as a selected juror—will be provided with up to five (5) paid workdays per calendar year to cover their time away from work. This allotment applies collectively to both the pre-selection process and the duration of service if selected.

If jury duty extends beyond the five paid days, employees may choose to use available vacation time for the additional days or take them as unpaid leave.

Enter your time into iFirm using code 826 – Jury Duty

## RESOURCES

It is the FIRM's intention that this Policy is compliant with Ontario law.

- Ontario Juries Act (Refer to Section 41 "Leave of Absence from Employment"):  
<https://www.ontario.ca/laws/statute/90j03>

*Read in Conjunction With*

[CSS Attendance & Absentee Policies](#)

## Organ Donor Leave

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Organ Donor Leave is unpaid time off from work for up to 13 weeks when undergoing surgery to donate all or part of one of the following organs to another person:

- Kidney
- Liver
- Lung
- Pancreas
- Small bowel

If you have been employed with the FIRM for at least 13 weeks, you are eligible for Organ Donor Leave in accordance with Ontario ESA. A link to the Act is included in the **Resources** section below. It will address any specific questions you may have about the details of the Leave.

## PROCEDURE

- You must submit your request for beginning or extending Organ Donor Leave in writing to Human Resources, giving as much notice as possible
- The FIRM reserves the right to require you to provide a medical certificate to support the Leave request (ideally in advance, or as soon as possible thereafter)

- You may extend the Leave if a legally qualified medical practitioner issues a certificate stating that you are not yet able to perform the duties of your position because of the organ donation and will not be able to do so for a specified period of time. You can extend the Leave for the specified period of time. The leave may be extended more than once, but the total period of extension must not be more than 13 weeks. Therefore, where the leave is extended, the maximum amount of time allowed for Organ Donor Leave is 26 weeks in total
- If you are planning to take this Leave, speak with Administration who will be happy to provide you with assistance

## **RESOURCES**

It is the FIRM's intention that this Policy is compliant with Ontario law.

<https://www.ontario.ca/document/your-guide-employment-standards-act-0/organ-donor-leave>

## **Pregnancy & Parental Leave**

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Together with Federal and Provincial agencies, you will be supported in various ways with the arrival of your child.

### **Federal & Provincial Agencies Overview**

You are eligible for Pregnancy and Parental Leave in accordance with Ontario Employment Standards Act (ESA). A link to the Act is included in the **Resources** section below. It will address any questions you may have about your rights and obligations, including the number of weeks you are entitled to under the Pregnancy and/or Parental Leave.

### **PREGNANCY LEAVE**

If you are pregnant, you have the right to take unpaid time off work (Pregnancy Leave) for a specific duration. You can also start your Pregnancy Leave before the baby's due date. Refer to the ESA governing this in the **Resources** section at the end of this Policy.

### **PARENTAL LEAVE**

Parental Leave is unpaid time off work when a baby or child is born or first comes into your care.

- As new parents, you have the right to take Parental Leave
- The right to a Parental Leave is also independent of the right to Pregnancy Leave. For example, a spouse could be on Parental Leave at the same time the birth mother is on either a Pregnancy Leave or Parental Leave

### **ONTARIO'S ESA & THE FEDERAL EMPLOYMENT INSURANCE ACT**

The *Employment Standards Act, 2000* (ESA) provides eligible team members who are pregnant or are new parents with the right to take unpaid time off work.

In contrast, the federal *Employment Insurance Act* provides eligible team members with maternity and/or parental benefits that may be payable during the period they're off on an ESA Pregnancy or Parental Leave.

The rules governing the right to take time off work for Pregnancy and Parental Leave under the ESA are different from the rules regarding the payment of maternity and parental benefits under the federal *Employment Insurance Act*. For example, a new father may choose to begin a Parental Leave under the ESA up to 52 weeks after the child is born. However, there may be restrictions on accessing the employment insurance parental benefits at that time.

 It is important that you obtain information about your rights to Employment Insurance (EI) benefits for your particular situation if you are considering taking a Pregnancy or Parental Leave under the ESA.

Refer to the Resources section at the end of this Policy for additional information and contact details.

## PROCEDURE

- You must request Pregnancy or Parental Leave from Human Resources in writing with any appropriate documentation at least 2 weeks before the anticipated start date of the Leave to help the FIRM and your co-workers prepare for your absence
- The FIRM reserves the right to ask you to provide a doctor's certificate or other evidence to support entitlement to an early Pregnancy Leave or an extension of Pregnancy Leave for medical reasons
- You are expected to provide Leadership with minimum 4 weeks notice in writing regarding your expected date of return to work or your resignation, if you choose not to return to work
- If you require the use of sick leave benefits before your Pregnancy Leave begins
- Once your Pregnancy or your Parental Leave have concluded, you can use your vacation benefits to top up your leave
- If you require a leave extension once your Pregnancy Leave has concluded, you can use Family Medical Leave benefits outlined in the **Family Medical Leave** Policy for information on your rights and obligations. This leave extension requires as much advance notice as possible, as well as medical documentation
- Refer to the **Vacation Leaves** to understand how vacation is calculated during Pregnancy or Parental Leave

## RESOURCES

It is the FIRM's intention that this Policy is compliant with Ontario law.

- Ontario Employment Standards

<https://www.ontario.ca/document/your-guide-employment-standards-act-0/pregnancy-and-parental-leave>

- Employment Insurance – Maternity & Parental Leave

<https://www.canada.ca/en/services/benefits/ei/ei-maternity-parental.html>

***Read in Conjunction With***

**CSS Attendance & Absentee Policies & Family Medical Leave Policy & Vacation Leaves**

## **Public Holiday Leaves**

---

The FIRM adheres to Ontario Employment Standards Act as it relates to public holidays.

### **Paid Public Holidays**

You are entitled to the following public holidays:

- New Year's Day
- Family Day
- Good Friday
- Victoria Day
- Canada Day
- Labour Day
- Thanksgiving Day
- Christmas Day
- Boxing Day

Here is what you need to know:

- You need to work your regularly scheduled day before and after the holiday or you will not be eligible for holiday pay — unless you can show that you have reasonable cause for staying away from work
- If you are on vacation when a holiday occurs, it will not be counted as a vacation day
- For all other legislated details relating to public holidays, including holidays for Part-Time Team members, refer to the **Resources** section of this Policy

## **RESOURCES**

It is the FIRM's intention that this Policy is compliant with Ontario law.

<https://www.ontario.ca/document/your-guide-employment-standards-act-0/public-holidays>

## **Reservist Leave**

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If you are a reservist and are deployed to an international operation, or to an operation within Canada that is or will be providing assistance in dealing with an emergency or its aftermath (including search and rescue operations, recovery from national disasters such as flood relief, military aid following ice storms, and aircraft crash recovery), you are entitled to unpaid leave for the time necessary to engage in that operation.

In the case of an operation outside Canada, the leave would include pre-deployment and post-deployment activities that are required by the Canadian Forces in connection with that operation.

You must be employed with the FIRM for at least 6 consecutive months to be eligible for this Leave.

You are asked to provide Human Resources with reasonable written notice of the days on which you will begin and end the leave.

## **RESOURCES**

It is the FIRM's intention that this Policy is compliant with Ontario law.

**<https://www.ontario.ca/document/your-guide-employment-standards-act-0/reservist-leave>**

## **Sick Leave**

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There are times when you need to meet responsibilities related to your health. Depending on the circumstances, you may be eligible for unpaid Sick Leave.

Refer to the link in the **Resources** section at the end of this Policy for details related to this leave, including length of time off work, and examples of situations that qualify for Sick Leave.

## **PROCEDURE**

- The FIRM reserves the right to ask you to provide evidence "reasonable in the circumstances" that you are eligible for the Sick Leave
- If you are planning to take this Leave, speak with Leadership who will be happy to provide you with assistance

## **RESOURCES**

It is the FIRM's intention that this Policy is compliant with Ontario law.

**<https://www.ontario.ca/document/your-guide-employment-standards-act-0/sick-leave>**

*Read in Conjunction With*

**CSS Attendance & Absentee Policies**

## **Time Off to Vote Leave**

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We encourage everyone eligible to participate in the electoral process to vote. We recognize that commuting time, your hours of work, and the hours during which the polls are open may restrict your ability to participate.

You are entitled to 3 consecutive hours to cast your vote before the polls close. Polls in Ontario are open 9 am to 9 pm, 8 am to 8 pm in the Central Time Zone.

For example, you can leave work to cast your vote by 6 pm or 5 pm respectively, or at the end of your workday, whichever comes first.

If your work schedule does not allow for 3 consecutive hours to cast your vote, you will be entitled to time off. The FIRM reserves the right to determine when the time off will be provided.

## **RESOURCES**

It is the FIRM's intention that this Policy is compliant with Canadian law.

**<https://www.ontario.ca/laws/statute/90e06> (refer to Section 6 "Time off for team members to participate in election")**

## **Vacation Leaves**

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Vacation is time away from work to enjoy leisure time that's earned and accumulated. Here is what you need to know.

### **REGULAR PART-TIME TEAM MEMBERS**

The rates are pro-rated for part-time team members.

### **TEMPORARY OR CASUAL TEAM MEMBERS**

You will receive vacation pay at a rate of 4% of your earnings for the vacation year.

### **VACATION ACCRUAL DURING LEAVES**

- If you are off on maternity or parental leave, only your vacation days will continue to accumulate. Your vacation pay will not accumulate during the months where you have no earnings
- If you are off on unpaid leave including leaves of absence or suspensions, you will not accumulate vacation days or vacation pay

### **VACATION YEAR**

- The 12-month vacation reference year runs from January 01 to December 31. This is the period where you earn your vacation pay and vacation time, to be taken after the end of the reference year
- As a new team member who begins your employment at any point in a month, you will be given credit for that month. For example, if your hire date was May 19, the full 1.25-day entitlement for the month is accumulated and not pro-rated even though you did not work the entire month
- The same applies if your employment is terminated before the end of a month. The full 1.25-day entitlement for the month is accumulated and not pro-rated even though you did not work the entire month
- If you take vacation before it is earned and you leave the FIRM before earning it back, the negative vacation balance will be deducted from your final pay

### **TAKING VACATION**

- If you and the FIRM can not find a mutually acceptable time for you to take your vacation, the FIRM reserves the right to schedule your vacation to ensure vacation earned is used prior to the deadline date and will provide you with at least 2 weeks notice of the start of the vacation

- Vacation scheduling conflicts between you and your co-workers will be resolved by Human Resources, who will make their decision based on a number of factors, including the FIRM requirements and first-come-first-served method
- If a public holiday occurs on a day during your vacation taken period, you will be given credit for that day
- If incidental sickness occurs on a day during your vacation taken period, the sick day will be counted as a vacation taken day, and not a sick day
- Vacation time must be taken in periods of one or more weeks, unless you request shorter periods in writing and Human Resources agrees in writing
- For all other legislated details relating to vacation, refer to the Resources section of this Policy. Note that CSS gives a greater right within our policies

## **PROCEDURE**

- Vacation balances are obtained from pay stubs or by contacting Administration

## **RESOURCES**

It is the FIRM's intention that this Policy is compliant with Ontario law.

<https://www.ontario.ca/document/your-guide-employment-standards-act-0/vacation>

*Read in Conjunction With*

[\*\*CSS Attendance & Absentee Policies\*\*](#)

## 9. FORMAL TERMS & DEFINITIONS

Whenever the formal words listed below appear in this Handbook, they have the meaning specified below unless a contrary intention is noted, or such meaning is inconsistent with the context.

### **Accounting Student**

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According to CPA Ontario, an "accounting student" is an individual who is enrolled in a program or pathway leading to the Chartered Professional Accountant (CPA) designation. This typically includes individuals who are undertaking/enrolled in studies in accounting and related fields AND who are currently registered (with a student number) and are in good standing with CPA Ontario. The steps to becoming a CPA usually involve the following stages:

**Education:** Completing a recognized undergraduate degree with specific coursework in accounting and business.

**Professional Education Program (PEP):** Enrolling in and completing the CPA Professional Education Program, which includes a series of modules and exams.

**Practical Experience:** Gaining relevant practical experience through employment in an accounting or related role, under the supervision of a CPA mentor.

**Common Final Examination (CFE):** Successfully passing the Common Final Examination, which is a comprehensive exam that assesses the competencies required of a CPA.

In summary, an accounting student under CPA Ontario is someone actively pursuing the academic and practical requirements necessary to attain the CPA designation.

### **Additional Hours**

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Additional hours, refers to the hours worked beyond the Firm's defined standard work week of 36.25 hours but below the ESA standard of 44 hours/week, after which overtime begins. These hours are not considered overtime and are compensated at the employee's regular rate of pay. The Firm is a Public Accountancy Firm, and as such, the **PROFESSIONAL SERVICES EXEMPTIONS**, as defined by the ESA Standards, do apply to certain staff.

*Read In Conjunction With*

**Overtime**

### **Administration (Firm Administrator)**

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As it relates to all *team members*: The Firm Administrator is Peggy Crump email: [pcrump@crawfordss.ca](mailto:pcrump@crawfordss.ca) ext: 2243 at the Firm's Niagara Falls Location.

## **Administrative Staff & Staff Accountant Job Categories & ESA Standards**

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The Employment Standards Act (ESA) in Ontario sets out minimum standards for most employees working in Ontario, including those in administrative roles. The Firm's, Administrative Roles include all Administrative Staff and Staff Accountants (who are not CPA students). Key provisions of the ESA that apply to administrative staff & Staff Accountants include:

**Hours of Work:** The ESA sets limits on the number of hours employees can be required or allowed to work. The standard workweek is 44 hours, after which overtime pay must be provided.

**Overtime Pay:** Employees must be paid 1.5 times their regular rate of pay for each hour worked beyond 44 hours in a week.

**Minimum Wage:** The ESA sets the minimum wage that must be paid to employees.

**Public Holidays:** Employees are entitled to public holiday pay for statutory holidays.

**Vacation Time and Pay:** Employees are entitled to a minimum of two weeks of vacation time after each 12-month vacation entitlement year, and vacation pay of at least 4% of the gross wages earned in the 12-month period.

**Leaves of Absence:** The ESA provides for various types of leave, including maternity leave, parental leave, and personal emergency leave.

**Termination and Severance:** The ESA outlines the requirements for notice of termination or pay in lieu of notice, as well as severance pay for eligible employees.

A link to the ESA can be found below;

<Z:\Shared Files\2. ESA Ontario 2024> or <https://www.ontario.ca/document/your-guide-employment-standards-act-0>

***Read In Conjunction With***

**Professional Services Staff Job Category & ESA Standards**

## **AODA - Accessibility for Ontarians with Disabilities Act, 2000**

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The purpose of the Accessibility for Ontarians with Disabilities Act, 2005 (AODA) is to ensure that all Ontarians have fair and equitable access to programs and services and to improve opportunities for persons with disabilities. The Act will eventually cover all of the following areas:

- Client Service Standards
- Information and Communication
- Employment
- Transportation
- Built Environment

The Client Service Standard was the first standard to become law as regulation. This standard provides guidelines and examples of how persons with disabilities can be served and accommodated when accessing services or participating in programs.

## Competing Business

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Any business, FIRM, or entity in or entity in Niagara Region (and surrounding area) that is, or is preparing to be, in competition with any product or service developed, in development, distributed or offered by the FIRM up to the date of termination of your Employment, including, but not limited to, the following competing businesses:

- Any activity, business, affiliation, subsidiary or ownership structure that results in a direct or indirect gain by you through the provisioning of products or services, whether for profit or non-for-profit, that is in competition with any product or service developed, in development, distributed or offered by the FIRM.

## Confidential Information

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Information about the FIRM that is or may be disclosed to you, known by you, or developed by you (alone or with others) as a consequence of or through your *Employment* with the FIRM, which information:

- Is not generally available to the public other than as a result of a disclosure by you;
- Is not generally known in the industry in which the FIRM has conducted or currently conducts business or may in the future conduct business
- Could put the FIRM at a competitive disadvantage if improperly communicated
- Cannot be communicated due to contractual or legal obligations — such as *team member* personal information
- Should not be shared externally or with *team members* unless there is a legitimate business or legal reason to do so.

Confidential Information includes, without limitation, the following:

- This Handbook
- The business and/or trade secrets of the FIRM
- Intellectual property, *Work Product* and other assets of the FIRM
- Login and passwords, including *Technology Tools*, *Electronic Communication* tools and any other site, or service that is subscribed to, or provided by, the FIRM
- Sales and marketing information, including existing and potential clients, members, or users of the FIRM and any information or lists concerning same, including client credit card information and cloud-based services, including newsletter or survey applications' distribution lists
- Business plans and strategies of the FIRM
- Pricing, billing methods and revenue models of the FIRM
- Lists or databases relating to *FIRM Stakeholders*, including Payroll, *team member* databases, client or prospect lists
- Private or personal information of *FIRM Stakeholders*, including information relating to payroll, Human Resources, credit card information, and contact or contract details

- Information about *team members* including private and personal information; Human Resources information, including performance and compensation
- Information about job applicants who have applied to the FIRM
- Schedules, estimates and proposals
- Security information
- Contracts and contract negotiations
- Financial statements and accounting data
- Non-public financial information
- Non-public technical information
- FIRM-related legal proceedings or controversies

## **CSS Policies & Procedures**

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Refers to the policies and topics included in the **CSS Policies & Procedures** section of this Handbook that all *team members* must adhere to as a signed condition of *Employment* if contractually obliged to do so by the FIRM.

### **Dating**

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Entering into a consensual relationship with a co-worker that has progressed beyond a platonic friendship.

### **Direct Reports**

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An individual who reports directly to someone else. For example, a director has 5 managers who report directly to the director. The managers are considered the director's direct reports. However, the individuals who work for each of the 5 managers are not the direct reports of the director.

### **Discrimination**

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Discrimination is defined as any form of unequal treatment based on *Protected Grounds*, that results in disadvantage, whether imposing extra burdens or denying benefits. It may be intentional or unintentional. It may involve direct actions that are discriminatory on their face, or it may involve rules, practices or procedures that appear neutral, but have the effect of disadvantaging certain groups of people. Discrimination can be obvious, or it may occur in very subtle ways. Discrimination needs only to be one factor among many factors in a decision or action for a finding of discrimination to be made.

#### **DISCRIMINATION BECAUSE OF ASSOCIATION**

Discrimination or harassment because of a person's association, relationship or dealings with a person based on that person's *Protected Grounds* under the *Human Rights Code*. It includes actions taken against a person who has objected to discriminatory comments aimed at another group.

## HATE ACTIVITY

Comments or actions against a person or group motivated by bias, prejudice or hate based on *Protected Grounds* under the *Human Rights Code*. It includes, but is not limited to, hate crime, hate propaganda, advocating genocide, telephone/electronic communications promoting hate, and the display of hate through any notice, sign, symbol or emblem.

## POISONED ENVIRONMENT

A negative, hostile or unpleasant Workplace or an unequal work environment due to comments or conduct that tend to demean a group identified by one or more *Prohibited Grounds* under the *Human Rights Code*, even if not directed at a specific individual. A poisoned work environment may result from a serious and single event, remark or action.

## Diversity

Diversity refers to the presence of a wide range of human differences within a group, organization, or community. These differences can encompass aspects such as race, ethnicity, gender, sexual orientation, socio-economic status, age, physical abilities, religious beliefs, political beliefs, and more. Diversity recognizes and values the unique perspectives, experiences, and backgrounds that individuals bring to the table. It is not only about representation but also about fostering an inclusive environment where these differences are respected, celebrated, and leveraged to promote innovation, creativity, and mutual understanding.



## Equality

Equality is the principle of fairness and justice that ensures all individuals or groups are treated impartially and have the same rights, opportunities, and access to resources, regardless of their differences. It involves the absence of discrimination or bias based on characteristics such as race, gender, ethnicity, religion, sexual orientation, socioeconomic status, or any other factor. Equality aims to create a level playing field where everyone has an equal chance to thrive and succeed, regardless of their background or circumstances. It is fundamental to building inclusive societies and promoting social justice.

## **Equity**

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Equity is the concept of fairness and impartiality achieved by recognizing and addressing the diverse needs, circumstances, and barriers that individuals or groups may face. Unlike equality, which focuses on providing everyone with the same resources or opportunities, equity involves ensuring that everyone has access to the resources and opportunities they need to reach an equal outcome. This may require allocating resources and opportunities unequally to accommodate differences in circumstances and level the playing field. Equity seeks to address systemic inequalities and promote justice by acknowledging and redressing historical and structural disadvantages that certain individuals or groups may have experienced.

## **Electronic Communication(s)**

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Any FIRM digital platform or method where digital communication may take place that includes, without limitation, the following:

- The FIRM website
- Email
- Texts
- Chats
- Collaboration software
- Intranet
- Web conferencing
- Surveys
- Newsletters
- Job boards
- Digital marketing or advertising sponsored by the FIRM
- Social Media

## **Employee/Staff**

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An individual working for the FIRM who is paid directly through the FIRM's payroll system, has required statutory deductions, and receives a statement of remuneration paid.

- **Employee/staff eligible for standard benefits:** An employee who has successfully completed their probationary period and where their employment agreement identifies them as being eligible for benefits, and where their benefits waiting period has passed
- **Regular employee/staff:** An employee who is hired in an ongoing capacity and is anticipated to successfully complete the probationary period
- **Full-time employee/staff:** An employee who is scheduled to work a *Standard Work Week*
- **Part-time employee/staff:** An employee who is consistently scheduled to work less than a *Standard Work Week*
- **Temporary employee/staff:** An employee who is hired for a pre-established period, perhaps during peak workloads, for special projects, as summer employment, or to provide vacation relief
- **Casual employee/staff:** An employee who works occasional and irregular hours on an as-needed basis

Note that the term "employee" or "staff" is not capitalized in this Handbook to facilitate readability.

## **Employment**

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The period of active employment or other formal relationships with the FIRM, including as an *Independent Contractor, Consultant, Volunteer, or FIRM team member*. The term "Employment" is often used in place of "employment" to clarify that the subject matter, topic or policy is applicable to relevant *team members' Employment Agreement*

The contract signed between a *team member* and the FIRM sets out the formal terms and conditions of your *Employment* - for example, an employment agreement or an independent contractor agreement. The term "Employment Agreement" is often used in place of "employment agreement" to clarify that the subject matter, topic or policy is applicable to all relevant *team members*.

## **FIRM Materials**

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FIRM property that includes, without limitation, the following:

- Intellectual property
- Technology Tools
- FIRM equipment, vehicles or machinery
- Desks, furniture, chairs, filing cabinets
- the FIRM premises, including individual offices and common areas
- Workspaces
- Credit cards
- Keys
- Parking passes
- Passwords
- Copies or digital copies of the FIRM's corporate records, files, financial documents, client lists, or any other materials that belong to the FIRM or relates to the business, *FIRM Stakeholders*, or operations of the FIRM
- All printed, written, electronic, and digital information, memory devices and all copies of any of them which contain *Confidential Information* or otherwise belong to the FIRM

## **FIRM Stakeholders**

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Individuals who have a formal relationship with the FIRM, whether existing, former, currently associated with, or in communication with to form a relationship that includes, without limitation, the following:

- Equity Partners & Non-Equity Partners
- Team members
- Employees/staff

- Job Applicants
- Clients
- Vendors
- Officers
- Individuals who have an online relationship with the FIRM, including:
- Connections through the FIRM's *Social Media* accounts, for example as friends, followers, connections or fans
- Visitors
- Other stakeholders directly associated with the FIRM

## Harassment & Workplace Harassment

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### Remember!

- Even if someone does not clearly object to harassing behaviour, or if they appear to go along with it, do not assume they have agreed to this behaviour. It could still be considered Harassment
- Always err on the side of caution. What one person finds offensive, another may not. It is the **perception** of the receiver of any gesture or verbal message that may be deemed objectionable or unwelcome that determines whether something is acceptable or not.

Where definitions overlap, *the Human Rights Code* prevails.

Harassment as defined by Ontario Human Rights Code	Workplace Harassment as defined by Occupational Health and Safety Act ('OHSA')
<p>Harassment is defined as a course of comments or actions towards a <i>FIRM team member based on Protected Grounds</i>, that are known, or ought to reasonably be known, to be unwelcome. It can involve words or actions that are known or should be known to be offensive, embarrassing, humiliating, demeaning or unwelcome.</p> <p><b>SEXUAL HARASSMENT</b></p> <p>Sexual harassment is a subset of Harassment. If refers to a course of comment or conduct based on a <i>team member's</i> sex or gender that is known or ought reasonably to be known to be unwelcome.</p>	<p>Workplace harassment is defined as engaging in a course of vexatious comment or conduct against a worker in a workplace that is known or ought reasonably to be known to be unwelcome; or</p> <p><b>WORKPLACE SEXUAL HARASSMENT</b></p> <ul style="list-style-type: none"> <li>• Engaging in a course of vexatious comment or conduct against a worker in a workplace because of sex, sexual orientation, gender identity or gender expression, where the course of comment or conduct is known or ought reasonably to be known to be unwelcome, or</li> <li>• Making a sexual solicitation or advance where the person making the solicitation or advance is in a position to confer, grant or</li> </ul>

**Gender-based** harassment is a subset of Sexual Harassment. It refers to behavior that polices and reinforces traditional heterosexual gender norms.

### **SEXUAL SOLICITATION AND REPRISAL**

Sexually related solicitations or advances by any person who is in a position to grant or deny a benefit to the recipient, where this is known or ought reasonably to be known to be unwelcome. This includes all team members' where one person is in a position to grant or deny a benefit to the other.

Reprisals for rejecting such advances or solicitations are also prohibited.

deny a benefit or advancement to the worker and the person knows or ought reasonably to know that the solicitation or advance is unwelcome.

#### **Examples of Harassment could include:**

- Epithets, remarks, jokes or innuendos related to *Protected Grounds*
- Showing or circulating offensive pictures, graffiti or materials related *Protected Grounds*, whether in print form or using e-mail or other electronic means
- Singling someone out for humiliating or demeaning “teasing” or jokes because of *Protected Grounds*
- Comments or ridiculing because of characteristics, dress, etc. that are related to *Protected Grounds*

#### **Forms of sexual and gender-based harassment could include:**

- Refusing to address or refer to a *team member* by their preferred pronoun
- Making an individual dress in a sexualized or gender-specific way
- Gender-related comments about a person’s physical characteristics or mannerisms
- Suggestive or offensive remarks or innuendoes about members of a specific gender
- Gender-related verbal abuse, threats or taunting
- Making suggestive or offensive comments or hints about members of a specific gender
- Paternalistic comment or conduct based on gender, which undermines a person’s self-respect or position of responsibility
- Making unnecessary physical contact, including unwanted touching, etc.
- Making comments or treating someone badly because they Do not conform with sex-role stereotypes
- Making threats to penalize or otherwise punish
- Propositions of physical intimacy
- Demanding hugs
- Invading personal space

- Leering or inappropriate staring
- Using sexual or gender-related comment or conduct to bully someone
- Using sex-specific derogatory names
- Offensive jokes or comments of a sexual nature about a *team member* or client
- Display of sexually offensive pictures, graffiti or other materials, including through electronic means
- Showing or sending pornography, sexual pictures or cartoons, sexually explicit graffiti, or other sexual images (including on-line)
- Demands for dates or sexual favours
- Sexual jokes, including passing around written sexual jokes (for example, by email)
- Spreading sexual rumours (including on-line)
- Bragging about sexual prowess
- Asking questions or talking about sexual activities

## **WORKPLACE BULLYING AND PSYCHOLOGICAL HARASSMENT**

Workplace bullying and psychological harassment is defined as unwanted conduct, comments, actions or gestures that affect an individual's dignity, psychological or physical health and well-being. Bullying and psychological harassment may result from the actions of one individual towards another, or from the behaviour of a group.

Bullying and psychological harassment are often characterized through insulting, hurtful, hostile, vindictive, cruel or malicious behaviours which undermine, disrupt or negatively impact another's ability to do their job and result in a harmful work environment for *team members*.

Bullying and psychological harassment can take many forms and may occur when the behaviour or conduct:

- Would reasonably tend to cause offense, discomfort, humiliation or embarrassment to another person or group
- Has the purpose or effect of interfering with a person's work performance
- Creates an intimidating, threatening, hostile or offensive work environment

### **Examples could include:**

Although there can be no exhaustive list, examples of behaviour and impact that may signify bullying or psychological harassment include, but are not limited to:

- Insulting or derogatory remarks, gestures or actions
- Rude, vulgar language or gestures
- Malicious rumours, gossip or negative innuendo
- Verbal aggression and/or verbal abuse
- Shouting or yelling
- Swearing or name-calling
- Glaring or staring

- Outbursts or displays of anger directed at others
- Targeting an individual through persistent, unwarranted criticism
- Public ridicule
- Verbal, written or physical threats and intimidation
- Mobbing and/or swarming
- Misuse of power or authority
- Isolation and/or exclusion from work-related activities

### **WHAT WORKPLACE HARASSMENT IS NOT**

A reasonable action taken by the **FIRM team member** relating to the management and direction of the **team member** or the **Workplace** is not considered Workplace Harassment. Counselling, performance reviews, work assignments, and the implementation of disciplinary actions are not forms of Workplace Harassment and do not restrict leadership's responsibilities in these areas.

### **Home Office**

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A quiet, functional, enclosed, private, safe, and regularly maintained workspace in the **team member's** home residence that is away from distractions and noise and separate from the rest of the home residence, where the following requirements are met prior to participation in the Program:

- High-speed internet
- A telephone & computer equipment (desktop or company provided laptop)
- An ergonomic chair and desk
- Activated anti-virus software
- Password-protected wi-fi
- Secure access to RDP
- A locking drawer or filing cabinet if the Team member is expected to print or transport Confidential Information
- A shredder or a secure way to return paper Confidential Information to the FIRM office to be shredded

A café, public location, or location other than your home residence, do not qualify as an acceptable home office. Unless special permission is given and approved by Leadership must be requested one month in advance.

### **HR (Human Resources)**

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Often referred to as 'Human Resources'.

As it relates to **team members**: The individual to whom you would report any Human Resources matter to Jennifer Bailey [jbailey@crawfords.ca](mailto:jbailey@crawfords.ca) Ext 2234

## **Human Rights Code**

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Refers to the *Ontario Human Rights Code* that prohibits actions that discriminate against people based on a Protected Ground.

## **Impairment**

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Impairment refers to the deterioration of an individual's judgment or a decrease in their physical ability as a result of Substance use. Even small amounts of a Substance can affect your mental and physical abilities. Different Substances act on your brain in different ways, but almost all affect your:

- Attention
- Judgment
- Motor Skills
- Reaction Time
- Decision-Making Skills
- Balance And Coordination

## **Inclusion**

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Inclusion refers to the practice of creating environments where all individuals feel valued, respected, and empowered to fully participate and contribute. It involves embracing diversity and actively welcoming and accommodating people of different backgrounds, perspectives, and identities. Inclusion goes beyond mere tolerance or acceptance; it requires actively seeking to remove barriers to participation and ensuring that everyone has equal access to opportunities, resources, and decision-making processes. Inclusive environments foster a sense of belonging and enable individuals to thrive by leveraging their unique talents and perspectives.

## **Intimate Contact**

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Intimate behaviour which includes public displays of affection or sexuality towards a party, including cuddling, kissing, fondling, touching, or other similar physical contact of a romantic or sexual nature.

## **Intoxicated (Intoxication, Intoxicate)**

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To be affected by illicit drugs or *Legal Substances* especially to the point where physical and mental control is markedly diminished.

## **Just Cause**

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The FIRM has the right to terminate your *Employment* but must provide appropriate notice as outlined in your *Employment Agreement*. An exception to the notice requirement applies when there is 'Just Cause' which refers to conduct that is of such a serious nature or extent that it essentially breaks the Employment relationship, in which case no notice would be provided, and termination of Employment would be immediate.

## **Leadership**

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As it relates to *team members*: The Equity Partners and C-level (Corporate Officers) *team members* who are collectively responsible for the operation of the Firm.

## **Legal Substance**

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Any legal substance that may cause impairment or intoxication when consumed in excess.

Examples include but are not limited to:

- Non-prescription or over-the-counter drugs
- Prescribed medications
- Alcohol
- Cannabis (where legalized)

## **Manager**

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As it relates to *team members*: The individual to whom you report directly to and from whom you take direction for your work.

## **Management Staff**

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As it relates to *team members*: Refers to individuals who hold leadership or supervisory roles within the firm. Their responsibilities generally include overseeing operations, managing teams, and ensuring that the firm meets its strategic objectives. These individuals are often responsible for decision-making, client relations, and maintaining quality control over the firm's work.

## **Misconduct**

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Any improper conduct that involves illegal, fraudulent, dishonest, unethical, or hurtful behaviour, or serious negligence in the performance of your duties.

The following are examples that supplement the policy violation examples outlined in **CSS Policies & Procedures** and is by no means an exhaustive list:

- Breaking the law
- Theft or fraud
- Improper or prohibited use of *FIRM Technology Tools* or *Electronic Communication* tools
- Discrimination
- Harassment and Workplace Harassment including bullying
- Punishing or retaliating against an individual for bringing forward, providing information related to, or otherwise taking part in a legitimate complaint
- *Workplace Violence* including intimidation
- Off-Duty Misconduct
- Disclosing Confidential Information
- Disclosing or using a *FIRM Stakeholder*'s private information for personal gain or to be hurtful
- Falsifying FIRM records
- Working less than a *Standard Work Week*, not including planned or reasonable absences
- Falsifying or failure to record absences
- Falsifying personal information
- Insubordination or failure to carry out reasonable work-related instructions
- Job abandonment

## **Mobile Devices**

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Mobile devices are electronic or wireless portable devices that include but are not limited to:

- Wireless Phones
- Smart Phones
- Tablets
- Laptops
- Scanners
- Any portable device that is or includes a camera
- Any portable device that includes video recording capabilities
- Any portable device that includes sound recording capabilities
- Any portable device that includes the capability to connect to the internet

## Off-Duty Misconduct

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Any conduct, *Misconduct*, or violation of **CSS Policies & Procedures** that occurs when you are off duty that negatively impacts the FIRM, its products and services, or *FIRM team members* including, without limitation, the following:

- Defined as Harassment & Workplace Harassment, Discrimination, Workplace Violence, or bullying against any *team member*
- Materially and adversely affecting your job performance or the job performance of co-workers, or results in co-workers refusing to work with you
- Materially and adversely affects your professional designation or standing as a member of a professional association
- Divulging *Confidential Information* to any person or entity that is not authorized to receive that information
- Making libelous, slanderous or maliciously false statements towards or concerning the FIRM, its services and products, or *team members*.

## Overtime

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As per the ESA Standards overtime begins after you have worked 44 hours in a work week. Overtime pay is 1½ times the employee's regular rate of pay. This is often called "time and a half." An employee does not earn overtime pay on a daily basis by working more than a set number of hours a day. Overtime is calculated on a weekly basis. As it pertains to Administrative and Staff Accountants, any overtime must first be approved by Leadership, before accruing time. The Firm is a Public Accountancy Firm, and as such, the **PROFESSIONAL SERVICES EXEMPTIONS**, as defined by the ESA Standards, do apply to certain staff.

## Party, Parties

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The individual(s) involved in the dating relationship.

## Personal Activities

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"Personal activities" are defined as engaging in any activity during a Standard Work Week that is not directly related to one or more of the following:

- Your job productivity
- Your job tasks
- Your job responsibilities
- FIRM business
- Furthering the interests of the FIRM

Examples of personal activities include, without limitation, the following:

- Personal Internet use

- Personal *Electronic Communication* including sending, receiving, or reading personal email
- Using a *Mobile Device* for personal conversations or other personal messaging activities
- Personal landline phone conversations
- Personal errands
- Extended personal conversations with co-workers
- Reading for personal interest, including newspapers, magazines, novels or Internet sites

## **PIPEDA**

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Personal Information Privacy and Electronic Document Act (PIPEDA) sets out the ground rules for how private-sector organizations collect, use or disclose personal information in the course of commercial activities across Canada. It also applies to the personal information of *team members* of federally regulated works, undertakings, or businesses (organizations that are federally regulated, such as banks, airlines, and telecommunications FIRMs).

## **Professional Services Staff Job Category & ESA Standards**

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Under the Employment Standards Act (ESA) in Ontario, Canada, "professional services" generally refer to the services provided by individuals in professions that typically require advanced education, specialized knowledge, and often a professional license or certification. This can include a wide range of occupations, but some common examples include:

**Lawyers:** Legal professionals who provide advice, representation, and other legal services.

**Doctors and Healthcare Professionals:** Medical practitioners, including physicians, dentists, and other licensed healthcare providers.

**ACCOUNTANTS AND ACCOUNTANCY STUDENTS:** CERTIFIED PROFESSIONALS OR STUDENTS PURSUING THEIR DESIGNATION WHO PROVIDE FINANCIAL AUDITING, TAX PREPARATION, AND FINANCIAL CONSULTING SERVICES.

**Engineers:** Licensed engineers who offer consulting, design, and project management services in various engineering disciplines.

**Architects:** Professionals who provide architectural design, planning, and consulting services.

**Consultants:** Specialists in various fields who offer expert advice and services in areas such as business, IT, management, and more.

The ESA provides specific standards and exemptions for professional services, recognizing the unique nature of these roles and the often high level of autonomy and responsibility they entail. For instance, certain professionals may be exempt from standard hours of work, overtime, and other provisions under the ESA due to the nature of their work.

A link to the ESA can be found below;

<Z:\Shared Files\2. ESA Ontario 2024> or <https://www.ontario.ca/document/your-guide-employment-standards-act-0>

## Protected Grounds

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The *Ontario Human Rights Code* prohibits actions that discriminate against people based on any of the following protected grounds:

- Age
- Ancestry, colour, race
- Citizenship
- Ethnic origin
- Place of origin
- Creed, including religion
- Disability
- Family status
- Marital status (including single status)
- Gender identity, gender expression
- Record of offenses
- Sex (including pregnancy and breastfeeding)
- Sexual orientation

## Recoverability

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Recoverability in accounting firms refers to the ability to recover costs incurred during client engagements through billable hours or fees charged to clients. It encompasses the efficiency with which billable hours are utilized, ensuring that the work performed generates sufficient revenue to cover the associated costs and overhead expenses of the firm. Recoverability is a key metric used to assess the profitability of client projects and the overall financial health of the firm. Strategies to enhance recoverability may include optimizing workflow processes, managing resource allocation effectively, minimizing non-billable activities, and accurately tracking billable hours to maximize revenue generation while controlling costs. Ultimately, improving recoverability enables accounting firms to maintain sustainable profitability and competitiveness in the market.

## Regular Business Hours

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Our general business hours are 8:45 am to 5:00 pm, Monday to Friday.

## Remote Work

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A work arrangement in which the *team member* works outside the FIRM office from their home office.

## Standard Work Week

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A standard workweek typically refers to the customary number of hours or days a *team member* is expected to work within a given week.

## WORK STANDARDS

- Our Standard Work Week consists of 36.25 hours
- Our standard workday consists of 7.25 hours a day
- Our standard working hours are 8:45 AM to 5:00 PM

## Social Media

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Social media is defined as a subset of *Electronic Communication* but has a specific and more complex definition that requires additional detail. The FIRM's use of the term 'Social Media' includes, without limitation, the following:

Social networking sites including, but not limited to:

- Facebook
- Twitter
- YouTube
- Google+
- The FIRM's corporate LinkedIn pages
- Video and photo sharing sites
- Blogging, including but not limited to:
- The FIRM's blog(s)
- Your personal blog(s)
- Any external blog posts or comments
- Forum, chat, and discussion groups, such as Skype chat
- Online wiki sites such as Wikipedia
- Online classified sites including but not limited to Craigslist
- Other websites that allow for comments to be posted
- Other social, interactive, collaborating or networking sites that are accessible by other individuals with a browser regardless of the requirement of a login or password.

## Substance

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Illicit drugs or Legal Substances

## Team Member

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A *team member* is a paid individual who is part of our collective work family, and together, we strive to achieve the Mission, growth and core values of Crawford, Smith & Swallow LLP. Team members collaborate with one another, share responsibilities, and contribute their skills, knowledge, and efforts to the collective effort. Together we play an essential role in achieving CSS's objectives by working together, communicating effectively, and supporting each other's work. Team members may have different roles, responsibilities, and areas of expertise, but they all work towards the same overarching purpose, as defined by our Mission, Vision and Core Values.

Team members include, without limitation the following:

- Equity Partners (as defined by the CSS Partnership Agreement)
- Non-Equity Partners (as defined by the CSS Partnership Agreement)
- C-Level Staff
- Leadership

- Human Resources
- Managers and/or Management
- Employees/Staff (Full-time, part-time, salaried, hourly or otherwise)
- Students (Co-Op or otherwise)

Note that the term "*team member*" is not capitalized in this Handbook to facilitate readability.

## **Technology Tools**

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Refers to the FIRM's computers, storage, networking and other physical devices, infrastructure and processes that create, process, store, secure and exchange the FIRM's electronic data. Technology Tools include, without limitation, the following:

- Computers and related hardware
- Removable drives, webcams and microphones
- Mobile Devices
- Email application(s)
- Phone system
- Networks
- Servers
- Databases
- External file sharing services
- Cloud based services
- FIRM *Social Media* accounts
- Internet connection
- Wifi
- Domain
- FTP, RDP and/or VPN
- Website hosting
- Printers
- Software

## **Time Management**

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Time management in accounting firms refers to the strategic allocation and efficient utilization of *team member*'s time to maximize productivity, meet project deadlines, and optimize client service delivery. This involves prioritizing tasks, setting realistic timelines, and ensuring that resources are allocated effectively to achieve organizational goals. Time management practices in accounting firms often include the use of time-tracking software to monitor billable and non-billable hours, setting clear expectations for workload distribution among team members, and implementing strategies to minimize time spent on non-value-added activities. Effective time management enables accounting firms to enhance operational efficiency, maintain high-quality standards, and deliver timely and cost-effective services to clients.

## **Undue Hardship**

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The FIRM will work to provide accommodations up to the point of undue hardship which occur in situations where:

- All options and recommendations have been considered and it is determined that no feasible accommodation exists; or
- Accommodation would result in excessive costs that would create a hardship for the FIRM; or
- Accommodation would result in a safety hazard

If accommodation is determined to cause undue hardship and to the extent possible, the FIRM will work to find a fair and equitable compromise that strives to meet the needs of both parties.

## **Weather**

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Inclement weather refers to severe weather conditions that may pose a risk to safety and can include, but is not limited to:

- Heavy snow or ice
- Severe thunderstorms or tornadoes
- Flooding
- Extreme winds
- Hurricanes or tropical storms

## **WIP**

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Work in Progress (WIP) refers to the inventory of incomplete tasks or projects that are currently underway within an organization but have not yet reached completion or been billed to clients. In the context of accounting firms, WIP typically encompasses the hours spent by *team members* on client-related work that has not yet been invoiced. Proper management of WIP is essential for accurately tracking the value of work performed, ensuring timely billing, and effectively managing cash flow and revenue recognition.

## **Workplace**

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A workplace is not necessarily a building or structure. It is defined as any location where you are engaged in providing services for or on behalf of the FIRM, which includes, without limitation, the following:

- While on FIRM premises, working remotely, or working from a home office
- While on FIRM business
- While being remunerated by the FIRM
- While using FIRM Materials, FIRM resources, equipment, Technology Tools or Electronic Communication tools
- While identifying yourself as a representative of the FIRM, for example, when communicating or posting online, while at a conference or an external meeting, when driving on behalf of the FIRM, or during business travel on behalf of the FIRM
- While operating a motorized vehicle on behalf of the FIRM.

## **Workplace Violence**

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As defined in the Occupational Health and Safety Act ('OHSA'):

- The exercise of physical force by a person against a worker, in a workplace, that causes or could cause physical injury to the worker;
- An attempt to exercise physical force against a worker, in a workplace, that could cause physical injury to the worker;
- A statement or behaviour that it is reasonable for a worker to interpret as a threat to exercise physical force against the worker, in a workplace, that could cause physical injury to the worker.

**Examples include but are not limited to:**

- Beatings, stabbings, suicides, shootings, rapes and any physical contact with intent to harm
- Any physical contact that causes or could cause physical injury
- Acts causing psychological trauma such as threats, obscene phone calls, mental cruelty and intimidation and threatening hand gestures or body language
- Behaviour which gives a person reason to believe that they or any other person is at risk of injury
- Verbal, written, or telephone threats, including:
  - **Direct:** Direct threats to the victim from the perpetrator, e.g. "I'll hurt you."
  - **Conditional:** Threats of violence to the victim by the perpetrator, if the victim does or does not do something, e.g., "If you blow the whistle, I know where you live."
  - **Veiled:** Non-specific threats from the perpetrator, e.g., "I hope you Do not get hurt."

## **DOMESTIC VIOLENCE**

An individual who has a relationship with a *team member* (Example: a spouse or former spouse, current or former intimate partner or a family member) who may physically harm, or attempt or threaten to physically harm, that *team member* at work. In these situations, domestic violence is considered Workplace Violence.

## **Work Product**

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Any FIRM ideas, suggestions, developments, reports, documents, concepts, products, inventions, improvements, designs, devices, technology, programs, processes, methodologies, assemblies of information or data, productions made, perfected, conceived or participated in by you, any FIRM marketing schemes, business, joint venture or marketing contracts, or any business opportunities prepared, produced, developed, or acquired at your direction or by you, whether or not conceived or made in the *Workplace*, or during a *Standard Work Week*, and whether or not you are specifically instructed to make or develop the same.