



Alberta
Emerald
Foundation

Showcasing, inspiring, and empowering
Alberta's environmental achievements.



Policy

Manual

emeraldfoundation.ca



Mission

To recognize and celebrate Alberta's environmental achievements.

Vision

To inspire environmental excellence and improvement.

Values

- Promoting environmental leadership.
- Communicating and collaborating with others.
- Ensuring the integrity and credibility of the Foundation.
 - Engaging the next generation.

We are Alberta's environmental good-news storytellers.

We are committed to providing year-round programming that engages, informs, and emboldens environmental stewardship in our province. What began as the Emerald Awards in 1991, our flagship program, has evolved into a 12-month conversation.

We have expanded our capacity and programming into a robust communications strategy that showcases our province's environmental achievements, and funding opportunities that educate and empower Alberta's next generation. This progression allows for a larger positive environmental impact that benefits individuals and communities all across our province. We do this through the generous support of our sponsors who are dedicated to creating a bright future for our province and our planet.

We acknowledge and honour that we operate on Treaty 6, Treaty 7, and Treaty 8 territories, of which we have been beneficiaries since their signing. We extend our hands in peace and friendship to all Indigenous peoples who have made these places their homes since time immemorial.



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Board Recruitment Policy

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|-----------------------------------|-----------------|--|
| Reviewed 2020 | Created 2017 | Authority to Implement Board of Directors |
| Implementation Board and Staff | | |

Purpose

A well-functioning Board of Directors is essential to achieving the Foundation's mission and goals while ensuring compliance with all applicable legal requirements. The Foundation's success relies on:

- A hardworking, passionate and stable Board of Directors who collectively offer a range of relevant skills and knowledge and diversity to the Foundation's mission and strategy.
- An open and transparent process for recruiting and electing new Board members from Alberta.

The purpose of this policy is to assure that the highest standards are used to identify, vet and elect Directors to the Board of the Alberta Emerald Foundation.

Composition

Consistent with the Board of Directors Terms of Reference and the Articles of Association, the Board of the Foundation aims to maintain a total of 8-10 members at any given time, with no less than 2 and no more than 20 members, representing the diversity in the Albertan community.

Length of Term

Individual members' terms will typically begin and end at the Foundation's Annual General Meeting. Consistent with the Board of Directors Terms of Reference the term of office is for 3 years. Directors are eligible to serve two consecutive terms. An individual who has served on the Board for 2 consecutive terms may reapply after a one-year hiatus.

Diversity

The Alberta Emerald Foundation acknowledges and honours that we operate on Treaty 6, Treaty 7, and Treaty 8 territories, of which we have been beneficiaries since their signing. We extend our hands in peace and friendship to all Indigenous peoples who have made these places their homes since time immemorial.

The AEF acknowledges and honours the fundamental value and dignity of all individuals. We believe in embracing diversity, equity, and inclusion within our organization and welcome those from all walks of life, regardless of race, colour, gender identity, sex, ancestry, religion, ethnicity, sexual orientation or expression, age, marital status, or disability.

Annual Determination of Board Needs and Vacancies

Each year the Governance Committee will conduct a Board self-assessment using the Board Skills Matrix that includes ages, genders, geographical, social, economic, environmental, business and cultural backgrounds, and Board knowledge. The Governance Committee will also review the current strategic plan to determine the need for particular skill sets and/or demographic representation on the Board to effectively further its mission.

The Board Chair, Governance Committee and Executive Director will review and update the Board of Directors Skills Matrix. Based on the Board self-assessment, the Governance Committee will create a list of needed skills and/or demographics to inform recruitment efforts.

At least three months ahead of the Annual General Meeting, each Board member will confirm with the Chair whether they intend to remain on the Board for the upcoming year. The Board will then determine:

- The number of vacancies it seeks to fill; and
- For those vacancies, the skills or knowledge it requires or desires to fulfill the Foundation's mission.

Identification of Potential Board Members

Every Board director is responsible for cultivating relationships in the community that may result in identifying a potential Board candidate. A priority will be given to identifying potential Board candidates from the existing Foundation membership and volunteers serving on existing Board committees.

Starting no later than 8 weeks before the Annual General Meeting (or for mid-year vacancies, at least six weeks before the regular Board meeting at which the new member will be elected), the Board will prepare and post a Board Interest Package and advertise vacancies on the Foundation's website.

Nomination Process

Potential candidates may be identified by existing Board members. They may also self-identify by responding to the advertised vacancy. Candidates should review the Board Interest Package (which may include Board of Director expectations, list of current Board members, minutes from the last two Board meeting, bylaws, strategic plan and annual report) and submit a written application.

Written applications must include the criteria set out in the notice of the vacancy, which will generally include:

- Qualifications related to the required or desired skills/knowledge;
- Relevant work and volunteer experience;
- Ability to participate actively on the Board, including attending scheduled Board meetings and serving on at least one Board committee (on average 5 hours per month);
- How they might help to achieve the Foundation's mission; and
- Any potential conflicts of interest with their professional or volunteer work and how they may manage that conflict.

The Board Chair and Governance Committee will assess potential nominees and identify high-potential nominees for further consideration. The Board Chair or a member of the Governance Committee will interview all high-potential nominees and prepare a proposed slate of Directors for election or re-election a month before the AGM. The final slate will be endorsed at this time. The final slate of Directors will be formally appointed at the November Annual General Meeting. All high-potential nominees who were interviewed will be notified of their status by the Board Chair after the November Annual General Meeting.

Onboarding

Directors who have been endorsed will receive an orientation package and be invited to attend an orientation session presented by the Executive Committee, the Executive Director and senior Foundation staff in advance of the November Annual General Meeting at which they will be formally appointed.

Vacancies

If a vacancy on the Board of Directors occurs between AGMs, then the Board Chair and Governance Committee will convene to consider the skills gaps created and whether a replacement Director should be nominated. Nominations may be drawn from the most recent high-potential nominees list. If no suitable candidates are identified then Board may identify new nominees. In the event that a replacement Director is nominated, the new Director will be appointed at a full Board meeting. The term of the vacancy will formally begin at the next AGM.



Capitalization Policy

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| Reviewed 2017 | Created 2016 | Authority to Implement Board of Directors |
| Implementation Board and Staff | | |

Purpose

The Capitalize Policy allows the Alberta Emerald Foundation to spread the amount of the large purchases or fixed assets over several years and record the depreciation each year, rather than recording the total purchase price as a large one-time expenditure.

Definition and Threshold

Capital purchases comprise furniture, fixtures, equipment, software, leasehold improvements, etc. that meet two criteria:

1. a useful life of more than one year, and
2. cost more than \$1,000.

Competitive Bid

For purchases in excess of \$2,500, competitive bids (preferably three, minimum two) should be sought when appropriate.

Approval

The Alberta Emerald Foundation's Budget is updated each year and should include proposed capital purchases that are anticipated to take place during the year. Those purchases itemized within the approved capital budget are considered approved.

The Alberta Emerald Foundation's Budget includes a discretionary fund of \$5,000 that can be accessed by the Executive Director without prior approval, provided resources are available, and with the stipulation that the board be informed of any use of the fund at the next regular meeting.

Capital purchases not within the approved capital budget, or beyond the scope of the discretionary fund, must be specifically approved by the Treasurer and Chair of the Board of Directors. To seek such approval the Executive Director must provide the price and rationale for the purchase and assurance of availability of financial resources to support the purchase.

Record Keeping

The Alberta Emerald Foundation shall maintain a list of fixed assets showing the date of the acquisition, its cost, and a schedule for depreciation of the asset. The Alberta Emerald Foundation shall keep on file documentation for each purchase.

Annual depreciation expense will be included in The Alberta Emerald Foundation's annual operating budget.

For each purchase, the Executive Director shall evaluate whether the acquisition will have an impact on insurance coverage, determine if present coverage valuations are adequate, and obtain additional coverage if necessary.



Code of Conduct Policy

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| Reviewed 2016 | Created 2016 | Authority to Implement Board of Directors |
| Implementation Board and Staff | | |

Purpose

The Alberta Emerald Foundation name is synonymous with a high level of trust, credibility, quality and service. The Alberta Emerald Foundation is accountable to our members, to the communities we serve, to our donors and to the broader environmental community to deliver high quality programs. It is imperative that we conduct ourselves in an ethical manner and uphold high standards of conduct and care in all of our activities.

The purpose of this policy is to outline, in the form of a Code of Conduct Agreement, the values, principles and standards of conduct that guide the actions and interactions of people working or volunteering for or on behalf of the Alberta Emerald Foundation.

Annually, all employees and volunteers will be required to read, understand and agree to the Alberta Emerald Foundation's Code of Conduct Agreement.

Application

This policy applies to all staff, members and volunteers, including the Board of Directors, Committee members and event volunteers. This policy also applies to all paid, subcontracted and voluntary staff including individuals on secondments and internships. This policy does not apply to employees of arm's length contractors who provide services to the Alberta Emerald Foundation.

Standards of Conduct

It is expected that all employees and volunteers of the Alberta Emerald Foundation will live up to the highest standards of conduct at all times. When in doubt about how to act in a given situation, individuals should consult with their Board Chair, their immediate supervisor, or Executive Director for further guidance. The following standards of conduct will be acknowledged in the Code of Conduct Agreement.

1. Personal and professional behaviour

- 1.1. Perform any duties associated with their position in a conscientious, competent and honest manner, consistent with the values of the organisation.
- 1.2. Treat all others with respect and courtesy, having regard for their dignity and rights.
- 1.3. Act fairly and equitably, respecting diversity in the environment which they work in.
- 1.4. Prevent and respond to unlawful discrimination against other employees, volunteers, clients and stakeholders.
- 1.5. Not engage in bullying, violence, harassment or any other forms of victimisation.
- 1.6. Dress and act in public in a professional manner that does not reflect adversely on the organisation or other employees.
- 1.7. Use of social media does not compromise the organisation's reputation and does not include derogatory, shaming or other personal attacks towards or about employees, the governing body, volunteers, client or other stakeholders.

2. Accountability

- 2.1. Use equipment, facilities and funds for the primary purpose of undertaking organisational duties.
- 2.2. Maintain confidentiality of all organisation and personal information obtained during employment and other formal engagement with the organisation, and use such information for the purposes of carrying out duties, and not for financial or other benefit, or to take advantage of another person or organisation.
- 2.3. Maintain organisation and personal records in accordance with legislative and organisational policy requirements.
- 2.4. Ensure all decisions made in the course of their duties are transparent and align with organisational policy and procedures.

- 2.5. Understand and comply with organisation policies and procedures.
- 2.6. Seek clarification from Board Chair, supervisor or Executive Director if you believe you may be in violation of any part of this Code of Conduct.
- 2.7. Take responsibility for reporting conduct by other employees, governing body members or volunteers which contravenes any law, organisational policy and procedures, or this Code of Conduct.

3. Conflicts of interest

- 3.1. Declare and manage any potential, actual or apparent conflicts of interests as per the Conflict of Interest Policy.
- 3.2. Not accept gifts, benefits or favours that may influence or be reasonably seen to influence decision making.
- 3.3. Prevent and respond to nepotism and patronage.
- 3.4. Manage conflicts of interest in accordance with organisational conflict of interest policies and procedures.

4. Safe Environment

- 4.1. Perform their duties in a safe and competent manner in accordance with organisational workplace health and safety policies and procedures, and relevant workplace health and safety legislation.
- 4.2. Take care to not put themselves or others at risk or reduce their ability to carry out their duties through unsafe practices, inappropriate behaviours or the misuse of alcohol or drugs.
- 4.3. Take action in preventing, identifying and responding to workplace health and safety risks.

Code of Conduct Agreement

This Code of Conduct Agreement outlines the required standards of conduct, behaviour and practice by employees and volunteers in undertaking their role with the Alberta Emerald Foundation.

I, _____, have read, understand and agree to the AEF's Code of Conduct policy. I commit to the required standards of conduct, behaviour and practice outlined in the Code of Conduct Policy.

I also acknowledge that any violation of the terms of the Code of Conduct Policy could result in disciplinary action, including release from paid or volunteer roles.

Signature of Employee or Volunteer

Date

Signature of Supervisor or Board Chair

Date



Complaints Policy

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| Reviewed 2019 | Created 2016 | Authority to Implement Board of Directors & Executive Director |
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Purpose

The policy ensures that the Alberta Emerald Foundation has formalized, documented and approved complaints operational policy to ensure a prompt response to complaints by external stakeholders.

Policy

The responsibility for complaints management is delegated to the Executive Director as follows:

The Executive Director is responsible to:

- Draft the complaints operational policy.
- Prepare and update the operational policy as required.
- Present the complaints operational policy to the Board.
- Implement the complaints operational policy and practices.
- Present a complaints report to the Board annually.

The Board is responsible to:

- Review and endorse a complaints report annually.
- Use the complaints operational policy when making decisions regarding the annual report.



Conflict of Interest Policy

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| Reviewed 2017 | Created 2016 | Authority to Implement Board of Directors |
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It is in the best interest of the Alberta Emerald Foundation to be aware of and properly manage all actual and perceived conflicts of interest. This policy is designed to help directors, officers, employees and volunteers of the Alberta Emerald Foundation identify situations that present potential conflicts of interest and to provide the Alberta Emerald Foundation with a procedure to appropriately manage conflicts in accordance with legal requirements and the goals of accountability and transparency in the Foundation's operations.

Conflict of Interest Description

For purposes of this policy, the following circumstances shall be deemed to create a Conflict of Interest:

- a) A director, officer, employee or volunteer, including a board member (or family member of any of the foregoing) is a party to a contract, or involved in a transaction with the Alberta Emerald Foundation for goods or services.
- b) A director, officer, employee or volunteer, (or a family member of any of the foregoing) has a material financial interest in a transaction between the Alberta Emerald Foundation and an entity in which the director, officer, employee or volunteer, or a family member of the foregoing, is a director, officer, agent, partner, associate, employee, trustee, personal representative, receiver, guardian, custodian, or other legal representative.
- c) A director, officer, employee or volunteer, (or a family member of the foregoing) is engaged in some capacity or has a material financial interest in a business or enterprise that competes with the Alberta Emerald Foundation.
- d) A director, officer, employee or volunteer, (or a family member of the foregoing) has a personal friendship relationship with a person or organization that may derive a benefit from a transaction with the Alberta Emerald Foundation for goods or service.
- e) The Foundation is employing someone who is directly related to a board member or other staff member. Conflicts of interest (real and perceived) are unavoidable and should not prevent an individual from serving as a director or staff member unless the extent of the interest is so significant that the potential for divided loyalty is present in a large number of situations.

Other situations which may create the perception or appearance of a conflict of interest in the mind of another person acting reasonably will be deemed to be "conflicts of interest" within the meaning of this policy.

All conflicts of interest should be disclosed to the Board of Directors or senior staff member, as appropriate, and a decision made as to what course of action the Foundation or individuals should take so that the best interests of the Foundation are not compromised.

Disclosure

- a) Members of the Board of Directors and staff have a duty to disclose any personal, family, or business interests that may, in the eyes of another person, influence their judgment.

For greater certainty:

- i. Members of the Board of Directors should make disclosure to the Board Chair;
- ii. The Board Chair should make disclosure to the Past Chair of the Board;
- iii. The Executive Director should make disclosure to the Board Chair;
- iv. All other members of staff and volunteers should make disclosure to their immediate supervisor.

- b) The Board of Directors as a whole has a duty to disclose specific conflicts of interests to Foundation members, staff and external stakeholders where that interest, viewed objectively, may, affect the reputation or credibility of the organization, and to disclose the Board's procedure for operating in the presence of such conflicts.
- c) Any business relationship between an employee or Board member (or a company where the board member is an owner or in a position of authority) and the Foundation, outside of their ordinary relationship as a board member, staff member, must be formalized in writing and approved by the Board of Directors.
- d) Employees of the Foundation must not cause the Foundation to enter into contractual or other business relationships in circumstances which might give rise to a real or perceived Conflict of Interest without first having disclosed the Conflict of Interest in accordance with this policy and having received direction as to how to proceed.

Procedures for disclosure

- a) Annually each director, officer, senior manager and senior volunteer shall complete a disclosure form identifying any relationships, positions or circumstances in which s/he is involved that he or she believes could contribute to a Conflict of Interest. Such relationships, positions or circumstances might include service as a director of or consultant to another nonprofit organization, or ownership of a business that might provide goods or services to the Alberta Emerald Foundation.

Any such information regarding the business interests of a director, officer, employee or volunteer, or a family member thereof, shall be treated as confidential and shall generally be made available only to the Board Chair and Executive Director and any committee appointed to address Conflicts of Interest, except to the extent additional disclosure is necessary in connection with the implementation of this policy.

- b) Prior to any consideration by the Board or Board committee of a contract or transaction giving rise to a Conflict of Interest or appearance of conflict, a director or committee member who has a Conflict of Interest or who may appear to have a Conflict of Interest shall disclose to the Board Chair or Committee Chair, as appropriate, all facts material to the Conflict of Interest. Such disclosure shall be reported at and reflected in the minutes of the meeting. If board members are aware that staff or other volunteers have a conflict of interest, relevant facts should be disclosed by the board member or by the interested person him/herself if invited to the board meeting as a guest for purposes of disclosure.

- c) A person who has or appears to have a Conflict of Interest shall not participate in or be permitted to hear the Board's or committee's discussion of the matter except to disclose material facts and to respond to questions. Such person shall not attempt to exert his or her personal influence with respect to the matter, either at or outside the meeting.

- d) A person who has or appears to have a Conflict of Interest with respect to a contract or transaction that will be voted on at a meeting shall not be present at the time and shall not be counted in determining the presence of a quorum for purposes of the vote.

Gifts, entertainment or favours

Employees and volunteers are encouraged to consider the motive behind business gifts, entertainment or favours. Employees and volunteers are to ensure that the practice is done only in the spirit of business courtesy and relationship management and in no way creates an environment where on party feels a sense of obligation to the other party or creates a real, potential or perceived conflict of interest.

Any employees or volunteers receiving gifts, entertainment or favours with a value of greater than \$100.00 from an actual or potential supplier of goods or services to the Foundation shall file a written report with the Executive Director and Chair of the Board of Directors. The report shall indicate the nature of the gift, entertainment or favour, the name of the actual or potential supplier and a brief overview of the business relationship between the employee and the supplier. The employee's supervisor and the Executive Director and Chair of the Board of Directors will review the report and determine if there is a potential conflict of interest as a result of the gift, entertainment or favour.

Gifts, entertainment or favours made to employees or volunteers of the Foundation as a result of the employee's or volunteer's position with the Foundation should be considered to be property of the Alberta Emerald Foundation and, if feasible, should be used to further the work of the Alberta Emerald Foundation. For example, offers of tickets to entertainment events, including professional sporting events, may be used as gifts for junior staff members, volunteers, or members. If this is done, this information should be included with the report made to the Executive Director and Board Chair.

The same considerations apply for payments, gifts or entertainment provided to employees or volunteers as well as to those personally associated with employees or volunteers, including friends or relatives, where the motive could be perceived by a reasonable person as attempting to influence the employee or volunteer. In the event it is not entirely clear that a Conflict of Interest exists, the individual with the potential conflict shall disclose the circumstances to the Executive Director and Board Chair, who shall determine whether full board discussion is warranted or whether there exists a Conflict of Interest that is subject to this policy.

Confidentiality

Each director, officer, employee and volunteer shall exercise care not to disclose confidential information acquired in connection with disclosures of conflicts of interest or potential conflicts, which might be adverse to the interests of the Alberta Emerald Foundation. Furthermore, directors, officers, employees and volunteers shall not disclose or use information relating to the business of the Alberta Emerald Foundation for their personal profit or advantage or the personal profit or advantage of their family members.

Conflict Disclosure

a) Each director, officer, employee and volunteer shall be provided with and asked to review a copy of this policy upon the commencement of their employment or involvement with the Alberta Emerald Foundation and to acknowledge in writing that he or she has done so.

b) In addition, each director, officer, senior manager and senior volunteer of the Foundation shall annually acknowledge the terms of this policy and their agreement to be bound by its terms by signing the Alberta Emerald Foundation Conflict of Interest Disclosure Form.

c.) The terms and conditions of this policy shall be reviewed every two years by the Board of Directors and any changes to the policy resulting to the policy shall be communicated to all staff members and volunteers.

Alberta Emerald Foundation Conflict of Interest Disclosure Form

Name: _____

Date: _____

Position (employee/volunteer/board member): _____

Please describe below any relationships, transactions, positions you hold (volunteer or otherwise), or circumstances that you believe could contribute to a conflict of interest between Alberta Emerald Foundation and your personal interests, financial or otherwise:

_____ I have no conflict of interest to report

_____ I have the following conflict of interest to report (please specify other nonprofit and for-profit boards you (and your spouse) sit on, any for-profit businesses for which you or an immediate family member are an officer or director, or a majority shareholder, and the name of your employer and any businesses you or a family member own):

1. _____

2. _____

3. _____

I hereby certify that the information set forth above is true and complete to the best of my knowledge. I have reviewed, and agree to abide by, the Conflict of Interest Policy of the Alberta Emerald Foundation.

Signature: _____ Date: _____

All Alberta Emerald Foundation employees must complete the following section if applicable:

Names of any business you own (fully or partially):

Names of employers and the type of business they are involved in that you will be employed by during your employment with the Alberta Emerald Foundation:

List any contract or fee work that you plan to continue during your employment with the Alberta Emerald Foundation:

Name (please print): _____ Date: _____

Signature: _____ Direct Report Signature: _____



Consolidated Fundraising Policy

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| Reviewed 2020 | Created 2016 | Authority to Implement Board of Directors & Executive Director |
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Purpose

The policy ensures that the Alberta Emerald Foundation has formalized, documented and approved an operational Consolidated Fundraising Manual that complies with all relevant legislative and other legal requirements.

Policy

The responsibility for the operational Consolidated Fundraising Manual is delegated to the Board Chair and Executive Director.

The Executive Director and Board are responsible to review the manual every year to ensure it complies with all relevant legislative and other legal requirements.

The Alberta Emerald Foundation is a registered legal entity with a Charitable Registration Number: RR0001. The Foundation recognizes the importance of maintaining this charitable status, which requires compliance with all relevant legislative and other legal requirements.



Endowment Policy

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| Reviewed 2018 | Created 2016 | Authority to Implement Board of Directors |
| Implementation Board and Staff | | |

Overview

The Alberta Emerald Foundation seeks donations in order to ensure the support and commitment required for it to advance and maximize its vision and mission.

An endowment fund is a permanent fund invested as capital for long-term growth. As a general rule, a percentage of endowment investment income is used annually at the discretion of the Board, according to the fund agreement with the donor, and within the guidelines of Canada Revenue Agency. The balance of any investment income from all endowments is re-invested to protect the fund(s) against inflation.

This policy is subject to, and consistent with, Alberta Emerald Foundation's Investment Policy. This policy adheres to the guidelines of the Canadian Association of Gift Planners and Canada Revenue Agency.

Rationale

The purpose of this policy is:

- To outline the guidelines and principles by which an endowment fund(s) is established, maintained and administered;
- To create stability in the distribution of endowed earnings;
- To ensure preservation of endowed capital;
- To accurately report on endowments bestowed upon Alberta Emerald Foundation and its affiliated organizations;
- To ensure consistent, equitable relations with donors.

Scope

This policy and its procedures are established to govern the acceptance and management of endowed gifts made to the Alberta Emerald Foundation and any of its subsidiaries or affiliates, whether such gifts are inter vivos (lifetime) gifts or gifts from estates.

Terms

Donation (gift): At law, a gift is a voluntary transfer of property without consideration. In order for a donation to qualify as a gift, a donor must freely dispose of property. Any legal (e.g., contractual) obligation on a payor to make a donation would cause the donation to lose its status as a gift.

Sponsorship: Sponsorship fees are amounts paid to a registered charity that are not gifts because the sponsor receives something in exchange. They are usually paid to support a charity event in return for advertising or some other consideration.

Policy

It shall be the policy of Alberta Emerald Foundation to encourage endowed gifts. Such gifts live in perpetuity in that only a portion of the interest income is distributed for the designated purpose. (Note, CRA guidelines do allow for encroachment, however, this is not a recommended practice.)

Portfolio Management

1. Endowed funds are to be invested in accordance with Alberta Emerald Foundation's Investment Policy.
2. The Prudent Investor Rule shall be applied to all Endowment investment management.
3. For those endowments managed by the Board of Alberta Emerald Foundation, the Board may appoint one or more Portfolio Managers and may allocate endowment assets among them in whatever proportions it deems appropriate.
4. Alberta Emerald Foundation may establish endowed funds with select organizations, such as Community Foundations, thus capitalizing on the investment management practices, policies and opportunities of these organizations and their larger investment pools. In this case, the portfolio managers are chosen by these external groups and their investment policies also apply.

Objectives

Investment: To enhance the value of endowment(s) and, in time, to provide a dependable, increasing source of income that will directly or indirectly support the operating budget and Strategic Plan of Alberta Emerald Foundation. Investments will be diversified in order to enhance return and reduce risk and shall be governed by the prudent investor rule and Canada Revenue Agency (CRA) guidelines.

Preservation of Capital: To ensure that the preservation of the real value of the original endowment(s) is maintained, that the rate of growth in the capital value of the endowment will match or exceed the rate of inflation over time, and that the purchasing power of the funds generated by the endowed funds and allocated for expenditure are not adversely affected by inflation.

Stabilization: To ensure that the establishment of endowed funds contributes to the stabilization of year-to-year funding for Alberta Emerald Foundation for planning and budgeting purposes.

Disbursement Quota prior to March 2010: <http://www.cra-arc.gc.ca/chrts-gvng/chrts/prtng/spndng/clclb-prbdgt-eng.html>

Disbursement Quota after March 2010: <http://www.cra-arc.gc.ca/chrts-gvng/chrts/prtng/spndng/clclb-eng.html>

Establishing an Endowment

1. Any amount may be contributed toward the general Alberta Emerald Foundation endowment or toward any established named endowment.
2. The minimum required to establish a new named endowment is \$10,000.
3. Alberta Emerald Foundation will consider establishing an Emerging Endowment Fund with a gift of \$1,000 and a pledge to build the fund to \$10,000 prior to any distributions being made. Any fund not completed would be subject to inclusion into the general endowment fund and a clause to this effect will be included in the Fund Agreement.
4. A named endowment may be established either by a major gift or by bequest. When an endowment is created by a major gift the donor and the officers of Alberta Emerald Foundation sign a Fund Agreement that sets forth the terms of the endowment including a Power to Vary clause.
5. When the donor executes a will containing language directing that a named endowment be established, no other documentation is required. However, donors are encouraged to discuss their wishes with the officers of the Alberta Emerald Foundation to ensure their wishes are understood. Many donors complete fund agreements for future endowments that outline those wishes, particularly for irrevocable gifts.
6. Contributions toward existing named endowments or toward the general endowment require only a transmittal letter or bequest language stating the donor's intention that the gift is for 'Endowment' and direction to the particular fund if appropriate.
7. Where practicable and appropriate, non-cash donations such as securities and real property will be converted to cash for investment purposes.
8. In all cases, a Power to Vary clause will form a part of the Fund Agreement as well as any recommended estate wording that is shared with donors and their advisors.
9. All donors who identify that they have included Alberta Emerald Foundation in their Will shall be invited to share a copy of the relevant section of that document with Alberta Emerald Foundation and their intent shall be recorded in the electronic and manual files of the organization.



Financial Overview Policy

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| Reviewed 2017 | Created 2016 | Authority to Implement Board of Directors |
| Implementation Board and Staff | | |

Purpose

The objectives of internal controls for cash disbursements are to ensure that cash is disbursed only upon proper authorization, for valid purposes, and that all disbursements are properly recorded.

This framework shall be reviewed by the Finance Committee not less than once every three years.

Petty Cash

The Alberta Emerald Foundation does not have a petty cash fund.

Bank Accounts

Bank accounts may be opened only upon authorization by the Finance Committee, following all banking regulations, and the Finance Committee shall approve the authorized signers of the bank accounts. Once a year, at the Annual General Meeting.

Payments by cheque

All disbursements are made by cheque will have two signatures and will be authorized according to the signing authority as follows:

| Disbursement value | Signature required | Approval required |
|--------------------|--------------------|-------------------------------|
| \$0 - \$5,000 | Executive Director | None required |
| \$5,001 - \$25,000 | Executive Director | Annual budget approval |
| >\$25,000 | Executive Director | Annual and Treasurer approval |

All disbursements must be accompanied by adequate documentation in the form of receipts or an invoice.

Any lost cheques, reported by a vendor or grant recipient, will be cancelled and reissued upon confirmation that the cheque has not been cashed.

Any cheques reissued, must be accompanied by the returned cheque, noted as VOID and the original invoice or receipt. If a cheque is voided, the cheque will have "VOID" written in large letters in ink on the face of the cheque and will be kept on file.

Online Payments

When online payments are made, arrangements with the bank will be made to ensure that only the individuals authorized as check signers will be permitted to authorize the payment of bills electronically.

All vendors and suppliers will complete an electronic funds transfer authorization form to be included in the online payment program.

Credit Card

The Executive Director holds, manages and maintains a credit card which has a credit limit of \$5,000. Statements must be reviewed against receipts and submitted to the bookkeeper monthly. The Treasurer may request to see these



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statements at any time and question any purchases made. The Treasurer will actively review at least two statements annually.

Managing Restricted Funds

Money which has been restricted by the donor for a specific use or period of time should only be used for the purpose for which it has been given.

The Alberta Emerald Foundation does not borrow against restricted funds unless permitted by the donor and approved by the Board of Directors.

Bank Reconciliations

Bank reconciliations will be performed on a monthly basis by the bookkeeper and reviewed by the Treasurer and Executive Director. The Treasurer will prepare a quarterly report on these statements to present to the Board of Directors.



Human Resources Policy

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| Reviewed 2020 | Created 2018 | Authority to Implement Board of Directors, Executive Director |
| Implementation Board and Staff | | |

Purpose

The policy ensures that the Alberta Emerald Foundation has formalized, documented and approved an operational Human Resources Manual that complies with all the related legislation, both provincial and federal.

Policy

The responsibility for the operational Human Resources Manual is delegated to the Governance Committee and Board Chair.

The Executive Director and Board are responsible to review the manual every year to ensure it complies with all legislation.



Investment Management Policy

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| Reviewed 2019 | Created 2016 | Authority to Implement Board of Directors |
| Implementation Board and Staff | | |

Overview

The Alberta Emerald Foundation provides a framework for, and guidance in, managing its investment portfolio with the intent of providing funding for the Foundation in perpetuity. The Foundation's goals include defining investment objectives, strategies and constraints as well as providing an accountability structure for the management of investments and endowed funds. Cash disbursements are addressed under a separate financial policy.

Prudence

Investments are to be made with the same good judgment and care – under circumstances then prevailing – that persons of prudence, discretion and intelligence would exercise in the management of their own affairs.

At all times, the individuals responsible for the management of the Alberta Emerald Foundation's funds shall exercise care, balance, and avoid conflicts of interest by always acting exclusively in the best interest of the Foundation.

The Alberta Emerald Foundation may delegate to an agent the degree of authority with respect to the investment of Foundation's funds that a prudent investor might delegate in accordance with ordinary investment practice.

The Alberta Emerald Foundation will adhere to prudent investment standards for both short and long term funds. Investments will enhance the value of available funds and at the same time provide a dependable, increasing source of income and growth, which will be used to support capital and operating needs of the Alberta Emerald Foundation.

Investment Objective(s)

The primary objectives shall be:

- Safety: Investments for the Alberta Emerald Foundation shall be undertaken in a manner that ensures the preservation of capital in real, inflation adjusted, terms. Due to its fiduciary responsibilities to its donors, the Alberta Emerald Foundation shall seek to minimize or eliminate undue risks.

Constraints

- Liquidity: Investments within the investment portfolio may be non-marketable securities meaning they cannot be sold or accessed prior to maturity. An example of a non-marketable security would be a Guaranteed Investment Certificate (GIC). Given the limited liquidity of some, if not all, of the portfolio, particular care must be taken when establishing these investments. An expected method of managing this reduced liquidity is by staggering the maturities of the various investments so that portions of the portfolio are available on a regular basis (i.e. every year).

Contributions to the Alberta Emerald Foundation's investment portfolio are made at the discretion of the Alberta Emerald Foundation Board upon recommendations of the Finance Committee. Any such contributions will be invested as per the Alberta Emerald Foundation's written policies, including, but not limited to the Financial Policy.

Types of Investment

Investments within the investment portfolio must be limited to securities nominated in Canadian dollars and issued or guaranteed by the following:

- the Government of Canada, the Government of Alberta or other provincial governments within Canada;
- the Bank of Montreal, Royal Bank of Canada, Toronto Dominion Bank and Canadian Imperial Bank of Commerce;
- Alberta Treasury Branches; and
- Alberta Credit Unions.

Any of the investments described above may be held in a pooled fund as long as the fund's underlying securities are, and will continue to be, in compliance with the Alberta Emerald Foundation's written policies.

Short Term Funds

Definition: Short term funds are anticipated to be required within the next 365 days.

Investment Objective: Investments will generate competitive returns taking into consideration the need for liquidity and security of principal amounts.

Investment Vehicles:

- Interest bearing accounts managed by a deposit taking institution in Canada
- Securities issued by the government of Canada or any province;
- Securities issued by a deposit taking institution in Canada rated R-1 mid or higher according to the Dominion Bond Rating Service at the time of purchase;
- Money Market mutual fund units where the investment policy of the fund ensures that at least 90% of the assets of the fund consist of securities that are issues or guaranteed by the Government of Canada or any province; and,
- Dividend paying securities issued by a publicly traded corporation in Canada.

Long Term Funds

Definition: Long term funds will not be used within the next 365 days and will be allocated as non-endowed funds for capital use or as endowed funds.

Non Endowed (Capital) Funds: In the case of Non-Endowed Funds, there is the expectation that the principal will be preserved to meet future cash flow needs while the value of the funds is enhanced through appreciation and/or earned income. The investments may include operating surpluses restricted for future activities, donations restricted to future activities, and all other funds directed by the Board of Directors. The Executive Director, in consultation with the Treasurer/Finance Committee, shall manage these funds directly or retain investment management counsel according to the following investment objectives.

Investment Objective: Total return shall be the method for measuring the performance of long term funds. This refers to the combination of income (interest, dividends and net rents) and the appreciation or depreciation for a certain period of time.

The specific financial objective is for the total return, less distributions of income, to equal or exceed the specific index that the funds are allocated to by the investment manager for the defined period. In turn, it is also intended that the net returns of the funds should meet or exceed the Consumer Price Index (CPI) for that period as well. Real growth is a measure of the extent to which the total return, less expense and disbursements, exceeds the CPI. It is recognized that this objective may not be attainable

Asset Allocation

The monitoring and adjustment of the mix of assets among investment classes is a major factor in the achievement of investment return. The Alberta Emerald Foundation will adopt a conservative approach in its investment strategy. The Board of Directors shall carefully review the mix of investment funds and periodically make transfers within the prescribed asset allocation limitations. The portfolio shall be invested within the following guidelines.

- Lower Limit Upper limit
- Cash and cash equivalents 0% 20%
- Fixed income vehicles 0% 60%
- Equities 0% 60%

The Board will avoid investments which may damage the role or standing of the Alberta Emerald Foundation within the community, or which could be construed to be contrary to the vision, mission and values of the Alberta Emerald Foundation.

Endowed Funds

The Alberta Emerald Foundation may invest in endowment funds at the discretion of the Board of Directors. The objective of these funds would be growth of capital in real, inflation-adjusted amounts.

Authority

Management responsibility for the investment program is hereby delegated to the Executive Director in consultation with the Finance Committee, who shall establish procedures for the operation of the investment program consistent with this financial policy which are to include the following:

- Approval of investment and disbursement policy;
- Approval and review of investment strategies recommended by investment management;
- Monitoring of investments in order to enhance return and control risk; and,
- Review of investment management performance on an annual basis.

The Alberta Emerald Foundation Board of Directors gives full discretion to the Management of the Alberta Emerald Foundation to adhere to the guidelines as set out above and to exercise the following responsibilities:

- To make recommendations to the Alberta Emerald Foundation Board of Directors on the selection of investment management and specific asset allocation parameters.
- To monitor the investment management's quarterly performance and to report said performance to the board.

No person shall engage in an investment transaction except as provided for under the terms of this policy and the procedures established by the Executive Director and the Finance Committee.

The Executive Director shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

Investment Manager

The Alberta Emerald Foundation Board of Directors may retain the services of an external investment manager to provide advice and/or investment management services with respect to the Foundation's investment portfolio. The external investment manager (if any) is required to act in the best interest of the Alberta Emerald Foundation at all times.

Any agreement with an external investment manager is to be reviewed by Board of Directors every three years to confirm that expected results have been achieved.

The Executive Director will provide annual reports to Board of Directors, noting investments on hand, activity during period, and income or losses on investments. On an annual basis, the Finance Committee shall undertake a performance review of the Foundation's investments, including compliance with the Foundation's investment policies.

The results shall be reported to Board of Directors via the Executive Director. The Finance Committee, subject to Board of Directors' approval, may retain the services of external professionals, as necessary, in conducting the annual performance review.


(continued)

| Security (Securities denominated in Canadian Dollars Only) | Maximum % per Institution* | Maximum % per Investment Type |
|---|-------------------------------|----------------------------------|
| Government: | | |
| Securities issued or guaranteed by: | | |
| Government of Canada | 100% | 100% |
| Alberta Government | 100% | 100% |
| Other Provincial Governments within Canada | 20% | 100% |
| Municipal Governments within Canada | 5% | 5% |
| Banks: | | |
| Securities issued or guaranteed by: | | |
| Major Banks – Includes ONLY the following banks: | | |
| Bank of Montreal, Royal Bank, TD, CIBC, ScotiaBank | 100% | 100% |
| Other banks | 5% | 5% |
| Alberta Treasury Branches (Securities issued or guaranteed by) | 100% | 100% |
| Credit Unions: | | |
| Securities issued or guaranteed by: | | |
| Alberta Credit Unions | 100% | 100% |
| Other Credit Unions | 5% | 5% |
| Trust Companies: (Securities issued or guaranteed by) | 5% | 5% |
| School Divisions, School Districts, Hospital District, Health Region, Regional Service Commissions | 0% | 0% |
| Pooled funds Any of the investments described within the Investment Policy may be held in pooled form as long as it can be confirmed that the fund's underlying securities are and will continue to be in compliance with the policy. | 5% | 100% |
| Corporations: | | |
| Shares | 0% | 0% |



Membership Policy

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|-----------------------------------|-----------------|---|
| Reviewed 2018 | Created 2018 | Authority to Implement Board of Directors, Executive Director |
| Implementation Board and Staff | | |

Purpose

The policy ensures that the Alberta Emerald Foundation has formalized, documented and approved membership operational policies that comply with the Articles of Association, and other related legislation in Alberta.

Policy

The responsibility for membership is delegated to the Executive Director and Chair of the Board of Director.

Membership to the Alberta Emerald Foundation is limited to those serving as Board Members as per the Articles of Association.

The Executive Director and Board are responsible to:

- to engage legal council at least once every 2 years to review and update, if necessary, the Articles of Association.



Privacy Policy

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|------------------|-----------------|--|
| Reviewed 2018 | Created 2016 | Authority to Implement Board of Directors |
|------------------|-----------------|--|

Policy

The Alberta Emerald Foundation respects the right of individuals to the protection of their personal information.

Procedure

Protecting the Privacy of Personal Information:

The Alberta Emerald Foundation is committed to maintaining the confidentiality, privacy, and accuracy of personal information it collects, uses and discloses about its participants, members, donors, parents, staff, volunteers and independent contractors. People are concerned about their ability to exercise a substantial degree of control over the collection, use and disclosure of their personal information.

Personal information is information about an identifiable individual. Examples of personal information include, but are not limited to: name, address, gender, age, ID numbers, income, racial or ethnic origin, relationship status, employee files, payment or medical/health records, video surveillance records, photographs, assessments or evaluations.

An individual's name does not need to be attached to the information in order for it to qualify as personal information.

Personal information does not include name, title, business address, or business phone number of an employee of an organization.

Alberta Emerald Foundation staff and volunteers having access to personal information must follow the ten fair information principles and steps for implementing these principles, in keeping with privacy laws.

Principle 1 - Accountability

The Alberta Emerald Foundation is responsible for personal information under its control and has designated a Privacy Officer who is accountable for Alberta Emerald Foundation compliance with established privacy principles. The Executive Director is responsible for and shall oversee compliance by their staff with Alberta Emerald Foundation privacy protection procedure and fair information principles, to ensure:

- Purposes are defined for collection of personal information;
- Consents are obtained;
- Collection, use and disclosure of personal information is limited;
- Information used is accurate, complete and up-to-date;
- Adequate safeguards are in place to protect personal information in Alberta Emerald Foundation's control;
- Retention and destruction timetables are maintained and implemented;
- Access requests by individuals are processed promptly;
- Timely response is provided to an inquiry or complaint regarding Alberta Emerald Foundation handling of personal information.
- Contracts with third parties that process Alberta Emerald Foundation information shall include privacy protection requirements and confirmation that information is stored within Canada.

Staff are responsible for the day-to-day collection, processing and safeguarding of personal information under their control. The Executive Director shall inform and train staff, and volunteers having access to personal information, on Alberta Emerald Foundation privacy protection procedures and information handling practices.

Staff and relevant volunteers shall follow the privacy protection procedures established by the Alberta Emerald Foundation when collecting, using, disclosing and safeguarding personal information.

Upon request by an individual, staff and volunteers shall make known the contact information for the Executive Director to whom inquiries or complaints can be forwarded about the Alberta Emerald Foundation privacy protection procedure and practices. The Privacy Officer will provide assistance when a more detailed knowledge of the organization's responsibilities is required.

The contact information of the Privacy Officer for the Alberta Emerald Foundation is provided below:

Executive Director

Telephone: 780.905.0390

Email: gregory@emerald.foundation.ca

Principle 2 - Identifying Purposes

The Alberta Emerald Foundation shall identify the purposes for collecting personal information before or at the time personal information is collected.

The Alberta Emerald Foundation needs to collect, use and disclose some information about its members, participants, donors, staff and volunteers, in order to conduct its operations, and deliver Alberta Emerald Foundation programs.

The Alberta Emerald Foundation's purposes for collecting personal information are:

- To establish and maintain responsible relationships with its members, participants, donors, staff and volunteers;
- To manage, develop and enhance Alberta Emerald Foundation operations and programs;
- To acknowledge gifts, issue tax receipts, and other administrative requirements including information requests;
- To determine employment or volunteer eligibility;
- To provide safe and secure Alberta Emerald Foundation environments;
- To collect data for statistical purposes;
- To communicate a range of programs and philanthropic opportunities that benefit communities we serve;
- To meet legal, regulatory and contractual requirements.

As a member of the Alberta Emerald Foundation, you may receive:

- Information packages pertaining to members
- Information to keep you informed and up to date on the activities of the Alberta Emerald Foundation, including programs and special events
- Membership renewal notices
- Fundraising requests
- Electronic newsletters
- Opportunities to volunteer
- Tax receipts

If, at any time, you wish to be removed from any of these contacts, simply call 780.905.0390 or email gregory@emerald.foundation.ca and we will gladly accommodate your request.

The Alberta Emerald Foundation shall indicate either orally, electronically or in writing, at or before the time personal information is collected, the purpose for which it is being collected.

Staff and volunteers collecting personal information shall use reasonable efforts to explain identified purposes, or refer the individual to a supervisor who shall explain the identified purposes for collecting personal information.

Unless required by law, staff and volunteers shall not use or disclose for any new purpose personal information that has been collected, without the consent of the individual. Staff shall advise the Executive Director of a potential new identified purpose. Any new identified purpose must be approved by the Executive Director, documented and consent obtained from individuals prior to Alberta Emerald Foundation use or disclosure.

Principle 3 – Consent

The knowledge and consent of an individual is required for the collection, use, or disclosure of personal information, subject to the exceptions listed below (see Exceptions).

In obtaining consent, staff and volunteers shall advise participants, members, donors, staff, volunteers, independent contractors of identified purposes for which personal information will be used or disclosed. Purposes shall be communicated in clear, understandable language.

The Alberta Emerald Foundation takes into account the sensitivity of the personal information when determining what form of consent is appropriate for the circumstances.

In general, the following actions by an individual constitute implied consent for the Alberta Emerald Foundation to collect, use and disclose personal information for purposes identified to the individual:

- Completion of a donation pledge form;
- Acceptance of employment and benefits enrolment by an employee;
- Acceptance of a volunteer position.

The Alberta Emerald Foundation is obligated to obtain the express written consent from a participant to collect, use and disclose their personal information. Express consent is required from an individual when dealing with more sensitive information, such as financial, criminal and medical data. Individuals may at any time withdraw their consent to the Alberta Emerald Foundation's use or disclosure of their personal information, subject to certain service, legal or contractual restrictions. Individuals wishing to withdraw consent may contact the Alberta Emerald Foundation for more information regarding the implications of withdrawing consent.

Exceptions:

The Alberta Emerald Foundation may collect, use or disclose personal information without prior knowledge or consent of the individual in the following limited circumstances:

- To a lawyer or other legal representative of the Alberta Emerald Foundation, when legal advice is required by the organization;
- To a government body or agency in certain circumstances;
- To collect a debt, or comply with a subpoena, warrant or other court order, or as may be otherwise required by law;
- When the collection, use or disclosure of personal information is permitted or required by law.
- When the personal information is available from a public source (e.g., a telephone directory);
- In an emergency that threatens an individual's life, health, or personal security;
- To protect ourselves from fraud;
- To investigate an anticipated breach of an agreement or a contravention of law.

Principle 4 - Limiting Collection

The Alberta Emerald Foundation shall take reasonable steps to limit the collection of personal information to that which is necessary for the purposes identified by the Alberta Emerald Foundation. Information shall be collected by fair and lawful means.

When collecting personal information, staff and volunteers will, whenever possible, collect it directly from the individuals about whom the personal information pertains.

Personal information may be collected from other sources with prior consent from the individual, for example, from prior employers, personal references or from other third parties having the right to disclose the information.

Principle 5 - Limiting Use, Disclosure, and Retention

The Alberta Emerald Foundation shall not use or disclose personal information for purposes other than those for which it was collected, except with the consent of the individual or as required by law. Personal information shall be retained for at least a year and after which for only as long as necessary for the fulfillment of those purposes. In certain circumstances personal information can be collected, used or disclosed without the knowledge and consent of the individual. See Exceptions above under Principle 3 - Consent.

Personal information used to make a decision that directly affects an individual must be retained for at least one year, after which it shall be retained only as long as necessary for the fulfillment of those purposes for which it was collected, or as required by law, or by contract with a funding partner.

Depending on the circumstances, where personal information has been used to make a decision about an individual, the Alberta Emerald Foundation shall retain, for a period of time that is reasonably sufficient to allow for access by the individual, either to actual information or the rationale for making the decision.

The Executive Director shall maintain schedules for records retention and destruction, which apply to personal information that is no longer necessary or relevant for the identified purposes for collection, or required to be retained by law or under contract. Such information shall be destroyed, erased or rendered anonymous.

Principle 6 - Accuracy

Personal information shall be as accurate, complete and up-to-date as is necessary for the purposes for which it is to be used. Personal information used by the Alberta Emerald Foundation shall be sufficiently accurate, complete and up-to-date to minimize the possibility that inaccurate information is being used to make a decision about an individual.

Staff members handling personal information shall update personal information about participants, members, donors, staff, volunteers, independent contractors, when necessary.

Principle 7 – Safeguards

The Alberta Emerald Foundation shall protect personal information by security safeguards appropriate to the sensitivity of the information. All staff and volunteers with access to information shall be required as a condition of employment or volunteer role, to respect the confidentiality of personal information.

The more sensitive personal information is, the more security is required. Staff shall protect personal information in their control (regardless of format) against such risks as loss or theft, unauthorized access, disclosure, copying, use, modification or destruction, through appropriate security safeguards. Safeguards may include physical measures (such as locked doors, locked file cabinets), organizational measures (such as staff training, limited access, security clearances) and technological measures (such as passwords, anti-virus software for computer systems). Personal information shared with a third party for processing shall be protected through contractual agreements with requirements for confidentiality and appropriate safeguards.

Website and Electronic Commerce

We use password protocols to protect personal and other information we receive when a program or service is requested and/or paid for online. Our software is routinely updated to maximize protection of such information.

Links to Third-Party Sites

We provide links from our website to third party websites. The Alberta Emerald Foundation does not control these websites and therefore we would encourage you to review their privacy policies.

Principle 8 – Openness

The Alberta Emerald Foundation shall make readily available to individuals, information about its procedures and practices relating to the management of personal information.

Information on the Alberta Emerald Foundation's commitment to privacy is available to the public on the Alberta Emerald Foundation's website at emerald.foundation.ca.

Staff and volunteers shall make known upon request the contact information for the Privacy Officer to whom inquiries or complaints can be forwarded.

Principle 9 - Individual Access

The Alberta Emerald Foundation shall upon request inform an individual of the existence, use and disclosure of his or her personal information and shall give the individual access to that information. An individual shall be able to challenge the accuracy and completeness of the information and have it amended as appropriate. Staff members and volunteers shall refer requests about personal information held about an individual to the Executive Director.

Staff members shall immediately inform the Executive Director of a request for access by an individual to his or her personal information collected by the Alberta Emerald Foundation. The Executive Director shall respond to a written request for individual access by providing access to the individual's data, except in limited circumstances (see *Exceptions to Access below*).

In order to safeguard personal information, an individual may be required to provide sufficient identification information to permit Alberta Emerald Foundation to account for the existence, use and disclosure of personal information, and authorize access to the individual's file. The Executive Director shall respond to a written request for access in a reasonable time, and at minimal or no cost. Personal information shall be provided in a format that is understandable, along with any explanation needed to facilitate the individual's understanding. The Executive Director or designate shall provide the individual a reasonable opportunity to review and challenge the accuracy and completeness of personal information. A statement of disagreement will be attached to records where a requested amendment cannot be made.

Upon request, the Executive Director shall provide an account of the use and disclosure of personal information. A list of organizations to which the Alberta Emerald Foundation may have disclosed personal information shall be provided.

Exceptions to access

The Alberta Emerald Foundation may not be able to provide an individual with access to some or all of his or her personal information in certain circumstances permitted by law. Some exceptions include if:

- Doing so would likely reveal personal information about a third party;
- Disclosure could reasonably be expected to threaten the life or security of another individual;
- Information was collected in relation to the investigation of a breach of an agreement, or a contravention of law, or as otherwise permitted by law.
- If access to personal information cannot be provided, the Executive Director shall provide the individual with written reasons for denying access.

Principle 10 - Challenging Compliance

An individual shall be able to bring forward a challenge concerning compliance with the above principles to the designated persons accountable for Alberta Emerald Foundation compliance. Staff and volunteers shall refer any inquiries or complaints about Alberta Emerald Foundation's handling of personal information, to the Executive Director for response in a fair and timely manner. Individuals may contact the Privacy Officer to discuss their question or concern about Alberta Emerald Foundation information handling practices.

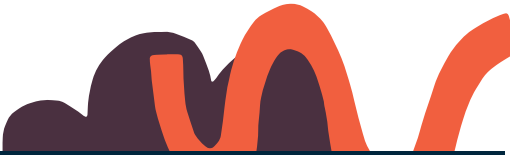
Individuals wishing to make a complaint about Alberta Emerald Foundation information handling practices, will be asked to provide in writing to the Privacy Officer, the following information:

- Name and address or fax number where the individual prefers to be reached
- Nature of the complaint and relevant details
- If applicable, the name of the Alberta Emerald Foundation staff with whom the individual has already discussed the issue.
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The Alberta Emerald Foundation shall investigate all complaints. If a complaint is found to be justified, the Alberta Emerald Foundation shall take appropriate measures to resolve the complaint.

Updating of Privacy Policy

The Alberta Emerald Foundation regularly reviews our privacy practices for our various activities, and update our policy. Please check our website on an on-going basis for information on our most up-to-date practices.



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How do I get more information?

Our staff will be happy to answer any questions you may have about your personal information. If you would like more information about our policies, or you would like to see exactly what personal information we have about you in our records, or you wish to register a complaint, please contact:

Executive Director
780.905.0390
gregory@emerald.foundation.ca

9910 103 Street, Edmonton AB T5K 2V7

You can also contact the Office of the Privacy Commissioner of Canada for assistance between the hours of 9:00 am and 5:00 pm, at:

Toll-free: 1-800-282-1376
Phone: (613) 995-8210
Fax: (613) 947-6850
TTY: (613) 992-9190

or by mail at:
112 Kent Street, Place de Ville
Tower B, 3rd Floor
Ottawa, Ontario K1A 1H3

or on the web at: <http://www.privcom.gc.ca/>



Confidentiality Statement

As Staff, volunteers and Directors of the Board of Alberta Emerald Foundation I understand that I must maintain the confidentiality of Alberta Emerald Foundation information and must:

- a) exercise discretion in the disclosure of confidential information (which information, written or oral shall be accessible only to those in Alberta Emerald Foundation authorized to receive it).
- b) not disclose any confidential information pertaining to Alberta Emerald Foundation to any person, business or organization or use the confidential information for any purpose other than that required in fulfilling their duties.
- c) not disclose directly or indirectly to any person, business or organization the private affairs of Alberta Emerald Foundation or any trade secret, or any information concerning the affairs of Alberta Emerald Foundation which they may have acquired in the course of, or incidental to, fulfilling their duties to Alberta Emerald Foundation, whether for their personal benefit or to the detriment or intended or probable detriment of Alberta Emerald Foundation.
- d) not disclose the name or address of any employee, list of suppliers, plans, studies or information received as part of their duties.
- e) not disclose any information concerning Alberta Emerald Foundation, which could adversely affect Alberta Emerald Foundation's image or reputation.
- f) not permit any person whatsoever to examine or make copies of any reports or any Alberta Emerald Foundation documents except as is necessary in carrying out their official duties.
- g) not place themselves in a position of obligation to persons who might benefit or appear to benefit from disclosure of confidential information
- h) not benefit or appear to benefit from the use of information not generally available to the public and which was acquired during their official Alberta Emerald Foundation duties.

These provisions will survive the termination of the employment or volunteer relationship.

I understand that upon the end of my employment or volunteer term I must return to Alberta Emerald Foundation all documents, papers and other matters in their possession or control that relate to Alberta Emerald Foundation.

I understand that should I fail to comply with these directives during the course of their employment or volunteer term I will be subject to such appropriate measures as may be determined by Alberta Emerald Foundation including dismissal

I understand that should I fail to comply with these directives following the end of my employment or volunteer term I hereby acknowledge that the disclosure of confidential information will result in irreparable harm to Alberta Emerald Foundation and Alberta Emerald Foundation shall have the right to enforce its lawful rights and remedies against any offending person

Signature of Employee or Volunteer

Date

Signature of Witness

Date



Risk Management Policy

| | | |
|-----------------------------------|-----------------|---|
| Reviewed 2020 | Created 2018 | Authority to Implement Board of Directors, Executive Director |
| Implementation Board and Staff | | |

Purpose

The policy ensures that the Alberta Emerald Foundation has formalized, documented and approved a Risk Management Matrix and Crisis Communications Strategy that complies with related legislation in Alberta.

Policy

The responsibility for review of the Risk Management Matrix and Crisis Communications Strategy is delegated to the Board of Directors.

The Risk Management matrix of the Alberta Emerald Foundation will be brought forward to the Board by the Executive Director and reviewed at each board meeting, with an indepth review at the Board Retreat.



Whistleblower Policy

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|-----------------------------------|-----------------|--|
| Reviewed 2018 | Created 2016 | Authority to Implement Board of Directors |
| Implementation Board and Staff | | |

Purpose

The Alberta Emerald Foundation requires all directors, employees, and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. It is the responsibility of all employees to comply with and report violations or suspected violations of policies, laws or regulations, in accordance with this policy.

- As employees and representatives of the Foundation, we must practice honesty and integrity in performing our responsibilities and comply with all applicable laws and regulations.
- All staff and volunteers must report immediately any known or suspected improper activity such as breach, wrongdoing or non-compliance in the workplace. Improper activity is defined as any workplace practice, behaviour and/or action that is in violation of a law, a regulation and/or Alberta Emerald Foundation policy and which compromises the integrity of the Alberta Emerald Foundation. Examples of improper activity could include, but are not limited to, the following; theft, conflict of interest, false or misleading accounting, unauthorized activity in which the Alberta Emerald Foundation assets are diverted, information or property is falsified, destroyed or misused.
- No director, employee, or volunteer, who in good faith reports a violation or suspected violation, shall suffer harassment, retaliation or adverse employment consequences. An employee who retaliates against someone who has reported a violation in good faith shall be subject to discipline up to and including termination.

Reporting Process:

1. Raise a concern directly with the Executive Director, or the Chair of the Board of Directors.
2. The Executive Director may be a primary source of contact and support, and may encourage the individual to provide as much specific information as possible. Specific information includes names, dates, places, events that took place, and the individual's perception of why the incident(s) may be an improper activity or violation.
3. If necessary, reporting anonymously is possible however the staff or volunteer should keep in mind that reporting anonymously may limit the Alberta Emerald Foundation's ability to evaluate or investigate the report or disclosure
4. If it is not possible to raise a concern directly, or the individual prefers to report a concern externally, the individual may submit a report to WhistleBlower Security, a third party, confidential reporting system, by any one of the following ways:
 - By phone through a dedicated number: 780.905.0390
 - By email through a confidential mailbox at gregory@emeraldfoundation.ca
 - By mail:
Private & Confidential, WhistleBlower Security Inc.
c/o Executive Director
9910 103 Street, Edmonton AB T5K 2V7

Reports are kept confidential to the extent possible. In most cases in order to be able to act on a report, some information may be communicated to others who have a need to know. There may be situations where legal obligations are involved, and the identity of those familiar with the facts needs to be disclosed to the authorities.



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Review and investigation:

- Provided that sufficient information has been furnished through the report or disclosure, the person to whom the report has been made will determine if it is within their ability to handle it and, if not, the matter shall be referred to the appropriate Board Member.
- The report will be reviewed to determine the appropriate action, and if sufficient information has been provided, management may have the matter investigated.
- The staff or volunteer making a report or disclosure shall be informed of the disposition of their report or disclosure, unless there are legal or other overriding obligations to consider.
- All staff receiving an internal report must, on all occasions, report the incident to the hotline service provider for tracking and reporting purposes.



Youth Grants Program Policy

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| Reviewed 2020 | Created 2020 <i>Formerly the Youth Environmental Engagement Grant Policy</i> | Authority to Implement Executive Director |
|------------------|--|--|

The Alberta Emerald Foundation (AEF) believes in inspiring the next generation of eco-heroes by supporting Alberta's young people (aged 25 and under) in their environmental efforts. With funds from program sponsors and individual donors, the AEF provides grants through three different streams to youth-led and youth-targeted environmental projects and initiatives: Youth Environmental Engagement Grants, Emerald Educational Engagements Grants, and EcoPitch. The AEF strives to distribute \$50,000 annually through these streams.

Youth Environmental Engagement Grants

Grant Categories

To assist with the costs associated with environmental engagement activities, schools, classrooms, and community groups with youth 11 years of age and under are invited to apply for a micro-grant of up to \$500.

Applications can be submitted in the following categories:

- **GREEN BUILDERS:** For the development of new green spaces, or the enhancement and improvement of existing ones. Includes community gardens, outdoor classrooms, and urban naturalization projects.
- **GREEN SCHOLARS:** For educational experiences that result in environmental learning, inspiration, and personal/professional development. Includes presentations, experiments, field trips
- **GREEN GUARDIANS:** For the protection and/or restoration and/or maintenance of natural habitats and areas. Also for the creation of new recycling or composting programs, or the enhancement and improvement of existing ones.
- **GREEN ENERGIZERS:** For the initiation of renewable energy or energy conservation projects, or the enhancement and improvement of existing ones.

Granting Periods

To align with the Foundation's fiscal year there are two granting periods each year, the first from August to December, the second from January to June. There are 15 grants allocated to each period; however, if there are grants remaining from the first period, they are moved forward to the second granting period to ensure that all 30 grants are issued.

There are also limited amounts of grants allocated to each granting category. In the case that there are extra grants remaining in one category by the end of the year, they may be moved to another category if applications reflect the need. This condition excludes sponsored categories, as sponsor funds must be distributed within that category.

Grant Application Management

Applications are received via the AEF website. Applicants must be Albertan, and project participants must be 11 years of age and under. Applicants are permitted to apply for up to two grants per granting fiscal year; however, they must submit their follow-up report within three months of their approval date in order to be eligible to apply for their second grant. Failure to submit a follow-up report eliminates the applicants eligibility to apply for future grants.

Monthly, if an application is approved, the AEF will notify the applicant via email to advise them of their success. They will also be provided with a certificate to share via social media, and a photo release form so that any photography or videos submitted as part of their final report can be shared by the AEF. The AEF then will mail the funds in the form of a cheque to the applicant.

The applicant is able to submit their final report via the AEF website upon completing their project. If an application does not fully explain how it is related to, or will benefit from the YEEG program, the AEF will contact the applicant for further clarification on the project. If the AEF deems that an application does not meet the criteria of the YEEG program, they will notify the

applicant to let them know their application is declined.

Emerald Youth Grant Program

Connected to the Sharing Stories Communications Strategy, the Emerald Youth Grant Program (EYG) invites young people 25 years and under from across the province to binge watch our content. Upon completing the viewing of all of the videos and participating in conversations guided by our study guides, the groups will have the opportunity to pitch an environmental project inspired by what they watched. Successful parties will receive a \$750 grant to bring their project to life.

The grant will be distributed in two parts, \$500 in advance upon acceptance of the project, and \$250 upon receipt of their final report to cover any remaining costs. The groups will have three months to complete their project from their acceptance date, after which their final report will become due. The recipients will also be provided with a certificate celebrating their participation in the program.

Granting Period

The AEF strives to distribute 30 grants through EYG every year. The program opens in October and runs until June, or until all grants are distributed.

Grant Application Management

Applications are received via the AEF website. Applicants must be Albertan, but can be of any age as long as their proposed project is youth-led or youth-targeted (people 25 years and under). Applicants are permitted to apply for one grant through EYG per fiscal year. Failure to submit a follow-up report eliminates the applicants eligibility to apply for future grants in all AEF granting streams.

If an application is approved, the AEF will notify the applicant via email to advise them of their success. They will also be provided with a certificate to share via social media, and a photo release form so that any photography or videos submitted as part of their final report can be shared by the AEF. The AEF then will mail the funds in the form of a cheque to the applicant. The applicant is able to submit their final report via the AEF website upon completing their project.

If an application does not fully explain how it is related to the Emerald Documentary Series, the AEF will contact the applicant for further clarification on the project. If the AEF deems that an application does not meet the criteria of EYG, they will notify the applicant to let them know their application is declined.

EcoPitch

Modelled after the hit TV show Dragons Den, EcoPitch invites youth to present their environmental dream project to a panel of eco-celebrity judges. The program is an extension of the YEEG program, and will be presented at AEF public events and events presented in partnership with other environmentally-focused not-for-profits.

The AEF designates \$10,000 to this program. Prize amounts are dependent on the size of the hosting event and available funds. EcoPitch grant amounts must be applied to the project that is presented, and a follow-up report is also required; however, all funds are provided upfront.

EcoPitch recipients can also apply for YEEG and/or EYG.

Interested in learning more about our
sponsorship opportunities?
Let's chat!



Contact

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