



Code of Business Conduct & Ethics Policy

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Applicability

This policy applies to all SaskWater employees. It is the responsibility of SaskWater employees to review the applicability and importance of the Code, as well as the consequences of violations, on an annual basis.

Policy Statement

The Code of Business Conduct and Ethics Policy (Code) is designed to reaffirm SaskWater's commitment to integrity as a cornerstone of the behaviour of our employees and all others who act on our behalf.

The Code is intended, along with applicable professional Codes of Conduct, to provide both general and specific guidelines to protect and guide SaskWater employees faced with ethical, moral and legal circumstances during the course of their employment.

Background

The success of SaskWater's business is dependent upon the trust and confidence we earn from our employees, customers and stakeholders. SaskWater employees carry out and perform a wide variety of services and functions. In doing so, they are expected to exhibit SaskWater's values as well as the utmost of honesty, objectivity, care and responsibility.

Policy Details

SaskWater has a respected name and good reputation for providing safe and reliable water and wastewater services to the people of Saskatchewan. SaskWater employees' conduct is always subject to intense public scrutiny. The public has a right to expect and to receive from SaskWater integrity, high ethical standards, fairness and equal treatment afforded to all, whether in the service of customers, tendering of services to the public or in the acquisition of property or services in conducting its business. Public confidence can be eroded when employees' conduct or the expectations of SaskWater is not of the highest standards. Moreover, both civil and/or criminal liability may be incurred by an employee or by SaskWater in situations where the employee is involved in a breach of the law or conflict of interest.

It is the duty of every employee to exercise proper care and judgment in the course of his/her employment, as well as good faith in all transactions involving SaskWater or its property when acting as its representative.

It is the responsibility of every employee to be familiar with the Code. Failure to abide by this Code may result in discipline up to and including termination of employment.

In addition to the principles outlined in this Code, SaskWater employees are expected to respect the various codes of ethics to which licenced professional employees (e.g. lawyers, accountants, engineers) are legally bound and SaskWater recognizes the primary responsibility of professionals to act in accordance with these codes.

This policy contains the following sections.

1. General Conduct Principals

2. Values

3. Guidelines: *Driver's License, Electronic Mail and Internet Usage, Employee Photo Identification, Fit for Duty, Political Activities, Prizes, Complimentary Tickets and Gifts, Workplace Conduct, Workplace Health and Safety, Business Attire & PPE*

4. Handling Company/Employee Information: *Corporate and Employee Security and Privacy, Confidentiality*

5. Handling of Company Assets: *Protection of Assets, Corporate Property, Corporate Funds, Software Licensing, Accuracy of Records and Reports, Inventions and Copyright, Sustainability*

6. Conduct with Customers: *Ethics and Standards, Good Citizenship, Customer Property*

7. Conduct with Suppliers: *Economics and Interests, Standards of Procurement Practice of Public Entities, Standards of Procurement Practice of Our Business Partners*

8. Business Hosting

9. Implementation

10. Responsibility

1. General Conduct Principles

This code is based upon two principles.

1. We deal fairly and honestly with those who are impacted by our actions and treat them as we would expect them to treat us if the situation were reversed.
2. Fairness and equal treatment will be required by all persons employed by or who work with SaskWater.

2. Values

SaskWater values are the fundamental beliefs that we hold about how we should act while conducting our business in accomplishing our vision and mission. SaskWater's values are accountability, teamwork, creativity, stewardship and recognition.

2.1. Accountability

We are accountable for our decisions, communication, behaviours and results.

2.2. Teamwork

We act as a team that collaborates and supports one another and other provincial organizations to be successful.

2.3. Creativity

We foster creative thinking and innovative ideas.

2.4 Stewardship

We put health and safety first and respect and support the environment and communities where we live and work.

2.5 Recognition

We recognize and acknowledge each other for our contributions and celebrate success.

3. Guidelines

Scope of Guidelines - It is not possible to produce a detailed list of guidelines to cover every ethical, moral or legal circumstance faced by SaskWater employees. In many situations, common sense must prevail. There are, however, certain key areas where guidelines have been established.

3.1. *Driver's License*

If operating a vehicle owned or leased by SaskWater, employees are required to have a driver's licence that is both valid and of the proper class for the type of vehicle being driven. Employees operating personal vehicles, while on corporate business, are required to have the appropriate Saskatchewan Driver's Licence. If an employee's licence is revoked, suspended or becomes void, the employee is responsible to ensure Human Resources is notified and to cease the operation of all SaskWater vehicles.

For additional information, refer to Driving Privileges Policy.

3.2. *Electronic Mail, Internet and Social Media Usage*

It is the responsibility of each employee to ensure that information technology resources are used for proper business purposes and in a manner that does not compromise the confidentiality of proprietary or other sensitive information nor brings embarrassment or criticism to SaskWater. Incidental use is permissible as long as it:

- Does not consume more than a trivial amount of resources;
- Does not interfere with work or productivity;

- Does not pre-empt any business activity; and
- Is considered by the company as appropriate to the workplace.

Internet access to inappropriate sites and subjects, and inappropriate conduct on social media platforms, may result in disciplinary action, which in certain cases may involve termination of employment and legal action.

For additional information, refer to Information Technology Use Policy and Social Media Policy.

3.3. *Employee Photo Identification Cards*

Employee Photo Identification Cards are required by all SaskWater employees and are to be worn and visibly displayed during their work hours, or when entering any SaskWater building or site.

3.4. *Fit for Duty*

SaskWater recognizes that employees who use or are impaired by drugs or alcohol while performing work endanger not only themselves but their co-workers and others affected by the work. SaskWater's policy with regard to such conduct is one of zero tolerance and employees must be aware that any violations they commit may result in disciplinary action up to and including termination. SaskWater will use discretion and act reasonably in administering the Fit for Duty Program.

For additional information, refer to Fit for Duty Policy.

3.5. *Political Activities*

This policy does not limit an employee's right to be an active participant in politics if he/she chooses. However, discretion is still required by the employee. For example, the wearing of campaign buttons/apparel or distribution of campaign information during working hours is unsuitable where employees are meeting and serving the public. SaskWater employees shall not participate in political activities during working hours or on SaskWater premises. Leaves for the purpose of seeking political office will be granted in accordance with the applicable legislative rules.

SaskWater employees should not make or recommend the contribution of SaskWater funds, property or services to any candidate for or holder of office of government at any level, nor should SaskWater's employees make such contribution with personal funds in the name of SaskWater.

3.6. *Prizes, Complimentary Tickets & Gifts*

Employees must exercise care when offering gifts and hospitality in order to protect both SaskWater's reputation and their own personal reputation against allegations of improper behaviour and ensure gifts are not viewed as "an inducement" to doing business with SaskWater.

Employees shall not retain a prize that exceeds \$500 in value at an event where SaskWater has funded the employee's attendance, SaskWater has requested the employee attend on its behalf or the employee has been invited to participate as a result of their employment with SaskWater. Where the value of the prize is deemed to be greater than \$500 it becomes the property of SaskWater and is disposed with in accordance with the Prize-Winning Policy.

Acceptance and use of complimentary tickets and/or receipt of gifts can come under scrutiny and SaskWater wants to ensure continued public confidence in the corporation's integrity in its use of complimentary tickets and in receiving gifts. Employees are expected to exercise discretion with respect to the distribution and use of complimentary tickets to events offered outside of a sponsorship package and in the receipt of gifts offered in the course of employment. Complimentary tickets to an event will be considered a gift if the recipient does not have an official function at the event. Employees must report to the President the receipt of any gift with a value in excess of \$200, or any gifts received directly or indirectly from one source where the total cumulative value received in any fiscal year exceeds \$200.

For additional information relating to prizes, complimentary tickets and gifts, refer to the corporation's Prize-Winning Policy and to the Guidelines for Complimentary Tickets and Gifts.

3.7. *Workplace Conduct*

SaskWater is committed to ensuring a productive work environment where the dignity and worth of everyone is respected. Workplace harassment will not be tolerated and SaskWater will take all reasonable steps to prevent harassment and stop it if it occurs.

SaskWater employees shall conduct themselves in accordance with applicable Human Rights Legislation and SaskWater policy.

For additional information, refer to the corporation's Anti-Harassment & Discrimination Policy.

3.8. *Workplace Health and Safety*

SaskWater is committed to establishing and maintaining safe and secure working conditions, conducting its operations in an environmentally responsible manner and applying consistent standards in training programs to support this principle. It is the responsibility of every employee to review and comply with SaskWater's health and safety procedures and all relevant legislation including *The Saskatchewan Employment Act*, *The Occupational Health and Safety Regulations, 1996*, *Occupational Health and Safety Act* and all SaskWater safety policies and practices. SaskWater supervisors will act diligently to ensure these requirements are met.

For additional information, refer to the Health, Safety and Environment Policy.

3.9. *Business Attire & PPE*

SaskWater is committed to professionalism in all aspects of its business, including how employees are represented through personal attire. All SaskWater employees are required to dress appropriately to the role and location in which they work.

Field employees, and office employees who visit the field, must wear the appropriate personal protective equipment provided (including clothing) that is consistent with SaskWater's safety requirements and corporate brand.

SaskWater's office attire is business casual and the following are not appropriate for the office: workout clothing, revealing clothing, shorts, clothing that is distressed or in poor repair and t-shirts with inappropriate logos on the front or back.

Management is responsible to address any clothing concerns directly with their employees.

4. **Handling Company/Employee Information**

4.1. *Corporate and Employee Security and Privacy*

On many occasions, SaskWater and its employees will receive information or requests that deal with matters that may be of a private or sensitive nature. SaskWater's customers, agents, employees and governing bodies have a right to expect that, as a responsible corporation, SaskWater and its employees will endeavour to conduct its business in a manner which respects corporate and individual security and privacy.

SaskWater also recognizes that in order to administer its employee programs it will collect personal information about its employees. This information must be kept private and secure from inappropriate disclosure or use.

For additional information, refer to the corporation's Privacy Policy.

4.2. *Confidentiality*

Subject to SaskWater's obligations pursuant to *The Freedom of Information and Protection of Privacy Act* (Sask.), all data and information held by SaskWater, in whatever form, is confidential and is the property of SaskWater. Employees are not permitted to disclose information about SaskWater, its property, its customers or its activities or discuss it outside of the workplace prior to its release to the public. This would include any information which SaskWater employees obtained during the course of their employment or performance of duties and which is not generally available to the public.

No customer information or employee information shall be used by SaskWater employees, the SaskWater employee's relatives, friends or business associates for any reason unrelated to the reason for which the information was collected.

SaskWater employees who cease to be employed by SaskWater for any reason, agree that they will not disclose, show, demonstrate, reproduce, copy or use in any way, SaskWater confidential information and/or propriety information or communicate it or any part of it to any third party, except as required by law.

Employees regularly receive confidential information from those who do business with SaskWater. Employees are also responsible to see that those who are not authorized do not have access to the confidential information.

5. **Handling of Company Assets**

5.1. *Protection of Assets*

Employees are responsible for protecting and securing SaskWater's assets including establishing and maintaining appropriate internal controls to protect such assets against loss from unauthorized use or disposition.

Compliance with International Financial Reporting Standards and internal controls is expected at all times and SaskWater's books of account reports (i.e. financial/operational), records (i.e. expense reports, job applications, time

sheets) and other documents must accurately account for and report all assets, liabilities and transactions affecting SaskWater.

5.2. *Corporate Property*

Employees have a responsibility to protect SaskWater's physical property, interests and revenues. Corporate property includes, but is not limited to, premises, equipment, supplies, furnishings, funds, reports, records, vehicles, trade secrets, security information, computer software and hardware and intangible items such as the details of business application systems whether these exist in print, electronic or other form.

Employees may not use, borrow, take, sell, lend, give away or intentionally damage any property, equipment, tools, materials and supplies, regardless of the condition, without specific authorization.

SaskWater and its employees are responsible for assisting in preventing waste and theft of property.

Further, employees may not store personal items on SaskWater property. Personal items include, but are not limited to: trailers, snowmobiles, watercrafts, tires, etc. This does not include personal items such as personal photos, educational accomplishments, etc. that are typically kept in an employee's work space.

5.3. *Corporate Funds*

Employees are accountable for any corporate funds over which they have control. If SaskWater's money is spent, or personal money is spent on the understanding that it will be reimbursed, the spender should ensure that SaskWater receives good value.

Claims for reimbursement must be for actual expenditures. Employees responsible for handling SaskWater's funds and associated records and materials are also accountable for the safe keeping of these matters.

5.4. *Software Licensing*

SaskWater utilizes a variety of information, data and computer software programs, which are subject to certain conditions. Employees must only use computer software in accordance with these licencing agreements. Employees shall not make unauthorized copies of corporate software as such action may be a breach of contractual obligations and may lead to potential criminal charges or litigation. Due to virus and licencing concerns, all software used must be approved and acquired by

SaskWater. Use of external software is prohibited without the express written permission of SaskWater.

Employees who are unclear about appropriate external software should consult the Manager, Information Technology Services.

5.5. Accuracy of Records and Reports

All data created and maintained by SaskWater employees must accurately reflect the underlying transactions and events. Falsifying, concealing, altering, destroying or tampering with information or creating misleading information will not be tolerated by SaskWater.

5.6. Inventions and Copyright

All designs, ideas, inventions or improvements made, conceived, written and/or designed during or after working hours and which fall within the scope of SaskWater's business operations, belong to SaskWater. Employees are expected to disclose fully such designs, ideas, inventions, improvements and software and to assign all rights to SaskWater without charge. If SaskWater decides to develop or pursue the invention or the software or to apply for a patent, or other intellectual property rights protection, complete cooperation is expected from the employee.

5.7. Sustainability

SaskWater supports the value of sustainability which will ensure the wise use of economic, social and environmental resources. All employees are to integrate the principles of sustainability as part of their business activities and practices in accordance with SaskWater's Sustainability Principles.

For additional information, refer to the Corporate Social Responsibility and Sustainability Policy.

6. Conduct with Customers

6.1. Ethics and Standards

SaskWater employees are expected to act ethically and to do everything possible to serve our customers properly, either directly or by supporting the work of other individuals or units. SaskWater expects employees to provide our customers with value and to deal with them fairly. Our customers deserve the highest quality service and high standards in all transactions.

6.2. *Good Citizenship*

SaskWater believes that the corporation as a whole, and employees as individuals, should act as good citizens to all persons dealing with SaskWater. This includes municipal, provincial and federal governments and their agencies; customers; competitors; and employees.

6.3. *Customer Property*

While working on customer premises, employee conduct must be beyond reproach. SaskWater employees must have permission to enter, must rigorously respect property, safety requirements and privacy, must not take or borrow anything without permission and must treat any information about the customer's affairs as confidential. SaskWater employees will also follow all applicable customer and corporate policies relating to work on customer property.

7. **Conduct With Suppliers**

7.1. *Economics and Interests*

All dealings with suppliers are to be governed by economic factors and the best interests of SaskWater. SaskWater's purchasing practices and the employees who implement them must be governed by the highest ethical standards. If an employee's job entails buying, leasing or renting on behalf of SaskWater, the employee must ensure that identical information is requested and received from suppliers with regard to quotations for material, equipment and work, whenever possible. All suppliers will receive equal consideration, choice will be based upon the quality of the product or service and the price charged unless otherwise indicated by SaskWater's policies and procedures. SaskWater employees must also follow all relevant internal and external applicable policies and guidelines (such as the suppliers) when on a work site.

7.2. *Standards of Procurement Practice of SaskWater*

Employees of SaskWater are expected to conduct business in a manner that brings credit to the public entity, the government, and the best value to SaskWater.

Employees of SaskWater are expected to conduct all procurement activities:

- In accordance with the law and SaskWater's legal, trade and policy obligations;
- With competence and professionalism;
- In an ethical fashion avoiding:
 - Unethical or compromising behaviors or appearances of unethical or compromising behaviours;

- To report situations where conflicts of interest or those that may be perceived to be conflicts of interest, to the employee's supervisor when the employee is aware of the potential for a conflict of interest, in accordance with the rules established by SaskWater for the management of such matters;
- In a fair, balanced and respectful manner and ensure that decisions and evaluations are undertaken in an objective, unbiased fashion in accordance with the requirements and specifications outlined in the procurement request; and
- In accordance with SaskWater's values and policies.

Employees of SaskWater are also expected to:

- Ensure SaskWater is advised of options available for procurement, including making use of relevant, flexible and appropriate procurement processes where appropriate; and
- Be open to considering new ideas, business solutions and lawful ways of doing business that may better serve SaskWater and the vendor community.

For additional information, refer to the Goods and Services Procurement Procedure.

7.3. *Standards of Procurement Practice of Our Business Partners*

Just as there are standards for SaskWater employees who conduct procurement activities, certain behaviors are also expected from vendors. In particular, vendors are expected to:

- Avoid unethical or compromising actions and behaviors or the appearance of unethical or compromising actions and behaviours in the conduct of business relationships with public entities;
- Avoid conflicts of interest or situations that may be perceived to be conflicts of interest;
- Not engage in any activity that compromises SaskWater's ability to run a fair procurement process, including;
 - Attempting to influence an employee of SaskWater or any public official to act in an improper manner or to improperly influence an evaluation process;
 - Participate in any prohibited communications during a procurement process; or
 - Submitting inaccurate or misleading information in response to a procurement opportunity.
- Act in accordance with the law;
- Fulfill all resulting contractual obligations in a professional and competent manner and in accordance with the terms and conditions of the contract; and

- Be respectful in their dealings with SaskWater.

8. Business Hosting

SaskWater employees will from time to time receive the benefit of or may act as a host to others in furtherance of SaskWater's business purposes. The only acceptable reasons for giving and receiving of entertainment are:

- To build and reinforce relationships with other parties in pursuit of corporate business objectives; or
- To offer or receive normal courtesy while doing business, including colleagues within the corporation from other locations.

Business hosting of any kind must not be given nor received by an employee or their immediate family where it might be perceived that an obligation is created or favor expected.

“Business Hosting” includes the business meals and business related social events (i.e. sporting events, theatre events and concerts).

Where SaskWater acts as a host all expenses must be reasonable. In the event that an employee has been asked to participate in an event that has a value in excess of \$500, such participation must be pre-approved by the President, or by the Chair of the Board of Directors in the case of the President.

Employees must report to the President in the event they receive complimentary tickets to an event outside of a sponsorship package with a value that exceeds \$200; or, receives any gift with a value in excess of \$200 in accordance with the Guidelines for Complimentary Tickets and Gifts.

For additional information, refer to Guidelines for Complimentary Tickets and Gifts.

9. Implementation

SaskWater employees who have questions regarding the application of the Code may raise the issue in confidence to the Director, Corporate Services or Legal Counsel, who shall provide an interpretation of the Code.

SaskWater employees who have knowledge of an actual or potential breach of the Code must report it in confidence to the Director, Corporate Services or Legal Counsel. The Director, Corporate Services or Legal Counsel shall investigate the issue in the manner deemed appropriate for the circumstance. The investigating lead may in turn make a

recommendation to the President, where appropriate, as a result of findings from the investigation. If an employee does not feel comfortable discussing the matter with either Human Resources or Legal Counsel, they may access the Whistleblower Policy for more details on how to report a breach of the Code.

SaskWater employees who knowingly fail to reveal or falsely report any prohibited interest or relationship, engage in potentially conflicting activities as outlined in this Code, or contravene this code or related policies are subject to disciplinary action up to and including termination of employment and/or prosecution.

10. Responsibility

The Code will derive its force and effect from the example and leadership set by the officers and management team of SaskWater. However, the ultimate responsibility for the Code rests with each SaskWater employee.

If an employee is unsure as to what decision to make or action to take or not certain whether a situation is covered by the Code, he/she should refer to SaskWater corporate policies and procedures, ask their supervisor or manager or contact the Director, Corporate Services or Legal Counsel.

It is the responsibility of Executive to review the Code every two years and, where required, advise and communicate it.

It is the responsibility of Human Resources to ensure that all new SaskWater employees are provided with a copy of the Code and an explanation of its scope and applicability.

Definitions

SaskWater employees — Board of Directors, officers, in-scope, out-of-scope and contract employees.

References

Anti-Harassment & Discrimination Policy, SaskWater

Corporate Social Responsibility and Sustainability Policy, SaskWater

Crown Sector Procurement Policies, Crown Investments Corporation

Fit for Duty Policy, SaskWater

Goods and Services Procurement Policy, SaskWater

Guidelines for Complimentary Tickets and Gifts, SaskWater

Health and Wellness Policy, SaskWater

Health, Safety and Environment Policy, SaskWater

Information Technology Use Policy, SaskWater

Operator's Licence & Abstract Policy, SaskWater

Privacy Policy, SaskWater

Prize Winning Policy, SaskWater

Priority Saskatchewan Procurement Policies, SaskBuilds

Social Media Policy, SaskWater

Whistleblower Policy, SaskWater