



BC ASSESSMENT

OPERATING PROCEDURE

Standards of Conduct Procedure OP05-0126

1. Application and Scope

This Procedure applies to all British Columbia Assessment Authority (BC Assessment) employees, directors appointed under section 11(2) of the *Assessment Authority Act* (called “board members”), and contractors as applicable by specific reference.

2. Purpose

This Procedure outlines and communicates the specific steps to be taken by BC Assessment employees, directors and contractors and the methods applied by BC Assessment, as applicable, to meet the policy requirements established in the Standards of Conduct Policy.

3. Definitions

All definitions included in the Standards of Conduct Policy apply to this Procedure. The following additional definitions also apply to this Procedure:

“Apparent Interest in a Property” is one where a reasonable person viewing the facts of the case in view of the employee’s or director’s conduct would naturally assume that the employee or director had an interest in, or may be acquiring an interest in, the property. For example, where the employee or director resides in a home in which they do not have a registered interest but which is owned by an immediate family member.

“Complaint Coordinator” means the Manager, Employee & Labour Relations who is designated to investigate allegations of wrongdoing under sections 5 and 6.

“Policy” means the Standards of Conduct Policy, unless specific reference is made to another policy.

4. Conflicts of Interest

4.1 Disclosure Process

If an employee, board member and contractor believes they are in a real or perceived conflict of interest under section 4.4.3 of the Policy they are required to disclose the potential conflict of interest by disclosing the nature and extent of the real or perceived conflict to:

- In the case of an employee or Executive, their first level excluded manager;
- In the case of the CEO, the General Counsel & Corporate Secretary or the Director Internal Audit, Planning & Risk, to the Board Chair;
- In the case of a contractor, their contract manager; and
- In the case of a Board member, the Board Chair.

4.2 Addressing Conflicts of Interest

4.2.1 Employees and Contractors

Following disclosure as required under section 4.1 above, the first level excluded manager or contract manager will promptly discuss the matter with the employee or contractor to determine the particulars.

The excluded manager or contract manager will promptly investigate the matter and may seek the advice of the Ethics Officer - Staff. The excluded manager or contract manager will then review the matter with the divisional Vice President who, together, will determine what, if any, actions must be taken by the employee to eliminate the conflict. The employee or contractor must, as soon as practicable, act in the manner directed.

The Vice President will report the matter and the corrective actions taken to the CEO.

Following a disclosure under section 4.1 above, by the CEO, General Counsel & Corporate Secretary, or Director Internal Audit, Planning & Risk to the Board Chair, they will arrange a meeting with the Board Chair to discuss the matter. The Board Chair will consider the matter and make a determination as to what, if any, action is to be taken; the Board Chair may consult with the Ethics Advisor - Board. The CEO, General Counsel & Corporate Secretary, or Director Internal Audit, Planning & Risk must comply with any direction received as soon as practicable.

For clarity, where the employee is an Executive, he or she will disclose to the CEO. The CEO will consider the matter and make a determination as to what, if any, action is to be taken. The Executive must comply with any direction received as soon as practicable.

4.2.2 Record of Disclosure

A record of the disclosure and any action taken will be maintained in the employee's personnel record. For contractors, a record will be maintained by the area responsible for Contracting and Procurement in the contract file.

4.2.3 Board Members

Following disclosure as required under section 4.1 above, the board member must, at the first meeting of the board after which the facts leading to the conflict came to his or her attention, make disclosure to the entire Board.

After disclosing to the Board, the board member:

- Must not take part in the discussion of the matter or vote on any questions in respect of the matter. However, the board member may be counted in the quorum present at the Board meeting;
- May remain in the room, if the meeting is open to the public, but shall not take part in the portion of the meeting during which the matter giving rise to the conflict is under discussion, and shall leave the room prior to any vote on the matter giving rise to the conflict;
- Must, if the meeting is not open to the public, immediately leave the meeting and not return until all discussion and voting with respect to the matter giving rise to the conflict is completed;
- Must not attempt, in any way or at any time, to influence the discussion or the voting of the Board on any questions relating to the matter giving rise to the conflict; and
- Must take steps to resolve the real or perceived conflict.

A record of the disclosure and the action taken will be maintained by the General Counsel & Corporate Secretary.

4.3 Reporting a Perceived Concern

Under section 4.4.3 of the Policy, where an employee or board member is concerned or has reason to believe that another employee or board member is in a conflict of interest and is not comfortable raising the concern with the director or board member, or does raise the concern with the individual in question and the individual does not address as required his or her real or potential conflict, the concerned employee or board member must immediately:

- Where the concern relates to an employee or contractor, bring the matter to the attention of the employee's first level excluded manager or the contract manager;
- Where the concern relates to the CEO, General Counsel & Corporate Secretary, or Director Internal Audit, Planning & Risk, bring the matter to the attention of the Board Chair;
- Where the concern relates to a board member, bring the matter to the attention of the Board Chair.

Once the concern has been reported, the excluded manager or Board Chair will bring the matter to the attention of the employee, contractor, or Board member in question and where there is a real or perceived conflict of interest, will proceed as outlined in section 4.2.1 above.

4.4 Requesting Changes to Property Records

Where:

- An employee or an immediate family member has an interest or an apparent interest in a property (whether or not registered on title); and
- The employee feels a change may be warranted to any aspect of a property record with respect to that property, including but not limited to the property inventory, valuation or classification.

The following procedures shall apply:

- The employee must notify their first level excluded manager and the Assessor responsible for the area the property is located, specifying the location of the property, the nature of the interest in the property and the employee's concern(s) regarding the property record;
- The Assessor responsible for the area where the property is located will determine the process to be followed to review the property record and the assessment and determine the changes, if any, to be made;
- Any changes that are implemented as a result of the employee's inquiry will be recorded as part of the notes on the property file, with a notation as to the date on which the changes were made and confirmation that the Assessor approved the changes;
- Where the employee is a Deputy Assessor they shall refer the matter to the Assessor;
- Where the employee is an Assessor they shall refer the matter to the Vice President, Field Operations who will determine the appropriate review process;
- Under no circumstances should an employee change a property record or ask a co-worker to make changes to a property record when the employee has an interest, or apparent interest, in the property; and
- This Procedure does not apply where the employee is making changes to a property in which they, or an immediate family member, have an interest or apparent interest, if those changes are being made:
 - As part of a mass appraisal process involving a number of properties; and
 - Under the direction of an Assessor or Deputy Assessor.

In these cases, the employee need only advise the Assessor or Deputy Assessor directing the mass appraisal process that they or a family member have an interest in the property.

4.5 Reporting Property Assessment Appeals

Employees have the right to appeal assessments on properties in which they or their immediate family members have an interest, or apparent interest; however the following apply to such appeals:

- Prior to filing an appeal of any assessment, the employee should informally raise their concern about the assessment with the Assessor responsible for the area the property is located. The Assessor will attempt to resolve the concern.
- The employee must notify their first level excluded manager and the Assessor responsible for the area the property is located if:
 - The employee files an appeal to the Property Assessment Review Panel or Property Assessment Appeal Board on any property, whether or not they or an immediate family member have an interest or an apparent interest in the property; or
 - The employee becomes aware that an appeal has been filed by anyone else (including a third party appeal) with respect to a property in which the employee has an interest, or apparent interest.
- Such notification shall include the name of the appellant, the grounds of appeal and the nature of the employee's (or their immediate family member's) interest in the property.
- Employees are not permitted to access any BC Assessment electronic or paper files or any other information that is not accessible to the public in support of the appeal or its defence. Employees who have access to property record cards, records of sales, and comparable sales may only use information to the same extent that a member of the public would be entitled to access and use the information as part of the appeal process.
- If an employee acts as an appellant, or represents an appellant, in a capacity other than their role with BC Assessment, the employee must declare to the tribunal (i.e. the Property Assessment Review Panel or Property Assessment Appeal Board, as appropriate) or to the Court that they are an employee of BC Assessment and the capacity in which they are appearing before the tribunal.

4.6 Reporting Property Valuation Conflicts

Where an employee is assigned to classify, value, or otherwise make any property assessment decision under section 4.4.3 of the Policy, they must immediately report the situation to their first level excluded manager, typically the Deputy Assessor. The manager will record the report and reassign the work to another employee.

5. Reporting Allegations of Harassment and Bullying

5.1 Reporting

1. An employee who:
 - Believes they have been the target of harassment or bullying behaviour from any person in the workplace; or
 - Observes bullying or harassing behaviour from any person in the workplace;must report the incident(s) in writing to the Complaint Coordinator.
2. This report should include the following information:
 - The name of the individual(s) involved;
 - The specific actions and dates of the alleged bullying or harassment;
 - Names of any witnesses; and
 - Explanation of steps taken (if any) to resolve the matter informally.
3. The complaint should be filed as soon as possible after the alleged incident(s) and no later than six months following the incident. It may be submitted by email.
4. The Complaint Coordinator will acknowledge receipt of the complaint.

5.2 Investigation and Resolution

1. Upon receipt of the complaint, the Complaint Coordinator will promptly commence an investigation to determine what has occurred and what, if any, response is required. The Complaint Coordinator will determine the scope of the investigation, and will undertake such inquiries deemed necessary, including:
 - Interviewing the complainant and the respondent;
 - Taking witness statements from co-workers, supervisors and managers; and
 - Gathering relevant documents and other information.
2. The Complaint Coordinator may lead the investigation directly, may delegate it to another in-house resource or may decide to engage the assistance of a third party investigator.
3. The complaint and any subsequent investigation will be treated in such a way as to preserve the confidentiality of the participants as much as possible. However, the respondent has the right to understand and respond to the allegation(s) against them, including the name of the complainant and the details of the complaint.
4. Pending the conclusion of the investigation and where both the complainant and respondent are employees, the Complaint Coordinator may recommend interim measures to separate the employees concerned. Any such actions will not be deemed disciplinary or seen as the presumption of guilt or innocence of the respondent.
5. Where any of the participants is a union member, they will have the right to be accompanied by a union representative during interviews.

6. At the conclusion of the investigation, the Complaint Coordinator will report the findings in writing to the Vice President, People and will make recommendations for resolution of the matter, including any recommendations for discipline. A copy of the report will be provided to the complainant, the respondent, their managers and the executive member responsible for the area(s).
7. Where the complaint is found to be frivolous, vindictive or vexatious, the Complaint Coordinator may recommend appropriate action to be taken with the complainant, including discipline.

6. Reporting Allegations of Wrongdoing

6.1 Reporting

An allegation of wrongdoing under section 4.6.2 of the Policy is reported in the following way:

Employee (excluding CEO, General Counsel & Corporate Secretary, Director Internal Audit, Planning & Risk)

Reports their allegation to their first level excluded manager. If they are not comfortable reporting the allegation to their manager, or if the allegation relates to their manager, then they report to the individual to whom that manager reports. They may also report the matter directly to the Complaint Coordinator or to the Vice President, People.

Where the allegation involves the CEO, the General Counsel & Corporate Secretary, or the Director Internal Audit, Planning & Risk, the employee reports the matter to the Board Chair or to the Chair of the Audit and Risk Management Committee of the Board of Directors. In this circumstance, the Board will consider the scope of the allegation and will determine the investigation process to be followed.

If the employee is a member of the bargaining unit, they may choose to be accompanied by a union representative.

Contractor

Reports their allegation to their contract manager.

CEO, General Counsel & Corporate Secretary, Director Internal Audit, Planning & Risk or Board Member

Reports their allegation to the Board Chair. If the Board Chair is implicated or involved in the allegation, the Board member makes the report to the Ethics Advisor.

A report of an allegation of wrongdoing should be made as soon as possible after the alleged incident(s) and no later than six months following the incident.

The report of an allegation of wrongdoing should include the following information:

- The name of the individual(s) involved;

- The specific actions and dates of the alleged wrongdoing;
- Any supporting documentation in the individual's possession, or of which the individual is aware;
- Names of any witnesses; and
- Explanation of steps taken (if any) to resolve the matter informally. Reports of allegations of wrongdoing may be submitted by email.

Where an allegation of wrongdoing involves an immediate threat to the health and safety of an individual, the person making the allegation, including where the report is made anonymously, must immediately report the situation directly to the appropriate authority. This includes situations discovered during field inspections.

Employees are to report a safety hazard or unsafe working condition or action in accordance with the Occupational Health and Safety Regulations under the *Workers' Compensation Act*. Employees must advise their manager of all such reports made. If an employee is unsure whether a situation should be reported, they should promptly advise their manager who will assist in determining the appropriate steps.

6.2 Investigation and Resolution of Allegations of Wrongdoing

Employees and Contractors

Internal Investigation

On receipt of an allegation from an employee or contractor, a manager will promptly contact the Complaint Coordinator.

On receipt of a report about an allegation of wrongdoing from an employee or manager, the Complaint Coordinator will provide the employee or contractor who made the allegation with written acknowledgement of receipt of the report.

The Complaint Coordinator will:

- Review the complaint and determine the most effective method for dealing with the matter given the circumstances; this may include discussions with the parties involved, an informal intervention such as mediation or facilitation or a formal investigation;
- In the case of a formal investigation, determine the scope of the investigation and manage the investigation, including the use of either internal or external investigative resources;
- Provide a status report to the employee or contractor within 30 days of the allegation being raised and at the conclusion of the investigation; and
- Report the results of the investigation to the CEO. Regardless of the results, all investigations will be reported in writing. Where the allegation, if proven, may constitute a criminal offence, the Complaint Coordinator will inform the CEO immediately and refer the matter to the appropriate police authority. The status of all allegations and

investigations will be regularly communicated to the Chair of the Audit and Risk Management Committee of the Board of Directors.

Options for Further Review

If the employee or contractor feels that their allegation has not been adequately addressed, they may, within 30 days of the receipt of the status report at the conclusion of the investigation, refer the matter in writing to the Board Chair. The written notice should provide the particulars of the allegation including the name(s) of the individual(s) involved, the date the wrongdoing is alleged to have occurred, and any supporting documentation in the employee's possession, or of which the employee is aware.

Where an employee believes that the matter requires a resolution and it has not been reasonably resolved by the organization, or by the Board of Directors, the employee may then refer the allegation to the appropriate authority. If the employee decides to pursue the matter further:

- Allegations of criminal activity are to be referred to the police;
- Allegations of a misuse of public funds are to be referred to the Auditor General;
- Allegations of a danger to public health must be brought to the attention of the appropriate health authorities; and
- Allegations of a significant danger to the environment must be brought to the attention of the Deputy Minister, Ministry of Environment or the equivalent ministry.

The employee must advise the Complaint Coordinator or CEO in writing when a matter has been referred to the appropriate authority outside of BC Assessment.

Board Members

On receipt of a report about an allegation of wrongdoing from a board member, the Board Chair will personally conduct or designate an individual to conduct an investigation of the allegation of wrongdoing.

Where the Ethics Advisor- Board receives an allegation of wrongdoing about the Board Chair, the Ethics Advisor will conduct or designate an individual to conduct the investigation.

The Board Chair or designate or Ethics Advisor- Board or designate will report in writing the results of the investigation to the Board of Directors as a whole.

6.2.3 Opportunity to Be Heard and Confidentiality

The person in respect of whom the allegations have been made will be informed of the allegations and given the opportunity to respond to the allegations, and, if appropriate, contribute to discussions on the breach of the Policy requirements or wrongdoing can be remedied.

Care will be taken to ensure that the disclosure of the nature of the complaint will not jeopardize the investigation process, but no investigation will be complete without the persons

subject to the investigation being fully informed of the allegations and given a reasonable opportunity to be heard and provide information respecting the allegations made.

7. Promoting Understanding and Compliance

Employees

New employees obtain a copy of the Policy with their appointment letter and are asked to sign an acknowledgment confirming that they received the Policy, read it, and understand the standards established.

Managers will review the Policy annually with the employees whom they are responsible for and employees will confirm they have understood this review.

Board Members

Upon his or her original appointment, and annually thereafter, each board member is required to sign a certificate of understanding of and compliance with the Policy confirming that he or she has read the Policy and understands the standards of conduct established. A record of the signed certificates of understanding and compliance are maintained by the General Counsel & Corporate Secretary.

Contractors

A copy of the Policy will be included in all procurement for services requests (i.e., proposals, request for qualifications or calls for expressions of interest) issued by BC Assessment. As part of their general service agreement or contract with BC Assessment, contractors obtain a copy of the Policy and are required to sign an acknowledgement confirming that they received the Policy, read it, and understand the standards established. A signed copy of the acknowledgement must be submitted to BC Assessment along with the signed contract or service agreement.

8. Waivers and Exemptions Steps and Processes

8.1 General

Under section 6 of the Policy an employee, board member or contractor may request an exemption from or waiver of a requirement of the Policy by:

- In the case of an employee and contractors, making written application through their supervising manager or contract manager; and
- In the case of the CEO and board members, making written application through the Secretary of the Board.

The written application for exemption or waiver of requirements or provisions of the Policy should contain, at a minimum:

- A statement of the specific nature of the exemption being requested, including the provision of the requirement of the Policy from which the exemption or waiver is sought; and
- A full and complete statement of all the material and relevant circumstances relating to the request being made, including:
 - Why the exemption is sought;
 - Why it may be considered appropriate to grant the exemption or waiver; and
 - In the case of an exemption from the conflict of interest provision, the steps being taken by the employee, board member or contractor to avoid participating in any decision or activity relating to the circumstance or situations for which the exemption or waiver is sought.

A request for an exemption or waiver from an employee of a requirement or provision of this Policy requires the approval of the CEO.

A request for an exemption or waiver from the CEO or board member of a requirement or provision in this Policy requires the approval of the BC Assessment Board of Directors.

8.2 Exemption from Post Employment Restriction

On application by an executive employee for an exemption or waiver of the requirements of section 4.4.4 of the Policy, the CEO or BC Assessment Board of Directors will consider the following in determining whether to approve a request for an exemption:

- a) the circumstances under which the employee's employment ended;
- b) the employee's general employment prospects;
- c) the significance to BC Assessment or to the government of information possessed by the employee by virtue of his or her position with BC Assessment;
- d) the desirability of a rapid transfer of the employee's skills to an employer other than BC Assessment;
- e) the degree to which the new employer might gain unfair commercial advantage by hiring the employee;
- f) the authority and influence the employee possessed while employed by BC Assessment;
- g) the disposition of other cases.

9. Responsibilities

It is the responsibility of the CEO and Executives to ensure that employees are aware of the Standards of Conduct Procedure and that there are systems and processes in place to support the effective and consistent application of the principles and standards set out in this Standards of Conduct Policy.

It is the responsibility of every employee of BC Assessment to comply with these Procedures, to ensure fairness and consistency in the application of the Standard of Conduct Policy.

10. Administration of Procedure

The Director, People Services is responsible for administering and maintaining the Standards of Conduct Policy and Procedure.

11. Supporting Documents

- Standards of Conduct Policy
- Employee – “Acknowledgment of Understanding and Compliance – BC Assessment Standards of Conduct Policy”
- Board member - “Certificate of Understanding and Compliance” – BC Assessment Standards of Conduct Policy”
- Contractors - “Acknowledgment of Understanding and Compliance – BC Assessment