



FINANCIAL POLICIES

Reviewed by Board of Directors May 28, 2018

TABLE OF CONTENTS

	Page
Financial Planning	
Policy 1.1	Data Collection and Reporting3
Policy 1.2	Planning and Budget Submission Package3
Policy 1.3	Approval of Planning and Budget Submission4
Policy 1.4	Accounting Treatment of Assets4
Policy 1.5	Financial Representation5
Financial Management	
Policy 2.1	Society Reporting System5
Policy 2.2	Accounting Records6
Policy 2.3	Internal Control Over Payroll System6
Policy 2.4	Financial Review Process7
Financial Accountability	
Policy 3.1	Budget Approval and Monitoring7
Policy 3.2	Investment of Funds8
Policy 3.3	Borrowing and Banking Authority8
Policy 3.4	Signing Authority9
Policy 3.5	Annual Audit9
Policy 3.6	Statutory Reporting Requirements10
Policy 3.7	Management of Registered Educational Savings Plans10
Policy 3.8	Management of Ontario Child Tax Benefit11
Policy 3.9	Approval Authority12
Procurement	
Policy 4.1	Supply Chain Code of Ethics13
Contractual Relations and Purchased Services	
Policy 4.2	Purchase of Goods and Services13
Policy 4.2a	Procurement Threshold Values15
Policy 4.2b	Non-Competitive Process15
Policy 4.2c	Contract Management16
Policy 4.2d	Conflict of Interest17
Policy 4.2e	Segregation of Duties17
Policy 4.2f	Purchasing Cards17
Policy 4.3	Non-Retainable Revenue18
Society/Staff Expense Claims	
Policy 4.6	General Reimbursement Guidelines18
Policy 4.6a	Travel22
Policy 4.6b	Meals and Accommodations25
Hospitality	
Policy 4.7	General Hospitality Guidelines26
Policy 4.7a	Purchase/Provision of Beverages & Food for Internal Meetings & Events27
Policy 4.7b	Employee Recognition28
Policy 4.7c	Foster Parent Recognition29
Policy 4.7d	Volunteer Recognition30
Perquisites	
Policy 4.8	Guidelines for Perquisites31
Society/Executive and Board Expense Claims	
Policy 4.9	Executive and Board Travel32
Liability and Insurance	
Policy 5.1	Risk Level33

Policy 5.2	Liability Coverage	34
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Ministry of Child and Youth Services (MYCS) (the “Ministry”)

FINANCIAL SERVICES

The Children's Aid Society of the United Counties of Stormont, Dundas and Glengarry is a publicly funded service entity, which is responsible for the delivery of a critical human service. As such, the society must be accountable for the effective and efficient stewardship of the public funds entrusted to it.

POLICY 1.1

POLICY TYPE: FINANCIAL PLANNING

POLICY TITLE: DATA COLLECTION AND REPORTING

The Society will collect information about its services and service providers based upon definitions provided by MCYS, and utilize the data collected for planning and budgeting purposes on an ongoing basis.

The data is analyzed to determine any changes in service demand and expenditures, to develop projections and to compare Budget/Forecasts to actual costs. Summary reports are submitted, as required, to the Board of Directors of the Society, the Provincial Ministry and the Ontario Association of Children's Aid Societies.

Approved: January 2010
 Reviewed: November 20, 2017
 Revised: January 2010
 Effective: April 1, 2011

POLICY 1.2

POLICY TYPE: FINANCIAL PLANNING

POLICY TITLE: PLANNING AND BUDGET SUBMISSION PACKAGE

The Executive Director and the Director of Finance will develop annually an expenditure forecast, which sets out anticipated revenues and expenditures within a context provided by the annual operational plan.

The Society's budget development process complies with Ministry requirements and is characterized by:

- 1) A plan which
 - states its service objectives
 - reflects the Society's legislated mandate, mission statement, guiding principles and strategic plan

- states its expectations about monitoring and, if required, improving program effectiveness, program costs and cost effectiveness
- reflects input from the Senior Management team and appropriate committee(s) of the board
- reflects a systematic review of past performance and changing service and funding circumstances
- annual capital expenditure requirements for the year

2) Budget development based on

- the Society's service plan objectives
- realistic estimates of operating costs and anticipated revenue
- cost analysis of programs
- input into financial forecasting from the Senior Management team and appropriate committee(s) of the board
- identification of deficiencies in resources needed to meet service planning objectives and development of a work plan which recommends both short term (fiscal) and long term strategies for dealing with resource deficiencies
- capital expenditure requirements as outlined in a separate document

Approved: June 8, 2017
 Reviewed:
 Revised: November 20, 2017
 Effective: April 1, 2011

POLICY 1.3

POLICY TYPE: FINANCIAL PLANNING

POLICY TITLE: APPROVAL OF PLANNING AND BUDGET SUBMISSION

Budgets are approved by the board of directors and submitted to MCYS and/or other funders by the required date, except when other time lines are agreed upon by the board and relevant funding bodies.

Approved: January 2010
 Reviewed: November 20, 2017
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 Effective: April 1, 2011

POLICY 1.4

POLICY TYPE: FINANCIAL PLANNING

POLICY TITLE: ACCOUNTING TREATMENT OF ASSETS

The Society will identify the capital assets to be acquired or replaced during the year, and the funding sources for these acquisitions. External professional expertise will be utilized as necessary. The Director of Finance determines the financial guideline for the capitalization of assets. This process will be utilized for single capital items purchased in excess of \$10,000.

Approved: January 2010
Reviewed:
Revised: November 20, 2017
Effective: April 1, 2011

POLICY 1.5**POLICY TYPE:** FINANCIAL PLANNING**POLICY TITLE:** FINANCIAL REPRESENTATION

The Society policies require financial involvement and/or consultation with the Director of Finance when:

- the Society enters into discussions or negotiations with the staff union;
- existing programs, program development proposals or new program proposals are being reviewed;
- goods and services are purchased;
- when fund raising initiatives are undertaken;
- employees are hired (permanent and contractual);
- Transactions that involve significant financial obligation for the Society are conducted.

Approved: January 2010
Reviewed:
Revised: November 20, 2017
Effective: April 1, 2011

POLICY 2.1**POLICY TYPE:** FINANCIAL MANAGEMENT**POLICY TITLE:** SOCIETY REPORTING SYSTEM

The Society maintains a Reporting System that integrates the following:

- Financial Management Information System;
- Human Resource Information System;
- case information system;
- clinical Management Information System;
- Child Welfare Information System;
- internal recording information;
- internal review and audit systems;
- quality control and improvement systems;
- External review systems (Quarterly Ministry Audits, Annual Audit).

The Society Reporting Systems bring together information from these components on a timely basis and provides an integrated analysis of the services provided and the resources utilized. Service

delivery trends and significant changes in financial position are highlighted and reported to the Board as part of the Annual Operational Plan and the monthly progress reports on the implementation of the Plan through committees of the Board.

Approved: January 2010
 Reviewed:
 Revised: November 20, 2017
 Effective: April 1, 2011

POLICY 2.2

POLICY TYPE: FINANCIAL MANAGEMENT

POLICY TITLE: ACCOUNTING RECORDS

The Society's accounting records are kept up-to-date and are balanced on a monthly basis. This includes:

- up to date posting of receipts and disbursements (accrual basis);
- a monthly review of the general ledger and approved by Director of Finance;
- a reconciliation of the bank statement to the general ledger on at least a monthly basis; this reconciliation to be reviewed and approved by Director of Finance or designate who is not directly involved in maintaining the accounting records.

Approved: January 2010
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 Effective: April 1, 2011

POLICY 2.3

POLICY TYPE: FINANCIAL MANAGEMENT

POLICY TITLE: INTERNAL CONTROL OVER PAYROLL SYSTEM

The Society and Finance Department will maintain appropriate internal controls for the payroll system, in compliance with all legal requirements and appropriate accounting requirements.

The Society maintains proper internal controls over the payroll system by:

- the need for written authorization from the Director of Finance or Human Resources Director or designate regarding changes in rates of pay (other than regular annual increments) and deductions, new hires and terminations;
- having the Director of Finance and Human Resources Director review and approve payroll expenditures and time and attendance records; and
- A monthly reconciliation of the payroll register to the general ledger.

Approved: January 2010
 Reviewed:
 Revised: February 2018
 Effective: January 2013

POLICY 2.4**POLICY TYPE:** FINANCIAL MANAGEMENT**POLICY TITLE:** FINANCIAL REVIEW PROCESS

The Society has a financial review process in place which:

- provides financial statements as required to the Executive Director and the Board of Directors
- shows the relationship of the budget to actual expenditures and the relationship of the ministry approved budget to actual expenditures
- explains variances
- analyzes unit costs where required by a funding source (Children in Care, Investigations completed)
- separates non-mandated services from mandated services in reporting

Approved: January 2010

Reviewed:

February 2018

Revised:

April 1, 2011

Effective:

POLICY 3.1**POLICY TYPE:** FINANCIAL ACCOUNTABILITY**POLICY TITLE:** BUDGET APPROVAL AND MONITORING

The annual budget is prepared by the Director of Finance after input from the Senior Management team. The Board of Directors approves the annual operating and capital budgets.

The Board of Directors receives and reviews detailed financial reports at least once a quarter. On a regular basis, the Board of Directors receives and reviews a variance report that details when actual results are significantly different than budget.

The Board of Directors reviews and approves all major revisions to the forecasted projections.

Approved: June 8, 2017

Reviewed:

February 2018

Revised:

June 8, 2017

Effective:

POLICY 3.2**POLICY TYPE:** FINANCIAL ACCOUNTABILITY**POLICY TITLE:** INVESTMENT OF FUNDS

When there is excess cash on hand (funds that are not required for current operations and where no restrictions apply), it should be invested to generate the highest possible return within two strict constraints: very low risk of loss, and subject to being convertible back into cash when the funds are required.

Board approval is required for funds that are to be invested for a period in excess of one year without renewal.

An investment report shall be provided annually to the Board of Directors.

Approved: March 2018
Reviewed:
Revised: March 2018
Effective: April 1, 2011

POLICY 3.3

POLICY TYPE: FINANCIAL ACCOUNTABILITY

POLICY TITLE: **BORROWING AND BANKING AUTHORITY**

POLICY:

Banking Arrangements

The banking business of the Society, or any part thereof, shall be transacted with such banks, trust companies or other financial institutions as the Board may, by resolution, from time to time determine.

Subject to the limitations set out in the Corporations Act, and the Letters Patent of the Society the Board may:

- a) borrow money on the credit of the Society;
- b) issue, sell or pledge securities of the Society; or
- c) charge, mortgage, hypothecate or pledge all or any of the real or personal property of the Society, including book debts, rights, powers, franchise and undertakings, to secure any securities or any money borrowed, or other debt, or any other obligation or liability of the Society.

The Board delegates authority to any two of the following individuals; the Executive Director, the Director of Finance, the Board Chair or the Treasurer to make arrangements with reference to money borrowed or to be borrowed as to the terms and conditions of the loan thereof, and as to the security to be given therefore, with power to vary or modify such arrangements, terms and conditions and to give such additional security as the Board may authorize, and generally to manage, transact and settle the borrowing of money by the Society.

Borrowing

Short Term – As part of the annual budget approval process, the Board of Directors shall approve the limit of its line of credit, to enable borrowing of funds within the fiscal year, in order to cover cash shortfalls when Society expenditures exceed the funds forwarded by the Ministry.

The Board must be notified when the line of credit is used in a report on outstanding amounts as part of its regular financial reporting to the Administrative Services Committee. Authorization to go above the limit requires a board approval.

Long Term – As part of the annual budget approval process, the Board of Directors shall authorize any long term borrowing which extends beyond a fiscal year prior to seeking the lender of the funds.

As part of its regular financial reporting to the Administrative Services Committee, management will report on the status of long term borrowing activities.

Approved: May 28 2018
 Reviewed:
 Revised: May 2018
 Effective: September 2016

POLICY 3.4

POLICY TYPE: FINANCIAL ACCOUNTABILITY

POLICY TITLE: SIGNING AUTHORITY

The following positions have the authority to sign cheques and commit Society funds:

- Chair of the Board of Directors;
- Secretary/Treasurer of the Board of Directors;
- Executive Director; and
- Director of Finance; and

Two signatures are required for cheques, leases and similar financial commitments.

Approved: March 2018
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 Revised: March 2018
 Effective: January 2013

POLICY 3.5

POLICY TYPE: FINANCIAL ACCOUNTABILITY

POLICY TITLE: ANNUAL AUDIT

The Board of Directors delegates the responsibility of establishing audit requirements, receiving and reviewing the Auditor's report to the Administrative Services Committee of the Board. A licensed public accountant will audit the Society's financial operations on an annual basis. The auditor is to be appointed at the Society's Annual Meeting. The Auditor must be aware of, and consider Ministry financial policy directives when carrying out the audit. The Board takes full responsibility for overseeing the annual audit through the Admin Services Committee of the Board.

After the audited financial statements are approved at the annual meeting they are to be made available to the general public.

As required, or at least every five (5) years, the Audit committee will oversee the process of tendering for the auditing services of the Society.

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POLICY 3.6

POLICY TYPE: FINANCIAL ACCOUNTABILITY

POLICY TITLE: STATUTORY REPORTING REQUIREMENTS

The Society will fulfill all statutory reporting requirements such as:

- The Corporations Act;
- The Registered Charities Act;
- The Employer Health Tax Act;
- The Ontario Municipal Employees retirement System (OMERS) Act;
- Canada Revenue Agency
- and others that may apply,

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POLICY 3.7

POLICY TYPE: FINANCIAL ACCOUNTABILITY

POLICY TITLE: MANAGEMENT OF REGISTERED EDUCATIONAL SAVINGS PLANS

MCYS POLICY DIRECTIVE: CW 002-15 Registered Education Savings Plans (RESPs)

This policy directive under s 20.1 of the Child and Family Services Act requires CASs to use funds equivalent to amounts received monthly through the previous federal Universal Child Care Benefit (UCCB) to establish RESPs for eligible children in care.

1. CASs shall establish RESPs for children under the age of 18 for whom they are receiving or have received. UCCB funds and who are:
 - Crown wards;
 - Society wards who have been society wards for at least twelve consecutive months; and
 - Children subject to formal customary care agreements who have been in formal customary care for at least twelve consecutive months.

Contributions received for a child/youth who does not meet the eligibility requirements are distributed amongst existing active plans to maximize the benefit of matching contributions to these plans.

When a child/youth leaves care, the Society will endeavor to transfer the existing RESP to the caregiver of the given child/youth once they have set up an RESP in their name. After a period of 12 months the society will collapse any RESP's not transferred and distribute amongst existing active plans to maximize the benefit of matching contributions to these plans

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POLICY 3.8

POLICY TYPE: FINANCIAL ACCOUNTABILITY

POLICY TITLE: MANAGEMENT OF ONTARIO CHILD TAX BENEFIT

MCYS POLICY DIRECTIVE: CW 001-14 Ontario Child Benefit equivalent (OCBe) Pooled Fund

This policy directive under s 20.1 of the Child and Family Services Act (CFSA) requires CASs to manage the OCBe payments (monthly allowance per child, as determined by the Government of Ontario) by establishing a separate general ledger account to hold and pool all OCBe payments (hereafter the "Fund") made by the Ministry of Children and Youth Services (hereafter "the Ministry").

The objective of this policy is to provide all children and youth in care and in formal customary care, ages 0-17, with access to recreational, educational, cultural and social opportunities that support their achievement of higher educational outcomes, higher degree of resiliency, social skills and relationship development and a smoother transition to adulthood through implementation of the Ontario Child Benefit equivalent (OCBe) funding (Activities Program).

In addition to the Activities Program, youth in care or formal Customary Care, ages 15 to 17, will also participate in a program to save OCBE funds (equivalent to the monthly allowance received), thereby building their financial assets to better prepare them to transition from care ("Savings Program"). CASs and youth will work together to develop a plan concerning how these funds will be used to support their transition from care (e.g., education, housing, etc.).

The purpose of the Savings Program is to assist older youth who have been in care or in formal customary care for an extended period of time in recognition of their need for transition planning and supports to transition successfully to independent living.

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POLICY 3.9

POLICY TYPE: FINANCIAL ACCOUNTABILITY

POLICY TITLE: APPROVAL AUTHORITY

Procurement Value (excluding taxes)	Approval Authority	Authorized to sign Contract
Up to \$50	Frontline Staff (within their area of responsibility)	Executive Director, Director of Finance or HR Director
Up to \$500 \$1,000	HR Specialist/Generalist (within their area of responsibility) <ul style="list-style-type: none"> • committee expenses • employee benefits (per person) 	Executive Director, Director of Finance or HR Director
Up to \$1,500	Supervisors (within their area of responsibility) <ul style="list-style-type: none"> • mileage claims (destinations are to be approved by supervisor) 	Executive Director, Director of Finance, Director of Service
Up to \$3,000	<ul style="list-style-type: none"> • Finance Coordinator (for purchases that are outside of service related issues/technology or property) • Property Management Coordinator • HR Assistant (for purchases that are outside of service related issues/technology or property) • Executive Assistant (for purchases that are outside of service related issues/technology or property) (within their area of responsibility)	Executive Director, Director of Finance, Director of Service
Up to \$5,000	IT Manager (within their area of responsibility)	Executive Director, Director of Finance, Director of Service
Up to \$7,000	Senior Director team except boarding which is set by contract	Executive Director, Director of Finance, Director of Service
Up to \$50,000	Director of Finance	Executive Director, Director of Finance
Up to \$100,000	Executive Director (also includes senior management expenses)	Executive Director and Director of Finance
Greater than \$100,000	Board of Directors (also includes Executive Director expenses)	Executive Director and Director of Finance

From time to time it may be necessary to issue temporary credit cards to staff members for specific projects. These projects would be time limited and all expenditures would require authorization by a supervisor, director or Executive Director.

Under emergency circumstances, the Executive Director has the authority to take the necessary steps to address the emergency and will subsequently inform the Board of Directors of the actions taken setting out the details of any purchases made pursuant to this authority and the circumstances justifying the action taken.

Procurement orders cannot be split to circumvent the threshold values.

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POLICY 4.1

POLICY TYPE: PROCUREMENT

POLICY TITLE: SUPPLY CHAIN CODE OF ETHICS

Goal: To ensure the Society follows an ethical, professional and accountable Broader Public Sector supply chain.

I. Personal Integrity and Professionalism

The Society will act, and be seen to act, with integrity and professionalism. Honesty, care and due diligence will be integral to all supply chain activities within and between the Society, suppliers and other stakeholders. Respect will be demonstrated for each other and for the environment. Confidential information will be safeguarded. Participants will not accept gifts and favours, provide preferential treatment, publicly endorse suppliers or products or engage in any other activity that would create, or appear to create, a conflict of interest.

II. Accountability and Transparency

Supply Chain Activities will be open and accountable. In particular, contracting and purchasing activities will be fair, transparent and conducted with a view to obtaining the best value for public money. The Society will ensure that public sector resources are used in a responsible, efficient and effective manner.

III. Compliance and Continuous Improvement

The Society will comply with this Code of Ethics and the laws of Canada and Ontario. Individuals should continuously work to improve supply chain policies and procedures, to improve their supply chain knowledge and skill levels, and to share leading practices.

Approved: July 14, 2015
Reviewed:
Revised:

Effective: April 1, 2015

POLICY 4.2

POLICY TYPE: CONTRACTUAL RELATIONSHIPS & PURCHASED SERVICES

POLICY TITLE: PURCHASE OF GOODS AND SERVICES

Purpose:

To ensure that publicly funded goods and services, including construction, consulting services, and information technology are acquired through a process that is open, fair, and transparent.

To specify the responsibilities of individuals that carry-out procurement functions on behalf of the Society.

(Mandatory Requirements for Broader Public Sector Procurement as per Directive)

Principles:

This policy is based on the five key principles that allow the Society to achieve value for money while following a procurement process that is fair and transparent to all stakeholders:

- **Accountability**

The Society will be accountable for the results of their procurement decisions and the appropriateness of the processes.

- **Transparency**

The Society will be transparent to all stakeholders. Wherever possible, stakeholders will have equal access to information on procurement opportunities, processes and results.

- **Value for Money**

The Society will maximize the value they receive from the use of public funds. A value-for-money approach aims to deliver goods and services at the optimum total lifecycle cost.

- **Quality Service Delivery**

Front-line services provided by The Society, will receive the right service, at the right time, in the right place.

- **Process Standardization**

Standardized processes remove inefficiencies and create a level playing field.

Application and Scope:

This policy applies to the procurement of goods and services including construction, consulting services, and information technology.

This policy does not apply to procurement of services from licensed professionals including medical doctors and dentists, pharmacists, nurses, psychologists, and lawyers as well as boarding rate expenditures including reimbursable expenses paid to Foster Parents and Outside Paid Resources and support services for the care of children that have been placed by the Society.

Foster Parent Payments:

Payment made to Foster Parents for boarding costs and reimbursables will be made in accordance with FOS 11.1.

Supply Sources:

Supply sources include vendor of record arrangements that have been sourced by the Ontario Government and have been made accessible to the Society, vendor of record arrangements that have been sourced through a consortium of organizations and have been made accessible to the Society, and a competitive procurement process based on established thresholds values.

Approved: July 14, 2015
 Reviewed:
 Revised: July 2015
 Effective: April 2014

POLICY 4.2 a

POLICY TYPE: CONTRACTUAL RELATIONSHIPS & PURCHASED SERVICES

POLICY TITLE: PROCUREMENT THRESHOLD VALUES

Goods, Non-Consulting Services and Construction		
Total Procurement Value	Means of Procurement	Recommended/Required
\$0 up to but not including \$10,000	Petty Cash, Purchasing Card, Requisition or Invoice	Recommended
\$10,000 up to but not including \$100,000	Invitational competitive procurement (minimum of three suppliers are invited to submit a bid) or competitive process	Recommended
\$100,000 or more	Open competitive process	Required
Consulting Services		
Total Procurement Value	Means of Procurement	Recommended/Required
\$0 up to but not including \$100,000	Invitational or open competitive process	Required
\$100,000 or more	Open competitive process	Required

Acquisitions:

Total acquisition costs should be considered including start-up, conversion, or switching costs, as well as service availability and support, rather than only the lowest priced factor.

The procurement of regular office supplies and technology requirements are centralized through Administration.

The Executive Director or the Finance Director will ensure relevant specifications, budget authorization, approval authority and terms and conditions for the purchase of goods or services.

Approved: July 14, 2015
Reviewed:
Revised: July 2015
Effective: April 2014

POLICY 4.2 b

POLICY TYPE: CONTRACTUAL RELATIONSHIPS & PURCHASED SERVICES

POLICY TITLE: NON-COMPETITIVE PROCESS

The Society should employ a competitive procurement process to achieve optimum value for money. It is recognized, however, that special circumstances may require the Society to use non-competitive procurement.

The Society may utilize non-competitive procurement under exceptional circumstances.

Prior to commencement of non-competitive procurement, supporting documentation must be completed and approved by the board.

Approved: July 14, 2015
Reviewed:
Revised: July 2015
Effective: April 2014

POLICY 4.2 c

POLICY TYPE: CONTRACTUAL RELATIONSHIPS & PURCHASED SERVICES

POLICY TITLE: CONTRACT MANAGEMENT

Procurements and the resulting contracts will be managed responsibly and effectively.

Payments will be made in accordance with provisions of the contract. All invoices will contain detailed information sufficient to warrant payment. Any overpayments will be recovered in a timely manner.

Assignments will be properly documented. Supplier performance will be managed and documented, and any performance issues will be addressed.

To manage disputes with suppliers throughout the life of the contract, The Society will include a dispute resolution process in the contracts.

For services, the Society will:

- Establish clear terms of reference for the assignment. The terms will include objectives, background, scope, constraints, staff responsibilities, tangible deliverables, timing, progress reporting, approval requirements, and knowledge transfer requirements.

- Establish expense claim and reimbursement rules compliant with the Broader Public Sector Expenses Directive and ensure all expenses are claimed and reimbursed in accordance with these rules.
- Ensure that expenses are claimed and reimbursed only where the contract explicitly provides for reimbursement of expenses.

The Society will not discriminate or exercise preferential treatment in awarding a contract to a supplier as a result of a competitive procurement process.

(Procurement Process for Broader Public Sector Procurement as per Directive)

Approved: July 14, 2015
 Reviewed:
 Revised: July 2015
 Effective: April 2014

POLICY 4.2 d

POLICY TYPE: CONTRACTUAL RELATIONSHIPS & PURCHASED SERVICES

POLICY TITLE: CONFLICT OF INTEREST

The Society will ensure that there are no conflicts of interest that arise as a result of the Board members, Employees, Volunteers or Consultants or Contractors suppliers' involvement with the Supply Chain Activities.

Individuals involved with the Supply Chain Activities must declare actual or potential conflicts of interest. Where a conflict of interest arises, it will be evaluated and an appropriate mitigating action will be taken.

Approved: July 14, 2015
 Reviewed:
 Revised: July 2015
 Effective: April 2014

POLICY 4.2 e

POLICY TYPE: CONTRACTUAL RELATIONSHIPS & PURCHASED SERVICES

POLICY TITLE: SEGREGATION OF DUTIES

The Society will ensure that there is segregation of at least three of the five functional procurement roles: Requisition, Budgeting, Commitment, Receipt and Payment. Responsibilities for these roles must lie with different departments or, at a minimum, with different individuals.

Approved: July 14, 2015
Reviewed:
Revised: July 2015
Effective: April 2014

POLICY 4.2 f

POLICY TYPE: CONTRACTUAL RELATIONSHIPS & PURCHASED SERVICES

POLICY TITLE: PURCHASING CARDS

Credit Card:

A Society credit card may be utilized where immediate payment must be provided to a remote supplier, and where the Society has not established a purchase arrangement with the vendor.

All purchases are to be made within the cardholder's spending limits and will be in compliance with Society policies and procedures, and Ministry directives, as per the Credit Card Policy.

Credit cards can be used for:

- travel (all travel expenditure guidelines must be adhered to in reference to the Hospitality and Travel Policy, Signing and Spending Authority Policy, and the Credit Card Policy)
- birth registration
- Society purchases with vendors where a purchasing order agreement has not been issued.

Card holders must read the cardholder policies and procedures manual. It is the responsibility of the cardholder to protect the card from fraud or misuse. If the card has been lost or stolen the accounting department must be notified within twenty-four (24) hours.

Cardholders must review statements carefully to ensure that they are aware of all charges being placed on the card. All usage of these cards will be for Society business and will be supported by appropriate documentation with an indication of the purpose of the expenditure otherwise the holder may be responsible for unauthorized charges.

Any suspicious or unusual charges should be reported to the accounting department immediately.

When ordering online using a card, cardholders should ensure that the website they are using is secure. A small padlock in the bottom right corner of the site indicates a secure site.

Cards are not intended for personal use.

Approved: July 14, 2015
Reviewed:
Revised: July 2015
Effective: April 2014

POLICY 4.3

POLICY TYPE: CONTRACTUAL RELATIONSHIPS & PURCHASED SERVICES
POLICY TITLE: NON-RETAINABLE REVENUE

The Society will retain monies received by other government agencies according to the ministries definition of retainable revenue (Family Benefits, Child Special Allowance, etc.).

However it is the position of the Society that revenues received on behalf of a child for Survivors Benefits will be held in trust for the child until the child is released from care.

Approved: January 2010
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Revised: January 2010
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POLICY 4.6

POLICY TYPE: SOCIETY/STAFF EXPENSE CLAIMS
POLICY TITLE: GENERAL REIMBURSEMENT GUIDELINES

The CAS is transparent to all stakeholders. The rules for incurring and reimbursing travel, meal and hospitality expenses are clear, easily understood, and available to the public.

Taxpayer dollars are used prudently and responsibly. Plans for travel, meals, accommodation and hospitality are necessary and economical with due regard for health and safety.

Employees are entitled to reimbursement for expenses incurred in the course of their work on behalf of the Society. Expenses must be:

- Work related
- Modest and appropriate
- Strike a balance between economy, health & safety and efficiency of operations.

In the event of an overpayment of expense claims, such overpayment will be recovered promptly from the payee.

Non-Reimbursable Expenses

Expenses of a personal nature will not be reimbursed. Such expenses include but are not limited to:

- Recreational purposes (e.g. video rentals, mini-bars)
- Personal items
- Traffic/parking violations
- Alcoholic drinks, unless part of hospitality within the meaning of this procedure
- Expenses incurred on behalf of friends/family.

Receipts

Original receipts (not photocopies) must be submitted with all expense claims. Credit card slips by themselves are not sufficient to support a claim for reimbursement.

In the event of missing receipts, an exception to this directive may be made at the individual discretion of the service Director and only with appropriate documentation from the claimant that receipt has been misplaced.

Original receipts plus credit card slips, if applicable, obtained via the use of Society credit cards must in all cases be submitted to accounting monthly for reconciliation to the credit card statement.

Time Limit for Claims

As per Ministry guidelines, please note that claims (mileage and expenses) over two (2) months will not be accepted.

The Society assumes no obligation to pay expenses submitted more than sixty (60) days after the date they are incurred. Exceptions will only be at the discretion of a Service Director or the Executive Director.

Verification

Supervisors having responsibility for approving expense claims are accountable for monitoring compliance with this procedure. Expense approval limits are as defined in the Society's designated signing authority procedure.

Exceptions

Decisions whether to approve exceptional reimbursement must be reviewed on a case by case basis. They must be approved by an employee's Service Director or the Executive Director.

Where a Service Director or the Executive Director 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 expense claim.

Applies to the following:

- Board members
- Employees
- Volunteers
- Consultants or Contractors

Accountability Framework:

The CAS is accountable for public funds used to reimburse travel, meal and hospitality expenses. All expenses support business objectives. These policies have been approved by the board of directors. All Staff have been given a copy of the policy and it has been posted on the internal website.

Alcohol:

Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense. There will be exceptions as they relate to hospitality.

Documentation:

The Society will keep all expense claims for a period of six (6) years.

Consultants and Other Contractors:

The expense rules provide direction on the circumstances in which a consultant or contractor can claim and be reimbursed for expenses. The rules set out what is an allowable expense.

In no circumstances can hospitality, incidental or food expenses be considered allowable expenses for consultants and contractors under the rules or in any contract between the CAS and a consultant or contractor. Reimbursement for accommodation and travel can be claimed and reimbursed only when the contract specifically provides for it.

Individuals Making Claims (Claimants):

Claimants are required in the expense rules to:

- obtain all appropriate approvals before incurring expenses;
- submit original, itemized receipts with all claims – credit card slips are not an acceptable as the sole means of proof;
- submit claims within a specified timeframe (two (2) months);
- if the information above is not available or is not possible, submit a written explanation with the claim to provide the approver with adequate information for decision-making;

Individuals Approving Claims (Approvers):

- Approvers are prohibited from approving their own expenses.

Approval limits are detailed as follows:

- See FIN 3.9

Tuition:

Tuition reimbursement is set out in the collective agreement for union employees, and Society policies. These courses are primarily for the benefit of the employer and therefore are not considered taxable benefits.

Recovery of Expenditures:

Staff is not authorized to enter into an arrangement with clients to purchase goods or services on the client's behalf and recover the amount from the client.

Compassionate Expenditures:

Within the limits of reasonable and available funding, the Society will acknowledge significant events in the lives of its personnel (staff, board, foster parents, and volunteers) by way of flowers or donations. Based on an approved request, a donation or flowers to a maximum of \$50 may be provided. These instances are limited to the deaths of immediate family members or serious injuries or illnesses.

Personal Use of Society Equipment:

Minimal usage of copiers does not need to be reported due to the cost-benefit reality.

Personal faxes and long-distance calls will be charged at the following rates:

Fax - \$0.50 per page (local) or \$1.00 per page (long distance), please provide the bookkeeper with the fax confirmation sheet

Long Distance – \$0.10/minute (please email the bookkeeper with the details where, number, date and amount of time)

General:

Signing and Spending Authority officers or designates will ensure that all expenses being claimed are accurate and valid and that receipts are provided to support expense claims.

Tools such as Map Quest may be utilized to confirm validity of any travel expense claims.

Any reimbursable expense related to a child in care or a family receiving Society services must be stipulated on the Staff Travel Expense Form so that the expense can be charged to the appropriate account.

All approved expenses are subject to review by Accounting under the Provincial Accountability Framework.

Method of repayment: cash or deduction from payroll

Approved:

Approved by Board of Directors May 28, 2018

Reviewed: March 2011
 Revised: September 10, 2014
 Effective: November 2012

POLICY 4.6 a

POLICY TYPE: SOCIETY/STAFF EXPENSE CLAIMS

POLICY TITLE: TRAVEL

Travel and accommodations will be made using the most economic means while addressing value for money. These policies should be referred to when preparing contracts for persons providing training and we are covering their travel expenses.

TRAVEL EXPENSES:

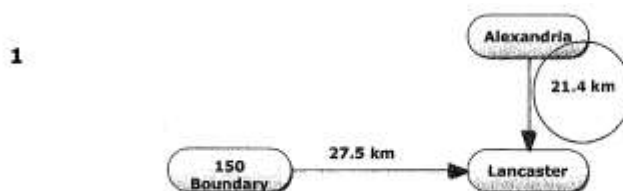
The distance travelled will be calculated from the office to the work related event or from the employee's home, **whichever is the shorter.**

Employees commuting are responsible for the mileage to and from the office and the mileage cannot be claimed.

Employees claim mileage from 150 Boundary to their destination (home visits, training, etc.)

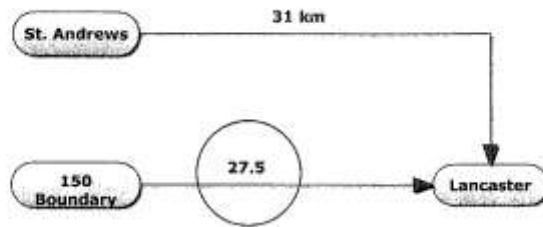
- If an employee leaves from home and stops at family on the way in to the office, the employee claims the mileage from home if it is less than if it was calculated from Boundary Rd.

Example: An employee lives in Alexandria and on the way to the office stops at a client's home in Lancaster. Since driving from 150 Boundary Rd to Lancaster is 27.5 km and driving from Alexandria to Lancaster is 21.4 km, the employee claims the lesser of the 2, so the mileage from his home to Lancaster can be claimed (21.4 km).



Example: An employee lives in St-Andrews and is driving to see a client in Lancaster from their home first thing in the morning. The km to Lancaster from his home is 31km and the km from Boundary Rd to Lancaster is less - 27 km. The employee can claim the lesser of the two, therefore, claims the mileage from the office, 150 Boundary Rd (27 km)

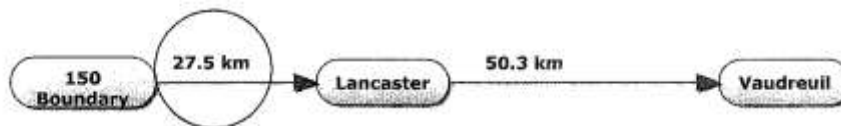
2



- If an employee stops at families on the way home, the employee claims mileage from the last family to their home if the distance is less than if it was calculated from Boundary home.

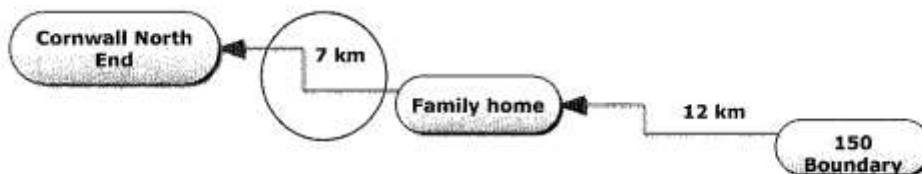
Example: An employee lives in Vaudreuil and on his way home stops in Lancaster to see a family. The mileage from Vaudreuil to Lancaster is 50.3 while driving from the office to Lancaster is 27.5 km. The employee can claim the lesser of the two; therefore can only claim the mileage of 27.5 km on the way home.

3



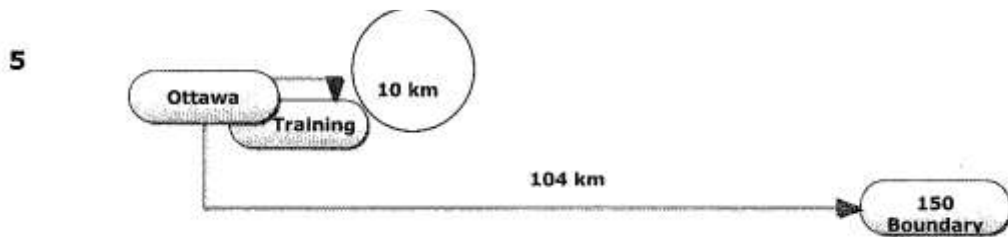
Example: An employee lives in the North end of Cornwall and is visiting a family on the way home. The distance between Boundary Rd (the office) and the family home is 12 km while the distance from the family home to the employee home is 7 km. The employee can claim the 7 km as this is the shorter of the 2 distances.

4

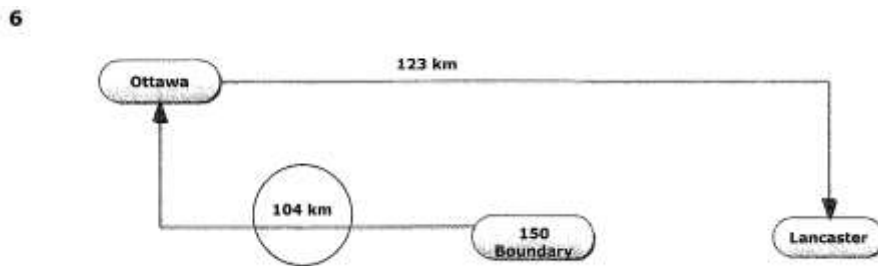


- When an employee goes on training within traveling distance by car, mileage can be claimed from 150 Boundary Rd to the destination and back. For an employee leaving from home to go to the training, any distance to the training that is more than the calculation from 150 Boundary Rd /return cannot be claimed. (the employee can claim the lesser of the two distances)

Example: An employee lives in Ottawa and the training is in Ottawa. The distance between 150 Boundary Rd and Ottawa is 104 km while the distance between the employee's home in Ottawa is within 10km of the training site. The employee claims the mileage from his home to the training (10km).



Example: An employee lives in Lancaster and is travelling to Ottawa first thing in the morning for a training session. The mileage from the employee's home in Lancaster to Ottawa is 123 km. The mileage from the office on Boundary Rd to Ottawa is 104 km. The employee can claim the mileage from the office (104 km) as this is the lesser of the 2 distances.



- When the Society requires a staff member to attend a work related event occurring on a weekend or public holiday, the staff member can claim mileage from their home as long as it is within the guidelines of the collective agreement.

Staff members authorized to use their own vehicles to attend work related events will be reimbursed at the current Society rate per kilometre.

All claims must clearly indicate where the employee travelled. City/town, street address or civic number must be indicated on the claim forms and other information as required by the form.

Where several workers are attending the same work related event and circumstances make it feasible, staff will form car pools.

Parking expenses will be paid by the Society provided receipts are submitted with the request for reimbursement. (Except where receipts are not provided)

Road/highway tolls will be reimbursed by the Society provided that appropriate documentation accompanies the expense claim.

Traffic and parking violations are non-reimbursable expenses (except in extenuating circumstances that must be documented and warrant the Executive Director approval).

RAIL TRANSPORTATION:

Travel by rail (coach class, unless otherwise approved by Executive Director or designate) is permitted when this is the most practical and economical way to travel. International rail travel should be at the Canadian equivalent to coach class.

AIR TRANSPORTATION:

Travel by air is permitted when this is the most practical and economical way to travel. Travel must be arranged in advance.

Approved:
 Reviewed: March 2011
 Revised: September 10, 2014
 Effective: November 2012

POLICY 4.6 b

POLICY TYPE: SOCIETY/STAFF EXPENSE CLAIMS

POLICY TITLE: MEALS AND ACCOMMODATIONS

MEAL EXPENSES:

1. Where the duration of a work related event is for one or more days, is being held outside the SDG Region and the staff member will be travelling daily, the Society will pay for lunch expenses (unless lunch is included in the registration costs) provided original, itemized receipts are submitted with the request for reimbursement. (credit card slips are not sufficient)
2. Where the work related event is for two or more days duration **and overnight accommodation has been pre-authorized** the Society will pay for meal expenses (value determined by collective agreement, excluding alcoholic beverages) provided receipts are submitted with the request for reimbursement.
3. Staff will ensure that all claims for more than one person will include details regarding who purpose; date(s); location; and names of the attendees.
4. Gratuities of 15% will be reimbursed-

Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense. There are no exceptions to this rule.

ACCOMMODATION EXPENSES:

The Society may pay for reasonable overnight accommodation costs where:

1. the work related event is two or more days duration; or
2. the work related event is 100 radius km's or more from the main office location; or where one way travel is for three or more hours from the main office location; and

3. accommodations are requested and approved prior to attending the work related event

Staff members are expected to share accommodations where appropriate. Staff requesting their own room may do so at their own expense including booking accommodation.

Private stays with family and friends are encouraged. A maximum of \$30.00 per night for gratuitous lodging is allowed. No receipt is required.

The Finance department will periodically audit random mileage and expenses claims.

Approved:
 Reviewed: March 2011
 Revised: September 10, 2014
 Effective: April 2013

POLICY 4.7

POLICY TYPE: HOSPITALITY

POLICY TITLE: GENERAL HOSPITALITY GUIDELINES

HOSPITALITY GUIDING PRINCIPLES

- Hospitality may be extended when it will facilitate Society business or is considered desirable as a matter of courtesy.
- Hospitality is extended in an economical, consistent and appropriate way.
- Hospitality expenditures should be consistent with the status of the guest(s), the number of persons attending and the business purpose to be achieved.
- Where guests at a Society hospitality function include vendors or prospective vendors to the Society, the hospitality provided does not give, or is not perceived to give, preferential treatment to any vendor.

COMMUNITY RELATIONSHIPS GUIDING PRINCIPLES

- The Society may incur an expenditure to support an organization or an individual within that organization with whom the Society has a continuing service relationship where that expenditure would be viewed as supportive and enabling a continuation of that service relationship.
- Examples of community relationship expenditures would include flowers arrangements sent to commemorate a significant event (e.g., death of an immediate family member, achievement), honorariums for those helping to coordinate/deliver a community event, the purchase of tickets to attend a community event hosted by that organization and participation in an event or activity that supports that organization.

POLICY 4.7 a

POLICY TYPE: HOSPITALITY

POLICY TITLE: PURCHASE/PROVISION OF BEVERAGES AND FOOD FOR INTERNAL MEETINGS AND EVENTS

OVERVIEW:

This procedure outlines the Society's procedures and criteria for supplying food and beverages for internal meetings and events including:

- Staff training events (see requirements below)
- Board activities

Staff

The Society permits the purchase/provision of beverages and food for staff training events where the event is not held internally, it is more efficient or there is a shortened lunch time; and using the following criteria:

- **Coffee/Drinks and/or Snacks** can be provided if a training event is three (3) hours or more in duration, or it is a staff meeting. The cost of these services is not to exceed \$3.50 per person attending (including taxes).
- **Lunch** can be provided if the training event is three (3) hours or more in duration and requires attendees to work through their normal mid-day meal hour and where providing lunch can be demonstrated to be cost efficient rather than taking a lunch break. The total cost of the lunch is not to exceed \$13.00 per person attending (including taxes).
- **Dinner** can be provided if the training event is three (3) hours or more in duration and requires attendees to work through their normal evening meal hour and where providing dinner can be demonstrated to be cost efficient rather than taking a dinner break. The total cost of the dinner is not to exceed \$23.00 per person attending (including taxes).

Occasionally, the Society supplies food and beverages for activities that involve only employees including a summer, fall and winter staff day, retirement parties, staff meetings and similar staff only functions.

The above criteria do not apply to the Foster Parent and Youth recognition events (see below).

Board of Directors

The Board of Directors is a volunteer board who claim no expenses for the work they do for the Society. Board members are required to meet through their normal meal hours and therefore meals will be provided to them while they are on Society business.

Hospitality - Exception:

When a Society business meeting or event includes parties that are not employees, volunteers or foster parents, a Service Director or Executive Director may approve the purchase of food and beverages as part of the Society's hospitality process. In these circumstances, the meeting or event would still be required to adhere to the financial criteria.

Approved:
Reviewed: March 2011
Revised: September 10, 2014
Effective: November 2012

POLICY 4.7 b

POLICY TYPE: HOSPITALITY

POLICY TITLE: EMPLOYEE RECOGNITION

OVERVIEW:

The Society recognizes the importance of providing both formal and informal recognition to its employees. The Society strongly encourages the regular provision of informal recognition.

The Society also formally recognizes employees at formal events, such as the annual Employee Recognition Event, which recognizes the contributions of employees. The recognition committee in consultation with the Executive Director determines the format and budget of this annual event.

EMPLOYEE RECOGNITION EVENT**Recipients**

Active employees are recognized in the year following their fifth (5th) year anniversary of employment with the Society and every five (5) years thereafter.

Retired Employees

Employees who reach a milestone of 20, 25, 30, or 35 years but who retire prior to the Staff Recognition ceremony will be invited to attend and be recognized at the ceremony.

<u>Recognition</u>			
5		\$35 gift	
10			\$100
15			\$200
20			\$300
25		\$50 gift +	\$400
30		\$50 gift +	\$500
<u>Retirement</u>			
0-14 years			\$250
15+			\$500

One Distinction Award will be presented in each of the following five categories.

- **Heart and Spirit Award - \$500**
- **Service Award of the Year - \$500**
- **Behind the Scenes Award of the Year - \$500**
- **Management Award of the Year - \$500**
- **Rookie of the Year Award - \$500**
- **Partners in Excellence- \$500**

Approved:

Reviewed: March 2011

Revised: September 10, 2014

Effective: November 2012

POLICY 4.7 c

POLICY TYPE: HOSPITALITY

POLICY TITLE: FOSTER PARENT RECOGNITION

OVERVIEW

Foster parent recognition is a key element of the Society's working relationships with foster parents. Foster parent recognition occurs informally and formally and is a responsibility shared by the Board of Directors, all Society employees and volunteers.

INFORMAL RECOGNITION

Informal recognition occurs on a regular basis and is reflected in interactions between the foster parents and members of the Board of Directors, employees and volunteers. Informal recognition occurs in many ways, including the following:

- Communication of foster parent accomplishments to Society employees and the Board of Directors through internal mail (print and e-mail);
- Invitations to foster parents to join social events at the Society throughout the year;
- Invitations to foster parents to join Society committees;
- Invitations to foster parents to participate in or co-lead orientation and training events;
- Invitations to foster parents to share expertise at cluster meetings;
- Recognition of fostering skill development through the Training Profile;
- Recognition of fostering accomplishments in television, radio, and newspaper interviews;
- Recognition of personal loss or family celebrations through cards or visits from workers.

FORMAL RECOGNITION

Formal recognition of foster parents occurs at an annual event coordinated by a Recognition Chairperson. This event recognizes foster parents who are retiring permanently after ten or more years and those who have completed a certain number of years of fostering.

The Executive Director and Finance Director determine the format and budget of this annual event.

Approved:
 Reviewed: March 2011
 Revised: September 10, 2014
 Effective: November 2012

POLICY 4.7 d

POLICY TYPE: HOSPITALITY

POLICY TITLE: VOLUNTEER RECOGNITION

OVERVIEW

The Society welcomes the contribution of community members as volunteers in supporting its mission.

Volunteers play a valuable and integral role in the provision of service to children, youth and their families. Volunteers enhance capacity and extend the work of staff throughout the organization.

The Society recognizes the need to support volunteers with training, orientation and supervision in order to ensure that each volunteer's experience is a positive one.

DEFINITION

Volunteers are community members who dedicate their time and contribute their skills and talents to serving families, children and youth in a direct service or administrative support capacity.

Recognition

Recognition of volunteers is an on-going activity. Although the Society formally recognizes volunteer contributions at an annual event, recognition and appreciation of volunteers by staff who work directly with volunteers is encouraged on an on-going basis.

The Executive Director and Finance Director determine the format and budget of this annual event.

Approved:
 Reviewed: March 2011
 Revised: September 10, 2014
 Effective: November 2012

POLICY 4.8

POLICY TYPE: PERQUISITES

POLICY TITLE: GUIDELINES FOR PERQUISITES

The term perquisites, or perks, refer to a privilege that is provided to an individual or to a group of individuals, provides a personal benefit, and is not generally available to others.

A perquisite is not allowable if it is not a business-related requirement. To be allowable, a perquisite must be a business-related requirement for the effective performance of an individual's job. The authority for approvals for perquisites lies with the Executive Director or the Board.

This policy applies to the following individuals:

- Board Members
- Employees
- Foster Parents
- Volunteers
- Consultants or Contractors

The policy does not apply to the following:

- provisions of collective agreements
- insured benefits
- items generally available on a non-discriminatory basis for all or most employees (e.g. an employee assistance program, pension plans)
- health and safety requirements (e.g. provision of work boots)
- employment accommodations made for human rights and/or accessibility considerations (e.g. special workstations, work hours, religious holidays)
- expenses covered under an organization's rules on travel, meals and hospitality (established in accordance with the BPS Expenses Directive)

The following perquisites are not allowed under any circumstance:

- club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs
- seasons tickets to cultural or sporting events
- clothing allowances not related to health and safety or special job requirements
- access to private health clinics – medical services outside those provided by the provincial health care system or by the employer's group insured benefit plans
- professional advisory services for personal matters, such as tax or estate planning

These privileges cannot be provided by any means, including:

- an offer of employment letter, as a promise of a benefit,
- an employment contract, or
- a reimbursement of an expense

Summary information about allowable perquisites will be made publicly available on an annual basis. Personal information will not be provided.

POLICY 4.9

POLICY TYPE: SOCIETY/EXECUTIVE & BOARD EXPENSE CLAIMS

POLICY TITLE: EXECUTIVE TRAVEL AND BOARD TRAVEL

MCYS POLICY DIRECTIVE: CW 001-17 POST EXECUTIVE-LEVEL STAFF AND BOARD MEMBER TRAVEL EXPENSES TO PUBLIC WEBSITE

The Society will post the total year-end audited actual travel expenses incurred by executive-level staff and board members to their public websites.

Executive-level staff is defined as the Executive Director, or Chief Executive Officer, and all executive staff that report directly to this position. This includes all members of the Senior Management Team (e.g. Directors of Service, Director of Human Resources, Director of Finance, Director of Human Resources, Director of Legal Services, Director of Quality Assurance, Director of Information and Technology).

Board members are defined as each member of a children's aid society's locally appointed (or elected) Board of Directors, which is responsible for the governance of the society.

2. (a) Children's aid societies will post the total approved year-end audited actual travel expenses by individual executive-level staff member for each of the following expense categories:

- Accommodations
- Meals

- Transportation – Specify by type: Airplane, Train, Vehicle, Taxi, Other
- Other travel expenses

(b) Children's aid societies will post the total approved year-end audited actual travel expenses by individual board member for each of the following expense categories:

- Accommodations
- Meals
- Hospitality
- Transportation – Specify by type: Airplane, Train, Vehicle, Taxi, Other
- Other travel expenses

(c) Children's Aid Societies will also post the total approved year-end audited actual travel expenses incurred by board members as a group for each of the following expense categories:

- Accommodations
- Meals
- Hospitality
- Transportation
- Other travel expenses

3. Children's aid societies must post the total approved year-end audited actual travel expenses as required in 2(a)(b)(c) above on or before the last day of the fourth month following the end of each fiscal year (i.e. July 31).

4. Children's aid societies must provide attestation of compliance with the requirements of this directive each fiscal year in their Child Welfare Transfer Payment Annual Reconciliation Reports.

Approved: June 8, 2017
 Reviewed:
 Revised:
 Effective: June 8, 2017

POLICY 5.1

POLICY TYPE: LIABILITY & INSURANCE

POLICY TITLE: RISK LEVEL

The Society determines the levels of risk it incurs under contract and alters its liability coverage as required.

Approved: January 2010
 Reviewed:
 Revised: January 2010
 Effective: April 1, 2011

POLICY 5.2**POLICY TYPE:** LIABILITY & INSURANCE**POLICY TITLE:** LIABILITY COVERAGE

The Society will carry liability coverage for employees, Board members, officers, foster parents and volunteers. This coverage will be clearly explained and communicated to all those covered.

Approved: January 2010

Reviewed:

Revised: January 2010

Effective: April 1, 2011