

WEECHI-IT-TE-WIN FAMILY SERVICES LTD.

FINANCE POLICY

REVISED: March 8, 2016

Board Approved: April 14, 2016

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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INTERPRETIVE PHILOSOPHY	0102
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- .1 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.
- .2 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.
- .3 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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- .4 The Board has the power to create and disband committees. The Finance Committee is a committee that has been created by the Board, and the power of the Finance Committee established by the Board include the development of Finance Policy and amendments, the review of annual operational and project funding agreements and budgets and submission of timely recommendations on these matters to the Board for approval. The Finance Committee in conjunction with the Executive Director and the Director of Administration will review budgets and funding agreements in consultation with the Personnel and Services Committees.

- .5 The division of powers and responsibilities between and among the Board, Finance Committee, Executive Director and Secretary-Treasurer are as follows:

The BOARD:

- (1) establishes the Finance Committee and its 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 Finance Committee;

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The FINANCE COMMITTEE:

- (1) develops and recommends Finance Policy to the Board, as more particularly set forth in the Policy No.0104 - Finance Committee Terms of Reference.

The EXECUTIVE DIRECTOR:

- (1) implements and applies the Finance Policy;
- (2) recommends clarifications and amendments to the Finance Committee 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 and acts as Chairperson of the Finance Committee;
- (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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- .6 The Board may at any time, in its discretion, amend any portion of this Finance Policy (which is usually done upon the advice of the Finance Committee 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.
- .7 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 Finance Committee is guided by the philosophy and principles of Naaniigaan Abinoojii.

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GENERAL		
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- .1 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.
- .2 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.

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- .3 Therefore, children are sacred and the responsibility for the care, protection and nurturance of children extends to all Anishinaabe people.
- .4 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.

"Finance Committee" means the Finance Committee of Weechi-it-te-win's Board of Directors;

"First Nations" means Seine River, Nigigoonsiminikaaning, Mitaanjugamiing, 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, Director of Naaniigaan Abinoojii, Director of Nanaadawewinan, and Human Resource Manager.

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

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"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 35 hours;.

"Personnel Committee" means the Personnel Committee of Weechi-it-te-win's Board of Directors;

"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;

"Services Committee" means the Services Committee of Weechi-it-te-win's Board of Directors;

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

"Temporary employment" means employment which is time, term and/or project limited;

"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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- .1 The Finance Committee is a standing committee that has been created by the Board. The members of Weechi-it-te-win establish the membership of the Finance Committee by selection or voluntary participation at each annual meeting of Weechi-it-te-win. Any vacancies which occur by virtue of resignation or other reason in the membership of the Finance Committee may be filled by appointment of the Board from among Weechi-it-te-win's members to sit on the Finance Committee until the next annual meeting of the membership of Weechi-it-te-win.
- .2 The duties of the Finance Committee are:
- (1) to ensure the proper administration of the finances and financial operations of Weechi-it-te-win;;
 - (2) to review implementation of the Finance Policy by the Executive Director from time to time;
 - (3) to review any changes to the Finance Policy proposed by the Executive Director;
 - (4) to recommend revisions to the Finance Policy illustrating the administrative and financial effects of the recommended revisions;
 - (5) to review financial statements on a monthly basis and to review year end audited financial statements;
 - (6) to review and recommend annual and project specific operating budgets, new salary schedules and funding agreements;

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.3 The Finance Committee shall be comprised as follows:

- (1) a minimum of three (3) and maximum of (5) persons, all of whom must be voting members of Weechi-it-te-win;
- (2) the Chairperson of the Finance Committee shall be the Secretary-Treasurer of Weechi-it-te-win. In the absence of the Secretary-Treasurer at a meeting, any other member of the Committee present may replace the Secretary/Treasurer as Chairperson for that meeting with full voting privileges;
- (3) no First Nation may have more than one of its members on the Finance Committee at any given time.
- (4) Any absent Finance Committee member at a meeting may be represented by proxy with full voting privileges. That proxy must be a Corporate member as identified by that First Nation's Band Council Resolution.
- (5) If the Secretary-Treasurer is absent from a meeting and sends a proxy in his/her place, a regular Committee member will take the place of Chairperson for that meeting.

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.4 The procedures of the Finance Committee shall be as follows:

- (1) a majority of the Finance Committee members shall constitute a quorum for meeting purposes. If a quorum is not present at the opening of a meeting of the Finance Committee, the persons present and entitled to vote may discuss the meeting agenda and materials but for information purposes only and may adjourn the meeting to a fixed time and place but may not transact any business;
- (2) approvals of the Finance Committee shall be made by consensus, but failing consensus, by a majority vote of the Committee members present. In case of an equality of votes, the Chairperson of the Finance Committee shall have a second or casting vote in addition to his/her original vote;
- (3) if a quorum exists at the beginning of a meeting but members leave, thereby removing the required quorum, the remaining agenda items may be reviewed but for information purposes only.
- (4) if an approval is required and a Finance Committee meeting cannot be assembled, the Executive Director or designate may prepare an explanation of the recommendation required and draft an appropriate resolution and contact the Finance Committee members to review the explanation and resolution by conference call, fax, or email. An approval made by this process requires a majority agreement of the members of the Finance Committee.

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- (5) meetings of the Finance Committee may be convened by order of the Board or Chairperson of the Finance Committee, or his/her designate, at any date and time and at any place approved by the Board. A printed, written or typewritten notice or telephone call stating the day, hour and place of meeting shall be given by delivering notice to each member of the Finance Committee by fax, personal notice, email, letter or telephone call at least five business days (5) before the date of the meeting;
- (6) a member of the Finance Committee may in any manner waive the required notice for a meeting of the Committee, and the attendance of any Committee member at a meeting called will constitute waiver of the requirement for notice of that meeting, except if the member attends the meeting specifically to object to the failure to give notice as required; and
- (7) the unintentional omission to give notice of any meeting of the Finance Committee shall not invalidate any recommendation passed or any proceedings taken at any meeting of the Finance Committee.

- .5 The term of membership on the Finance Committee shall be from the date of appointment until the next annual general meeting of the members of Weechi-it-te-win.
- .6 At the first meeting of the Finance Committee following the annual general meeting of Weechi-it-te-win, the Finance Committee shall review the budget established for the operation of the Finance Committee for that fiscal year of Weechi-it-te-win. This budget and any amendments proposed shall then be recommended by the Finance Committee to the Board for their approval.

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- .7 The Finance Committee shall provide minutes and all appendices of each Committee meeting to the Board at their next meeting.
- .8 The Finance Committee is a working group internal to the operation of Weechi-it-te-win. As such, the Finance Committee has no external authority to act on behalf of the Board or Weechi-it-te-win in any matters, but may exercise only that internal authority as is expressly set out in this Finance Policy or as is delegated from time to time by resolution of the Board. The Finance Committee's primary obligation shall be to review financial matters as is set out in this Finance Policy and to make recommendations to the Board with respect to its administration.
- .9 The Finance Committee has no authority to amend the Finance Policy. All amendments recommended by the Finance Committee must receive Board approval before coming into effect.

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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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- .1 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.
- .2 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.
- .3 The Finance Committee 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 Finance Committee 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 Finance Committee shall consult with other relevant Committees of Weechi-it-te-win and MCYS as appropriate.

All budgets must be approved by the Board.

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(b) Administrator and Contracting Agency Proposals

The Finance Committee, along with other relevant Committees, 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.

Both the Finance Committee and other relevant Committees shall recommend the acceptance or rejection of all proposals stating reasons for their decisions.

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- .1 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.
- .2 The Director of Administration or his/her delegated staff, shall attend monthly Finance Committee meetings in order to review the financial statements for the last quarter, and clarify variances between actual expenditures and approved budget line items. The Executive Director at his/her discretion may attend these meetings.
- .3 The Director of Administration shall provide financial statements and other relevant reports to the Finance Committee on a monthly basis. The Chairperson of the Finance Committee shall provide a summarized version of the financial statements to the Board at regular meetings as part of the Committee's report.
- .4 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.
- .5 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 based on the recommendations of the Finance Committee.
- .6 Any proposed amendments to the approved budgets will be referred to the Finance Committee for their review with supporting documentation attached and will become part of the Finance Committee report to the Board.

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BANKING CONTROLS	REVISED:	March 8, 2016
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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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- .1 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.
- .2 All cheques, deposits and expenditures shall be reconciled with the Bank Statement on a monthly basis.
- .3 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.
- .4 The Accounting & Procedure Manual will be reviewed by the Finance Committee on an annual basis or as required.

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- .1 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.
- .2 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 Finance Committee before approval of the Board is sought and prior to the expenditure or commitment being made.
- .3 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.
- .4 The procedures for expenditures will comply with the Accounting & Procedure Manual.

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- .1 The Executive Director may authorize a line of credit or periodic demand loans to cover the operational requirements of the Corporation.
- .2 The Executive Director may arrange financing on capital expenditures on terms and conditions approved by the Board.

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WEECHI-IT-TE-WIN FAMILY SERVICES INC.

SECTION	SUBJECT	NO.0304
Section 03	Physical Assets	PAGE
BANKING CONTROLS	REVISED:	March 8, 2016
AND EXPENDITURES	BOARD APPROVED:	April 14, 2016

- .1 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.
- .2 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.
- .3 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 Finance Committee on or about March 31st in each year.

FINANCE POLICY MANUAL

WEECHI-IT-TE-WIN FAMILY SERVICES INC.

SECTION	SUBJECT	NO.0305
Section 03 BANKING CONTROLS AND EXPENDITURES	Signing Authority and President's Stamp	PAGE
	REVISED:	March 8, 2016
	BOARD APPROVED:	April 14, 2016

- .1 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.
- .2 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.
- .3 All "Special Agreements" that require expenditure of funds outside of the approved operating budget will require approval by the Board by resolution.
- .4 The President's stamp contains the signature of the current Board President.
 - .1 The Stamp will be updated after each Annual General Meeting with the newly elected Board President's signature.

FINANCE POLICY MANUAL

WEECHI-IT-TE-WIN FAMILY SERVICES INC.

SECTION	SUBJECT	NO.0305
Section 03 BANKING CONTROLS AND EXPENDITURES	Signing Authority and President's Stamp	PAGE
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.2 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.

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

.4 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.

.5 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.

.6 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.

FINANCE POLICY MANUAL

WEECHI-IT-TE-WIN FAMILY SERVICES INC.

SECTION	SUBJECT	NO.0306
Section 03	Petty Cash Funds	PAGE
BANKING CONTROLS AND EXPENDITURES	REVISED:	March 8, 2016
	BOARD APPROVED:	April 14, 2016

- .1 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) Finance Petty Cash Fund | \$ 250.00 |
| (3) GAP Petty Cash Fund | \$1,000.00 |
- .2 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.
- .3 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.
- .4 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).
- .5 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.

FINANCE POLICY MANUAL

WEECHI-IT-TE-WIN FAMILY SERVICES INC.

SECTION	SUBJECT	NO.0307
Section 03 BANKING CONTROLS AND EXPENDITURES	Donations	PAGE 1
	REVISED:	March 8, 2016
	BOARD APPROVED:	April 14, 2016

.01 Weechi-it-te-win shall not make donations 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.

FINANCE POLICY MANUAL

WEECHI-IT-TE-WIN FAMILY SERVICES INC.

SECTION	SUBJECT	NO.0308
Section 03 BANKING CONTROLS AND EXPENDITURES	Contributions	PAGE 1
	REVISED:	March 8, 2016
	BOARD APPROVED:	April 14, 2016

- .1 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.
- .2 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 Finance Committee for approval.

FINANCE POLICY MANUAL

WEECHI-IT-TE-WIN FAMILY SERVICES INC.

SECTION	SUBJECT	NO.0309
Section 03 BANKING CONTROLS AND EXPENDITURES	Charitable Funds	PAGE 1
	REVISED:	March 8, 2016
	BOARD APPROVED:	April 14, 2016

1. 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.
2. 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
3. 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.
4. 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).
5. 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.

FINANCE POLICY MANUAL

WEECHI-IT-TE-WIN FAMILY SERVICES INC.

SECTION	SUBJECT	NO.400
Section 04	Summary	PAGE
FUNDING PROPOSALS	REVISED:	March 8, 2016
AND AGREEMENTS		
	BOARD APPROVED:	April 14, 2016

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
FUNDING PROPOSALS AND AGREEMENTS	REVISED:	March 8, 2016
	BOARD APPROVED:	April 14, 2016

- .1 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 both the Executive Director and the Finance Committee, in addition to the Service Committee and any other committee of Weechi-it-te-win which may logically be required to provide its input.
- .2 The Executive Director and the Finance Committee, in addition to any other Board Committee involved, shall then 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.
- .3 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.
- .4 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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WEECHI-IT-TE-WIN FAMILY SERVICES INC.

SECTION	SUBJECT	NO.0402
Section 04	Agency Contracting Services	PAGE
FUNDING PROPOSALS AND AGREEMENTS	REVISED:	March 8, 2016
	BOARD APPROVED:	April 14, 2016

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.

1. 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.
2. 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".
3. 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.
4. Proposals, contracts, work plans, value amount, length of project, evaluation method must be submitted to the various committee's for their review and consideration.
5. 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
FUNDING PROPOSALS AND AGREEMENTS	REVISED:	March 8, 2016
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6. If a need is identified, the request must go through the governance committee process for approval.

Services Committee - recommends approval pending service need

Finance Committee - recommends approval pending the availability of funding

Personnel Committee – recommends approval for personnel hiring if so required

Board of Directors – final approval and selection authority

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WEECHI-IT-TE-WIN FAMILY SERVICES INC.

SECTION	SUBJECT	NO.0500
Section 05 REPORTING	Summary	PAGE
	REVISED:	March 8, 2016
	BOARD APPROVED:	April 14, 2016

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	Financial Reports	PAGE
REPORTING	REVISED:	March 8, 2016
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- .1 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 that the Chairperson of the Finance Committee receives the following reports at each Committee 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.
- .2 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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WEECHI-IT-TE-WIN FAMILY SERVICES INC.

SECTION	SUBJECT	NO.0502
Section 05	First Nation Reports	PAGE
REPORTING	REVISED:	March 8, 2016
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- .1 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.
- .2 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 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.
- .3 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.
- .4 The Executive Director shall advise the Finance Committee and Board of all circumstances where Weechi-it-te-win has been required to withhold Service Agreement payments to First Nations at each Board meeting.
- .5 Weechi-it-te-win may terminate the Agreement in accordance with the Service Agreement.

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WEECHI-IT-TE-WIN FAMILY SERVICES INC.

SECTION	SUBJECT	NO.0503
Section 05 REPORTING	First Nation Service Agreements / Audits	PAGE
	REVISED:	March 8, 2016
	BOARD APPROVED:	April 14, 2016

- .1 The First Nation audit of revenue and expenditures shall be submitted on or before July 31st of each year.
- .2 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.
- .3 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.
- .4 The Executive Director shall advise the Finance Committee and 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	First Nation Funding	PAGE
REPORTING	Requests	March 8, 2016
	REVISED:	
	BOARD APPROVED:	April 14, 2016

1. 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.
2. 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.
3. All proposals must be submitted to the Weechi-it-te-win Family Services Inc. Finance Committee. The Finance Committee will review proposals on a case by case basis. The Finance Committee will evaluate and make recommendations to the Board of Directors.
4. All proposal requests that are addressed to the Board will be referred back to the Finance Committee for review and recommendation to the Board.

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WEECHI-IT-TE-WIN FAMILY SERVICES INC.

SECTION	SUBJECT	NO.0600
Section 06	Summary	PAGE
EXPENSES	REVISED:	March 8, 2016
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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
	REVISED:	March 8, 2016
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- .1 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.
- .2 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.
- .3 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
	REVISED:	March 8, 2016
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- .4 No Director seeking approval for his or her own travel shall participate in the decision as to whether or not travel should be granted.
- .5 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.
- .6 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.
- .7 No travel advances may be granted to any Director, staff person or other authorized person who has an outstanding travel advance.
- .8 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
	REVISED:	March 8, 2016
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- .1 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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WEECHI-IT-TE-WIN FAMILY SERVICES INC.

SECTION	SUBJECT	NO.0602
Section 06 EXPENSES	Expense Rates Applicable	PAGE
	REVISED:	March 8, 2016
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- .2 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.
 - (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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WEECHI-IT-TE-WIN FAMILY SERVICES INC.

SECTION	SUBJECT	NO.0602
Section 06 EXPENSES	Expense Rates Applicable	PAGE
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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
13.60	12.85	36.30	62.75	17.30

- .3 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
	REVISED:	March 8, 2016
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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.
- .4 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.
- .5 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.
- .6 All persons attending WFS Corporate business meetings shall be provided the appropriate meal by the Corporation.
- .7 Staff will be provided meals at cost when required to work overtime.

FINANCE POLICY MANUAL

WEECHI-IT-TE-WIN FAMILY SERVICES INC.

SECTION	SUBJECT	NO.0603
Section 06 EXPENSES	Corporate Credit Cards	PAGE
	REVISED:	March 8, 2016
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1. 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 \$5,000 unless otherwise authorized by the Board.
2. All business activities of the Executive Director may be conducted with the use of the credit card.
3. 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.
4. The Executive Director shall be responsible for the card issued to him/her.
5. No other credit cards shall be obtained by Weechi-it-te-win for any purpose without the express written approval of the Board.
6. The monitoring of the usage will be reviewed on a regular monthly basis by the Director of Administration or his/her delegate.
7. 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
	REVISED:	March 8, 2016
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- .1 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.
- .2 The Executive Director will approve or reject requests from staff for child care cost reimbursements prior to travel.

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WEECHI-IT-TE-WIN FAMILY SERVICES INC.

SECTION	SUBJECT	NO.0605
Section 06 EXPENSES	Vehicle Expense Credit Card	PAGE
	REVISED:	March 8, 2016
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- .1 A credit account controlled by credit card will be available at designated gas stations for use for Weechi-it-te-win purposes only for Agency leased/owned vehicles.
- .2 The credit card will remain on location at designated gas stations and may not be removed by staff except by or with the written approval of the Executive Director or Director of Administration.
- .3 WFS will provide the designated gas stations with all necessary details to correctly identify all WFS leased/owned vehicles.
- .4 WFS will provide the designated stations with updated listing of those staff who are authorized to use the credit card and notify the stations when changes occur.
- .5 Purchases are restricted to WFS vehicles only, by WFS authorized staff.
- .6 Purchases will be restricted to gas, oil, car wash and other essential car maintenance fluids.
- .7 Improper use of the credit card by staff will be cause for discipline including dismissal.
- .8 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.

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WEECHI-IT-TE-WIN FAMILY SERVICES INC.

SECTION	SUBJECT	NO.0605
Section 06 EXPENSES	Vehicle Expense Credit Card	PAGE
	REVISED:	March 8, 2016
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- .9 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 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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SECTION	SUBJECT	NO.0606
Section 06 EXPENSES	Non-Employee Vehicle Use	PAGE
	REVISED:	March 8, 2016
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1. Agency vehicles are to be utilized by Agency employees during society business only. Priority will be given to employees at all times.
2. 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.
3. First Nations will be charged a rate per kilometer for the use of agency vehicles. This rate will be in accordance with the Society's approved mileage rate.
4. 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.
5. 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 Licence. 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	Summary	PAGE
PAYROLL/BENEFITS	REVISED:	March 8, 2016
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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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SECTION	SUBJECT	NO.0701
Section 07	Group Benefits Plan	PAGE
PAYROLL/BENEFITS	REVISED:	March 8, 2016
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- .1 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. 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
PUBLIC SERVICE STANDARDS	REVISED:	March 8, 2016
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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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1. 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.
- .2 Original receipts (not photocopies) must be submitted with all claims.
- .3 Managers must ensure that appropriate record retention arrangements are in place for claims documentation.
- .4 Overpayments, namely amounts reimbursed or paid that are not in accordance with each society's policy, shall be recovered from the claimant.
- .5 All claims must be submitted on a timely basis.
- .6 Persons approving claims for reimbursement are responsible for monitoring compliance with each society's policy.

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- .7 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

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

- .9 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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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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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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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

1. 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?
2. Vehicles are to be acquired as necessary for children's aid societies to deliver child welfare programs.
 3. 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.
 4. 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.
 5. 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

6. 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

7. 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.
8. 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

9. 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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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

1. 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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2. 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.
3. Societies must not artificially subdivide projects, procurements or contracts to avoid any requirements of this Policy Directive.

RESPONSIBLE MANAGEMENT

4. 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.
5. 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.

6. Each society's policy will outline a delegation of authority for approval of all procurements.
7. 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

8. Societies must undertake planning as an integral part of the acquisition process
9. 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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WEECHI-IT-TE-WIN FAMILY SERVICES INC.

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POLICY DIRECTIVE: CW 001-08 Registered Education Savings Plans (RESPs)

On July 20, 2006, the federal government began providing the Universal Child Care Benefit (UCCB) directly to Children's Aid Societies (CASs) for children in care under the age of six. The UCCB is a monthly benefit of \$100 paid to the families of all children of this age with the intent to support their child care choices. This policy directive under s 20.1 of the Child and Family Services Act requires CASs to manage funds equivalent to amounts received through the UCCB in the following manner:

1. Effective immediately, establish RESPs for Crown wards for whom the CAS has received UCCB funds since July 2006.
2. Beginning no later than 12 months from the effective date of the directive, establish RESPs for society wards who have been society wards for at least six consecutive months and for whom the CAS receives UCCB funds.
3. Beginning no later than 12 months from the effective date of the directive, establish RESPs for children in formal customary care¹ who have been in formal customary care for at least six consecutive months and for whom the CAS receives UCCB funds.
4. For eligible children, CASs will initiate the process to secure birth registration and Social Insurance Numbers (SIN) within one month of the child becoming eligible for an RESP. In formal customary care arrangements where a child is eligible for an RESP, a CAS should work with the parents to obtain a SIN. If the CAS is able to obtain a SIN, the same procedures will apply (see section 2 below).
5. After the eligibility criteria have been met and an RESP has been opened, the CAS will contribute an amount equal to the UCCB funds received for the child into that child's RESP. CASs are encouraged to work with the RESP plan provider when establishing agency procedures.

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6. One-time implementation provision: In February 2007, the ministry sent a memo to CASs to provide direction on the use of UCCB funds collected on behalf of children who are no longer in care or receiving service from the CAS. CASs were directed to make reasonable efforts to establish contact with the child's parent(s) or legal guardian(s), and if successful, encourage them to open an RESP for their child using the UCCB funds accrued by the CAS on behalf of their child. If a CAS was unable to contact the family, the funds were to be held in a General Ledger Suspense Account pending further direction. CASs are now required to use these funds (those collected from July 2006 until the effective date of the directive) to establish RESPs for Crown wards for whom the CAS does not receive the UCCB beginning with those who are six and continuing chronologically as long as the funds hold.² In order to maximize the federal contributions to the plan, CASs should open each RESP with a minimum of \$500 (see section 1 below for an explanation of federal contributions).
7. From the effective date of this directive, any UCCB funds collected by the CAS on behalf of a child who is not eligible for an RESP must be distributed equally across all other active RESPs³ for which they are the subscriber.
8. A CAS must maintain proper documentation for audit purposes for all UCCB revenue and RESP contributions.
9. A CAS must hold the RESP until the beneficiary either:
 - Enrols and registers in a qualifying postsecondary education or vocational training program; or
 - Reaches 25 years of age (see section 4 for redemption details).

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10. CASs must develop agency policies for providing RESP funds to the beneficiary in both circumstances described in item #9 above.
11. Where a beneficiary does not pursue a qualifying program of postsecondary education or vocational training by age 25, the CAS will close the RESP and provide the principal contributed and interest accumulated on the principal to the beneficiary (see section 4 for details on qualifying programs).
12. Where a CAS has been unsuccessful in all reasonable efforts to contact a beneficiary who has not claimed their RESP funds, the CAS must distribute the eligible funds from that RESP equally across all active RESPs for which the CAS is the subscriber (see section 4 below).

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As defined by the federal Income Tax Act, the following terms are used in the above RESP 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 education after high school.
- 2 **Beneficiary:** any person named by the subscriber of an RESP to receive money for education after high school from the RESP in the form of Education Assistance Payments (EAPs).
- 3 **Subscriber:** a person, or Children's Aid Society who opens an RESP and may make contributions to that RESP on behalf of an individual named as beneficiary.
- 4 **Canada Education Savings Grant (CESG):** a grant offered by the federal government to encourage subscription to RESPs whereby deposits are made directly from Human Resources and Skills Development Canada (HRSDC) into the RESP.
- 5 **Canada Learning Bond (CLB):** a grant offered by the federal government to help modest-income families who qualify for the National Child Benefit Supplement to start saving for their child's postsecondary education. Deposits are made directly from HRSDC into the RESP.
- 6 **Education Assistance Payments (EAPs):** payments made up of the Canada Education Savings Grant (CESG), the Canada Learning Bond (CLB), and income earned on the money saved in the RESP.

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7. **Target Education Funds:** an investment portfolio that is aligned directly with a child's anticipated post-secondary education start date. The advantage of these funds is an asset mix that evolves over time from growth-oriented investments to more conservative. The investments provide growth potential up front and as the target date approaches, each RBC Target Education Fund becomes more conservative. The plan self-adjusts over time.

8. **RESP Provider:** any person or organization offering an RESP to the public. RBC has been selected as the national provider for RESPs for children in care.

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PERQUISITES POLICIES & PROCEDURES

POLICY:

The Agency does not allow any perquisite ("Perks") to our Board members, employees or any person associated with Weechi-it-te-win Family Services. Any variance to this policy must be with the approval of the Executive Director.

PROCEDURES:

1. **Definition:** A perquisite ("perk") is a privilege that is provided to an individual or group of individuals, provides personal benefit that is not available to others.

2. Scope :

(i) These procedures apply to:

- i) Board members
- ii) Employees
- iii) Appointees
- iv) Elected officials

(ii) These procedures do not apply to:

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- i) Provisions in collective agreements
- ii) Insured benefits
- iii) Items generally available on a non-discriminatory basis for all or most employees (ie) pension plans, EAP
- iv) Health and safety requirements (i.e.) work boots, safety goggles
- v) Employment accommodations (i.e.) accessibility considerations such as religious holidays, special work stations, work hours
- vi) Expenses covered under an organization's travel expenditures

3. Principles:

This directive is based on three key principles:

- a. Accountability- Organizations are accountable for their use of public funds . All expenditures support business objectives.
- b. Transparency- organizations are transparent to stakeholders. The rules for perquisites are clear and easily understood.
- c. Value for money- taxpayer dollars are used prudently and responsibly

4. The Agency is not allowed to purchase any of the following perquisites under any circumstances nor by any means (i.e.) offer of employment , a promise of a benefit, an employment contract , or a reimbursement of expense:

- a) Club membership for personal recreation or socializing purposes such as golf clubs, social clubs, and fitness clubs
- b) Season tickets to cultural or sporting events
- c) Clothing allowances not related to health and safety or special job requirements
- d) Access to private health clinics (medical services outside those provided by the provincial health care system or by employer's group insured benefits plans
- e) Professional advisory services for personal matters, such as tax or estate

5. Perquisites that are not related to business requirements are not allowed. Only in limited and exceptional circumstances will a perquisite be allowed when demonstrated to be a business related requirement for the effective performance of an individual's job.

6. Approval of any allowable perquisites outlined in these procedures, must be granted by the Executive Director.

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7. Records regarding any perquisites must be attached to the approval and maintained by the Director of Administration for verification and audit purposes.

8. On an annual basis the Director of Administration will produce a summary of perquisites that have been allowed (personal information will not be provided). This list will be available to the public, when requested.

Review of Policy:

This policy will be reviewed within a four year cycle or sooner if necessary. (Ministry directive Broader Public Sector Perquisites directive effective August 2, 2011)