



**CODE OF CONDUCT AND
POLICY ON CONFLICTS OF INTEREST AND CONFIDENTIALITY**

BEREAVEMENT AUTHORITY OF ONTARIO

(the “Corporation”)

**SECTION 1
GENERAL**

1.01 Application

This Directors’ Code of Conduct and Policy on Conflicts of Interest and Confidentiality (the “Code”) has been approved by the Board of Directors (the “Board”) of the Corporation. The Code is intended to govern the conduct of Directors of the Corporation. It also sets out guidelines for avoiding and disclosing conflicts of interest and keeping information confidential.

1.02 Definitions

Unless otherwise specified, the words and expressions used in this Code shall have the same meaning as in By-law No. 2 of the Corporation.

1.03 Complement to By-laws, etc.

The provisions of this Code are intended to complement and enhance in a consistent manner, the requirements that arise at law and in the By-laws of the Corporation.

1.04 Interpretation

This Code shall be, unless the context otherwise requires, construed and interpreted in accordance with the interpretation provisions of the Corporation’s By-laws.

**SECTION 2
DUTIES AND RESPONSIBILITIES OF INDIVIDUAL DIRECTORS**

2.01 Responsibilities

Each Director is expected to become an active participant in a Board that functions effectively as a whole. A Director is responsible to:

- (a) be informed of the constating documents and legislation under which the Corporation exists, its By-laws, mission, values, codes of conduct, and policies as they pertain to the duties of a Director;
- (b) keep generally informed about the activities of the Corporation and the funeral establishment, transfer service, crematorium and cemetery licencing activities of the Corporation and general trends in the sector(s) in which it operates;
- (c) attend Board and committee meetings regularly and contribute from personal, professional and life experience to the work of the Board, in accordance with Schedule "A";
- (d) exercise, in the performance of their duties, the degree of care, diligence and skill required of a Director pursuant to the laws under which the Corporation is incorporated;
- (e) be independent and impartial;
- (f) not be influenced by self-interest, outside pressure, expectation of reward or fear of criticism;
- (g) act with honesty and integrity and conduct himself or herself in a manner consistent with the nature and the responsibilities and the maintenance of public confidence in the conduct of the Board's business;
- (h) offer his or her personal perspectives and opinions on issues that are the subject of Board discussion and decision;
- (i) voice, clearly and explicitly at the time a decision is being taken, any opposition to a decision being considered by the Board;
- (j) maintain solidarity with fellow Directors in support of a decision that has been made in good faith in a legally constituted meeting, by Directors in reasonably full possession of the facts;
- (k) ask the Directors to review a decision, if he or she has reasonable grounds to believe that the Board has acted without full information or in a manner inconsistent with its fiduciary obligations, and, if still not satisfied after such review, ask that the matter be placed before the membership;
- (l) work with the staff of the Corporation on committees or task forces of the Board;
- (m) know and respect the distinction in the roles of Board and staff consistent with the principles of governance policies;

- (n) exercise vigilance for and declare any apparent or real personal conflict of interest in accordance with the Corporation's By-laws and policies, and in particular with this Code; and
- (o) comply with all other codes and policies approved by the Board from time to time.

2.02 Conduct of Directors

A Director will at all times conduct himself or herself in a manner that:

- (a) supports the objectives of the Corporation;
- (b) serves the overall best interests of the Corporation;
- (c) subordinates personal interests, and those of any particular constituency, to the best interests of the Corporation;
- (d) brings credibility and goodwill to the Corporation;
- (e) respects principles of fair play and due process;
- (f) demonstrates respect for individuals and human rights;
- (g) respects and gives fair consideration to diverse and opposing viewpoints;
- (h) demonstrates due diligence and dedication in preparation for, and attendance at, meetings, special events and in all other activities on behalf of the Corporation;
- (i) demonstrates good faith, prudent judgment, honesty, transparency and openness in his or her activities performed on behalf of the Corporation;
- (j) ensures that the financial affairs of the Corporation are conducted in a responsible and transparent manner with due regard for his or her fiduciary responsibilities and public trusteeship;
- (k) avoids real or perceived conflicts of interest;
- (l) conforms with the By-laws and policies approved by the Board, in particular this Code and the Oath of Office and Confidentiality Agreement.

SECTION 3 CONFLICT OF INTEREST GUIDELINES

3.01 Integrity

These Conflict of Interest Guidelines are intended to ensure the highest standards and maintenance of the integrity of the Board. Directors shall act at all times in the best interests of

the Corporation rather than in the interests of particular constituencies. This means putting the interests of the Corporation ahead of any personal interest or the interest of any other person or entity. It also means performing his or her duties and transacting the affairs of the Corporation in such a manner that promotes public confidence and trust in the integrity, objectivity and impartiality of the Board.

3.02 No Pecuniary Benefit

- (a) No Director shall directly or indirectly receive any profit from his or her position as such, provided that, notwithstanding anything herein contained to the contrary, Directors may receive reasonable payment for their services and reimbursement for reasonable expenses incurred by them in the performance of their duties as permitted in the By-laws and approved by the Board in accordance with the obligations of the Corporation under any Administrative Agreement entered into by the Corporation with Her Majesty the Queen in right of the Province of Ontario.
- (b) The pecuniary interests of immediate family members (including the immediate family members of a Director's partner) or close personal or business associates of a Director are considered to also be the pecuniary interests of the Director.

3.03 Definition of Conflict of Interest

- (a) A conflict of interest refers to situations in which personal, occupational or financial considerations may affect, or appear to affect, a Director's objectivity, judgment or ability to act in the best interests of the Corporation and includes conflicts as described in subsection 3.04 hereof.
- (b) A conflict of interest may be real, potential or perceived in nature.
- (c) A real conflict of interest arises where a Director has a private or personal interest, for example, a close family connection or financial interest.
- (d) A potential conflict of interest may arise when a Director has a private or personal interest such as an identified future commitment.
- (e) A perceived or apparent conflict of interest may exist when a reasonable, well-informed person has a reasonable belief that a Director has a conflict of interest, even if there is no real conflict.
- (f) Full disclosure, in itself, does not remove a conflict of interest.

3.04 Examples of Conflict of Interest on the Part of a Director

The following examples constitute Conflicts of Interest under this Code:

- (a) Any circumstance that may result in a personal or financial benefit to a Director or his or her family, business associate or friend. This includes, but is not limited to, accepting any payment for services rendered to the Corporation other than payment for services of a Director as permitted in this Code, including contracted work or honoraria; or accessing financial or other resources for personal use, i.e. transportation, training costs, supplies, equipment, etc.
- (b) Personal interests which conflict with the interests of stakeholders of the Corporation or are otherwise adverse to the interests of the Corporation.
- (c) Seeking, accepting or receiving any personal benefit from a supplier, vendor or any individual or organization doing or seeking business with the Corporation.
- (d) Being a member of the Board or staff of another person which might have material interests that conflict with the interests of the Corporation or its stakeholders; and, dealing with matters on one Board which might materially affect the other Board.
- (e) Any involvement in the hiring, supervision, grievance, evaluation, promotion, remuneration or firing of a family member, business associate, or friend of the Director.

3.05 Principles for Dealing with Conflict of Interest

- (a) Both prior to serving on the Board and during their term of office, Directors must openly disclose a potential, real or perceived conflict of interest as soon as the issue arises and before the Board or its committees deals with the matter at issue.
- (b) If the Director is not certain whether he or she is in a conflict of interest position, the matter may be brought before the Chair of the Board or the Board for advice and guidance.
- (c) If there is any question or doubt about the existence of a real or perceived conflict, the Board will determine by majority vote if a conflict exists. The Director potentially in conflict of interest shall be absent from the discussion and shall not vote on the issue.
- (d) It is the responsibility of other Directors who are aware of a real, potential or perceived conflict of interest on the part of a fellow Director to raise the issue for clarification, first with the Director in question and, if still unresolved, with the Chair of the Board.
- (e) The Director must abstain from participation in any discussion on the matter, shall not attempt to personally influence the outcome, shall refrain from voting on the matter and, unless otherwise decided by the Board, must leave the meeting room for the duration of any such discussion or vote.

- (f) The disclosure and decision as to whether a conflict exists shall be duly recorded in the minutes of the meeting. The time the Director left and returned to the meeting shall also be recorded.

3.06 Gifts and Hospitality

Directors shall not directly or indirectly offer or accept cash payments, gifts, gratuities, privileges or other personal rewards, which are intended to influence the activities or affairs of the Corporation. Directors may, however, give or receive modest gifts or hospitality as a matter of general and accepted business practice, provided the foregoing does not include cash or other negotiable instruments and provided further proper accounting of any such expenses is made.

3.07 Complaints and Disputes Involving Directors

- (a) The Board, in a meeting duly called for the purpose, shall review any complaints that a Director has violated any provision of the Corporation's by-laws, or policies approved by the Board, in particular, this Code and its Oath of Office and Confidentiality Agreement.
- (b) The Board shall similarly review disputes between Directors that interfere with the ability of the Board to carry out its duties.
- (c) Complaints of a grave nature may be referred to an independent arbiter.
- (d) Allegations of illegal activity shall be immediately referred to appropriate authorities for investigation. Any Director against whom such allegations are made shall take a leave of absence from the Board pending completion of the investigation.
- (e) The review of such complaints or disputes shall include an opportunity for the Director concerned to present his or her position.
- (f) The Board may make such determination as it sees fit including:
 - (i) dismissal of the complaint;
 - (ii) a letter of reprimand to the Director from the Board;
 - (iii) oral censure of the Director in question before the Board;
 - (iv) removal of an elected/Board appointed Director from the Board; or
 - (v) such other outcome as the Board determines is appropriate having regard to the facts and the gravity of the violations of the Code and Confidentiality Agreement.

SECTION 4 CONFIDENTIALITY

4.01 Confidential Information

Confidential information means all information relating to the business and affairs of the Corporation, regardless of the manner in which it is furnished (whether oral or in writing or in any other form or media) or obtained by the Director through observation or examination of the Corporation's facilities or procedures, but does not include information that:

- (a) is already published or otherwise is or becomes readily available to the public, other than by a breach of this Code;
- (b) is rightfully received by the Director from a third party not in breach of any obligation of confidentiality to the Corporation;
- (c) is proven to be known by the Director on a non-confidential basis prior to disclosure hereunder; or
- (d) is proven to be developed by the Director independent of any disclosure by the Corporation.

4.02 Use of Confidential Information

The Director will use the Confidential Information solely for the purposes of the Corporation. Subject to Section 4.05, the Director will not disclose the Confidential Information to any person other than the Corporation's representatives. The Director will:

- (a) prior to disclosing the Confidential Information to any such representative, issue appropriate instructions to such representative with respect to the restrictions that apply to the Confidential Information and obtain the representative's agreement to receive and use the Confidential Information on a confidential basis on the same conditions as contained in this Code and otherwise to comply with the terms hereof; and
- (b) be responsible for any and all of his or her breaches of the terms of this Code.

The Confidential Information will not be copied, reproduced in any form or stored in a retrieval system or data base by the Director without the prior written consent of the Corporation, except for such copies and storage as may be required by the Director in his or her capacity as a member of the Board. The Director will take reasonable security measures and use care to preserve and protect the secrecy of, and to avoid the disclosure or use of the Confidential Information. The Director will promptly advise the Corporation in writing of any misappropriation or misuse by any person of the Confidential Information that may come to his or her attention.

4.03 Return of Confidential Information

Upon the request of the Corporation, any Confidential Information it has furnished to the Director will be promptly returned (accompanied by all copies thereof made by the Director) and deleted from all retrieval systems and databases by the Director. With the consent of the Corporation, any Confidential Information that would otherwise be returned to the Corporation may instead be destroyed by the Director. The Director will deliver to the Corporation a certificate by the Director of such return (or destruction) and deletion.

4.04 Rights in Confidential Information

All right, title and interest in and to the Confidential Information will remain the exclusive property of the Corporation and the Confidential Information will be held in trust and confidence by the Director for the Corporation. No interest, licence or any right respecting the Confidential Information, other than expressly set out herein, is granted to the Director under this Code by implication or otherwise. Nothing herein contained will be deemed to limit or restrict the rights of the Corporation to assert claims for copyright infringement against the Director.

4.05 Legally Required Disclosure

If the Director is requested pursuant to, or required by, applicable law or legal process to disclose any Confidential Information, the Director may make such disclosure but must first provide the Corporation with prompt notice of such request or requirement, unless notice is prohibited by law, in order to enable the Corporation to seek an appropriate protective order or other remedy or to waive compliance with the terms of this Code or both. The Director will not oppose any action by the Corporation to seek such a protective order or other remedy. If, failing the obtaining of a protective order or other remedy by the Corporation, such disclosure is required, the Director will use reasonable efforts to ensure that the disclosure will be afforded confidential treatment.

4.06 Confidential Information

It is the responsibility of Directors to know what information is confidential and to obtain clarification when in doubt. Except as he or she may be compelled by applicable legal process, a Director must, both while having and after ceasing to have that status, treat as confidential all information regarding the policies, internal operations, systems, business and affairs of the Corporation obtained by reason of his or her status as a Director and not generally available to the public. A Director shall not use information obtained as a result of his or her involvement on the Board for his or her personal benefit. Each Director shall avoid activities which may create appearances that he or she has benefited from confidential information received during the course of his or her duties as a Director.

4.07 Review of Code

Each Director, forthwith after being elected, shall meet with the Corporation's legal counsel or, with the Chair of the Board, to review this Code and such other policies of the Corporation that apply to Directors.

4.08 Oath of Office and Confidentiality Agreement

Each Director is required to sign and agree to comply with the *Oath of Office and Confidentiality Agreement*, in the form attached hereto as Schedule "B". Failure to do so will result in removal from office as a Director.

Schedule A - Meeting Protocol

That BAO encourages all Board and committee meetings to be run in a consistent and respectful manner resulting in the efficient achievement of the meeting's objectives. All Board and committee members will behave in a manner consistent with the following meeting protocol and rules of engagement.

Meeting Protocol - Administrative

1. Meeting will begin at scheduled time or when quorum is met (don't penalize those on time by waiting for latecomers).
2. Meeting package will be sent out no less than 5 business days in advance of meeting date.
3. Meeting minutes will be distributed within 2 weeks of the meeting date.
4. Chair will remind attendees to declare any conflict of interests at the beginning of every meeting.
5. Chair will provide opportunities for breaks at regular periods throughout long meetings
6. If a Director misses more than 3 consecutive meetings he/she can be asked to resign from the Board.
7. Refer to the rules contained in the current edition of ***Robert's Rules of Order Newly Revised*** to govern meetings of the organization unless superseded by the by-law(s) and policies.

Meeting Protocol - Participants

1. Arrive on time.
2. Read the minutes of the past meeting to ensure they are accurate, that all assigned activities have been carried out and to remind yourself of the status of meeting items.
3. Prepare by reading agenda and meeting materials beforehand and be ready with questions, comments and/or motions.
4. Silence cell phones / electronic devices during meeting.
5. Focus on the meeting – no side conversations.
6. Directors must act in the best interest of the organization and not be swayed by personal or business interests.
7. Look for the positive aspects of another's ideas.
8. Participants to address the Chair if he/she would like to speak.

9. Avoid petty arguments and wise cracks.
10. Avoid being defensive if ideas are criticized.
11. Listen carefully to all ideas.
12. Participate fully in discussions but do not overpower the conversation, or allow others to do so.
13. Honor commitments i.e. action items, active involvement and participation in discussion.
14. Ask questions if a statement is unclear.
15. Stick to the agenda – if an ‘off topic’ issue is raised, it should be ‘parked’ and if time permits, addressed at the end of the meeting.

Conference Call Protocol

1. Call in on time.
2. Ensure that you will not be driving at the time of the conference call.
3. Ensure that you do not put call on hold if your office has ‘on hold music’.
4. Ensure that you have access to a land line in a quiet environment (cell phones are prone to static and background noise).
5. Put the call on mute when not speaking, to avoid background noise.
6. Chair to take roll call before the start of any discussion.
7. Chair to solicit input and votes by prompting each participant by name.
8. Attendees to identify themselves each time they speak.

Format for Making a Motion

Whenever possible, Board members should prepare any motions in advance of meetings to ensure they are included in the meeting package. The following format should be used:

‘WHEREAS (statement of fact describing the current situation and the reason for the proposed change), BE IT RESOLVED THAT (what needs to be done, by whom, in what timeframe, and what is the required outcome/solution).’

Breaches of Protocol

It is the Chair and Vice-Chair’s job to ensure that participants adhere to meeting protocol and rules of engagement. If a Board member is found to be in breach of these conditions, the Chair will discuss the matter with the individual and come to an agreed upon solution.

If a Board member is found to be in repetitive breach of meeting protocol or rules of engagement, the Chair will report back to the Board and request that a decision be made about his/her future participation on the Board.



Schedule B - Oath of Office and Confidentiality Agreement

I, _____, a Director on the Board of the BEREAVEMENT AUTHORITY OF ONTARIO, declare that I have read, understood and agree to comply with the Corporation's Code of Conduct, Policy on Conflicts of Interest and Confidentiality requirements and other applicable policies, and that in carrying out my duties as a Director, I will:

1. Exercise the powers of my office and fulfil my responsibilities honestly, in good faith and in the best interests of the Corporation.
2. Exercise these responsibilities, at all times, with due diligence, care and skill in a reasonable and prudent manner.
3. Respect and support the Corporation's By-laws, policies, Code of Conduct, Policy on Conflicts of Interest, Meeting Protocol (Schedule "A") and decisions of the Board of Directors of the Corporation.
4. Keep confidential all information unless the Board of Directors determines that such information is public. This shall include, but not be limited to, information about personnel, trade-secrets, any personal information, and matters dealt with during meetings of the Board of Directors.
5. Conduct myself in a spirit of collegiality and respect for the collective decisions of the Board of Directors and subordinate my personal interests to the best interests of the Corporation.
6. Immediately declare any personal conflict of interest that may come to my attention.
7. Comply with decisions of the Board of Directors made pursuant to the Corporation's Code of Conduct, Policy on Conflicts of Interest and Confidentiality for Directors.

Signature _____ Date: _____