

Board and Committee Expenses Policy

Date Approved: October 5, 2024

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Last Reviewed:

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1. Purpose

The purpose of this Board and Committee Expenses Policy (the “**Policy**”) is to set out the parameters governing the booking of travel for Directors and for the reimbursement of reasonable expenses that they incur in the course of performing their duties to Dietitians of Canada (“**DC**”). This includes all Board and Board committee meetings, as well as any meeting attended at the direction of the Board.

2. Travel Arrangements

All travel by and accommodations for Directors on behalf of DC must be booked through DC. In some circumstances, after consulting with DC and receiving the written approval of DC, Directors may need to make their own travel arrangements and book their own accommodations.

Where a Director must make their own travel arrangements, their expenses must be incurred as follows:

EXPENSE TYPE

3. TRAVEL

All travel should take into account the most economical mode of transportation that is available and practical. Travelers may book directly with service providers or use third-party booking sites (e.g., Expedia). Consideration must be given to the need for cancellation or changes which may not be offered by third-party booking sites.

Where travel for the Board’s business and personal are combined, reimbursement is to be based upon the lesser of actual transportation expenses or the most economical transportation expenses that would have been incurred had personal travel not taken place. Expenses will not be reimbursed beyond the costs that would have been incurred had personal travel not taken place.

a) Long distance travel

i) Airfare

An expense claim can be submitted as soon the cost has been incurred. No reimbursements can be claimed for airline tickets purchased with frequent flyer points.

Since significant savings can be realized by making reservations in advance, airline tickets are to be purchased at least 6 weeks in advance of scheduled meetings and events in Canada, and at least 12 weeks in advance of international travel.

DC will reimburse:

- Standard return Economy airfare that allows for flight change
- 1 checked bag for each flight if the purpose of travel exceeds 3 days;
- Advance seat selection for flights longer than 1.5 hours; **OR**
- Economy Plus or Flex fares that include the cost of checked bags and seat selection if more affordable.

ii) Insurance

For airline tickets without cancellation insurance, cancellation must be done at the earliest opportunity to avoid a 'no-show' penalty, which results in forfeiture of the ticket price (refer to airline policy for applicable rules). Any airline credit is to be reported on monthly expense reports until completely used.

iii) Private Vehicle

DC will reimburse \$0.59 per kilometer (no receipt required, no tax reimbursed). All car expenses are covered by the kilometric rate, including fuel cost.

b) Local Travel

i) Private Vehicle

DC will reimburse \$0.59 per kilometer (no receipt required, no tax reimbursed). All car expenses are covered by the kilometric rate, including fuel cost.

ii) Rental Car

Rental vehicles may be authorized *if* this mode of travel is the most economical and practical and when less expensive transportation is not available. For group travel where a vehicle rental is the most economical means of travel, rent one vehicle for each four travelers.

DC will reimburse for the rental of intermediate size vehicles or lower car types (hybrid, compact), gasoline refill, and collision damage waiver and liability insurance for vehicle insurance. Mileage is not reimbursed for the use of rental cars.

iii) Taxi, Limousine, Ride Sharing Services

DC will not reimburse taxi or limousine costs in instances where airport shuttles or convenient train services are available. The use of limousines is restricted to instances

where extra capacity is required to accommodate a group of four or more persons with luggage, or the total cost is less than that of a taxi service.

Travel by ride sharing services such as Uber or Lyft is prohibited for DC's business in any jurisdictions where this service is not legal.

iv) Public Transit (Train, Bus)

DC will reimburse the cost of standard, economy class public transit.

v) Parking, Road and Bridge Tolls, and Ferry Service.

DC will reimburse the cost of parking bridge tolls and ferry service on travel days.

4. ACCOMMODATION

Where a Director must book their own accommodations, their expenses must be incurred as follows:

a) Hotel

Board members are to select a hotel or Airbnb unit that offers a rate equal to or less than the city rate limit listed in the [Public Services and Procurement Canada Accommodation and Car Rental Directory](#).

Board members are responsible for ensuring the hotel or Airbnb is advised of cancellation by the deadline as stated in the hotel's or Airbnb's policy to avoid 'no-show' penalties.

Board members will be reimbursed for single accommodation for the night prior to a morning meeting (as warranted by the distance to be travelled), and for each night a meeting extends beyond 5pm (as warranted by the distance to be travelled).

b) Gratuitous Accommodation

If alternate accommodations are arranged with friends/relatives in lieu of hotel accommodation, the Association will reimburse at the private non-commercial rate of **\$50.00** (CAD or equivalent USD as applicable) per night (no receipts required, taxes included). The name of the host is to be provided with the claim.

5. INCIDENTAL EXPENSES

Travelers may claim \$17.50 (taxes included) for each day of travel on the Board's business for non-receipted incidentals (e.g., laundry, telephone calls or other personal expenses).

Hotel high-speed internet access charges (if applicable) will be reimbursed for the day prior to a morning meeting and for each day of the meeting.

6. MEALS

For meetings on Board business over 3 hours in duration and extending over a normal meal hour claims may be submitted for the meal per diem. The individual meal rate, inclusive of gratuity as listed in the table below will apply.

When the event or other hosts provide meals, personal expense claims are not authorized.

Meal	Rate, inclusive of gratuity	<i>Sample GST/HST claim for ON only</i>	<i>Sample total per meal claim, inclusive of taxes and gratuity for ON only</i>
Breakfast only	\$22.04	\$2.86	\$24.90
Lunch only	\$22.30	\$2.90	\$25.20
Dinner only*	\$74.73	\$9.72	\$84.45
Total	\$99.07	\$12.88	\$111.95

* Dinner may include one alcoholic beverage.

7. DC CONFERENCE

Staff arranges complimentary registration and tickets to events where Directors will be present in an official capacity.

8. SUBMISSION OF EXPENSE CLAIMS

Personal expense claims are to be submitted using DC's online system. Receipts are required for all expenses (except where noted). Applicable taxes may be claimed for all expenses (except where noted).

9. TRAVELLING WITH CHILDREN

DC recognizes that some Directors may have young children. With the prior written approval of DC, DC may reimburse certain expenses of a partner, parent, or caregiver to travel and stay with a Director in order to provide child care while the Director is conducting business on behalf of DC.

Board Communications Policy

Date Approved: October 5, 2024

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1. Purpose

The core purpose of this Board Communications Policy (the “**Policy**”) is to ensure that Board communications are handled appropriately and in a manner that best serves the interests of Dietitians of Canada (“**DC**”).

2. Principles and Objectives

As general principles, it is important that Directors only communicate:

- With a united message – or put differently, the Board must communicate with one voice;
- With regard to their confidentiality obligations to DC, as reflected in the Director Code of Conduct; and
- With consideration to the interests of DC’s membership and the dietetics profession in Canada more generally.

3. Board Communications

a) Formal Communications

Only the CEO (or their designate) or the Chair communicates on behalf of DC. Individual Directors must refer all enquiries to CEO (or their designate) or the Chair. For clarity, enquiries include invitations, media, public, membership, and other stakeholder requests and questions.

b) Informal Communications

It is likely that Directors will have informal communications with members and other stakeholders. In such instances, Directors must make clear that they are communicating in a personal capacity and not on behalf of DC or the Board. Directors must not disclose any information about DC that is confidential. In addition, they must not undermine any decisions of the DC Board that have been made public.

c) Personal Communications

All Directors are ambassadors for DC. In any personal social media posts, they must avoid making any comments, posting any images, or re-posting any comments or images that may compromise the reputation of DC. In addition, in such communications, Directors must not use the DC logo.

d) Communications among Directors and DC Staff

Directors should be open, civil and constructive in their communications with each other and with DC staff. Directors may not use inappropriate language, body language, or verbal tone during their discussions or written communications. Any actions or comments that are intended to insult, demean, attack any other Director or DC staff are prohibited.

The Chair and the CEO are the primary points of contact between the Board and DC staff. Directors should not, without the approval of the CEO, communicate directly with or make any requests directly to DC staff outside of Board meetings.

e) Media Relations

Directors will refer requests for media interviews and enquiries to the CEO (or their designate) or the Chair. The CEO will keep the Directors apprised of any relevant media coverage of DC.

Additional Information

- Director Code of Conduct

Board Terms of Reference

Date Approved: October 5, 2024

Date Amended:

Last reviewed:

1. Purpose and Structure

The Board is responsible for managing or supervising the management of the activities and affairs of Dietitians of Canada (“**DC**” or the “**Corporation**”).

2. Interpretation

Capitalized terms used but not defined herein will have the meanings given to them in the By-laws. If there is an inconsistency between these Terms of Reference and the By-laws, the By-laws shall govern. Any amendments to these Terms of Reference that are inconsistent with the By-laws shall have no effect.

3. Composition

Under the By-laws, the Board is composed of not less than seven (7) and no more than twelve (12) Directors. Most Directors are elected by the Members, but the Board is also authorized to appoint one or more Directors (as long as the number of appointed Directors does not exceed one-third (1/3) of the Directors elected at the last annual meeting).

4. Roles and Responsibilities

A. Roles and Responsibilities under the By-laws

Under the By-laws, the principal responsibilities of the Board include:

- appointing individuals to sign contracts, documents and other instruments in writing on behalf of the Corporation (Section 2.4 of the By-laws);
- designating, appointing or authorizing the banking business of the Corporation, including appointing Officers to transact the banking business of the Corporation (Section 2.5 of the By-laws);
- adopting, amending, or repealing Rules and Regulations relating to the activities and affairs of the Corporation (Section 2.6 of the By-laws);
- determining the academic and experience requirements for prospective Members and admitting prospective Members or determining the process that prospective Members are admitted (Section 3.1 of the By-laws);
- suspending or expelling Members for violations of the Articles, By-laws, or Rules and Regulations or on other grounds (Section 3.6 of the By-laws);

- determining the membership fees payable by the Members (Section 3.7 of the By-laws);
- determining the location of, and calling, the annual and special meetings of Members (Sections 4.1, 4.2 and 4.3 of the By-laws);
- reviewing and approving the financial statements and report of the public accountant before placing them before the Members at annual meetings (Section 4.2(a) of the By-laws);
- adopting additional qualifications for the Directors (Section 5.3 of the By-laws) and collaborating with the Nominations Committee to determine the skills, attributes and qualifications to be sought in the current year's Director recruitment process;
- appointing one or more additional Directors (Section 5.6 of the By-laws);
- filling vacancies (Section 5.10 of the By-laws);
- authorizing the reimbursement of expenses of Directors (Section 5.11 of the By-laws);
- ensuring that all minutes of the Corporation are regularly and properly kept (Section 6.11 of the By-laws);
- constituting committees of the Corporation (Article VII of the By-laws);
- appointing the Officers of the Corporation (Article VIII of the By-laws);
- adopting Rules and Regulations governing the formation, reorganization, etc. of Networks (Section 11.1 of the By-laws); and
- approving amendments or repeals of the By-laws (Section 14.1 of the By-laws).

B. Other Responsibilities

In addition to the responsibilities set out in the By-laws, the principal responsibilities of the Board include:

- reviewing and monitoring potential risks to DC and satisfying itself with respect to the adequacy of any plans or strategies to mitigate the potential impacts thereof;
- receiving regular reports from management regarding any new significant risks that have arisen;
- approving an annual budget for DC and monitoring compliance therewith;
- approving DC's insurance program (on the advice of the Finance and Audit Committee, if that Committee has been constituted);

- approving DC's financial advisors (on the advice of the Finance and Audit Committee, if that Committee has been constituted);
- approving the terms of engagement of the public accountant (on the advice of the Finance and Audit Committee, if that Committee has been constituted);
- approving the Board recruitment process (on the advice of the Nominations Committee);
- regularly reviewing matters pertaining to the governance, finances, operations, and direction of the Corporation, including receiving reports from committees; and
- establishing a job description for, and recruiting, directing, supervising and evaluating the performance of, the Chief Executive Officer.

5. Procedures

The following is a high-level, non-exhaustive summary of the provisions of Article VI of the By-laws. Please refer to Article VI of the By-laws for additional information and the specific requirements that apply to meetings of the Board.

- **Notice of Meetings:** Written notice of meetings of the Board will be provided to the Directors at least seven (7) days before the meeting.
- **In-Camera:** The Board is expected to meet in-camera for a portion of every Board meeting.
- **Electronic Participation in Meetings:** Subject to Section 6.8 of the By-laws, a meeting of the Directors may be held by means of any telephonic, electronic or other communications facilities that permit all persons participating in the meeting to communicate adequately with each other.
- **Chair of the Board:** The Chair of the Board shall be appointed by the Board from among the Directors.
- **Minutes:** Minutes shall be taken for each meeting of the Board.
- **Quorum:** A majority of the number of Directors in office at the time the meeting is held constitutes a quorum at any meeting of the Directors.
- **Resolutions in Lieu of Meeting:** A resolution in writing signed by all of the Directors is as valid as if it had been passed at a meeting of the Board.

6. Board Calendar

The Board will establish a calendar for carrying out its recurring business. The following calendar is included for illustrative purposes only.

Board Calendar				
Description of Activity	Date	Date	Date	Date
Business to be conducted at each meeting:				
• Minutes of previous meeting				
• Action items list				
• Committee Reports, as necessary				
Approval of annual audited financial statements				
Confirm Annual Budget				
Assess performance of Chief Executive Officer, including succession planning and management training programs				
Approval of compensation for Chief Executive Officer				
Approve committee members				
Approve date for AGM				
Set dates for ensuing year's Board meetings				
Review of Calendar				
Strategic planning session				
Review of risk management and internal controls				

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Chair Terms of Reference

Date Approved: October 5, 2024

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1. Purpose

The primary purpose of the Chair of Dietitians of Canada (“DC” or the “Corporation”) is to lead the Board in the performance of its responsibilities.

2. Interpretation

Capitalized terms used but not defined herein will have the meanings given to them in the By-laws. If there is an inconsistency between these Terms of Reference and the By-laws, the By-laws shall govern. Any amendments to these Terms of Reference that are inconsistent with the By-laws shall have no effect.

3. Term

The Chair must be a Director, and is typically appointed as Chair for a term of two (2) years.

4. Roles and Responsibilities

A. Roles and Responsibilities under the By-laws

Under the By-laws, the principal responsibilities of the Chair include:

- Calling meetings of the Board (section 6.2 of the By-laws); and
- Presiding at all meetings of the Board and of the Members (section 8.2(a) of the By-laws).

B. Other Responsibilities

In addition to the responsibilities set out in the By-laws, the principal responsibilities of the Chair include:

- meeting regularly with the Chief Executive Officer to assist DC to carry-out its mandate, including discussing issues confronting DC and working with the Chief Executive Officer to develop Board meeting agendas and business;
- providing leadership to the Board, including guiding Board deliberations so they are collaborative, inclusive, orderly, and efficient;
- helping to manage actual, potential and perceived conflicts of interest to the satisfaction of the Board;

- ensuring that Directors do not interfere in operational matters;
- participating in DC Committee meetings;
- acting as the external spokesperson of the Board, including representing DC at events and meetings; and
- performing such other duties as may be determined by the Board from time to time or as are incidental to the office.

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Director Code of Conduct

Date Approved: October 5, 2024

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1. Purpose

Dietitians of Canada (the “**Corporation**”) is a member-driven professional association that is focused on three strategic priorities:

- Dietitians are valued by the public, other health professionals, and others as the most credible and trustworthy source of food and nutrition expertise.
- Dietitians have the knowledge, skills and resources to enter and succeed in the professional environment.
- Members experience a sense of belonging to a mutually supportive, engaged, diverse and inclusive professional community.

To fulfill those priorities, the Corporation relies upon public trust, and upon the knowledge, experience and goodwill of its Directors, Officers, members and others. The Corporation’s reputation, credibility, and success depend on the fairness, due diligence, impartiality, integrity, and good faith of many people. The objective of this Director Code of Conduct (“**Code**”) is to set clear expectations for the principles, standards and behaviours of those who act on behalf of the Corporation.

2. Interpretation

Capitalized terms used but not defined herein will have the meanings given to them in the By-laws. If there is an inconsistency between this Code and the By-laws, the By-laws shall govern. Any amendments to this Code that are inconsistent with the By-laws shall have no effect.

3. Application

This Code applies to:

- (a) Directors;
- (b) Officers;
- (c) committee members; and
- (d) any volunteer not otherwise mentioned who has access to Corporation confidential information

For purposes of this Code, the foregoing individuals are collectively referred to as “**Persons**” or individually as a “**Person**”.

Due to their employment relationships, Persons may also be bound by corporate codes of conduct or related policies of their employers. This Code is not intended to supersede or replace those codes or policies, which continue to apply to Persons while they are acting in their capacity as employees of their employer (other than the Corporation, if applicable). Instead, this Code applies to Persons when they are acting for or on behalf of the Corporation, whether on Corporation premises or not, or during regular working hours or not.

The following provisions are intended to guide the behavior of all Persons when conducting business on behalf of the Corporation. The expected principles, standards and behaviours as outlined in this Code should be considered as a supplement to good judgment. The fundamental principle of this Code is personal responsibility for professional conduct, consistent with the standards of professionalism and ethics long espoused by the Corporation.

The standards below are not intended to be exhaustive, but are representative of common circumstances that may arise. Should a Person be confronted with a situation where further guidance is required, the matter should be discussed with the Chief Executive Officer and if the matter is not resolved then the issue should be elevated to the Chair of the Board.

4. Fiduciary Obligations

4.1 General

The Corporation is governed by the *Canada Not-for-profit Corporations Act* (the “**Act**”). The Act codifies the fiduciary obligations of Directors and Officers. By virtue of being able to exercise discretion on behalf of the Corporation, it is likely that most, if not all, Persons would be deemed to be “**fiduciaries**” of the Corporation under the common law – whether or not they are Directors or Officers of Corporation.

As a result, all Persons (not just Directors and Officers) should abide by the following standards – regardless if they only refer to Directors and Officers.

Under the Act:

148(1) Every director and officer of a corporation in exercising their powers and discharging their duties shall:

- (a) act honestly and in good faith with a view to the best interests of the corporation; and
- (b) exercise the care, diligence and skill that a reasonably prudent person would exercise in comparable circumstances.

The first of those duties is commonly referred to as the “**fiduciary duty**” (or the “duty of loyalty”) and the second is commonly referred to as the “**duty of care**” (or the “standard of care”). As stand-alone principles, those duties appear quite simple. However, those duties have been held by courts to contain a number of requirements that are discussed further below.

4.2 Fiduciary Duty

The fiduciary duty requires fiduciaries to place a corporation's best interests ahead of any personal interests or competing interests. The following is a brief summary of the four constituent elements of the fiduciary duty: (A) to act honestly and in good faith; (B) to avoid conflicts of interest; (C) to act in the best interests of the corporation; and (D) to maintain the confidentiality of corporate information.

A. Act Honestly and in Good Faith

The requirement under Section 148(1)(a) of the Act to act "honestly and in good faith" derives from the common law requiring fiduciaries to be honest in their dealings with the corporation. According to commentary on the subject, a "director must not actively mislead" the corporation or other Directors, and must "disclose all relevant information that he or she has to the board". The duty to disclose all relevant information, however, may be subject to a fiduciary duty that the fiduciary owes to a third party.

B. Conflicts of Interest

The requirement to act honestly and in good faith is closely tied to the duty to avoid conflicts of interest. A conflict arises when the personal or outside professional interests or activities of a fiduciary influence or have the potential to influence the exercise of their judgment in the performance of their duties. Persons must not allow competing interests or duties to conflict with their duties to the corporation, including profiting at the expense of the corporation or appropriating opportunities that belong to the corporation.

This duty remains, even after a fiduciary is no longer involved with the corporation. In *Canadian Aero Service Ltd. v O'Malley*, the Supreme Court of Canada held that two (2) officers breached their fiduciary duty to the corporation after they had left the corporation by pursuing an opportunity that they had worked towards while they were officers of the corporation.

Another example of a potential conflict of interest is where an entity or group who employs a director seeks to control such director following their election. In commenting upon a fact situation in which a parent corporation had significant representation on the board of its less than wholly-owned subsidiary, Lord Denning stated the following in *Scottish Co-operative Wholesale Society Ltd. v. Meyer*:

It is plain that, in the circumstances, these three gentlemen could not do their duty by both companies, and they did not do so. They put their duty to the co-operative society [the parent company] above their duty to the textile company [the subsidiary] in this sense, at least, that they did nothing to defend the interests of the textile company against the conduct of the co-operative society. They probably thought that "as nominees" of the co-operative society their first duty was to the co-operative society. In this they were wrong. By subordinating the interests of the textile company to those of the co-operative society, they conducted the affairs of the textile company in a manner oppressive to the other shareholders.

It should be noted that the Act permits Directors and Officers to have limited conflicts of interest, subject to certain exceptions, if there has been timely and full disclosure of the conflict and the Director has refrained from voting on the matter.

Procedures governing, and examples of, conflicts of interest are discussed further in this Code.

C. Best Interests

Case law holds that where a board of directors makes a business decision, that decision will not be open to challenge so long as: (1) the directors, in exercising their power, acted in good faith in what they believed to be the corporation's best interests, and (2) there are reasonable grounds for this belief. In addition, when referring to the best interests of the corporation, Directors should consider the best interests of the Corporation as a whole – and not the interests of a particular group, stakeholder, etc.

D. Confidentiality

Persons must not disclose any confidential or proprietary information that they have learned in their capacities as a fiduciary. Persons should presume that all information about the Corporation's activities and affairs is confidential. Directors or other Persons must feel free to speak openly and freely at the Board, Committee meetings, etc., without fear that these discussions will become public.

4.3 Duty of Care

The duty of care, as set out in Section 148(1)(b) of the Act, requires Directors and Officers to act carefully, on an informed basis, exhibiting the diligence and skill that a reasonably prudent person would exercise in comparable circumstances. As discussed above, all Persons should hold themselves to this standard. Case law and commentary on the duty divides the duty into two (2) constituent parts: (A) care, diligence and skill; and (B) the standard of care.

A. Care, Diligence and Skill

In *Peoples Department Store Inc. (Trustee Of) v. Wise*, this element of the duty of care was succinctly summarized by the Supreme Court of Canada as follows:

Directors and officers will not be held to be in breach of the duty of care ... if they act prudently and on a reasonably informed basis. The decisions they make must be reasonable business decisions in light of all the circumstances about which the Directors or officers knew or ought to have known. In determining whether Directors have acted in a manner that breached the duty of care, it is worth repeating that perfection is not demanded.

The foregoing paragraph contains an articulation of what is known as the “**business judgment rule**”, which establishes that a court will look to see that the fiduciaries have made a reasonable decision, not necessarily a perfect decision. Provided the decision is taken within a range of reasonableness, the court will not substitute its opinion for that of the Board, committee, or management, even though subsequent events may cast doubt on the decision.

Fiduciaries must be able to demonstrate that they took an active role in the decision-making process and were fully informed. The Board, Committee, and other decision-making bodies should document their respective processes and the reasons for their decisions through the minutes of their meetings, as these records will form the evidence that fiduciaries have discharged their duties.

B. Standard of Care

The duty of care contains a standard through which courts will assess a fiduciary's care, diligence and skill: that of a reasonably prudent person in comparable circumstances. When interpreting the phrase "in comparable circumstances", courts have also considered the significance of the action to the fiduciary when making the decision, the time available for making the decision, and the alternatives open to the corporation.

5. Standards of Conduct

5.1 General

In their interactions or involvement with the Corporation, each Person must, at all times, act honestly, with integrity, and in a manner that will bear the closest public scrutiny. All Persons must conduct themselves in accordance with all applicable laws. In addition, in fulfilling their duties and responsibilities, Persons must abide by the Corporation's By-laws, policies, rules, terms of reference, standards, procedures, and guidelines relevant to their role.

5.2 Respectful Workplace

Persons have a role to play in helping to ensure Corporation provides a healthy, safe, respectful and inclusive environment. The workplace (which includes any place where the business of the Corporation is conducted or where social functions of the Corporation occur) must be free from violence, discrimination, personal and sexual harassment, intimidation, humiliation, and disrespectful or demeaning behaviour. Violence, discrimination and harassment can take many forms including physical actions, spoken or written words or media. Such behavior could also take the form of engaging in a course of vexatious comments or conduct related to one or more of the grounds prohibited by the Ontario *Human Rights Code*, including a person's characteristics such as age, race, colour, religion, sex (gender), conviction, sexual orientation, status, national or ethnic origin, physical or mental disability or any other prohibited grounds recognized by law.

Any threats or acts of violence, discrimination or harassment by or against Persons or others are not tolerated at the Corporation. Any Person aware of behavior considered to be either violent, discriminatory or harassing, must immediately notify the President or Chair.

5.3 Confidentiality

During the normal course of business, persons may have access to, among other things, non-public information regarding the Corporation. This information is a key corporate asset, and every Person has an obligation to protect it and keep it in the strictest confidence, except when disclosure is explicitly authorized by the Corporation or when disclosure is legally required. The unauthorized use or disclosure of confidential information of the Corporation could destroy its value and give an unfair advantage to others. Care should be taken in disposing of documents containing confidential information, such as shredding documents, before discarding. Persons must not use confidential information for their own advantage or profit.

A Person's obligation to protect the confidential information of the Corporation exists whether or not the information is explicitly labelled as being confidential and the obligation continues even after ceasing to be involved with Corporation.

5.4 Privacy

Respecting the privacy of members, employees, volunteers, and other Persons is of the utmost importance, and as such, all personal information (which refers to any information, recorded in any form, about an identified individual, such as name, date of birth, residential address and phone number, email address, or an individual whose identity may be inferred or determined from that information) must be handled responsibly and in compliance with all applicable privacy laws and any relevant contractual obligations. In essence, Persons must respect that (1) files containing personal information can only be accessed on a need to know basis, (2) personal information can only be disclosed with consent of the individual, and (3) personal information can only be shared as authorized.

5.5 Protection and Proper Use of Corporate Assets

All Persons are expected to protect the assets of the Corporation and ensure they are used for legitimate business purposes only. Theft, carelessness and waste have a direct impact on the business of the Corporation. Any suspected incidents of fraud or theft should be immediately reported for investigation.

The assets of the Corporation include information, equipment, office supplies, hardware, software, intellectual property and time. Such assets may not be used for personal benefit, nor may they be sold, borrowed or given away without proper authorization. Occasional personal use of certain corporate resources (e.g. computer or e-mail) is acceptable where the interests of the Corporation are not adversely affected.

5.6 Conflicts of Interest

A conflict of interest arises when the personal or outside interests or activities of a Person influence, or have the potential to influence, the exercise of their judgment in the performance of their duties. Conflicts of interest and even the appearance of a conflict of interest may compromise the reputation of the Corporation and must be avoided.

It is important to note that a conflict of interest situation does not necessarily imply any wrongdoing on the part of a Person; however, such situations must be disclosed to the Corporation as described in this Code. As a general principle, Persons must avoid any actions that might give the appearance that a conflict of interest could reasonably be viewed as affecting their objectivity.

The following examples illustrate situations that may lead to an indirect or direct conflict of interest:

- (a) Being an owner or a part owner, of an organization or business that has, or is likely to have, dealings with the Corporation (e.g., being the owner of a consulting firm that provides services to the Corporation).
- (b) Being a director of an organization, which might have material interests that conflict with the interests of the Corporation.
- (c) The Board is voting on the appointment of an Officer who is related to, or a close colleague of, a Director.

A. Initial Disclosure

Every Person is obliged to disclose in writing to the Corporation any direct or indirect financial interests (e.g., ownership or part ownership of a business) and positions of influence (e.g., being a director, officer, or senior employee in another organization) that could lead to a potential, apparent or actual conflict of interest using the Disclosure Statement attached at Appendix “A”. The terms “financial interests” and “positions of influence” have deliberately not been defined in order to capture more situations. Every Person must submit the Disclosure Statement to the Secretary.

B. On-Going Disclosure

In addition, the Disclosure Statement attached hereto at Appendix “A” must be updated whenever the Person’s circumstances change in a way that would necessitate a further disclosure. The Person also has the obligation to disclose any potential, apparent or actual conflict of interest when it arises during any Board or committee meetings that they may attend so that the Board or committee, as applicable, is aware of the situation and can take appropriate action.

C. Determination

If there is any dispute about the existence of a potential, apparent or actual conflict of interest, the matter should be referred to the Governance Committee who will determine by a majority vote if a conflict exists. The Person at issue will not vote on the issue. The disclosure and decision as to whether a conflict exists will be recorded in the minutes or the meeting. The Person at issue will update their Disclosure Statement accordingly.

D. Management of Conflicts

Among other courses of action that may be determined by the Board, a Person who is involved with, or has an interest in, or deals in any manner with a third party which might cause a conflict of interest, should not be present and participate in any Board of Directors or committee decisions if the declared potential conflict of interest could influence the decision or actions of Corporation. It is the obligation of the Person to declare such potential, apparent or actual conflict of interest before discussions take place so that the Board or committee is aware of the situation in order to ensure that the Person is not present when the discussion and decision process on the item in question are taking place. This course of action should be recorded in the minutes of the meeting.

6. Compliance

6.1 Duty to Report

Persons who know of, or suspect, a violation of the Code or of any applicable law, rule or regulation have an obligation to immediately report this information to a member of management or, in the case of a Director, the President or the Chair. No one will be subject to retaliation because of a good faith report of suspected misconduct. All reported violations will be promptly investigated and treated confidentially to the extent possible. Persons are expected to cooperate fully in internal investigations of misconduct.

6.2 Non-Compliance

In the event of an allegation of non-compliance with this Code, the Board may investigate into and determine the validity of such allegation and may take such steps or measures as the Board may, in its sole discretion, determine appropriate, including declaring that a Person is in breach of this Code. Without limiting any remedies under this Code or under applicable law, the Board may require the Person to:

- (a) undertake training or education;
- (b) request the Person's resignation;
- (c) account to the Corporation for any gain or benefit made directly or indirectly, arising from an involvement with, or an interest in, or from dealing in any manner with a third party that gives rise to a conflict of interest; or
- (d) take appropriate action as determined by the Board.

6.3 Decision Review Process

A Person may request in writing, within 30 days, a review of a Board's decision relating to non-compliance with this Code. In certain circumstances, the Board may arrange for an independent third party to assess the decision of the Board. The third party would provide an opinion on the overall merit of the decision. The ultimate decision on the merits of a Board decision rests with the Board.

6.4 Administration

The Board is responsible for monitoring compliance with the Code, for regularly assessing its adequacy, for interpreting the Code in any particular situation and for approving any changes to the Code from time to time.

6.5 Adherence

I, the undersigned, acknowledge that I have read and understood this Director Code of Conduct, and agree to abide by the provisions of the Code, and to take personal responsibility for complying with its requirements.

Name of Person: _____

Signature: _____

Date: _____

Appendix “A”

DISCLOSURE STATEMENT

TO: The Chair of the Board, and the Directors of the Corporation

1. Name of Person:

2. This Statement discloses information as of _____, 20__.

3. A direct or indirect conflict with my duty to the Corporation and the following offices or interest may arise because:
 - (a) I hold the following positions of influence (e.g., being a director, officer, or senior employee of another organization) that could lead to a potential, apparent or actual conflict of interest involving the Corporation:

 - (b) I have the following financial interests (e.g., ownership or part ownership of a business) that could lead to a potential, apparent or actual conflict of interest involving the Corporation:

4. The nature and extent of the conflicting Position of Influence or Financial Interest referred to in Paragraph 3 is:

5. In addition to the offices listed in Paragraph 3(a), the following is a list of every company of which I am a director or officer:

COMPANY	POSITION
---------	----------

6. I HEREBY DECLARE that the foregoing constitutes complete and accurate disclosure by me pursuant to the Code.

DATED this _____ day of _____, 20____.

Print Name

Signature

61808234\4

Procurement Policy

Date Approved: October 5, 2024

Date Amended:

Last Reviewed:

1. Purpose

The purpose of this Procurement Policy (the “**Policy**”) is to set out principles and methods for the general acquisition of good and services at Dietitians of Canada (the “**Corporation**”). The Policy includes the minimum required standards that must be followed by all employees to ensure that:

- procurement decisions are aligned with the Board of Directors (the “**Board**”) of the Corporation’s approved policies;
- procurement processes are consistent and coordinated across the organization; and
- appropriate approvals and internal controls are followed.

2. Principles and Objectives

A core purpose of this Policy is to ensure that goods and services required to meet the Corporation’s needs are acquired in an economic and efficient manner through a procurement process that conforms to the following principles:

a) Transparency

- Conflicts of interest, both real and perceived, must be avoided during the procurement process and the ensuing contract. In the event a real or perceived conflict of interest cannot be avoided, it must be brought to the attention of the employee’s immediate supervisor (or, in the case of the CEO, to the Chair of the Board).

b) Value for Money

- Based on value, goods and services must be procured after consideration of the Corporation’s operational requirements and a combination of:
 - expertise of the vendor or contractor;
 - price;
 - quality;
 - reliability;
 - timeliness;
 - customer service; and
 - other relevant considerations.

c) Responsible Management

- Procurement approvals are to be made prudently and should be within the applicable budget category.
- The procurement method used, and associated costs to be incurred, should be proportionate to the value, complexity and profile of the goods or services being procured.
- Procurement approvals can only be made by employees with the appropriate and relevant level of authority.
- Each contract should include in its terms a cancellation, termination or modification clause. For significant contracts, consultation with legal counsel is recommended.

The foregoing are principles and there will be exceptions in certain circumstances. Non-compliance or variations (inadvertent, unintentional or otherwise) with any aspect of this Policy does not create any rights for third parties.

3. Procurement Methods

a) Goods and Services less than \$30,000

Purchasing goods and services from a single supplier is permitted. Efficiency factors such as standardization, economies of scale and preferred vendor rates should be taken into consideration when making the purchase.

b) Goods and Services \$30,000 to less than \$100,000

Estimates or quotes from at least two (2) sources should be obtained to demonstrate price and/or value objectives for the Corporation, relative to business requirements.

The rigor of the process should reflect the value, complexity, and profile of the opportunity.

c) Goods and Services \$100,000 or more

A detailed Request for Proposal (“**RFP**”) must be issued to three (3) or more alternative suppliers in an open or invitational competitive procurement. An RFP document is used to request suppliers to supply solutions for the delivery of goods or services, or to provide alternative options or solutions. The process must use predefined evaluation criteria (including price, among others).

Although each RFP is unique, the key elements of an RFP should include the objective, scope of proposal, vendor selection criteria, vendor assessment, and the process timeline. These elements must be formally documented.

Depending on the complexity and uniqueness of the procurement, legal review of the RFP is recommended.

For all procurement activity, unless expressly stated otherwise in the terms and conditions specific to the procurement, the Corporation reserves the unrestricted right to accept or reject proposals, to select suppliers, to initiate or end negotiations and to do so in all cases according to each procurement's requirements.

d) Sub-dividing of the Procurement Value of Goods & Services

Related purchases should be combined, taking into account foreseeable and optional extensions to determine total procurement value. If the purchases are combined, this may trigger a higher procurement classification.

Dividing the requirements into multiple procurements to reduce the estimated value of a single procurement and avoid the conditions of higher value thresholds is not allowed. The award of multiple consecutive contracts to the same vendor may be made only where each assignment is unique or where follow-on agreements have been approved according to this Policy or in connection with professional services provided under an approved retainer agreement.

4. Procurement Approval Levels

The following procurement approvals are required.

<u>Value</u>	<u>Approval Level</u>
less than \$30,000	Director-level (employee of DC)
\$30,000 to less than \$100,000	Chief Executive Officer (CEO)
\$100,000 or more	Board of Directors

5. Allowable Exceptions

The following are allowable exceptions for acquiring goods and services without a competition, subject to appropriate approvals:

- a) Where the Board has approved the procurement of particular goods or services in the annual budget approved by the Board.
- b) Where an urgent situation exists and the goods, services or construction cannot be obtained by means of a competitive procurement process. This exception does not apply where management has failed to allow sufficient time to conduct a competitive process.
- c) Where the expenditure for additional works is an extension of approved works authorized under an existing contract. Such approved extensions must be reported periodically to the CEO.

- d) Where there is an absence of any bids in response to a competitive procurement process that has been conducted according to the general principles.
- e) Where only one supplier is able to meet the requirements of a procurement in the following circumstances: to ensure compatibility with existing products, to recognize exclusive rights, such as exclusive licenses, copyright and patent rights, or to maintain specialized products that must be maintained by the manufacturer or its representatives.
- f) Legal services and related expert services.

6. Review for Long-Term Supplier Arrangements

For certain goods and services, it may be necessary for the Corporation to maintain a long-term relationship with a particular vendor or supplier. The reasons for such an arrangement could be driven by the following factors:

- limited marketplace choices;
- unique technical capabilities, knowledge and expertise of the supplier;
- specialized knowledge of the Corporation's operations possessed by the vendor or supplier which would be difficult and costly to replicate; and/or
- material and costly Corporation infrastructure or operational disruption that would result from a vendor or supplier change.

To maintain objectivity and cost effectiveness in such a long-term supplier arrangement, management must conduct and document periodic reviews of the quality and cost competitiveness of the goods or services provided.

7. Contraventions of the Policy

Contraventions of the Policy may lead to disciplinary action up to and including termination of employment.

Additional Information

- Signing Authority Policy

Form of Certificate of Compliance

Date Approved: October 5, 2024

Date Amended:

Last Reviewed:

To: The Board of Directors of Dietitians of Canada (the “**Corporation**”)

The undersigned in their capacity as Chief Executive Officer of the Corporation certifies to the Board of Directors, as of the date of this certificate, that the Corporation has duly made on a timely basis all legally required source deductions, remittances and filed all tax returns, reports and other filings required, and kept books in compliance in connection with relevant Acts and Statutes of the Governments of Canada, the Province of Ontario, and equivalent counterparts, in and of other Canadian Provinces in which the Corporation carries on business, and without limiting the generality of the foregoing, this is to specifically confirm that:

- (a) In connection with all payments made by the Corporation to employees or non-residents, the Corporation has duly withheld and remitted to Canada Revenue Agency (“**CRA**”) on a timely basis all source deduction remittances in compliance with the requirements of the *Income Tax Act* (Canada), the *Canada Pension Plan Act* and the *Employment Insurance Act* (Canada);
- (b) the Corporation has duly reported, collected, and remitted in compliance with all applicable sales tax legislation, all payments or reports due pursuant to that applicable sales tax legislation and the HST provisions of the *Excise Tax Act* (Canada);
- (c) the Corporation has, as of the date of this certificate, duly filed on a timely basis all tax returns, reports, and other filings required in compliance with the *Employers Health Tax Act* (Ontario), the *Income Tax Act* (Canada), the *Workplace Safety and Insurance Act* (Ontario) and all other like applicable provincial statutes;
- (d) the Corporation has duly paid all required contributions to pension plans and benefit plans for its employees in compliance with all applicable funding requirements; and
- (e) the Corporation, as of the most recent payroll period, has satisfied all of its wage and other payment obligations due its employees.

DATED this ____ day of _____, 20●

JP Cody-Cox
Chief Executive Officer

Signing Authority Policy

Date Approved: October 5, 2024

Date Amended:

Last Reviewed:

1. Purpose

The Dietitians of Canada (the “**Corporation**”) has developed this Signing Authority Policy (the “**Policy**”) and the associated procedures described herein in order to govern the manner in which various documents are signed on behalf of the Corporation.

2. Principles and Objectives

a) Signing Authority – Goals

The goals of this Policy are:

- To prevent losses through fraud or mistakes;
- To improve accountability and reporting;
- To have authorization tools and processes that allow the Corporation flexibility and nimbleness when required;
- To balance the above principles with the need for efficiency and effectiveness, and the need to implement best practices as applicable in a not-for-profit environment.

b) Scope

This Policy and its procedures govern who is authorized to sign contracts and other legal instruments on behalf of the Corporation. This Policy is binding on all the Corporation’s Directors, Officers, employees and contractors acting on behalf of the Corporation.

c) Interpretation

Responsibility for the interpretation of this policy rests with the Chief Executive Officer (CEO). For information on this policy, please contact the CEO. For greater certainty, references to the CEO in this Policy include any individual appointed by the Board to act as CEO in the absence or leave of the CEO.

3. Signing Authority – Default Positions

a) Authorization

No individual is authorized to sign any contract, documents or other instruments in writing on behalf of the Corporation unless the authority to do so has been provided for in this Policy, or in another policy or in a resolution approved by the Corporation’s Board. For greater certainty, the phrase “contracts, documents and other instruments in writing” is also intended to include any amendment to any one of those documents.

b) Two Signatures

Unless otherwise provided for in this Policy, or in another policy or in a resolution approved by the Corporation's Board, all contracts, documents and other instruments in writing are to be signed by two individuals.

c) Usual and Ordinary Course of Business

Notwithstanding the foregoing or anything to the contrary, an individual is authorized to sign any contract, document or other instrument in writing on behalf of the Corporation if doing so is in the usual and ordinary course of the Corporation's business. If in doubt as to what constitutes the "usual and ordinary course of business", please contact the Chief Executive Officer.

4. **Signing Authority – Specific Authorizations**

Subject to the terms of this Policy, the following persons are authorized to sign contracts, documents and other instruments in writing on behalf of the Corporation (based upon the value of the contract, document or other instruments in writing):

Up to \$10,000	Over \$10,000	Over \$100,000
CEO <u>or</u> Director – level (employee of DC)	CEO <u>and</u> Director – level (employee of DC)	CEO <u>and</u> Chair

Notwithstanding the foregoing, there may be instances where a contract or other document has a low dollar value or no explicit dollar value, but that is material to the Corporation, including but not limited to: a proposed partnership or strategic alliance with another entity or agency, such as a memorandum of understanding; a non-disclosure agreement or other agreement under which confidential and/or proprietary information of the Corporation may be disclosed; or an agreement that provides for the transfer or licensing of the Corporation's intellectual property rights. In all such cases, the contract or document should, at a minimum, be reviewed and authorized by Chief Executive Officer.

3. **CONTRAVENTIONS OF THE POLICY**

Contraventions of the Policy may lead to disciplinary action up to and including termination of employment. Non-compliance or variations (inadvertent, unintentional or otherwise) with any aspect of this Policy does not create any rights for third parties.

Additional Information

- Procurement Policy