



**MOUNTAIN ROSE WOMEN'S SHELTER  
Financial POLICIES  
(Compilation April 28, 2021)**

<b>Financial Policies Document</b>	<b>Date approved: December 2010</b> <b>Last reviewed:</b> <b>Last Date revised:</b>
<b>Policy 1: Fundraising: Third Party Events</b>	

### **01:01 Fundraising: Third Party Events**

Any external individual, organization and/or special interest group planning to solicit donations on behalf of Mountain Rose Women's Shelter must complete a "Special Event Fundraising Form" which will contain:

1. The name of the individual, organization and/or special interest group
2. The name, address, telephone number and where possible, e-mail address of the organizers including the name of the individual responsible for the administration of the activity
3. The purpose of the fundraising project
4. The form of advertising to be used for the event
5. A copy of any solicitation material to be used
6. The amount of funds the group hopes to raise
7. The target donors for solicitations
8. The proposed start date of the activity and its duration
9. A request for permission to use the MRWSA logo as required

#### **PROCEDURE:**

1. Complete the attached "Special Event Fundraising Form" and maintain on record

<b>Financial Policies Document</b>	<b>Date approved: March 15, 2012</b> <b>Last reviewed:</b> <b>Last Date revised:</b>
<b>Policy 2: Donation Protocol</b>	

### **02:01 DONATION PROTOCOL/ RECEIPT PROCEDURE**

SHOULD ANY RECEIPT BE INCORRECT **DO NOT** DESTROY THE ORIGINAL (TOP COPY) – IF TORN OFF THEN STAPLE BACK INTO BOOK WITH BOOK COPY.

**Donations:** Cash or Cheque:

1. Receipt into Official Income Tax Receipt Book.
  - a. if cheque place cheque # on receipt and write receipt # on cheque  
Please write out full address on receipt and phone number if available.

- b. If cash note on receipt that the donation was “Cash”. Please obtain full address and phone number and write on receipt
- c. Original copy to be given or mailed to the donor.

**Cash or cheque in for service (i.e. Safe ride) or item purchased (i.e. auction item)**

1. All items to be receipted into **General** receipt books.
  - a. original goes to person providing cash or cheque (address not necessary but obtain phone number).
  - b. the 2<sup>nd</sup> copy will be photocopied and attached to the cheque or cash with the copy remaining in the receipt book.

**NOTE:** All cash is to be placed in an envelope. On the outside of the envelope write:

- the donor/payers’ name
- the amount of cash that is in the envelope and
- the photocopied receipt

**GIFT IN KIND DONATION:**

1. For items donated that have a value attached (i.e. silent/live auction items)
  - a) issue a receipt from the “Gift in Kind” receipt book for the fair market value of the item(s). Full address and phone number required. The receipt is given to the donor and a copy of the receipt is kept in the Gift in Kind receipt book. All documentation indicating value of item(s) is required and kept with the receipts for auditing purposes.  
NOTE: items at value over \$1,000 must have two “quotes” or “estimates” validating “fair-market” price of item.

<b>Financial Policies Document</b>	<b>Date approved: May 6, 2014</b>
<b>Policy 3: Ethical Fundraising Policy</b>	<b>Last reviewed:</b> <b>Last Date revised:</b>

**Policy Statement:**

Mountain Rose Women’s Shelter Association (MRWSA) undertakes to adhere to the *Charitable Fundraising Act of Alberta* in its treatment of donors and the public, its fundraising practices and its financial transparency, and to be accountable through its Board of Directors for doing so.

**Procedures:**

1. MRWSA shall maintain its charitable status through the Canada Revenue Agency

2. MRWSA shall maintain its charitable status through Service Alberta under the Charitable Fundraising Act
3. Information that must be provided during a solicitation:
  - MRWSA logo and/or name including contact information
  - The charitable purpose for which contributions will be used
  - The cost of fundraising & how much is expected to be raised
  - The incorporation number
  - The name and phone number of the Executive Director whom the donor can call for further information
4. MRWSA shall maintain complete and accurate financial records of its operations and records regarding solicitations made in Alberta for at least three years
5. MRWSA shall prepare and issue official Income Tax receipts for monetary gifts and for gifts –in-kind pursuant to MRWSA Financial Policy 2: Donation Protocol and in compliance with all regulatory requirements
6. MRWSA will provide the following information to potential donors and/or donors when requested:
  - Most recent audited financial statement
  - Most recent Annual Report
  - Solicitation and/or campaign materials
  - The charitable purpose for which the contributions will be used
7. MRWSA shall honour donors' requests to remain anonymous in respect to:
  - Being publicly identified as a supporter of the organization
  - Having the amount of their contribution publicly disclosed
8. MRWSA will respect the privacy of donors. All donor records will be kept confidential and MRWSA will not share 'donor lists'
9. MRWSA shall not, directly or indirectly, pay finder's fees, commissions or percentage compensation based on contributions
10. MRWSA Board of Directors shall be informed at least annually of the number, type and disposition of complaints received from donors or prospective donors about matters that are addressed in this Ethical Fundraising Policy

<b>Financial Policies Document</b>	<b>Date approved: May 6, 2014</b>
<b>Policy 4: Management of Funds Policy</b>	<b>Last reviewed:</b> <b>Last Date revised:</b>

### **Policy Statement:**

Mountain Rose Women's Shelter Association will adhere to Standard Accounting Practice in compliance with the Canadian Revenue Agency as a registered charitable organization to ensure financial transparency and to be accountable through its Board of Directors for doing so.

### **Procedures:**

1. The Mountain Rose Women's Shelter Association follows the deferral method of accounting for contributions.

2. The Association adheres to the policies that are in place and approved by an independent auditing firm for all revenues, expenses and payroll (See appendix 1, 2 and 3)
3. The Association utilizes accounting software that is password protected for all financial monitoring and recording.
4. All services at MRWSA are provided free of charge for all basic emergency services provided to families impacted by domestic violence
5. The Board of Directors provide financial oversight through approval of annual budget, monthly monitoring and audit review.

<b>Policy Section: Financial Policies Document</b>	<b>Date approved:</b>
<b>Policy 5: Purchasing Policy</b>	<b>Last reviewed:</b>
	<b>Last Date revised:</b>
	<b>Last Date revised: April 2022</b>

**MRWSA will purchase products and items that are necessary to conduct business and provide for clients' needs while in service.**

### **Purchasing**

All purchases must be pre-approved by the Executive Director.

- Each department will have a designated person for purchasing or if not available, then other authorized staff may make the purchase. Vendors are provided with a list of staff names to confirm authorization.
- Every effort should be made to purchase goods at vendors with which MRWSA has an account established. Only those with approved signing privilege may sign for purchases on the account.
- On the rare occasions where staff or board are required to purchase items for the shelter that cannot be charged to an account, it must be done the following way:
  1. MRWSA's credit card will be utilized with all receipts and/or documentation provided to the Executive Director.
  2. If a staff person or Board Member pays for an item, an expense form must be filled out with receipts attached before reimbursement will be made.

<b>Financial Policies Document</b>	<b>Date approved:</b>
<b>Policy 6: Inspection of Books</b>	<b>Last reviewed:</b>
	<b>Last Date revised:</b>

**FINANCIAL AND OTHER RECORDS OF THE ASSOCIATON ARE OPEN FOR INSPECTION, EXCEPT THOSE RECORDS THE BOARD HAS DESIGNATEDAS CONFIDENTIAL**

6.1 A member wishing to inspect the books or records of the Association must give reasonable notice to the president or the Secretary of the Association of his/her intention to do so.

6.2 Unless otherwise permitted by the board, such inspection will take place only at the Registered Office, during normal business hours.

<b>Financial Policies Document</b>	<b>Date approved: September 18, 2018 in Bylaws</b> <b>Last reviewed:</b> <b>Last Date revised:</b>
<b>Policy 8: Finance &amp; other Management Matters</b>	

### **8.1 The Registered Office**

The Registered Office of the Association is located in Rocky Mountain House, Alberta. Another place may be established at the Annual General Meeting or by resolution of the Board.

### **8.2 Finance and Auditing**

- (1) The fiscal year of the Association ends on March 31 of each year.
- (2) There must be an audit of the books, accounts and records of the Association at least once each year. A qualified accountant appointed at each Annual General Meeting must do this audit. At each Annual General Meeting of the Association, the auditor submits an audited financial statement for the preceding fiscal year.

### **8.3 Seal of the Association**

- (1) The Seal of the Association shall be kept at the office designated to the Association's lawyer.
- (2) The Seal of Association can only be used by Officers authorized by the Board.

### **8.4 Cheques and Contracts of the Association**

- (1) The designated Officers of the Board sign all cheques drawn on the monies of the Association. Two (2) signatures are required on all cheques. The Board may authorize an employee to sign cheques for certain amounts and circumstances. The employee may not sign his/her own pay cheque.
- (2) All contracts of the Association must be signed by the Officers or other persons authorized to do so by resolution of the Board.

### **8.5 The Keeping and inspection of the Books of the Association**

- (1) The Board keeps and files all necessary books and records of the Association as required by the Bylaws, the Societies Act, or any other statute or law.
- (2) A Member wishing to inspect the books or records of the Association must give reasonable notice to the President or the Secretary of the Association of his/her intention to do so.
- (3) Unless otherwise permitted by the board, such inspection will take place only at the Registered Office, during normal business hours.
- (4) All financial records of the Association are open for such inspections by the Members.
- (5) Other records of the Association are also open for inspection, except for records the Board designates as confidential.
- (6) The Secretary keeps a copy of the minute's book and records minutes of all meetings of directors of the Board and Society meetings.
- (7) The Secretary keeps the original minutes books at the Registered Office of the Association. The Record contain minutes from all meetings of the Association, the Board and the Executive Committee.

#### **8.6 Borrowing Powers**

- (1) The association may borrow or raise funds to meet its objectives and operations. The Board decides the amounts and ways to raise money, including giving or granting security.
- (2) The Association may issue debentures to borrow only by resolution of the Board confirmed by a Special Resolution of the Association.

#### **8.7 Payments**

- (1) No Member, Director or Officer of the Association receives any payment for his/her services as a Member, Director, or Officer.
- (2) Reasonable expenses incurred while carrying out duties of the Association may be reimbursed upon board approval.

#### **8.8 Protection and indemnity of Directors and Officers**

- (1) Each Director or Officer holds office with protection from the Association. The Association indemnifies each Director or Officer against all cost or charges that result from any act done in his role for the Association. The Association does not protect any Director or Officer for acts of fraud, dishonesty, or bad faith.
- (2) No Director or Officer is liable for the acts of any other Director Officer or employee. No Director or Officer is responsible for any loss or damage due to the bankruptcy, insolvency or wrongful act of any person, firm or corporation dealing with the Association. No Director or Officer is liable for any loss due to oversight or error in judgement, or by an act in his/her role for the Association, unless the act is fraud, dishonesty or bad faith.
- (3) Directors or Officers can rely on the accuracy of any statement or report prepared by the Association's auditor. Directors or Officers are not held liable for any loss or damage as a result of acting on the statement or report.

<b>Financial Policies Document</b>	<b>Date approved: September 18, 2018 in Bylaws</b> <b>Last reviewed:</b> <b>Last Date revised:</b>
<b>Policy 9: Dissolving of the Association</b>	

## **DISTRIBUTING ASSETS AND DISSOLVING THE ASSOCIATION**

- 9.1 The Association does not pay any dividends or distribute its property among its Members.
- 9.2 If the Association is dissolved, any funds or assets remaining after paying all debts are paid to a registered and incorporated charitable organization. Members select this organization by Special Resolution. In no event do any Members receive assets of the Association.

<b>Policy Section: Financial Policy</b>	<b>Date approved: March 21, 2021</b> <b>Last reviewed:</b> <b>Last Date revised:</b>
<b>Policy 10: Building Fund Reserve Policy</b>	

### **Purpose**

The purpose of the Building Reserve Fund for Mountain Rose Women’s Shelter Association (MRWSA) is to help ensure the long-term ability of the organization to meet its mission and ensure the stability of the programs and ongoing operations of the shelter. The Fund will provide a source of internal funds, set aside for the purpose of funding major building repairs, building capital replacement and renovation projects.

The Building Reserve Fund policy will be implemented in concert with the other governance and financial policies of MRWSA and is intended to support the goals and strategies contained in these related policies and in strategic and operational plans.

### **Definitions and Goals**

The Building Reserve Fund is defined as funds set aside by action of the Board of Directors. The Board delegates the management and oversight of the Fund to the Audit and Finance Committee (AFC), supported by the Executive Director. The Executive Director presents requests for use of the reserve funds to the Audit and Finance Committee. The AFC reviews all requests and provides recommendations to the Board of Directors for decision.

The Building Reserve Fund is intended to provide a ready source of funds for building repair and renovations or capital replacement of equipment, furniture and fixtures necessary for the effective operation of the shelter. The AFC will determine an amount of money to be set aside and allocated to the Building Reserve Fund each fiscal year and present this recommendation to the Board of Directors for decision.



## **Funding Reserves**

To establish the Building Reserve Fund, the MRWSA Board of Directors will designate an amount of existing accumulated, liquid unrestricted net assets as the beginning balance of the fund. The remaining dollar amounts to be allocated to the Fund will be calculated by the Audit and Finance Committee on an annual basis and presented to the Board of Directors as a recommendation for their decision. The AFC will make this recommendation in alignment with the Association's annual fundraising and budget planning in the context of the overall financial situation of the shelter.

## **Investing Reserves**

The Building Reserve Fund will be funded and available in cash or cash equivalent funds, in accordance with the risk preferences, liquidity needs and investment objectives of the organization. The reserves will be comingled with the general cash account of the organization but segregated in financial reporting.

## **Accounting for Reserves**

The Building Reserve Fund will be listed separately in the unrestricted net assets section of the organization's statement of financial position as "Board-Designated Building Reserve" and the status of borrowings from the reserve will be reported in financial reports to the board.

## **Use of Reserves**

### **1. Management identifies appropriate use**

The Executive Director and staff will identify reasons for accessing the reserve funds and confirm that the use is consistent with the purpose of the reserves as described in this Policy. As a part of this process, the Executive Director will do the following: analyze the reason for the needed funds; and, assess the availability of any other sources of funds before using reserves.

### **2. Authority to use reserves**

The Executive Director will submit a request to use Reserves to the Audit and Finance Committee (AFC) of the Board of Directors. The request will include the analysis and determination of the use of funds. Quotes from contractors will be used to support the request, as needed. The AFC will approve or modify the request and present a report and recommendation to the Board of Directors for their decision.

### **3. Reporting and monitoring**

The AFC is responsible for ensuring that the Building Reserve Funds are maintained and used only as described in this Policy. Upon approval for the use of Building Reserve Funds, the

Executive Director will maintain records of the use of funds and provide regular reports to the AFC and Board on the progress of the project(s) that are being funded with these monies.

### **Relationship to Other Policies**

MRWSA shall maintain and coordinate the Building Reserve Fund policy with the following types of policies that have or may be created, which may contain provisions that affect the creation, sufficiency, and management of the Building Reserve Fund.

- Financial Policy
- Budget Policy
- Investment Policy

### **Review of Policy**

This Policy will be reviewed every other year, at minimum, by the Audit and Finance Committee, or sooner if warranted by internal or external events or changes as determined by the Board of Directors. Any amendments to the Policy will be recommended by the AFC to the Board of Directors.

<b>Policy Section: Financial Policy</b>	<b>Date approved: March 21, 2021</b>
<b>Policy 11: Conflict of Interest Policy</b>	<b>Last reviewed:</b> <b>Last Date revised:</b>

### Introduction

Improving the quality and effectiveness of board governance can be achieved by encouraging high standards of conduct on the part of all members of the board of Mountain Rose Women's Shelter Association (MRWSA).

### Guiding Principles

1. Directors shall serve and be seen to serve honestly and in good faith with a view to the best interests of the Association in a conscientious and diligent manner;
2. Directors shall serve the interests of the Association by upholding both the letter and the spirit of all applicable federal, provincial and municipal legislation and regulations, the by-laws of the Association, and the approved policies of the Board.

### Definition

Conflict of interest is a situation where the other personal or business interests of a party are in conflict with the best interests of the Association. A conflict of interest may occur when a direct or indirect personal gain, benefit or advantage is given to or received by a member of the Board, or their family member. The existence of a pecuniary interest, even one that has not been confirmed, may give rise to a conflict of interest situation.

### Time Period

This Conflict of Interest Policy is in effect until suspended or replaced by resolution of the Board of Directors.

### Role of the Governance Committee

The committee of the Board responsible for implementing and monitoring the Conflict of Interest Policy is the Governance Committee.

The functions of the Governance Committee in relation to its role in overseeing the Conflict of Interest Policy shall include:

- **Policy Review and Recommendation**

The Governance Committee may recommend the amendment or addition of policies to this Conflict of Interest Policy, including a General Code of Conduct for Directors.

- **Developing a Protocol to Deal with Conflicts of Interest**

The Governance Committee is to establish a protocol to deal with situations where the Chair of the Board receives a formal complaint about alleged Director conflict of interest.

The protocol will be governed by the following principles:

- Consistent and fair consideration and response to both complainants and Directors;
- Objective and reasonable steps to be developed by the Governance Committee with the assistance of staff when required to determine whether a complaint merits investigation; and
- Avoidance of any conflict of interest by the Chair of the Board, the Governance Committee, Directors, officers and employees by ensuring that they shall not have any involvement in the actual investigation of an alleged complaint.

### Other Duties of the Governance Committee

The Governance Committee shall in the future consider any other matter related to the implementation, review or monitoring of the Association's Code of Conduct (under development at this time) as is referred to it by the Board or the Chair of the Board.

### Application of Conflict of Interest Policy

This Conflict of Interest Policy applies to Directors of the MRWSA Board.

The Association relies on the integrity of all Directors who have knowledge of a decision or activity of the Association that involves or might involve a conflict of interest to disclose the circumstances. Some conflicts are quite clear, while others are less obvious. However, there may be situations, which could be perceived as a conflict of interest, no matter how innocent the intentions of a Director.

The provisions of this Conflict of Interest Policy, and of any Code of Conduct applicable to the Directors of the Association, are in addition to, and not in substitution for, any obligation to the Association imposed by common law or statute. Compliance within the policy shall not relieve a Director for any such obligations.

### Gifts and Benefits

No Director shall accept a fee, advance, gift or personal benefit that is connected directly or indirectly with the performance of his or her duties of office.

#### Examples

No Director should act as a paid agent before the Board or a Committee of the Board; and, no Director should refer third parties to the Association in exchange for payment or other personal benefit.

#### Exceptions

Examples of exceptions to the non-acceptance of gifts or personal benefits by Directors in relation to their official duties are:

- Compensation authorized by law;
- Such gifts or benefits that normally accompany the responsibilities of office and are received as an incident of protocol, custom, or social obligations;
- Suitable memento of a function honouring the Director(s).

### Confidential Information

Confidential information includes information in the possession of the Association, which the Association is either prohibited from disclosing, or required to refuse to disclose, under privacy legislation. Generally, privacy legislation restricts or prohibits disclosure of information received in confidence from third parties of a corporate, commercial, scientific or technical nature, information that is personal, and information that is subject to solicitor-client privilege.

Confidential Information also includes matters that have been discussed at an in camera Board meeting or that are the subject matter of a report to the Board or a Board resolution that accompany any such in camera Board meeting. Such confidential information shall remain confidential until the Chair of the Board authorizes its disclosure, and no Director shall disclose the content of the deliberations, report or resolution.

No Director shall disclose or release by any means to any member of the public, any confidential information in either oral or written form except when required by law or authorized by the Board to do so. Nor shall Directors use confidential information for personal or private gain, or for the gain of relatives or any person or corporation.

#### Examples

No Director should directly or indirectly benefit, or aid others to benefit, either directly or inadvertently, from knowledge respecting bidding on the sale of Association property or assets. The following are examples of the types of information that a Director of the Board must keep confidential:

- Items under litigation, negotiation, or personnel matters;
- Information that infringes on the rights of others e.g. sources of complaints where the identity of a complainant is given in confidence;
- Price schedules in contract, tender or Request For Proposal submissions, if so specified;
- Information deemed to be “personal information” under the

- Privacy Act;
- Discussion of policy or planning; budget planning; and, proposed projects or expenditures if such discussions were held in camera.

#### Business Relations

No Director shall act as a paid agent before the Board or its Committees or with any of the Association's officers or employees. Any pecuniary interest held by a Director appearing in such a capacity, while it may not be an actual conflict of interest, may give rise to the appearance of a conflict of interest and must be avoided.

#### Conduct Respecting Current and Prospective Employment

No Director shall allow the prospect of his or her future employment by a person or entity to detrimentally affect the performance of his or her duties to the Association.

Once again, the existence of a pecuniary interest, even one that has not been confirmed, may give rise to a situation where the best interests of the Association are not considered against the personal interests of a Director.

#### Declaration Protocol

1. If a Board member declares a real, potential or perceived conflict of interest the declaration shall be recorded in the minutes. Perceived conflicts of interest are situations in which internal or external stakeholders could interpret actions of the board member as being in conflict.
2. Any Board member with a conflict of interest shall recuse (remove) him/herself from the room for discussion of the agenda item. The Board member shall not discuss nor vote on the issue. The Board member shall not discuss the issue with any other Board member at the time of the meeting or subsequently.
3. If a Board member is not certain he/she is in a conflict of interest position, the matter may be brought before the Chair, Executive Committee or Board for advice of guidance.
4. If there is any question or doubt about the existence of a real or perceived conflict, the Board will determine, by vote, if a conflict exists. The person potentially in conflict shall be absent from the discussion and vote.
5. It is the responsibility of other Board members who are aware of a real, potential or perceived conflict of interest on the part of a fellow Board member to raise the issue for clarification first with the Board member and, if still unresolved, with the Board Chair.

The Board member must abstain from participation in any discussion of the matter, shall not attempt to personally influence the outcome, shall refrain from voting on the matter and, unless otherwise decided by the Board, leave the meeting room for the duration of any such discussion or vote.

## Financial Policies

<b>Financial Policies Document</b>	<b>Date approved: Operational</b> <b>Last reviewed:</b> <b>Last Date revised:</b>
<b>Appendices</b>	

### Appendix – 1

#### **PURCHASES, PAYABLES AND PAYMENTS (Updated for March 2020 with Auditor)**

##### **Payables**

Employees are required to receive authorization from the Executive Director before making any purchases. The Office Assistant is the main person to make all purchases for the office and the Residential Supervisor makes all purchases for the Emergency Shelter and 2<sup>nd</sup> Stage Housing.

When the mail arrives at the Women's Shelter the Office Assistant or Resource Coordinator (when Office Assistant is away) processes the mail. All invoices are stamped with the date received.

All mail received is logged on a tracking sheet.

The invoices are then given to the Executive Director, who checks the invoices for authenticity and approves all invoices for payment. Executive Director codes and project-assigns all of the invoices and gives to Bookkeeper for entry and processing. Invoices are posted the date of the invoice. Invoices are stamped posted, JE # recorded and signed off by Bookkeeper.

Cheque runs occur every two weeks. Cheques are issued through Sage in numerical sequence. Cheque date and GL posting date are same date.

Once cheques are printed the cheques are signed by two of the signatories: President, Vice-President, Secretary and/or the Treasurer.

Each cheque is signed by 2 authorized board members and the attached invoice is initialed by the signatories when the cheque is signed. A Bank Transaction report is presented with each bundle of cheques to ensure the signatories can cross reference cheques being signed to the report. This report also shows all deposits made in that pay period and includes payroll which is completed by CAFT. The Executive Director and Bookkeeper does not have signing authority for cheques.

Office admin mails or distributes cheques. Bookkeeper files cheque stubs and supporting documents.

##### **Purchase of Capital Assets**

Board approval is not required as long as asset has been budgeted for. Client capitalizes items greater than \$1,000 with an expected useful life of greater than 1 year.

### **General Journal Entries**

General journal entries (manual entries) used to record transactions in Sage accounting system include grant funding, donation deposits, intercompany bank account transfers, and misc. deposits. The general journals (manual entries) are approved by Executive Director.

## **Appendix – 2**

### **SALES, RECEIVABLES AND RECEIPTS (Updated for March 2020 with Auditor)**

All mail and correspondence are received by Admin Assistant or designate, date stamped and recorded on correspondence log. Resource Coordinator acts as receptionist when Admin Assistant is away, so Resource Coordinator processes the mail during those times.

Receipts are issued for payments received. Prepared by Executive Director, Bookkeeper, or Admin Assistant/Resource Coordinator.

### **Donations**

Donations received are 93% cheque, 5% cash, and 2% Gifts-in-kind.

A donation receipt book is kept in a locked drawer in Executive Director's office. The inventory checklist of booklets is kept in Executive Director's office. This is used to track booklets received and issued. Only one booklet is out at a time.

The board has decided that the minimum amount that a receipt is issued for is \$10.00. (There is a separate book for "Gifts-in-Kind"). A spreadsheet is maintained by Admin Assistant on all 3 categories of receipts (tax receipts, general receipts, and donations-in-kind receipts).

### **Fundraising**

The association does various fundraising activities including:

- Gala (formerly 'Romance and Roses') (cancelled in March 2020 with no plans to continue with this event)  
Gala is the largest independent event run by the Women's Shelter. **Admission tickets are pre-numbered and sold in numerical sequence.** This allows for reconciliations between the cash received and tickets sold. **The Executive Director prepares the reconciliations,** with assistance of the Gala committee. The Women's Shelter also uses drink tickets to control the sale of liquor at the event. Again, this allows for reconciliations between cash received and total drink tickets sold. The reconciliations are completed by the Executive Director and Office Assistant the night of the event and when preparing the deposits.
- Casino every 3 years (event held in 2020 fiscal)

Casinos are the single largest event, and are highly controlled through Alberta Gaming and Liquor in addition to the Casinos internal controls. The MRWS provides volunteers to work the Casino on the designated evening(s) and is then provided a cheque from Alberta Gaming and Liquor for their percentage of the proceeds. AGLC requires gaming revenues to be held in a separate account which MRWSA complies with.

- Raffles

All other smaller events (raffles, 50-50 ticket sales, etc.) have controls in place to track sales and/or reconcile to the cash received. **Tracking sheets for sales, receipt books for cash received, and volunteer sign-up sheets for tracking people receiving cash.** All cash/cheques received are reconciled by Executive Director for deposits.

Cash floats are on hand at all events. The volunteers/staff are provided the cash float which are counted and distributed by the Executive Director. A cash sheet is kept in the float in order to track the float amount and recorded total cash counted at the completion of the event.

At the conclusion of the events, a financial report is prepared by Executive Director and reviewed by the event steering committee and presented to the Board of Directors at the next board meeting.

Third party Fundraising events are managed by the group / individual that signed the “Third Party Fundraising Agreement”. MRWSA does not have controls in place to track sales and/or reconcile the cash received by these third-party event organizers. MRWSA provides the third-party organizer with a general or tax receipt when proceeds from the event are turned in to MRWSA office.

### **Grants**

The grant applications are completed by the executive director. Grants are discussed and reported on at board meetings but are considered operational functions of the Executive Director. Depending on the Grant processes, Board Signatures may be required.

The Ministry of Community and Social Services is the single largest supplier with grants in the range of \$1.4 M. Typically grants are received from Ministry of Community and Social Services –Alberta (MCSS), Domestic Violence Treatment Program (AHS), (CIP-O), Fetal Alcohol Spectrum Disorder Network – Parent Child Assistance Program (FASD-PCAP), Alberta Rural Development Network (ARDN).

Grant funds are received by cheque or EFT, including correspondence providing details surrounding funds provided. Typically, the **Office Assistant receives mail, date stamps the cheque and logs it on tracking sheet.**

The Executive Director codes all cash and cheques for deposit and the Bookkeeper prepares all deposits. Deposits are prepared as necessary, usually after an event or the receipt of grant funds.

Once the deposit is prepared by Bookkeeper, it is entered into the accounting records as of the date of the physical deposit.



Once posted it is **stamped** to indicate posting with the **Journal number**. The General ledger report is printed for each deposit; all documentation is attached to the report and filed in the 'deposit' file. The Executive Director reviews and signs off on the GL for each deposit.

The office assistant takes all deposits to the bank; the bank receipt is attached to each deposit.

MRWSA utilizes Grant recording in SAFE, therefore each grant is set up as a project and all moneys received and expenses paid are allocated to the project.

The board is informed of the grant money received at the next meeting through the financial report.

### **Bank Reconciliations**

Bookkeeper prepares monthly bank reconciliations. Monthly reconciliations are reviewed and approved by the Board signatories during the next day that cheque signing occurs: this includes President, Vice President, Secretary, and/or Treasurer. The reconciliations are printed and filed.

## **Appendix – 3**

### **PAYROLL PROCEDURES (Updated for March 2020 with Auditor)**

The Women's Shelter has a salary grid that is used for all employees. The Grid is based on number of years worked at the Women's Shelter and education. The Salary grid was updated and approved by the board of directors in December 2015 and implemented on January 1, 2016. The executive director authorizes all raises ensuring it is within budget. Any amounts over the set budget must have board approval.

The employees are paid once a month (on the last day of the month for the 21<sup>st</sup> of the previous to the 20<sup>th</sup> of the current month) with a mid-month advance (the 15<sup>th</sup> of the month). Employees identify an amount for mid-month which does not change month to month.

Time sheets are prepared and signed off by the employee and reviewed by the Data Coordinator. She re-computes the time and checks the hours to the work schedule. Timesheets are then confirmed by the Office Administration Staff.

Once satisfied the time sheets are correct, they are signed off by the Office Admin and provided to Bookkeeper for entering into Sage payroll program. Total individual hours are entered into the program, a till tape is ran to agree the total hours between time sheets and payroll register. Once satisfied, the payroll is processed and detailed advice slips are printed. Each employee is emailed a pay stub for that pay period.

Office Admin enters pay information into CAFT (Credit Union) to complete EFT. After the information is recorded for the direct deposits the Payer/Payee Report is printed and kept on file. The Executive Director receives confirmation email from CAFT. All payroll records are

attached. When Bookkeeper reconciles the bank she verifies the amount withdrawn by EFT agrees with the Payroll register for that pay date. Executive Director will sign off on the report.

Office Admin and Executive Director now have separate CAFT Log-in codes to identify person completing the entries into CAFT: Executive Director to set up new employees and Office Admin to do payroll entry/authorization.

The SAGE program is always updated to the latest version.

Some of the employees are entitled to a benefits package which includes life insurance and health benefits. RRSPs are contributed by the Shelter at \$50/month. Employees can match with any amount.

### **Overtime**

All staff members are required to sign an overtime agreement that states the overtime policy which is overtime is allowed to be bank up to 15 hours a month, which has to be used up within 90 days or the employee is paid out. Employees are required to put in request to work overtime, to use overtime, and request for time off. Overtime is paid and authorized by the Executive Director.

Employee files are kept on all employees. The files include the resume, security checks, TD1, job description, oath of confidentiality, Code of Ethics, courses taken, Annual Evaluations and approved pay rate.

### **Source deduction remittance**

The source deductions are prepared by Bookkeeper and remitted to Revenue Canada monthly by the 15<sup>th</sup>. The source deductions are paid at the credit union. MRWSA is on general remittance method. The source deductions are calculated from the GL accounts for CPP Payable, EI Payable, and Employee Tax Payable.

### **Annual T4 Preparation**

The T4's are prepared annually in January by Bookkeeper. From time to time the Association may consult WNP for help with the preparation of the T4s.