

WEECHI-IT-TE-WIN FAMILY SERVICES LTD.

FINANCE POLICY

REVISED: March 15, 2019

Board Approved: May 30, 2019

FINANCE POLICY MANUAL

WEECHI-IT-TE-WIN FAMILY SERVICES INC.

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This Section covers general topics regarding the finance functions of Weechi-it-te-win. It contains the following subjects (policies):

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.01 This Finance Policy Manual is established under the authority of the Board, and may be amended, from time to time, by the Board as the Board sees the need.

.02 The Board has the power to make policy regarding any aspect of management of Weechi-it-te-win and has the power:

(1) to authorize expenditures on behalf of Weechi-it-te-win for the purpose of furthering the objectives of Weechi-it-te-win,

(2) to create trust funds or trust accounts as may be required;

(3) to transact the banking business of Weechi-it-te-win,

(4) to borrow money upon the credit of Weechi-it-te-win,

(5) to issue bonds, to issue debentures and to pledge or sell its bonds or debentures,

(6) to charge, mortgage or pledge all or any of the real or personal property of Weechi-it-te-win and

(7) to undertake to secure any securities or any money borrowed, or other debt, or any other obligation or liability of Weechi-it-te-win.

.03 The Board has the authority and power to appoint an Executive Director, and the Board may delegate to the Executive Director any of its authority not required to be exercised by the Board by law or any by-law of Weechi-it-te-win.

Accordingly, the Executive Director has been and is hereby delegated the authority and the responsibility for the implementation of the Finance Policy of Weechi-it-te-win according to its provisions.

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- .04 The Board has the power to create and disband committees.
- .05 The Executive Director and the Director of Administration will review budgets and funding agreements in consultation with the board.
- .06 The division of powers and responsibilities between and among the Board, , Executive Director and Secretary-Treasurer are as follows:

The BOARD:

- (1) establishes Committee's and their Terms of Reference;
- (2) approves and amends the Finance Policy;
- (3) approves Weechi-it-te-win's annual operating budgets;
- (4) reviews and approves, rejects or amends the recommendations made by the Executive Director or Designate ;

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The Director of Administration

- (1) develops and recommends Finance Policy to the Executive Director

The EXECUTIVE DIRECTOR:

- (1) implements and applies the Finance Policy;
- (2) recommends clarifications and amendments to the financial policy to the Board from time to time reflecting operational requirements.

SECRETARY-TREASURER:

The Secretary-Treasurer is the Chief Administrative Officer of Weechi-it-te-win and:

- (1) is a member of the Board;
- (2) ensures appropriate custody of the funds and securities of Weechi-it-te-win;
- (3) ensures full and accurate records of all assets, liabilities, receipts and disbursements of Weechi-it-te-win are maintained;
- (4) controls the deposit of money, the safekeeping of securities and the disbursements of the funds of Weechi-it-te-win, under direction of the Board;
- (5) submits an account of all transactions as Secretary-Treasurer and reports of the financial position of Weechi-it-te-win to the Board from time to time and at the annual meeting of Weechi-it-te-win.

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.06 The Board may at any time, in its discretion, amend any portion of this Finance Policy (which is usually done in consultation with the Executive Director). Amendments will be decided by resolution of the majority of Directors present at a regular meeting of the Board, or at any special meeting of the Board called for the purpose of amending this Policy.

.07 This Finance Policy Manual, created and amended from time to time by the Board, applies to the financial activities of Weechi-it-te-win in all aspects of its program administration and services delivery.

For greater clarity, the program administration and services of Weechi-it-te-win include the following:

- (1) acting as a mandated “children’s aid society” pursuant to the Act;
- (2) acting as a Contracting Agency; and
- (3) acting as an Administrator;

The organization is guided by the philosophy and principles of Naaniigaan Abinoojii.

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- .01 The policies contained in this Manual are designed to assist all persons involved in Weechi-it-te-win to develop a clearer understanding of the policies and procedures involved in the administration of the financial affairs of Weechi-it-te-win. This Finance Policy Manual is not, nor can it be, a comprehensive manual covering all situations that may arise in the course of day-to-day operations, but it is intended as a guide and statement of policy. It may be amended from time to time, and employees are responsible for keeping up-to-date with all changes implemented. All amendments will be posted on the staff/public bulletin board. Employees are invited to make recommendations for clarification of an amendment to this policy at any time, at staff meetings, or directly on a personal basis to the Executive Director.
- .02 The philosophy of Weechi-it-te-win is founded on a recognition of the importance of the Anishinaabe family system and the potential of the many strengths and resources within our communities to effect change in the quality and scope of our supportive social services. "Weechi-it-te-win" means "we are helping each other - healing each other" and this concept of reciprocity is the essence of the true helping relationship. We all, at some time in our lives, need help in dealing with the many problems that arise in living and raising our children in our environment, and we all have the capacity to help others in turn. In the context of services to children and families, we firmly believe that children are not the private property and sole responsibility of individual parents. In Anishinaabe culture, children are a special gift, a sacred loan from our Creator to the parents, to their family and to the Anishinaabe people as a whole.
- .03 Therefore, children are sacred and the responsibility for the care, protection and nurturance of children extends to all Anishinaabe people.

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- .04 The philosophy of Weechi-it-te-win as set out in the above paragraph will be used in the application and interpretation of Weechi-it-te-win's Finance Policy.

NAANIIGAAN ABINOOJII PHILOSOPHY

“Abinoojii Naaniigaan” expresses a legal concept from the sacred traditional law of the Anishinaabe people. There is no conflict between this concept and the English-language concept that “the paramount consideration is the best interests of the child.” However there will often be practical differences between Abinoojii Naaniigaan for an Anishinaabe child and the best interests of a non-Anishinaabe child. The differences arise from the physical, emotional, social, cultural, linguistic and spiritual ties that an Anishinaabe child has and should have within its immediate and extended families, its Anishinaabe community and its Anishinaabe people - that is, the differences arise from gaanaandaawe bimaadiziwin within the sacred circle of inaawendiwin.

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.01 In this Finance Policy Manual and any amendments to it from time to time:

"Accounting & Procedures Manual" means the practices and procedures established under the direction of the Director of Administration for the administration of the Corporation's financial operations in accordance with this Policy as set out in Schedule 1.

"Act" means the *Child and Family Services Act*, R.S.O. 1990 C.11 as amended;

"Administrator" means the relationship created when Weechi-it-te-win acts as an administrator of a contract entered into by another agency, where Weechi-it-te-win would be assuming a purely administrative capacity and its legal obligations would be to the agency that has contracted for the services and not to the funding agency in accordance with the agreed terms of the administration contract;

"Board" means the Board of Directors of Weechi-it-te-win;

"Contracting Agency" means the relationship existing when Weechi-it-te-win would enter into a direct contract with a funding agency obliging Weechi-it-te-win to undertake a specific project over a set period of time within an approved budget based upon agreed terms of reference for the project;

"Cost-sharing" means the contribution of funds by Weechi-it-te-win to a person or organization for the operation of a program or activity in the advancement of child and family services;

"Executive Director" means the Chief Operating Officer of Weechi-it-te-win's Board of Directors;

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"Expense Claim Form" means a document in substantially the same form as that set out in Schedule 2;

"Director of Administration" means a person holding the position of Director of Administration of Weechi-it-te-win Family Services Inc.;

"First Nations" means Seine River, Nigigoonsiminikaaning, Mitaanjigamiing, Couchiching, Naicatchewenin, Rainy River First Nations, Ojibways of Onegaming, Mishkosiminiziibiing (Big Grassy), Anishinaabeg of Naongashiing (Big Island) and Lac La Croix First Nations;

"FN Worker" means any First Nation Worker employed by a First Nation served by Weechi-it-te-win; as defined by each First Nation, specifically for the purposes of providing child welfare services.

"Full-time employee" means continuous employment where remuneration is paid from operational funds and the work week is at least 35 hours;

"Management Team" means the Executive Director, Director of Administration, Manager of Naaniigaan Abinoojii, Director of Nanaadawewinan, and .

"MCYS" means the Ministry of Children and Youth Services of the Government in the Province of Ontario;

"Permanent Part-time employment" means continuous employment where remuneration is paid from operational funds and the work week is at least 20 hours and less than 30 hours;.

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"President" means the Chief Executive Officer of the Weechi-it-te-win Board of Directors

"Vice-President" means the Chief Administrative Officer of the Weechi-it-te-win Board of Directors

"Secretary-Treasurer" means the Chief Financial Officer of the Weechi-it-te-win's Board of Directors;

"Society" means Children's Aid Society as defined by the Act;

"Contract Employment " A contracted employee id defined as an employee who is hired for a specified term for a specific project or undertaking and whose employment is relegated to the specific fixed period unless otherwise extended by the employer and who's employment terms and conditions are those contained in the employment contract. ;

"Travel Advance Form" means a document in substantially the same form as that set out in Schedule 3;

"Tribal Government" means the political association of the 10 First Nations affiliated with Weechi-it-te-win Family Services Inc.

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“Trust Fund or Trust Account” means any account separate from the general administration of Weechi-it-te-win that has been approved by the Board to be created to receive money for particular purposes such as money received on behalf of any child in care of Weechi-it-te-win or where money is received by Weechi-it-te-win from a source for a particular purpose or object such as directed gifts or bequests, or from public solicitation for building projects, charitable purposes or otherwise.

“Weechi-it-te-win” means Weechi-it-te-win Family Services Inc.; and a family service authority as set out in Schedule 4, Chiefs Resolution dated March 23, 1987.

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This Section covers the areas pertaining to Weechi-it-te-win's budget control policies and procedures. It contains the following subjects (policies):

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- .01 Weechi-it-te-win has been developing its mandate and ability to respond to the child and family service needs of the First Nations in accordance with the mandate established by the 10 Area First Nation Chiefs. This mandate is to establish and deliver the Community Care Program as adopted by the 10 Area First Nation Chiefs, which extends beyond the child and family and services encompassed by the Act.
- .02 In addition to the program delivery authorized by the Act, Weechi-it-te-win has agreed to support and assist the 10 Area First Nations by participating as an Administrator or Contracting Agency on behalf of other Tribal Council agencies or organizations in certain circumstances which are approved by the Board.
- .03 The Executive Director shall review all the service plan budgets, one time project specific budgets as may arise and all proposals for contract Administrator and Contracting Agency proposals:
- (a) Service Plan Budgets, Project Specific Budgets and Amendments
- The Executive Director shall review project budgets and a consolidated budget. Recommended changes will be considered by the Board in the process of approval of the proposed budget.
- The Executive Director shall consult MCYS and other funder's as appropriate.
- All budgets must be approved by the Board.

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(b) Administrator and Contracting Agency Proposals

The Executive Director , shall review and consider the implications of each proposal on Weechi-it-te-win operations in light of the staff, administration and cost implications to ensure that all proposals may be accommodated within Weechi-it-te-win's current operational limitations.

The Executive Director shall recommend the acceptance or rejection of all proposals stating reasons for their decisions.

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- .01 The Executive Director shall be responsible for ensuring that expenditures and income conform to the budget(s) approved by the Board. In this regard, it is the Executive Director's responsibility to ensure that expenditures do not exceed budgeted items.
- .02 The Director of Administration or his/her delegated staff, shall attend monthly Board of Directors meetings in order to review the financial statements for the last quarter, and clarify variances between actual expenditures and approved budget line items. The Director of Administration shall provide financial statements and other relevant reports to the Executive Director on a monthly basis. Director of Administration shall provide a summarized version of the financial statements to the Board at regular meetings.
- .03 In the event that line expenditures exceed approved budget allocations, the Executive Director has the authorization to approve line item to line item changes within the limits of the approved budget.
- .04 In the event that a change in a line expenditure is anticipated to result in total annual expenditures exceeding the total budget, the Executive Director must obtain the approval of the Board..

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BANKING CONTROLS	REVISED:	March 15, 2019
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This Section covers the areas pertaining to Weechi-it-te-win's banking control and expenditure policies and procedures. It contains the following subjects (policies):

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PHYSICAL ASSETS	0304
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- .01 The Executive Director shall ensure that the Director of Administration or his/her designated staff deposits cash and cheques to the current account of Weechi-it-te-win on a timely basis.
- .02 All cheques, deposits and expenditures shall be reconciled with the Bank Statement on a monthly basis.
- .03 All Bank deposits of cash and cheques shall be prepared by one staff person and verified and deposited by another staff person. The detailed procedure for the recording of the receipt and deposit of cash and cheques shall be set out in the Accounting & Procedure Manual.
- .04 The Accounting & Procedure Manual will be reviewed by the Board on an annual basis or as required.

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- .01 Individuals with designated signing authority may authorize cheques to be drawn on Weechi-it-te-win's bank accounts for all prior approved budget line expenditures only.
- .02 Where the Executive Director wishes to make an expenditure or enter into a contract on behalf of Weechi-it-te-win for a special project where the expenditure or contract cannot reasonably be considered to be a component of a particular budget line item already approved by the Board, the Executive Director shall obtain the approval of the Board prior to the expenditure or commitment being made.
- .03 From time to time the Agency may utilize Service Providers in the United States for expenses related to children in care. In order to facilitate timely payment of invoices, Vendors in the United States may be paid through the use of Wire Payments. Wire Payments must have prior approval from a Board member who is a member of the Executive Committee prior to processing through the RBC Express System.
- .04 The procedures for expenditures will comply with the Accounting & Procedure Manual.

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Section 03	Borrowing	PAGE 22
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- .01 The Executive Director may authorize a line of credit or periodic demand loans to cover the operational requirements of the Corporation.
- .02 The Executive Director may arrange financing on capital expenditures on terms and conditions approved by the Board.

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- .01 All major equipment purchases, major leasehold improvements and the lease, purchase or other acquisition and improvement of real property shall first be approved by the Board, except as provided below.
- .02 The Executive Director shall have the authority to approve all capital and operational expenditures previously approved by the Board through the annual budgeting submission process.
- No equipment or other physical asset or inventory acquired using MCYS funding may be disposed of or sold without prior MCYS and Board approval.
- .03 An inventory of all physical assets of Weechi-it-te-win shall be kept on a current basis by the Director of Administration and the inventory shall be verified, updated and provided to the Executive Director on or about March 31st in each year.

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Section 03 BANKING CONTROLS AND EXPENDITURES	Signing Authority and President's Stamp	PAGE 24
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- .01 All cheques drawn on Bank accounts and all drafts, orders for payment, and notes as approved by the Board shall be signed by two signing authorities, being any two of the following:
- (a) The President, Vice-President or Secretary-Treasurer as appointed by the Board,
- AND
- (b) Either of the Executive Director, Director of Administration, or Accountant.
- .02 The Executive Director shall have authority to sign contracts on behalf of Weechi-it-te-win Family Services within approved operating budget requirements. In all cases, the Executive Director shall provide a written report of contracts signed to the Board at its next regular Meeting.
- .03 All "Special Agreements" that require expenditure of funds outside of the approved operating budget will require approval by the Board by resolution.
- .04 The President's stamp contains the signature of the current Board President.
- .01 The Stamp will be updated after each Annual General Meeting with the newly elected Board President's signature.

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.02 The President's stamp will be kept in a secure locked location by the Director of Administration. When the Director of Administration is away, a key to the secure location will be provided to his/her designate. The stamp is to remain within Weechi-it-te-win Family Services main office location and is not to be removed from office premises.

.03 The President's stamp is to be used only for regularly recurring payments such as payroll source deductions and Board travel and expense cheques or in the case of emergency if a signer is not readily available.

.04 Under no circumstance is the President's Stamp to be used for payment of vendor accounts payable cheques other than those listed in Section 0305 .03 above.

.05 Should the Stamp be lost or misplaced, the holder of the Stamp will lose all privileges to use the stamp. An alternate holder of the stamp will immediately be identified.

.06 If the stamp is to be used in an emergency situation as outlined in Section .03, the holder of the stamp must obtain written verification that the President has authorized use of the stamp.

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- .01 The Director of Administration shall arrange to have office petty cash funds instituted, recorded and maintained as follows:
- | | |
|--------------------------------|------------|
| (1) GTP Petty Cash Fund | \$1,500.00 |
| (2) GAP Petty Cash Fund | \$1,000.00 |
- .02 The Executive Director may authorize an accountable advance of up to \$500.00 per staff person, on account of anticipated program delivery and travel expenses.
- .03 The Executive Director may also authorize an additional accountable travel advance to a staff person, where anticipated program delivery or travel expenses for specific purchases or specific trips are expected to exceed the staff person's \$500.00 accountable advance.
- .04 When an individual applies for a short-term or long-term leave, the \$500.00 accountable advance will immediately be deducted from any funds owing to the individual per Schedule 5 (Memorandum of Understanding).
- .05 Staff will be required to account for their accountable advance at the end of every month. The accountable advance will be consolidated at March 31 of each fiscal year by staff. Staff will be required to apply for the accountable advance at the beginning of each fiscal year.

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- .01 Weechi-it-te-win shall not make donations out of mcys funding to any other organization, operation or individual. This Policy is in recognition of the fact that subsidy payments from MCYS are made to assist with the operating expenditures of Weechi-it-te-win, and not of other organizations, operations or individuals.

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- .01 All contributions by Weechi-it-te-win shall only be with respect to activities which are in furtherance of the corporate objectives of Weechi-it-te-win, and subject to availability of funds within the annual budget.
- .02 Organizations or First Nations requesting contributions from Weechi-it-te-win must make a written submission to the Executive Director outlining the activity being undertaken, the reasons for requesting a contribution from Weechi-it-te-win and the amount of funding required. *All activities for which a contribution is requested must promote and involve First Nations people.* The Executive Director has approval authority up to \$1,000 per contribution. All requests exceeding \$1,000 are to be reviewed individually according to their merit and submitted to the Board for approval.

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01. Weechi-it-te-win may accept charitable gifts from time to time and, in such instances, will issue to the donor an official receipt for tax purposes in accordance with the requirements of the Income Tax Act, provided that no major fundraising campaign shall be undertaken by Weechi-it-te-win without prior Board approval.
02. Charitable tax receipts issued by Weechi-it-te-win shall be signed by two signing authorities, being any two of the following:
 - i. The President, Vice-President or Secretary Treasurer as appointed by the Board, And
 - ii. Either the Executive Director or Director of Administration
03. All charitable funds received by Weechi-it-te-win from time to time shall be held in accounts which are separate from Weechi-it-te-win's operating accounts.
04. Charitable funds may only be used by Weechi-it-te-win in furtherance of its charitable objectives. Until such time as charitable funds are used in furtherance of Weechi-it-te-win's charitable objectives, such funds may be invested in accordance with the provisions of the Trustee Act (Ontario).
05. The Secretary-Treasurer shall ensure that proper records and reports to Weechi-it-te-wins charitable activities are maintained in accordance with the Income Tax Act and the Charities Accounting Act (Ontario), and without limiting the generality of the foregoing, shall require that all charitable assets are inventoried and reported to the Board of Directors on an annual basis.

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WEECHI-IT-TE-WIN FAMILY SERVICES INC.

SECTION	SUBJECT	NO.400
Section 04 FUNDING PROPOSALS AND AGREEMENTS	Summary	PAGE 30
	REVISED:	March 15, 2019
	BOARD APPROVED:	May 30, 2019

This Section covers the areas pertaining to funding proposals and agreements to be dealt with by Weechi-it-te-win. It contains the following subjects (policies):

CONTRACT SERVICES	0401
AGENCY CONTRACTING SERVICES	0402

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WEECHI-IT-TE-WIN FAMILY SERVICES INC.

SECTION	SUBJECT	NO.0401
Section 04	Contract Services	PAGE 31
FUNDING PROPOSALS AND AGREEMENTS	REVISED:	March 15, 2019
	BOARD APPROVED:	May 30, 2019

- .01 Any time that Weechi-it-te-win is approached by any individual or agency to provide its services as either a Contracting Agency or an Administrator, these requests of Weechi-it-te-win are to be reviewed by the Executive Director of Weechi-it-te-win who may logically be required to provide its input.
- .02 The Executive Director, , shall prepare and submit recommendations to the Board setting out the reasons why Weechi-it-te-win should become involved in providing the services being requested of it, and the financial and administrative implication of doing so and any specific terms or conditions of service.
- .03 The Board, upon receipt and review of the recommendations referred to above, shall then determine whether or not Weechi-it-te-win should enter into an agreement to provide the services requested. If the Board agrees that the services should be provided by Weechi-it-te-win, it shall direct the Executive Director to take the appropriate steps to see that the services are provided and set any terms or conditions of contract as it deems appropriate.
- .04 Where the Board directs that Weechi-it-te-win provide its services as either a Contracting agency or an Administrator, the Executive Director shall have the responsibility to secure a contract for services in accordance with the terms and conditions of service as determined by the Board and ensure that all financial accounting methods required by the agency with which Weechi-it-te-win is contracting are established. He/she shall also have the responsibility to ensure that all accounts being kept with respect to the project in question are being maintained in a current, up-to-date manner in order that he/she may provide monthly reports to the Board.

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SECTION	SUBJECT	NO.0402
Section 04	Agency Contracting Services	PAGE 32
FUNDING PROPOSALS AND AGREEMENTS	REVISED:	March 15, 2019
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Weechi-it-te-win Family Services Inc. may require from time to time the need to purchase goods, services or consulting services. This section outlines the procedures that must be followed in order to acquire such services.

01. In compliance with the Ministry's Policy Directive A0-003-07-Procurement of Goods, Services and Consulting Services, any services required with a value of \$25,000 or less, societies may establish their own procurement procedures. Services with a value of \$25,000 or more are governed by the Ministry Directive in section 0803 of this policy.
02. Weechi-it-te-win must abide by the standards as set out within Policy Directive A0-003-07, these standards govern practices in the areas of "Responsible Management", "Planning", "Conflict of Interest", "Vendor Selection", "Contract Value Increase", "Evaluation Process", "Defining the Requirements", and "Procurement Documentation Process".
03. Weechi-it-te-win may require services in the areas of project/term employment, consulting services, construction services, or any other area as deemed necessary.
04. Proposals, contracts, work plans, value amount, length of project, evaluation method must be submitted to the various committee's for their review and consideration.
05. A public call for proposal submission interest must be posted for a minimum of 5 business days.

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WEECHI-IT-TE-WIN FAMILY SERVICES INC.

SECTION	SUBJECT	NO.0402
Section 04	Agency Contracting Services	PAGE 33
FUNDING PROPOSALS AND AGREEMENTS	REVISED:	March 15, 2019
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06. If a need is identified, the request must go through the Board of Directors process for approval.

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WEECHI-IT-TE-WIN FAMILY SERVICES INC.

SECTION	SUBJECT	NO.0500
Section 05 REPORTING	Summary	PAGE 34
	REVISED:	March 15, 2019
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This Section covers the area pertaining to Weechi-it-te-win's reporting policies and procedures. It contains the following subjects (policies):

FINANCIAL REPORTS	0501
FIRST NATION REPORTS	0502
FIRST NATION SERVICE AGREEMENTS/AUDITS	0503
FIRST NATION FUNDING REQUESTS	0504

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WEECHI-IT-TE-WIN FAMILY SERVICES INC.

SECTION	SUBJECT	NO.0501
Section 05 REPORTING	Financial Reports	PAGE 35
	REVISED:	March 15, 2019
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- .01 Weechi-it-te-win must prepare financial reports for all projects in which it is involved, including projects where it acts as Contracting Agency and as Administrator. The Executive Director, or his/her designate, has the responsibility to ensure Board of Directors receives the following reports at each Board meeting:
- (a) a Financial Statement for the past month and a year-to-date summary of expenditures compared to the approved budget line terms and setting out all variances;
 - (b) an outline of any proposed changes in the approved budget with supporting documentation.
 - (c) a monthly listing of the Agency's Accounts Receivables.
 - (d) a First Nation report indicating the status of First Nation reporting requirements to the Agency.
- .02 The Financial Statements shall be in substantially the form as Schedule 6 attached and the balance sheet shall be in substantially the form as Schedule 7 attached.

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SECTION	SUBJECT	NO.0502
Section 05 REPORTING	First Nation Reports	PAGE 36
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- .01 The Consolidated Service Agreements require each of the First Nations to submit monthly service and financial reports on the 25th of each month for the prior month and an annual audit of revenue and expenses.
- .02 When necessary, on or about the 15th day of each month the Director of Administration or his/her designate shall send a letter to the Administrator and or Supervisor of each First Nation to advise him/her that the monthly service reports and/or expenditure reports due in the previous month are overdue and to confirm a date for their receipt.
- .03 If the overdue reports are not received from any First Nation on or before the 25th day of the month when due, the Executive Director or designate shall write a letter to the Chief of the First Nation advising him/her that payments under the Consolidated Service Agreement for that First Nation must be withheld pending the receipt of the overdue reports and expenditure reports completed in satisfactory form.
- .04 The Executive Director shall advise the Board of all circumstances where Weechi-it-te-win has been required to withhold Service Agreement payments to First Nations at each Board meeting.
- .05 Weechi-it-te-win may terminate the Agreement in accordance with the Service Agreement.

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SECTION	SUBJECT	NO.0503
Section 05 REPORTING	First Nation Service Agreements / Audits	PAGE 37
	REVISED:	March 15, 2019
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- .01 The First Nation audit of revenue and expenditures shall be submitted on or before July 31st of each year.
- .02 Funding under a First Nation's Service Agreement shall continue at the same level as the previous fiscal year until the audit is received. If the audit is not received by July 31st in any year all payments shall be withheld pending receipt of the audit.
- .03 Weechi-it-te-win cannot fund First Nation deficits in service delivery determined in the annual audit. Unless Weechi-it-te-win, in its sole discretion, directs otherwise in writing, operating surpluses in operations are not retainable and shall be reimbursed to Weechi-it-te-win.
- .04 The Executive Director shall advise the Board of the receipt of the First Nation Service Agreement audits on July 31st in each year and each subsequent Board meeting until all audits are received.

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WEECHI-IT-TE-WIN FAMILY SERVICES INC.

SECTION	SUBJECT	NO.0504
Section 05 REPORTING	First Nation Funding Requests REVISED:	PAGE 38 March 15, 2019
	BOARD APPROVED:	May 30, 2019

01. First Nations may require from time to time additional funding for specific projects/positions within their Community Care Program. Weechi-it-te-win Family Services Inc. may consider such requests providing funding is available.
02. First Nations must submit funding requests in the form of a proposal, which may include, purpose, objective, length of project, and how these dollars will enhance the provision of existing child welfare programming.
03. All proposals must be submitted to the Weechi-it-te-win Family Services Inc.. The Executive Director will review proposals on a case by case basis. Executive Director will evaluate and make recommendations to the Board of Directors.
04. All proposal requests that are addressed to the Board will be referred back to the Executive Director for review and recommendation to the Board.

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WEECHI-IT-TE-WIN FAMILY SERVICES INC.

SECTION	SUBJECT	NO.0600
Section 06 EXPENSES	Summary	PAGE 39
	REVISED:	March 15, 2019
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This section covers the areas pertaining to Weechi-it-te-win's expense policies and procedures. It contains the following subjects (policies):

TRAVEL EXPENSES	0601
EXPENSE RATES APPLICABLE	0602
CORPORATE CREDIT CARDS	0603
BABYSITTING EXPENSES	0604
VEHICLE EXPENSE CREDIT CARD	0605
NON-EMPLOYEE VEHICLE USE	0606

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WEECHI-IT-TE-WIN FAMILY SERVICES INC.

SECTION	SUBJECT	NO.0601
Section 06 EXPENSES	Travel Expenses	PAGE 40
	REVISED:	March 15, 2019
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- .01 All valid travel expenses incurred for which a staff member or director is claiming reimbursement must be set out on an Expense Claim Form as set out in Schedule 2.
- .02 All staff members must complete and submit Expense Claim Forms to the Director of Administration within 10 days of the completion of any trip taken. Except for meal and incidental expenses, no expense claimed shall be paid by Weechi-it-te-win unless it is supported by receipts or vouchers and approved by the Executive Director or Director of Administration, except as provided in this Policy.
- .03 Persons intending to claim reimbursement for travel expenses incurred in the performance of duties on behalf of Weechi-it-te-win shall first obtain authorization for the travel in advance of the date the travel is necessary. Unless travel is pre-authorized, all travel shall be authorized as follows:
- (1) In the case of staff members, by their Manager;
 - (2) In the case of Managers or Agency Directors, by the Executive Director;
 - (3) In the case of the Executive Director and the Board of Directors, approval will be made as per the payment requisition process. Where exception applies, disclosure will be made at the first available opportunity to the appropriate committee/board.

This approval process pertains to all Levels of approvals for travel:

- Within Ontario
- Outside Ontario within Canada and Continental USA; and
- Outside Canada and Continental USA

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SECTION	SUBJECT	NO.0601
Section 06 EXPENSES	Travel Expenses	PAGE 41
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- .04 No Director seeking approval for his or her own travel shall participate in the decision as to whether or not travel should be granted.
- .05 All Directors of Weechi-it-te-win must complete and submit Expense Claim Forms to the Executive Director as soon as possible after the completion of the trip taken and before the next meeting of the Board. However, where the next Board meeting is not more than two days following the trip taken, the Expense Claim Form may be submitted prior to the next scheduled Board meeting.
- .06 Except where an accountable advance has been provided, staff members or Directors of Weechi-it-te-win may apply to the Executive Director for an accountable travel advance by submitting a request on a Travel Advance Form.
- .07 No travel advances may be granted to any Director, staff person or other authorized person who has an outstanding travel advance.
- .08 Any travel advance received by any individual shall be considered to be a debt or obligation owed by that individual to Weechi-it-te-win and it must be accounted for by submission of an Expense Claim Form and appropriate reimbursable receipts, within the requisite time period set forth above.

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WEECHI-IT-TE-WIN FAMILY SERVICES INC.

SECTION	SUBJECT	NO.0602
Section 06 EXPENSES	Expense Rates Applicable	PAGE 42
	REVISED:	March 15, 2019
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- .01 For persons traveling on Weechi-it-te-win business, the payment for transportation incurred shall be made on the following basis:
- (a) Staff should at all times make every attempt to utilize an agency vehicle.
 - (b) If a personal automobile is used which must be authorized in advance, mileage will be paid in accordance with the Agency mileage charts.
 - (c) where public transportation including travel by air, taxi, bus, car rental, train or boat is utilized, the actual cost for such transportation shall be reimbursed provided that valid receipts are provided. The most economical mode of transportation shall be utilized.
 - (d) If a person desires to drive to destination in lieu of air transportation the lesser or equivalent cost of the air transportation shall be provided.
 - (e) If a person desires to change prearranged flight arrangements it is the responsibility of that individual to pay for any/all costs associated with making the change. Exceptions maybe considered for emergency purposes only.

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SECTION	SUBJECT	NO.0602
Section 06 EXPENSES	Expense Rates Applicable	PAGE 43
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- .02 If staff or directors are required to commence a trip authorized under Section 0601 and the length of the trip is two (2) hours or more, from the Weechi-it-te-win office or their home and the trip:
- (1) Commences prior to 8:00 A.M., an allowance for breakfast may be claimed;
 - (2) Involves travel between the hours of 12:00 noon and 1:00 P.M., an allowance for lunch may be claimed;
 - (3) Involves travel after 6:00 P.M., an allowance for supper may be claimed;
 - (4) Has a length of time more than seven (7) hours in length, an allowance for incidental expenses may be claimed.
 - (5) travelers need not submit receipts to receive payment for meals and incidental expenses; if a traveler exceeds the daily meal allowance, submission of original receipts are required in order to be reimbursed. Pending Approval of receipt by Executive Director or Designate.
 - (6) travel to the 10 First Nation communities and the boundaries created by the 10 communities are considered Weechi-it-te-win Family Services home catchment area and do not qualify for meals and incidentals.

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SECTION	SUBJECT	NO.0602
Section 06 EXPENSES	Expense Rates Applicable	PAGE 44
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(7) staff who qualify to be paid for meals and incidental expenses as set out above shall be paid on the following basis: (subject to change as per annual provincial "Treasury Board Rates")

Breakfast	Lunch	Supper	Total	Incidentals
<u>20.25</u>	<u>19.85</u>	<u>50.00</u>	<u>90.10</u>	<u>17.30</u>

.03 For persons traveling on Weechi-it-te-win business or required to stay overnight while traveling, payment for accommodation shall be made on the following basis:

- (a) hotel costs will be actual costs per invoice submitted; it is the responsibility of the individual to cancel prearranged hotel accommodations, in the event that the Agency is charged a no show charge, this charge will be subject to deduction of the individual; individuals must submit hotel cancellation #'s.
- (b) notwithstanding the foregoing, when the traveler uses private accommodation a rate of \$50.00 per night shall be paid;
- (c) the traveler is required in all circumstances to submit valid receipts in order to substantiate the claim for accommodation;

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SECTION	SUBJECT	NO.0602
Section 06 EXPENSES	Expense Rates Applicable	PAGE 45
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- (d) if receipts are not provided as required, any amount advanced to the traveler for accommodation shall, after consultation between the Director of Administration or Executive Director and the traveler, be deducted from any other amounts payable by Weechi-it-te-win to the traveler.
- .04 Where valid travel expenses have involved expenditure in U.S. currency, the exchange rate shall be calculated as follows:
- (a) if a receipt verifies an exchange rate paid or payable by the traveler, that exchange rate shall apply;
 - (b) in all other circumstances, the rate in effect at the local Royal Bank of Canada for exchange of Canadian currency for U.S. currency on the date of repayment to the individual shall apply.
 - (c) all costs incurred in the United States will be converted to US funds, except mileage.
- .05 There will be no expense rates for meals provided to on-call/relief workers, who are required to work above and beyond the 7 hour work day.
- .06 All persons attending WFS Corporate business meetings shall be provided the appropriate meal by the Corporation.
- .07 Staff will be provided meals at cost when required to work overtime.

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WEECHI-IT-TE-WIN FAMILY SERVICES INC.

SECTION	SUBJECT	NO.0603
Section 06 EXPENSES	Corporate Credit Cards	PAGE 46
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01. The Executive Director shall be issued a corporate credit card to be used only for Weechi-it-te-win purposes with a credit limit of \$10,000 unless otherwise authorized by the Board.
02. All business activities of the Executive Director may be conducted with the use of the credit card.
03. The corporate credit card shall be used to guarantee hotel room reservations and cancellation is the responsibility of the individual concerned. If payment is required due to no cancellation being made then this will become the responsibility of the individual concerned.
04. The Executive Director shall be responsible for the card issued to him/her.
05. No other credit cards shall be obtained by Weechi-it-te-win for any purpose without the express written approval of the Board.
06. The monitoring of the usage will be reviewed on a regular monthly basis by the Director of Administration or his/her delegate.
07. Any misuse of these privileges will be reported accordingly.

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WEECHI-IT-TE-WIN FAMILY SERVICES INC.

SECTION	SUBJECT	NO.0604
Section 06 EXPENSES	Babysitting Expenses	PAGE 47
	REVISED:	March 15, 2019
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- .01 Regular staff and Corporate members who are single parents and must incur child care expenses to attend to Corporation business may be reimbursed for these costs provided that:
- (a) required travel is for the purposes of Weechi-it-te-win's business or staff training requiring overnight absence from the home;
 - (b) child care costs to be claimed must be requested and approved prior to overnight travel;
 - (c) receipts for child care claimed must be submitted with the expense claim to be reimbursed;
 - (d) reimbursement for child care is for up to four children up to the age of 16 years of age, at the rate of \$25.00 per day per child for the first two children and \$15.00 per day per child for the third and fourth child, up to a maximum of \$80.00 per day;
 - (e) child care costs will not be approved for biological parents.
- .02 The Executive Director will approve or reject requests from staff for child care cost reimbursements prior to travel.

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SECTION	SUBJECT	NO.0605
Section 06 EXPENSES	Vehicle Expense Credit Card	PAGE 48
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- .01 A credit account will be available at designated gas stations for use for Weechi-it-te-win purposes only for Agency leased/owned vehicles.
- .02 WFS will provide the designated gas stations with all necessary details to correctly identify all WFS leased/owned vehicles.
- .03 WFS will provide the designated stations with updated listing of those staff who are authorized to use the charge account and notify the stations when changes occur.
- .04 Purchases are restricted to WFS vehicles only, by WFS authorized staff.
- .05 Purchases will be restricted to gas, oil, car wash and other essential car maintenance fluids.
- .06 Improper use of the charge account by staff will be cause for discipline including dismissal.
- .07 One copy of the invoice is provided to the purchaser at the time of purchase. This invoice must be submitted to WFS Administration immediately upon return to the office. The invoice must contain the license number, program or department, as well as the legible signature of the Staff person making the purchase.
- .08 A Vehicle Expense Report ("VER") in substantially the form as Schedule 9 shall be kept in each of the Leased Vehicles. These are not to be removed from the vehicles

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SECTION	SUBJECT	NO.0605
Section 06 EXPENSES	Vehicle Expense Credit Card	PAGE 49
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without the permission of the Director of Administration. All authorized staff using these vehicles must record all vehicle expenses incurred. The VER will be forwarded when completed and submitted to the Finance Unit for comparison with the monthly statement provided by the designated stations. Privileges may be revoked if this policy is not abided by, and staff will be subject to disciplinary action for failure to maintain the VER.

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WEECHI-IT-TE-WIN FAMILY SERVICES INC.

SECTION	SUBJECT	NO.0606
Section 06 EXPENSES	Non-Employee Vehicle Use	PAGE 50
	REVISED:	March 15, 2019
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01. Agency vehicles are to be utilized by Agency employees during society business only. Priority will be given to employees at all times.
02. If available, agency vehicles may be used by employees of the First Nation Community Care Programs to conduct society business only. Authorization must be obtained by the Executive Director or designate.
03. First Nations will be charged a rate per kilometer for the use of agency vehicles. This rate will be in accordance with CRA 2019 approved rate at 0.58 cents per kilometer.
04. First Nation Community Care Program employees must submit a valid Driver's Licence and will operate the vehicle in accordance with the fleet management policy in section 0802 of the Finance Policy Manual and section 0303 of the Personnel Policy Manual.
05. Volunteers of Weechi-it-te-win Family Services Inc. may have access upon authorization to utilize agency vehicles without a rate charge to conduct society business only. Volunteers must submit a valid Driver's License. Volunteers must also comply with the fleet management policy in section 0802 of the Finance Policy Manual and section 0303 of the Personnel Policy Manual.

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SECTION	SUBJECT	NO.0700
Section 07 PAYROLL/BENEFITS	Summary	PAGE 51
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This Section covers the areas pertaining to payroll and benefits for staff working for Weechi-it-te-win. It contains the following subjects (policies):

GROUP BENEFITS PLAN

0701

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WEECHI-IT-TE-WIN FAMILY SERVICES INC.

SECTION	SUBJECT	NO.0701
Section 07 PAYROLL/BENEFITS	Group Benefits Plan	PAGE 52
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- .01 Weechi-it-te-win has put in place a mandatory Group Pension Plan program for all of its full-time employees. All full-time employees shall have 6% deducted from their gross payroll cheque on a bi-weekly basis and more if an employee wishes to make additional contributions, to a maximum of 12%. This shall be invested in a group pension plan. At the same time, Weechi-it-te-win shall match up to 6% of the employees' gross amount into the group pension plan for the duration of employment. Interest shall accrue at rates made available by the Investing Company. Weechi-it-te-win's contribution of 6% will be locked in until retirement.
02. For employee with 15 years of more service Weechi-it-te-win will contribute 7% of gross employee earnings.
03. Weechi-it-te-win has in place a mandatory Group Insurance Plan program for all of its full-time employees. All full-time employees are eligible for benefits effective day one of employment. Premiums are paid 50% by the employee and 50% by the employer. Premiums are deducted from gross payroll on a bi-weekly basis.

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SECTION	SUBJECT	NO.0800
Section 08	SUMMARY	PAGE 53
PUBLIC SERVICE STANDARDS	REVISED:	March 15, 2019
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This section covers the directives under Sec. 20.1 of the *Child and Family Services Act* which requires that all Children's Aid Societies meet the standards in the area of Travel, Meal and Hospitality Expenses, in the area of Fleet Management, in the area of Procurement of Goods, Services and Consulting Services and the use of Society Credit and Purchasing Cards and Registered Education Savings Plans.

TRAVEL, MEALS, HOSPITALITY	0801
FLEET MANAGEMENT	0802
PROCUREMENT OF GOODS, SERVICES	0803
REGISTERED EDUCATION SAVINGS PLANS	0804

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WEECHI-IT-TE-WIN FAMILY SERVICES INC.

SECTION	SUBJECT	NO.0801
Section 08	Travel, Meals, Hospitality	PAGE 54
PUBLIC SERVICE STANDARDS	REVISED:	March 15, 2019
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01. Expenses of a personal nature will not be reimbursed. Such expenses include but are not limited to expenses for:
- Recreational purposes;
 - Personal items;
 - Traffic and parking violations;
 - Social events that do not constitute hospitality;
 - Alcoholic drinks, unless part of hospitality; and
 - Friends or family members, unless part of hospitality.
- .02 Original receipts (not photocopies) must be submitted with all claims.
- .03 Managers must ensure that appropriate record retention arrangements are in place for claims documentation.
- .04 Overpayments, namely amounts reimbursed or paid that are not in accordance with each society's policy, shall be recovered from the claimant.
- .05 All claims must be submitted on a timely basis.
- .06 Persons approving claims for reimbursement are responsible for monitoring compliance with each society's policy.

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SECTION	SUBJECT	NO.0801
Section 08	Travel, Meals, Hospitality	PAGE 55
PUBLIC SERVICE STANDARDS	REVISED:	March 15, 2019
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- .07 Where a manager decides to exercise discretion in making an exception, and in order to ensure a proper record for audit purposes, the rationale for the exception must be documented and accompany the claim.

Principles to guide exceptions to the rules:

- Trust – use discretion and latitude for persons and supervisors to act in a fair and reasonable manner;
- Flexibility – management decisions respect the duty to accommodate, respond to persons' needs and interests, and consider unforeseen circumstances;
- Stewardship – ensure consistent, fair and equitable application of the Directive giving consideration to all circumstances, while maintaining the shared responsibility for wise and prudent use of public resource

- .08 Each society's policy will outline a delegation of authority for approval of the reimbursement of all expenses.

- .09 The Board President or board member(s) authorized by the Board President will approve the reimbursement of expenses for the Executive Director.

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WEECHI-IT-TE-WIN FAMILY SERVICES INC.

SECTION	SUBJECT	NO.0801
Section 08 PUBLIC SERVICE STANDARDS	Travel, Meals, Hospitality	PAGE 56
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Travel

10. The most practical and economical way to travel (including accommodation) will be chosen in each circumstance, unless an exception is granted by the appropriate authority.
11. Prior approval by the appropriate authority is required for all business travel.
12. Levels of approvals for travel:
 - Within Ontario
 - Outside Ontario within Canada and Continental USA; and
 - Outside Canada and Continental USA
 - Will be clearly documented in each society's policy.
13. Each society's policy will clearly document under what conditions travel outside Ontario is appropriate and that the most cost-effective method of travel must be chosen, while balancing efficiency in operations. A written rationale to demonstrate that the proposed travel is necessary, and that the requested travel arrangements are cost-effective, including a detailed itemization of all expenses that will be incurred will be documented.
14. Kilometer reimbursement rates when using a personal vehicle will be pursuant to the rates set out in each society's policy or in accordance with collective agreement or employment contract provisions if applicable.
15. Daily trip logs will be maintained to ensure tracking of business and personal use of society vehicles.

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WEECHI-IT-TE-WIN FAMILY SERVICES INC.

SECTION	SUBJECT	NO.0801
Section 08	Travel, Meals, Hospitality	PAGE 57
PUBLIC SERVICE STANDARDS	REVISED:	March 15, 2019
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16. Reimbursement will be made for single accommodation in a standard room, and no reimbursement will be made for suites, executive floors, or concierge services. Exception will be made under circumstances where no alternative accommodations are available.

Meals

17. Reasonable and appropriate actual meal expenses will be reimbursed subject to approval by the appropriate authority.
18. Rates of reimbursement for meals will be pursuant to the rates set out in each society's:
- Policy;
 - Collective Agreement; or
 - Employment contract provisions if applicable.
19. Original, itemized receipts must be provided with claims for reimbursement of actual meal expenses. Reimbursement must not exceed the amount actually spent (including taxes and gratuities) as validated by a receipt accompanying the claim. Every claim for reimbursement must be accompanied by a written explanation with sufficient detail when the meal rate is exceeded.
20. Reimbursement of meal costs must not include the reimbursement for any costs associated with alcoholic beverages.

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Hospitality

Note: Hospitality is defined as the provision of food, beverages, accommodation, transportation or other amenities at public expense to persons who are not engaged in work for a children's aid society.

21. Hospitality should be extended in an economical, consistent, and appropriate way when it will facilitate agency business or is considered desirable as a matter of courtesy.
22. The conditions under which hospitality will be extended on behalf of the society will be clearly documented in each society's policy.
23. Hospitality expenditures should minimize costs but be consistent with: the status of the guest(s), the number of persons attending, and the business purpose to be achieved.
24. Hospitality expenses must be recorded. Information on the circumstances giving rise to the hospitality, the form of hospitality, the cost, name and location of establishment, number of attendees, names of individuals entertained and their titles/company name and approvals by the appropriate authority must be documented.

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WEECHI-IT-TE-WIN FAMILY SERVICES INC.

SECTION	SUBJECT	NO.0802
Section 08 PUBLIC SERVICE STANDARDS	FLEET MANAGEMENT REVISED:	PAGE 59 March 15, 2019
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These standards and principles apply to the acquisition, operation and disposal of fleet vehicles used by children's aid societies, and use of other road transportation.

The objective is to standardize road transportation usage and fleet management practices across all societies with respect to how fleet vehicles are selected, acquired, and used in ways that provide the best possible support to children's aid society operations and the environment.

- fleet vehicles are provided only when required to conduct society business;
- fleet vehicles are managed in accordance with the life cycle approach to fleet management and with the principles of economy, prudence, and minimizing negative environmental impact;
- fleet vehicles are safe for employees' use; and
- a combination of fleet vehicles, car rentals, and the use of personal staff vehicles should be utilized to meet the business needs of the society in a cost effective and operationally efficient manner.

ACQUISITION PLANNING AND VEHICLE SELECTION

01. Prior to the acquisition of any vehicle, transportation alternatives must be considered including:
 - Can travel be avoided by using alternatives such as teleconferencing or video conferencing?
 - Can the transportation needs be met by alternative means, e.g., public transit, carpooling, existing fleet vehicle, daily vehicle rental?

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- If a daily rental vehicle is to be employed can a hybrid vehicle be rented?
 - If transportation alternatives cannot meet the requirement, is a new or additional vehicle actually required? Can an existing vehicle be redeployed?
 - If a vehicle is needed what size or type of vehicle is actually required to meet operational requirements?
 - Within the vehicle type selected what vehicle is the most fuel efficient and emits the least carbon dioxide?
02. Vehicles are to be acquired as necessary for children's aid societies to deliver child welfare programs.
03. When new vehicles are acquired, societies must choose vehicles from the Ontario Public Service vehicle selector list. Any exceptions to this standard must be approved by the society's Executive Director.
04. All fleet vehicles must be of a minimum size and engine capacity that will appropriately handle tasks to be performed and enable effective and efficient program delivery.
05. Each society's policy will outline a delegation of authority for approval of the acquisition, operation and disposal of fleet vehicles and use of other road transportation.

ALTERNATIVE FUEL VEHICLES AND HYBRID AND ADVANCED TECHNOLOGY VEHICLES

06. In support of Government of Ontario initiatives to reduce greenhouse gas emissions, societies will give careful consideration to the use of alternative fuel vehicles, hybrid technology vehicles or other advanced technology vehicles in their fleet wherever it is cost effective and operationally feasible to do so.

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OPTIONS AND PACKAGES

07. All vehicles must be equipped with standard manufacturer option packages that optimize the life-cycle cost, purchase price and subsequent resale value of the vehicles. Options or packages that are for comfort or convenience only must not be ordered on society fleet vehicles. The society's Executive Director must approve any exemption.
08. Lifecycle evaluation should include capital cost (including all options and taxes), fuel costs and the cost of greenhouse gas emissions, less the vehicle's residual value. Cost should be included for the period the society intends to own or lease the vehicle.

FULL SIZE CARS OR SPORT UTILITY VEHICLES

09. Acquisition of full-size cars or sport utility vehicles is restricted to societies that require that type of vehicle for program delivery purposes. Requests for full size cars or sport utility vehicles must be supported by a business case approved by the society's Executive Director.

VEHICLE OPERATIONS

10. Persons other than children's aid society employees may only be transported as passengers in fleet vehicles when such transportation is necessary for program delivery or beneficial to the society's operations.
11. Anyone driving a society vehicle must have a valid driver's license, and must be authorized in accordance with the society's delegation of authority to drive society vehicles for business purposes.

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VEHICLE FUEL

12. All society vehicles will be operated with the fuel that is recommended by the vehicle manufacturer. Unless specifically recommended by the manufacturer, gasoline powered fleet vehicles will not be fueled with mid-range or premium gasoline.
13. In support of the Government of Ontario initiative to reduce greenhouse gas emissions, society gasoline powered fleet vehicles will be fueled with ethanol blended gasoline (or other alternative fuels when they become available) when they are commercially available and competitively priced.
14. Societies will give consideration to the use of bio-diesel fuel in all diesel-powered vehicles when it is commercially available and competitively priced. Any bio-diesel fuel employed in society vehicles must carry the appropriate Society of Automotive Engineers (SAE) designation to meet engine manufacturer's warranty requirements.
15. Societies should endeavour to use fleet credit cards to charge vehicle operating expense including fuel, maintenance and services.

KILOMETER REPORTING

16. Vehicle log books shall be used for recording daily use of society vehicles.

VEHICLE WARRANTIES

17. Societies must ensure full utilization of manufacturer warranties in order to reduce repair and maintenance costs, and must comply with all manufacturer re-call notices.

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VEHICLE MAINTENANCE

18. Fleet vehicles shall be maintained in a manner that ensures their safe, efficient operation and has regard for their appearance and enhancement of asset value.

TRAFFIC AND PARKING VIOLATIONS

19. Fines are the responsibility of the vehicle operator who was in charge of the vehicle at the time the fine was incurred.

VEHICLE DISPOSAL

20. All owned surplus society vehicles will be disposed of in an open and transparent way that ensures fair market value is realized.
21. Society employees are prohibited from acquiring surplus society vehicles.

ROAD TRANSPORTATION

22. When road transportation is the most practical and economical way to travel, the order of preference shall be:
- Society vehicle when available;
 - Rental vehicle if a society vehicle is not available and a rental vehicle is more economical than use of a personal vehicle; or
 - Personal vehicle when a society vehicle is not available, and a personal vehicle is more economical than use of a rental vehicle.
23. When it makes operational sense to do so, society employees are encouraged to rent cars for business travel instead of using their own vehicle when the total distance to be driven in one day will exceed 200 kilometers.

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24. Bridge, ferry and highway tolls and necessary parking fees paid while driving on society business will be reimbursed. Receipts must be obtained and submitted in accordance with Policy Directive AO-001-07 (Travel, Meals and Hospitality Expenses).
25. The Canada Revenue Agency (CRA) may deem certain uses of society vehicles as "personal use" which will trigger a taxable benefit that must be reported on income tax returns. Daily trip logs must be maintained to ensure business and personal use of society vehicles is tracked.
26. Subject to the provisions of any applicable collective agreement, where personal vehicles are used for society business as a normal condition of work, the employer will supply a signed T2200 form (Declaration of Conditions of Employment) for filing with CRA.
27. Accidents must be reported immediately to the local law enforcement authorities, the rental car agency (if applicable), the automobile insurance company (if using a personal vehicle), and the persons immediate supervisor (and the corporate charge card company if applicable).

CAR RENTAL

28. The size of the rental car must be the most economical and practical required for program delivery and number of occupants. Exceptions must be documented and approved by the appropriate society manager. Luxury and sports car rentals are prohibited.

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29. The rental car must be refueled wherever possible before returning it, in order to avoid higher gasoline charges imposed by the rental car agency.

OTHER ROAD TRANSPORTATION

30. Whenever practical, local public transportation/hotel shuttles must be used. Receipts for reimbursement are not required.
31. Reimbursement for taxicabs may be claimed only where justified by exceptional circumstances, for example:
- When other means of transportation are not available;
 - When weather conditions so warrant;
 - When health or safety warrants; or
 - When the transport of work-related baggage or parcels is required.

Prior approval for this expense must be obtained wherever possible.

32. Taxicab expenses are also justified where group travel by taxicab is more economical than the total cost, had individuals traveled separately.

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WEECHI-IT-TE-WIN FAMILY SERVICES INC.

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Section 08 PUBLIC SERVICE STANDARDS	Procurement of Goods, Services, Consulting REVISED:	PAGE 66 March 15, 2019
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These standards apply to the procurement of goods, services and consulting services and the use of society credit and purchasing cards by children's aid societies and their staff.

To specify the principles that shall govern the planning, acquisition and management of procurement of goods, services and consulting services and the use of credit and purchasing cards by children's aid societies, and to specify the mandatory requirements for adherence to those principles.

GENERAL

01. The overall objective is to acquire and supply at the right time and in the most economical manner the goods, services and consulting services needed to meet societies' requirements in keeping with the following principles:
 - **Planning** - Goods, services and consulting services shall be acquired only after consideration of needs, alternatives, timing and the overall society supply strategy.
 - **Acquiring** - Goods, services and consulting services shall be acquired from qualified vendors as outlined in this Policy Directive to meet specified needs and to achieve, at the best price/cost value for money. Quality, quantity, delivery, servicing, experience, environmental sustainability, and the financial capability of the vendor should be taken into consideration when acquiring goods, services and consulting services.
 - **Managing** - Once procured goods, services and consulting services shall be managed efficiently, effectively and economically.

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02. Goods, services and consulting services must be acquired through a competitive process (as outlined in this Policy Directive) that seeks to achieve the best value for the funds expended to meet the specific needs and to promote fair dealings and equitable relationships with vendors.
03. Societies must not artificially subdivide projects, procurements or contracts to avoid any requirements of this Policy Directive.

RESPONSIBLE MANAGEMENT

04. Societies must establish appropriate organization structures, systems, processes and procedures, including regular staff training to enable responsible and effective management of the procurement of goods, services and consulting services in accordance with the mandatory requirements of this Policy Directive.
05. Any exemptions from this Policy Directive require the prior approval of the Executive Director, and the rationale for the exemption must be clearly documented.

Exemption rationales are to incorporate the principles of planning, acquiring and managing outlined in Standard 1, and the planning activities outlined in Standard 9.
06. Each society's policy will outline a delegation of authority for approval of all procurements.
07. In managing procurement contracts:
 - All payments must be in accordance with contractual provisions;
 - All payments for expenses must be in accordance with Policy Directive AO-001-07 (Travel, Meal and Hospitality Expense Reimbursement);

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- Any overpayment must be recovered wherever possible;
- All assignments must be properly documented;
- Vendor performance must be managed and documented and any performance issues must be resolved;
- All required approvals must be obtained for all changes in scope and terms and conditions of the agreement; and
- Knowledge transfer to society staff to support prudent management must take place, where applicable.

PLANNING

08. Societies must undertake planning as an integral part of the acquisition process
09. The following planning requirements must be addressed and documented for all procurement activities:
 - Early identification of needs;
 - Clear definition of requirements;
 - Justification for the acquisition;
 - Availability of necessary human, financial, technical and accommodation resources;
 - Consideration of alternative ways to satisfy the needs and selection of the most appropriate procurement option;

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- An estimate undertaken of the procurement value; and
- Necessary authorization to proceed in accordance with each society's delegation of authority.

CONFLICT OF INTEREST

10. Societies must at a minimum, include in the procurement documents provisions that:

- Define conflict of interest to include situations or circumstances that could (a) give a vendor an unfair advantage during a procurement process; or (b) compromise the ability of a vendor to perform its contractual obligations;
- Reserve the right of the society to solely determine whether any situation or circumstance constitutes a conflict of interest;
- Require prospective vendors participating in a procurement process to declare any actual or potential conflict of interest;
- Reserve the society's right to disqualify prospective vendors from a procurement process due to conflict of interest;
- Require vendors to avoid any conflict of interest during the performance of their contractual obligations for the society;
- Require vendors to disclose any actual or potential conflict of interest arising during the performance of a contract;
- Reserve the right of the society to prescribe the manner in which a vendor should resolve a conflict of interest;

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- Allow the society to terminate a contract where a vendor fails to disclose any actual or potential conflict of interest or fails to resolve its conflict of interest as directed by the society; and
- Allow the society to terminate a contract where a conflict of interest cannot be resolved.

VENDOR SELECTION – GOODS (Including Information Technology Goods)

11. Where there are multiple vendors for the required goods and the total estimated contract value is:

-less than \$25,000-societies may establish their own procurement procedures provided that they can demonstrate that the society received value for money

-over \$25,000 -societies must use an open and transparent competitive process.

Where there is only one (1) vendor available for the purchase of the required good, no competitive selection process is required.

VENDOR SELECTION – SERVICES AND CONSULTING SERVICES

12. Where there are multiple vendors for the required services and consulting services, and the total estimated contract value is:

- less than \$25,000 -societies may establish their own procurement procedures provided they can demonstrate that the society received value for money.

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- \$25,000 to \$100,000 -societies must consider at least three (3) vendors within a given service category. Where there are only two (2) vendors, the society must consider and/or invite both.

- over \$100,000 -societies must use an open and transparent competitive process.

Where there is only one (1) vendor available for the purchase of the required service or consulting service, no competitive selection process is required.

CONTRACT VALUE INCREASE

13. Any proposed increase to the total contract value for a procurement beyond the initially documented total contract value requires prior written approval of the appropriate delegated authority before the contract value is increased or any further procurement activity proceeds.

EVALUATION PROCESS

14. Societies must evaluate bid responses received consistently and in accordance with the evaluation criteria, rating and methodology set out in the procurement procedure document. The evaluation of best price/cost must be undertaken after the completion of the valuation of the mandatory requirements and any other rated criteria.

DEFINING THE REQUIREMENTS

15. The requirements of the procurement contract must be defined properly and clearly by the society so that potential vendors can submit valid and responsive submissions, bids and proposals and the procurement documents must include proposed contract terms and conditions.

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PROCUREMENT DOCUMENTATION PROCESS

16. Societies must retain for a minimum of seven years after the end of a contract all approvals, procurement and contract management documentation, including, but not limited to:

- A copy of the procurement justification or business case;
- Information regarding all vendor consultations, including any requests for information, undertaken in the development of the procurement justification or business case or request for qualifications, quotations, proposals or tenders;
- Documentation that all required approvals were obtained by the appropriate delegation of authority;
- Copies of all requests for qualifications, quotations, proposals or tenders used to qualify and select the vendor;
- For the successful vendor(s), conflict of interest declaration in accordance with this Policy Directive;
- Information regarding any issues that arose during the procurement process, and how the issues were resolved;
- Information regarding all vendor debriefings;
- Copies of all contract award notifications;
- Copies of all approved contracts including which goods, services, or consulting services are to be provided and paid;

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- Information and approval by the appropriate delegation of authority regarding all uses of any exceptions to the society's policy pertaining to the procurement of goods, services and consulting services;
- Justification for the use of any exception, the recipient of the contract, the date of award and the total contract value;
- Information regarding all changes to the terms and conditions of a contract, including any changes that resulted in an increase in the contract price;
- Information regarding the management of the vendor, including how the vendor's performance was monitored and managed and, where applicable, mechanisms used to transfer knowledge from the vendor to society staff;
- Information regarding all disputes or vendor complaints regarding the procurement and the resolution of the disputes or vendor complaints;
- Evidence of receipt of deliverables; and
- Detailed invoices that allow the assessment of the appropriateness and reasonableness of amounts billed.

SOCIETY CREDIT AND PURCHASING CARDS

For those societies that utilize credit or purchasing cards:

17. A society credit or purchasing card is to be used for low-dollar value purchases wherever permitted under the procedures listed in this Policy Directive.

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18. Under no circumstances may a society credit or purchasing card be used to circumvent society purchasing policies or restrictions.
19. Society credit or purchasing cards are issued to individuals approved by the Executive Director.
20. Specific parameters for each authorized credit or purchasing card such as a dollar limit per transaction, credit limit per month, expiry date, number of transactions per month, and purchasing restrictions are determined and approved by the appropriate delegated authority.
21. Itemized statements or receipts must be reconciled to original receipts and retained for audit purposes.

Procurement Not Covered by the Provisions Under this Policy Directive

Professional Services

22. Standards 1-21 as outlined in this schedule do not apply to the procurement of services provided by the following licensed professionals:

Medical doctors; Dentists; Nurses; Pharmacists; Veterinarians; Engineers; Land Surveyors; Architects; Certified Public Accountants; Lawyers; and Notaries.

Other Procurement Not Covered by the Provisions of this Policy Directive

23. The following types of procurement are not covered by the provisions of this Policy Directive:
 - Procurement of services from psychologists;

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- Procurement from philanthropic institutions, prison labour or persons with disabilities;
 - Procurement made pursuant to an agreement or policy concerning Aboriginal Peoples;
 - Procurement of goods related to cultural or artistic fields as well as computer software for educational purposes; and
 - Procurement of services from Outside Paid Institutions (OPIs) for children in the care of children's aid societies.
24. When procuring services not covered by Policy Directive (AO-003-07), controls over the acquisition of, and payment for professional services must be in place. Societies must:
- document the basis upon which licensed professionals were selected and why the fees are commensurate with the qualifications of those licensed professionals;
 - enter into formal written agreements detailing the conditions under which services are to be provided and paid;
 - Periodically evaluate the results achieved; and
 - Ensure that invoices contain sufficient detail to assess the appropriateness and reasonableness of amounts billed.

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Please see **Appendix 1**: Policy Directive: CW 004-018 Registered Education Savings Plans (RESPs) for full guidance.

Please see **Appendix 2**: Policy Directive: CW 002-18 Ontario Benefit Equivalent (OCBE) for full guidance.



WEECHI-IT-TE-WIN FINANCE POLICY - APENDIX 1

MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES



You are here

Policy Directive: CW 004-18 – Registered Education Savings Plans (RESPs)

This policy directive replaces Policy Directive CW005-16, which is no longer in force and effect as of **April 30, 2018**.

Introduction

The objective of this policy directive is to promote increased educational attainment for eligible children and youth, as defined in this directive.

This policy directive, under s. 42(1) of the *Child, Youth and Family Services Act* (CYFSA), requires children's aid societies, including Indigenous societies (societies) to use funds equivalent to the June 2016 federal Universal Child Care Benefit (UCCB)^[1] payment to establish RESPs for eligible children and youth. The June 2016 federal UCCB amounts are as follows:

- \$160 per month for eligible children in care who are under the age of six; and
- \$60 per month for eligible children and youth in care aged six through 17.

On January 1, 2018, legislative amendments to the *Child and Family Services Act* (CFSA) to raise the age of protection were proclaimed. These amendments include the Voluntary Youth Services Agreement (VYSA) for youth who are 16 or 17 and who require out of home placements. This cohort of youth is not in the legal care of a society, but they are provided with supports comparable to youth in care, and the society is responsible for the maintenance of youth in a VYSA in accordance with the terms of the agreement. The provisions concerning the age of protection are carried forward in the CFSA.

This directive expands eligibility for RESPs to include youth in a VYSA. It also includes an option for youth in a VYSA to choose an alternative savings plan in lieu of the RESP.

Requirements

RESP Eligibility and Establishment

1. Eligibility for the RESP program is as follows:
 - A. Societies shall establish RESPs for children and youth under the age of 18 for whom they are receiving, or have received, the Children's Special Allowance (CSA) and who are:
 - In extended society care;
 - In interim society care who have been in interim society care for at least twelve consecutive months; and
 - Children subject to customary care agreements who have been in customary care for at least twelve consecutive months.
 - B. Youth in a VYSA, for whom the society is receiving the CSA, are also eligible for the RESP program. At the time of entering a VYSA, the youth will be informed of both the availability of the RESP program, and of an alternative option to have the society establish a personal savings account (savings account) on behalf of the youth. For youth in a VYSA who choose the RESP program, requirements 5-23 apply. For youth in a VYSA who choose the savings account, requirements 23-32 apply.
2. In order to open an RESP, a valid Social Insurance Number (SIN) for the child or youth is required. To this end, societies must take actions to obtain this document prior to a child or youth becoming eligible for an RESP and document these efforts in the child or youth's file. Societies will support youth in a VYSA to apply for these documents and document these efforts in the youth's file.
3. Funds equivalent to the June 2016 federal UCCB payment (amounts set out above) received by the society on behalf of a child or youth who does not meet the criteria for establishment of an RESP must be distributed equally across all other RESPs for which the society is a subscriber and the beneficiary is under the age of 18 years, and in the care of the society, subject to a customary care agreement, or in a VYSA.

Communication with Children and Youth Regarding RESPs

4. Children and youth in the care of societies, subject to customary care agreements, or in a VYSA are more likely to achieve improved educational outcomes when they are provided with supports and guidance. While a child or youth is in the care of a society or subject to a customary care agreement, the society worker must advise the child or youth that they are the beneficiary of an RESP held by the society. Youth in a VYSA will have the option to choose the RESP or an alternative savings program and will be informed that the funds will be available when they transition to independence upon the termination or expiry of the VYSA. Discussions should provide the child or youth with information regarding the circumstances under which the RESP or equivalent savings may be redeemed (see #14). Discussions with children and youth should be age appropriate.
5. Where the beneficiary of an RESP is receiving Continued Care and Support for Youth or support through the Renewed Youth Supports program, societies are encouraged to continue these discussions as part of the planning process for that youth.
6. In the event that the beneficiary has reached the age of 21 and the society is not aware that the beneficiary has enrolled in a qualifying program, the society shall make reasonable efforts to locate the youth and to advise the youth in writing that they are the beneficiary of an RESP held by the society. The society is to undertake the same process again where the beneficiary has turned 24 and the society is not aware that the beneficiary has enrolled in a qualifying program. If the society is unable to locate the beneficiary by age 25, then the society shall collapse the RESP (see #15).

7. Societies receive statements from RESP providers pertaining to each RESP at regular intervals. These statements should be included in the child or youth's file and should be discussed with the child or youth in an age-appropriate manner.

RESP Maintenance

8. When an RESP has been opened for an eligible child (see #1), the society shall contribute an amount equivalent to the June 2016 federal UCCB payment received for the child into that child's RESP at intervals which maximize the beneficiary's eligibility for the Canada Education Savings Grant (CESG) and/or the Canada Learning Bond (CLB) [2].

RESP Transfer

9. As the subscriber of the RESP for a child or youth, societies shall transfer all funds accumulated in an RESP into an RESP that has been opened by the child or youth's caregiver which names the child or youth as the beneficiary, if the child or youth has been placed with the caregiver for twelve continuous months or more, and:
- o The child or youth has left care or customary care to reside with the caregiver and the society file has been closed for a period of at least twelve months with no re-openings; or
 - o A custody order has been made with respect to the child under the *Children's Law Reform Act (CLRA)* or the *CYFSA*; or
 - o An adoption order has been made with respect to the child under the *CYFSA*.

Where these criteria are not met, the society must continue to hold the RESP on behalf of the child or youth (see section on RESP Redemption or Collapse).

For youth in a *VYSA*, the society will discuss with the youth the option for the society to continue to hold the RESP on the youth's behalf, or to transfer the RESP to a caregiver.

10. As the subscriber of the RESP for a child or youth who is the subject of a customary care agreement, the society shall transfer all funds in an RESP into an RESP opened by the customary caregiver where the:
- o Child or youth has been placed with the caregiver for twelve continuous months or more following the twelve consecutive months in customary care required for the establishment of an RESP under this directive; and
 - o Society determines that the placement is the permanency plan for the child or youth such that the child or youth will remain in the placement until the child or youth returns to his or her parents, or reaches age 18; and
 - o Caregiver agrees to open an RESP for which the child is the beneficiary.
11. To facilitate transfer of RESP funds in the circumstances above (see #9 and #10), societies must:
- o Inform the caregiver in writing that the child or youth is the beneficiary of an RESP for which the society is the subscriber; and
 - o Advise the caregiver of the requirements to transfer RESP funds, including the requirement to open an RESP which names the child or youth as the beneficiary.
12. Upon written confirmation from a caregiver that an RESP has been opened naming the child or youth as the beneficiary, societies must send a letter of direction to the RESP provider that:
- o Collapses the RESP;
 - o Provides the name of the new RESP subscriber (i.e., caregiver);
 - o Provides the society-held plan number; and
 - o Provides the details of the RESP held by the caregiver of the child or youth into which the funds are to be transferred.
13. Where the RESP funds may be transferred but the caregiver indicates that they will not open an RESP which names the child or youth as the beneficiary, the society must retain subscribership of the RESP and provide to the child or youth and/or caregiver (as appropriate, based on the child or youth's age and/or capacity), a letter indicating that the child or youth is a beneficiary to an RESP for which the society is the subscriber. The letter should also:
- o Identify the circumstances under which an RESP may be redeemed or collapsed (see next section); and
 - o Request that the caregiver sign and return to the society the appropriate federal form (to be included as an attachment to the letter) that is required to maintain the RESP's eligibility to attract the CLB/additional CESG.

RESP Redemption or Collapse

14. The society, where it has retained subscribership of an RESP, shall redeem an RESP when the beneficiary is enrolled on a full or part-time basis in a qualifying program at a designated institution. Qualifying programs and designated institutions are determined by the Canada Revenue Agency.

Once the beneficiary is enrolled in a qualifying program, the society, as subscriber, must authorize any and all payments out of the RESP. The society must have a policy that describes the basis for decision making regarding disbursement of RESP funds (i.e., for tuition, books, ancillary fees, costs related to living independently, and other) to a youth who is attending post-secondary education and the complaint process if a dispute arises with respect to the disbursement of funds.

15. Where the beneficiary has turned 25, the society shall collapse the RESP where:
- o The beneficiary has been located and has not enrolled in a qualifying program; or
 - o Reasonable efforts have been made and the society is unable to locate the beneficiary.
16. Upon collapse of the RESP, in either of the circumstances noted in #15, federal CESG and/or CLB monies will be returned to the federal government. The principal and interest accumulated on the principal will be returned to the society as the subscriber. The funds must then be distributed equally across all other RESPs for which the:
- o Society is a subscriber;
 - o Beneficiaries are under the age of 18 years; and
 - o Beneficiaries are in the care of the society or customary care, or in a *VYSA* and have opted for the RESP.
17. The society shall identify a locus of responsibility within the society for the redemption, disbursement and collapse of RESPs to ensure that RESP management takes place as required by this directive.

General

18. Copies of all written correspondence pertaining to RESPs should be retained in the child or youth's file.
19. Societies must report to the Ministry of Children and Youth Services ("the ministry") on RESPs annually, in the form and manner prescribed by the ministry.
20. Societies must report to their Boards on RESPs annually, including the number of children and youth (ages 0-6, and ages 6 and older) who are eligible for RESPs, and for whom RESPs have been established.
21. Societies must maintain proper documentation for audit purposes for all RESP contributions, transfers of RESP funds, redemption and collapse, including:
 - o Records pertaining to all RESP investments;
 - o Documents provided by the RESP provider;
 - o Statements for each RESP, a copy of which must also be retained in the child or youth's file.
 - o An annual aggregate report of all RESPs for which the society is the subscriber, where this report is available from the provider;
 - o Records pertaining to any transfers of RESP funds;
 - o Records pertaining to the redemption of individual RESPs, including summaries of expenditures aligning with the funds in the RESP; and
 - o Records pertaining to the collapse of RESPs and the redistribution across active RESPs.

Transition Provision

22. If the society is holding funds equivalent to the June 2016 federal UCCB payment received on behalf of a child who was eligible for an RESP but for whom the society did not open an RESP, and the child has left care (see #9) as of the effective date of this directive, the society shall transfer all funds held for the child into an RESP that has been opened by the child's caregiver which names the child as the beneficiary within 12 months of the child leaving the care of the society.

If the society has not transferred the funds into an RESP by the end of the 12th month following the child leaving care, the society must distribute the funds equally across all other RESPs for which the society is a subscriber in accordance with #16.

Savings Account Eligibility and Establishment

23. Societies shall establish a savings account for youth in a VYSA who have chosen the savings account option in lieu of an RESP.
24. For youth in a VYSA who choose the savings account, societies shall begin depositing RESP equivalent funds into a savings account in the month the society receives the CSA, and will deposit those funds retroactively to when the VYSA came into effect. Societies may elect to deposit RESP equivalent funds and Ontario Child Benefit Equivalent (OCBE)^[2] savings funds into the same account. Youth who choose this option will be able to access these funds upon expiry of the VYSA and no later than six months after the VYSA has ended, when the youth is transitioning to independence, subject to the requirements in paragraph 28-31 below.

Communication with Children and Youth Regarding the Savings Account

25. For youth in a VYSA who have chosen the savings account, the society worker will inform the youth that the account has been established and advise the youth of when and how the savings account funds may be disbursed (see paragraph 28-31). These discussions will be documented in the youth's file.
26. Societies shall generate and provide savings statements at least twice per year (i.e. once every six months) to each eligible youth, indicating the amount of savings and any interest accrued, being held on the youth's behalf.

Savings Account Maintenance

27. When a savings account has been opened or combined with OCBE savings for an eligible child (see #23), the society shall deposit an amount equivalent to the June 2016 federal UCCB payment received for the child into that child's savings account at monthly intervals. [Policy Directive CW002-18 Ontario Child Benefit Equivalent](#) should be consulted for direction with respect to maintaining the account.

Savings Account Disbursement or Collapse

28. Societies shall disburse savings account funds upon expiry or termination of the VYSA if the youth has:
 - o Acquired financial skills and demonstrated financial competency relevant for independent living;
 - o Established a personal bank account, or an alternative savings mechanism to receive funds where banking is not feasible; and
 - o Developed an appropriate plan for the use of the savings.
29. Where a youth has not successfully met disbursement requirements, the society shall meet with the youth to establish a plan for the disbursement of all or part of the savings to third parties (e.g., rent payments to landlord) on behalf of the youth.
30. Societies shall disburse the total savings, including any interest, to the youth or the identified third party, no later than six months after the VYSA has ended for that youth. The discussion with the youth about the timing of disbursement and the agreed upon approach shall be documented in the youth's file.
31. In cases where an eligible youth cannot be located at the time that the VYSA has expired or terminated, the society shall hold the funds saved on behalf of the youth for a period of one year from the date that the VYSA ended, or one year from the agreed upon date of disbursement to allow for the society to make reasonable efforts to locate the youth or for the youth to contact the society, and shall document these efforts in the youth's file. If the society has not disbursed the funds to the youth or an identified third party by the end of the 12th month following the expiry or termination of the VYSA, or the agreed upon date of disbursement, the society must distribute the RESP equivalent funds equally across all other RESPs for which the society is a subscriber, in accordance with paragraph 16, and reallocate OCBE savings funds to the OCBE Activities program.

Reporting Requirements for Savings Account

32. Societies shall report to their Boards on the savings account annually, including the number of youth in a VYSA who have chosen the savings account in lieu of the RESP.

Effective Date

This policy directive will come into effect on **April 30, 2018**.

Original signed by:

Jennifer Morris, Assistant Deputy Minister
Policy Development and Program Design Division
Ministry of Children and Youth Services

Nadia Cornacchia, Assistant Deputy Minister
Service Delivery Division
Ministry of Children and Youth Services

Appendix

The following terms and definitions apply to this directive and the "Questions and Answers" document related to the directive:

1. **Registered Education Savings Plan (RESP):** a savings plan that is registered by the Government of Canada to allow savings for education to grow tax-free until the beneficiary named in the RESP enrolls in a qualifying program.
2. **Beneficiary:** any person named by the subscriber of an RESP to receive money from the RESP towards their education in a qualifying program in the form of Education Assistance Payments (EAPs).
3. **Subscriber:** a person or children's aid society who opens an RESP on behalf of an individual named as beneficiary.
4. **Caregiver:** for the purposes of this document the term caregiver refers to a birth parent, custodial parent, adoptive parent, or customary caregiver. The term is used interchangeably with the term parent throughout the document.
5. **Canada Education Savings Grant (CESG):** a grant offered by the federal government to encourage subscription to RESPs whereby deposits are made directly from the federal government into the RESP. The Basic CESG is a payment of 20% on RESP contributions made in respect of an eligible beneficiary, up until the end of the calendar year in which the beneficiary turns 17. The Additional CESG for a beneficiary who is a child or youth under the age of 18, is a payment (over and above the Basic CESG amount) of either 10% or 20% on the first \$500 based on the caregiver's net income for the year.
6. **Canada Learning Bond:** a grant offered by the federal government to help caregivers start saving for their child's postsecondary education. Deposits are made directly from the federal government into the RESP.
7. **Education Assistance Payments (EAPs):** payments out of the RESP to the beneficiary. EAPs include the federal incentives (i.e., CESG and/or CLB) and any earnings on the principal contributions to the RESP.
8. **RESP Provider:** any person or organization offering an RESP to the public.
9. **Customary Care:** as defined under the CYFSA, "the care and supervision of a First Nations, Inuk or Métis child by a person who is not the child's parent, according to the custom of the child's band or First Nations, Inuit or Métis community".
10. **Canada Child Benefit:** a tax-free monthly payment made by the federal government to eligible families to help them with the costs of raising children under the age of 18, effective July 1, 2016. The Canada Child Benefit replaced the Canada Child Tax Benefit (CCTB) and the Universal Child Care Benefit (UCCB) and provides a maximum of \$6,400 per child under the age of six and \$5,400 per child aged six through 17.
11. **Universal Child Care Benefit (UCCB):** a previous taxable benefit paid by the federal government for children under the age of 18 years is paid in installments of \$160 per month per child under the age of six and \$60 per month per child aged 6 through 17. As of July 1, 2016, this benefit no longer exists.
12. **Children's Special Allowance (CSA):** is a tax-free monthly payment for a child who: is under the age of 18; physically resides in Canada; and is maintained by an agency. For qualified children, the CSA payment is equivalent to the maximum amount of the Canada Child Benefit.
13. **Voluntary Youth Services Agreement (VYSA):** is a voluntary agreement between a youth who is 16 or 17 and a society for supports and services, including a living arrangement. The youth is not in the legal care of a society, but is provided with supports comparable to youth in care. The society is responsible for the maintenance of youth in a VYSA.
14. **Ontario Child Benefit Equivalent (OCBE) Savings Program:** The provincial government provides monthly funding equivalent to the Ontario Child Benefit (OCB) directly to societies for the establishment of a savings account to assist older youth (ages 15-17) who have been in care or customary care for twelve months, or youth in a VYSA, in recognition of their need for support to transition successfully to adulthood. It provides all eligible youth with financial training skills to help prepare them for independent living and savings to assist with the costs of their basic needs upon leaving care (e.g. food, shelter, education costs).
15. **OCBE Activities Program:** Provides all children and youth in care and customary care (ages 0-17), and youth in a VYSA, for whom the society is in receipt of the CSA, with access to recreational, educational, cultural and social opportunities that support positive outcomes including higher education outcomes, higher degrees of resiliency, social skills and relationship development, and a smoother transition to adulthood.

Footnotes

^[1]The UCCB no longer exists and has been subsumed under the Canada Child Benefit/ Children's Special Allowance.

^[2]The CESG and CLB are federal grants which provide an incentive for caregivers to save for a child or youth's post-secondary education by providing funds which are contributed to an RESP for the child or youth.

^[3]The provincial government provides monthly funding equivalent to the Ontario Child Benefit (OCB) directly to societies to provide activities for children in care and youth in a VYSA, as well as the establishment of savings accounts for eligible older youth who have been in care or in customary care, or have entered a VYSA, to assist them in transitioning successfully to independent living. Upon entering the VYSA, the youth becomes eligible to receive RESP and OCBE savings. Please refer to the OCBE Policy Directive CW002-18.

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WEECHI-IT-TE-WIN FINANCE POLICY - APENDIX 2

MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES



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Policy Directive: CW 002-18 – Ontario Child Benefit Equivalent (OCBE)

This Policy Directive replaces Policy Directive CW 001-14, which came into effect on **October 1, 2014**.

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On June 26, 2008, the Minister of Children and Youth Services announced that the provincial government would provide funding equivalent to the Ontario Child Benefit (OCB) directly to children's aid societies (societies) in respect of children and youth in care and in customary care^[1]. This funding would consist of monthly payments to societies eligible to receive the Children's Special Allowance (CSA) in respect of the child or youth, commencing July 2008, and is known as the Ontario Child Benefit Equivalent (OCBE).

On January 1, 2018, legislative amendments to the *Child and Family Services Act* (CFSA) to raise the age of protection were proclaimed. These amendments include the Voluntary Youth Services Agreement (VYSA) for youth who are 16 or 17. This cohort of youth is not in the legal care of a society, but they are provided with supports comparable to youth in care, and the society is responsible for the maintenance of youth in a VYSA. The provisions concerning the age of protection are carried forward in the *Child, Youth and Family Services Act* (CYFSA).

On April 30, 2018, an amendment to Ontario Regulation 257/09 under the *Ontario Child Benefit Equivalent Act*, which expands OCBE eligibility to include youth in a VYSA, will come into force.

The objective of this policy is to provide all children and youth in care and in customary care, ages 0 to 17, with access to recreational, educational, cultural and social opportunities that support their achievement of higher educational outcomes, a higher degree of resiliency, social skills and relationship development, and a smoother transition to adulthood ("Activities Program"). This directive also expands OCBE eligibility to youth in a VYSA for whom the society is in receipt of the CSA.

In addition to the Activities Program, youth in care or customary care, ages 15 to 17, and youth in a VYSA for whom the society is in receipt of the CSA, will also participate in a program to save OCBE funds, thereby building their financial assets to better prepare them for independent living ("Savings Program"). Societies and youth will work together to develop a plan concerning how these funds will be used to support their transition from care or out of the VYSA (e.g., education, housing).

The Savings Program will provide all eligible youth with:

- Financial skills to help prepare them for independent living; and
- Savings to assist with the costs of their basic needs upon leaving care or the termination or expiry of the VYSA.

Youth participating in the Savings Program will continue to be eligible to access the Activities Program in accordance with the plan for the youth (e.g. plan of care, Voluntary Youth Services Plan).

OCBE Activities Program Requirements

This Policy Directive, issued under s. 42 of the CYFSA, requires societies to manage the OCBE payments for the Activities Program in the following manner:

1. Each society shall establish a separate general ledger account to hold and pool all OCBE payments (hereafter "the Fund") made by the Ministry of Children and Youth Services (hereafter "the Ministry"). This Fund shall be separate from the society's child welfare operating fund(s) and from any other accounts. The Fund shall not be used for expenditures other than those articulated in this Directive (see **Requirement #8** below for ineligible expenditures).
2. Use of the Fund shall support the achievement of the following (short, medium and long-term) outcomes:
 - a. **Higher Educational Achievement**
 - To be supported through a child or youth's participation in activities that maximize his or her learning potential and promote success in early learning, primary and secondary educational settings, and the future pursuit of post-secondary education and vocational learning opportunities.
 - Examples of higher educational achievement activities: early learning activities, including child care; one-to-one tutoring; school uniforms; courses not offered through a Board of Education; books and tools that promote literacy skills; school trips; tools or supplies necessary for vocational training.
 - b. **Higher Degree of Resiliency, Social Skills and Relationship Development**
 - To be supported through a child or youth's participation in activities that promote social skills and interpersonal relationship development.
 - Examples of higher degree of resiliency, social skills and relationship development activities: musical instruments and lessons; art supplies and lessons; sports equipment; program registration fees; admission or event fees; camp fees; activities that enhance contact with family or significant others; activities that support a mentorship relationship or connection with a caring, responsible adult(s).
 - c. **Smoother Transition to Adulthood**

- To be supported through a child or youth's participation in activities that promote the development of the knowledge and skills necessary to transition from care and live independently, including knowing how and where to access required supports.
- Examples of smoother transition to adulthood activities: life skills courses including meal planning, interpersonal skills, stress management, pre-employment preparation, visits to post-secondary institutions, driver's training.

Note:

- The examples listed above are included for illustrative purposes only. Societies are not limited to the examples provided above.
3. Each society shall provide all children and youth in care, or in customary care, with an opportunity to benefit from the Fund, regardless of whether or not the society receives or has received OCBE payments on their behalf.
 4. Based on the plan for each child or youth, the society shall identify goals related to his or her participation in recreational, educational, cultural and social activities in support of the achievement of the three outcomes noted in Activities Program Requirement #2 above. The actions taken to achieve these goals (e.g., including accessing the Fund, where appropriate) shall be documented on the child or youth's file.
 5. Societies shall consider a range of inputs (e.g., advice from care providers, educators, professionals, and First Nations, Métis and Inuit communities), and shall actively involve children and youth, where appropriate, and based on the child's stage of development, in planning the programs and activities in which children and youth will participate.
 6. Societies shall use the Fund only for expenditures incurred after November 14, 2008.
 7. Societies shall use the Fund for expenditures relating to activities that support the achievement of the three outcomes noted in Activities Program Requirement #2 above. Examples of activities to be accommodated by the Fund are included in Activities Program Requirement #2 above.
 8. Societies shall not use the Fund for:
 - a. Staffing or staffing-related costs;
 - b. Expenditures relating to medical, dental, clinical, and/or therapeutic services for a child, including assessments; or
 - c. Travel for access visits that in the normal course of business would be managed within a society's approved budget allocation.
 9. Where a lack of community programming limits access to appropriate programming to meet the needs identified in the plan for the child or youth (e.g., in remote or under-served communities), societies may use the Fund to contract with third parties to provide specific services responsive to those needs on a temporary basis.
 10. Each society shall review its operating policies and procedures for the use of the Fund and update them accordingly. Updated documents shall be reviewed by its Ministry Regional Office, as appropriate, to ensure compliance with this Directive.
 11. Society operating policies and procedures shall enable access to the Fund in an administratively expedient manner such that the administrative process is not a barrier to a child's timely participation in relevant recreational, educational, cultural and social opportunities.
 12. Societies will ensure that every use of the Fund is endorsed by the child or youth's caseworker in accordance with their agency's approved policies.
 13. Societies shall ensure that their staff, foster parents, residential care operators, children and youth in care, and youth in a VYSA for whom the society is in receipt of the CSA are knowledgeable about the purpose of the Fund and its related operating policies and procedures.
 14. Societies shall document and report on the use of the Fund as required by the Ministry and set out in this Directive.

OCBE Savings Program Requirements

This Policy Directive, issued under s. 42 of the CYFSA, requires societies to manage OCBE payments for the Savings Program in the following manner:

1. A youth is eligible (hereafter "eligible youth") to participate in the Savings Program when the youth:
 - Is age 15, 16 or 17; and
 - Has been in the care of a society or in customary care for 12 or more **consecutive months**, or is a youth in a VYSA with a society and the society is in receipt of the CSA for the youth.
2. When a youth becomes eligible to participate in the Savings Program, the youth's worker shall inform the youth about the Savings Program, including:
 - Specific requirements for the Savings Program (see Savings Program Requirement 8); and
 - Methods and timing of disbursement of savings to eligible youth (see Savings Program Requirements 11 and 12).
3. For each youth participating in the Savings Program, societies shall allocate the current monthly OCBE payment per youth to the Savings Program for each month that the youth is in care or in customary care, or in a VYSA. The OCBE payments are to be saved (hereafter "savings") by societies on behalf of eligible youth.
4. Where a youth has been in care or in customary care for 12 consecutive months when he or she turns 15 years old, societies shall allocate the OCBE payment amounts to the Savings Program for that youth beginning with the month that the youth turned 15 years old.

Where a youth meets the eligibility requirement of being in care or in customary care for 12 consecutive months after he or she turns 15 years old, societies shall allocate the OCBE payment amounts to the Savings Program for that youth starting with the month that he or she turned 15 years old or came into care or customary care, whichever occurred later.

Where a youth enters into a VYSA, the society shall allocate OCBE savings funds into a savings account, starting with the month the society begins receiving CSA payments on behalf of the youth. Where CSA payments are received later than the effective date of the VYSA, the society shall deposit OCBE savings funds retroactively to when the VYSA came into effect.

5. Societies may hold the savings for eligible youth within their Fund with ledger accounting for individual youth, or in a separate general ledger account with ledger accounting for individual youth, in accordance with the society's business practices and generally accepted accounting principles. Funds allocated to the Savings Program shall not be used by societies for any purposes other than providing savings to assist youth with their basic needs upon leaving care or the expiry or termination of the youth's VYSA, as set out in this Directive.
6. Societies shall generate and provide savings statements at least twice per year (i.e. once every six months) to each eligible youth and to the worker assigned to the youth that indicate the amount of savings, including any interest accrued, being held on the youth's behalf.
7. Societies shall disburse savings to each eligible youth using one of three methods of disbursement that has been agreed upon with the youth and meets the youth's needs and interests:
 - Total amount directly to youth;
 - Total amount to third parties on behalf of youth; or

- Partial amount directly to youth and partial amount to third parties on behalf of youth.

Societies shall determine the method of disbursement for each eligible youth as set out in Savings Program Requirements 11 and 12 below.

The discussion with the youth about the options for disbursement and the agreed upon approach shall be documented in the youth's file.

8. Societies shall work with each eligible youth to assist them to meet the following requirements for the Savings Program (hereafter "Savings Program Requirements"):
 - Acquire financial skills and demonstrate financial competency relevant for independent living;
 - Establish a personal bank account, or an alternative savings mechanism to receive funds where banking is not feasible; and
 - Develop an appropriate plan for the use of the savings.
9. To support eligible youth to meet the Savings Program requirements, societies shall make available to each eligible youth a program, which is consistent with the Ministry's financial literacy program framework, to acquire financial skills and demonstrate financial competency appropriate to the youth's cognitive and developmental skills (hereafter "Financial Literacy Program"). This Financial Literacy Program shall be delivered to each youth either through the society directly or another entity (e.g., community-based youth-serving agency) that has expertise in effectively teaching financial skills to youth.
10. Societies shall disburse the total savings, including any interest, to eligible youth **no later than six months** after society care, customary care, or the YXSA has ended for that youth with no prospect of resumption unless otherwise agreed to by the youth, but no later than 12 months after society care, customary care, or the YXSA has ended. The discussion with the youth about the timing of disbursement and the agreed upon approach shall be documented in the youth's file.

In exceptional circumstances (e.g., youth completing a Youth Criminal Justice Act (YCJA) custodial sentence after age 18) societies shall have the discretion to extend the time period within which the savings must be disbursed to eligible youth.
11. Where a youth has successfully met the Savings Program requirements, the society shall disburse the total savings, including any interest, to the youth directly into his or her bank account (or an alternative mechanism where banking is not feasible).
12. Where a youth has not successfully met the Savings Program requirements, the society shall meet with the youth to establish a plan for the disbursement of all or part of the savings to third parties (e.g., rent payments to landlord) on behalf of the youth.
13. Society workers shall record discussions with the youth regarding the Savings Program in the youth's file, including discussions about the:
 - Savings Program requirements;
 - Methods of disbursement and when the funds will be disbursed, including the agreement that was reached with the youth in these regards;
 - Savings statements that are generated twice a year (i.e. once every six months); and
 - Youth's progress in meeting the Savings Program requirements.
14. Societies shall inform society staff, foster parents, residential care operators, and probation officers/case managers (where applicable) about the purpose of the Savings Program and encourage them to discuss this program and the youth's progress with respect to the Savings Program requirements as opportunities arise.
15. Each society shall review its operating policies and procedures for the Savings Program and update them accordingly. Updated documents shall be reviewed by its Ministry Regional Office, as appropriate, for compliance with this Directive.
16. Societies shall develop and monitor written protocols that enable effective case coordination and planning to take place between society workers and probation officers/case managers for youth eligible to participate in the Savings Program who are placed in detention or serving a YCJA custodial sentence while in the care of a society or in a YXSA.
17. In cases where an eligible youth cannot be located at the time that society care, customary care, or the YXSA has ended, the society shall hold the funds saved on behalf of the youth for a maximum of one year from the date that care, customary care, or the YXSA ended, or one year from the agreed upon date of disbursement (if the disbursement date was delayed past six months per Savings Program requirement 10 above), to allow for the society to make reasonable efforts to locate the youth or for the youth to contact the society, and document these efforts in the youth's file. If the savings are not disbursed to the eligible youth within the one year period, the society shall re-allocate these funds to the Activities Program.
18. Where an eligible youth dies prior to qualifying for the disbursement of the savings, the society shall re-allocate these funds to the Activities Program.
19. Societies shall continue to provide any and all financial supports currently provided by the society to youth participating in the Savings Program. The provision of savings shall not have a detrimental impact on a youth's overall eligibility to receive other funds or services provided by the society as he or she transitions from care or out of the YXSA, including funds that may be provided through a Continued Care and Support for Youth agreement with the society.

OCBE Payments

OCBE payments will be made to each society monthly. The monthly payment will be equivalent to the number of children and youth for whom the society is receiving the CSA for that month (as provided by the Canada Revenue Agency) multiplied by the current maximum monthly OCB amount. Consistent with the CSA process administered by the Canada Revenue Agency, societies will receive the OCBE payments one month in arrears.

i.e., number of children and youth for whom the society receives the CSA for a given month x OCB maximum monthly benefit per child (OCBE payment) = monthly OCBE amount flowed to the society

The Fund may be accessed on behalf of any child or youth in care or customary care, ages 0 to 17, for the purposes of facilitating participation in identified recreational, educational, cultural and social opportunities regardless of whether or not a society has applied for the CSA on their behalf.

The Fund may be accessed on behalf of a youth in a YXSA for the purposes of facilitating participation in identified recreational, educational, cultural and social opportunities once the society has started receiving CSA payments on behalf of the youth.

OCBE Fund Administration

Societies shall access the Fund to support the achievement of the outcomes identified in this Directive.

Recreational, educational, cultural and social opportunities must be considered for all children and youth in care or customary care between 0 to 17 years of age and youth in a VYSA, ages 16 and 17, for whom the society is in receipt of the CSA, in alignment with the plan for each individual child. In addition to accessing the Fund for recreational, educational, cultural and social opportunities for older youth in care or in a VYSA for whom the society is in receipt of the CSA, the Fund shall also be accessed for older youth in care between 15 to 17 years of age and youth in a VYSA for whom the society is in receipt of the CSA in support of their participation in the Savings Program.

Managing OCBE Funds and Reporting Activity

Each society shall report revenues, expenditures and the balance of the Fund as a separate general ledger Fund in agency year-end Audited Financial Statements, and annual reports to the ministry, and in other reports or reviews as requested.

Each society may retain eligible but unspent monies held in the Fund for use in a future year for the purposes described by this Directive. Any interest accrued by the Fund will remain in the Fund to be used for the purposes described by this Directive.

Societies are not permitted to use monies in the Fund for any purpose other than those specified by this Directive. In the annual report to the Ministry, society executive directors are required to confirm by signature that all OCBE funds used within the fiscal year met the requirements of this Policy Directive and were not used on any ineligible expenses as outlined in Requirement #8 of the Activities Program section.

For reporting purposes to the Ministry, societies will identify whether higher educational achievement, higher degree of resiliency, social skills and relationship building, or smoother transition to adulthood is the outcome that most closely matches the goal of the funded activity, as identified in the plan for the child.

Using the Template provided by the Ministry, societies shall report to the Ministry on an annual basis as follows:

Activities Program

- A. Number of children and youth in care and in customary care between 0 to 17 and youth in a VYSA for whom the society is in receipt of the CSA, on whose behalf the Fund has been accessed and percentage of total children and youth in care and in customary care and youth in a VYSA for whom the society is in receipt of the CSA accessing the Fund.
- B. Of the total number of children and youth who participated in activities/programs, number and percentage of total Fund users, by age, who participated in activities focussed on:
 - a. Higher educational achievement;
 - b. Higher degree of resiliency, social skills and relationship building;
 - c. Smoother transition to adulthood.
- C. Expenditures by:
 - a. Higher educational achievement;
 - b. Higher degree of resiliency, social skills and relationship building;
 - c. Smoother transition to adulthood; and
- D. Total fiscal year revenues into, and expenditures from, the Fund.

Savings Program

- a. Total amount of OCBE revenues being allocated to the Savings Program;
- b. Total number of eligible youth for whom OCBE funds are being held in the Savings Program;
- c. Total number of eligible youth, by age, who received OCBE funds from the Savings Program;
- d. Total amount of OCBE funds paid out of the Savings Program to eligible youth, by age; and
- e. Total number of eligible youth, by age, who received either a lump sum OCBE payment or on whose behalf the society made structured OCBE payments to the youth and/or third parties.

Effective Date

This policy directive will come into effect on **April 30, 2018**

Issuance Of Policy Directive CW 002-18: **April 13, 2018**

Original signed by:

Jennifer Morris, Assistant Deputy Minister
Policy Development and Program Design Division
Ministry of Children and Youth Services

Nadia Cornacchia, Assistant Deputy Minister
Service Delivery Division
Ministry of Children and Youth Services

Footnotes

[1] "Children and youth in care and in customary care" refers to children who are in the care of a society either pursuant to a court order or a Temporary Care Agreement made under the Child and Family Services Act before April 30, 2018, or under the Child, Youth and Family Services Act after April 29, 2018 and children in customary care. Customary care means the care and supervision of a First Nations, Inuit or Métis child by a person who is not the

child's parent according to the custom of the child's community. The home must meet foster care licensing regulations and standards, there must be a customary care agreement in place, the child must be supervised by a society, and a customary care Band or First Nations, Inuit or Métis community declaration must be in place.

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