Board of Directors
Tuesday, May 27, 2025 at 9:00 a.m.
In-person at Contact Brant
or by **Zoom**: https://us02web.zoom.us/j/89538534212?pwd=vUuxnVBayUaq09OgC4h63PDhjytlVg.1

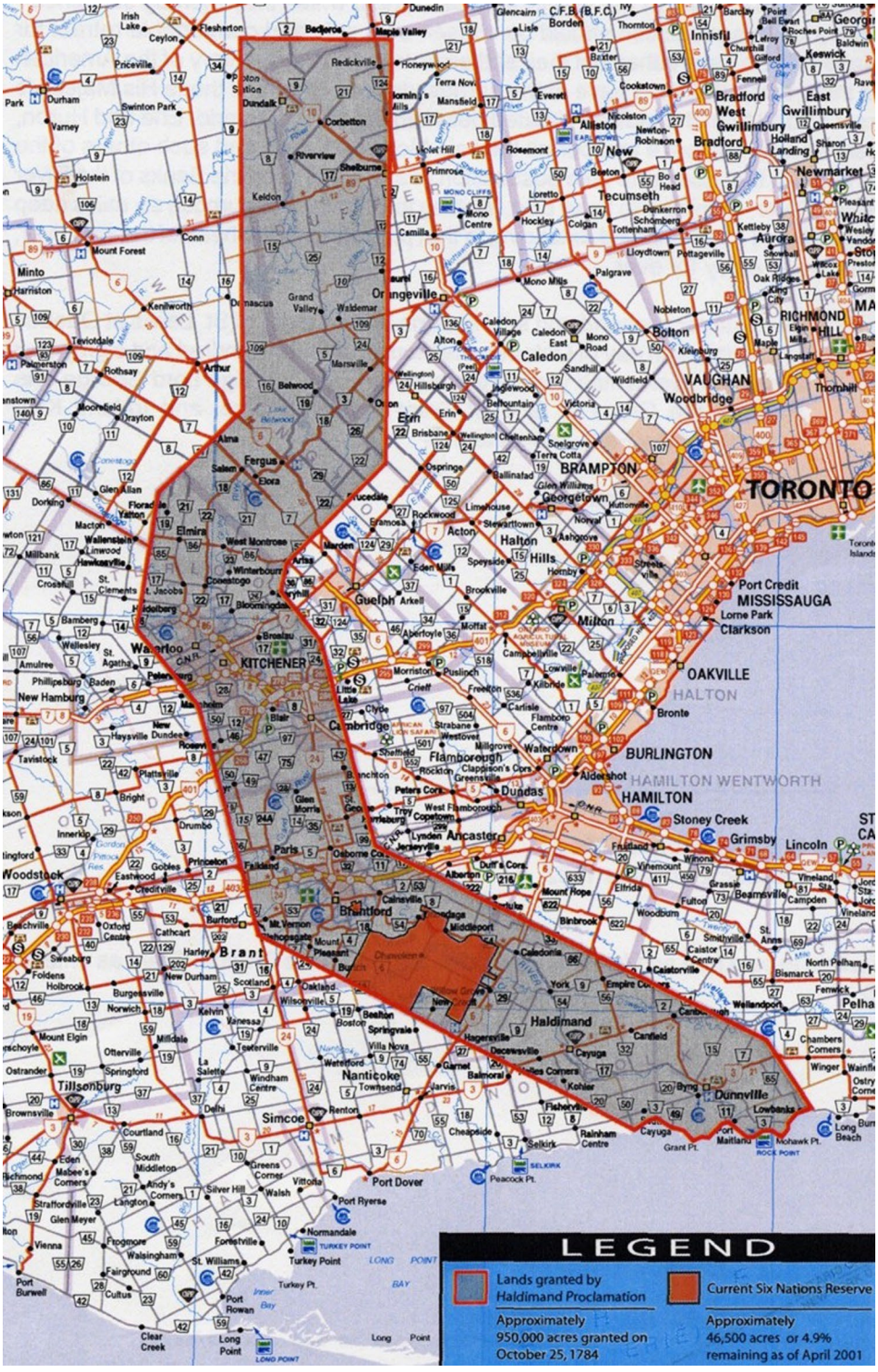
Agenda for Open Meeting

1. **Call to Order**
2. **Welcome, Sandra!**
3. **Land Acknowledgement**
4. **Agenda -** *Additions, Deletions, Approval* — **Decision**
5. **Conflict of Interest Declarations** — **Declaration**
6. **Approval of Minutes** – April 22, 2025 — **Decision**
7. **Business Arising from Minutes**
   a. AGM Public Meeting Speaker
8. **Executive Reports**
   a. Chair's Report – Elizabeth's resignation — **Decision**
   b. Treasurer's Report – April 30, 2025 — **Decision**
   c. CEO's Report — **Decision**
9. **Committee Reports**
   a. Policy Review Committee – Governance & Operational — **Decision**
   b. Nominating Committee — **Direction**
10. **New Business**
    a.
11. **Correspondence**
    a.
12. **In-Camera** - *Motion to move in-camera* — **Decision**
13. **In-Camera Report** (as appropriate)
    a.
14. **Adjournment** – *Motion to adjourn* — **Decision**

Next Meeting: **Tuesday, June 24, 2025, at 9:00 a.m.**
This will be both our Board Meeting and our AGM Business Meeting

Land Acknowledgment

We are grateful that the land on which we live and work lies along the Grand River and is the traditional territory of the Haudenosaunee (the Six Nations of the Grand River) and the Mississaugas of the Credit First Nation. As an organization in the Brant community, and as individuals who benefit from living and working on this land, we have a responsibility to continuously educate ourselves and celebrate the Indigenous communities we have the opportunity to work with and learn from.



Board of Directors
Open Meeting Minutes - Tuesday, April 22, 2025
In-person at Contact Brant or by Zoom

Present:

Chair:	Patrick Parent
Treasurer:	Emily Miller
Secretary:	Jennifer Tonnies
Directors:	Jill Esposto, Melanie Graham,
Chief Executive Officer:	Jane Angus
Managers:	Alison Hilborn and Linda McFadyen
Executive Assistant:	Cindy Landry

Regrets: Maxine Lean, Kimberly Vanderburg, Greg Hackborn, Elizabeth Abraham

Guest: Eardly Judah, BDO

1. **Call to Order**
   Patrick called the meeting to order at 9:03 a.m.

2. **Land Acknowledgement**— Jane read the Land Acknowledgement.

3. **Agenda -** *Additions, Deletions, Approval*
   Motion: To approve the agenda.
   Jennifer and Emily. **Carried.**

4. **Conflict of Interest Declarations** – none

5. **Auditor re Audit Process**
   Eardly Judah will be managing the Audit.
   Started planning and doing some of the work ahead of time.
   BDO prepares the financial statement, but the Financial Statement are the responsibility of the Board, reviewed and approved.
   BDO is independent.
   Fraud – not a material misstatement or fraud. Identify and assess the material of the misstatement. Internal controls.

   Eardly asked if anyone was aware of any actual or suspected fraud, to which the Board members responded that they are not aware of any actual or suspected fraud.

Significant Risk – New standards that come out.
Management override of controls and mitigating factors that go along with that.

Capital Assets – NPO world, those things get written off. Statements are in accordance with Accounting World.

Major change is the additional funding, which is primarily going out to service providers.

BDO will advise the Board and management of materiality once it has been determined.

Nothing on the horizon right now, but they are looking at the way revenue is recognized *E.g.* Funding – is it restricted or unrestricted?

Jane asked for the Audit Report to be completed on a timely basis. We require the financial statements to be wrapped up by Friday, June 13, 2025, so they can officially be approved by the last board meeting.

6. **Approval of Minutes** – March 25, 2025
   Motion: To accept the minutes from March 25, 2025.
   Emily and Jennifer. **Carried.**

7. **Business Arising from Minutes** – nothing

8. **Executive Reports:**
   a. Chair's Report – AGM Public Meeting Speaker

   b. Treasurer's Report – March 31, 2025
   The Your Guide Committee met, and it decided that the deferred revenue would be split and distributed to the Child and Youth Strategic Collaborative and REACH at Haldimand/Norfolk for disbursement.

   Motion: To approve the Treasurer's report as presented.
   Jennifer and Emily. **Carried.**

   c. CEO's Report
   Jane did not have a full report and will bring it to the Board meeting next month.

   Motion: To approve the CEO's report as presented.
   Jill and Jennifer. **Carried.**

9. **Committee Reports – none**
   a. **Policy Review Committee – Policies and By-Laws**

Motion: To approve the following revised policies as presented:

1. Privacy and Confidentiality Policy
2. Consent Policy
3. Information Services Policy
4. Inclusion/Exclusion Policy

Jennifer and Melanie. **Carried.**

Motion: To approve the current By-Laws.
Jill and Emily. **Carried.**

   b. **Nominating Committee**
Emily is continuing next year.
ACTION: Jane will reach out to Elizabeth to see if she is continuing next year.

10. **New Business**
   a. **Annual Board Evaluation**
Reviewed the Annual Board Evaluation.

   b. **Strategic Priorities Work Plan Report 2024-25**

11. **Correspondence -** none

12. **In-Camera**
Motion: To move in-camera at 9:27 a.m.
Jill and Melanie. **Carried.**

13. **In-camera reports** - none

14. **Adjournment**
Motion: To adjourn the meeting at 9:51 a.m.
Jill and Emily**. Carried.**

Next Meeting:
In person would be great to meet Sandra.
Tuesday, May 27, 2025, at 9:00 a.m.

_____ _____
Date Chair's Signature

Board of Directors
Open Report from the Chair
May 27, 2025

Resignation Email Received from Elizabeth on April 23, 2025:

Hello Jane,

Thank you for your e-mail.

I regret that I have not been able to regularly attend meetings. Over the past several months, my health has not been great - I've had surgery and a couple of hospital stays, and my main focus has been on getting back to good health.

That being said, I think it would be most fair for me to give up my seat, which would open up an opportunity for someone else who can commit to the scheduled meetings.

Please consider this my formal resignation from the board.

Wishing you all the best in retirement,

Elizabeth Abraham

April 30, 2025

	2024-2025 ACTUAL	2025-2026 BUDGET	2025-2026 FORECAST	2025-26 MCCSS YTD APR 30
REVENUE				
Access - Children's (MCCSS)	1,220	1,220	1,220	109
DS Children's Specialized (MCCSS)	191,165	191,165	191,165	15,935
RPAC (MCCSS)	702	702	702	64
Coordinated Service Planning & FASD (MCCSS)	451,490	451,490	451,490	37,626
Complex Needs (MCCSS)	66,820	66,820	66,820	5,572
Urgent Response Service (MCCSS)	7,518,653	7,318,653	7,318,653	609,896
	0	0		0
Sub-Total Ministry Actual Revenue	**8,230,050**	**8,030,050**	**8,030,050**	**669,202**
Off-setting Revenue (from Savings)				
Off-Setting Revenue Info Services (211-$43,116; Findhelp $1,435.54)	-			0
Deferred Capital Contributions	-23,529			0
Amortization Deferred Capital Contributions	24,951	0		0
TOTAL Revenue	**8,231,472**	**8,030,050**	**8,030,050**	**669,202**
Applied from Projects				
ACA				
EXPENSES	**2024-2025 ACTUAL**	**2025-2026 BUDGET**	**2025-2026 FORECAST**	**2024-25 MCCSS YTD - March 31**
SALARY	**1,796,234**	**1,979,934**	**1,979,934**	147,171
STAFF TRAINING (education, conferences, recruitment - staff)	**52,213**	**25,000**	**25,000**	**6,274**
BUILDING OCCUPANCY (Lease, Utilities, Insurance, Repairs & Mtce)	**60,292**	**68,451**	**68,451**	**7,924**
TRAVEL & COMMUNICATION	**221,147**	**137,000**	**137,000**	**13,103**
Supplies & Equipment	**21,282**	**23,832**	**23,832**	**62**
Other Program/Service Expenditures (Purchases client services, all other direct not classified)	**5,210,742**	**5,727,833**	**5,727,833**	**344,241**
Governance Expenses	**17,175**	**38,000**	**38,000**	**385**
Professional/Contracted-out (legal, audit, bank, payroll services, consultant fees)	**215,641**	**30,000**	**30,000**	**-11,806**
Amortization Capital Assets	**24,951**	**0**	**0**	**-**
ACA TRANSFERS	**-**			**-**
Contingency		**0**	**0**	
TOTAL Ministry Expenses	**7,619,678**	**8,030,050**	**8,030,050**	**507,353**
Ministry Surplus (Loss)	**611,795**	**0**	**0**	**161,849**
Less: Repayable to the Ministry	**-611,795**			
Ministry Surplus (Loss)	**0**	**0**	**0**	**161,849**

April 30, 2025

	PROJECT FUNDS				
	2024-2025 Actual	2025-2026 Budget	2025-2026 Forecast	2025-26 YTD	Notes
REVENUE					
Your Guide	204	20,641	0	0	
FASD Caregiver Support Group	4,500	0	0	0	
Health Spending Account	0	6,900	0	0	
Extensive Needs Interdisciplinary			503,361	41,667	
Extensive Needs Interdisciplinary PY	403,862	417,352	13,490	5,298	F2025 Deferred $13,490, recognized $5,128 in income for costs incurred to date
Extensive Needs FASD PY	71,850	85,350	13,500	9,000	F2025 Deferred $13,500, recognized $9,000 in income for costs incurred to date
Other (Accrued, Interest Earned, Staff payments, GIC Interest, Miscellane	21,156	0	0	745	$600 in cell phone purchases, $140 interest earned
Info Services (211-$43,116; Findhelp $1,368.08)	43,866	44,484	44,484	10,779	
CYSC Income	0		0	21,719	$7,500 received from members, $4k grant, $10,218.52 from Your Guide Def'd funds to be used for CYSC
Intensive Respite Funds 1124 (YHTF, DSO, etc.)	258,680	0	0	0	
Non-Ministry Amortization Deferred Capital Contributions	0	0	0		
TOTAL Projects Revenue	**804,119**	**574,727**	**574,835**	**89,206**	
EXPENSES					
Your Guide	204	20,641		0	
FASD Caregiver Support Group	4,500	0	0	0	
Health Spending Account	0	6,900		0	
Information Services (211, Findhelp)	0	34,772	34,772	0	Sal.&Ben.: CI Assist. (12,122); .25 FTE CN (22,650)
Extensive Needs Interdisciplinary			417,352	16,160	Includes +1 SC position
Extensive Needs Interdisciplinary PY	392,272	417,352		5,298	
Extensive Needs FASD			85,350		
Extensive Needs FASD PY	71,850	85,350		9,000	
CYSC Expenses	0			1,455	
Intensive Respite Expenses 1924	242,672			0	
Other Expenses	0		0	0	
Non-Ministry Amortization Deferred Capital Contributions	0	0	0	0	
Applied to Ministry	**0**	**0**		**0**	
Total Projects Expenses	**711,498**	**565,015**	**537,474**	**31,912**	
Projects Surplus (Loss)	**92,620**	**9,712**	**37,361**	**57,294**	

TOTAL MINISTRY AND PROJECTS				
TOTAL REVENUE	**9,035,591**	**8,604,777**	**8,604,885**	**758,408**
TOTAL EXPENSES	**8,331,176**	**8,595,065**	**8,567,524**	**539,266**
TOTAL Surplus (Loss)	**704,415**	**9,712**	**37,361**	**219,143**

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QB Cash Operating Account*	1,948,269	
QB 104 Contra Internally Restrict BHN	-16,374	
QB Petty Cash	100	
QB Savings Account	84,427	
Total Quickbooks (QB) Cash Balance	2,016,422	
BANK RECONCILIATION - operating account		
Accounting Cash Operating Balance*	1,948,269	
Add: AW payments that went through after March 31	269	
Add: Outstanding cheques (couldn't get April 28 approved)	23,008	
Less: AW payment went through in April not recorded until May	-124	
TD Cash Balance	1,971,421	-
Restricted Assets		
Restricted Cash - restricted for updating BHN info database	16,374	
Restricted Investments - GIC restricted for future corporation pressures	28,599	***Renewed June 17, 2024.***
Total Restricted Assets	44,973	
Opening Internally restricted net assets	44,973	
Add: GIC interest		
Closing Internally restricted net assets	44,973	

Statement of Financial Position
Contact Brant for Children's and Developmental Services
As of April 30, 2025

	As of April 30, 2025	As of March 31, 2025		Notes
Cash	2,016,422	2,274,856		
Accounts Receivable	46,668	162,002		At Mar 25, AR largely ENS funds receivable from HHS, rec'd in Apr
HST receivable	43,595	64,111		See Note A
Prepaid Expenses	11,367	22,776		
Current Assets	**2,118,051**	**2,523,745**		
Restricted Cash	16,374	16,374		Cash restricted for updating BHN info database
Restricted Investments	28,599	28,599		GIC restricted for future corporation pressures
Capital Assets	63,952	63,952		Furniture, equipment, computer equipment
Total Assets	**2,226,976**	**2,632,670**		
Accounts Payable	62,378	598,442		At Mar 25, unpaid URS and other bills. EFT on Apr 8 paid $939k
Accruals	17,133	73,891		See Note B
Deferred Revenue	24,222	56,238		See Note C
Repayable to MCCSS	1,660,399	1,660,399		See Note D
Current Liaibilities	1,764,133	2,388,970		
Deferred Contributions	63,954	63,954		Revenue deferred to offset capital assets
Net Assets	398,890	179,747		
Restricted	44,973	44,973		
Unrestricted	353,917	134,773	219,144	Change in net assets = Income for year
Total Liabilities and Net Assets	**2,226,976**	**2,632,670**		

NOTE A

HST Rebate receivable Mar 31, 2025	64,111
Less: Public Servic Bodies HST Rebate Apr 1 - Sept 30, 2024	-23,399
Add: HST Paid in year	2,882
HST Rebate receivable April 30, 2025	43,595

Contact Brant is eligible for a HST rebate of 69.7% of all HST paid. As at Mar 31, 2005, Contact Brant was eligible for a refund of HST of $64k. On March 21, 2025 filed HST return for April 1 - Sept 30, 2024 for $23,398.62. Refund received April 1, 2025.

NOTE B

Acccrued Expenses	As of April 30, 2025	As of Mar 31, 2025	Change	
COLA accrual for employees on leave	7,284	7,284	0	To be paid on employee's return
Payroll accrual - 1 day		7,097	-7,097	Accrual for March 31
Audit Fee		28,000	-28,000	2024-2025 audit accrual.
URS Purchases		28,080	-28,080	Bills received after year-end for March services
Health care spending account	9,847	3,429	6,418	Represents unspent health care spending money eligible to staff. Increase in provision of $6.9k, offset by spending
			0	
	17,131	73,890	- 56,759	

NOTE C

Deferred Revenue	As of April 30, 2025	As of Mar 31, 2025	Change	
CYSC	0	7,500	-7,500	Recognized as income in F2026
Your Guide	10,219	20,437	-10,219	50% of deferred revenue recognized as revenue for CYSC in 2025-26. Remaining balance to be paid to REACH
Deferred ENS FASD	4,500	13,500	-9,000	ENS FASD revenue def'd for costs incurred after year-end. $9k psych-ed incurred Apr
Deferred ENS Interdisciplinary	8,193	13,490	-5,298	ENS Interdisc revenue def'd for costs incurred after year-end. $5k YMCA and psych ed incurred Apr
Other	1,311	1,311	0	
	24,222	56,238	-24,516	

NOTE D

Repayable to MCCSS	As of April 30, 2025
Fiscal 2022-23	932,458
Fiscal 2023-24	116,146
Fiscal 2024-25	611,795
Total	1,660,399

Board of Directors
Report from the Chief Executive Officer - Open Meeting
May 27, 2025

Communication and Counsel to the Board

Q4 Stats

Following is the remaining year-end:

	2024-25 Q4	2024-25 Q3	2024-25 Q2	2024-25 Q1	2023-24 Q4	Notes
Total Unique Children/All Services	**2,849**	2,661	2,270	2,081	4,438	
Access						
Total Unique Access Target 1,200	**2,132**	1,828	1,902	1,823	2,078	The Complex Clients data is not accurate, so it has not been included. TAY data has been corrected for the year. Case Resolution: 24 unique children were reviewed;15 were approved for Complex Special Needs (CSN) funding. Reviews increased by 59% over last year.
# Direct Hours	**1,219**	903	643	335	424	
# Indirect Hours	**3,903**	2,923	1,932	997	4,011	
# Intakes Completed by RCs	**124**	94	62	34	310	
Total # Referrals to other Services	**144**	119	72	33	288	
# Unique Complex Clients	**n/a**	n/a	102	100	168	
TAY with Developmental Disability	**295**	210	126	126	153	
Total # Service Coordination Activity	**8,738**	7,123	5,117	2,520	9,845	
Total # RPAC Target:10	**1**	0	0	0	1	
# Mandatory RPAC	***1***	*0*	*0*	*0*	*1*	
# Discretionary RPAC	***0***	*0*	*0*	*0*	*0*	
# Case Conferences	**59**	53	44	27	76	
# Case Resolution Reviews	**102**	68	48	20	64	
# Complex Special Needs Funded	**15**	15	15	15	11	

FASD Coordination	**2024-25 Q4**	2024-25 Q3	2024-25 Q2	2024-25 Q1	2023-24 Q4	Notes
# Referrals	**9**	7	3	2	15	
# Served Target 60	**613**	330	253	98	600	
# Active on Caseloads	***42***	*41*	45	44	53	
# Participants in FASD Capacity Building	***441***	*245*	209	54	22	
# Direct Hours	***691***	649	309.5	*201*	*866.25*	
# Indirect Hours	**1,477.5**	1,012.5	779.75	*425*	*1592.2*	
# Discharged	**13**	9	8	3	11	
# Waiting	**0**	0	0	0	1	
Average Wait Time (# of days)	**0**	0	0	0	1	
# FASD Service Plans	***n/a***	18	17	18	24	
# supported in ENS Diagnostics	***8***	8	-	-	-	

Coordinated Service Planning	2024-25 Q4	2024-25 Q3	2024-25 Q2	2024-25 Q1	2023/24 Q4	Notes
# New Referrals Target: 40	**38**	32	19	9	35	Referral & Discharge data is all of Brant. As of Q3, the remaining data is only Contact Brant. Total Brant numbers are bracketed.
Average Age at CSP initiation	**10.5**	11	12.2	12.6	8.5	
# Active in CSP this fiscal	**59 (195)**	51 (169)	130	123	131	
# Waiting for CSP (at end of quarter)	**1 (11)**	4 (15)	8	5	3	
Total Wait Time (referral to start /days)	n/a	127	413	192	1984	
Hours of Direct Service	n/a	1,641	1,094		1399.45	
Hours of Indirect Service	n/a	3,905	2,602.8		3990.25	
# Discharged	**18 (53)**	10 (30)	20	11	18	

Autism Services - URS	2024-25 Q4	2024-25 Q3	2024-25 Q2	2024-25 Q1	2023-24 Q4	Notes
# Referrals	**696**	519	318	156	516	Accumulative totals.
# Crisis Referrals (exceeded URS threshold)	**1**	1	1	1	3	The red font shows corrected data from previous reports.
# Referrals not eligible (below URS threshold)	**257**	201	91	57	146	
# Deemed Eligible this fiscal	**470**	322	188	99	346	We served 8% more children than our target (358), which is based only on the number discharged. However, the number actively served during the year was 546, which is 52% above the target that is the basis of our funding and staffing.
# Served YTD (# Eligible + 76 Carry-over)	**546**	398	264	202	491	
# Discharged (Target of 358)	**387**	285	182	92	325	
# Eligible re Aggression	**152**	160	88	38	132	
# Eligible re Property Destruction	**28**	26	12	8	21	
# Eligible re Violent Thinking	**24**	23	12	7	20	
# Eligible re Fire Setting	**2**	1	1	0	0	
# Eligible re Harm to Animals	**5**	2	0	0	7	
# Eligible re Risk of Exploitation	**8**	8	3	2	4	
# Eligible re Self-injurious Behaviour	**122**	92	49	16	100	
# Eligible re Suicidal Behaviour	**33**	33	13	8	19	
# Eligible re Inappropriate Sexual Behaviour	**20**	19	11	5	13	
# Eligible to address Flight Risk	**41**	11	21	11	28	
Average # days to URS Plan Start Date	**33.9**	25.9	20.7	21	22.5	
Average # days to URS Plan Completion	**80.4**	78	55.5	56	55.9	
# Did not complete their URS Plan	**17**	12	8	2	19	
# Served residing in rural/remote community	**8**	6	5	2	~~82~~	Heavy workload is reflected in the increasing Average # of Days to URS Plan Start Date and to Plan Completion.
# Served identifying as Indigenous	**12**	10	7	4	~~39~~	
# Re-referrals Eligible/same Behaviour	**59**		34	8	-	
# Re-referrals Eligible/different Behaviour	**69**		35	8	-	
# Re-Referrals who were not Eligible	**18**	9	9		-	
# Active cases at the end of the Quarter	**145**	129	202	202	99	
# Served by Peer Support Navigator	**289**	239	106	106	232	
# Served by URS Social Worker	**13**					

Information

URS Pressures

The following information has been provided to MCCSS:

We had 470 clients active in URS in 2024-25. Our caseload average has been significantly above the 22 (66 clients per year) Ministry-established caseload standard. This is a significant pressure for our staff as we are regularly running at 63% above the target caseload size. Serving 470 clients indicates we should have 7.12 FTE URS Coordinators. The following data shows the average caseload per quarter for each of our 5 URS Coordinators.

- Q1 34.8 average caseload per URS Coordinator
- Q2 35.8
- Q3 36.8
- Q4 36.8

We processed 696 referrals by 2 FTEs, who realistically can complete 460 screenings and follow-up navigation supports in a year. This number of referrals indicates we should have 3.02 FTE URS Front Door Coordinators. We are covering this workload with the help of our 2 RCs.

The pressure of covering our financial department staffing needs has also been flagged to our MCCSS Program Supervisor for URS.

Following is a summary of feedback Alison has collected from the URS Team about the impact on them of the constant high demand for URS:

1. Reduced Quality of Service Delivery - The overwhelming volume of referrals limits the time Coordinators can spend on each case, reducing their ability to provide thorough, individualized support and follow-up.
2. Prioritization of New Referrals Over Existing Clients - The pressure to respond to urgent new referrals often shifts focus away from clients already engaged in the service, increasing the risk that their needs may go unaddressed or unresolved.
3. Insufficient Time for Client Check-ins - High caseloads limit Coordinators' ability to regularly check in with clients, families, schools, and service providers—essential actions for maintaining client stability and ensuring coordinated care.
4. Delayed Identification and Resolution of Issues - A lack of capacity to proactively monitor and follow up with clients heightens the risk that emerging issues go unnoticed until they escalate.
5. Coordinator Burnout and Elevated Stress Levels - The sustained pace and emotional demand of the work are contributing to staff burnout, which threatens retention, morale, and the overall resilience of the team.
6. Lack of Time for Professional Development and Recovery - Coordinators are frequently unable to take part in training, debriefing, or skill development due to time pressures. Additionally, vacation, sick leave, and personal time are often delayed or disrupted, reducing opportunities for rest and recovery.
7. Inadequate Discharge Planning and Closure - Time constraints mean some clients are discharged without sufficient planning or closure, risking regression and possible re-referral.

8. Reduced Attention to Detail and Relationship Building - The quality of rapport and trust-building with clients, critical to service effectiveness, is diminished when interactions are rushed or limited.

URS Data April 1 to May 16, 2025		
# Referrals	99	The number of clients active in URS currently averages 26.2 per URSC caseload; however, there are another 32 (6.4 per caseload) for whom URS services have ended/clients are discharged from service but remain active with the URSC for discharge planning support. And before URS services actively start, the URSCs are carrying 5 – 6 clients in the URS Planning stage who are not captured as "Total in service). This means caseloads are averaging 32.6 per URSC. Provincial guidelines identify caseloads as 22 per URSC.
# Eligible	47	
# in Screening Process	14	
# Carried over April 1	146	
Total in service YTD	193	
# Discharged YTD (Target 358)	63	

MCCSS indicates there will be no new funding this fiscal year and that we need to manage within our allocation. I have flagged that our Purchased Client Services budget is going to be fully utilized this year, with 3 of the 4 communities having flow-through contracts.

I have not wanted to make a significant decision just before Sandra transitions into the role, but want the Board to be aware of the strategies we will be discussing towards meeting this pressure fiscally – i.e., hiring a fiscal URS Coordinator position:

- Decrease the amount of respite offered to URS clients from 10 hours/week to 6 hours/week, which has been the average usage.
- Use the Project surplus funding from 2024-25 to cover another URSC fiscally.

Information

URS Family Experience Survey

Data report attached.

Information

Coordinated Service Planning (CSP) and Complex Special Needs (CSN) Guidelines

The Provincial Network of Coordinating Agencies has been informed that MCCSS will release the CSP 'Requirements' document before the end of May and the CSN Guidelines in early June (before our Provincial Network meeting on June 5 & 6).

Information

Employee Benefits

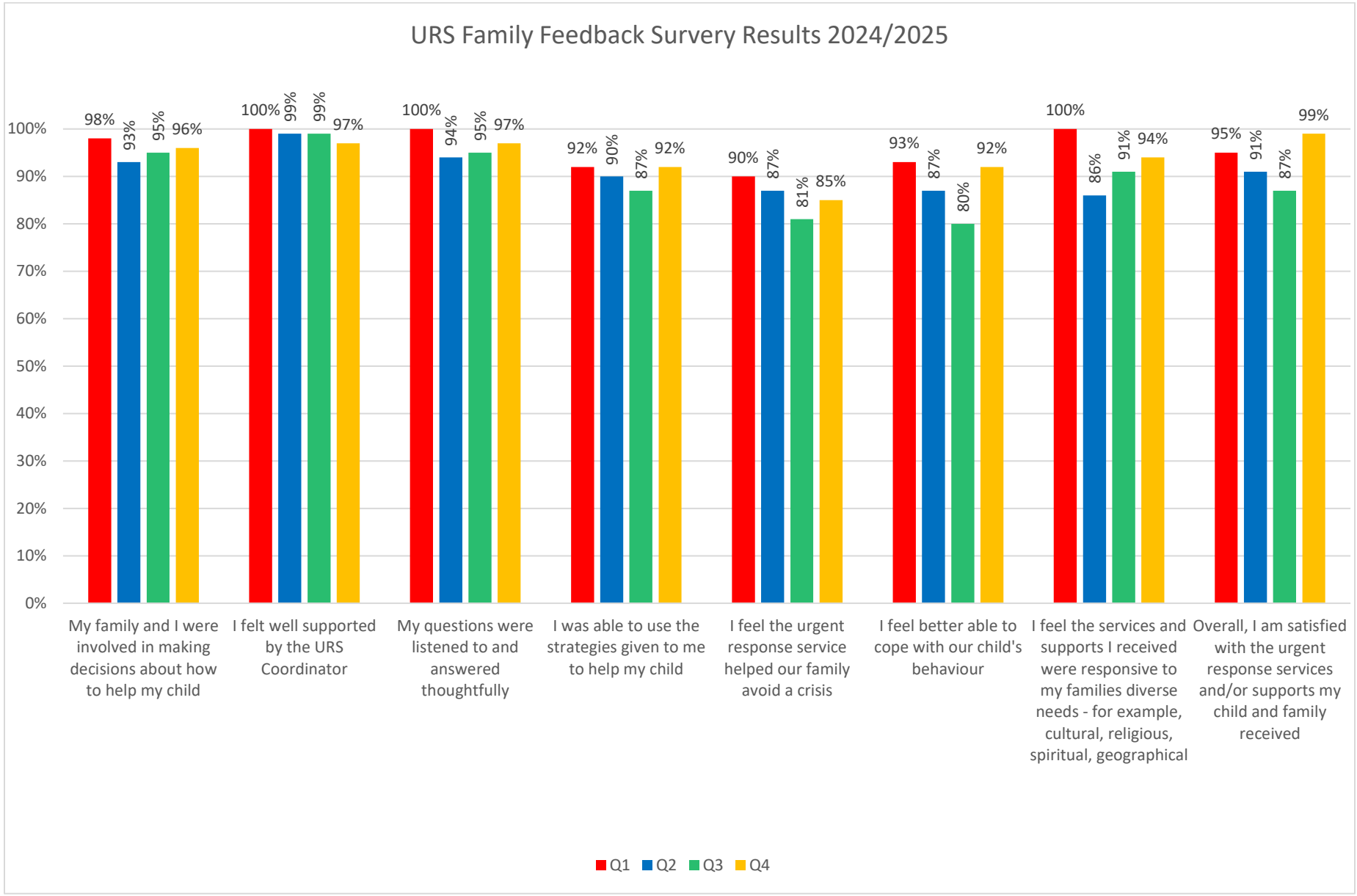
A survey of employees regarding dental costs resulted in 92% saying they wanted to continue with the Major Restorative coverage, even though it was costly, and 84% supported reducing Scaling coverage from 12 to 8 annually. Select Path has been notified to reduce the Scaling coverage.

Information

Staffing

Kerryann Murphy has been hired as our Accounts Payable Clerk for 2 days per week. She will work entirely from a home office.

Information


URS Family Feedback Survery Results 2024/2025
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
98%
93%
95%
96%
100%
99%
99%
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87%
81%
85%
93%
87%
80%
92%
100%
86%
91%
94%
95%
91%
87%
99%
My family and I were involved in making decisions about how to help my child
I felt well supported by the URS Coordinator
My questions were listened to and answered thoughtfully
I was able to use the strategies given to me to help my child
I feel the urgent response service helped our family avoid a crisis
I feel better able to cope with our child's behaviour
I feel the services and supports I received were responsive to my families diverse needs - for example, cultural, religious, spiritual, geographical
Overall, I am satisfied with the urgent response services and/or supports my child and family received
Q1
Q2
Q3
Q4

Q9: Things that I found most helpful about this service are (please comment)

Being able to reach out at any point to get help

The rapidity of the response from the moment I registered to the moment we had people in our home helping us, was exactly what I needed.

Support from Bethesda was of great help as our child liked working and talking with them..

Strategies given to us by Urs

they really hear and understand the main issues with our child

Flexibility

Helping Alexis cope with behavior

Respite and Strategies

Respite coming to my house on weekends as my son like to go with it

Kind and supportive
The compassion and flexibility to come up with strategies that were able to fit into our day to day lives! This made us much more successful.

Know how to direct my son before and during a crisis.

Paige was friendly, professional, and adaptive. She's a real asset to your team.

The flexibility of the workers
The URS team always find ways to support your child and family giving you strategies, willing to meet ,connect you with different services since your child become eligible for the program until it gets to an end.

Q10:Things that could have been done better to support my child and family are

I would have liked more group/family sessions to allow common triggers to be addressed. Also, it would have benefitted us to switch respite workers earlier. I would have liked to have someone recommend that to us, when it wasn't working, rather that dragging the poor connection along to the point of awkwardness.

Follow up from other parent support would have been better only received one call and didn't hear back.

Service needs to continue a bit longer than 3 months.

Time it took to start services

The behavioral therapy part

Working directly with my son by the therapist

Own my house

I made the most of my 6 weeks of training, but perhaps a little more time would have been better.

A higher frequency of visits is required for better results. I feel that once a week is simply not enough.

nothing, they were nothing but AMAZING

I think that speeding up the process after your child become eligible.

Q11: Please provide any other comments about your experience

This service was exactly what our family needed. I felt like we were spiraling out of control and having so many services sweep into our home gave us stabiltiy.

Overall we had a good experience

It's a great place with plenty of experience

My Experience was good

Very helpful

I felt well looked after by high-level professionals, the response was quick and efficient. Keep up the good work.

I have been involved with what seems like 100s of specialists and workers for the past 11 years. And this one might be the best experience of them all. So continue what you're doing!

The team that worked with my child and family was very supportive in every way possible.

Policy Review Committee
Recommendations to the Board

May 27, 2025

Governance Policies

Revisions have been drafted for the Governance Policies in the attached document. Several questions are highlighted in turquoise:

1. Page 6: Eligibility
   To be a director, a person must "live or work in the geographic area served by Contact Brant".

   a. The URS program serves Brant, Haldimand-Norfolk, Hamilton and Niagara.
      Direction: Do we want to re-state the 'geographic area' to identify Brant/Brantford specifically? If so, should we add Six Nations of the Grand River and Mississaugas of the Credit?

   b. We have repeatedly run into the situation where an existing Director of the Board who met this requirement at the start of their service no longer meets this eligibility requirement.
      Direction: Should we add a statement to 7(b):
      If the Director no longer lives or works in the Brant/Brantford community, they would not be eligible to continue past the next Annual Meeting.

2. Page 15: Board Meetings – Procedure
   a. *Number of Meetings*: There shall be at least 6 regular meetings of the Board per annum.
      We have 10 meetings per fiscal year, with July and August not scheduled unless necessary.
      Direction: Should we restate this to: There shall be at least 10 regular meetings of the Board per annum?

   b. In-camera Meetings: This section does not reference managers attending meetings, which has been important to keep them apprised of Contact Brant matters in their role of covering the CEO and leadership in the organization.
      Direction: Should we add this statement?
      Additionally, Managers usually attend to keep apprised of Contact Brant matters for their role of covering the CEO and leadership in the organization.

3. Page 18: Financial Accountability
   a. *Contracts: "*Unless otherwise directed by the Board of Directors, all deeds, transfers, assignments, contracts and obligations on behalf of the Corporation shall be signed by the Chief Executive Officer and one of the Officers of the Corporation."
      In practice, the CEO signs most contracts without a Board signatory. This includes MOUs, contracts with URS Providers, Letters of Agreement for the purchase of service providers, vendor contracts, etc.

Direction: Should we delete the word “contracts” in this section?

b. *Annual Value of $20,000 Expenditures:* “The Board shall approve all commitments for expenditures with an annual value of more than $20,000. The Board delegates authority to the Chief Executive Officer for expenditures less than an annual value of $20,000.”
URS Provider expenditures may total over $20,000 at year-end; however, we do not know in advance what each provider may be paid. Thus, we have moved to an annual report from the CEO in April of each year summarizing the totals paid to each URS Provider, and a motion is made, “Approve the report on URS Provider payments in 2024-25, acknowledging that the total payments to some providers were over the Executive Limit of $20,000.”
Direction: Is this practice meeting the expectations stated in this governance policy?

Recommendation: Approve the revisions to the Governance Policies as presented, with the amendments made at the meeting.

Decision

Financial Policies

The financial policies have been revised with input from our Bookkeeper, Kelly. The revisions are highlighted:

- FI 01 Financial Management
- FI 02 Banking *(significant revisions - see the attached current policy to compare).*
- FI 03 Investments
- FI 04 Payment Requisition and Processing (*significant revisions - see the attached current policy to compare.)*
- FI 05 Purchasing
  - *Question*: The CEO's executive limit for purchases is $20,000. Should this amount be reflected in the need for a Request for Proposal?
- FI 06 Staff Mileage and Expenses
- FI 07 Petty Cash
- FI 08 Payroll Processing
- FI 09 Internally Restricted Net Assets
- FI 10 Accounting for Contributions
- FI 11 Tangible Capital Assets

Recommendation: Approve the revisions to the Financial Policies as presented, and with the amendments made at the meeting.

Decision

Administrative Policies

The following Administrative Policies revisions are reflected in the highlighted sections:

- AD 01 Statistics
- AD 03 Risk Management
- AD 04 Cell Phones and Portable Electronic Devices

Recommendation: Approve the revisions to the Administrative Policies as presented, and with the amendments made at the meeting.

Decision

GOVERNANCE POLICIES

Table of Contents

POLICY G1: Governance and Governance Assessment

CATEGORY: Governance Policy **ADOPTED:** June 2000

REVISED: May 2025 **Page:** 1 of 4
May 2023; May 2013

PREAMBLE

Governance policies provide a framework for sound decision-making and accountability by establishing clear expectations and standards ~~for the manner and process in which certain situations/issues will be handled~~. The Governance Policies are intended to clarify the content of the organization's constitution by making explicit the underlying principles of governance approved by the organization.

According to the Ministry's *Governance and Accountability* Definitions:

> *Governance* is the authority and responsibility to make decisions and take action. Mechanisms for establishing governance include legislation, regulations, and approved policies.
>
> *Accountability* is the obligation to answer for the results of authorized actions and the way responsibilities have been discharged.

A Policy Governance Board:

- Sets agency direction through strategic planning as well as policy development.
- Makes decisions that set broad guidelines for the agency.
- Hires a Chief Executive Officer and delegates that person to implement policies and manage day-to-day operations.

Boards operating under the Policy Board Model have relatively few standing committees, resulting in ~~more~~ the need for regular meetings of the full board.

Board development is given a high priority in order to ensure that new members are able to function effectively. Recruitment is an ongoing process, with members recruited for their demonstrated commitment to the values and mission of the organization.

POLICY

The Board of Directors governs under a Policy Governance model in accordance with Contact Brant's Governance Policies and By-Laws.

PROCEDURE

1. Good governance is participatory, consensus-oriented, accountable, transparent, responsive, effective and efficient, equitable and inclusive, and follows the rule of law.

   Collectively, the Board of Directors is responsible to the people it supports, staff, funders, and the community for the total contribution and direction of the

organization. The Board reports to the Members, who must approve decisions such as By-Law changes, the sale of major assets, and mergers.

2. The Board's primary responsibilities are:
    a. Accountability and fiscal responsibility.
    b. Setting agency direction through strategic planning and policy development.
    c. Hiring and monitoring the Chief Executive Officer to implement strategic priorities and policies as well as manage day-to-day operations.

3. Directors have three key duties:
    a. *Duty of Skill or Competence*
        - Ensure Board member nomination, recruitment, and orientation processes are in place.
        - Ensure the effectiveness of the Board, committees, and management through an annual evaluation process.
        - At the time a decision is being considered, voice any opposition clearly and respectfully. ~~Voice clearly, respectfully and explicitly at the time a decision is being taken, any opposition to a decision being considered by the Board.~~
        - Ensure an annual process for succession planning of officers, directors and committee chairs.

    b. *Duty of Diligence*
        - Be informed of incorporation Articles, bylaws, mission, strategic plan, and service agreements with the Ministry and other funders.
        - Ensure that the bylaws meet legislative requirements.
        - Be informed of Board and agency activities, as well as general trends in the community ~~and general trends~~.
        - Be prepared to provide informed advice and make informed decisions.
        - Attend Board meetings, serve on a committee(s) and contribute to the work of the Board.
        - Ensure that minutes of meetings and policies are properly recorded and retained.
        - Ensure that the financial affairs of the corporation are conducted in a responsible and transparent manner with due regard for fiduciary responsibilities and public trusteeship.
        - Ensure there are clear role descriptions for the Directors and Officers.
        - Ensure the organization has a clear and credible overall direction for its services by developing and reviewing a Strategic Plan that incorporates a Mission, Vision, and Values to guide its present and future. Ensure these are reviewed at least annually, with a formal

strategic planning process at a minimum every 5 years. ~~every five years~~.

- Appoint and orient the Chief Executive Officer; monitor and evaluate their performance in implementing the strategic plan.
- Ensure that the Chief Executive Officer has a job description and an employment contract that includes compensation and benefits approved by the Board.
- Establish policies and procedures to provide the framework for the management and operation of Contact Brant, including but not limited to finances, human resources, health and safety.
- ~~Work with staff, where appropriate, on committees.~~ When working with staff, respect the roles of Board and staff
- Ensure a strategy is implemented for consulting and communicating with stakeholders.

c. Duty of Loyalty

- Publicly demonstrate acceptance, respect and support for decisions taken in the transaction of the Board's and organization's business.
- Be committed to the principles and mandate of Contact Brant.
- Serve the overall best interest of the corporation rather than any particular point of view.

4. The Board of Directors will govern with an emphasis on:
   a. *Participatory collective governance*. The Board environment will welcome diversity, ~~is~~ be inclusive of all Directors in deliberations, and use the expertise of individual members to enhance the ability of the Board as a body. There will be fair and visible decision-making.
   b. *Strategic leadership* rather than operational detail. The Board will be responsible for proactively setting agency direction through policy development and strategic planning.
   c. *Providing a self-regulating structure ~~to be self-regulating~~*. The Board will annually discuss governance process improvement, the continuity of governance capability, and ensuring the orientation of new members.
   d. *Meeting its fiduciary duty*. The Board will exercise their power with competence and diligence in the best interests of the Corporation using the skill that an ordinary person would be expected to apply on their own behalf, but not a greater skill than might be expected of their knowledge and experience. Act honestly and in good faith in what they reasonably believe to be in the best interests of the Corporation.
5. The Board will annually review and evaluate its performance, including:
   - Adherence to Board policies and By-laws
   - Board effectiveness in terms of strategic planning and outcomes
   - Board effectiveness in terms of fiscal responsibilities
   - Effectiveness of Board meetings
   - Relationship between the Board and the Chief Executive Officer
   - Issues and risk management.

6. The Board shall be comprised of a range of eight (8) to twelve (12) elected Directors. The Board shall strive to ensure that membership:
    - Includes at least one (1) parent member.
    - Includes at least one (1) youth member.
    - Limits the number to two (2) members who are Directors of a Board or employees of a Ministry-funded partner service provider, as well as the parents, siblings, children, spouses, and partners of these individuals.

7. Eligibility: Directors shall live or work in the geographic area served by Contact Brant and be at least 18 years of age at the time of election to the Board. *Do we want to re-state this to Brant/Brantford?*

    a. Before becoming a Director, Directors must be willing to sign a declaration of commitment to the organization's mission and objectives. ~~Directors must be willing to sign a declaration of commitment to the mission and objects of the organization before becoming a Director~~.

    b. Directors shall be ineligible to continue:
        - If the Director wishes to become an employee of the Corporation.
        - If at the discretion of the Board, the Director is absent from three (3) consecutive Board meetings within a one-year period.
        - If the Director is the ex-officio Director and no longer holds the office of Chief Executive Officer.
        - If the Director no longer lives or works in the Brant/Brantford community, they would not be eligible to continue past the next Annual Meeting.

    c. The following individuals are ineligible for membership:
        - Employees of any funders, as well as the parents, siblings, children, spouses, and partners of these individuals.
        - Employees of the Corporation, as well as their parents, siblings, children, spouses, and partners.

8. Elections and Terms:

    a. Directors are elected by the Members at the Annual Meeting. Nominations for the election of the slate of Directors are tabled by the Nominating Committee of the Board at the Annual Meeting.

    b. A quorum of Directors may fill a vacancy among the Directors, and the nomination must be taken to the next Annual Meeting for approval by the Members.

    c. The Board shall strive for a balance of experienced and new Directors. To this end, Directors are elected for a three-year term, with their start date being the Annual Meeting at which they were elected. The maximum number of terms a Director may be elected is five (15 years).

    d. A Director who has served the maximum term can be re-elected following a break of at least one (1) year.

9. Directors will sign a *Consent, Declaration and Confidentiality Agreement*. This agreement outlines consent to take on the role of a Director of the Board, as well

as a commitment to remain true to the Mission, Vision and Values statements, act in the best interest of the organization, and maintain confidentiality is in respect to information received.

~~Consent is regarding an agreement to take on the role of Director on the Board; the Declaration is regarding remaining true to the Mission, Vision and Values statements and acting in the best interest of the organization; and Confidentiality is in respect to information received as a Director.~~

POLICY G2: Role of the Officers of the Board

CATEGORY: GOVERNANCE Policy **ADOPTED:** December 1999

REVISED: May 2025 **Page:** 1 of 2
May 2023; October 2015; May 2013

POLICY

The ~~Officers of the~~ Corporation's Officers are the Chair, Vice Chair, Secretary, Treasurer, and Chief Executive Officer.

PROCEDURE

1. No Director may serve for more than three (3) consecutive years in one office.
2. The following are the roles of the Officers:
   2.1. *The Chair of the Board*:
      a. The Chair of the Board shall be a Director and ~~shall~~ preside at all meetings of the Board of Directors and of the Members. The Chair shall have such other duties and powers as the Board may specify.
      b. The Chair ensures the integrity of the Board process, and that the Board of Directors performs consistently within its own policies and By-laws.
      ~~c.~~ The Chair ensures that meeting discussion content will primarily be those issues that, according to Board policy, clearly belong to the Board to decide; the Chair will ensure that deliberation will be fair, open, and thorough, as well as timely, orderly, and kept to the point.
      ~~The Chair ensures meeting discussion content will be primarily those issues which, according to Board policy, clearly belong to the Board of Directors to decide; the Chair will ensure that deliberation will be fair, open and thorough, as well as timely, orderly and kept to the point.~~
      d. The Chair is empowered to chair Board meetings with all the commonly accepted powers of that position (e.g. ruling, recognizing).
      e. The Chair automatically has membership on all Board committees; the Chair's attendance at committee meetings will not be included when calculating attendance as required by other Contact Brant Board policies or standards.
      f. The Chair may represent the Board of Directors to outside parties in announcing Board-stated positions.
      g. The Chair, on behalf of the Board, will ensure the Chief Executive Officer provides reports to the Board of Directors indicating that required items have been filed with the proper authorities.
      h. The Chair has no authority to make decisions about policies created by the Board and no authority to individually supervise or direct the Chief Executive Officer.

   2.2. *Vice-Chair of the Board*
   The Vice-Chair of the Board shall be a Director. If the Chair is absent or is

unable ~~or refuses~~ to act, the Vice-Chair shall preside at meetings of the Board of Directors and of the Members. The Vice-Chair shall have such other duties and powers as the Board may specify.

2.3. *Secretary of the Board*
The Secretary shall ensure the Corporation's minute book documents all proceedings and ensures notices to appropriate stakeholders when required.
The Secretary on behalf of the Board and in consultation with the Chief Executive Officer will ensure an appropriate staff person has custody of all books, papers, records, documents and other instruments belonging to the Corporation. The Secretary shall perform such other duties as determined by the Board.

2.4. *Treasurer of the Board*
The Treasurer, in consultation with the Chief Executive Officer, shall ensure that an appropriate staff person has custody of the financial and accounting records of the Corporation required to be kept. The Treasurer shall also ensure that a financial report of the Corporation is submitted monthly to the Board and that an annual audited financial report is completed and submitted to the Board as well as the members of the ~~financial operations of the~~ Corporation. The Treasurer shall perform such other duties as determined by the Board.

2.5. *Chief Executive Officer*
The Chief Executive Officer of the Corporation shall be responsible for implementing the strategic plans and policies of the Corporation, and subject to the authority of the Board, shall have general supervision of the affairs of the Corporation.

POLICY G3: Code of Conduct

CATEGORY: GOVERNANCE Policy **ADOPTED:** July 2000

REVISED: May 2025 **Page:** 1 of 2
May 2023; May 2013

PREAMBLE

Contact Brant's Board members will conduct themselves ~~in an ethical manner~~ ethically (both in fact and perception) while representing the agency. Board members will make decisions which they believe represent the broad interests of the community. The Board will ensure all fiscal and legal accountabilities are met.

POLICY

Directors commit to ethical, professional and lawful conduct, including proper use of authority when acting as Board members and to discharging their duties with adherence to a standard of care based on the collective knowledge and experience of the Directors.

PROCEDURE

1. Directors must understand and adhere to Board policies and By-Laws and maintain confidentiality regarding In-Camera discussions and all other sensitive issues. ~~and all other sensitive issues~~.
2. Directors must be loyal ~~have loyalty~~ to the organization and not be influenced by loyalties to staff, other organizations ~~and any~~ or personal interests.
3. Directors must avoid conflicts of interest with respect to their fiduciary responsibility. Conflict of interest will include both actual and perceived. Directors will have an opportunity at each meeting to identify conflicts or perceived conflicts of interest as they arise.
4. Directors may not obtain employment in the organization for themselves, family or close associates while serving on the Board. To apply for a job, a member must first resign from the Board.
5. Directors may not attempt to exercise individual authority over the organization except as explicitly set forth in Board policies.
    a. Directors' interaction with the Chief Executive Officer and staff must recognize the lack of authority vested in individuals except when explicitly authorized by the Board of Directors.
    b. Directors' interaction with the public, press, or other entities must recognize the lack of authority vested in individuals and the inability of any Board member to speak for the Board of Directors except to repeat explicitly stated Board decisions.
6. Directors are expected to attend all meetings and ~~are expected to~~ notify the Chief Executive Officer, Executive Assistant, or Board Chair if they are unable to attend.

7. Directors should be properly prepared for Board deliberations by reviewing the Board package, ~~as well as commit~~ and committing to fully exploring the issues, searching for solutions, and making informed decisions.
8. Directors should stay informed about the organization's business and affairs ~~of the organization~~ and demonstrate the skills, knowledge and expertise expected of members of this Board.
9. Directors should raise any agency concerns ~~in an appropriate manner~~ appropriately by communicating directly and immediately with the Chair, or the Board as a whole.

POLICY G4: Conflict of Interest

CATEGORY: GOVERNANCE Policy **ADOPTED:** July 2000

REVISED: May 2025 **Page:** 1 of 1
May 2023; May 2013

PREAMBLE

A conflict of interest exists when a member of the Board participates in making a Board decision when they know, or should reasonably know, that the decision may enhance the private interest of the Director or promote the private interest of another person or organization with a formal association to the Director.

POLICY

A Director shall declare a conflict of interest any time a Board member's decision is or potentially could be influenced by external affiliations or personal interests.

PROCEDURE

1. The Chair of the meeting will ~~ask for~~ request declarations of conflict of interest at every ~~meeting of the~~ Board meeting.
2. Every Director who thinks they may potentially have a conflict of interest related to an agenda item should disclose the nature and extent of the interest at the meeting of the Board. The declaration of interest should be announced at the meeting at which the issue creating the conflict of interest is first raised, or at the meeting at which the conflict of interest first becomes apparent.
3. The Director declaring a conflict of interest should not vote, participate in the discussion, or otherwise attempt to influence the voting on the decision, nor should the member be counted in any required quorum with respect to the vote.
4. Directors have an individual responsibility to question any situation regarding a conflict of interest. If a Director believes that any other Board member is in a conflict-of-interest position, they must describe their concerns; the Director being questioned has the option of declaring a conflict of interest or requesting a Board review of the issue. Should a review be requested, the Board will vote on whether a conflict of interest exists. Neither the member questioning the conflict nor the member in potential conflict will have a vote.
5. Any Board member who knowingly fails to declare their conflict of interest in a particular decision or misleads the Board of Directors about the nature of a conflict of interest will be addressed in accordance with the By-Laws.
6. Every declaration of a conflict of interest will be recorded in the minutes of the Board meeting.

POLICY G5: BOARD COMMITTEES

CATEGORY: GOVERNANCE Policy **ADOPTED:** September 2000

REVISED: May 2025 **Page**: 1 of 2
May 2023; October 2015; May 2013

PREAMBLE

Boards operating under the Policy Board Model have relatively few standing committees, resulting in ~~more~~ the need for regular meetings of the full board. Board committees are to provide opportunities to broaden the discussion of various aspects of the Board's work of the Board. Committees make recommendations to the Board of Directors, which is the final decision-making body for the corporation.

A Board committee only exists when recommended by the Board. Board committees may involve non-Board members. Unless otherwise stated, a committee ceases to exist as soon as its task is complete.

The Standing Committees of the Board are:

1) Nominating Committee
2) Policy Review Committee.

POLICY

The Board may establish any committee it determines necessary for executing its ~~the execution of the Board's~~ responsibilities. The Board shall determine the composition and terms of reference for any such committee. The Board may dissolve any committee by resolution at any time.

PROCEDURE

1. Board committees will be used sparingly and will ordinarily operate as a Standing Committee or in an Ad Hoc capacity. When used, Board committees will be assigned specific roles which will reinforce the work of the Board.
2. Board committees may not speak or act for the Board except when formally given such authority for specific and time-limited purposes.
3. Board committees cannot exercise authority over staff. The Chief Executive Officer works for the full Board and is not required to obtain approval from a Board committee before an executive action, except as specifically authorized by the Board of Directors in the committee's terms of reference.
4. A committee's role, expectations, timing and authority will be clearly stated at the time of its creation. If it is a Standing Committee, the terms of reference should be reviewed annually by the Board. The Terms of Reference for each committee should include:
    - *Responsibilities*: Tasks and activities to be carried out and recommendations that the Board will expect.
    - *Authorities*: Decisions it is empowered to make.
    - *Accountability and Reporting*: All Board committees are accountable to the Board and report to the Board.

- *Time Frame:* Indicate whether it is a standing committee or ad hoc; when it is to report to the Board and, if ad hoc, approximately when its work is to be completed.
- *Membership*: The Board appoints the Chair of the committee. The Chair ensures that Directors are delegated to committees.
- *Staff Roles*: Clarify whether staff are equal partners in the committee's discussion and decisions ~~of the committee~~ or are a resource/support.

5. **Terms of Reference of Standing Committees**:

5.1 Nominating Committee:

- Responsibilities: Nominate persons for election to the Board to fill any vacancies on the Board and consult with the Board with respect to the qualifications of candidates that the Committee ought to recruit.
- Authority: Empowered to request appropriate candidates for their interest in the Board, and to interview potential members.
- Accountability and Reporting: Accountable and report to the Board.
- Time Frame: Standing Committee struck annually at the first Board meeting following the AGM; meets as needed by the Board when applications for directors are received or new members are required.
- Membership: The Board appoints a minimum of 2 directors to the Nominating Committee and identifies the Committee Chair ~~of the Committee~~.
- Staff Roles: The Chief Executive Officer is a resource to the members of the Committee when requested.

5.2 Policy Review Committee

- Responsibilities: Review Operational Policies, Governance Policies and By-Laws.
- Authorities: Develop draft revisions or new policies and By-Laws for recommendation to the Board.
- Accountability and Reporting: Accountable and report to the Board.
- Time Frame: Standing Committee struck annually at the first Board meeting following the AGM.
- Membership: The Board appoints a minimum of 2 Directors to the Nominating Committee and identifies the Committee Chair ~~of the Committee.~~
- Staff Roles: The Chief Executive Officer is an equal partner in the discussion and will draft revisions or develop new policies under the direction of the Committee and the Board.

POLICY G6: Board Meetings

CATEGORY: GOVERNANCE Policy **ADOPTED:** April 1999

REVISED: May 2025 **Page:** 1 of 2
May 2023; October 2015; May 2013

POLICY

Minutes will be kept at all Board meetings ~~of the Board~~. All decisions shall be made ~~decided~~ by a majority of votes.

In-Camera agendas will be limited to sensitive matters related to personnel, legal, or contractual matters.

PROCEDURE

1. There shall be at least 6 regular meetings of the Board per annum. *We have 10 meetings per fiscal year*

2. There are two components to Board meetings:
   a. Open meetings which are open to the public who may attend by invitation of the Chair, invitation by the Chief Executive Officer with the prior approval of the Chair, or by resolution of the Board; and

   b. In-camera meetings, which are private meetings for the elected Board of Directors only (Board Only), or for the Board and the Chief Executive Officer, to understand sensitive situations and ensure these discussions are kept confidential. In-camera agenda items will only include personnel, legal, or contractual matters, such as the employment of the Chief Executive Officer, including salary, evaluation, or contract renewal; Board conduct; budgetary concerns; conflict of interest discussions; personnel matters; and contractual or legal issues. The Board may deem it appropriate for other staff to attend, depending on the agenda; usually, the Executive Assistant attends to record minutes. Additionally, Managers usually attend to keep apprised of Contact Brant matters for their role of covering the CEO and leadership in the organization.

3. Minutes:
   a. Meeting minutes are an organization's record of decisions, discussions and planning that are key for accountability and productivity. The minutes of Board and Committee meetings should include:
      - The documentation and information provided (e.g., the agenda package)
      - The date and time the meeting occurred.
      - Names of attendees as well as absent members.
      - Acceptance of or amendments made to the previous meetings' minutes.
      - Decisions made regarding each item on the agenda. The recommendations made will be stated, the Directors who made and seconded the motion will be recorded, and the outcome of the vote (carried or defeated) will be identified.

- Key items of discussion, action items for future agendas, problems and solutions proposed, or directions provided to the Chief Executive Officer will be recorded briefly.
- Any objections and abstentions.
- There shall be separate sets of minutes for Open and In-Camera. An Addendum to In-Camera Minutes (Board Only minutes) may be separately written for confidential sections of an agenda that are not to be distributed to all normal attendees.

b. A master Minute Book will be maintained by the Executive Assistant for the Board as a permanent record of all Board meetings. In-Camera minutes are confidential and will be filed in a secure location. The Chair will sign approved minutes for the Board's Minute Book.

c. Minutes will be provided to the Directors prior to the next meeting of the Board.

4. Quorum:
   a. A quorum for any meeting of the Board shall be a simple majority (51%) of the current Board of Directors.
   b. If a quorum is present at the opening of a meeting of Members, the Members present may proceed with the business of the meeting even if a quorum is not present throughout the meeting.
   c. Any meeting of the Corporation for which no quorum is present within fifteen minutes of the time appointed for the commencement of the meeting may proceed, with motions made and voting then carried out within one week by email; email responses must form a quorum as with any other meeting of the Board. The results of any email decisions will be recorded in the minutes at the next meeting of the Board.

5. Decision Making**:**
   a. The Board will seek to obtain consensus wherever possible. Following the discussion, whether or not a consensus is attained, the Board will vote on decisions. All decisions shall be ~~decided~~ made by a majority of votes.
   b. In certain instances where urgency regarding the timing of a decision is required or where there is a specific issue that requires discussion and a meeting with a quorum is not possible, the entire Board may communicate by teleconference or email; rules regarding quorum and majority votes must be met. The decision made by electronic means shall be brought to the next Board meeting by the Chair for inclusion in the minutes.

6. Rules of Order:
   If not provided for in the by-law, these governance policies, or the Act, the chairperson shall determine any questions of procedure at any meetings of the Corporation in accordance with Robert's Rules of Order.
   ~~Any questions of procedure at any meetings of the Corporation which have not been provided for in the By-law, these Governance Policies, or by the Act shall be determined by the chairperson in accordance with Roberts Rules of Order.~~

7. Electronic Meetings:

The Board allows participation electronically for meetings of the Board or a committee of the Board. A Director who participates in a meeting through electronic means shall be deemed to be present at the meeting and included in the rules governing quorum. ~~The request to attend electronically should be made to the Executive Assistant twenty-four (24) hours prior to the scheduled meeting, wherever possible~~. *This is not the practice.*

- Electronic means, such as teleconferencing or videoconferencing, must permit the participant to hear and be heard by all other participants in the meeting.
- When a Director participating by electronic means declares a conflict of interest on an agenda item, that item could be moved to the end of the agenda.
- All individuals participating through electronic means must ensure that privacy can be maintained during In-Camera sessions.

POLICY G7: FINANCIAL ACCOUNTABILITY

CATEGORY: Governance Policy **ADOPTED:** December 1999

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May 2023; May 2013

POLICY

It is the Board's responsibility to monitor the organizations' financial management ~~of the organization.~~ The Chief Executive Officer will ensure sound financial planning including a Board-approved annual budget and regular reporting to the Board on financial conditions and activities.

The banking business or any part of it shall be transacted by an Officer or Officers of the Corporation and/or other persons as the Board of Directors may by resolution from time to time designate, direct or authorize.

PROCEDURE

1. Unless otherwise directed by the Board of Directors, all deeds, transfers, assignments, contracts and obligations on behalf of the Corporation shall be signed by the Chief Executive Officer and one of the Officers of the Corporation.
2. The Signing Officers are any two of the Chief Executive Officer, the Chair, Vice Chair, Treasurer or Secretary.
3. The Board will establish financial policies that ensure accountability and reasonable internal controls, including segregation of duties wherever possible.
4. Capital Assets will be capitalized and amortized for financial statement purposes when ~~it has a~~ their value over $1,000.00.
5. The Board shall approve all commitments for expenditures with an annual value of more than $20,000. The Board delegates authority to the Chief Executive Officer for expenditures less than an annual value of $20,000. *URS Providers expenditures don't align.*
6. The Board will annually review and establish compensation and benefits for employees, striving to be in line with competitive market rates and ensuring they are within the resources available.
7. The Board has an approved Seal of the corporation that may be used by any of the Officers signing a document. The Executive Assistant, under the direction of the Board, shall be the custodian of the corporate seal.
8. The Board can approve borrowing money on the credit of the corporation; issue, reissue, sell, pledge or hypothecate debt obligations of the corporation; give a guarantee on behalf; mortgage, hypothecate, pledge or otherwise create a security interest in all or any property of the corporation, owned or subsequently acquired, to secure any debt obligation of the corporation.
9. The Chief Executive Officer is accountable to the Board:
    - To annually submit a budget for the upcoming fiscal year for Board approval, developed in a manner which includes credible projections of

revenues and expenses, separation of capital and operational items, and planning based on multi-year budgets as well as agency priorities and current issues.

- To ensure that the organization's budget is balanced by conservatively projecting planned expenditures to be equal to revenues received.
- To ensure that the organization's budget protects the fiscal soundness of future years.
- To ensure an annual external audit is completed.
- To provide monthly financial reports to the Board, including notification of any deviation from the approved budget; each variance will be explained to the satisfaction of the Board.
- To settle payroll and monies owing in a timely manner, and not indebt the organization nor incur an overall negative cash position.
- To ensure a year-end audit is completed and brought to the Board for approval, as well as presented at the Annual Meeting.
- To ensure that appropriate staff maintain financial records and complete the banking business~~; this is assigned to the Executive Assistant~~.
- To ensure accounts are paid within 30 days of invoicing, and monthly accounting is completed by the end of the following month, including postings of ~~cheques~~, invoices, payments, deposits and journal entries.
- To ensure an annual review and approval by the Board of the mileage reimbursement.
- To obtain comparative pricing and apply prudent protection against conflict of interest in any purchase, considering local services when all other comparators are equal.
- To not split orders to avoid exceeding authorized limits.
- To annually receive Board approval for any schedule of monthly withdrawals for purchases, any transfers between bank accounts, or any other transactions where ~~a cheque requiring~~ two signatures would not be utilized.
- To receive Board approval to dispose of capital property with a net market value greater than $5,000.

POLICY G8: Communications

CATEGORY: GOVERNANCE Policy **ADOPTED:** July 2000

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May 2023; October 2015; May 2013

PREAMBLE

An organization requires a plan for communication:

- *To promote* the organization, an event or a service
- *To respond to an issue.* This may be a developed communication or a response to a stakeholder or media request for comments related to the organization, the broader child and youth services sector, a political decision/event, or a controversial occurrence.

POLICY

The Chair or their delegate speaks on behalf of the Board of Directors to ~~media~~ issues of a governance nature, and the Chief Executive Officer speaks on behalf of the organization to ~~media~~ issues of an operational nature.

PROCEDURE

1. To ~~deal~~ effectively deal with the media, the organization's efforts ~~of the organization~~ must be planned and coordinated, confidentiality must be protected, and the impact on the organization evaluated prior to any media response.
2. The Chief Executive Officer is the organization's regular and expected spokesperson ~~for the organization~~ and will perform that function with the media.
3. The Chair will speak ~~on Board issues~~ when communication is required on behalf of the Board of Directors. When feasible, this communication will be completed in consultation with the Chief Executive Officer to enhance the coordination and effectiveness of the message.
4. Regular modes of communication regarding the organization include, but are not limited to:
    a. The Annual Meeting and the Annual Report are primary vehicles for sharing information with stakeholders and ensuring the Board meets accountability and transparency requirements.
    b. The organization's website is used to provide up-to-date information on Contact Brant and service-related topics.
    c. Social media is used to promote Contact Brant.
5. Each Director is responsible for supporting and communicating support for all decisions made collectively by the Board of Directors. Directors are expected to promote the organization, its services, and its needs whenever the opportunity presents itself.
6. The Board may advocate to the province for the needs of individuals and families or the agency.

POLICY G9: Strategic Planning Cycle

CATEGORY: Governance Policy **ADOPTED:** October 1999

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May 2023; November 2018; October 2015; May 2013

PREAMBLE

Planning is a critical component of good management and governance. Planning helps ensure that an organization remains relevant and responsive to the needs of its community and contributes to the organization's stability and growth. It also provides a basis for monitoring progress and assessing results and impact, facilitates new program development, and enables an organization to look into the future in an orderly and systematic way.

From a governance perspective, it enables the board to set policies and goals to guide the organization and provides a clear focus to the Chief Executive Officer and staff for program implementation and agency management.

A strategic plan must be based on a realistic assessment of resources, including all stakeholders, and include ways to evaluate the plan's success and lead to long-term commitment. Strategic planning determines where an organization is going over the next year or more, how it's going to get there, and how it'll know if it got there or not.

The Strategic Plan should be based on the organization's mandate.

POLICY

The Board of Directors will establish and annually review the organization's Mission, Vision, and Values Statements, as well as develop and monitor a Strategic Plan and the annual Priorities to be accomplished.

PROCEDURE

1. The Board will annually review and evaluate the Mission, Vision, and Values statements; develop an annual priorities work plan; and hold the Chief Executive Officer accountable for meeting the outcomes.
2. The Board will review its Strategic Plan through a facilitated strategic planning process at least every 5 years. ~~a minimum every 3 years~~.
3. The agency's priorities or work plan will be approved by the Board annually for the upcoming fiscal year.
4. The CEO will bring a report of the outcomes of the annual work plan to the Board, with a mid-year report in October and a final report in April of each year.
5. The Board will provide leadership by modelling the Values and will ensure the Chief Executive Officer ~~is modelling~~ models the Values through performance reviews. The Chief Executive Officer will ensure staff ~~are modelling~~ model the Values through performance reviews.
6. In implementing the Strategic Plan, the Board will also ensure ~~there is~~ ongoing coordination, collaboration and ~~building of~~ partnership-building with other

community organizations, both individually and through community planning tables.

POLICY G10: BOARD AND CHIEF EXECUTIVE OFFICER CONNECTION

CATEGORY: Governance Policy **ADOPTED:** December 1999

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PREAMBLE

Policy Governance envisions the Chief Executive Officer as the link between the Board and the staff. The Board's official connection to the operating organization, its achievement, and its conduct is through the Chief Executive Officer. The Board sets policies about its approach to delegation and executive boundaries.

Decisions of the Board acting as a body are binding on the Chief Executive Officer. The duty of the Chief Executive Officer is to be accountable to the Board as a whole for the performance of Contact Brant; this allows the Chief Executive Officer a great deal of latitude to act and to empower others to act. As the Board of Directors' sole official link to operational achievement and conduct, the Chief Executive Officer has all authority and accountability for staff.

POLICY

The Board establishes policies and strategic direction, and the Chief Executive Officer is accountable for ~~the implementation of~~ implementing operations and the organization's achievements.

PROCEDURE

1. The Board's connection to the operating organization, its achievement, and its conduct is through the Chief Executive Officer. Regular two-way communication is required, primarily occurring through the formal meetings of the Board as well as through informal interactions with various members of the organization.
2. The Board establishes policies and strategic direction which the Chief Executive Officer is bound to follow and implement. The Board also formulates a job description that describes responsibilities, including the linkage to the Board.
3. The Chief Executive Officer must provide information and counsel to the Board so that they have sufficient knowledge of the culture and operations of the organization to make informed decisions.

POLICY G11: DELEGATION TO CHIEF EXECUTIVE OFFICER

CATEGORY: Governance Policy **ADOPTED:** October 1999

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May 2023; May 2013

PREAMBLE

It is the Board of Directors' responsibility to lead the organization. Leadership is achieved through setting organizational direction through the development of the Strategic Plan and policies. The Board engages the Chief Executive Officer to operate the organization following the objectives of the Strategic Plan, as well as any policies and other directions determined by the Board.

The Board of Directors develops policies based upon principles of prudence and ethics to provide boundaries within which the Chief Executive Officer is free to act. Executive Boundaries are intended to empower staff to use their full creative powers while safeguarding the agency against potential abuses.

Outside of these constraints, the Chief Executive Officer is free to act within the boundaries of legislation and ethics to implement the strategic priorities of the organization. The Chief Executive Officer reports to the Board any actual or potential illegality or breach of applicable legislation or other statutes; ensures that practices, activities, and decisions are lawful, ethical, and prudent. It is essential that the Board receives adequate and timely reporting of the use of delegated authority by the Chief Executive Officer so that the Board can ~~be fully~~ always be fully informed.

POLICY

The Board of Directors will assign clear authorities and accountabilities that create a sound internal control environment while facilitating decision-making; establish matters specifically reserved for determination by the Board and those matters delegated to the Chief Executive Officer; and establish the types and maximum amount of commitments that may be approved by designated individuals for fiscal integrity.

PROCEDURE

1. The Board delegates to the Chief Executive Officer the broad management of all day-to-day affairs and activities of the organization within the Board-endorsed strategic, policy, risk, people, and financial frameworks. The Board also establishes the Chief Executive Officer's Job Description, which includes responsibilities and accountability.
2. *The Board of Directors is responsible* for:
    - Approving the annual operating plans and budgets that provide the Chief Executive Officer with a mandate for executing all operating and capital expenditures as part of the plan.
    - Ensuring sound financial management and monitoring.
    - Identifying constraints on executive authority which establish the prudence and ethics boundaries within which all activities and decisions by the Chief Executive Officer must take place.

- Authorizing banking and contractual signatories.
- Approving salaries and benefits for employees, including the Chief Executive Officer.
- Approving policies and bylaws, as well as any revisions to these.
- Identifying the principal risks of Contact Brant's operations and approving appropriate systems to manage these risks.
- Ensuring adherence to the provisions of the organization's bylaws and Articles of Incorporation as well as legal obligations.
- Hiring and monitoring the performance of the Chief Executive Officer. This includes conducting an annual performance review.
- Due to commitments and transactions not being able to be approved by individuals having lower authority than the Chief Executive Officer, approving temporary authority in the event of an unplanned departure or long-term absence of the Chief Executive Officer. The Board would need to implement the terms of the emergency succession plan and create Board oversight and support of the interim executive.
- Enabling the Board Chair, or the Board-appointed Director of the Board, to gain access to all critical information pertaining to the organization in the event of an emergency.

3. *The Chief Executive Officer is delegated* general management responsibilities, which include:
    - Ensuring that the organization's policies, practices and decisions are undertaken in a manner that is prudent, equitable and consistent with commonly accepted business practices and professional ethics.
    - Ensuring that the organization's assets are protected, adequately maintained and not placed at unnecessary risk.
    - Ensuring payments of the organization's financial commitments, including salaries.
    - Authority to approve expenditures and commitments outlined in the Financial Accountability Governance policy.
    - Ensuring that the Board-approved priorities are reflected in the allocation of resources.
    - Representing the organization externally to funders, stakeholders, and media in ways that enhance the public image and credibility of the organization.
    - Ensuring legislative compliance.
    - Implementing the mission, vision and values as well as the strategic priorities of the organization.
    - Authority and accountability of staff. This includes ensuring the fair and equitable treatment of staff, employment conditions, confidentiality, and written employment contracts.
    - Being an ex-officio and non-voting member of the Board and Board Committees.

4. The ~~duty of the~~ Chief Executive Officer is ~~to be~~ accountable to the Board as a whole for ~~the performance of~~ Contact Brant's performance. The Chief Executive Officer will act in a manner that aligns with Contact Brant's Mission, Vision and Values of Contact Brant as well as the goals and objectives of the Strategic Plan and will work within the executive boundaries established by the Board.

   The Executive Authority of the Chief Executive Officer includes:

   a. Asset Protection and Risk Management: The Chief Executive Officer will take reasonable measures to ensure the protection of assets and manage potential risks. This will include ensuring legislative and regulatory compliance; appropriate insurance coverage is in place; appropriate systems and structures for the effective management and control of the organization and its resources; and implementation of policies and relevant legislation, including human resources, health and safety, and financial.

      The Chief Executive Officer will report to the Board at least annually on the status of insurance, organizational policies, risk management structures and any Serious Occurrence Reports. The Chief Executive Officer will report in a timely manner on changes and compliance or non-compliance with legislation and regulatory requirements; any external complaints or adverse media coverage; any internal complaints, grievances or other conflicts which may impact the organization's performance. Additionally, the Chief Executive Officer will provide advice to the Board regarding compliance with the Board's policies, by-laws, roles and responsibilities.

   b. Financial Budgeting and Financial Conditions: The Chief Executive Officer will ensure fiscal competence, including drafting an annual budget plan, ensuring regular financial review, establishing internal controls and managing fiscal risks. The Chief Executive Officer will also ensure that an annual Audited Financial Statement is completed for the Annual Meeting and presented to the Board for approval.

      The Chief Executive Officer will ~~bring~~ present monthly financial statements to the Board outlining revenue, expenditures, year-end projections, and bank balances that demonstrate that the fiscal integrity of the agency is not in jeopardy.

   c. Communication and Counsel to the Board: The Chief Executive Officer will report to the Board on any contentious issues, new Ministry guidelines, or legislative requirements. The Chief Executive Officer will ensure the agency is operating with the benefit of a Board-approved Strategic Plan and annual work plan. The Chief Executive Officer will communicate clearly and directly with the Board and deliver a diversity of points of view to enable the Board to make informed decisions and choices.

      This will be accomplished through regular reports to the Board on activities and service data, providing information relevant to the creation and review of policies, providing leadership in support of the Board's responsibility to develop, review, and monitor the strategic statements, and providing information on relevant trends in the community that affect the assumptions upon which the mission or strategic objectives have been founded.

d. Quality Assurance: The Chief Executive Officer will take reasonable measures to ensure the quality of Contact Brant services and empower staff to improve the quality of services and their overall effectiveness. The Chief Executive Officer will also drive the implementation of the mission, vision and values as well as strategic priorities.

   The Chief Executive Officer will report regularly to the Board on service outcomes and Strategic Priorities reports, as well as provide structures for reviewing programs or business cases for new programs.

e. Compensation and Benefits: The Chief Executive Officer will ensure employees are compensated according to the Board-approved salary grid and benefits. The Chief Executive Officer will bring the salary grid and benefit plans to the Board at least annually for review and approval.

f. Emergency Executive Succession: The purpose of an emergency succession plan is to ensure continuous coverage of executive duties, critical to the ongoing operations and organization's sustainability, in the event of ~~an emergency departure of~~ the Chief Executive Officer's emergency departure. The Chief Executive Officer will ensure that at least one staff member is informed of the priorities and issues facing the agency to support the Board in an emergency transition.

   The Chief Executive Officer will annually present to the Board the CEO's emergency succession plan for Board approval.

g. Public Relations: The Chief Executive Officer will represent the organization externally to funders, stakeholders, and media in ways that enhance the public image and credibility of the organization. The Chief Executive Officer shall promote a community-wide, cooperative and collaborative approach.

   The Chief Executive Officer will report in a timely manner to the Board on all public relations matters.

h. Treatment of Staff: The Chief Executive Officer will manage human resources in a fair and equitable manner and ensure appropriate systems and structures are in place for their effective management ~~of human resources~~.

   The Chief Executive Officer will report to the Board on any staff pressures and issues as they arise, Human Resource policies, employment conditions and staff activities.

i. Treatment of Clients: The Chief Executive Officer will establish policies and procedures to ensure the confidential, fair, and equitable treatment of clients and welcome their feedback.

   The Chief Executive Officer will report to the Board in a timely manner any complaints, privacy breaches, or concerns; quarterly reports will be provided on client feedback.

j. Business Continuity: The Chief Executive Officer will ensure a business continuity plan is in place and annually reviewed; the Plan will be taken to the Board annually for approval.

   The Chief Executive Officer will report to the Board as issues arise regarding emergency/risk situations facing the organization.

POLICY G12: BOARD APPOINTMENT AND MONITORING OF THE CEO

CATEGORY: Governance Policy **ADOPTED:** October 1999

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May 2023; May 2013

PREAMBLE

The recruitment, selection, appointment, and monitoring of the Chief Executive Officer are among the most important responsibilities of the Board. An appointment of a CEO should be made with the confidence of the Board.

Since the relationship between the Chief Executive Officer and the Board is important to the ~~success of the~~ organization's success, it is essential to keep lines of communication open. The best means of communicating a clear direction is by ensuring an annual performance appraisal. Performance reviews are not just an annual event focused on an interview, but should be a continuous process that is forward-looking and helps clarify communications and expectations.

POLICY

The Board of Directors will establish a process to recruit and select an appropriate individual to fill the position of Chief Executive Officer and will regularly monitor and annually review the Chief Executive Officer's job performance.

PROCEDURE

1. Recruitment and Hiring
2. When a vacancy in the CEO position is anticipated, the Board will determine the organization's needs at that point in its evolution.
3. The Board will determine the search process, which may include contracting with a recruitment company. The recruitment process must be fair, transparent, and professionally managed by the Board.
4. The Board will ensure that a job posting and Job Description are reviewed and revised as needed for the hiring process. The Board or a Board-approved Ad Hoc committee will determine the recruitment, screening and interviewing process, including members of the interview team.
   The Board or a Board-approved Ad Hoc committee consisting of the Board Chair and at least two other Directors will develop the job posting, review and revise the CEO Job Description to address the organization's current needs and strategic direction, screen candidates for interviewing, and interview them.
5. The selection of the final candidate shall be approved by the Board on a majority vote.
6. The Chair of the Board is authorized to negotiate the employment contract, including remuneration based on the parameters established by the Board. ~~The employment contract will be presented to the Board for final approval.~~

7. Monitoring and Performance Review
   The Board will establish the method for the Chief Executive Officer's performance review annually, with ~~an opportunity for input by~~ the Chief Executive Officer having an opportunity for input.

8. ~~Monitoring the~~ The Chief Executive Officer's job performance will be monitored against the implementation of the strategic priorities, the degree to which Board policies are being met, the monthly reporting to the Board, and the annual audit.
9. An Ad Hoc Board Committee may be struck to complete the performance review with the Chief Executive Officer, or it may be done with the full Board in an In-Camera session.
10. ~~Following the completion of~~ After the review process is completed, the Board will formulate the appropriate recommendations arising from the review and make those known to the Chief Executive Officer.
11. The document is signed by the Chief Executive Officer and the Board Chair to confirm a shared understanding.
12. A copy of the Chief Executive Officer's annual review will be provided to the Chief Executive Officer, and the original will be filed in the Chief Executive Officer's personnel file held by the Executive Assistant.
13. The Board will make a motion to acknowledge the completion of the annual performance review in the next Open meeting.
14. Completion of the CEO's performance review will initiate the start of another performance review cycle.
15. The Chief Executive Officer will protect the Board from the sudden loss of the Chief Executive Officer's services through an Executive Succession plan.
16. The Chief Executive Officer will have one staff member ~~in the employ of the organization~~ familiar with Board of Directors and Chief Executive Officer issues and processes.
17. The Chief Executive Officer will bring the emergency executive succession plan to the Board for approval at least annually ~~by June~~.
18. When ~~a transition of~~ the Chief Executive Officer position transitions unexpectedly ~~occurs~~, the Board will appoint an appropriate person in the transition as the leader to provide emergency coverage which could include a manager from one of the Contact agencies, a Director of the Board, the identified staff in the succession plan, or an interim Chief Executive Officer seconded or appointed by the Board. If the appointee is not the informed staff, that staff will be expected to assist and inform the interim leader during the transition period.
19. When considering permanent succession, the Board may engage in a transparent and open recruitment process which considers both internal and external candidates. As the role and function of the Chief Executive Officer may change in accordance with the needs of the agency, the Board will engage in a formal needs analysis to identify the requirements for the Chief Executive Officer's position prior to initiation of the search process. The Board of Directors will approve the selected candidate and contract offer.
20. When ~~a transition of~~ the Chief Executive Officer position transitions ~~occurs~~, the Board Chair will ~~be given the responsibility of communication~~ communicate with key stakeholders (staff, Ministry, community) ~~during~~ about the transition period.

PREAMBLE

SECTION: Financial **POLICY: FI 01**

REVISED: May 2025
June 2022; March 2020; August 2017; September 2015

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FINANCIAL MANAGEMENT

Financial and accounting policies and procedures are to ensure that the financial statements conform to generally accepted accounting principles; assets are safeguarded; guidelines of funders and donors are complied with; and finances are managed with accuracy, efficiency, and transparency.

The general ledger is automated and maintained using QuickBooks On-line. ~~the agency's accounting software.~~

POLICY

Contact Brant will operate in a fiscally responsible manner, be accountable for all expenditures, complete an annual audit, and provide regular financial reports to the Board of Directors as well as to funders in accordance with the requirements of funding contracts.

PROCEDURE

1. Following is an outline of specific financial and accounting responsibilities:

   a. Board of Directors

   - Reviews and approves the annual budget
   - Reviews and approves annual and monthly financial reports, which include a bank reconciliation summary
   - Appoints the Executive members of the Board to be authorized signatories on the bank accounts (Chair, Vice Chair, Treasurer, Secretary and CEO)
   - Ensures that there are always two signatures/approvals on all cheques and EFT transactions. ~~At least one of the signatories is a member of the Executive who reviews and approves all issued cheques~~
   - Reviews and approves all expenditures and contracts over $20,000
   - Reviews and annually approves all automatic monthly withdrawals for contracts
   - Reviews and approves inter-account bank transfers
   - Reviews and advises staff on internal controls and accounting policies, and procedures
   - Reviews and approves the salary grid
   - Appoints the auditor through Board recommendation
   - Reviews the Chief Executive Officer's performance annually, including financial management.

b. Chief Executive Officer

- Reviews and approves all financial reports, including cash flow projections
- Develops an appropriate budget annually
- Monitors and manages the organization's budget
- Reviews and approves cash flow
- Reviews and approves all reimbursements and fund requests
- Reviews and approves all incoming and outgoing invoices
- Reviews and approves the petty cash fund managed by the designated staff
- Monitors and approves all expenses to ensure the most effective use of assets
- Submits financial reports to the Board of Directors and to funders
- Is one of two required signatories for all bank accounts
- Approves and signs all issued cheques/EFT transactions and ensures a second signature by an Executive member of the Board
- Reviews and approves all expenditures and contracts; ensures Board review and approval for all expenditures and contracts over $20,000
- Approves inter-account bank transfers only with Board approval
- Ensures monthly reviews of bank statements by two different staff for any irregularities, as well a ensures the review of all deposit records. ~~Reviews all bank statements monthly for any irregularities, as well as reviews and compares deposits to the Excel 'Deposits' record~~
- Oversees the adherence to all internal controls
- ~~Reviews payroll and is responsible for all personnel files~~
- Monitors and approves asset retirement and replacement
- Reviews, revises, and maintains internal accounting controls and procedures
- Develops any grant submissions and initiates donor thank-you letter acknowledgements

c. Executive Assistant

- Overall responsibility for ~~data entry into~~ the accounting system and the integrity of financial records, as well as providing supervision to the Bookkeeper and Accounts Payable Clerk. ~~direction and mentorship to the Administrative Assistant for the Urgent Response Service (URS) in their financial record-keeping:~~
  - Ensures accurate financial record-keeping ~~Accurately records and maintains all financial transactions~~ on behalf of Contact Brant in the general ledger, ensuring invoices are paid and funds received are accurately recorded
  - ~~o~~ Receives all incoming accounting mail ~~which is opened by the assigned alternate~~
  - Ensures reconciliation of ~~Reconciles~~ bank statements/accounts monthly; maintains a copy of all bank transactions
  - Manages Accounts Receivable and Accounts Payable by ensuring that ~~produces~~ invoices are produced for appropriate reimbursement

to Contact Brant, and ensures invoices received are recorded in ApprovalMax and payment through EFT or ~~prepared~~ cheques are prepared for authorization by two signatories. s~~ignatures~~

- Ensures ~~cheques are written and~~ that payments are made to meet due dates
- Processes all approved inter-account bank transfers, which must be received in writing from the Chief Executive Officer
- Identifies immediately to the Chief Executive Officer if there is a shortage anticipated in cash flow
- Ensures all financial records are kept in a locked cabinet
- Ensures completion of ~~Completes~~ accrual entries to ensure a timely close of the general ledger. (Note: Some accruals will be made as recurring entries. Accruals consider recurring expenses such as corporate pre-paid insurance.)
- Maintains a capital asset register with annual updates

- Processes payroll, ensuring payroll information is submitted
- Ensures preparation of ~~Prepares~~ monthly, quarterly, and year-end financial reports for the Chief Executive Officer, Board and funders
  - ~~Prepares~~ Monthly financial statements for the Chief Executive Officer must be prepared in time for the Board of Directors meeting packages. The reports will include the fiscal board-approved budget, year-to-date revenue and expenditures, as well as the Projected year-to-date revenue and expenditures in the designated 'chart of accounts' template that is structured to show expense type and reflect cash flow.
  - Ensures the completion of all reports required by Contact Brant by funders, including TPAR, the Annual Charitable Tax Return, and any other financial reports required, within the given timeframes
- Assists the Chief Executive Officer with the development of the annual budget
- Ensures preparation of ~~Prepares~~ appropriate records to give to the auditor for the annual review including:
  - ~~Prepares~~ the financial records for submission to the Board-appointed Auditor within one month of the fiscal year-end.
  - Works closely with the auditor to ensure Audited Financial Statements are completed by the Annual General Meeting of each year.
- Accountable to the Chief Executive Officer regarding the organization's financial operations.
  - Reviews all financial and accounting policies and procedures at least annually and identifies to the Chief Executive Officer where revisions are required to meet general accounting practices.

~~• Note: In the absence of the Executive Assistant, the Administrative Assistant URS will complete financial responsibilities.~~

d. Other Duties to be Assigned by the Chief Executive Officer

~~An employee, other than~~ The Executive Assistant wherever possible, will be

assigned responsibilities for the receipt and deposit of revenue, as well as managing Petty Cash, including:

- Open and date stamp all financial mail received
- Enter all cheques/cash received for Contact Brant into the Excel 'Deposits' record
- Ensure timely deposit of revenue in the agency's bank account
- Provide the deposit record to the ~~Executive Assistant~~ Bookkeeper for reconciling and recordkeeping.
- Manage and secure the agency's petty cash, including counting, verifying, and signing off on the Petty Cash Record, which will include receipts for all expenditures and revenue received. Revenue includes staff reimbursements for any personal expenses.

2. The Chief Executive Officer will be accountable for and oversee Contact Brant's financial situation and will not indebt the organization in accordance with Contact Brant's Governance Policies. The Chief Executive Officer will:

   2.1 Develop policies and procedures to ensure that the financial statements conform to generally accepted accounting principles, assets are safeguarded, guidelines of funders and donors are complied with, finances are managed with accuracy, efficiency, and transparency, and financial accountability to the Board of Directors is ensured.

   2.2 Monthly review and monitoring of bank transactions and cash flow to ensure they are in order. Manage the budget to ensure it is balanced by conservatively projecting planned expenditures to be equal to revenues received. This includes ensuring a business line of credit is available to address any cash flow shortages at any time.

   2.3 Review the general ledger on a periodic basis for any unusual transactions.

   2.4 Ensure sound financial planning, including preparing an annual budget for review and approval by the Board of Directors prior to the beginning of each fiscal year; budget development will include credible projection of revenues and expenses, separation of capital and operational items, cash flow and disclosure of planning assumptions and be derived from multi-year forecasts as well as agency priorities and current issues.

   2.5 Submit monthly financial reports, including year-end projections, to the Board of Directors and explain variances of more than 10%.

   2.6 Ensure an annual audit is completed by a Board-appointed Auditor for approval by the Board of Directors and at the Annual General Meeting.

SECTION: Financial **POLICY: FI 02**

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March 2020; August 2017, September 2015

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BANKING

POLICY

Contact Brant will maintain an appropriate number of bank accounts required for agency reporting. All bank accounts will be reconciled monthly.

Contact Brant will have a business credit card under the Chief Executive Officer's and the Executive Assistant's names.

PROCEDURE

Bank Accounts

1. All company bank accounts must be opened, modified, or closed by the recommendation of the CEO and only with the approval of the Board. All signing officers are required to authorize (digitally or in person) the opening, modification or closure of bank accounts.
2. A list of all active company bank accounts must be maintained and reviewed annually.

Authorized Signatories and Bank Account Access Rights

3. The signing officers for each bank account are the Chief Executive Officer, Chair, Vice-Chair, Secretary and Treasurer.
4. Bank accounts require two authorized signatories for all payments and transfers.
5. Following the annual election of Officers of the Board of Directors, the Executive Assistant will arrange for the Officers to complete the banking paperwork that will identify the appropriate signing officers. The Executive Assistant will also arrange for the Officers to gain access to the TD EFT Web commercial banking to approve EFT payments.
6. The Executive Assistant, Bookkeeper and Chief Executive Officer will each have a 'non-transactional status' Access Card that can only be used for viewing on-line bank account information, including account transactions and bank statements.
7. Two signing officers are required to identify or change the access card holders.

Payments and Withdrawals

8. Bank agreements and paperwork must outline the necessity of two signatories/digital authorizations for all payments and Board approvals for transactions. Refer to *Payment Requisition and Processing Policy, FI-04*.
    a. Withdrawals from bank accounts are completed through:

i. written cheques with the signatures of two signing officers.
ii. EFT payments with digital approval of two signing officers.
iii. Account transfers with Board approval, which is documented in Board Meeting Minutes.

b. Automatic withdrawals may be utilized for recurring payments when appropriate. The Chief Executive Officer will identify any automatic withdrawals to the Board for approval. Automatic withdrawals must be approved by the Board annually for the upcoming fiscal year and noted in the minutes as to the amount of the monthly withdrawal.

Deposits

9. The Chief Executive Officer will assign an employee, usually the Executive Assistant, to receive and deposit revenue, as outlined in the *Financial Management Policy, F1 01.*
10. The Executive Assistant will keep a copy of all deposits and the bank's deposit receipt.

Bank Reconciliations

11. The Executive Assistant will review the bank transactions on-line monthly for unusual balances and/or transactions, print the bank statements, and provide to the Bookkeeper for reconciliation to financial statements.
12. The Executive Assistant will ensure reconciliation of all agency bank accounts within 3 working days of receipt of the statements, to include a comparison of dates, payee and amounts of deposits/cheques as shown in the accounting system and on the statement, as well as investigate any rejected items and discrepancies.
    a. The Executive Assistant will investigate any payments that are outstanding over 3 months.
    b. The Executive Assistant will immediately report any irregularities or discrepancies to the Chief Executive Officer.

Security Measures

13. Online banking access must be limited to authorized employees only, with unique usernames and secure passwords.
14. Multi-factor authentication (MFA) must be enabled for online banking access whenever possible.
15. Bank statements and financial records must be stored securely, either physically in a locked location or electronically with appropriate cybersecurity measures.
16. Each staff that holds an Access Card is responsible for maintaining the Access cards and passwords in a secure and confidential location.

Business Credit Card

17. Contact Brant will have a business credit card under the Chief Executive Officer’s name and the Executive Assistant’s name.

a. The Chief Executive Officer and the Executive Assistant are accountable for using the credit card, and expenditures must be in accordance with Executive Limitations.
b. The Board of Directors' signing officer will review all credit card statements before approving the payment of the invoice.
c. The Executive Assistant will ensure all credit card invoices are paid in a timely manner to avoid interest charges.

SECTION: Financial **POLICY: FI 02**

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BANKING

POLICY

Contact Brant will maintain an appropriate number of bank accounts required for agency reporting. All bank accounts will be reconciled monthly.

Contact Brant will have a business credit card under the Chief Executive Officer's name.

PROCEDURE

1. Due to the expectation by the TD Bank that financial statements are provided on-line, the Executive Assistant and Chief Executive Officer will each have a 'non-transactional status' Access Card that can only be used for viewing account transactions and the bank statements.
    a. The Chief Executive Officer and Executive Assistant are each responsible for maintaining the Access cards and passwords in a secure and confidential location.
2. The Chief Executive Officer will review the bank transactions on-line monthly for unusual balances and/or transactions, print the bank statements, and provide to the Executive Assistant for reconciliation of financial statements.
3. The Executive Assistant will reconcile all agency bank accounts within 3 working days of receipt of the statements, to include a comparison of dates, payee and amounts of deposits/cheques as shown in the accounting system and on the statement, as well as investigate any rejected items and discrepancies. The Executive Assistant will investigate any cheques that are outstanding over 3 months.
    a. The Executive Assistant will immediately report any irregularities or discrepancies to the Chief Executive Officer.
4. Following the annual election of Officers of the Board of Directors, the Executive Assistant will arrange for the Officers to complete the paperwork that will identify the appropriate signing officers. The signing officers are the Chief Executive Officer, Chair, Vice-Chair, Secretary and Treasurer. If elected, the Past-Chair will also be a signing officer.
5. Bank agreements and paperwork must outline the necessity of two signatures or appropriate Board approval for transactions.

a. Withdrawals from bank accounts are completed through written cheques with signatures of two signing officers, or by Board approva,l which is documented in Board Meeting Minutes.

b. Automatic withdrawals may be utilized only when this method of payment provides some savings to the organization; the Chief Executive Officer will identify any automatic withdrawals to the Board for approval. Automatic withdrawals must be approved by the Board annually for the upcoming fiscal year and noted in the minutes as to the amount of the monthly withdrawal.

c. To identify or make changes to the Access card holders, two signatures of Officers of Contact Brant are required by the bank.

6. The Chief Executive Officer will assign an employee, other than the Executive Assistant, to receive and deposit revenue, as outlined in the Financial Management Policy.

7. The Executive Assistant will keep a copy of all deposits as well as the copy of the 'deposit receipt' provided by the bank.

8. <u>Business Credit Card</u>
Contact Brant will have a business credit card under the Chief Executive Officer's name to use when a business cheque is not acceptable by the vendor, and to avoid employees having to use their personal credit cards for such costs as a hotel/ conference or approved meal costs.

    a. The Chief Executive Officer is accountable for use of the credit card and expenditures must be in line with Executive Limitations.

    b. The Board of Director's signing officer will review all credit card statements at the time of signing the cheque to pay the invoice.

    c. The Executive Assistant will pay all credit card invoices in a timely manner to avoid interest charges.

INVESTMENTS

POLICY

Contact Brant will invest any funds that are not required for immediate use and maximize any investment returns.

PROCEDURE

1. The Executive Assistant will project non-Ministry funds available for investment and make recommendations to the Chief Executive Officer regarding appropriate investments based on rate of return and length of investment.
2. The Chief Executive Officer will make investments when appropriate, and with the approval of the Board of Directors.
    a) The Chief Executive Officer will ensure that Contact Brant only invests in funds in which the capital and the rate of return are guaranteed and insured by the federal or provincial government.
3. Authorized transfer of funds between investments, bank accounts, or to collapse investment funds will be done with two (2) signatories ~~signatures~~, similar to that required for signatures on cheques.
4. Interest earned on investments will be included in the agency financial statements to be reviewed by the Board of Directors.
    a) Any significant changes to interest rates or account balance will be brought to the attention of the Chief Executive Officer by the Executive Assistant; the Chief Executive Officer will bring this information to the Board of Directors at the next Board meeting.

PAYMENT REQUISITION AND PROCESSING

PREAMBLE

This policy establishes the procedures for making payments to vendors, employees, and other third parties. It ensures payments are made accurately, timely, and in compliance with internal controls and budget guidelines.

POLICY

All employee payment requests must be approved by their Manager before processing. All URS Provider invoices must be approved by the URS Administrative Assistant before processing.

All payments made on behalf of the Corporation will be approved ~~and signed~~ by two signatories: the Chief Executive Officer, Chair, Vice Chair, Treasurer, or Secretary.

PROCEDURE

Payment Authorization

1. Employee payment requests must be approved by the responsible Manager, and URS Provider invoices must be approved by the URS Administrative Assistant before processing. The approver must:
    a) Verify the invoice amount is appropriate related to services/goods received or ordered.
    b) Verify expenditures are within the budgeted amount
    c) Payments must be supported by proper documentation (e.g., invoice, contract, receipt).
2. Approved payment requests are submitted to the Bookkeeper for processing.
3. Additional approvals by the Board are required for the following payments:
    a) Payments exceeding $20,000.
    b) Automatic withdrawals. The Chief Executive Officer will ensure that the Board of Directors annually approves any contracts requesting automatic withdrawals.
    c) A Board of Directors' signing officer will review and authorize reimbursements to the Chief Executive Officer.
    d) A Board of Directors' signing officer will review all credit card statements before the invoice is paid.

Payment Methods

4. Payments may be made via Electronic Funds Transfer (EFT), cheque, wire transfer, or corporate credit card. EFT is the preferred method of payment.
5. Two signatories, usually the CEO and one of the Board Signing Officers, authorize cheques, EFT payments and wire transfers.
    a) Cheques will not be pre-signed.

Payment Terms

6. Reimbursements will be paid in a timely manner to meet due dates upon receipt of invoices and completed Expense Reports.
7. Vendors shall be paid according to the agreed payment terms, typically net 30 days unless otherwise negotiated.

Vendor Setup

8. New vendors must be set up by the Bookkeeper in QuickBooks.
9. An EFT authorization form must be completed by new vendors.
    a) The Bookkeeper will obtain a completed EFT authorization form from vendors.
10. The bookkeeper will set up all vendors for EFT payment in the TD Web business banking portal.

Duplicate Payment Prevention

11. All payments must be verified against existing records to ensure no duplicate payments are issued.
12. Paper invoices should be marked as “Paid” once the payment is processed. Digital invoices will be stored in email folders marked “Processed”.

Expense Reimbursements

13. Employees must complete an Expense Report Form with original receipts attached, either in digital or paper format and submit to their manager for approval. Refer to *Staff Mileage and Expenses Policy, FI 06*.
14. Approved expense reports are to be submitted to the Bookkeeper for processing.
15. Reimbursement will coincide with agency payment processing, usually twice per month

Payment Processing

16. The Executive Assistant will ensure that the Bookkeeper/Accounts Payable Clerk:
    a) Use ApprovalMax to enter all expenses and invoices, including VISA charges, automatic withdrawals, expense reports, and bills.
    b) Enter all invoices with supporting documentation.

c) Ensure expenditures are allocated to the appropriate GL (general ledger) account and cost class.

d) Verify that expenditures can be paid within the cash flow projection and notify the CEO if there are anticipated shortfalls.

e) Notify the Chief Executive Officer when approvals are required in ApprovalMax with appropriate documentation attached.

f) Produce payments at a minimum of twice each month.

g) Verify EFT payments are for approved expenses and ensure a complete list of unpaid bills.

h) The Bookkeeper will reconcile approved and unpaid bills in QuickBooks and Approval Max.

i) The Bookkeeper enters EFT payments in TD Web commercial banking using the reconciled QuickBooks Unpaid Bills report.

j) Ensure authorization of payments is completed by two approved signatories, and payments are made to meet due date timelines.

k) Follow up with individuals or companies where the billing amount is in question or payment will not be received in a timely fashion.

l) File all documentation to ensure everything is available for the annual audit.

17. The Chief Executive Officer will approve all invoices and expenses in ApprovalMax by reviewing the accompanying documentation. The Chief Executive Officer will verify that expenditures are within the budgeted amount and can be paid within cash flow projections.
    a) The Chief Executive Officer will note any special instructions regarding payment or the appropriate account.
18. The Chief Executive Officer will review the reconciled reports of approved and unpaid bills in QuickBooks and Approval Max prepared by the Bookkeeper and approve all EFT payments.
19. The Board signatory will be notified to complete their approval process in EFT.

Record Keeping

20. Payment records must be maintained for a minimum of 7 years or as required by law.
21. All payment documentation must be stored securely, either digitally with password protection or physically in locked file storage.

Segregation of Duties

22. No single employee should be responsible for both authorizing and issuing a payment.
23. The employee approving payments must be different from the employee recording them in the accounting system.

CHEQUE REQUISITION AND PROCESSING

PREAMBLE

Cheque disbursements are generally made for:

1. Payments for goods and services (operational expenses including lease, IT contracts, utilities, telephone services, etc.)
2. Staff training and mileage
3. Board expenses
4. Program and meeting expenses
5. Specific project expenses
6. Taxes

POLICY

All cheques written on behalf of the Corporation will be approved and signed by two signatories of the Chief Executive Officer, Chair, Vice Chair, Treasurer or Secretary, or when elected the Past Chair, of the Board of Directors.

PROCEDURE

1. Reimbursements will be paid in a timely manner to meet due dates upon receipt of invoices and complete expense reports.
2. The Executive Assistant will:
   a. Verify the invoice amount is appropriate related to services/goods received or ordered.
   b. Verify expenditures are within the budgeted amount and can be paid within cash flow projections.
   c. Ensure expenditures are correctly allocated to agency accounts by entering into Accounts Payable.
   d. Produce cheques at a minimum of twice each month.
   e. Produce cheques and provide to the Chief Executive Officer for approval, with appropriate documentation attached.
   f. Ensure cheques are signed by two approved signatories, and mailed or delivered to meet due date timelines.
   g. Follow up with individuals or companies where the billing amount is in question or payment will not been received in a timely fashion.
   h. File all documentation to ensure everything is available for the annual audit.

3. The Chief Executive Officer will review and approve all cheques and the accompanying documentation. The Chief Executive Officer will verify expenditures are within the budgeted amount and can be paid within cash flow projections.
    a. The Chief Executive Officer will review and initial all invoices and note any special instructions regarding payment or the appropriate account.
4. Reimbursements to the Chief Executive Officer will be reviewed and authorized by the Board Chair or other Executive member.
5. Cheques will usually be signed by the Chief Executive Officer and one of the Board Chair, Vice-Chair, Treasurer, or Secretary, or when elected the Past Chair. Cheques will not be pre-signed.
6. A Staff Expense Form must be attached to all reimbursements to employees for mileage and other approved expenses (refer to Staff Mileage and Expenses Policy). Original receipts with the employee's initials and purpose detailed must be attached to this form and filed.
7. A Petty Cash Reconciliation Form must be attached to all reimbursements of the Petty Cash (refer to Petty Cash Policy). Original receipts with the employee's initials and purpose detailed must be attached to this form and filed.
8. The Chief Executive Officer will ensure that any contracts requesting monthly withdrawals are annually approved by the Board of Directors to ensure accountability.

PURCHASING

PREAMBLE

The *Broader Public Sector Accountability Act, 2010* established rules for procurement for designated organizations which include hospitals, school boards, colleges, universities, community care access centres, children's aid societies and organizations that receive more than $10 million in funding from the Ontario government. Organizations that receive funding from the Ontario government and that are not designated by the Act are encouraged to use the Procurement Guideline to improve openness, fairness and transparency during the procurement process.

Principles embodied in the BPS Procurement Directive:

- Accountability - Organizations are accountable for the results of their procurement decisions and the appropriateness of the processes.
- Transparency - Organizations must be transparent to all stakeholders. Wherever possible, stakeholders must have equal access to information on procurement opportunities, processes and results.
- Value for Money - Organizations must 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 - Organizations, providing front-line services must receive the right product, at the right time, in the right place.
- Process Standardization - Standardized processes remove inefficiencies and create a level playing field.

POLICY

The Chief Executive Officer will ensure that appropriate purchasing policies and procedures are in place to manage procurement contracts fairly and effectively, ensure purchases are fiscally responsible, and purchases are made so the organization has appropriate equipment and resources to operate.

The Chief Executive Officer is authorized to make purchases of up to $20,000 in accordance with the Executive Boundaries established by the Board of Directors.

PROCEDURE

1. All purchases must be pre-approved by the Chief Executive Officer. The CEO must plan appropriately for all purchases through budget development with the Board, or financial year-to-date reports and expenditure planning.

a) Asset depreciation needs to be considered; items such as computer hardware and software should have a plan for renewal every three years. Annually, the Chief Executive Officer and Executive Assistant will physically inspect and inventory all fixed assets, and a plan for purchasing will be developed with the budget based on previous years' experience and identified needs.

b) The Executive Assistant will keep a record of major assets, including but not limited to electronic equipment and office furniture.

2. All activities involved in the purchase of goods and services should be fair and transparent, and for the purpose of acquiring the best value for money. Employees will obtain comparative pricing and apply prudent protection against conflict of interest in any purchase.

   a) All qualified vendors will be provided with fair access to the purchase of goods and services. The selection of a supplier will be based upon the agency's requirements, price, quality of the goods or services, level of service, alternatives, references, and the timing of the delivery of the item.

3. Segregation of at least three of the five functional procurement roles will occur: Requisition (by any employee), Validate need and understand requirements (employee's manager), Budgeting (CEO), ~~Commitment (CEO),~~ Buy and Receive ~~Receipt~~ (Executive Assistant), and Payment (~~Executive Assistant~~ Bookkeeper with signatures by CEO and Board of Directors), and Entry of Payment in records (Bookkeeper, Accounts Payable Clerk). Procurement best practices should guide decisions on purchases:

   i. Employee identifies the need for a good or service to the CEO.

   ii. The CEO verifies the need and requirements for this good/service. Do we already have it in the organization, or can the requirement be met using existing resources?

   iii. The CEO identifies the procurement method (informal/routine purchases, invitational, open competitive, Vendor of Record) based on the total cost and market availability. The CEO requests an estimate for the goods/services and verifies that there is money in the budget for the purchase. Estimates need to include total cost, including taxes, shopping, installation, warranty, maintenance, service, disposal, consulting or training, or changes required to existing products based on new goods or services. If funds are not available, how can we plan for this purchase?

   iv. The Executive Assistant is usually the employee assigned by the CEO to complete the purchase. Wherever possible, purchases are made through accounts that will invoice the agency; otherwise, employees will use Petty Cash or pay for the approved purchase and submit it for reimbursement.

   v. In some instances, a written agreement may need to be drafted and approved by the CEO.

vi. The Executive Assistant will confirm that the goods/services that we pay for have been received.

vii. The Executive Assistant will ~~create the cheque to pay~~ will ensure payment of the invoice; the ~~cheque will be signed by~~ approval process will be completed by two approved signatories, usually the CEO and an Executive member of the Board of Directors.

4. When a major purchase (over $10,000) is considered, a minimum of 3 suppliers will be invited to submit a bid (Request for Proposal); these will be maintained in a file by the Executive Assistant. *Is this still an appropriate amount as we increased the Executive Limit to $20,000???*

   a) Bid submission date and closing time must be clearly stated in competitive procurement documents; the closing date of a competitive procurement process must be on a normal working day (Monday to Friday, excluding provincial and national holidays). Submissions that are delivered after the closing time must be returned unopened.

   b) The Chief Executive Officer will recommend to the Board, based on an evaluation matrix, the choice of provider; the Board of Directors' decision will be final.

   c) The evaluation matrix will include the mandatory criteria identified in the request for bids: total cost, quality, transition costs, servicing, experience and expertise, and the capacity of the supplier to meet procurement requirements.

   d) The market for potential vendors will be searched through networking with other organizations, internet search and checking references.

5. Comparative pricing will be completed for routine purchases wherever possible. The use of the provincial Vendors of Record and supplier catalogues/websites will be considered part of the comparative pricing process.

6. Local services will be considered when all other comparators are equal.

STAFF MILEAGE AND EXPENSES

POLICY

Staff using a personal vehicle traveling on behalf of Contact Brant will be paid mileage at a rate approved annually by the Board of Directors.

Travel and other expenses for reimbursement must be:

- work-related
- modest and appropriate
- strike a balance among economy, health and safety, and efficiency of operations
- submitted with appropriate documentation.

PROCEDURE

1. Appropriate expenses are those that are necessarily incurred in the performance of business and have associated original itemized receipts. All meals, accommodation and business-related purchases made by an employee must be approved by the Chief Executive Officer prior to any expenditure being made.

    a. Reasonable and appropriate pre-approved meal expenses when out of town on business will be reimbursed. Standards are $15 for breakfast, $15 for lunch, and $40 for dinner, plus appropriate taxes and reasonable gratuities (~~15~~ 18%), as validated on the receipt. If the meal rate is exceeded, a written explanation with sufficient detail must accompany the expense claim for consideration by the Chief Executive Officer.

    b. Costs for alcoholic beverages will not be reimbursed.

    c. Accommodation, when required, will be made for ~~accommodation in~~ a standard room; no reimbursement will be made for suites or concierge services.

    d. While out of town on business, additional business expenses can be covered if pre-approved, such as long-distance business calls, internet connection and computer access charges. ~~and reasonable and necessary personal phone calls~~.

Personal Expenses

2. Expenses of a personal nature will not be reimbursed, including but not limited to expenses for recreational purposes, personal items including ~~home office,~~ traffic and parking violations, social events that do not constitute hospitality, and friends or family members that do not constitute hospitality.

    a. Employees will reimburse Contact Brant for any personal long-distance calls made using ~~the office phones or~~ agency-provided cell phones; staff

will ~~keep track of all personal long-distance calls made and submit them monthly to~~ notify the Executive Assistant of their use of cell phones that might result in additional charges.

b. The staff assigned responsibility for Petty Cash will collect payments from staff for any personal expenses charged to the agency, such as personal long-distance calls.

Travel Costs

3. Mileage will be paid for work-related travel that is the most economical and practical way to travel, and reimbursement will be provided for necessary and reasonable parking expenditures.
    a. Staff will carpool when going to the same destination as other staff from Contact Brant or other organizations.
    b. Staff ~~traveling on behalf of agency business~~ will track their mileage and submit it on the Expense Record form. All submissions must indicate the destination, distance, purpose of travel, and any related parking costs.
    c. Mileage will not be paid for travelling to and from work; however, if any employee is travelling directly from home to a business-related appointment, mileage will be calculated based on the lesser of the distance from home or work to the destination.
    d. Any travel outside of Brant must be pre-approved by the employee's supervisor and will be based on the most cost-effective transportation and operational efficiency. Travel by train is permitted when it is the most practical and economic way to travel; coach class economy fare is the standard.
    e. Any travel outside of Ontario may be considered in exceptional circumstances for professional development if that opportunity is considered necessary and is not available within the province. ~~A written rationale to demonstrate the proposed travel is necessary~~. Expenses, including travel and hotel options, must be outlined when a request is made to the CEO. ~~Travel arrangements must be cost-effective, and projected expenses are itemized in detail.~~
4. When using a personal vehicle while on Contact Brant business, the following apply:
    a. Employees must have a valid driver's license and drive safely, including following speed limits, wearing seat belts, and using cell phones appropriately.
    b. Contact Brant assumes no financial responsibility for the use of personal vehicles.
    c. c. The employee must ensure the vehicle is insured at the owner's expense for personal motor vehicle liability, and includes coverage for business use of the vehicle.
    ~~d.~~ Contact Brant will not reimburse ~~the~~ any costs of the insurance coverage ~~including for business use, physical damage, or liability.~~
    e. Contact Brant will not be responsible for reimbursing deductible amounts related to insurance coverage.

f. In the event of an accident, employees will not be permitted to make a claim to Contact Brant for any resulting damages.

g. All accidents while on business must be reported immediately to local law enforcement authorities and the ~~Chief Executive Officer or designate~~ employee's supervisor.

Expense Report

5. Only approved work-related expenses, ~~including but not limited to parking, meals, accommodation, and office-related purchases,~~ will be reimbursed.
    a. Employees must complete an Expense Report form with original receipts attached, either in digital or paper format, and submit it to their manager.
    b. Expense Report Forms must be approved by the employee's Manager. The manager should ensure that virtual options for meetings are considered before travel.
    c. The Manager will submit the approved expense reports to the Bookkeeper for processing.
    d. Employees must submit reimbursement requests within 60 days of incurring an expense.
    e. Any overpayments shall be recovered from the claimant.

Hospitality

6. Pre-approved hospitality expenses for functions involving professionals not employed by Contact Brant may be reimbursed for reasonable, occasional, and appropriate actual expenses. Hospitality should be extended in an economical, consistent and appropriate way to facilitate agency business or when considered desirable as a matter of courtesy, including building relationships with service partners or business meetings required over a meal time.
    a. Hospitality expenditures should ~~minimize costs~~, be reasonable for a not-for-profit agency, and be consistent with the number of guests attending, the business purpose to be achieved, and the status of the guests.
    b. Hospitality expenses must be recorded with detail on the circumstances, the form of hospitality, costs, name and location of the establishment, names of attendees and the employee.
    c. Appropriate token gifts of appreciation, valued up to $30, may be offered in exchange for ~~gifts of service or~~ expertise to people who are not engaged in work for Contact Brant~~; gifts valued over $30~~ and must have prior approval from the Chief Executive Officer.
    d. All hospitality-related purchases must be approved by the Chief Executive Officer prior to any expenditure being made.

Final Approval

7. The Chief Executive Officer is responsible for exercising managerial discretion judiciously by:

a. Ensuring there is an appropriate records retention system and that documents, including claims and approvals, are maintained and stored for verification and audit purposes

b. Ensure staff are aware of this policy's requirements and take appropriate action in the case of non-compliance.

c. Ensuring all work-related expenses are reviewed ~~and approved~~ for final approval. This will include ensuring ~~initial all~~ all Expense Records have been reviewed and pre-approved by the employee's manager. ~~and indicate approval.~~

d. ~~The Chief Executive Officer will provide approval only for expenses that were necessarily incurred in the performance of business, and for claims that include all appropriate documentation (e.g., original itemized receipts or explanatory documentation).~~

8. The Director of the Board ~~signing cheques will review and initial~~ approving expense payments for the Chief Executive Officer must review the CEO's Expense Report ~~to indicate approval in accordance with this policy~~ before the payment is processed.

~~9. Any exceptions to this policy must be guided by:~~

a. ~~Trust using discretion and latitude for persons to act in a fair and reasonable manner~~

b. ~~Flexibility that respects the duty to accommodate and consider unforeseen circumstances~~

c. ~~Stewardship to ensure consistent, fair and equitable application of considerations while maintaining the responsibility for prudent use of the organization's resources.~~

PETTY CASH

POLICY

A Petty Cash Fund will be available to use for small purchases required immediately or miscellaneous items for business use as approved by the Chief Executive Officer.

PROCEDURE

1. The Petty Cash Fund will be established at the beginning of each fiscal year for cash purchases and will typically be $100. Petty cash is used for items costing less than $20 that are required immediately for business use, or for small miscellaneous business purchases. The Fund will not exceed $200.
2. In addition to the petty cash, gift cards for the purchase of supplies will be maintained as part of the Petty Cash accountability.
3. The Chief Executive Officer will review the Petty Cash Fund and Gift Card Records annually to ensure they are as practical as possible to meet agency requirements. ~~On a monthly basis, the Fund will not exceed $200.~~
4. Every petty cash expenditure and use of a gift card must be accompanied by a receipt; receipts must include the date, the item, the purpose of the purchase, and the purchaser's initials.
5. Petty cash may not be used to avoid purchasing procedures, nor used to cash cheques, make advances (IOUs), or pay wages.
6. The ~~Manager of Service Coordination~~ Executive Assistant will be the custodian of the fund and gift cards ~~and will sign a written acknowledgement agreeing to follow the agency's policies and procedures related to petty cash purchases~~. The Executive Assistant will:
    a. ~~The Manager of Service Coordination will~~ ensure that all petty cash, gift cards, and related receipts are secured and safeguarded in a metal lock box within a locked cabinet.
    b. ~~The Manager of Service Coordination will~~ maintain ~~an electronic~~ a record of petty cash and gift card transactions.
    c. ~~The Manager of Service Coordination will also~~ receive, record and secure all employee and other ~~cash~~ reimbursements to Contact Brant (refer to Staff Mileage and Expenses Policy). ~~This cash~~ These reimbursements will also be maintained in the petty cash lock box and ~~an electronic~~ a record maintained as part of the petty cash documentation.

7. A cash advance may be made prior to a purchase under the following conditions:
    - The advance may not be outstanding for more than two business days.
    - The advance must be documented.
    - Upon completion of the purchase, the advance will be marked “cancelled” and placed with the receipt for that purchase; the purchaser or the fund will be reimbursed for any difference between the advance and the actual cost of the purchase.
8. The Petty Cash Fund will be replenished as required by the ~~Manager of Service Coordination~~ Executive Assistant who will:
    - Reconcile the remaining cash and the receipts to verify that the total is equal to the authorized Petty Cash fund.
    - Submit the Petty Cash Reconciliation documentation and receipts to the Bookkeeper/Accounts Payable Clerk ~~Executive Assistant~~ for petty cash replenishment.
    - Notify the Chief Executive Officer immediately of any discrepancies.
9. ~~Upon receipt of the Petty Cash Reconciliation, the Executive Assistant will review all Petty Cash documentation prior to issuing a cheque.~~ The Chief Executive Officer will review and approve all Petty Cash documentation prior to authorizing a cheque.
10. The Executive Assistant will count the cash in the Fund at least twice annually.
11. The Chief Executive Officer will implement and document a random reconciliation of petty cash at least once annually.
12. If the Chief Executive Officer authorizes a change of the custodian of the Petty Cash, the outgoing and incoming custodian will verify the fund status and a jointly signed memo detailing the fund status will be forwarded to the Chief Executive Officer with a copy retained by the Executive Assistant for audit purposes.

PAYROLL PROCESSING

PREAMBLE

To ensure payroll accountability, employees will follow the *Hours of Work Policy* and are responsible to submit Attendance Records on a monthly basis to their supervisor identifying any approved vacation days taken, compensatory hours accrued or used, sick days utilized, or approved leave of absence days utilized.

POLICY

Contact Brant employees will be paid on a bi-weekly basis by direct bank deposit.

PROCEDURE

1. Employees will provide the Executive Assistant with the required information for their bank account to have their payroll directly deposited.
2. The Chief Executive Officer is responsible to ensure employees are paid according to the approved salary grid established by the Board of Directors and contractual agreements with each employee.
3. The Executive Assistant is responsible to ensure payroll information, as directed by the Chief Executive Officer, is kept up to date with the payroll provider and recorded in the organizations financial records.
4. Any changes to the standing information of the payroll register including addition of new employees, deletion of employees, changes in base pay rate, or changes in hours worked must be provided in writing or electronically by the Chief Executive Officer to the Executive Assistant before any change can be made.
5. The Executive Assistant will ensure payroll will be processed in a timely manner to make sure employees are paid on the scheduled bi-weekly dates; payroll statements will be distributed to each employee by the Friday of each pay week.
6. The Executive Assistant will review bi-weekly payroll reports provided by Ceridian for accuracy and forward to the Bookkeeper to process payroll expenditures and allocations bi-weekly.
7. The Executive Assistant will ensure the payroll provider makes appropriate deductions, files all federal tax payments and reports, issues the T4 statements to employees by January 31st for the prior calendar year, and issues a Record of Employment at staff termination.

POLICY AND PROCEDURE MANUAL

SECTION: Financial **POLICY: FI 09**

DATE: May 2025
November 24, 2015

PAGE: 1 of 1

INTERNALLY RESTRICTED NET ASSETS

PURPOSE

The overall purpose of restricting net assets is to provide for specific, longer-term future needs of the Corporation. The policy ensures that the spending of internally restricted net assets follows specific guidelines and procedures that support the purposes for which the net assets were restricted.

DEFINITIONS

Internally restricted net assets: Designations of accumulated annual surpluses/deficits to reflect a policy purpose, and unrestricted funds that have been set aside for specific purposes by the Board.

Unrestricted funds: Contributions received by Contact Brant that have no specific requirement for expenditure.

POLICY

The Contact Brant Board may restrict the use of any unrestricted net assets and funds for specific future uses.

PROCEDURES

1. The CEO may recommend to the Board to restrict the use of unrestricted funds and net assets to fund specific activities in the future.
2. Internally restricted net asset accounts are established and dissolved by Board motion.
3. Internally restricted net assets approved by the Board are not available for the corporation's general operations.
4. ~~The CEO is authorized to approve the spending of these accounts~~. Once approved by the board, the CEO authorizes the spending of these accounts.
5. The CEO will account to the Board for the expenses of each of the internally restricted net asset accounts when presenting the monthly financial statements.
6. When related internally restricted fund expenses are incurred, they are charged to operations, and the balance of the internally restricted net assets is reduced accordingly.

POLICY AND PROCEDURE MANUAL

SECTION: Financial **POLICY: FI 10**

DATE: May 2025
August 2018; November 24, 2015

PAGE: 1 of 2

ACCOUNTING FOR CONTRIBUTIONS

PURPOSE

Contact Brant receives funding ("contributions") primarily from provincial Ministries for operating purposes and occasionally from non-Ministry sources for specific programs. This policy outlines the method of accounting for contributions received by the corporation.

DEFINITIONS

Restricted contribution: A contribution subject to externally imposed stipulations as specified by the contributor.

Unrestricted contribution: A contribution that has no externally imposed conditions, and Contact Brant is free to use the funds in any manner it chooses.

POLICY

The Chief Executive Officer will be accountable to the Contact Brant Board for funding received as identified through contractual agreements. Contact Brant will follow the deferral method of accounting for contributions in accordance with Canadian accounting standards for not-for-profit organizations.

PROCEDURES

1. Contact Brant follows the deferral method of accounting for contributions, in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).
2. In accordance with ASPNO, a determination will be made as to whether funding received by the corporation represents restricted contributions or unrestricted contributions.
3. The use of unrestricted contributions may be internally restricted, as outlined in the *Internally Restricted Net Assets Policy, FI 09*.

Externally Restricted Funds

4. In general, Contact Brant receives the following externally restricted funds:
    a. Ministry funding is externally restricted for operating purposes, outlined in contractual agreements. Funds are expected to be expensed within the year that revenue is received.

b. Non-Ministry funding is usually externally restricted for specific projects and is not available for Contact Brant's general operations.

5. For accounting purposes, externally restricted contributions for future expenditures are recognized as revenue in the year in which the related expenses are incurred. Externally restricted contributions that have not been expended in a year are recorded as deferred revenue on the statement of financial position.
6. For accounting purposes, externally restricted contributions used to purchase depreciable capital property are deferred and amortized over the life of the related capital asset.

Unrestricted Funds

7. Non-Ministry funding may sometimes have no external restrictions and is available for the corporation's general operating purposes.
8. For accounting purposes, unrestricted funds are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Internally Restricted Funds

9. Unrestricted funding can be set aside as internally restricted net assets to fund specific activities in the future as recommended by the CEO and approved by the Board of Directors (Refer to Policy FI 09, *Internally Restricted Net Assets*).
10. Internally restricted net assets approved by the Board are not available for the corporation's general operations.
11. Ledger accounts will be established for each internally restricted net asset fund. Internally restricted net assets will be disclosed in the financial statements in accordance with ASNPO.
12. Ledger accounts will be established for internally restricted cash, which will be disclosed in the financial statements in accordance with ASNPO.
13. When related internally restricted fund expenses are incurred, they are charged to operations, and the balance of the internally restricted net assets is reduced accordingly. If applicable, the internally restricted cash balance is also reduced.
14. The CEO will account to the Board for the expenses of each of the internally restricted net asset accounts when presenting the financial statements.

POLICY AND PROCEDURE MANUAL

SECTION: Financial **POLICY: FI 11**

DATE: May 2025
April 2023

PAGE: 1 of 3

TANGIBLE CAPITAL ASSETS POLICY

PURPOSE

This accounting policy establishes the criteria for recording and classifying capital assets in Contract Brant's financial statements. Capital Assets must be capitalized and amortized for financial statement purposes.

A "Capital Asset" is defined as a unit of property that:

(1) has an economically useful life that extends beyond 12 months; **and**
(2) was acquired or produced for a cost of $1,000 or more.

Definitions

Restricted contribution: A contribution subject to externally imposed stipulations as specified by the contributor.

Unrestricted contribution: A contribution that has no externally imposed conditions and Contact Brant is free to use the funds in any manner it chooses.

POLICY

Capital Assets will be capitalized and amortized for financial statement purposes when it has a value of over $1,000.00.

PROCEDURES

1. A capital asset is any tangible asset purchased for use in the day-to-day operations of Contact Brant from which an economic benefit will be derived over a period greater than one year. Capital assets include items of property and equipment such as buildings, leasehold improvements, office furniture, fixtures, computers, printers, and other related technology equipment.
2. The cost of a fixed asset is capitalized when it is acquired unless its value is $1,000 or less, in which case it is expensed in the period acquired.
3. The acquisition cost of a capital asset includes all of the costs necessary to place the asset in service for its intended use. In general, this should include, but not necessarily be limited to, the net invoice price of the asset, including the cost of any attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it was acquired. Also included in the acquisition cost are freight, transit insurance and installation charges.

4. For donated assets, the fair market value at the date of the gift will be used as the acquisition cost.
5. Repairs and maintenance that do not materially increase the useful life of the asset or increase its value should be expensed, not capitalized.
6. For each purchase, the CEO shall evaluate whether the acquisition will impact insurance coverage, determine whether present coverage valuations are adequate, and obtain additional coverage if necessary.

Capital Asset Classifications

7. Capital assets will be classified according to the following categories:
    a. *Furniture and Equipment*. Furniture includes assets such as storage racks, office cubicles, desks and chairs. Office equipment includes equipment such as copiers, printers, and video equipment.
    b. *Computer equipment*. Computer equipment accounts can include desktop and laptop computers, routers, servers, and backup power generators.
    c. *Computer software*. The software account includes larger types of departmental or company-wide software, such as enterprise resource planning software or accounting software. Many desktop software packages are not sufficiently expensive to exceed the corporate capitalization limit.

Amortization of Capital Assets

8. The cost, less any residual value, of a tangible capital asset with a limited life will be amortized over its useful life. When an amortization expense is charged to the income statement, the net value of the long-term asset is recorded on the balance sheet by the same amount. This continues until the cost of the asset is fully expensed or the asset is sold or replaced.
9. Amortization shall begin in October of the year in which the costs were incurred. That means, capital assets will be treated as if they have been in service for one-half of their first year, regardless of when it was actually acquired.
10. No amortization shall be recorded in the year an asset is disposed of.
11. Amortization is calculated on capital assets as follows:
    a. *Furniture and Equipment* - Declining balance 20%
    b. *Computer equipment* - Declining balance 55%
    c. *Computer software* - Declining balance 100%
12. The formula for calculating amortization value using the declining balance method is: Amortization on per annum = (Net Book Value - Residual Value) x % Amortization Rate.
    Net Book value is the cost of a capital asset minus the accumulated (total) amortization. It is the asset's net value at the beginning of an accounting period.

Recordkeeping

13. Contact Brant shall keep on file documentation for each purchase. The Executive Assistant shall maintain a list of capital assets showing the date of the acquisition, its cost, and a schedule for amortization of the asset.
14. The CEO and Executive Assistant will conduct an annual inventory of capital assets and will coordinate with the organization's accountant to update financial records for disposals, amortization, and impairment.

Disposals and Impairment

15. When a capital asset is disposed of, the cost and the accumulated amortization shall be removed from the accounting records and any gain or loss shall be recorded. Costs of disposal shall be expensed. A gain or loss on disposal is the difference between the net proceeds received and the net book value of the asset and shall be accounted for as a revenue or expense in the period the disposal occurs.
16. When capital assets are taken out of service, destroyed, or replaced due to obsolescence, scrapping or dismantling, the cost and the accumulated amortization shall be removed from the accounting records and any impairment loss shall be recorded.

Deferred Capital Contributions

17. For accounting purposes, the organization uses the deferral method of accounting for contributions. Restricted contributions used to purchase depreciable capital property are deferred and amortized over the life of the related capital asset.

    For example, $4,000 in computer equipment is purchased and meets the definition of a capital asset. The following would be recorded:

    - DR Capital asset – computer equipment $4,000
    - CR Cash $4,000
    - DR Revenue – deferred capital contributions $4,000
    - CR Deferred capital contributions $4,000

STATISTICS

Preamble:
Contact Brant's mandate includes the accurate collection of statistical information for Ministry and funder reporting as well as service system planning. Accurate recording of data and timely production of reports is integral to the success of this mandate.

Policy:
All staff will complete appropriate and accurate documentation for each public encounter.

Staff will notify clients that information gathered from them will be used in an aggregate and non-identifying way for Ministry/funder reporting and to inform community planning for the purposes of improving services.

Procedure:

1.0 All employees must complete appropriate and accurate documentation for all interactions with the public in EMHware including:
- Requests for information and consultations
- Intakes, including screening tools ~~group registrations and interRAI~~
- All client and client-related contacts are case noted in EMHware - Contacts.

~~2.0 The Administrative Assistant will complete a monthly Intake Statistics Summary for the Chief Executive Officer.~~

3.0 The Administrative Assistant will complete a quarterly Statistics Report for the Chief Executive Officer for the report to the Board of Directors, as well as required data for the Executive Assistant as needed for submission to the Ministry.

4.0 Contact Brant will respond to information requests from the Ministry, funders, ~~partner~~ service providers, and the community. Requests for information should be brought to the attention of the Chief Executive Officer or designate for prioritization, determination of the data's availability, and development of an extraction plan.

5.0 The Chief Executive Officer will summarize data for the community and the Regional Office when requested.

RISK MANAGEMENT

Policy:

Contact Brant will take all appropriate measures to reduce risk to the organization, including resources, staff, volunteers, finances, and clients.

Procedures:

1.0 The Chief Executive Officer will annually review the Governance Policies, including the Asset Protection and Risk Management Policy and the Business Continuity Plan Policy, with the Board and staff to identify potential risks and risk management strategies.

2.0 The Chief Executive Officer will ensure due diligence in managing situations proactively to reduce risk through:

- Annual policy and procedures review
- Regular and unscheduled workplace inspections and audits to ensure effective health and safety practices
- Addressing and reviewing with staff any health and safety issues
- Investigations into all accidents and analysis of any hazards
- Review of record-keeping and practices
- Orientation and regular training of employees/ students/ volunteers
- Confidentiality regarding employee information
- Documentation
- Enforcement of policies with progressive discipline when necessary
- Adequate insurance coverage
- Regular review of financial records, financial transparency, and accountability.

3.0 The Chief Executive Officer will annually review the Contact Brant policies and procedures and recommend revisions to the Board based on changes in legislation, agency practices, and Ministry guidelines.

4.0 The Chief Executive Officer will ensure that all new employees, students and volunteers are oriented to policies and procedures and will annually ensure that policies and procedures are reviewed at staff meetings.

4.1 All employees, students, and volunteers will display an understanding of Contact Brant's policies and procedures as part of their orientation and performance reviews.

~~5.0~~ The Executive Assistant will ensure the maintenance, including preventative maintenance, of Contact Brant equipment and the office site. ~~Preventative maintenance will include all necessary equipment guards.~~

~~5.1~~ Any equipment should be in good working condition and properly installed. ~~Use of equipment, including but not limited to heaters and fans, should be CSA approved.~~

6.0 The Chief Executive Officer will ensure that employees who are required to drive a vehicle as part of their duties at the time of hire have adequate vehicle insurance and a valid driver's license.

6.1 Employees utilizing their own vehicles for work will ensure the vehicle is in good working order and is covered by adequate insurance.

6.2 Employees who drive a vehicle to perform their job duties are responsible for ensuring they possess a valid driver's license.

6.3 Employees are responsible for following all laws while driving a vehicle for work, including, but not limited to, the prohibition on driving under the influence of alcohol, recreational cannabis, or prohibited substances.

7.0 Contact Brant will provide opportunities for employees for required and other relevant training (including WHMIS, First Aid, Crisis Intervention, Suicide Prevention, job-specific skills). All employees are encouraged and supported to take responsibility for their own professional development (*Professional Development Policy, HR – 10*).

8.0 All employees are responsible for working safely and healthily (refer to the Health and Safety Policies).

8.1 The Chief Executive Officer, the Health and Safety manager, and Health and Safety representatives will ensure that the Contact Brant site meets health and safety codes, policies, and procedures through regular site reviews ~~and collaborative work with Woodview as the leaseholder~~.

8.2 In case of fire, employees will alert others in the building, utilize fire extinguishers when deemed safe to do so, immediately vacate the site according to evacuation procedures and call 911/the fire department.

8.3 Employees moving equipment and supplies must lift and transport the equipment properly to limit injury to themselves and others. Employees should utilize personal protective equipment when appropriate.

8.4 Workplace health and safety includes addressing the potential for impairment in the workplace; there are many sources of impairment, including, but not limited to, fatigue, life stresses, effects of the use of drugs (over-the-counter, prescription, legal cannabis, illicit drugs), and consumption of alcohol. Employees under the influence of drugs or alcohol on the job can pose serious health and safety risks to both themselves and their fellow employees. To help ensure a safe and healthy workplace, all employees while conducting work on behalf of the organization, whether on or off-site, will abide by the following expectations:

- Employees are prohibited from reporting to work while under the influence of alcohol, recreational cannabis, or any other non-prescribed substances. Employees will arrive at work fit for duty and able to perform their duties safely and to a standard and will remain fit for duty for the duration of their workday.

- Use, possession, distribution, or sale of recreational drugs or alcohol during work hours, whether on or off property, including during paid and unpaid breaks, is strictly prohibited
- Employees will report to their supervisor any potential limitations, impairments, or restrictions and request modifications where necessary for their therapeutic needs of a diagnosed medical condition or disability. Where an employee uses medical cannabis, they will provide a copy of their medication document to use cannabis to their supervisor and abide by the agency's accommodation procedures.
- Employees will abide by all legislation pertaining to the possession and use of any drug or alcohol.
- Employees will report any suspected unfit co-workers to the Chief Executive Officer or another manager ~~an alternate~~.

9.0 All employees are responsible for keeping the workplace free from all forms of abuse/neglect directed at employees, clients, volunteers or visitors. Employees must report any disclosure or suspicion of child abuse or neglect to the Children's Aid Society of Brant, in accordance with legislation. Abuse will not be tolerated (Refer to the *Abuse Policy, HR – 18*).

10.0 Employees must have a safety plan in place at all times when meeting with clients, take immediate action to remove themselves from any situation that they feel unsafe in, and report immediately to their supervisor (Refer to the *Staff Safety Policy HR-18*).

11.0 Employees must make risk assessments during any communication with a client, utilize the available tools to assess risk when appropriate, and refer people assessed at high risk to priority services, as well as Police, Child Welfare Services, Crisis Services, or ~~BGH~~ the local hospital emergency department.)

~~11.1 Employees must complete a Risk Alert in EMHware and forward to the Lead Resource Coordinator regarding the alert and actions taken; the Lead Resource Coordinator will review all Risk Alerts to assist with planning for the community Prioritization Committee. The Lead Resource Coordinator will forward their caseload Risk Alerts to the Chief Executive Officer or alternate.~~

12.0 Employees must respect and appreciate the dignity and worth of clients, their families and other professionals.

12.1 Employee responsibilities include respecting people's right to privacy, self-determination and autonomy. Informed consent and confidentiality are consistent with these rights and must be upheld by employees. (Refer to the *Consent Policy, AD 02* and the *Privacy and Confidentiality Policy, HR 10*)

12.2 Employees must exhibit integrity in relationships with people, including fairness, honesty, impartiality, avoidance of misrepresentation, maintaining a level of competency, acknowledgment of limitations of knowledge and skills, honouring commitments, not exploiting clients,

seeking consultation when appropriate, and continual evaluation of personal values that may affect attitude and behaviour.

12.3 Employees are expected to act in a professional and appropriate manner (*Professional Code of Conduct Policy, HR 05*).

12.4 Harassment and discrimination will not be tolerated (Workplace Anti-*Harassment Policy, HS 06; Human Rights Commitment Policy, HR 02,* and *Equity, Diversity and Inclusion Policy, HR 21*).

13.0 Any complaints received by an employee or member of the Board must be responded to according to the *Feedback and Complaints Policy, AD 08*).

14.0 Employees must report any incidents of a serious nature to their supervisor, who will follow the Ministry Serious Occurrence Reporting procedures (*Serious Occurrence Policy, AD 05*).

15.0 Employees are encouraged to seek medical attention for injuries and serious illnesses. Contact Brant will work with employees to ascertain any risks and limitations in their employment position. Contact Brant provides sick leave and extended sick leave to employees ~~who have successfully completed 3 months of employment~~ (*Sick Leave Policy, HR 07*).

Section: Administrative

POLICY: AD 04

Policy Date: May 2025
July 2022; February 2016; March 2015

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Cellular ~~Telep~~Phones and Portable Electronic Devices Policy

Preamble:
Employees may be provided with a cellular phone to provide for safety in their role and ease of contact for work. Other portable devices including but not limited to laptops, ~~ipads,~~ and USB keys may be provided by Contact Brant to support employees' work. ~~Additionally there may be approved circumstances where employees may use personally-owned cell phones to connect to the server.~~

It is important to outline standards, guidelines, and procedures for appropriate use, reimbursement policies, and other issues related to the use of these devices. It is also important to protect corporate resources, protect employee safety, manage communication costs, and help minimize corporate liability.

Contact Brant will follow legislation including the Personal Health Information Protection Act 2004 (PHIPA), Child Youth and Family Services Act, and the Highway Traffic Act.

Policy:
Employees must ensure that confidentiality and privacy are protected at all times on any agency-provided portable electronic device ~~or their own cell phone used for Contact Brant-related business~~.

Cell phones and service packages provided by Contact Brant must be used responsibly, ethically, and cost-effectively.

Cell phones and other portable devices, whether owned by Contact Brant or personally, will be used safely at all times; using them while driving is strictly forbidden unless in hands-free mode.

Procedure:

Employer's Responsibility

1. ~~Possession and use of an agency-owned and supported cell phone is a privilege, not a right.~~ The Chief Executive Officer has sole discretion over the distribution of cellular phones and related technology based on the employee's role and need for such a device to fulfill their job duties.
    a. The Chief Executive Officer will purchase a cost-effective service package for cellular phones that will meet the agency's business needs. Contact Brant will pay the expenses of this service package for cellular phones provided by the agency.
    b. Contact Brant permits appropriate, limited personal use of agency-provided cell phones. Employees are required to pay all costs associated with personal

use of cellular phones, including but not limited to long-distance, internet use, and downloads/apps.

2. The Executive Assistant will review the monthly cellular phone invoice to determine if the package meets the business needs of the agency, and the Executive Assistant will notify employees of any personal costs that they are required to reimburse the agency.

3. ~~Employees who do not have a cell phone provided by the agency and request that their personally-owned cell phones be connected to the server to access their calendar and emails will be considered for approval by the Chief Executive Officer. These employees will be required to follow policy and procedures related to use of cell phones and portable devices.~~

Employee's Responsibility

4. Possession and use of an agency-owned and supported cell phone is a privilege, not a right.

5. Employees must ensure confidential information is not stored on these portable devices. Passwords are mandatory to protect against others' access.

6. The employee must cover any costs related to personal use of Contact Brant equipment, including, but not limited to, long-distance charges and downloading from the Internet.

7. Texting is the transmission of an electronic message over a cellular network from one cellphone to another. Texting clients is restricted to those clients who have specifically requested that Contact Brant staff communicate by texting.

    a. ~~Communications will be limited to the details of booking, confirming, changing, or cancelling appointments.~~

    b. ~~If a client texts a Contact Brant employee about other matters, the employee must respond with a request if the employee can call or set up a meeting to discuss the matter. If an event arises that an employee deems a crisis for the client, texting other information with the client is permissible; the employee will inform their supervisor as soon as practical of the content of texting and the explanation for making a decision that communications were not in line with the limitations in this policy.~~

    c. All texting must be professional according to the Standards of the *Professional Code of Conduct Policy, HR 15* as well as the *Computer Use and Social Media Policy, AD 07*.

    d. Employees will use caution if they are unsure whether the person they are texting is the person they believe it to be.

    e. All texting messages to and from clients must be documented in EMHware.

8. Personal texting, accessing social media, or phone calls ~~on cell phones~~, whether provided by the agency or owned by the employee, during work hours must be limited to breaks and lunchtime. Exceptions will be made for urgent family matters.

9. ~~Employees must follow agency policies, including the Professional Code of Conduct Policy, in regards to using the agency-provided cell phone or their own cell phone on Contact Brant-related business.~~

10. Neither agency-owned nor personally owned cell phones connected to the server may be used to conduct illegal transactions, harassment, or any other unacceptable behaviour, as defined in Contact Brant's policies, ~~including but not limited to Workplace Anti- Harassment and Violence, Professional Code of Conduct, and Privacy and Confidentiality.~~

11. Employees must use cellular phones and other portable devices safely ~~during their working hours~~ and follow the safety information provided in the manufacturer's user guide.
    a. Employees are strictly forbidden to drive while holding or using a hand-held wireless communication device that is capable of receiving or transmitting telephone communications, electronic data, mail, or text messages, as outlined in Bill 118 of the Highway Traffic Act.
    b. Employees are strictly forbidden to drive while holding or using a hand-held wireless electronic entertainment device that is unrelated to the safe operations of the motor vehicle as outlined in Bill 118 of the Highway Traffic Act.
    c. Employees are strictly forbidden to drive if the display screen of a television, computer or other device in the vehicle is visible to the driver as outlined in Bill 118 of the Highway Traffic Act.
    d. As per Bill 118 of the Highway Traffic Act, an exception to the above includes:
        i. I. Using a device in <u>hands-free mode.</u>
        ii. A global positioning system navigation device while being used to provide navigation information, or a collision avoidance system device, or the vehicle's instrument or gauge systems that provide information on the status of various systems of the vehicle needing to contact ambulance, police or fire *department* emergency services.
        iii. The vehicle is off the roadway or is lawfully parked on the roadway.
        iv. The motor vehicle is not in motion.
        v. The motor vehicle is not impeding traffic.

12. All employees receiving a cellular telephone will notify Bell Mobility at 1-800-667-0123 immediately if it is lost or stolen, as well as their supervisor.
    a. Employees will be responsible for reimbursing Contact Brant for the full costs of damaged, lost, or stolen cell phones and related accessories if they were damaged, lost, or stolen due to user negligence or neglect.

13. All Contact Brant equipment supplied to an employee will be returned to Contact Brant at the termination of employment or job duties. Employees will:
    a. Ensure that personal charges are reconciled prior to departing the employ of Contact Brant.
    b. Surrender his or her company-owned cell phone to the Chief Executive Officer.
    c. If charges are not reconciled or items are not returned, Contact Brant will withhold from the final pay any personal charges not reimbursed, and an amount equivalent to the current value of the equipment as quoted by the agency's IT Support agent at that time.

Contact Brant Board of Directors Terms

The Board needs to annually plan for the Nominations of the slate of Directors and the election of Officers at the June meeting. Governance Policies outline expectations for Directors and Officers.

Members shall indicate annually to the Board of Directors their intention to continue as members at least one month prior to the AGM Business meeting.

Governance Policy G1: Governance and Governance Assessment

- *Number of Directors*: The Board shall be comprised of a range of eight (8) to twelve (12) elected Directors.
- *Membership Composition*: The Board shall strive to ensure that membership:
  - Includes at least one (1) parent member
  - Includes at least one (1) youth member
  - Limits the number to two (2) members who are a Director of a Board or employee of a Ministry-funded partner service provider, as well as the parents, siblings, children, spouses, and partners of these individuals.
- *Terms*: The Board shall strive for a balance of experienced Directors and new Directors. To this end, Directors are elected for a three-year term, with their start date of a term being the Annual Meeting at which they were elected. The maximum number of terms a Director may be elected is 5 terms (15 years).

Governance Policy G2: Role of the Officers of the Board

- No Director may serve for more than three (3) consecutive years in one office.

The following is the slate of Directors (so far) for the June 2025 elections. The slate of current Officers is also listed - the Executive positions for the upcoming year will also need to be decided at the June meeting.

	Director	Start Date	Term #	End of Current 3-Year Term	Confirmed for June 2025 - June 2026	Executive Position	Executive Start Date
1	Patrick Parent	June/24	1	June/27	Y	Chair	June 2024
2	Greg Hackborn	April/16	3	June/25	Y	Vice Chair	May 2023
3	Emily Miller	June/22	1	June/25	Y	Treasurer	June 2024
4	Jennifer Tonnies	March/23	1	June/26	Y	Secretary	February 2025
5	Elizabeth Abraham	Jan./22	1	June/25	N		
6	Jill Esposto	May/23	1	June/26	Y		
7	Kimberly Vanderburg	June/24	1	June/27	Y		
8	Melanie Graham	June/24	1	June/27	Y		
9	Maxine Lean	Sept/24	1	June/27	Y		