

Section 2.1 HUMAN RIGHTS

Date Issued: September 3, 2003

Distribution: All Employees, Volunteers, and Board Members

POLICY

The Agency is committed to a healthy, harassment-free, safe work environment for all employees, volunteers, Board members and clients of the Agency. Harassment and/or discrimination are unacceptable behaviours, and will not be tolerated by the Agency.

Every person has a right to freedom from discrimination in the areas of services, goods and facilities, accommodation, contracts, employment, and membership in vocational associations and union.

In employment matters, from the hiring of new employees and commencement of new volunteers and Board members to the administration of existing employees, volunteers, and Board members, prohibited grounds of discrimination and harassment include race, religious beliefs, color, gender, health status, physical disability, marital status, age, ancestry, place of origin, family status, sexual orientation, and/or source of income.

The Executive Director shall ensure that the Agency operates taking into account the views of various stakeholder groups (for example: clients, volunteers, members, allied professionals, community partners, Funders, etc.). Stakeholder groups will be involved in the annual planning and evaluation process via strategic planning; annual work plans; program evaluations; Town Hall meetings, and consultations.

Section 2.2

SEXUAL HARASSMENT

Date Issued: September 3, 2003

Distribution: All Employees, Volunteers, and Board Members

POLICY:

The Agency is committed to a healthy, harassment-free, safe work environment for all employees, volunteers, and Board members. Sexual harassment is unacceptable behaviour and will not be tolerated.

The Supreme Court of Canada defines sexual harassment as unwelcome conduct of a sexual nature that detrimentally affects the work environment or leads to adverse job-related consequences for the victim(s) of the harassment. Examples include:

- suggestive remarks or gestures
- compromising invitations or requests
- verbal abuse
- display of sexually offensive materials
- unwelcome leering or whistling
- sexual jokes which cause awkwardness or embarrassment
- unwelcome enquiries or comments about an individual's sex life
- unwelcome remarks about a person's physical attributes or appearance
- touching, patting, pinching or other unwelcome physical contact
- outright demands for sexual favours
- physical assault or indecent exposure

Sexual harassment is one-sided and is not wanted by the victim. The harasser may be a staff member, a volunteer, a client or a visitor. The victim may be an employee, volunteer, Board member or a client, male or female. The harassment may include threats of firing, loss of promotion or loss of pay raise. It may involve physical contact. Although there may be no threats or physical contact, the harasser may create an intimidating, hostile or offensive setting for the victim. The behaviour need not be intentional in order to be considered sexual harassment. It is offensive and in many cases, intimidates others.

PROCEDURE

A person being sexually harassed will tell the harasser that his/her behaviour is unwelcome and ask him/her to stop. S/he will attempt to do so before witnesses, if possible. If the situation makes this difficult, s/he will inform the person over the phone, in writing or through a representative. S/he will keep a record of the incident, (dates, times, locations, possible witnesses, what happened, response). Although one does not have to have a record of events in order to file a complaint, a record can strengthen one's case and help one to remember details over time.

Filing a complaint

The person being sexually harassed will advise the Executive Director and Chair, or the Chair and Vice Chair if the Executive Director was involved in the complaint. S/he also has the right to contact the Alberta Human Rights Commission or the Police to file a complaint of sexual harassment within six months of the incident.

Dealing with a Complaint

Once a complaint has been received, an immediate investigation will be started and all necessary steps taken to resolve the problem. Only those people directly involved in the process will have access to the information collected. Moreover, they will receive only as much information as required to resolve the problem. Recipients must include the complainant, the alleged harasser, any witnesses, and others involved in resolving the complaint. The complainant and the alleged harasser will both be interviewed along with any individuals who may be able to provide relevant information.

If the investigation reveals evidence to support the complaint of sexual harassment, the harasser will be disciplined appropriately. Discipline may include suspension or dismissal, and the incident will be documented in the harasser's file. No documentation whatsoever will be placed in the complainant's file where the complaint is filed in good faith, whether the complaint is upheld or not. If the investigation fails to find evidence to support the complaint, there will be NO documentation concerning the complaint placed in the file of the alleged harasser.

Regardless of the outcome of a sexual harassment complaint made in good faith, the individual lodging the complaint, as well as anyone providing information will be protected from any form of retaliation by either co-workers or superiors. This includes demotion, unwanted transfer, denial of opportunities within the Agency, as well as harassment of the individual as a result of his/her having made a complaint or having provided evidence regarding the complaint.

Responsibility of Management

It is the responsibility of any supervisor (employee, volunteer or Board member) within the Agency to take immediate and appropriate action to report or deal with incidents of sexual harassment whether brought to their attention or personally observed. Under no circumstances should a legitimate complaint be dismissed or downplayed or the complainant told to deal with it him/her self.

Responsibility of all employees, volunteers and Board members

If any employee, volunteer or Board member knows about, or suspects an incident of harassment, the individual is to discuss his/her concerns with the recipient of the behaviour, to ensure that s/he want something done about it; and to encourage the person to bring the incident to the attention of the Executive Director or the Chair of the Board.

Section 2.3

HEALTH & SAFETY

Date Issued: September 3, 2003; Amended October 24, 2005

Distribution: All Employees, Volunteers, and Board Members

POLICY

The Agency is vitally interested in the health and safety of its employees, volunteers, and Board members. Protection of employees, volunteers, and Board members from injury or occupational disease is a major and continuing objective. All employees, volunteers, and Board members must be dedicated to the continuing objective of reducing risk of injury.

It is the policy of the Agency to comply with legislative requirements and to make the office a safe place to work. The Agency will strive to eliminate any foreseeable hazards that may result in personal injuries or illnesses, fires, security losses, property damage and accidents. Loss prevention is the direct responsibility of all who are associated with the Agency. The Agency expects and encourages employees and volunteers' active participation in identifying and eliminating hazards, minimizing injuries, working safely at all times, and following procedures necessary for the protection of all. Through cooperation and the full acceptance of the responsibility to consider health and safety in every activity, the Agency will become and remain a safe place to work.

PROCEDURES

Evaluation of Health and Safety Measures

Employees, volunteers and clients will inform the Executive Director or a Board member about any health and safety incident of which they have been made aware. The Executive Director, together with a Board member will investigate any reported incident, review the policy and procedure, and prepare recommendations that will prevent the incident from occurring again.

The Board will evaluate the health and safety measures of the Lethbridge HIV Connection at least once every second year to ensure these measures work, taking into account any new changes in the Agency's operation.

Training

Employee education will be mandatory and encompass at least a First Aid Course and a Crisis Prevention / Intervention course within the first year of employment and at least one refresher course on health and safety issues every second year after that. Lethbridge HIV Connection will cover the cost of such training courses.

Working Alone

Employees are discouraged from working alone at the office before or after normal office hours. They may work alone only when prior approval has been received from the Executive Director, and all office exit doors are locked. When employees, volunteers or Board members are alone in the office during normal working hours, they are encouraged to keep the doors locked, and may refrain from meeting with clients.

Employees are discouraged from meeting alone at a client's home. Employees will invite clients to meet with them at the office, or at other public meeting spots considered safe for both the client and the employee. If a client has to be visited at home, prior approval has to be received from the Executive Director.

Transporting clients

If a client needs transportation for HIV-related reasons and is unable to pay for it, employees will abide by the "Special Needs Fund Policy". Employees may arrange for clients to use public transportation or may request funding for use of the client's personal vehicle or a taxi. Employees are strongly discouraged from transporting clients in their own vehicle, and do so at their own risks. If there is no alternative, employees must inform the Executive Director prior to the planned trip, and another employee, volunteer or Board member must accompany the individual. It is up to employees to ensure that they have adequate insurance coverage.

Smoking

The Agency's office is designated as a non-smoking building. Therefore, employees, volunteers, Board members, clients and visitors are prohibited from smoking within the building.

Travelling Alone

Employees may be asked to use their personal vehicles as part of their job description. It is the responsibility of each employee to ensure that the vehicle is properly insured and in good working condition. They will agree on a travel plan with their supervisor before leaving. The plan may include reporting to a designated person about the trip on agreed times.

Tuberculosis and Other Communicable Diseases

See Tuberculosis and Other Communicable Diseases Policy.

Section 2.4

STANDARD PRECAUTIONS

Date Issued: September 3, 2003

Distribution: All employees, volunteers and Board members

POLICY

All employees, volunteers and Board members will abide by the policies and procedures approved by the Chinook Health Region

PROCEDURE

Standard precautions help prevent the spread of all infections as well as Hepatitis B, hepatitis C and HIV. Many people with these viruses (as well as other infections) feel healthy and may not know they are infected. They can still pass infections to others. Standard precautions are a set of procedures which prevent the spread of these diseases, especially when dealing with blood and other body fluids.

Orientation packages for employees, volunteers and Board members will include a copy of the procedures approved by the Chinook Health Region.

SECTION 2.5 TUBERCULOSIS

Date Issued: September 3, 2003

Distribution: All employees, volunteers and Board members

POLICY

There has been an increase in tuberculosis (TB) since 1985 in North America, and people with HIV are more vulnerable to getting sick with Active TB if they are infected with TB bacteria. As Active TB is contagious through the air, and is also preventable and curable in most cases, it is important that organizations working with HIV-positive people have a TB policy in place. This policy will help to make our workplace a safer place for staff, volunteers and clients.

The Lethbridge HIV Connection has developed a policy to help prevent the occurrence and spread of TB in our workplace. This policy attempts to balance the clinical aspects of TB prevention, treatment and care both from the public health perspective of others who work and care for people with TB and the individual needs and human rights of each individual who may have TB in our organization.

PROCEDURE

Education

Staff and Volunteers

There will be TB education material available to all present staff and volunteers whose job description includes regular interactions with clients. New staff and volunteers will be given printed information upon arrival at the Agency. This information will include education on clinical aspects of TB as well as orientation on the Agency's TB policy.

Clients

TB information will be provided to all clients, including information about the Agency's TB policy as it relates to clients. This information will be provided individually upon "intake", or in group sessions as appropriate.

TB Screening

TB testing (Mantoux) provides baseline information on whether a person has ever been infected with TB (NOT whether someone has active TB), and ensures that people who are exposed to TB learn of this exposure quickly and receive follow up testing and treatment. This helps to protect people from developing Active TB and others from TB transmission.

Staff Members and Volunteers

- TB testing is required for all staff upon hiring. Volunteers whose job description includes regular interactions with clients will also be required to be tested for TB. If the result is negative then no further investigation is needed unless there is contact with a new infectious TB case.
- If the result is positive then a complete TB assessment including chest X-ray and sputum sample would be required to ensure that the individual does not have active TB. Repeat chest X-rays will be necessary only if the staff or volunteer is in contact with a new infectious TB case or he/she develops symptom of active TB.
- TB test must be performed within two weeks of confirmation of hiring or beginning a volunteer assignment whose job description includes regular interactions with clients. Results will be filed with the Executive Director. All TB test results will be confidential and be kept in the employee's or volunteer's personnel file.
- No one will be refused employment based on the results of the TB test. If an employee's TB test shows he/she has active TB, his/her employment will begin when their doctor confirms in writing he/she are no longer contagious.

Clients

TB testing is strongly recommended for all clients. No one will be refused services based on his/her TB test results, but a client whose test shows he/she has active TB will receive alternative services and support (i.e. over the phone, or in another location) or will be expected to wear a mask when in close contact with staff or volunteers. This is to protect the health of everyone in the Agency.

Sick Leave for Staff Members Diagnosed With Active TB

Any staff with active TB will be given sick leave in accordance with the personnel policy. Wherever possible, the Agency will try to be flexible about allowing staff to return to work gradually after an absence due to active TB.

In order to return to work, all staff and volunteers must have written confirmation from their health care worker that they are no longer contagious.

Section 2.6 OTHER COMMUNICABLE DISEASES

Date Issued: September 3, 2003

Distribution: All employees, volunteers and Board members

POLICY

Persons living with HIV/AIDS are at a higher risk than others for acquiring infectious disease because of their weaker immune system.

Employees, volunteers and Board members of the Agency will strive to keep the office building a safe and healthy place for clients living with HIV and/or Hepatitis C.

PROCEDURE

Cleaning

The Board will ensure that guidelines to clean the office building are up-to-date and followed on a regular basis.

Paper towels, soap and tissues and cough candies will be readily available in the office at all time.

Cough

Meetings with clients will be held in well ventilated areas.

Cough candies and tissue will be offered to clients, employees or volunteers when needed.

Staff, volunteers or clients suffering from a chronic cough or an infectious disease will be asked to seek medical advice.

Infection diseases

Staff members, volunteers and Board members suffering from measles, chicken pox, influenza, or a severe cold with cough and sneezing will be expected not to come to work until the contagious period is over.

Immunization

Staff members actively involved in client services or harm reduction will be encouraged to get Hepatitis A, Hepatitis B immunization and an annual flu shot. The Agency will pay for such immunizations when not covered by any other source.

Section 2.7

EMPLOYEE/VOLUNTEER RECORDS

Date Issued: September 3, 2003

Distribution: All employees, volunteers and Board members

POLICY

The Agency maintains confidential records related to the employment or volunteer history, including rates of pay for of all employees, and recognizes its responsibility to protect employees and volunteers from unnecessary invasion of privacy.

Employee/Volunteer Records are kept in a locked file at the Agency's office. The Chair, the Vice Chair of the Board and the Executive Director are the only ones who have a key to access these files. Employee Records of the Executive Director are kept in a different filing cabinet only accessible to the Chair and Vice Chair of the Board.

PROCEDURE

Access to Records

Access to all personnel and volunteer records shall be limited to the Chair, Vice Chair and Executive Director, who are expected to preserve the confidentiality of this information.

An employee/volunteer has the right to review his/her personal file. A written request or authorization is required in either case, and a convenient time is then scheduled so that the Chair, Vice Chair or Executive Director can be present to answer any questions or respond to concerns. If errors and/or information with which the individual wishes to take issue have been included in the file, he/she will be given the opportunity to correct these errors or formally record disagreement.

Requests for Reference for Current or Former Employees, Volunteers, and Board Members

The Executive Director verifies factual reference data in response to requests, preferably when accompanied by a written authorization. The data include name, position held, and dates of employment or service to the Agency. With written authorization from the individual, the Executive Director can verify earnings for credit checks. Being listed as a reference on a resume is considered appropriate consent.

Section 2.8

PROFESSIONAL CONDUCT

Date Issued: September 3, 2003

Distribution: All employees, volunteers and Board members

POLICY

All employees, volunteers, and Board members will conduct themselves in a professional manner and show courtesy and respect to fellow employees, volunteers, and Board members, clients, other professionals and the community at large. All employees, volunteers, and Board members will refrain from making negative comments concerning the Agency, its employees, volunteers, Board members, clients or partners.

PROCEDURE

Concerns and problems about professional conduct shall be brought to the attention of the Executive Director or a member of the Executive who shall ensure that such problems do not undermine the credibility of the Agency.

Section 2.9 CONFIDENTIALITY

Date Issued: May 23, 2012

Distribution: All employees, volunteers and Board members

POLICY

The affairs of the Agency and its clients are private matters of which staff, volunteers or Board members might acquire intimate knowledge in the course of their service. Information so obtained must be held inviolate and not revealed to third parties even by inference. Discussion of affairs in public places must be avoided. In addition, information relating to the internal practices and procedures of the Agency itself are considered confidential.

PROCEDURE:

Declaration of Confidentiality

All employees, volunteers and Board members will be required to sign a declaration of confidentiality (as per the Confidentiality Agreement Form found in Section 6: Appendices).

In the event that an employee, volunteer or Board member is exposed to discussion or direct questions regarding the affairs of the Agency or its clients, the individual must state that because of professional relationships, he/she is unable to discuss the matter. Requests of a more formal nature for information concerning such affairs will frequently be made of the Agency by third parties who are aware of a relationship but unaware of its confidential nature. Communications of this nature with third parties shall be referred to and conducted by the Executive Director.

Release of Information

Staff members may occasionally have to share client information with colleagues from other service agencies. They may do so only after clients have signed the appropriate Release of Information Form (see Section 6: Appendices). There will be a separate up-to-date file for each client of the Agency. Client files will be kept in locked filing cabinets. Client files will not be kept on computers.

Breach of confidentiality will be considered as grounds for dismissal.

Section 2.10 GRIEVANCES

Date Issued: September 3, 2003

Distribution: All employees, volunteers and Board members

POLICY

The Agency desires to ensure the satisfaction of all employees, volunteers and Board members. All volunteers and employees shall be treated fairly. Grievances will be thoroughly and impartially examined in an expeditious manner. Grievances will be handled in an informal and flexible manner and problems that are found to exist will be remedied to ensure fairness to all concerned. No retaliation of any kind will occur against the individual for bringing a grievance to the Executive Director's attention.

PROCEDURE

Definition:

A grievance is a written expression of dissatisfaction relating to wages, hours of work, the administration of policies, or perceived unfair or inequitable treatment or discipline or other conditions.

Employees, volunteers and/or Board members are encouraged to bring allegations of unfair or discriminatory treatment to the attention of the Executive Director. The Executive Director reserves the right to have an uninvolved third party record all meetings between parties or individuals involved. Parties will be instructed that all information is confidential. A written statement from the uninvolved party may be requested by either party or individual involved at anytime.

In situations where the use of the grievance procedure is not appropriate, the Executive Director will so advise the grieving party.

Under no circumstances is an individual Board member to look at a grievance before the Executive Director has completed the procedure with the individual(s) in question.

If the immediate supervisor or manager and the Executive Director's responses are returned to the griever, and the individual wishes to continue the grievance, the individual shall do so by submitting the grievance and all evaluation findings, within five working days, to the Chair of the Board for final determination. The Chair shall then review with the Board the grievance and evaluation, record the findings to indicate support or non-support of the grievance, and return it to the individual with the Board's evaluation. The decision of the Board shall be final.

If complaints are raised against the Executive Director, the same procedure will be followed with the Chair or the Vice-Chair of the Board taking the lead in the inquiry.

Any conflicts or complaints involving volunteers should be promptly directed to the Resource Coordinator. Upon review of the situation by the Coordinator, all attempts will be made at this point to find resolution. If the nature of the conflict is serious enough or unsolvable at this point then the volunteer is encouraged to follow the grievance procedures outlined in this section.

Section 2.11 HOURS OF OPERATION

Date Issued: September 3, 2003

Distribution: All employees, volunteers and Board members

POLICY

The Agency will be open from 8:30 a.m. to 4:30 p.m. - Monday to Friday (except statutory holidays).

PROCEDURE

Employees will generally work during opening hours of the Agency and will work at the office. Occasionally, employees are asked to work evenings or weekends, or to do out-of-town work.

Employees will not be asked to work more than 12 hours per day.

During each shift in excess of four consecutive hours of work, an employee is granted one 15 minute paid break.

Employees are entitled to a one-hour unpaid lunch break.

Section 2.12 TRAVEL EXPENSES

Date Issued: September 3, 2003, modified October 8, 2003

Distribution: All employees, volunteers and Board members

POLICY

Employees, volunteers, and Board members should never be out of pocket while servicing clients and the Agency and will be reimbursed for approved expenses in the performance of their duties while acting responsibly to minimize costs.

PROCEDURE

Expense claims

The Agency will reimburse reasonable out-of-pocket expenses on approved out-of-town trips.

Receipts are required for expense claims other than meal and mileage allowances.

It is expected that in all possible circumstances receipts for expenses will be submitted with the approved expense claim form (see Section 6: Appendices) within 30 days of occurrence.

Employees, volunteers, and Board members attending out-of-town business may require an advance to cover expenses. In such cases, they must obtain approval from the Executive Director or a member of the Executive and request a cheque to be made up prior to departure.

It is the employee's/volunteer's responsibility to ensure that he/she is properly insured for using a personal vehicle for business purposes. (See Health and Safety Policy)

Travel reimbursement guidelines

The Agency will reimburse employees, volunteers, and Board members for personal vehicle use at a rate of \$0.45/km.

Meal Allowances when traveling out of Lethbridge will be covered at a rate of \$50.00 per day, based on \$11.00 for breakfast, \$14.00 for lunch, and \$20.00 for dinner (includes GST). This does not apply when meals are provided as part of the meetings attended by the employee, Board member or volunteer.

In case of overnight travel, a \$5.00 per day miscellaneous expense will be granted.

Section 2.13 HOLIDAYS

Date Issued: September 3, 2003, Revised March 15, 2005

Distribution: All employees, volunteers and Board members

POLICY

The Lethbridge HIV Connection will grant general holiday pay to employees.

PROCEDURE

The following general holidays will be observed:

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

If a general holiday as defined by the office falls within a vacation period (week-end or annual vacation) this day will not count as a vacation day and may be taken at a later date. For example, if Canada Day (July 1st) falls on a Saturday or Sunday, the following Monday will be given in lieu.

To be eligible for general holiday an employee must:

- Have worked 30 days for the Lethbridge HIV Connection in the preceding 12 months;
- Have worked his/her last scheduled work day before, and first scheduled work day after, the holiday (unless consent is obtained from the employer to take either shift off); and,
- Work on the general holiday if asked.

Eligible employees who would normally work on the day of the week on which the holiday fall and who are given the day off are entitled to a regular day's pay.

Eligible employees who work on the holiday and for whom it is a usual work day must be paid their regular wages plus time-and-a-half for all hours worked and be given another working day off with regular pay.

When a general holiday falls on an employee's normal day off, and he/she does not work on that day he/she is not entitled to pay for the day.

The Agency reserves the right to grant additional general holidays.

Section 2.14

COMMUNICATION

Date Issued: September 3, 2003

Distribution: All employees, volunteers and Board members

POLICY

The Executive Director will ensure that communications with Board, volunteers, staff, clients, members and the general public are appropriate for their purpose, accurate and consistent.

PROCEDURE:

The Executive Director will establish and monitor proper methods of internal and external communication of information including, but not limited to: Agency brochures, Agency newsletters, the annual report, the website, and communications with the media.

Section 2.15

ETHICAL FUNDRAISING & FINANCIAL ACCOUNTABILITY CODE

Date Issued: September 3, 2003

Distribution: All employees, volunteers and Board members

INTRODUCTION

This Ethical Fundraising & Financial Accountability Code has been developed by the Canadian Centre for Philanthropy, in consultation with charity leaders throughout Canada. Its primary purpose is to assure donors of the integrity and accountability of charities that solicit and receive their financial support.

Charities that adopt this Ethical Fundraising & Financial Accountability Code commit to fundraising practices that respect donors' rights to truthful information and to privacy. They also commit to manage responsibly the funds that donors entrust to them, and to report their financial affairs accurately and completely.

Donors or prospective donors who have questions or concerns about fundraising activities should contact the charity on whose behalf the funds are being solicited. Charities that adopt the Ethical Fundraising & Financial Accountability Code are committed to deal with such queries promptly and fairly. The Charities Division of the Canada Customs and Revenue Agency (CCRA) also provides information and receives complaints about registered charities at 1-800-267-2384.

This Ethical Fundraising & Financial Accountability Code complements the professional codes of ethics and standards of practice to which many fundraisers individually adhere (such as those of the Association of Fundraising Professionals, the Association for Healthcare Philanthropy, the Canadian Association of Gift Planners, and other national, provincial or sectoral organizations).

N.B.: There are some forms of revenue-raising for which official receipts are not issued for income tax purposes (for example, charitable gaming transactions, proceeds from product sales, affinity card or product fees, and fair market value charges for charitable benefits, tournaments, banquets, events or activities). These activities may be governed by specific legal requirements and/or involve additional ethical considerations that are not addressed in this Ethical Fundraising & Financial Accountability Code.

In order to be recognized by the Canadian Centre for Philanthropy as having adopted this Ethical Fundraising & Financial Accountability Code, a charity's governing Board must pass the following motion as a formal resolution:

The Lethbridge HIV Connection Society hereby adopts the Canadian Centre for Philanthropy's Ethical Fundraising and Financial Accountability Code as its policy. In so

doing, members of the governing Board commit to being responsible custodians of donated funds, to exercise due care concerning the governance of fundraising and financial reporting, and to ensure to the best of their ability that the organization adheres to the provisions of the Code. It is hereby confirmed that each member of the governing Board has received a copy of the Ethical Fundraising & Financial Accountability Code and that a copy will also be provided to each person who is subsequently elected to the governing Board.'

DONORS' RIGHTS

1. All donors (individuals, corporations, and foundations) are entitled to receive an official receipt for income tax purposes for the amount of the donation. Donors of non-monetary eligible gifts (or gifts-in-kind) are entitled to receive an official receipt that reflects the fair market value of the gift. (Note: The term 'Eligible gifts' is comprehensively defined by CCRA. A full definition can be found in CCRA's Interpretation Bulletin dealing with gifts and official donation receipts.¹¹ some common gifts, such as donations of volunteer time, services, food, etc. are not eligible to receive official tax receipts.) The charity's governing Board may establish a minimum amount for the automatic issuance of receipts, in which case smaller donations will be receipted only upon request.

2. All fundraising solicitations by or on behalf of the charity will disclose the charity's name and the purpose for which funds are requested. Printed solicitations (however transmitted) will also include its address or other contact information.

3. Donors and prospective donors are entitled to the following, promptly upon request:

- The charity's most recent annual report and financial statements as approved by the governing Board;
- The charity's registration number (BN) as assigned by CCRA;
- Any information contained in the public portion of the charity's most recent Charity Information Return (form T3010) as submitted to CCRA;
- A list of the names of the members of the charity's governing Board; and
- A copy of this Ethical Fundraising & Financial Accountability Code.

4. Donors and prospective donors are entitled to know, upon request, whether an individual soliciting funds on behalf of the charity is a volunteer, an employee, or a hired solicitor.

5. Donors will be encouraged to seek independent advice if the charity has any reason to believe that a proposed gift might significantly affect the donor's financial position, taxable income, or relationship with other family members.

¹ Currently, 'Eligible Gifts' are defined in IT110R3 Gifts and Official Donation Receipts.

- 6.** Donors' requests to remain anonymous will be respected.
- 7.** The privacy of donors will be respected. Any donor records that are maintained by the charity will be kept confidential to the greatest extent possible. Donors have the right to see their own donor record, and to challenge its accuracy.
- 8.** If the charity exchanges, rents, or otherwise shares its fundraising list with other organizations, a donor's request to be excluded from the list will be honoured.
- 9.** Donors and prospective donors will be treated with respect. Every effort will be made to honour their requests to:
 - Limit the frequency of solicitations;
 - Not be solicited by telephone or other technology;
 - Receive printed material concerning the charity.
- 10.** The charity will respond promptly to a complaint by a donor or prospective donor about any matter that is addressed in this Ethical Fundraising & Financial Accountability Code. A designated staff member or volunteer will attempt to satisfy the complainant's concerns in the first instance. A complainant who remains dissatisfied will be informed that he/she may appeal in writing to the charity's governing Board or its designate, and will be advised in writing of the disposition of the appeal. A complainant who is still dissatisfied will be informed that he/she may notify the Canadian Centre for Philanthropy in writing.

FUNDRAISING PRACTICES

- 1.** Fundraising solicitations on behalf of the charity will:
 - Be truthful;
 - Accurately describe the charity's activities and the intended use of donated funds; and
 - Respect the dignity and privacy of those who benefit from the charity's activities.
- 2.** Volunteers, employees and hired solicitors who solicit or receive funds on behalf of the charity shall:
 - Adhere to the provisions of this Ethical Fundraising & Financial Accountability Code;
 - Act with fairness, integrity, and in accordance with all applicable laws;
 - Adhere to the provisions of applicable professional codes of ethics, standards of practice, etc.
 - Cease solicitation of a prospective donor who identifies the solicitation as harassment or undue pressure;
 - Disclose immediately to the charity any actual or apparent conflict of interest; and

- Not accept donations for purposes that are inconsistent with the charity's objects or mission.

3. Paid fundraisers, whether staff or consultants, will be compensated by a salary, retainer or fee, and will not be paid finders' fees, commissions or other payments based on either the number of gifts received or the value of funds raised. Compensation policies for fundraisers, including performance-based compensation practices (such as salary increases or bonuses) will be consistent with the charity's policies and practices that apply to non-fundraising personnel.

4. The charity will not sell its donor list. If applicable, any rental, exchange or other sharing of the charity's donor list will exclude the names of donors who have so requested (as provided in section A8, above). If a list of the charity's donors is exchanged, rented or otherwise shared with another organization, such sharing will be for a specified period of time and a specified purpose.

5. The charity's governing Board will be informed at least annually of the number, type and disposition of complaints received from donors or prospective donors about matters that are addressed in this Ethical Fundraising & Financial Accountability Code.

FINANCIAL ACCOUNTABILITY

1. The charity's financial affairs will be conducted in a responsible manner, consistent with the ethical obligations of stewardship and the legal requirements of provincial and federal regulators.

2. All donations will be used to support the charity's objects, as registered with CCRA.

3. All restricted or designated donations will be used for the purposes for which they are given. If necessary due to program or organizational changes, alternative uses will be discussed where possible with the donor or the donor's legal designate. If the donor is deceased or legally incompetent and the charity is unable to contact a legal designate, the donation will be used in a manner that is as consistent as possible with the donor's original intent.

4. Annual financial reports will:

- Be factual and accurate in all material respects; and disclose
 - The total amount of fundraising revenues (receipted and non-receipted)²;
 - The total amount of fundraising expenses (including salaries and overhead costs)³;
 - The total amount of donations that are receipted for income tax purposes

² Total of amounts from lines 100, 102 and 113 of T3010 (CCRA's Registered Charity Information Return, 2001)

³ Amount from line 123 of T3010 (2001)

(excluding bequests, endowed donations that cannot be expended for at least 10 years, and gifts from other charities)⁴;

- The total amount of expenditures on charitable activities (including gifts to other charities)⁵;

- Identify government grants and contributions separately from other donations; and
- Be prepared in accordance with generally accepted accounting principles and standards established by the Canadian Institute of Chartered Accountants, in all material respects.

5. No more will be spent on administration and fundraising than is required to ensure effective management and resource development. In any event, the charity will meet or exceed CCRA's requirement for expenditures on charitable activities. (The Income Tax Act sets out a requirement that all registered charities spend 80% of their receipted donations from the previous taxation year -- excluding bequests, endowed donations that cannot be expended for at least 10 years, and gifts from other charities -- on charitable activities; in addition, charitable foundations are required to expend 4.5% of their assets in support of charitable programs⁶.)

6. The cost-effectiveness of the charity's fundraising program will be reviewed regularly by the governing Board.

⁴ Amount from line 906 of T3010 (2001)

⁵ Total of amounts from lines 120 and 121 of T3010 (2001)

⁶ See Section 149.1 of the Income Tax Act.