

## CPA Western School of Business – Contractor Conflict of Interest Policy Document

### PURPOSE

The purpose of this policy is to establish a standard to ensure that contractors hired by the CPA Western School of Business (“CPAWSB” or “the School”) are free of conflicts of interest as they provide services to the organization.

We aim to act in the best interests of CPAWSB and our stakeholders by maintaining standards relating to conflict of interest.

These standards are intended to enhance stakeholder confidence in the integrity of the School and its contractors. The School benefits from the expertise of contractors hired externally with different employment backgrounds and interests; however, those backgrounds and interests must not conflict with the interests of the School, nor impair the stakeholder support necessary for the operation of the School.

### SCOPE

This policy applies to all educational contractors of the CPA Western School of Business, but exceptions may apply to those grandfathered by previous policies.

### POLICY

CPAWSB contractors cannot also be CPAWSB employees, employees of CPA Canada or a CPA provincial body, or contractors or employees of organizations that are in direct or indirect competition with CPAWSB.

### CONFLICT OF INTEREST - DEFINITION

A conflict of interest exists when an individual or an organization he/she represents, is employed by, or contracted by, has a direct or indirect competing interest with activities of the School. This competing interest may result in the individual being in a position to derive unintended benefit or influence based on privileged information gained as a CPAWSB contractor.

This policy refers to conflicts that arise when an individual seeks a contract with CPAWSB but is already employed, by one or more of the following:

- The CPA Western School of Business
- A CPA provincial body
- CPA Canada
- Any organization providing competitive educational services (for competing organizations, conflicts of interest would arise with contractors of those organizations in addition to employees of that organization)

In most circumstances, CPAWSB contractors who are also instructors at other post secondary institutions are not in conflict. If you have concerns about your particular arrangements, please contact a CPAWSB staff member to consult.

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### POLICY APPLICATION

All prospective contractors should be aware that when applying for educational contract work with the School they confirm that there are no conflicting interests as defined by this policy. Contractors who are subsequently found to have a conflict of interest may be asked to provide more information about their professional affiliations, may have their contracts with CPAWSB rendered void, and may be ineligible to receive future contracts with CPAWSB.

### EXAMPLES

Some examples of conflict of interest include, but are not limited to:

- A CPA PEP session leader or facilitator offers exam prep instruction in a competing organization.
- A CPA PEP session leader or facilitator offers module help to candidates outside of the CPA PEP Tutoring arrangement.
- A CPAWSB staff member offers contract services to the School, for example as a coordinator at Capstone 1 Presentations, or as an exam invigilator