



MUNICIPAL PROPERTY ASSESSMENT CORPORATION

Code of Conduct

Living Our Values....

January, 2021

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Message from the President

At MPAC, we work together to deliver quality insights, assessments and services to taxpayers, municipalities, governments and businesses and we are united by a set of shared values and accountabilities as we carry out our work.

The Code of Conduct is the roadmap to help us ensure that our actions are true to our core accountabilities.

Our value to customers is built on the trust we earn from the people we work with every day, both within our MPAC family, and in the communities we help to support and strengthen. Therefore at all times, we need to think about the impact our day-to-day decisions will have on our stakeholders and customers.

The world has changed with the impact of COVID-19 and will continue to do so. Over the past year, we adopted three key principles for all of our decision-making:

- The health, safety and wellness of employees is our top priority,
- The need to keep the business operating for our customers; and
- The need to do our part to help slow the spread of COVID-19.

We've spent a lot of time during the pandemic re-examining, re-evaluating and in some cases re-inventing our purpose to prepare us for 2021 and beyond. We all have a continued commitment to practicing and promoting our principles within the Code of Conduct.

For example, we have an ongoing obligation to keep MPAC data private and confidential. Please keep this top of mind as we continue to work in a remote environment or in the office.

The Code of Conduct applies to everyone – every Vice-President, Director, Manager, and all full-time and contract employees. Please take the time to read the document and understand how it applies to your everyday work.

Thank you for your commitment.

Nicole McNeill

President and CAO

1 Purpose and Application of the Code of Conduct

1.1 Introduction

The Code of Conduct (hereinafter referred to as the "Code") is based on the shared vision, mission and values of MPAC, incorporating internal policies and applicable laws, regulations and regulatory policies or directives issued by the government. All employees must perform their duties in a manner that maintains and enhances public confidence and trust in the integrity, objectivity and impartiality of the Corporation. Furthermore, as an organization entrusted with public funds, MPAC is obligated to ensure the protection and appropriate use of all its resources and assets.

The Code of Conduct sets minimum standards for conduct. The Code cannot address every situation in which employees may find themselves. The Code is designed to provide employees with guidance on how to demonstrate these shared values and ethical behaviours. It does not preclude the use of common sense and good judgment. The Code describes a set of rules, ethical standards and active principles to be practiced every day.

Nothing in this Code is intended to conflict with the Corporation's obligations to employees under the Collective Agreement or the specific terms of a written employment contract. The Code is intended to complement MPAC's policies and procedures as well as any professional codes which may be applicable to your role.

1.2 Application of the Code

The Code applies to all MPAC employees – fulltime and temporary, including students and the Executive Management Group. The Code applies not just in the workplace but in all locations and at all times that employees are engaged in business activity or representing the Corporation, and when employees' activities are otherwise linked to their duties and responsibilities. This includes while in attendance at off-site conferences, seminars and team or office events. In addition, the Code applies when employees are providing services outside of Ontario and internationally, even if conventional practice is different in foreign jurisdictions.

2 Compliance

2.1 Compliance with the Code of Conduct is Mandatory

The Code of Conduct reaffirms MPAC's commitment to integrity, objectivity and professionalism in delivering products and services to its customers. Maintaining the public's confidence and trust in MPAC and its employees is of utmost importance. The high standards established by the Corporation are intended to ensure that this public trust is not violated.

There are no exceptions. All allegations of non-compliance with this Code will be investigated and discipline, up to and including dismissal, will be applied as appropriate.

In addition to the Code, an employee, by virtue of their role in MPAC, may be required to comply with other professional requirements and guidelines such as rules of conduct governing members of a professional group. Employees are encouraged to refer to their professional association for these specific requirements (for example, the Institute of Municipal Assessors, Appraisal Institute of Canada, International Association of Assessing Officers, Chartered Professional Accountants Association of Canada etc.). Where there is an actual or perceived conflict between the professional association's rules and the MPAC Code of Conduct, employees must always comply with the higher standard and raise their concerns with Governance and Strategy via Human Resources.

2.2 Annual Affirmation

Employees are responsible for reading, understanding and complying with the Code of Conduct. All newly hired employees are required, as a condition of their employment with MPAC, to endorse and submit to Governance and Strategy an acknowledgement of compliance with the Code of Conduct. Existing employees are to annually renew their affirmation **ELECTRONICALLY**, which confirms that the employee:

- (a) has read, understands and agrees to comply with the Code;
- (b) is not aware of any violation of the Code; and
- (c) possess a valid driver's license, if their position has a driving requirement.

If an employee has any questions about compliance with the Code or is unsure about the appropriate or acceptable way to address a given situation, the employee should ask for guidance from their manager or Governance and Strategy via Human Resources.

2.3 Contraventions of the Code

Violations of the Code will be taken seriously. MPAC commits to investigate allegations of non-compliance or suspected non-compliance with the Code of Conduct and will take disciplinary action, up to and including dismissal, as appropriate. In addition, any breach of the Code that violates the law may result in civil or criminal proceedings.

Please note: The gravity of the allegation may dictate the resources allocated to complete an 'investigation'. In some situations an investigation may take the form of confidential interviews, confidential form completion, and face to face or via telephone meetings, all the way up to an external investigator completing an on-site investigation. In any case, the complaint will be reviewed by the Vice President and Chief Strategy Officer to determine the type of investigation during the initial phases of the complaint.

Any employee under investigation may be suspended with or without pay or be re-assigned to other duties pending completion of the investigation, depending on the situation and the best interests of the Corporation. Complainants, respondents and any

witnesses involved in the investigation are to keep all information divulged in the strictest of confidence.

Individuals covered under this Code must understand that a frivolous, vexatious or malicious allegation of a Code violation will itself constitute a breach of the Code. As such, allegations that are not made in good faith may result in discipline to the complainant up to and including dismissal. Any reprisal, retaliation or disciplinary action against an employee for reporting, in good faith, an alleged breach of the Code is prohibited.

3 Roles and Responsibilities

3.1 Employee's Responsibility

Employees must follow the highest standards of ethical behaviour to ensure that public confidence and trust is maintained. Employees are expected to uphold their legal, fiduciary and ethical responsibilities and act in the best interests of the Corporation and within the limits of all applicable laws. Employees shall treat all persons, whether colleagues or members of the public, with respect and be responsive, fair, and courteous in all encounters.

When providing services and activities consistent with the *MPAC Act* outside of Ontario (including international jurisdictions), employees must comply with the Code of Conduct, foreign and domestic laws, regulations and other legal requirements, including insider trading laws and regulations, and those that govern the use of confidential information.

Employees are also required to report any suspected fraud, breach of trust or other wrong doing by themselves or another employee to their manager or Governance and Strategy via Human Resources. Employees must cooperate with internal reviews or investigations of a reported violation. The employee's identity will be kept in confidence to the extent appropriate or permitted by law.

3.2 Manager's Responsibility

In addition to their responsibilities as employees, managers have a special duty to uphold the Corporation's reputation. Managers are expected to set an example through their own conduct and to encourage employees to ask questions, speak up and get advice before they act. Managers must provide timely, sound advice and guidance on ethical or Code compliance issues. Managers must report potential violations of the Code of Conduct and policies contained within, to their Director or Governance and Strategy via Human Resources without delay.

3.3 MPAC's Commitment

As employees uphold the spirit and letter of the Code of Conduct, MPAC commits to indemnify and defend its employees from lawsuits or other such legal actions which may arise as a result of the employee acting in good faith within the scope of their employment and in accordance with the Corporation's Code of Conduct.

4 Work Environment and Relationships

4.1 Workplace Discrimination, Harassment and Violence

In accordance with MPAC's corporate values, collective agreement and the *Ontario Human Rights Code* and the *Occupational Health and Safety Act*, the Corporation is committed to providing a workplace that is free from actual, attempted or threatened workplace discrimination, harassment and violence, and create a climate of understanding, inclusion and mutual respect where each person feels a part of the workplace and is able to contribute fully to the development of the Corporation. MPAC will not tolerate, ignore or condone any form of workplace discrimination, harassment or violence and is committed to promoting appropriate standards of conduct at all times. All employees are responsible for respecting the dignity and rights of their co-workers and the public they serve. Employees shall respect the individual opinions of all colleagues. Where individual differences may occur, we seek to resolve them in a collaborative, respectful and productive manner. Rude, passive aggressive and/or insulting behaviour towards anyone is unacceptable, and will not be tolerated.

MPAC will not tolerate discrimination, harassment and violence in the workplace or in venues which are extensions of the workplace, whether it involves employees or members of the public.

The Corporation has a Workplace Discrimination, Harassment and Violence Prevention Policy to address workplace discrimination, harassment and violence. The Policy forms part of the Code of Conduct and compliance with that Policy is mandatory.

4.2 Substance Use and Abuse

All employees must be able to perform all of their workplace duties in a safe and productive manner. No employee will report to, return to or remain at work under the influence of alcohol, cannabis, medications, drugs or any illicit substance that would impair their ability on the job or endanger fellow employees or members of the public. If you are prescribed a drug, including medicinal cannabis, which may impair your ability to perform your position duties safely, it is your responsibility to inform your manager, or Human Resources so that accommodation can be discussed.

Under no circumstances will alcohol, cannabis or non-medicinal drugs be consumed on MPAC premises, in corporate fleet or rented vehicles or in personal vehicles when authorized for use in the course of MPAC business. Anyone with alcohol, cannabis or drug dependency is encouraged to seek treatment. While MPAC is committed to providing support and assistance in dealing with such dependency, anyone who is found to be under the influence of alcohol, cannabis or non-medicinal drugs may be subject to disciplinary action up to and including termination of employment.

4.3 Professionalism

MPAC's primary purpose is to serve the property taxpayers of Ontario and being professional is a fundamental principle in delivering outstanding service. MPAC identifies professionalism as a core value, critical to its business success and reputation. Professionalism is conveyed not only by the depth of knowledge displayed by employees but also by how they look and behave.

Employees interact with the property taxpayers, clients, suppliers, general public and other employees on a daily basis. Employees must be courteous and professional in all of these interactions.

Employees are required to display their MPAC photo identification badges at all times during working hours at every MPAC location, and when carrying out assessment duties.

4.3.1 Personal Appearance

To reinforce the public's confidence, employees must dress appropriately for their work assignments, which includes formal business wear when attending Assessment Review Board hearings, court or when making formal public appearances.

MPAC has a Business Dress Policy, which sets out appropriate work attire for employees. The Business Dress Policy forms part of the Code of Conduct and compliance is mandatory.

The President and Chief Administrative Officer may declare 'dress down days' for charitable fundraising events. Managers may declare 'dress down days' specifically for office relocation, renovation or clean-up activities.

4.3.2 Entering and Inspecting Properties

In carrying out assessment duties, many MPAC employees have the conditional legal authority, as defined in Section 10 of the *Assessment Act*, and the requirement to enter and inspect properties. This right must be protected and exercised with an exceptionally high degree of integrity and respect.

Where an employee's duties engage them in such activity, the employee must carry and display/present appropriate MPAC identification and explain the purpose of the visit to the property owner or occupant. Employees must treat all property with care and respect and are not to enter a property without the proper authorization to do so by someone over the age of 18 years old. If the owner of the property refuses to allow MPAC entry, this must be respected.

4.3.3 Addressing Property Owners

To align with the Provinces' gender identity policy, pertaining to the collection, use, display and retention of a person's gender identity information on government forms and products, MPAC will no longer collect gender information nor will it be displayed on any

MPAC products and systems.

To ensure these standards are followed when addressing members of the public, employees are to refrain from use of “Mr”, “Mrs”, “Ms” and instead use person’s name.

In written correspondence, references to gender should be avoided throughout whenever possible. Salutation used in response letters should mirror the name/format used in original letter received, with preference being to use an individual’s full name, i.e. “Dear John Doe.” If no letter is received, correspondence should address individuals using “Dear Property Owner.” Due to gender neutrality challenges when translating to French, use “Bonjour” on French correspondence as the French equivalent of “Dear” requires either masculine or feminine spelling.

4.4 The Accessibility for Ontarians with Disabilities Act (AODA) (Jack)

The *Accessibility for Ontarians with Disabilities Act, 2005* (AODA) is a provincial law with the goal to make Ontario accessible for persons with a broad range of disabilities by 2025. The AODA sets out a process for the development, implementation and enforcement of accessibility standards. MPAC is legally required to operate in compliance with accessibility standards established by regulations passed under the AODA; current standards applicable to MPAC include those for Information and Communications, Employment, the Design of Public Spaces and Customer Service.

As outlined in MPAC’s Accessibility Standards for Ontarians with Disabilities Policy, MPAC’s commitment to service excellence means employees are expected to be respectful of all customers and, as required by law, adhere to the requirements of Ontario’s accessibility standards whilst executing their duties. Improving accessibility for colleagues, external customers and stakeholders is not only the law, it is simply the right thing to do.

5 Conflict of Interest

This section sets out some of the more common conflicts, but it is not exhaustive. Employees are to speak to their manager if they have any questions regarding a potential conflict of interest.

5.1 Basic Principles

A conflict of interest arises when an employee’s direct or indirect personal interests interfere with, or might reasonably be seen by others to interfere with, their ability to make decisions and otherwise fulfill their employment duties in the interests of the Corporation. A direct personal interest exists when an employee has a potential for personal gain and an indirect personal interest exists when an employee’s relative or a person with whom an employee has a close personal relationship has a potential for personal gain.

Employees must disclose all real or potential conflicts of interest to the President and Chief Administrative Officer by completing the Disclosure of Conflict of Interest or Potential Conflict of Interest Form posted on the MPAC intranet. Employees must refrain from engaging in the situation or activity that gave rise to a declaration until they have received direction.

Basic principles of conduct require that employees not:

- engage in a business activity or have a financial interest in a business that is incompatible with the discharge of the employee's official duties in MPAC;
- be under any obligation to any person who might benefit from special consideration or favour from the employee, or who might seek preferential treatment;
- give, in the performance of MPAC duties, preferential treatment to relatives or persons with whom they have a close personal relationship, or to organizations in which relatives or persons with whom they have a close personal relationship have an interest, financial or otherwise;
- benefit from the use of information acquired during the course of MPAC duties that is not generally available to the public;
- be in a position where they could derive direct or indirect benefit or interest from any contracts about which the employee can influence decisions; or
- engage in any outside work or activity:
 - that interferes with the employee's performance of their duties or capacity to report for work, or that might influence or affect the performance of MPAC duties;
 - in which the employee has an advantage or appears to have an advantage derived from their employment with MPAC;
 - in which the employee performs work for any organization that competes with or has business relationships with MPAC; and/or
 - that uses MPAC's time, intellectual property¹, or resources (e.g., photocopier, stationery, computers, email, internet, printers, vehicles) for the benefit of the external activity.

5.2 Outside Employment (Moonlighting) and Volunteer Work

MPAC encourages employees to participate in their communities by being involved with outside organizations. There is nothing to prohibit an employee from such involvement provided any employment arrangement or charity work does not create a conflict of interest. However, employees are required to bring their full energy, attention and commitment to their MPAC job first and foremost. Any outside employment or volunteer work must occur wholly in the employee's private (non-regular work) time and must not

¹ Intellectual property is a broad term that covers a variety of legal rights in intellectual creations. Patents, trademarks, confidential data, models and software programs are examples of important types of intellectual property created and/or used in MPAC in the operation of its business.

affect the employee's job performance at MPAC, conflict with or be related to an employee's work at MPAC or be contrary to the interests of MPAC.

For greater clarity, MPAC prohibits employees from:

- holding a current/valid real estate license and must at least suspend their real estate licenses during their period of employment at MPAC;
- preparing private property appraisals, for fee or otherwise; or
- representing or acting as an agent for any property owner in a Request for Reconsideration or appeal.

If the outside employment or volunteer work is even remotely related to any of an employee's work or responsibilities at MPAC, they must obtain prior approval from their Department Head before engaging in the outside employment or volunteer work. More details and the approval form can be found [here](#).

To maintain and declare an inactive real-estate license, you must obtain approval from the Vice President and Chief Strategy Officer. More details and the declaration form can be found [here](#).

5.3 Domestic and Foreign Political Activity

Subject to applicable laws and regulations, employees have the right to take part in the Canadian and foreign democratic process with some restrictions. Political activity is considered being or seeking to become a candidate or doing anything in support of or in opposition to a federal, provincial, or municipal individual/party or election.

Employees are prohibited from engaging in political activity in the workplace, using MPAC resources for political activity and associating his or her position as an MPAC employee with political activity (except as necessary to identify their position and work experience if they are seeking to be a candidate in a federal, provincial or municipal election). Employees who engage in political activity must do so with the understanding that this is carried out on the employee's own time and without conveying any endorsement on the part of MPAC.

Employees may not make monetary, product or other contributions on behalf of MPAC to any domestic or foreign political party, official or candidate for public office.

To ensure public trust in the Corporation, employees must be, and appear to be, both personally impartial and free from undue political influence while exercising their MPAC duties.

Employees wishing to run for political office, and who are elected to a federal, provincial, municipal or foreign political position, may be required to take a leave of absence without pay if their new obligations cause a conflict of interest. Requests for political leave will not

be unreasonably denied. The terms on which employees will return from leave (including terms governing an entitlement to any particular position) will be specified at the time a political leave is reviewed.

5.4 Appointment to Agencies, Boards, Commissions or Municipal Committees

MPAC employees elected or appointed to a Municipal Committee, or to an agency, board or commission that owns real property in Ontario, must complete the Disclosure of Conflict of Interest or Potential Conflict of Interest Form located on the MPAC intranet site.

During the course of their duties with such organizations, if any matter arises where MPAC has an interest (e.g., involving assessment related issues), the employee must disclose the general nature of the conflict to the agency, board, commission or committee and must refrain from participating in the discussion, voting on any question or otherwise influencing the vote on the matter.

If the agency, board, commission or committee activities or mandate in its entirety constitutes a conflict of interest with MPAC's mandate, the employee must apply for a leave of absence without pay.

5.5 Family and Personal Relationships (Nepotism²)

It is recognized that some employees have personal and family relationships which may at times impact on the workplace. When job duties may conflict with family or close personal relationships, employees must ensure they do not compromise or threaten to compromise their ability to act in the best interests of the Corporation. For purposes of this Code of Conduct, family members include but are not limited to spouse (including common-law spouse), child, parent, sister, brother, grandchild, grandparent, aunt, uncle, niece, nephew, cousin, parent-in-law, daughter/son-in-law, brother/sister-in-law, step-parent, step-child, step-sister/brother, ward or guardian. If a situation arises where an employee has or may need to have business interactions with a relative or a person with whom they have a personal relationship they must advise their manager, who in turn must consult with Governance and Strategy to determine if there is a conflict of interest.

MPAC's recruitment practices are built on the foundation that the Corporation hires and promotes the best candidate available for each employment opportunity – including full time, temporary positions, summer employment and consulting contracts. Candidates are assessed on the basis of the skill, ability, qualifications, and experience they bring to the organization. MPAC's employment policy does not expressly prohibit employees' relatives or persons with whom they have a close personal relationship from working at MPAC. However, MPAC must ensure that employment-related decisions are undertaken in an objective and impartial manner.

² Nepotism refers to the appointment to a position, or receipt of employment benefit, based on kinship or family relationship.

To meet this expectation, employees must not:

- attempt to influence the outcome of the employment process, or to influence any MPAC employee to hire/promote a relative or person with whom they have a close personal relationship; and
- make any decision impacting on pay or benefits, or make any decision or participate in the process to hire, transfer or promote a relative or person with whom they have a close personal relationship.

It is a conflict of interest for an employee to directly supervise a relative or person with whom they have a close personal relationship (i.e., assign work, approve merit increases, assign or approve overtime, negotiate salary, conduct performance appraisals, discipline, approve paid/unpaid leave, approve expenses or education/training opportunities).

It is also a conflict of interest to indirectly supervise a relative or person with whom an employee has a close personal relationship. An indirect supervisory reporting relationship is defined as a reporting relationship that is separated by one level of manager/supervisor.

An employee who is aware that a relative or a person with whom they have a close personal relationship has the potential to be hired or assigned to a position that could result in a direct or indirect supervisory reporting relationship, or be in a position to influence the career or employment activities and rewards of a relative or person with whom they have a close personal relationship, must advise the hiring manager of a potential conflict of interest. The hiring manager, in turn, must consult with Governance and Strategy to determine if the relationship in fact results in a conflict of interest. If a conflict is deemed to exist and there are exceptional circumstances, the Vice President and Chief Strategy Officer will consult with the President and Chief Administrative Officer to determine a course of action that is in the best interests of the Corporation.

5.6 Gifts and Entertainment

The public's perception of the integrity of MPAC and its employees is paramount. Employees must make impartial and objective decisions in performing their responsibilities free from influence derived from gifts, favours, hospitality or other benefits ("gifts").

Gifts include, but are not limited to, cash, gift certificates, tickets to events or other similar benefits for which the recipient does not pay fair market value.

Employees shall not give or receive inappropriate gifts, including tickets to theatre, sporting events, galas, etc. A gift is inappropriate if giving or receiving it may be perceived as being in anticipation of immediate or future special considerations, or recognition for past consideration by MPAC.

There are occasions where accepting or giving a gift of nominal value is appropriate as part of developing and maintaining a reciprocal business relationship, and is in the best interests of the Corporation.

In **all** instances, gifts from participants in an open procurement process must be declined by employees who sit on the selection committee.

Where gifts of more than a nominal value are received by an employee, the gift shall be returned to the sender or, alternatively, it may be contributed to a registered charity. A letter should be requested from the charity confirming the donation.

While participation in charity, invitational or other special events hosted by the vendor community may be acceptable, receipt of tickets for events, (including but not limited to: theatre, sporting events, concerts etc.), greater than a nominal value and not hosted by the vendor community are a violation of the Code. When in doubt, please seek the approval of your Department Head as far in advance as possible.

Where an employee's work is primarily focused on bringing in new revenues/expanding business streams that are not driven by our core assessment services, there may be circumstances where customary business amenities may be accepted or given. The giving and/or receiving of customary business amenities may be deemed acceptable to MPAC where this activity serves to maintain a business relationship for the benefit of MPAC as a whole, rather than the individual employee(s). In these rare circumstances, employees may accept or give customary business amenities with strict limits and careful oversight, provided:

- the employee's core duties are to bring in new revenue and growth;
- the expenses involved are at a reasonable level (as determined by MPAC);
- the expenses are infrequent and appropriate to the responsibilities of the individual;
- the expenses legitimately serve a defined business purpose, for the benefit of MPAC;
- the expenses are within the customary business limits of reciprocation; and
- the expenses are documented and provided to Human Resources on a monthly basis.

Because it is not possible to identify all situations, employees must assume responsibility for determining whether or not giving or receiving a gift is acceptable in situations that fall outside the circumstances set out above. When in doubt employees must contact their manager or Governance and Strategy via Human Resources.

6 Employees as Property Owners

MPAC employees may also be property owners in Ontario and, as such, are afforded the same property valuation and complaint mechanisms available to other taxpayers. However, given that property valuation is MPAC's core business, the Corporation must take all

precautions to avoid any conflicts of interest. Employees must not have or be perceived to have any advantage in the property assessment appeals process.

Employees seeking a review of their own property assessment, or any property in which they have an interest, may choose any of three avenues available to all property owners:

6.1 Request for Review

- If an employee determines through any means available to the public, that there may be a factual error in our information on their property, the employee must notify the Quality Service Commissioner in writing that they are an employee of MPAC and they wish to have the data reviewed.
- The request will be reviewed and a determination will be made as to the appropriate department to process the request. The employee will be notified who will be reviewing their request.

6.2 Request for Reconsideration

- An employee wishing to file a Request for Reconsideration (RfR) on property in which they have an interest must advise their manager.
- The employee will complete and provide a RfR application to the Quality Service Commissioner.
- The RfR is processed by the Quality Service Commissioner (or designate) in accordance with standard RfR procedures.
- The employee must not discuss the complaint directly with any MPAC staff, except the MPAC employee(s) handling the RfR.
- The employee must obtain all relevant information through the same procedures as any other taxpayer or their representative.

6.3 Assessment Appeal

- When an employee files an appeal with the Assessment Review Board (ARB), he/she must immediately notify the Quality Service Commissioner.
- The Quality Service Commissioner (or designate) will liaise with the ARB to ensure the appeal is heard in a location other than where the employee regularly works if required.
- The employee must not discuss the appeal directly with any MPAC employee, except the MPAC employee handling the appeal.
- The Quality Service Commissioner (or designate) will investigate and process the appeal in the same manner as any other taxpayer appeal.
- The employee must obtain all relevant information through the same procedures as any other taxpayer or their representative.

7 Safeguarding Corporate Assets

MPAC employees are responsible for protecting and making proper and efficient use of the Corporation's physical, monetary and intellectual assets. This includes safeguarding assets from loss, damage, abuse, misuse, theft or destruction. Employees may not use or permit the use, directly or otherwise, of corporate property, assets and resources for anything other than officially approved MPAC activities. For COPE related devices, refer to the Corporately Owned Personally Enabled Devices (COPE) Agreement. Corporate assets include tangible items such as property (leased and owned), equipment, computers, mobile devices, cash, cheques, credit cards and information systems. Intangible corporate assets include licensed and owned data, software, intellectual property and developed processes and systems.

Employees are responsible for ensuring assets are used in accordance with approved policies and procedures, such as in the case of corporate vehicles and information technology. Employees authorized to work off-site are expected to apply due diligence in safeguarding the assets in their custody. Employees are responsible for returning all assets provided to them by the corporation in good condition when leaving the corporation. Please refer to the Asset Policy for more information regarding the use and management of Corporate Assets.

7.1 Fraud and Fiscal Integrity

All employees must work in accordance with internal controls, policies (including MPAC's Fraud and Other Irregularities Policy), and all applicable laws and regulations to prevent fraudulent misconduct and other irregularities both domestically and internationally. Employees shall exercise and shall at all times appear to be exercising honesty, integrity and diligence and shall not knowingly be party to any fraudulent or irregular activity.

MPAC's Fraud and Other Irregularities Policy addresses fraud, other irregularities, and matters related to fiscal integrity. Additional guidance is highlighted below.

- Employees may only ask to be reimbursed for legitimate and reasonable expenses related to MPAC business. Furthermore, employees are expected to spend the Corporation's money carefully and with due regard to the interests of the public funds.
- Theft of time, defined as misuse of the corporation's time, is considered to be a wrongdoing and is prohibited.
- Employees must ensure that all contracts with and commitments to external suppliers, vendors or customers have proper authorization and documentation prior to making commitments on behalf of the Corporation. Employees may only make commitments that they are specifically authorized to make on the Corporation's behalf in accordance with the Delegation of Authority Policy and consistent with the Procurement Policy. The Delegation of Authority Policy is also an integral part of the Code of Conduct and compliance with that Policy is

mandatory. When working with international suppliers or subcontractors, MPAC employees must ensure that such suppliers and subcontractors also comply with the Supplier Code of Conduct.

- Employees must never, directly or indirectly, engage in corruption, bribery, kick-backs, extortion or embezzlement to facilitate business dealings or gain a competitive advantage with any foreign entity, governmental or non-governmental. Employees must strictly comply with the terms of the Corruption of Foreign Public Officials Act and may never make or authorize any payment to a foreign public official, political party or political candidate for the purpose of influencing government decisions in MPAC's favour or securing any other improper business advantage.
- Benefits Fraud involves the intentional submission of false or misleading claims through the employer's benefit plan for the purposes of financial or personal gain. Fraudulent claims directly impact the sustainability of MPAC's benefits plans, breach the fundamental trust between employee and employer, and may result in negative consequences for MPAC's brand, reputation and public trust. Be advised, this includes the misuse and/or abuse of MPAC's short-term sickness and long-term disability benefits.
- Employees are responsible for the submission of any and all claims submitted through our current Healthcare Benefits provider or any of our Insurers, including both short-term sickness and long term disability benefits. Employees are advised to safeguard their benefits information including login ID's, passwords etc., for the previously mentioned providers. For clarity, should you allow someone else to handle the administration or submission of your claims, for example a spouse, this will not absolve you of the ramifications should those claims be submitted fraudulently or in bad faith. Be advised that any employee found to be engaging in fraudulent, false or exploitative activity related to MPAC's various benefits plans will be subject to disciplinary action up to and including termination of employment.
- Employees are required to report any knowledge or suspicion of fraud in accordance with the requirements and protocols of the Fraud and Other Irregularities Policy, and with the protections articulated in the Whistleblower Protection Statement.

Managers are responsible for ensuring that adequate internal controls and processes are in place to prevent and detect fraud. Managers are accountable for monitoring employee activity and ensuring employees are aware of, and in compliance with, internal controls and policies.

All confirmed incidents of fraud or theft committed against the Corporation will be viewed as acts of unlawful activity and will be treated accordingly.

7.2 Technology and Telecommunications

MPAC's Information Technology Systems (which are comprised of its cloud services, desktop and laptop computers, network servers, telephones, tablets, smartphone devices, email, access to the Internet, connections from other locations, global positioning systems, software applications and other similar devices, and any other technology or distribution methods provided by the Corporation) is a corporate asset. Employees should have no expectation of privacy in anything they create, store, send or receive using MPAC's communication system. Any devices, software or techniques intended to disable, bypass or thwart protection software, security control routines, security measures or the ability to monitor the communication system is strictly prohibited. Employees actions will be monitored across all networks and systems that they access.

MPAC's Information Technology Systems are to be used for the Corporation's purposes. Employees do not have any ownership in any material or content on any MPAC property, including MPAC's Information Technology systems. Employees should not store personal material on MPAC's communications system. For COPE related devices, refer to the Corporately Owned Personally Enabled Devices (COPE) Agreement.

Employees' occasional, limited and appropriate personal use is permitted provided it does not interfere with their performance of MPAC work. Employees' must understand that occasional, limited and appropriate personal use is a privilege. It does not limit the Corporation's ability to access information stored on its Information Technology Systems for a wide variety of legitimate reasons, including:

- to engage in technical maintenance, repair and management;
- to meet a legal requirement to produce information, including by engaging in e-discovery and Freedom of Information request administration;
- to ensure continuity of work; and
- to prevent misconduct and ensure compliance with the law (including by monitoring system traffic, by conducting periodic audits of system use and by investigating potential misconduct).

Employees must also understand that: (1) a password is what the Corporation uses to reliably identify who is using its Information Technology Systems and how, and does not prevent the Corporation from accessing its Information Technology Systems and (2) that the Corporation can restore information that employees delete from its Information Technology Systems.

In light of the above and the primary function of the Corporation's Information Technology Systems, employees should understand that their personal use is not private. For COPE related devices, refer to the Corporately Owned Personally Enabled Devices (COPE) Agreement.

The Corporation has instituted an Acceptable Use of Information Technology Resources Policy which forms part of the Code of Conduct and compliance with that Policy is mandatory. Employees must not use MPAC's Information Technology Systems to access, circulate or store inappropriate or offensive material, including but not limited, to defamatory, libelous or slanderous statements; comments or images of a sexual nature; or comments that are considered to be harassing or discriminatory on the basis of race; ancestry; place of origin; colour; ethnic origin; citizenship; creed (religion); sex/pregnancy; sexual orientation; gender identity; gender expression; age; record of offence; marital status; family status; disability (physical or mental); and receipt of public assistance. The use of the communication system for gambling, sending chain letters or operation of a private business is also prohibited.

Only MPAC-owned legally licensed software that is acquired by MPAC and installed by the Information Technology Department is permitted to run on and access MPAC workstations and networks. Use of trial software/shareware must be approved by IT in advance of installing it on MPAC equipment.

7.3 Social Media

MPAC has instituted the Social Media Policy, which sets out the Corporation's expectations for appropriate behaviour for employees who use social media, either as part of their job or in a personal capacity. The Social Media Policy forms part of the Code of Conduct and compliance with this Policy is mandatory.

8 Confidentiality

8.1 Protection of Personal Information

MPAC and its employees take the protection of individual privacy very seriously. Not only is privacy a statutory obligation, it is an intricate element of MPAC's culture and values. Personal Information is information about or that can be associated with an identifiable individual, within a personal (non-professional) capacity.

In the course of doing business, MPAC collects personal information. Employees are entrusted with this information and are expected to ensure it is accessed, used and disclosed only as allowed under the *Municipal Freedom of Information and Protection of Privacy Act (MFIPPA)*; the privacy provisions included in other statutes, such as the *Assessment Act*; and, consistent with MPAC privacy policies, such as the Privacy Framework Policy.

All requests for disclosure of personal information must be referred to the Manager of Freedom of Information and Records Management. Under *MFIPPA*, some of the circumstances in which MPAC is permitted to disclose personal information include:

- where the individual whom the information is about has consented to the disclosure;
- for the purpose for which the personal information was obtained or compiled by MPAC or for a consistent purpose;
- where the disclosure is necessary and proper in the discharge of MPAC's statutory responsibilities, e.g., assessment roll, preliminary list of electors, etc.;
- for the purpose of complying with Ontario or Federal law;
- for Canadian law enforcement investigation purposes; or
- responding to a judicial or quasi-judicial production order (e.g. subpoena, summons, etc.).

MPAC also collects personal information about its employees in respect to matters of labour relations and employment activities and, although not subject to MFIPPA, MPAC applies the same rigor to protecting this information.

As stated in the Conflict of Interest section, MPAC employees must not provide any information, outside of normal protocols, to any property owner or other party that could in any manner be perceived as a conflict of interest.

8.2 Handling of Personal Information

Employees must always be cognizant of their privacy obligations when handling personal information. The obligations are set out in legislation and MPAC policy, including related procedures and protocols. At minimum employees shall always:

- ensure that personal information is managed in an access restricted manner that prevents unauthorized access by external parties or MPAC staff who do not require it in the performance of their duties;
- access only those elements of the personal information on MPAC computer systems and physical records that are necessary and proper in the performance of their duties;
- refrain from using, divulging, diffusing, selling, transferring, giving, circulating, distributing or otherwise making public any such personal information except as required by applicable law or in the performance of the employee's duties; and
- ensure that personal information that is to be disposed of, is placed in approved shredding bins, or is destroyed in a secure manner that does not permit for the information to be recovered.

The privacy obligations of MPAC and its employees apply to the handling of personal information regardless of their format, storage medium or location. Employees authorized to work off-site are expected to apply the same due diligence in safeguarding all personal, sensitive and confidential information that they have access to while off-site or while in transit as they would at the office.

8.3 Privacy Breaches

MPAC and its employees are expected to use reasonable efforts to ensure that personal information is protected. Even so, it is possible through accident (loss or theft) or negligence that personal information may be inappropriately disclosed or accessed. For example, disclosing a property owner's personal information to a relative without the owner's consent, sending a fax to an incorrect number or email to an incorrect address, loss or theft of a laptop or a CD/DVD or USB memory key, improper destruction of a record containing personal information (i.e., throwing it into the garbage or recycling bin;) and so forth. These types of actions may give rise to a privacy breach.

Employees shall immediately contact the Manager of Freedom Information and Records Management upon knowledge or receipt of information that suggests or confirms that personal information may have been or may be, with reasonable probability, inappropriately disclosed or accessed; and, to take appropriate action to contain and mitigate the privacy impact of the disclosure in accordance with the Privacy Breach Protocol. Employees will take action on privacy breach matters as required and directed by the Manager, Freedom of Information and Records Management.

8.4 Income, Expense and Third Party Information on Individual Properties

Employees must comply with the *Assessment Act*, which prohibits the willful disclosure of proprietary information of a commercial nature relating to an individual property or actual income and expense information on an individual property, except in very limited and specific circumstances where Ontario or Federal law allows or requires it. This includes prohibiting access by employees to such information when it is not necessary and proper in the performance of their duties.

8.5 Confidential Information

Employees have access to confidential business information owned and controlled by MPAC which is not otherwise available to the public. This confidential business information includes information pertaining to the business affairs of MPAC and its plans, processes (including assessment models, theorems and software programs) and internal policies. Confidential business information also includes intellectual property, in whatever form, developed by an MPAC employee and, at the request of MPAC, any such person will co-operate with MPAC to confirm MPAC's ownership of such intellectual property. Confidential business information also includes information about leasing, purchasing or contracting agreements under negotiation. MPAC must control and maintain the confidentiality of this information to succeed in its business.

MPAC employees must not provide or disclose any confidential business information that the Corporation has not made publically available to any external person or third party, outside of normal business protocols; this includes disclosure to property owners, relatives, neighbours or other persons with whom employees may have a personal or non-MPAC business relationship.

In performing their duties, in Ontario or other assessment jurisdiction, employees may also gain access to technical, political, strategic, intellectual property and other information that could reasonably be considered confidential from a public official, government, company, individual or other party.

Employees must secure all confidential information (including MPAC's confidential business information) and keep it in the strictest of confidence, and employees may not use, divulge, diffuse, sell, transfer, give, circulate, distribute or otherwise make public any confidential information except as required by applicable law or in the performance of their duties as permitted by normal business protocols. Employees must also take all reasonable measures in order to prevent the unauthorized use and disclosure of all confidential information.

For clarity, the purpose of this section 8.5. confidential information does not include information that is:

- a) publicly available when it is received or becomes known to the employee or subsequently becomes publicly available;
- b) already known to the employee at the time of its disclosure so long as the employee is not aware of any obligation of confidence;
- c) independently developed or obtained by the employee; or
- d) received by the employee in good faith from a third party who the employee believes was lawfully in possession of such information free of any obligation of confidence of any kind.

8.6 Media Releases

Unless explicitly authorized by MPAC, employees are prohibited from revealing, discussing or making any comments on internal policies, procedures, activities, strategies, e-mail or other internal, external communications or any other confidential matters with traditional media including broadcasting and print media and non-traditional media including blogs, wikis, MSN, Facebook and other social networking sites. If an employee who is not otherwise authorized is asked for a public comment from a representative of the media, they should refer such requests to the Director, Strategic Communications.

8.7 Records Management

MPAC information and records are valuable corporate assets that evidence business activities. The *MFIPPA* requires that MPAC have measures and retention requirements for the preservation of records and also makes it an offence to "*...alter, conceal or destroy a record, or cause another person to do so.*"

MPAC employees must ensure that they follow corporate records management policies, such as the Records Retention Policy, Record Retention Schedules and related procedures and guidelines that provide for the management, preservation and proper destruction of

MPAC records, regardless of the records' format, storage medium, content or location.

For purposes of clarity, a record is any recorded form of information, regardless of format, whether it is on paper or other physical form or, in digital/electronic format such as on a computer file, database, video, or otherwise recorded in some other form. Please refer to the Records Retention Policy for additional detail.

9 Vehicle Usage

MPAC maintains a fleet of vehicles and boats for employees to use in the course of doing their work. These vehicle arrangements require MPAC to secure appropriate liability insurance coverage, and sign insurance contracts with its service providers. These contracts bind MPAC and, by extension, MPAC employees to very specific compliance requirements including, but not limited to: possessing a valid driver or boat operator's license, providing their driver's or boat operator's information to Governance and Strategy via Human Resources, advising their manager and Governance and Strategy via Human Resources immediately, in writing, of any changes in their ability to legally operate a vehicle or boat, etc. Employees must use fleet vehicles, rental vehicles, and boats for approved business purposes only and must comply with all requirements of MPAC's Fleet Management Policy. Staff may also use rental or personal vehicles when approved as per the Fleet Management Policy. The Fleet Management Policy forms part of the Code of Conduct and compliance with this Policy is mandatory.

Employees who hold a position with a driving requirement must possess a valid Ontario driver's license of class G2 or above. If the status of their license changes, the employee is required to advise their Manager immediately. The employee will not drive for business purposes until such time as their license is valid.

All MPAC employees are subject to MPAC's Driver's License audit. This is to ensure driver's licenses of MPAC employees remain valid for operating MPAC's fleet. MPAC employees are responsible for proactively advancing any changes regarding the status of their driver's license by advising their Manager.

10 What is NOT a Code of Conduct Violation

Code of Conduct violations do not include the reasonable action or conduct by an individual that is part of their normal work functions including but not limited to directing and supervising work and tasks, allocation of resources both human and financial for the completion of work and projects, performance assessment and evaluation. If any question or concern should arise at any time regarding the Code of Conduct, employees should consult with their manager, or a member of the Human Resources team.