



**ADMINISTRATIVE**

**POLICIES AND PROCEDURES**

**Accessible formats and communication supports are available upon request**

# ADMINISTRATIVE POLICIES AND PROCEDURES

## TABLE OF CONTENTS

### **B1 – FINANCIAL MANAGEMENT**

- 2100 - General Financial Stewardship
- 2101 – Income and Expense Monitoring Policy
- 2102 – Cash Handling Policy
- 2103 – Investment Policy
- 2104 – Internal Controls Policy
- 2105 – Expense Reimbursement Policy
- 2106 – Purchasing Policy
- 2107 – BGCD Borrowing Policy
- 2108 – Reserve Fund Policy 2109 – Collections Policy
- 2110 – Investment Policy

### **B2 - FUND DEVELOPMENT**

- 2201 – Charity of Choice Policy
- 2202 – Donor Recognition Policy
- 2203 – Fundraising Policy
- 2204 – Third Party Fundraiser Policy

### **B3 – FACILITY AND ASSETS MANAGEMENT**

- 2301 – Agreements with Individuals or Groups Policy 2302
- Building Access Control Policy

### **B4 – INFORMATION MANAGEMENT & TECHNOLOGY**

- 2401 – Use of Technology Policy
- 2402 – Privacy and Consent Policy
- 2403 – Records Retention and Destruction Policy

### **APPENDICES**

- Appendix A – Account Verification Form
- Appendix B – Cheque Disbursement/Cheque Request Form
- Appendix C – Preferred Supplier/Contractor List
- Appendix D – Donation Form
- Appendix E – Third Party Event Application Form
- Appendix F – Gift Matrix
- Appendix G - Investment Committee Terms of Reference

## B1 – FINANCIAL MANAGEMENT

BGC Dawson is accountable to the community for managing our financial resources wisely and responsibly. BGC Dawson complies with all legal requirements, develops and follows annual budgets and a longer-term financial plan so that resources are best directed toward achieving the organization’s goals and objectives.

BGC Dawson monitors and reports on income and expenses and implements financial controls to ensure resources are being used efficiently and for intended purposes.

While keeping an eye on the day to day, BGC Dawson looks to the future, developing strategies to ensure longer-term financial sustainability.

B: ADMINISTRATIVE POLICY AND PROCEDURE	
<i>Approval Date 2024</i>	
<i>Review Date 2028</i>	<i>Page 1 of 3</i>
<i>Contact Person/Department Executive Director</i>	<i>Identification B1 -2101</i>

### 2100 – General Financial Stewardship

#### **INTRODUCTION**

BGC Dawson is accountable to the community for managing our financial resources wisely and responsibly. BGC Dawson complies with all legal requirements, develops and follows annual budgets and a longer-term financial plan so that resources are best directed toward achieving the organization goals and objectives.

#### **POLICY**

BGC Dawson considers it a priority to ensure that the following objectives are obtained:

- The organization maintains appropriate accountability to funders (including government, private foundations, donors, and other stakeholders) who have entrusted the organization with assets;
- The organization’s assets are used in the most efficient and most effective ways to carry out its mission, and are protected from loss;
- The Board of Directors’ legal responsibility to maintain the financial health of the organization is upheld;

- The organization's Executive Director and management team are equipped with appropriate information to carry out its mission and make sound operational and strategic decisions.

This policy outlines the general steps that the organization will take to ensure appropriate financial stewardship by the organization.

In the interests of maintaining these principles of asset protection and stewardship, the organization takes fraud seriously and will take appropriate steps to protect itself from fraud. Employees have the responsibility to cooperate with this policy and report any suspicions of fraud.

## **RESPONSIBILITIES**

The **Board of Directors, Executive Director, and Manager of Finance** are responsible for developing, implementing, enforcing, and regularly reviewing policies regarding financial stewardship, and ensuring that the responsibilities arising from said policies are carried out. **All employees** are responsible for reviewing financial policies on a regular basis and assisting in carrying out the organization's obligations by complying with set policies and managing their areas in a financially responsible manner (e.g. within the budgets developed by the organization).

## **PROCEDURES**


### Responsibilities of the Organization

The organization will develop financial policies in line with the organization's needs and best practices of the industry. These policies will be subject to the organization's regular policy review cycle.

The organization's financial reporting shall be prepared in accordance with generally accepting accounting principles as prescribed in the *CPA Canada Handbook*. Monthly financial statements shall be prepared by the Manager of Finance and Administration and disseminated as follows:

- Consolidated financial statements will be provided to the Executive Director, Treasurer, and Finance Committee;
- Individual statements by program will be made available to the Executive Director, program managers, and where appropriate, supervisors;
- All other statements may be requested by individuals within the organization and external funders from time to time.

The Treasurer and/or Finance Committee will regularly provide updates to the Board. The organization will maintain appropriate internal controls over the organization, including the following transaction cycles:

- Custody over bank accounts and other assets;
- Handling of cash and other receipts;  Approval and payment of expenses;
- Approval and payment of payroll.

### Financial Statements, Audit, and Disclosure

In compliance with the Loi sur les Compagnies, the membership of the organization shall appoint an auditor on an annual basis, who is a licensed public accountant in the Province

of Quebec. The auditor shall be responsible for conducting the audit of the organization's financial statements, presenting the audited financial statements to the Board of Directors,

and providing assurance on any such reports as the organization's funders may require from time to time.

The auditor shall also provide an annual management letter for the consideration of the organization's management team. The management team shall respond in writing to the Board of Directors within 90 days of receipt of the letter to respond to the management letter and provide a plan to address, where applicable.

The audited financial statements shall be approved by the membership at the organization's Annual General Meeting.

In the interests of transparency, the organization shall make its annual financial statements publicly available on their website, or upon request.

The organization shall further comply with all reporting requirements as required by its charitable status or by funders from time to time.

### Budgeting

The Board of Directors shall approve an annual operating budget for the organization, as prepared by the Dawson BGC's management team, no later than 60 days after the beginning of the fiscal year.

While the Executive Director is ultimately accountable for the assembly of the operating budget, the Executive Director may delegate authority for the budgeting of individual programs to the appropriate supervisors and managers.

Individual program budgets shall be communicated to the respective supervisors or managers responsible for them, to best facilitate management of the budget.

### Fraud

BGC Dawson recognizes the importance of protecting the organization, its assets, and its employees from loss arising from fraud. It further recognizes the importance of setting a positive example to the members it serves, in line with the organization's mission, vision and values.

For the purposes of this policy, "fraud" is defined as a willful or deliberate act to obtain/maintain an unauthorized benefit by deception or other unethical means. Fraud can include:

- Misappropriation / theft of the organization property, or unauthorized use for personal gain;
- Authorizing or receiving payment for goods or services not received, time not worked, or expenses not for the benefit of the organization;
- Deliberately reporting incorrect financial information;
- Forgery and alteration; bribery;
- Misrepresenting one's authority within the organization.

The organization does not tolerate fraud. All employees have an obligation to report any suspicions or awareness of fraud to their immediate supervisor. The organization will immediately and promptly commence an investigation of any fraud allegations.

If an investigation reveals that fraud has taken place, the organization will discipline the responsible employee. Disciplinary methods may include recovery of lost funds, termination of employment, and civil or criminal prosecution.

In instances where it would not be appropriate to direct a report of fraud to a supervisor, employees can direct their concerns to the Executive Director, or the Chair of the Board of Directors.

Employees will not be threatened, intimidated or sanctioned by the organization or any of its other staff for a report of fraud or alleged fraud that is made in good faith.

<b>B: ADMINISTRATIVE POLICY AND PROCEDURE</b>	
<i>Approval Date 2024</i>	
<i>Review Date 2028</i>	<i>Page 1 of 2</i>
<i>Contact Person/Department Executive Director</i>	<i>Identification B1 -2101</i>

2101 – Income and Expense Monitoring Policy

**POLICY**

BGC Dawson manages and monitors income and expenses wisely and responsibly implementing financial controls to ensure resources are being used efficiently and for intended purposes.

**PURPOSE:**

To comply with all legal requirements and to develop and follow annual budgets and a long term strategic plan so that resources are best directed towards achieving their goals and objectives.

**PROCEDURE**

1. BGC Dawson has an accountant's letter in the Annual Report signifying compliance with Canadian Accounting Standards for Not-For-Profit Organizations and Board policies.
2. The Management Team is in place as a set of internal controls regarding proper oversight of expenditures. See Internal Controls Policy and Procedures.
3. Every February the organization will prepare annual budgets for the next operating fiscal year. In March of each year, both boards review and approve the budgets.
4. Financial Statements are reviewed each month by the Management Team. Each board regularly reviews its own statements and accepts them during their meetings at intervals determined by the Board. Cash flow projections are reviewed monthly by the Management Team.
5. Financial management policies and practices are written, including
  - i. Allowable staff expenses – Human Resources
  - ii. Audit – Bylaws
  - iii. Banking – Administration – Financial Management
  - iv. Board responsibilities for financial management – Governance
  - v. Borrowing limitations – BGC Dawson Board Approval
  - vi. Staff responsibilities for financial management – Program Budgets

- vii. Budget approval process – BGC Dawson Board approvals
  - viii. Conflict of Interest – Human Resources
  - ix. Donations – Administration – Fund Development
  - x. Fee subsidies – Programming D4-4408
  - xi. Payroll – Human Resources
  - xii. Petty Cash – Administration – Financial Management
  - xiii. Reconciliation procedure – Administration – Financial Management
  - xiv. Recording income and expenses – Administration – Financial Management
  - xv. Storage of financial records – Records Retention Policy
6. The Management Team has a Terms of Reference that governs its activities. This document is reviewed annually.
  7. The organization has written policies and established practices for
    - i. Investments – Investment Policy
    - ii. Contracting – Purchasing Policy
    - iii. Inventory and Capital Assets
  8. In the yearly budget a reserve fund is managed by the Management Team in accordance with policies and procedures approved by the Board.
  9. Each year at fiscal year end an audit is completed by a reputable accounting firm and a letter reflecting CICA (Canadian Institute for Chartered Accounts) is completed. The Audited Financial Statement and the Review Engagement is presented at the Annual General Meeting with the retained accountant present and board approval is obtained in the form of a motion.
  10. Federal requirements are followed regarding receipts for donations and the year end audit reviews this. A charitable tax return is prepared and filed with help from the accountants.
  11. A financial analysis is done monthly with the auditors conducting one each fiscal year.
  12. A financial forecast is done to develop a financial plan demonstrating multi-year sustainability.
  13. The Human Resources Policy governs the organization's payment of all mandatory employment related costs as required by law.
    - The Administration Policies and Procedures - Financial Management show established practices for bonding.
    - The Financial Management Policy has written policies and procedures regarding collections.
    - During the Budget process the organizations reviews its capital needs and establishes priorities based on the review.

<b>B: ADMINISTRATIVE POLICY AND PROCEDURE</b>	
<i>Approval Date 2024</i>	
<i>Review Date 2028</i>	<i>Page 1 of 4</i>
<i>Contact Person/Department Executive Director</i>	<i>Identification B1 - 2102</i>

## 2102 – Cash Handling Policy

### **POLICY**

The effective management and recording of cash collections and receipts is critical to the operations of BGC Dawson. All individuals receiving money on behalf of the organization have a shared responsibility to ensure that funds are handled securely and correctly.

The purpose of this policy is to outline the responsibilities of individuals who handle cash and payments, and to ensure cash and equivalents are handled in a secure manner and deposited on a timely basis.

### **RESPONSIBILITIES**

The Board of Directors and Executive Director are responsible for the administration of this policy, including maintenance of an appropriate control environment over cash collections. Managers and supervisors are responsible for handling and processing cash transactions in accordance with this policy.

### **PROCEDURES**

#### **General Procedures**

For the purposes of this policy, “cash” is inclusive of cash currency (foreign and domestic), cheques, money orders, bank drafts, and EFT payments. Credit and debit card payments are discussed separately.

The practices below are general best practices with regards to the custody and safekeeping of cash. It is recognized that the specific details and implementation of this policy will vary from location to location.

- Cash shall always be secured in a location such as a locked safe, file cabinet, or drawer. Cash should never be left unsecured or unattended.
- To minimize liability and risk for the organization, the amount of cash kept at any given site shall be minimized wherever possible. While authorized floats such as petty cash can be maintained on site, all other funds should be deposited at the earliest opportunity.

Cash is to be appropriately accounted for and reconciled at a designated location before

proceeding to the “drop location” (final storage before being taken to the bank for deposit).

- Cash should not be provided to a third party for payment of expenses. All expenses should be incurred through appropriate procurement methods (see policy 21.06, *Purchasing*).
- When transferring cash from one party to another, it is highly recommended that both parties count the cash. A person should not accept custody of cash until they have verified the amount that they are accepting.
- Cash transfers and counting should do so in the most private space possible (e.g. in an office with the door and blinds closed).
- It is highly recommended that the same policies of custody be followed for non-cash items such as gift cards, bus tickets, and postage stamps.

## **Specific Procedures**

### Onsite Receipts – Cash and Cheques

- Wherever possible, cash and cheque payments shall be initially received by the organization’s Administration staff at its main location . Receipts shall be provided to the payee for all payments received.
- All monies received shall be recorded in a transaction or invoice log, separated by payment type (cash or cheque).

### Onsite Receipts – Debit Transactions

- Wherever possible, debit and credit transactions shall be initially received by the organization’s reception staff at its main location . Receipts shall be provided to the payee for all payments received.
- The “customer copy” of the debit/credit card transaction (from the terminal) shall be provided to the client and the “merchant” copy retained for end-of-day reconciliation.
- All debit and credit card transactions shall be recorded in a transaction or invoice log, separated by card type (debit, Visa, MasterCard...)
- Credit card transactions that require the credit card number, expiry date or CVV to be written down (i.e. “card not present” transactions over the phone) are not to be performed under any circumstances.

### Reconciliations and Deposits - Cash and Cheque

- At the conclusion of the day, all cash, cheques, and credit/debit card transactions for the day shall be reconciled to the transaction log.
- The individual(s) responsible for cash shall sign the reconciliation and submit it with the cash. Where possible, two people should count the cash and sign the

reconciliation. Any shortage or excess in cash shall be documented and an explanation provided.

- All cash, cheques, and “merchant copies” of credit/debit transactions, as well as the envelope, shall be placed in a sealed envelope and secured at the end of the day at the “drop location”.
- All cash and cheques that are collected by the organization are deposited to the organization’s operating bank account on a weekly basis. The Manager of Finance and Administration shall be responsible for collecting funds from the “drop location”, reconciling transaction records and performing the bank deposit.
- All cheques are to be endorsed with a stamp labelled “For deposit only to the credit of BGC Dawson”.

#### Offsite Cash Receipts

- Offsite locations may be authorized by the Manager of Finance to collect and retain cash if the offsite location can meet the following criteria:
  - The location has the capacity to appropriately record and log all transactions;
  - The location can provide receipts for payments made;
  - The location can keep adequate custody over assets (i.e. a lock box or other cabinet).
- Authorized locations for offsites may immediately take their deposits to the “drop location”. As above, all items should be counted, placed in a sealed envelope, and accompanied by a reconciliation.
- In all other circumstances, any cash collected off site must be delivered to the organization’s main location (reception staff) no later than the next business day. The individual collecting cash offsite and front desk staff are each responsible for counting cash when custody is transferred.

#### Receipts - EFT Payments

- EFT transactions may be used for programs where clients are invoiced on a recurring basis for services provided. The organization shall not accept post-dated cheques for program payments.
- Clients submit their banking information by completing a prescribed “pre-authorized debit” authorization form and submitting a void cheque. All banking information shall be kept in a secure location for the duration of the agreement.
- The supervisor is responsible for providing amounts to be charged each period. Banking data is input in the prescribed software and uploaded to the bank two business days prior to the desired withdrawal date. The Manager of Finance and Administration, or a specified designate, shall be responsible for preparing and uploading the EFT file.

- Where a client has provided an email address, an email notification shall be sent advising of the amount to be withdrawn.
- Records of EFT batches uploaded from the EFT software shall be maintained.

#### Receipts - Returned / Non-Sufficient Funds (NSF) Items

- Cheques or EFT payments that are returned as NSF shall be reported to the Manager of Finance and Administration by the bank.
- NSF transactions shall be handled in accordance with “Collections”, below.
- The organization may, at its discretion, charge an administration fee for each NSF item, not to exceed the greater of \$30 or the fees charged to the organization by its financial institution.

#### Collections

- The Manager of Finance and Administration, or his/her designate, shall be responsible for contacting clients regarding any outstanding amounts, including non-sufficient funds (NSF) transactions and late payments.
- This policy shall only apply to registered programs with fee payments. Dawson BGC shall not revoke a child’s membership or restrict access to non-fee programs because of non-payment.

**First NSF:** The organization shall contact the client and advise of the NSF or late payment. The full amount outstanding must be paid within five (5) business days, plus an administration fee, if applicable.

- Should the client incur three NSFs or late payments within a six-month period, the steps for “Arrears accounts” below will be initiated.
- Should the client fail to make prompt payment within the five (5) business day period, The steps for “Arrears accounts” below shall be initiated.

**Arrears accounts:** For clients with significant amounts outstanding or a history of NSFs / late payments as defined above, the client will meet with a member of the management team to discuss the situation. At this time, a repayment plan may be negotiated if applicable, or restricted access to the organization’s services during the time of the payment arrangement.

- Should any payments on the payment plan not be honoured, the individual or group may have any existing service discontinued, be restricted from accessing future programs and services, or be referred to a collections’ BGC Dawson

<b>B: ADMINISTRATIVE POLICY AND PROCEDURE</b>	
<i>Approval Date</i> <b>2024</b>	
<i>Review Date</i> <b>2028</b>	<i>Page</i> <b>1</b> <i>of</i> <b>3</b>
<i>Contact Person/Department</i> <b>Executive Director</b>	<i>Identification</i> <b>B1</b> <b>- 2103</b>

## 2103 – Investment Policy

### **POLICY**

BGC Dawson may find it appropriate to invest excess assets in investments and establish reserve funds to ensure proper stewardship of designated funds and ensure sufficient resources to maintain operations for an extended period.

The Executive Director and Board of Directors are responsible for investing excess assets and maintaining reserve funds in a responsible manner.

### **RESPONSIBILITIES**

The Board of Directors and Executive Director are responsible for carrying out transactions in line with this investment policy and reviewing the policy from time to time.

### **PROCEDURES Investment Accounts**

No investment account in the name of the BGC Dawson shall be opened, amended or closed without the consent of the Executive Director.

### **Investment Decisions**

All investment transactions shall be approved by the Executive Director and/or Board of Directors in accordance with policy 2103.

### **Reporting**

All investment transactions and balances shall be reported on a regular basis to the Board of Directors as part of financial reports at each meeting.

### **Establishment of Restricted Funds and Endowment Funds**

The Board of Directors shall approve the establishment of all restricted funds by Board resolution. The following information shall be included in said resolution:

- The purpose of said fund (externally restricted fund as designated by donor, internally restricted fund as designated by Board, etc.) Acceptable expenditures that may be paid out of said fund;
- The duration of said restricted fund, if applicable.

The Board of Directors shall approve the establishment of all endowment funds by Board resolution. The following information shall be included in said resolution:

- The purpose of said fund;
- Acceptable expenditures that may be paid out of said fund;
- A plan for income distributions from said fund, if any, including the frequency and amount of income distributions.

Where the restricted fund or endowment fund is established due to a gift, bequest or grant, the Board shall establish the fund consistent with the restrictions of the gift, bequest or grant. The Board shall subsequently approve any transfers to or from the funds by Board resolution.

Transfers to or from unrestricted (operating) assets to increase or decrease the restricted funds may be budgeted for in the organization's annual budget.

Information on all active restricted and endowment funds shall be disclosed in the organization's annual audited financial statements.

Where possible to do so, restricted fund balances shall be held in a separate investment account, rather than within the organization's operating account.

Income earned in investment accounts shall accrue to its constituent funds on a pro rata basis.

### **Risk Management and Investment Profiles**

As the risk profiles and associated returns of various investments can vary significantly, the following provides guidance regarding appropriate investment selections.

### **Excess Operating Assets**

Liquid assets such as cash that are surplus to the organization's current needs shall be held in an instrument where the principal is guaranteed, such as a savings account, GIC, or treasury bill with a term not exceeding one year. Where possible, investments shall be insured by the Canada Deposit Insurance Corporation (CDIC) or equivalent.

### **Restricted (Reserve) Funds**

Restricted funds that are expected to be partially or wholly utilized within the next year shall be held in an instrument where the principal is guaranteed, such as a savings account, GIC, or treasury bill with a term not exceeding one year. Investments shall be insured by CDIC or equivalent.

For restricted funds not expected to be utilized in the next five years, the funds may be held in insured GICs with a term from one to five years.

### **Endowment Funds**

It is recommended that an investment advisor or foundation be retained to manage any endowment fund that is established.

<b>B: ADMINISTRATIVE POLICY AND PROCEDURE</b>	
<i>Approval Date 2024</i>	
<i>Review Date 2028</i>	<i>Page 1 of 11</i>
<i>Contact Person/Department Executive Director</i>	<i>Identification B1 - 2104</i>

2104 – Internal Controls Policy

**PURPOSE**

Documentation is important for three reasons:

1. It ensures that all desirable internal controls are in fact established. The act of documentation can lead to the identification of gaps in controls.
2. It helps to ensure that all employees, both current and future, have a clear understanding of their responsibilities and of the detailed procedures they are to perform. This helps to avoid errors through misunderstanding, especially when employees leave the organization or when temporary/seasonal employees are required to fill vacancies.
3. It safeguards the investment in systems design. The investment in good systems is substantial.

**PROCESS**

Guidelines for allocation of financial resources to fund the BGC Dawson’s various programs and services come from the Board of Directors in the form of broadly stated goals and priorities for the differential use of funds and approval of the agency's budget for the current fiscal year.

In turn, it is the Executive Director’s responsibility to implement operationally those guidelines within the available resources.

After BGC Dawson and Program budgets have been finalized, actual information on related revenues and expenditures will be efficiently and effectively gathered, classified and reported by the Finance personnel to the Executive Director including variations from budget and any reasons for these variations. Reporting will be done in accordance with pre-stated schedules.

This will ensure that expenditures are in accordance with plans and if they are not, that they will be appropriately managed. The Executive Director will report related information to the Board of Directors in accordance with this policy.

## **Reporting Structure**

There are various levels of responsibility for financial management and decision making within the organization. They are:

- The Board of Directors – policy and monitoring
- Management Team – Internal control
- Executive Director - operational policy and implementation

## **Management Team**

The BGC Dawson identify the committee's responsibilities as:

The Committee will be responsible, on the advice of the Executive Director and the Treasurer to:

- Review and recommend the annual budget of revenue and expenditures for the Organization for the approval of the Board of Directors and for its presentation to funding bodies.
- Monitoring of the expenditures and cash flow during the year, and
- Reporting on these matters to the Board of Directors

## **Compensation**

With respect to employment compensation and benefits for employees, consultants, contract workers and volunteers, the Executive Director will not cause or allow jeopardy of the fiscal integrity or the public image of the BGC Dawson

Accordingly, the Executive Director will not:

1. Establish current compensation and benefits which:
  - a) Deviate significantly from the geographic or professional market for the skills employed;
  - b) Creating obligations over a longer term greater than revenues, including those from reserves, can be safely protected.
2. Change his/her own compensation and benefits except as directed by BGC Dawson policy.

## **Executive Director**

The Executive Director has an important responsibility to provide accurate and reliable information to the Board of Directors and sources of funding.

The job description for the Executive Director contains the following specific financial duties:

Prepares for Board approval, BGC Dawson budgets related to physical, financial and human resources, and is accountable for control of these resources once approved. 📄  
Review of financial statements

## **Delegation of Duties**

The Executive Director delegates certain financial management responsibilities to the Director of Finance & Administration. The Director of Finance & Administration is responsible for all internal control, bookkeeping and accounting functions. This includes the individual and/or firm hired to oversee the Finance functions of the BGC Dawson and the Senior and any other staff or contracted individuals authorized by the Executive Director.

These include:

- a) Production and management of financial records that are accurate, reliable and complete.
- b) Preparation of financial statements produced from the records that are accurate, reliable and complete.
- c) Protection of physical assets through complete inventories and proper maintenance. d) Cash Flow
- e) Facility-maintenance and upgrading

Director of Finance & Administration

The Director of Finance & Administration performs the following specific financial duties:

- a) Preparation of any budgetary material required by the Executive Director, Board of Directors and funding bodies including functional program budgets.
- b) Management of all assets, liabilities, revenues and expenditures in accordance with approved budgets and administrative guidelines.
  - Establishment and maintenance of a records system (e.g. journals, ledgers, accounts) on a current and accurate basis;
  - Management of banking, payroll and investments, if any, with the best possible terms;
  - Protective storage for records and supporting documentation;
  - Management of applications/invoices/claims for financial resources/payments from funding bodies, purchasers and users of BGC Dawson services;
  - Preparation and presentation of reports which meaningfully reflect activities and performance in this area of responsibility (e.g. statements of cash position and of operations). Presents a report which highlight's any major variations from budget to Board of Directors on a monthly basis.
- c) Ensures that an annual Audit and Review Engagement is arranged (e.g. a review of financial records for accuracy, legal compliances and processes used to support financial management functions.)
- d) Provides information required by various levels of government in conjunction with service agreements and grants and with any aspect of operations involving their statutory/regulatory authority (e.g. Employment Insurance, Canada Pension, status as a charitable institution, etc.).

The BGC Dawson will supply audited financial statements to funders, regulatory agencies as required according to the terms of the respective agreements.

## **Segregation of Duties**

With respect to the proper management of cash the BGC Dawson will be guided by the following principle: With the functions of "cash receipts" and "cash disbursements", every

effort will be made to ensure that in the case of every transaction they are assumed and discharged by two different persons.

#### 1. Control of Cash Receipts

- a. The immediate separation of cash from its documentation (e.g. people who record cash transactions should not write cheques or make deposits).
- b. That the function of cash handling will be kept distinct from the maintenance of accounting records.
- c. If possible, there will be a daily deposit of cash receipts.
- d. The person responsible for cash receipts will not be responsible for cash disbursements.

#### 2. Control of Cash Disbursements

- a. All disbursements will be made by cheque or on-line withdrawals i.e. Visa payment and payroll. The issuing of a cheque will only be made with the approval of designated, authorized persons.
- b. Cheques will be pre-numbered. Cancelled cheques will be marked void.
- c. All cheques will require the signature of two authorized persons. Preferably Executive Director and Board President/Treasurer.
- d. Invoices or other documentation supporting the issue of cheques will be marked "paid", dated and initiated by the issuing person. Also, the invoices will be marked approved to be paid.

### **Accounting Software**

The BGC Dawson has organized its accounting system to reflect the nature of the services it provides. A department has been created in the BGC Dawson's computerized accounting software program for each distinct program or service forming the general operations of the BGC Dawson.

Each program or department has a distinct class within the accounting system. This allows the BGC Dawson to record and report financial transactions according to those programs/departments.

### **Passwords**

A unique password will be assigned to each user. The passwords must be difficult to guess, not shared, and changed every 90 days. The Director of Finance & Administration will retain a log verifying the change in password.

### **Budget Cycle**

The Board of Directors will provide overall direction for the budgeting cycle by making policy decisions presented as the mission statement, related goals, priorities and standards. Thereafter, it will be the responsibility of the Executive Director and the Management Team to produce an operating plan, which will implement the Board's intentions for human/community wellbeing. Part of the responsibility for the formulation of the overall operating plan for each area will be delegated to the Executive Director or program coordinators. Employees will have input with respect to their designated responsibility area.

The Finance Team has responsibility for the preparation of budgetary materials required by the Executive Director, Board of Directors and funding bodies.

Should circumstances/conditions change in such a manner as to put realization of the operational plan's original set of goals, standards and/or priorities in jeopardy the plan will be revised accordingly.

### **Budget Revisions**

Since such revisions would almost certainly put the associated realization of strategic plan goals, standards and priorities in jeopardy it will be necessary for the Executive Director to review the situation with the Management Team, then the full Board of Directors. The Board will decide what revisions are required; the process will begin once again whereby the Executive Director produces a revised operational plan.

With respect to the operational plan, the Executive Director is generally accountable to the Board for the realization of its stated objectives and standards of service. Through related monthly reporting the Executive Director is able to help the Board evaluate progress with respect to the realization of goals and standards cited on its strategic plan.

### **Funding Sources**

The BGC Dawson receives funding from a variety of sources for a variety of purposes.

1. Grants are received from various sources and are designated for particular programs/services.
2. Donations are received from a variety of sources some of which are designated for a particular use while others are not:
  - a) Service clubs, employee groups, etc.
  - b) Private individuals
  - c) Corporations
  - d) Foundations
  - e) Government Bodies

The BGC Dawson abides by the Imagine Canada Financial Accountability Standards. Please see attached appendices.

3. Contract revenues are received from:
  - a) Human Resources Development Canada
  - b) BGC Canada
  - c) Province of Quebec
  - d) Collaborative programs Government
  - e) and others
4. Fundraising
5. Bingo and Events
6. Memberships

7. Fee for service revenues are received directly from clients for various programs and facility rentals.

8. Investment interest

### **Reporting**

The BGC Dawson will submit reports to funders on a timely basis so as not to jeopardize future funding.

### **Balance Sheet**

The monthly Balance Sheet shows month end balances for both the current month.

Balances are reported for the following asset, liability reserve and surplus categories:

#### Current Assets

- Petty Cash
- Bank Accounts
- Accounts Receivable
- Investments
- Prepaid Expenses

#### Fixed Assets

- Land/Buildings
- BGC Dawson Vehicles
- Computer Equipment
- Program Equipment
- Furniture & Fixtures
- Paving
- Solar Power Generating Equipment

#### Liabilities

- Accounts Payable
- Deferred Revenue
- Long Term Liabilities

#### Equity

- Net Assets
- Surplus (Deficit) for Period

### **Statement of Income and Expense**

Detailed Statements of Revenue and Expenditure are prepared monthly for the total BGC Dawson administration and for each of the BGC Dawson's programs.

Current month actuals, year to date actuals and current month budget, year to date budget figures are shown in these statements. The variance between current month and year-to-date actuals are also reflected.

### Financial Package

A complete financial statement package is prepared and distributed to the Executive Director. It includes the following:

- a) Balance sheet (monthly)
- b) Financial Program Snapshot
- c) Summary to include monthly and detailed year-to-date Statements of Revenues and Expenditures for:
  - i. Total BGC Dawson
  - ii. Administration
  - iii. Building
  - iv. Programs and Services
  - v. Government Funded Programs

Along with the Summary and Detailed Statements of Revenues and Expenditures the The Finance Team provides explanations of any significant variances from the budget of 15%. The Executive Director provides the Board of Directors with copies of the following: Balance sheet, Summary Statement of Income Expenditures with information pertaining to exceptional variances.

### **Board of Directors (BGC Dawson) – Monthly**

#### **Insurance Coverage**

The Executive Director has the responsibility to ensure that the amount of liability coverage maintained by the BGC Dawson is always appropriate for the current operating situation.

#### **Bank Accounts**

The BGC Dawson will maintain bank accounts for the purposes of having banking services available for:

- i. Its general business
- ii. Lottery trust accounts
- iii. Designated accounts (e.g.by funders)

Cash Receipts are normally received from clients as contributions, membership fees or funding from various government agencies. They can be paid in person, received in the mail or direct deposit

## **Please see Cash Handling Policy [B1-2102](#) Charitable Receipts**

Charitable receipts will be issued according to the guidelines identified by the Canada Revenue BGC Dawson.

### **Cash Disbursements**



1. All disbursements, other than small payments made out of petty cash, will be made by cheque or direct withdrawal from the chequing account.
2. The issuing of a cheque will only be with the approval of designated authorized persons.
3. All cheques will be pre-numbered.
4. All cancelled cheques will be marked "void".
5. All cheques will require the signature of two authorized persons.
6. A **CHEQUE DISBURSEMENT/CHEQUE REQUEST FORM** will accompany each cheque request ([Appendix 'B'](#)). The form is completed by the individual requesting the disbursement and verified by the Executive Director, or Program Director prior to submission to the Director of Finance & Administration for processing.
7. Invoices or other documentation supporting the issuance of cheques will be marked "paid", dated and initiated by the issuing person.

### **Disbursement Procedures**

1. Once a week the Administrative Assistant organizes invoices and other materials as supporting documentation for the issuance of cheques or direct withdrawals
2. Invoices and other supporting documents are marked with a "paid stamp" which indicates approval, authorization, account number, date, cheque number and amount.
3. Cheques are attached to the supporting documents and require two signatures, one Staff member and one Board member from the following signing officers:
  - Board representatives: Generally, the President and Treasurer,
  - Staff representatives: Executive Director.

The Executive Director and Finance & Administration Director have signing authority for cheques under \$5000.00. Two signatures are required

For cheques over \$5000.00, The Executive Director and the Board of Director's treasurer have signing authority with both signatures required.

4. Cancelled cheques are mutilated as follows:  Signature portion is drawn across void.
  - Two lines are drawn across the cheque and the word "cancelled" is written on the face.
  -  The cancelled cheque is attached to the stub.
5. After cheques are issued, the paid invoices are filed alphabetically by the company / organization / individual issued to.
6. Signed cheques are distributed to the Finance Team for mailing or other delivery.
7. Unused cheques are stored at all times in a locked office.

8. Blank cheques will not be signed

9. In the event that a cheque must be issued to a vendor on site , the cheque will be issued to the vendor with the caveat showing 'not to exceed' below the dollar amount.

### **Bank Reconciliation Procedure**

1. Open the Accounting Software -bank reconciliation. Choose the account you are reconciling and verify the date and beginning balance are correct and enter any required info (Ending Balance, Service Charges, and Interest Earned). A listing of uncleared cheques and uncleared deposits will appear.
2. Check off in the bank reconciliation module all cheques that are listed on the bank statement as having cleared the bank.
3. Check off in the bank reconciliation module all deposits that are listed on the bank statement as having cleared the bank.
4. Enter as expenses all bank charges appearing on the bank statement, and which have not already been recorded in the company's records.
5. List any bank errors, notify the bank and provide it with a photocopy of the item in question and resolve difference
6. If the book and bank balances match, then post all changes recorded in the bank reconciliation, and close the module. If the balances do not match, then continue reviewing the bank reconciliation for additional reconciling items.
7. When the bank reconciliation process is complete, print the report that shows the bank and book balances, the identified differences between the two (mostly uncleared cheques), and any remaining unreconciled difference.
8. Attach the reconciliation report to the bank statement.

On a monthly basis, the Manager of Finance and Administration will:

- Reconcile Bank Statements within two (2) weeks of their receipt.
- Verify the validity of other bank charges and miscellaneous items and reconcile them.

## **Internal Control Features**

1. There is an appropriate division of duties as two signatures are required on all cheques.
2. Paid invoices are cancelled by the use of a "paid" stamp. Cheques are pre-numbered, and the numbers accounted for periodically.
3. Unused cheques are stored in a locked office.
4. Cancelled cheques are appropriately voided and retained for audit trail purposes.
5. Invoices are paid promptly to ensure that all discounts are taken and that no interest charges (e.g. accounts over 30 days) are incurred.

## **Account Receivable**

At the end of each quarter, amounts due for services provided that have not been paid are credited to appropriate revenue accounts and set up as an account receivable.

## **Payroll**

The Director of Finance & Administration maintains Payroll records. The Administrative Assistant prepares the payroll making provision for 26 payments annually, each of which equals a pro rata share of an employee's salary. In addition, provisions are made for all deductions associated with benefits (statutory, BGC Dawson), charitable donations and income tax.

The database automatically calculates all mandatory benefit deductions (e.g. CPP, EI, Income Tax, and Health and services fund) and carries out all necessary mathematical functions.

## **Procedures Each Payroll:**

1. The file is made current.
2. Necessary changes are made to the payroll file (e.g. new/terminated employees, salary increases, changes of number of hours of work for salaried employees and hourly paid employees, charitable donations, benefits coverage).
3. The Finance & administration Director reviews the verification report provided by Ceridian to review changes for accuracy. Any errors are reported to the bank and corrections made.
4. The Finance Team will ensure the payroll register is up to date and includes only valid employees who are being paid for the actual hours worked at the approved rate of pay.

Supporting documentation is filed by date of payroll.

5. Invoices and General ledger distribution information are forwarded to the Director of Finance & Administration .
6. Bank debits the BGC Dawson's General Account for payroll direct deposits, mandatory payments and payroll costs.
7. The Finance & administration Director enters the payroll financial distribution at month end into **QuickBooks** disbursement/general ledger records.
8. Hard copy printouts of changes submitted each payroll are reviewed and verified by the Director of Finance & Administration.
9. All amounts debited are reviewed by the Director of Finance & Administration and reconciled to the bank statement each month.
10. Any manual cheques issued to employees during the pay period are forwarded to the Director of Finance & Administration to be entered into the system.

## **Security**

Confidential financial records, such as employee files and the payroll register, will be kept in a locked office with access to those records restricted to the Executive Director, Director of Finance & Administration .

## **Receipt of Goods**

Goods, mainly supplies, are received by reception along with any delivery/packing slip(s). The items received are checked to the delivery slip. Error or omissions are brought to the attention of the Administration I Assistant for resolution.

## **Purchasing Gift Cards/Passes**

Please ensure that a cheque request is always completed and submitted for approval in a timely manner. Do not use grocery cards or other business cards to purchase these. The Finance & administration Director will be tracking these in the Accounting Software and will require backup documentation regarding how they were used.

## **Processing of Invoices**

Invoices for supplies are matched to packing/receiving slips. Invoices for services purchased office administration (i.e. telephone, copiers, etc.) are approved by the Executive Director and/or Assistant Executive Director.

## **HST**

HST is paid on all goods and services according to the invoiced amount. As a charitable, nonprofit organization, 9% of the HST will be recovered from the Canada Customs and Revenue BGC Dawson by submitting a refund claim. The refund claim is prepared by the Finance Team.

**Robbery/Hold Up**

In the event of a hold-up, personal safety is paramount. Staff should comply with the demands for money or other valuables from the person(s) committing the hold-up. Emergency services are contacted first; then as soon as possible, the immediate supervisor or on-call supervisor.

**System Backup**

The system will be backed up to disk on a daily basis. This back-up will be stored off-site.

<b>B: ADMINISTRATIVE POLICY AND PROCEDURE</b>	
<i>Approval Date 2024</i>	
<i>Review Date 2028</i>	<i>Page 1 of 4</i>
<i>Contact Person/Department Executive Director</i>	<i>Identification B1 - 2105</i>

2105 – Expense Reimbursement Policy

**POLICY**

From time to time, employees, individuals and program participants (under the supervision of staff) may be required to travel or engage in hospitality for the purposes of carrying out the business of the BGC Dawson. It is the policy of the organization to reimburse reasonable travel expenses with appropriate supporting documentation, which relate to the organization’s operations.

However, all employees should be mindful that the organization has a duty of stewardship to its funders. Expenses incurred for travel or hospitality must therefore be supported by a bona fide business purpose, and not bring the organization into disrepute through excessive spending.

**SCOPE**

This policy applies to all employees, volunteers, contractors, and Board members of BGC Dawson. The term “employees” will be used to encompass all these individuals throughout this policy.

**RESPONSIBILITIES**

**Employees** are responsible for seeking appropriate approval for their travel and hospitality, planning their journey and submitting appropriate documentation for reimbursement in compliance with this policy.

**The Executive Director and supervisors** are responsible for approving travel that meets the organization’s objectives and reviewing travel plans and reimbursement claims for compliance with this policy.

**The Director of Finance & Administration** is responsible for the administration of this policy and ensuring that all payments owing to staff are prepared promptly.

**PROCEDURES**

## **Approval of Travel**

Employees are expected to seek approval for travel from their manager through normal authorization procedures. This may include, depending on the value of the travel, obtaining a purchase order in advance.

## **Payment of Travel**

Trip expenses may be placed on an organization purchasing card, subject to the provisions of policy 7.09, *Purchasing Cards*. Alternatively, travel may be paid for personally and then subsequently reimbursed.

## **Travel Expense Reimbursement**

Upon the conclusion of the trip, the employee is responsible for preparing and submitting a cheque requisition listing all expenses approved “out of pocket”, with attached supporting documentation. This must be approved by their immediate supervisor.

If an employee is financially unable to pay for travel upfront, the supervisor may approve a “Travel Advance” for the estimated amount of expenses. If a travel advance is issued, the final

reimbursement after the trip will be the difference between actual eligible expenses incurred and the advance issued. The employee is responsible for reimbursing any overpayment to the organization. Expenses incurred in foreign currency will be reimbursed to the employee in Canadian dollars. Employees must provide documentation of foreign currency transactions in Canadian dollars (such as a credit card statement showing the expense). If this documentation is not provided, the amount will be converted based on the Bank of Canada exchange rate on the transaction date. Cheque requisitions for travel expenses must be submitted no later than 90 days after the travel takes place. Requisitions submitted after this date may be denied.

## **Conferences**

The organization considers fees for conferences and courses that provide professional development benefit to the employee and to the organization as a whole to be eligible expenses.

Professional development courses require the approval of the employee’s supervisor. The program for the event (e.g. course descriptions, names of presenters, timetable) should be presented upon approval. Proof of payment must be presented for payment or reimbursement.

## **Methods of Transportation**

When preparing for their trip, employees are responsible for selecting travel options that are the most practical and economical in the circumstances.

In determining a practical and economical travel method, staff should consider the following:

- The destination (for long-distance travel beyond a day’s drive, a flight may be most appropriate; for shorter distances, a personal vehicle or public transit may be selected).
- The duration of the trip;
- The number of people attending together (bus/train/aircraft fares will be multiplied by the number of attendees, whereas vehicle costs will remain roughly the same);
- Other time constraints of the participating staff.

The following options are provided in terms of travel option and parameters:

#### Train or Aircraft

- Employees shall purchase economy (coach) class fares unless otherwise approved by their supervisor. All travel shall take place by the most direct route.
- Supporting documentation: ticket / e-ticket showing amount paid, and boarding pass from the airline or train carrier.

#### Bus, Taxi, Limousine or Ridesharing

- Employees are encouraged to seek out more financially sustainable solutions (i.e. consider a taxi or ride-sharing service compared to limousine service).
- Supporting documentation: A ticket, stub, or other receipt with the amount paid.

#### Personal automobile

- Personal automobiles may be used, subject to the provisions of policy 2.12, *Use of Vehicles for Organizational Purposes*.
- The employee whose vehicle was used must submit a Mileage Form documenting the usage of the personal vehicle. Claims from location to location shall be readily verifiable through Google Maps or other third-party tools.
- Mileage will be paid at the organization's prescribed rate at the time of the travel (currently \$0.43 per kilometer).
- Parking fees may be claimed with appropriate receipts.
- Fines for parking and traffic violations will not be reimbursed.
- The organization will not be financially responsible for deductibles or collision damage or other expenditures incurred by the employee, in case of a collision or other claim.

#### Automobile rental

- For long-distance trips (beyond 250 kilometers), staff are encouraged to consider renting a vehicle. - Employees are responsible for making their own arrangements for automobile rentals, including obtaining collision damage insurance if required (the BGC Dawson's insurance will not cover this).
- A compact model or equivalent shall be rented. Exceptions shall be made only if a larger vehicle is the most economical and practical option (based on business purpose and number of occupants). - All receipts for fuel must be submitted with the claim.

#### Public transit

- A ticket / stub from the public transit operator shall be provided as supporting documentation. - If using a stored-value card (such as **OPUS** or equivalent), a statement showing amounts deducted from the card for the appropriate trips will be accepted.

#### Meals

The following section refers to an employee who is required to obtain meals while in travel while in travel (hospitality has a separate set of requirements, detailed below). The following meal expenses are considered eligible:

- Personal meal expenditures in travel, based upon actual amounts incurred up to a daily maximum of \$60.00, excluding gratuities and taxes.
- Reasonable and customary gratuities. (The onus will be on the employee to demonstrate that a gratuity over 25% of the pre-tax value of the meal is "reasonable").

The following meal expenses are not eligible for payment or reimbursement:

- If a meal is included in the cost of a conference or event, staff may not claim the cost of a meal offsite in lieu of the included meal.
- Alcohol is not an eligible expense except with the consent of the Executive Director.

### **Accommodation**

Employees are responsible for making their own accommodation arrangements within these parameters:

- Expenses for hotels, motels and other lodging must be limited to reasonable amounts in the circumstances. It is understood that a “reasonable” expense will vary depending on the circumstances, such as hotel rates in the destination market. However, staff should consider that staying at a luxury property may bring the organization into disrepute.
- Staff are encouraged to proactively seek out accommodation alternatives; for example, if a hotel offers a conference rate but the conference does not require booking at that hotel, the employee may want to investigate rates from surrounding hotels.
- The final bill / folio from the hotel must be submitted as supporting documentation.
- Charges for in-house movies or entertainment or other personal items will, under normal circumstances, not be reimbursed except with the approval of the Executive Director.

### **Travel Extensions**

In situations where an employee is on work-related travel and wishes to extend their stay for personal purposes, the organization will accommodate this request subject to the following:

The request must be approved by the employee’s supervisor. Vacation days or unpaid time must be taken for each day on which no business activity takes place.

The employee is responsible for any additional costs associated with the extended stay (e.g. additional hotel nights and meal expenses, as well as travel, if the resulting fare on the extended travel day is significantly higher).

The employee is responsible for any and all additional costs associated with additional guests accompanying them (e.g. travel and meals for spouses, children, etc.)

### **Hospitality and Perquisites**

The organization considers perquisites and hospitality to its stakeholders, funders, employees, etc. that further the objectives of the organization to be valid expenditures. Perquisites may include dinners with colleagues, gifts, or attending an entertainment event. All perquisites shall be reasonable in the circumstances, financially appropriate, and be consistent with furthering a business relationship.

- All perquisites shall be approved by the appropriate Program Manager, or if the hospitality initiative is initiated by a Manager, by the Executive Director.
- Receipts submitted for payment must include the names of the individuals who were present, and the purpose of the meeting.
- Alcohol is not an eligible expense except with the consent of the Executive Director.

<b>B: ADMINISTRATIVE POLICY AND PROCEDURE</b>	
<i>Approval Date 2028</i>	
<i>Review Date 2024</i>	<i>Page 1 of 5</i>
<i>Contact Person/Department Executive Director</i>	<i>Identification B1 - 2106</i>

## 2106 – Purchasing Policy

### **PURPOSE**

BGC Dawson recognizes the need for all purchasing related activities to be seen to be open and transparent and for all individuals involved with purchasing to act and be seen to act with integrity and professionalism. BGC Dawson always seeks to obtain maximum value on the purchases of all goods and services to maintain a fair, impartial and competitive atmosphere which complies with relevant legislation.

### **1.0 TERMS AND DEFINITIONS**

#### **1.1 PURCHASING**

Purchasing involves the identification and recognition of the need for goods and services used by the various operations of the organization.

#### **1.8 UNBUDGETED PURCHASE**

A purchase of goods/services not identified and approved by the Board through the annual budgeting process.

### **2.0 ADMINISTRATIVE PROCEDURE 2.1 CODE OF ETHICS**

#### **2.1.1 PERSONAL INTEGRITY AND PROFESSIONALISM**

All individuals involved with purchasing or other purchasing related activities must act, and be seen to act, with integrity and professionalism. Honesty, care and due diligence must be integral to all purchasing activities. Respect must be demonstrated for each other and for the environment. Confidential information must be safeguarded. All participants must not engage in any activity that may create, or appear to create, a conflict of interest, such as accepting gifts or favors providing preferential treatment, or publicly endorsing suppliers or products except in the case of suppliers who are sponsoring an activity as part of the sponsor/donor stewardship relationship.

## **2.1.2 ACCOUNTABILITY AND TRANSPARENCY**

Purchasing activities must be open and accountable in particular, contracting and purchasing activities must be fair, transparent and conducted with a view to obtaining the best value. All participants must ensure that BGC Dawson resources are used in a responsible, efficient and effective manner.

## **2.1.3 COMPLIANCE AND CONTINUOUS IMPROVEMENT**

All individuals involved in purchasing or other purchasing related activities must comply with this code of ethics and the laws of Canada and Quebec. All individuals should continuously work to improve purchasing policies and procedures, to improve their purchasing knowledge and skill levels, and to share best practices.

## **2.2 PROCEDURES**

2.2.1 All requests for budgeted goods and services are to be authorized by the employee having budget responsibility for the account to be charged. In the event of an emergency as described in Section 4.4 herein, verbal approval from the Manager or Executive Director of the department involved or the Executive Director will be sufficient.

2.2.2 All unbudgeted expenditures between \$2,000 - \$50,000 will be approved by the Executive Director.

?

2.2.5 All unbudgeted expenditures over \$10,000.00 will be approved by the Board.

2.2.6 For purchases having an estimated value of \$1,000.00 to \$5,000.00, three verbal quotes shall be obtained. Where quotations are obtained, the names and prices of all suppliers contacted will be noted and filed with the final paid invoice.

2.2.7 For purchases having an estimated value over \$5,000.00, three written quotes shall be obtained.

2.2.8 Price is not to be considered the determinative factor in selecting the winning bid, however, it shall be a consideration.

2.2.9 Contracts may not be awarded to prior employees or retirees of the organization without the approval of the Executive Director.

2.2.10 All independent contractors must provide proof of insurance, including:

- General liability insurance with a minimum of \$2,000,000.00 in coverage with BGC Dawson named as an additional insured.
- Automobile insurance if the use of the independent contractor's personal vehicle is necessary for the performance of the contract.

2.2.11 Preferred Supplier/Contractor – Three verbal or written quotes are not required for services or products being purchased from a preferred

supplier/contractor. Preferred suppliers/contractors are approved by the Board from time to time upon recommendation from the Management Team. Preferred Suppliers/Contractors will be reviewed every 3 years or sooner if the situation arises. Factors that can result in suppliers being conferred preferred supplier/contractor status are:

- The product or service is available from only one supplier.
- The supplier has been contracted to supply a similar product or service on an ongoing basis (e.g.: service monitoring, equipment service, etc.).
- The supplier has entered into an agreement with the BGC Dawson to supply a product or service at a discounted price and/or increased quality.

See [Appendix 'C'](#) for Preferred Supplier/Contractor List (effective August 17<sup>th</sup>, 2016).

## **2.3 BID PROCESS**

All bidders will be notified when a bid process is completed. The successful bidder will be engaged by contract. Unsuccessful bidders will have an opportunity to schedule a debriefing session. The debriefing will provide the bidder with a critical review of the unsuccessful proposal/tender, and of what, in the opinion of the organization.

## **2.4 CONFLICT OF INTEREST**

A 'Conflict of Interest' exists where the decisions made and/or the actions taken by the employee or Board member in the exercise of the employee's duties could be affected by:

- The employee's personal, financial or business interests; or
- The personal, financial or business interests of relatives, friends or associates of an employee.

No employee or close relative of an employee of the organization shall engage in any type of buying or selling directly to the organization for compensation of any kind.

## **2.5 EMERGENCY PURCHASING**

In case of emergencies, the BGC Dawson has the authority to acquire goods and services in the most expedient manner possible regardless of the amount. Emergencies are defined as circumstances of situations beyond anyone's control which have the potential of affecting the health, life or safety of members or other personnel, funding provided on a time limited basis or result in undue financial loss. The Executive Director will be informed of any emergency and will ensure that goods and services are procured in a timely manner. Documentation explaining the nature of the situation and the actions taken will be forwarded to the Management Team. The Committee will report to the Board at the next scheduled Board meeting.

## **2.6 BUDGETED PURCHASES**

The employees having budget responsibility for the account to be charged are free to make budgeted purchases. Staff responsible for purchasing should consider the viability and necessity of any purchase whether budgeted or non-budgeted. The need to make purchases should be measured according to organizational cash flow, timeliness of purchase and the current need for the product or service in the department. Non-budgeted purchases require the approval of the appropriate authority level according to subsection 4.13.

## **2.7 LOCAL PREFERENCE**

The organization maintains a local preference policy. When all other factors are equal local suppliers will be contracted.

## **2.8 LOCAL SPONSORS/SUPPORTERS**

When all other factors are equal local sponsors/supporters will be contracted.

## **2.9 CANADIAN PRODUCTS**

When all other factors are equal Canadian products will be purchased.

## **2.10 DOCUMENTATION**

All acquisition processes shall be documented by the staff responsible and kept on file in the Finance Department.

## **2.11 ENVIRONMENTAL/ECOLOGY**

Every effort shall be made to competitively procure, whenever possible and economically practical, environmentally appropriate and ecologically sound products while giving vendors fair and equitable access to school BGC Dawson business.

## **2.12 HOSPITALITY/GRATUITIES**

Only the acceptance of infrequent and reasonable hospitality or business gifts of small intrinsic value is allowed for individuals. The frequency and nature of gifts or hospitality accepted should not be allowed whereby the recipient might be influenced or might be deemed by others to have been influenced in making a business decision as a consequence of accepting such hospitality or gift. The absence of actual and perceived influence is of particular importance leading up to and during the tendering and/or proposal process.

If any staff member is uncertain about favours and gratuities, he/she is to check with the Executive Director as to whether the offer is deemed appropriate.

## **2.13 HEALTH AND SAFETY**

All goods and services purchased by the previously described processes must adhere to the Occupational Health and Safety Act of acquiring and maintaining the Supplier Material Safety Data Sheets. Any goods and services purchased by an individual without the use of proper Board procedures will become the obligation and liability of said individual.

All new purchases of tools, furniture and facilities will meet the current ergonomic principles and practices of the Board.

## 2.14 AUTHORITY

- 2.14.1 The Executive Director shall be responsible for the procurement of goods and services.
- 2.14.2 Orders initiated without approval are considered unauthorized purchases and will remain the obligation of the person or department that initiated the purchase. The Executive Director will be informed of purchases not complying with Board policy.
- 2.14.3 Any invoices received for unauthorized purchases will be returned to the person or department who initiated the order and the organization is not obligated to pay for such invoices. Payment for these invoices will require the approval of the Executive Director or designate.
- 2.14.4 The organization has authority levels that identify the approvals required for various dollar levels of purchasing. These delegated authority levels must be complied with for every item that is purchased by the organization.
- 2.14.5 BGC Dawson staff must seek the necessary approval authority for all procurements prior to conducting the procurement. Approvals for procurements must be based on the total estimated value of the procurement, including any agreed upon renewals.

### 2.14.6 Approval Authorities for Non-Budgeted Purchases

Total Purchase Amount	Delegated Purchasing Authority Level
\$up to - \$10,000	Executive Director
\$10,000 +	Board of Directors

<b>B: ADMINISTRATIVE POLICY AND PROCEDURE</b>	
<i>Approval Date</i> <b>2024</b>	
<i>Review Date</i> <b>2028</b>	<i>Page</i> <b>1</b> <i>of</i> <b>1</b>
<i>Contact Person/Department</i> <b>Executive Director</b>	<i>Identification</i> <b>B1</b> <b>- 2107</b>

## 2107 – BGC Dawson Borrowing Policy

### **RATIONALE**

We are responsible stewards of our BGC Dawson resources in order to achieve our mission and vision.

### **POLICY**

The organization may borrow operational and capital funds from chartered financial institutions with approval of the Board of Directors.

### **PROCEDURE**

- 1) This includes:
  - a) Overdrafts
  - b) Operating Lines of Credit
  - c) Leases
  - d) Mortgages
  - e) Loans
  
- 2) Operational Short-Term Borrowing
  - a) Normally these funds will be required as part of the daily cash management activities of the society and will be used to bridge the gap between the timing of expenditures and the timing of the receipt of budgeted income.
    - i) The term of these commitments will be less than one (1) year and would typically be 30– 90-day transactions. An operating line of credit will be used.
    - ii) Any two of the Executive Director, President, Vice President or Treasurer is empowered to authorize transactions under this section.
    - iii) The annual cash flow statement presented with the audited financial statement and the volume of invoicing will determine the limits of the line of credit.
  
- 3) Long Term Borrowing
  - a) These funds will be required to finance capital projects and capital equipment leases.

- i) The term of the transactions will generally be longer than one (1) year. Each purchase will contain a proposal defining the terms of the financing including interest rates and terms to maturity.
- ii) Board of Director approval is required in advance of the commitment. The Executive Director will inform the Board of Directors on the financial terms of the proposed transaction. Need for the project/expenditure must be presented in writing and recorded in the minutes of the meeting. Each proposal will include a repayment schedule and the revenue source.
- iii) The limit of any transaction will be specific to the individual proposal.

<b>B: ADMINISTRATIVE POLICY AND PROCEDURE</b>	
<i>Approval Date</i> <b>2024</b>	
<i>Review Date</i> <b>2028</b>	<i>Page</i> <b>1</b> <i>of</i> <b>1</b>
<i>Contact Person/Department</i> <b>Executive Director</b>	<i>Identification</i> <b>B1</b> <b>- 2108</b>

## 2108 – Reserve Fund Policy

### **RATIONALE**

We are responsible stewards of our BGC Dawson resources in order to achieve our mission and vision.

### **POLICY**

BGC Dawson will strive to build and maintain unrestricted and internally restricted net assets to assist in maintaining short and long-term financial stability. As part of the annual budget process the Board will review the net asset accounts and set a target for funds to be set aside in each year.

### **PROCEDURE**

#### **1. Unrestricted Net Assets**

- a. The BGC Dawson will build and maintain an operating reserve fund to provide cash flow for current operations and to meet unpredictable contingencies or unpredicted shortfalls they could occur should revenue from fundraising or funding agencies drop below anticipated levels.
- b. As part of the annual budget process the Board of Directors will review the current unrestricted net assets balance and budget for funds to be set aside for that budget year.
- c. The unrestricted net assets may be funded with surplus, unrestricted operating funds, available for use at the discretion of the Board of Directors.
  - i. Surplus funds designated as unrestricted net assets will be identified by Board motion.
  - ii. The Board may, from time to time, direct that a specific source of revenue be set aside as unrestricted net assets. These may include:
    - 1) One-time gifts
    - 2) Bequests
    - 3) Special appeals
- d. Unrestricted net assets will be available in cash or cash equivalents.
  - i. The unrestricted net assets may be co-mingled with the general cash and any investment accounts of the BGC Dawson

## **2. Internally Restricted Net Assets**

- a. The Board of Directors may internally restrict reserve funds to be used for designated purposes. These internally restricted amounts are not available for other purposes without approval of the Board of Directors. Potential purposes may include:
  - i. Repair and replace capital assets.
  - ii. Pursue opportunities of strategic importance that may arise.
- b. The operating reserve fund will be a cash reserve held separately from other funds.
  - i. The funds may be invested in adherence to the Investment and Banking Policy.
  - ii. Any income from the reserve fund will remain in the reserve fund.

## **3. Use of Net Assets (unrestricted or restricted)**

- a. The Executive Director or Board of Directors will identify the need to access net assets.
  - i. A board motion is required to access net assets and will state the amount, purpose, and timeline.

## **4. Reserve funds will be recorded in the financial statements as either Unrestricted or Internally Restricted Net Assets.**

<b>B: ADMINISTRATIVE POLICY AND PROCEDURE</b>	
<i>Approval Date 2028</i>	
<i>Review Date 2024</i>	<i>Page 1 of 2</i>
<i>Contact Person/Department</i> <b>Executive Director – General Administration</b>	<i>Identification B1 – 2109</i>

2109 – Collections Policy

**RATIONALE**

We are responsible stewards of our BGC Dawson resources in order to achieve our mission and vision.

We collaborate, advocate and partner with our community to create healthy solutions that address the needs of children, youth, seniors and their families.

**POLICY**

BGC Dawson will strive to ensure that all money owed is collected in a timely manner.

**PROCEDURE**

1) Governments Agencies

- a) The BGC Dawson will strive to collect the total amount owing within sixty (60) days of the original invoice date:
  - i) The BGC Dawson will send out a statement, listing all outstanding invoices; and/or ii) A reminder telephone call requesting payment is made by the Administrative Assistant
- b) If payment is not received within an additional thirty (30) days:
  - i) The BGC Dawson will send out a statement, listing all outstanding invoices; and/or ii) A reminder telephone call requesting payment is made by the Administrative Assistant.
- c) Any invoices outstanding beyond one hundred twenty (120) days will be brought to the attention of the Executive Director
  - i) The Executive Director will terminate services and/or write off the amount owing.

2) Participant Fees and Parent Payments

- a) All fees are due upon Registration and monthly fees are due by the first of each month of program participation, , that are split and due the 1<sup>st</sup> and 15<sup>th</sup>.
  - i) Any Subsidies approved by the Provincial Government will be deducted from the amount owing.
- b) If a cheque is returned NSF (Not Sufficient Funds), a fee equal to the charge from the bank, will be charged.
  - i) The NSF cheque must be replaced with cash, debit, credit card, money order or a certified cheque.

- c) If fees become past due, the Finance & administration Director will negotiate alternative arrangements with the family:
  - i) Alternate arrangements negotiated may include:
    - (1) Attainable, realistic payment plans
    - (2) Opportunity to participate in the Parent Supported Subsidy Program (4)
  - Waiving of fees ii) If the terms of the alternate arrangement have not been met termination may occur.
  - iii) If suspension of services occurs because of non-payment the program participant must pay their fees or negotiate another arrangement prior to re-entry.

<b>C- HUMAN RESOURCES – HR POLICIES</b>	
<i>Approval Date</i> <b>2028</b>	
<i>Review Date</i> <b>2024</b>	<i>Page</i> <b>1 of 10</b>
<i>Contact Person/Department</i> <b>Executive Director</b>	<i>Identification</i> <b>B1-2110</b>

B1-2110 – Investment Policy Statement

**References to Related Corporate-Wide Procedures, Forms, and Resources**

This investment policy should be read and applied in conjunction with the following references and resources as updated from time to time. Please note that some of the following documents may not be publicly available.

**External References**

- Chartered Financial Analyst (CFA) Institute Code of Ethics and Standards of Professional Conduct
- CFA Institute Asset Manager Code of Professional Conduct

**I. PURPOSE OF INVESTMENT GUIDELINES**

The purpose of this investment policy statement (“IPS”) is to provide general investment principles, rules and delegated authority for managing and monitoring the investments of BGC Dawson. Adherence to the investment policy will ensure compliant and effective investment management and assist in achieving the strategic goals and growth objectives of BGC Dawson.

**II. ROLES AND RESPONSIBILITIES**

**A. RESPONSIBILITIES OF THE INVESTMENT COMMITTEE AND THE BOARD OF DIRECTORS OF BGC Dawson**

- The Investment Committee will act in an advisory capacity to the Board of Directors, which has the responsibility to monitor the performance of the Investment Manager.
- The Investment Committee will assist the Board of Directors in developing an investment policy, reviewing the investment guidelines annually, and proposing recommended changes if required, for approval by the Board of Directors.
- The Investment Committee shall provide as much notice as possible regarding cash requirements or additional funds available for investment. But as these may not always be known in advance, consideration of this factor will be taken into account in assessing investment performance.

## **B. RESPONSIBILITIES OF THE INVESTMENT MANAGER**

- The Investment Manager is responsible for assisting BGC Dawson in formulating and implementing an appropriate Investment Policy based on the needs, objectives, and risk profile of the entity. In carrying out their duties and responsibilities, the Investment Manager shall exercise such competence and skill as may be expected of a prudent, diligent Investment Manager in similar circumstances.
- Specifically, the Investment Manager shall be responsible for:
  - Investing in accordance with the policy statement;
  - Meeting with the Investment Committee and/or Board on a regular basis, as determined by the Committee's/Board's requirements;
  - Informing the Investment Committee on a timely basis of any material changes that may impact the management of the portfolio;
  - Participating in annual reviews of the policy statement;
  - Providing monthly statements, which shall contain, at a minimum:
    - I. List of portfolio holdings and their cost vs. current market values
    - II. List of transactions for the month
  - Providing quarterly performance reports, which shall contain, at a minimum:
    - I. Income for the quarter and annualized asset mix
    - II. Quarterly and trailing twelve month total returns by asset class versus relevant benchmarks
- Presenting each year to the Investment Committee and/or Board a review and outlook for the economy and the capital markets, investment performance data in relation to the objectives and prescribed benchmarks, a demonstration of adherence to the various parameters and limits included in the policy statement.

### III. INVESTMENT OBJECTIVES

BGC Dawson's objective is to invest funds in a prudent and effective manner. BGC Dawson endeavors to generate a total investment return that results in enhanced return versus short-term rates, protecting the long-term purchasing power of capital, with sufficient liquidity to meet all of BGC Dawson's cash flow requirements and capital requirements as needed.

The expected required rate of return over a three-year rolling period for the portfolio is 4% to 6% in order to cover BGC Dawson's income requirements and to protect the value of the portfolio against inflation.

The funds held by BGC Dawson are classified as either **Short-Term Portfolio**, **Medium-Term Portfolio** or **Long-Term Portfolio** (see Appendices I, II, and III for Asset Allocation Guidelines).

### TIME HORIZON

A portfolio's investment time horizon is an important factor in determining its investment strategy. The period over which a particular investment strategy can or will be maintained has a direct bearing on the likelihood that it will generate its targeted rate of return within that period and within acceptable risk parameters.

For planning and portfolio structuring purposes, it will be assumed that the investment time horizon of the Portfolio is on average 10 years.

The Investment Committee shall provide as much notice as possible regarding cash requirements or additional funds available for investment. But, as these may not always be known in advance, consideration of this factor will be taken into account in assessing investment performance

### VI. RISK TOLERANCE

The Portfolio should be structured and managed to provide for the generation of its target rate of investment return while assuming a reasonable level of risk.

### VII. INVESTMENT GUIDELINES

#### A. ELIGIBLE INVESTMENTS AND CREDIT QUALITY

The Portfolios may invest in any form of property in which a prudent investor might invest. The appendices to this statement contain separate asset allocation guidelines for the Short-Term, Mid-Term, and Long-Term Portfolios. It will be at the Investment Manager's discretion to determine the asset mix within these guidelines.

- The portfolio shall not invest in ownership interests in any unincorporated body.
- The Investment Manager may invest in pooled funds that may use derivatives, such as options, futures, or forward contracts for hedging purposes, to protect against losses from changes in interest rates and market indices; and for non-hedging purposes, as a substitute for direct investment. However, the pooled funds must hold enough assets or cash to cover their commitments under the derivatives. The pooled funds cannot use derivatives for speculative trading or to create a portfolio with excess leverage.
- Fixed income investments will be limited to those issued by the Federal Government of Canada (including crown corporations), any Provincial or Territorial Government in Canada (including entities guaranteed by such Province or Territory), and Corporations (with a minimum BBB rating).
- No more than 15% of the bond portion of any portfolio shall be “BBB” rated
- The minimum weighted average credit rating of the bond portion of any portfolio shall be “A” or greater
- Investments rated below “BBB” or equivalent at time of purchase are not permitted. If a security’s credit rating falls below “BBB” after time of purchase, it shall be removed from the portfolio as soon as practical.
- All ratings refers to the ratings of Dominion Bond Rating Service (DBRS) Morningstar (see Appendix IV for the DBRS Morningstar Credit Rating and Ranking Scales).
- In the event that DBRS Morningstar does not rate a security, please refer to the ratings from any of the other internationally well-known bond-rating agencies (Moody’s, Standard and Poor’s and Fitch Ratings).
- Securities with a maturity date of less than one year (i.e. money market) must have a minimum rating of R-1 (low) at the time of purchase.

Equity investments may be in common shares, preferred shares, and warrants of any Company listed and publicly traded on a recognized stock exchange, mutual funds, trust units (including MLPs), and exchange-traded funds (ETFs). Preferred shares must be rated PFD-2 or higher by DBRS or equivalent (P-2 by S&P or BBB by S&P Global)

## **B. PERFORMANCE TARGETS AND STANDARDS**

Performance benchmarks will be developed by the Investment Committee in consultation with the Investment Manager. The benchmarks may be changed by the Investment Committee. The current benchmarks are described in Appendices I, II, and III.

## **PORTFOLIO DIVERSIFICATION AND RESTRICTIONS**

The following constraints shall apply to the portfolio. All percentages used below are based on market value.

- All investments shall be denominated in Canadian or US dollars.
- There will be no borrowing from any source to make investments.
- There will be no short selling of any securities.
- Except for government bonds, not more than 20% of the total market value of any of the portfolios will be invested in any single security.
- Except for government bonds (Federal and Provincial), not more than 35% of the total market value of any of the portfolios will be invested in securities of any one issuer (applicable for maturities greater than one year).
- The Investment Committee intends the integration of environmental, social, and corporate governance (ESG) considerations into investment management strategies, processes and practices in the belief that these factors can benefit the investment portfolio(s) performance, and provide a qualitative impact consistent with the values, culture and mission of BGC Dawson. We require that the Investment Manager does not make investments which are inconsistent with the mission and values of BGC Dawson. Our portfolios will exclude any investment in companies that manufacture tobacco products.

## **VIII. EVALUATION AND REVIEW OF INVESTMENT MANAGER(S) SERVICES**

It is the responsibility of the Board of Directors to monitor the performance of the Investment Manager on an ongoing basis with input from the Investment Committee. Circumstances which could require a special review of an Investment Manager appointment include, but are not limited to:

- Changes in ownership, personnel, structure, investment philosophy, style or approach of the investment management firm, which might adversely affect the potential performance and/or risk level of the fund portfolio(s). It is expected that the Investment Manager will routinely advise the Investment Committee of any significant changes within the firm.
- Unauthorized departure from the stated investment guidelines. Note, if the Investment Manager believes the guidelines are no longer appropriate, the Investment Manager should make a recommendation for amending the policy.

- Investment performance which over a reasonable period of time is less than the performance targets and standards as outlined in this policy.

## **IX. TERMINATION OF THE INVESTMENT MANAGER**

The Investment Committee will consider recommending to the Board that the Investment Manager be terminated when one or more of the following circumstances prevail:

- The Investment Manager has deviated from its stated and agreed on strategy without a reasonable rationale and/or without discussing this change with the Investment Committee;
- The Investment Manager's performance has been unsatisfactory over a 3 year period;
- The Investment Manager's reporting and client service are unsatisfactory;
- The Investment Committee has concerns regarding the Investment Manager's ethics.

## **X. PRUDENCE**

- Investments are to be made with judgment and care, under prevailing circumstances, which persons of discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of capital and income to be derived.
- Investment officers acting in accordance with this policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations are reported in a timely fashion and appropriate action is taken to control adverse developments.

## **XI. CONFLICT OF INTEREST AND ETHICS**

- The Investment Manager must disclose any material interest in any investment or proposed transaction.
- All investment activities must be conducted in accordance with the Chartered Financial Analyst code of ethics and the conflict of interest policy of BGC Dawson.

## **xii. DEFINITIONS**

- Will depend on final language of the investment policy statement.

## B2 - FUND DEVELOPMENT

**BGC Dawson endeavours to develop a stable, diversified financial resource base to ensure long-term sustainability. The organization develops and implements a fund development plan, which identifies all fundraising activities and goals. BGC Dawson views fundraising as a planned process of building relationships with funders and donors who are willing to contribute to organizations' efforts to serve children, youth, seniors and families. To develop the trust and confidence of funders and donors, BGC Dawson is professional in following high ethical standards of fundraising; including keeping funding partners well-informed of how their contributions are being used and being gracious in offering appropriate recognition.**

<b>B: ADMINISTRATIVE POLICY AND PROCEDURE</b>	
<i>Approval Date</i> <b>2024</b>	
<i>Review Date</i> <b>2028</b>	<i>Page</i> <b>1</b> <i>of</i> <b>2</b>
<i>Contact Person/Department</i> <b>Executive Director</b>	<i>Identification</i> <b>B2 -2201</b>

### 2201 – Charity of Choice Policy

#### **POLICY**

BGC Dawson will establish minimum requirements for any fundraiser carried out by “third party” organizations (see Third Party Policy), where the BGC Dawson is named the “Charity of Choice”.

#### **PROCEDURE**

In order to allow BGC Dawson to be named as the “Charity of Choice” by a third-party organization, for the purposes of raising funds, BGC Dawson will:

##### 1. Letter of Intent

The Executive Director or Fund Development staff shall secure a letter of intent from the third party, which details the following:

- The responsibilities and expectations of both BGC Dawson and the third-party organization

- Clear definition as to how BGC Dawson's name, logo or brand may or may not be used, specifically never to be used in connection or promotion with any activity which is illegal or may appear to be illegal or damaging to BGC Dawson's image.
- A detailed list of individuals and organizations to be approached for any and all support including volunteer time, donated goods and financial contributions
- Opportunity to have BGC Dawson's name publicly removed from the fundraiser in the event the conditions are not met

## 2. Review of Organization

The third party must provide BGC Dawson with a Registered Charity Number. If the third party is not a registered charity the following will be required:

- Resume specifically including past fundraising accomplishments and a minimum of two references from past events
- Proof of insurance

## 3. Approval

All new initiatives, other than those approved through the Annual Budget, shall be reviewed by the Executive Director. Approval will be based on the merits of the letter of intent, budget and ability of the third party to successfully complete the project as assessed by the Executive Director. All new third-party events are subject to approval by the Executive Director.

<b>B: ADMINISTRATIVE POLICY AND PROCEDURE</b>	
<i>Approval Date 2024</i>	
<i>Review Date 2028</i>	<i>Page 1 of 2</i>
<i>Contact Person/Department Executive Director Executive Director</i>	<i>Identification B2 - 2202</i>

## 2202 – Donor Recognition Policy

### **POLICY**

BGC Dawson is committed to ensuring that all donors and prospective donors have full confidence in the way their financial support is managed and recognized.

### **PURPOSE**

BGC Dawson has non-profit, charitable status and must adhere to all rules and regulations as outlined by Revenue Canada and the Charity's Act to avoid Public scrutiny.

### **PROCEDURE**

To assure that philanthropy merits the respect and trust of BGC Dawson donors, all donors shall have these rights:

1. To be informed of BGC Dawson, of the way the BGC Dawson intends to use donated resources, and of its capacity to use donations effectively for their intended purposes.
2. To be informed of the identity of those serving on BGC Dawson's governing board, and to expect the Board to exercise prudent judgment in its stewardship responsibilities.
3. To have access to BGC Dawson's most recent financial statements and Annual Strategic Plan.
4. To be assured their gifts will be used for the purposes for which they were given.
5. To receive appropriate acknowledgement and recognition
6. To be assured that information about them and their donation is handled with respect, confidentiality and in accordance to their specific wishes.
7. To expect that all relationships with individuals representing BGC Dawson and of interest to the donor, will be professional in nature.

8. To be informed whether those seeking donations are volunteers, employees of BGC Dawson or hired solicitors.
9. To ensure contact information will not be shared with any other organization or individuals.
10. To feel free to ask questions when donating and to receive prompt, truthful and forthright answers.

### **Recognition:**

All recognition is based on the level of support and the context to which it is donated, such as a cash donation, event or program title sponsorship, gift in-kind or service in-kind.

Donation shall be processed in the following manner:

#### **1. Financial Donation**

- a) Be recorded on donor form by receptionist and added to the donor database
- b) Put into safe for the BGC Dawson to process
- c) A thank you letter with official receipt (if warranted) will be sent to the donor within two weeks.
- d) The level of support will trigger formal recognition according to a gift matrix (see [Appendix 'F'](#)). Custom recognition can be developed provided it doesn't create unfair advantages for the donor and is designed in a manner consistent with the intentions of the donor matrix.

#### **2. Gifts and Services In-Kind**

- a) A Donation Form must be completed by the receptionist when any donation comes into BGC Dawson. ([Appendix 'D'](#))
- b) A thank you letter with official receipt (if requested) will be sent to the donor within two weeks by the BGC Dawson. The receipt will be developed using Canada Revenue BGC Dawson guidelines.
- c) The level of support determines formal recognition and within the context the donation is intended.

### **Other Departments**

#### **1. Financial Donations**

- a) All staff have responsibilities to assist with fundraising activities including discussing service outcomes and BGC Dawson programs with member families and the community, actively supporting BGC Dawson events and activities, collecting and sharing member testimonials, distributing materials or receiving information/requests from potential supporters. In the case of solicitations of support, care should be taken to avoid soliciting a current supporter or donor without communication with the Executive Director.
- b) Online Donations made via Canada Helps require a complete online donation form to be completed.

## 2. Gifts and Services In-Kind

- a) Pre-approval is required from the Executive Director for any solicitation of gifts in kind.
- b) BGC Dawson will recognize all gifts according to the gift matrix. A completed donation form and all pertinent information must be forwarded from the Donor to the BGC Dawson so that all gifts can be recorded and proper
- c) Donors will be given a donation request letter upon request.

<b>B: ADMINISTRATIVE POLICY AND PROCEDURE</b>	
<i>Approval Date 2024</i>	
<i>Review Date 2028</i>	<i>Page 1 of 3</i>
<i>Contact Person/Department Executive Director</i>	<i>Identification B2 - 2203</i>

## 2203 – Fundraising Policy

### **POLICY**

To develop a stable and diversified financial resource base that is professional in following high ethical standards of fundraising.

### **PURPOSE**

To develop a fund development plan for long-term sustainability that is professional and has the trust and confidence of funders and donors.

### **PROCEDURE**

To guide BGC Dawson and Board Members in obtaining funding the employees and board members will/have:

- 1) Each year the organization compiles a list of fundraising activities for the following year to reach its goal for its donation to the organization's financial stability. Each Board member is requested to choose an event in which to personally support with committee work and event day support. The Annual Report shows the diversity of the funding stream. The organization has Strategic Plans in place with the review process beginning every 3 to 4 years. Fundraising is crucial to implementing the Strategic Plan. The organization is consistently submitting funding requests to all three levels of government, private foundations, our local service clubs and individuals. Each year at budget time a donation amount is set for the organization. The board then proceeds to raise the funds through activities that have been board approved. All donations are tracked using a database. Donors move up the donor scale depending on their level of support and a mail-out to donors featuring an impact story and formal recognition from the Executive Director will be sent to Donors annually to thank them for their past support and encouraged to continue their support. Receipts with thank you letters are sent out for each donation along with phone calls from the Executive Director or Board members for larger amounts received. The Executive Director and a Board Committee work on securing and developing major gifts, planned giving and endowments.
- 2) The organization has set out job descriptions for the directors. All employees are expected to support fundraising events for the organization. Members from the board,

employees and volunteers support BGC Dawson employees on all fundraising events. The Executive Director designates employees for fund development activities.

- 3) Stewardship of the funds is closely monitored by the Finance department. Donations are designated by the donor and receipted accordingly. The Finance department is responsible to ensure funds are directed according to donor wishes.
- 4) The Finance department tracks all expenses and profits for each event to track its viability. A report is compiled against the projected budget. After each event a review is completed to assess the event for its productivity. Decisions related to continuing the event are based on this analysis.
- 5) Each year, a reputable chartered accounting firm is retained to perform an audit of the organizations financial records. These reports then become part of the annual report for the two entities and presented at the Annual General Meeting.
- 6) The organization has a Donor tracking system and uses it to track all donations and issue receipts. The Finance and Administration Department is responsible for these tasks daily or as required. This system will track all donations for auctions, sponsorships and sales. The organization operates according to the Ethical Fundraising and Financial Accountability Code of Imagine Canada and pays the yearly fee to be registered by them as following their guidelines.
- 7) In fulfilling its responsibility to secure gifts that will further the mission, goals and objectives of the BGC Dawson, the following factors will be considered:
  - Core Values: is the gift consistent with core values, beliefs, standards and principles?
  - Compatibility of Cause: will the gift unnecessarily or unreasonably challenge the organization ('s') ability to further its mission, goals, objectives, priorities?
  - Public Relations: will accepting the gift present the organization(s) in an unfavourable light, give the appearance of a conflict of interest between donor and organization(s) or introduce a reasonable possibility of negative public image?
  - Motivation/Philanthropic Intent: is there a clear charitable/philanthropic intent and commitment to the organization?
  - Consistency: is this gift consistent and compatible with other fundraising activities and charitable gifts of the organization?
  - Organizational Stability: if controversy develops in relation to this gift, will it be significant enough to weaken the structure of the organization?
  - Form of Gift: does the nature of the 'in-kind' gift create challenges (i.e. in advertising, sponsorship, other donors)?
  - Source of Gift: who is the donor (individual, corporation, etc.) and do they represent a perceived conflict of interest, reputational risk, or are they at odds with the mission of the organization?

Recognition is provided according to a Donor Gift Matrix (Appendix F – Administration)

- 8) Gifts-in-kind that support the mission, goals, values and priorities of the BGC Dawson and that fit the following criteria will be accepted:

- Tangible goods that the organization would otherwise purchase
- Tangible goods that will benefit the children, youth, seniors and families served by the BGC Dawson  
(i.e. directly linked with fundraising initiatives such as holiday hampers)
- Services that the organization would otherwise purchase

Tax receipts for Gifts-in-kind of tangible goods will be provided upon donor request, and require either of the following:

- Proof of valuation (appraisal) of goods from an independent third party Or:
- Cheque exchange between donor and the organization for fair market value

Tax receipts for Gifts-in-kind of services will be provided upon donor request, and require:

- Cheque exchange between donor and the organization for fair market value

The “tax receipts” value of Gifts-in-Kind will be appropriately recorded in the organization’s financial statements. (Note: The organization will not include a target value for gifts-in-kind in its annual budgeting process.)

Decisions regarding Gifts-in-kind will be made by staff in keeping with this policy, CRA guidelines, and with due diligence in relation to good business practices. The Board will be consulted for exceptions and/or extenuating circumstances.

<b>B: ADMINISTRATIVE POLICY AND PROCEDURE</b>	
<i>Approval Date</i> <b>2024</b>	
<i>Review Date</i> <b>2028</b>	<i>Page</i> <b>1</b> <i>of</i> <b>1</b>
<i>Contact Person/Department</i> <b>Executive Director</b>	<i>Identification</i> <b>B2</b> <b>- 2204</b>

## 2204 – Third Party Fundraiser Policy

BGC Dawson relies on dedicated volunteers and donors to be able to support the organization and its members who access the programs and services each year. The organization relies on the generous support of many individuals and businesses who support our fundraising efforts through third party events.

### **What is a Third-Party Event?**

Third party fundraising involves independent projects undertaken by an individual, affiliated group or organization, for the purpose of raising funds for, or on behalf of, the organization.

### **THIRD PARTY APPLICATION FORM ([Appendix 'E'](#)).**

**Ideas:** Auction, Benefit Dinner, Bowling Tournament, Car Wash, Craft Sale, Concession Stand, Donations in Lieu of Gifts, Garage Sale, Golf Tournament, Pet Wash Proceeds from Sales Raffle, Run/Walk/Ride, Work Event

**Checklist:** BGC Dawson can provide the following assistance once your event has been approved:

- Promotion of events by the organization will be discussed on a per event basis and may include social media. Any additional promotion is up to the event organizers. All publicity for the proposed event must be approved by a BGC Dawson designate prior to being printed and/or released, including web content, press releases, and printed materials.
- As appropriate, a BGC Dawson representative may be available to attend your event.
- Issue tax receipts as applicable – please see our tax receipting guidelines.
- BGC Dawson promotional materials for your event – quantities to be discussed on a per event basis.
- BGC Dawson name/logo for promotional materials and information on their branding standards and guidelines.
- It is the responsibility of the event organizer to solicit for prizes to support your event. We can provide a letter from BGC Dawson authenticating your event to support your solicitation efforts. Some prizes & auction items may be available as negotiated.
- Assist with application for gaming licenses – e.g. raffles, lotteries as negotiated.

**BGC Dawson is unable to provide the following:**

- Funding or reimbursement for event expenses.
- Mail/e-mail lists such as donor lists and employee lists.
- Media Requests: The Event Organizer is responsible for making all media contacts unless otherwise negotiated.

## **B3 – FACILITY AND ASSETS MANAGEMENT**

**BGC Dawson operates programs in a variety of settings, some of which are owned, and others rented. BGC Dawson operate programs in a dedicated space at 666 Woodland avenue as well as at locations spread throughout the Verdun community. BGC Dawson provides children, youth, seniors and families with clean, safe, and well- equipped facilities, and a well-resourced staff. Our facilities project a positive presence to members, visitors, and the general public. BGC Dawson ensures that facilities and equipment comply with safety and legal requirements, and also provide children, youth, seniors and families with the most enriching environment possible.**

<b>B: ADMINISTRATIVE POLICY AND PROCEDURE</b>	
<i>Approval Date 2024</i>	
<i>Review Date 2028</i>	<i>Page 1 of 2</i>
<i>Contact Person/Department Executive Director</i>	<i>Identification B3 -2301</i>

## 2301 – Agreements with Individuals or Groups Policy

### **POLICY**

BGC Dawson will provide children, youth, seniors and families with a clean, safe and well-equipped facility and well-resourced employees. Our facility projects a positive presence to the members, visitors and the general public. The organization not only ensures that the facilities and equipment comply with safety and legal requirements but also provides children, youth, seniors and families with the most enriching environment possible.

### **PROCEDURE**

The Executive Director is responsible for maintaining all assets attributed to the organization.

- Permits
- The organization has Rental Agreements, Tenant Agreements and Waivers for external individuals or groups.
- A Capital Investment Plan that guides the ongoing maintenance and improvements to the activity spaces will be developed and maintained.
- Facilities provide enough programming flexibility to accommodate,
  - a) Individual, small group, and large group activities
  - b) Separate spaces for age-specific group activities
  - c) Indoor and outdoor activities
  - d) Individuals with mobility issues (Accessibility Regulations)

Following guidelines laid out in the Program Guide organization space is dedicated for the proper and necessary usage for participants.
- Space has been dedicated both indoors and out to allow for the safe storage of all organization materials
- Following the Site Plans and the Strategic Plan adequate dedicated space is set up for employee use.
- There are multiple spaces available for employees to use when privacy / confidentiality is necessary.
- The Executive Director in conjunction with IT support have a schedule for maintaining, repairing and upgrading computer and office equipment.

- The Executive Director will maintain a list of assets and the scheduling of maintaining and securing the files.
- The organization has established and implements a long-term capital improvement plan as directed by the BGC Dawson's Strategic Plan.
- The organization has a capital asset reserve fund for maintaining and, if necessary, replacing capital assets, vehicles, and other equipment as directed by the organization's Strategic Plan.
- The Executive Director is responsible for facility maintenance.

<b>B: ADMINISTRATIVE POLICY AND PROCEDURE</b>	
<i>Approval Date</i> <b>2024</b>	
<i>Review Date</i> <b>2028</b>	<i>Page</i> <b>1</b> <i>of</i> <b>3</b>
<i>Contact Person/Department</i> <b>Executive Director</b>	<i>Identification</i> <b>B3</b> <b>- 2302</b>

2302 – Building Access Control Policy

**POLICY**

This policy implements and sets minimum access standards that must be maintained throughout BGC Dawson to protect the organization's property and assets and to maximize personal safety; and defines door access systems and procedures to ensure authorized access.

**PURPOSE**

The policies and procedures contained have been developed to ensure the safety and security of employees, children, families and renters of BGC Dawson. The safety and security of the organization's physical space and assets is a shared responsibility of all members of BGC Dawson. To meet this obligation, the organization has established Building Access Control policy provisions to address the design, administration and management of access control systems and measures to ensure their integrity. The organization's Management Team based on the specific needs and requirements of the individual will determine Key/fob access privileges.

*Fob Access Control System* - A computerized fob access control system, designed and administered by Chubb. The system will provide access to specific building doors within the building, which is determined by the Management Team.

**Metal Keys** – The traditional metal key is currently the most widely used system at BGC Dawson. Although there has been a recent replacement of traditional keys with fobs in alignment with our upgraded alarm/security system, most locks within the organization are operated with traditional keys.

**PROCEDURE**

All keys for the organization are the property of BGC Dawson. Keys issued become the individual's responsibility until termination of employment, or the granted access to an area is no longer needed.

Keys are assigned to individuals and shall not be passed along to other departmental personnel, or persons hired to replace a departing employee. This includes the possession, issuance, and storage of all keys and access control devices. The Administration Assistant will be accountable for the collection of all issued keys upon termination of employment.

The Finance & administration Director requires a signature from the employee or their Supervisor indicating that all keys have been returned. Again, the Administration Assistant will be accountable for the collection of all issued keys. If the key/fob is not returned, the cost of the key/fob will be deducted from the employee's final paycheck.

Individuals are prohibited from unauthorized possession, use, duplication and changes to keys or fobs. Individuals are also prohibited from bracing open doors equipped with access control devices. Violators of this policy will be subject to disciplinary actions from the organization.

### **RESPONSIBILITIES All Employees/Renters**

Accountable for reporting loss or theft of keys to the Program Manager or designate within twenty-four (24) hours of discovery of theft or loss. Return all keys issued to their Supervisor or the Program Manager or designate upon terminating from the organization.

Supervisors are responsible for communicating this policy to all employees and Administration or the Executive Director will be responsible for notifying renters.

### **Lost/Stolen Keys**

Reporting lost/stolen keys is the responsibility of the employee/renter. Initially, keys will be issued by the Program Manager or designated without charge. If a key is lost or stolen, a fee will be assessed for replacement (\$10.00 / key).

A key holder may not permit any other person to use the key assigned to them. You will be implicated if your key is used by an unauthorized individual to gain entry to a building.

### **Primary Records**

Records at a minimum will include the following information for each key issued:

- Key type (i.e. AA)
- Issued to (name and department)
- Building Access (area of building, days, hours)
- Authorizing Supervisor
- Date

### **Policy Violations**

The organization regards any violation of this policy as a serious threat to security including security compromises caused by failure to retrieve keys from departing users.

The following acts are, but not limited to, examples of violations of the key policy:

- Loaning keys
- Transfer of keys without authorization
- Unauthorized duplication of keys
- Propping doors open
- Admitting unauthorized person(s) into the building
- Failure to return a key when requested by the Management Team or upon leaving the employment of BGC Dawson.
- Failure to report missing key(s)

## **B4 – INFORMATION MANAGEMENT & TECHNOLOGY**

**BGC Dawson recognizes the importance of sound recordkeeping practices. We are responsible for collecting and managing a wide range of information membership records, volunteer and alumni data, financial data, program data, evaluation results, and much more. BGC Dawson follows ethical and legal standards in**

**information collection, storage, retrieval, and disposal to minimize risks to the safety of members and to the overall health of the organization. We also take advantage of computers and electronic equipment to make information management efficient.**

**Written policies and established practices are in place to repair and maintain the equipment.**

<b>B: ADMINISTRATIVE POLICY AND PROCEDURE</b>	
<i>Approval Date</i> <b>2024</b>	
<i>Review Date</i> <b>2028</b>	<i>Page</i> <b>1 of 16</b>
<i>Contact Person/Department</i> <b>Executive Director</b>	<i>Identification</i> <b>B4</b> <b>- 2401</b>

## 2401 – Use of Technology Policy

### **POLICY**

The purpose of this protocol is to provide guidelines for the appropriate use of email. Email has rapidly become the standard by which business communicates. In many cases, entire business processes can be adequately managed exclusively in email. This new medium, however, imposes several significant communication challenges because of its text-based nature. To obtain the most utility from this resource, read these best practices and regularly self-evaluate your use of e-mail to ensure you are using it in an optimally effective manner.

### **PURPOSE**

To ensure proper use of technology and maintain proper business etiquette. To show respect for confidentiality and privacy for/ by employees, visitors and participants.

### **PROCEDURE Sending**

Send messages only to relevant people who must be involved in the specific communication. Avoid the temptation to over-distribute. Keep work email for work matters. Be professional, communicate clearly and carefully.

To ensure consistency BGC Dawson employees are required to have a standardized email signature, and banner (badge) for all email messages. Signatures should look professional and represent the views of BGC Dawson, not personal viewpoints. Employees will receive training on the appropriate email signature and banner (badge) to use. Changes to the signature format or banner (badge) will be sent to employees when required by the Management team. No other items including pictures or quotations are permitted in the signature

### **Forwarding and Redirecting**

A message that has been forwarded or redirected several times will likely have sections by different authors. Each section should identify who wrote it. Be careful the entire message you are forwarding is “appropriate” for all the new receivers.

- Forwarded messages can grow in size, particularly if several different people have forwarded it and added comments. Be aware of this if you edit the message.
- As a courtesy, before forwarding messages you might consider notifying the sender of the message.

## **Security**

Always assume anything you send or receive via e-mail is not secure. Ask yourself would this email cause you or the company concerns if it were to be posted on the company bulletin board? 📧 Any message – even if it is strongly encrypted – may be read by others.

- Anything you receive may not have originated from where it says it does, as mail headers are easily forged.
- Do not open a message that seems suspect.
- Never disclose anything confidential, such as your password or a credit card number, in an e-mail message.
- If you suspect your email has been compromised in any way, contact your email administrator immediately.

## **Distribution of Bulk Email:**

When sending an email to a group of contacts, do not send to more than fifty at once; if an email is sent to more than fifty contacts at one time it is highly likely that one or more of the recipient's servers will treat the message as spam and either send the message to junk mail or reject it all together.

- For group distribution to a large number of recipient's use of BCC (Blind Carbon Copy) is encouraged to minimize unwanted group replies.
- When distributing to a large number of recipient's avoid the use of large attachments as this often presents problems with the mail server and can often be rejected by recipient servers. Another option is to post the attachment in a public area and distribute a link.

## **Message Sizes and Attachments**

Attaching non-text files (Word, Excel, PowerPoint, for example), graphics (JPG and GIF, among others), and multimedia elements (like video) to an e-mail message can quickly overwhelm a recipient's inbox and/or the mail server. As these attachments result in significantly larger message sizes, avoid using them unless absolutely necessary.

- Be aware of the size limitations enforced by the company's mail administrators, and govern your activities accordingly to ensure all messages get through:
  - The maximum size of one message sent from the corporate e-mail system is 20 MB.
  - The maximum size of a message received by the corporate e-mail system is 20 MB.
  - The maximum size of an individual's mailbox is 1 GB (1000 MB).
- Use alternative methods, like FTP and network-based file services, to transfer files that exceed these limits. Do not use the e-mail system as a quasi-file management system.
- Also consider posting the message to a (preferably secure) web site, then emailing the URL to your recipient. See the *URLs* section below for specific guidelines.

## **Maintaining**

Read mail frequently, at least several times per week and daily if possible.

- Reply to mail promptly. Even if you do not have the time to compose a full response, a quick message to acknowledge receipt and set expectations for a more detailed response is always welcome.
- After taking any action needed, either file message in an appropriate folder or delete it. Do not maintain a long list of in limbo messages in your inbox.
- Training to maintain appropriately sized e-mail stores will be available upon request through the employee's supervisor.
- Employees will strive to keep email related to business issues.
- BGC Dawson will archive email for 14 days after the employee has deleted it, after which time the email will be permanently deleted.
- Employees will not store or transfer BGC Dawson related email on non-work-related computers except as necessary or appropriate for BGC Dawson purposes.
- Employees will not send confidential/proprietary BGC Dawson information to outside sources.
- Employees with more than 1GB in their email account will be unable to send or receive messages until the size of their account is reduced

## **File Formats**

If you do have to attach a non-text file to a message (for example, a Word document or an Adobe Acrobat PDF file), make sure that the recipients have access to software that will be able to read the file. Do not assume, for example, that everyone can read the file format you are using.

- In particular, if you are using a relatively new version of a package, ensure that the people to whom you are sending the file are also using that version. Older versions of the software may not be capable of reading files created with the upgraded program.

## **URLs**

Although most mail programs allow the reader to double-click on a URL to open the Web page in the default browser, do not assume that this is universally the case.

- Consequently, spell URLs out completely, each one on its own line and separated by sufficient white space above, below and on either side.
- When using links, be sure to copy and paste them into the e-mail message. Avoid manually typing them in, as even one mistake can render the URL useless.
- Follow the same process for e-mail addresses and other Internet-specific addresses.

## **Junk Mail, or Spam**

This is defined as unsolicited commercial e-mail, and it virtually never has anything to do with the employee's business function.

- Never open or reply to junk mail.
- Dispose of junk email by right clicking on the unopened message and applying the appropriate Junk Mail option or delete the message.
- Periodically empty your Junk E-Mail or if the volume of spam becomes unmanageable contact your email administrator.

- Never give out your email address to an untrusted source. Never use your corporate address for signing up online. Spammers harvest these lists for valid addresses, and pretty soon your inbox will be full.

## **Internet Acceptable Use Policy**

### **POLICY**

It is the policy of BGC Dawson that employee productivity can be greatly enhanced through the use of the Internet, and that Internet resources shall be provided to full time, part-time, and contract employees. As such, the purpose of this policy is to outline and ensure that BGC Dawson's Internet resources are always used appropriately when conducting BGC Dawson business. Within this policy,

"Internet resources" include, but are not limited to access to the World Wide Web, FTP (file transfer protocol) servers, the intranet, and BGC Dawson domain names and IP addresses. Use of these services is subject to the conditions delineated in this policy.

This policy applies to Internet access when using BGC Dawson hardware, software, and facilities, and when using IP addresses and domain names registered to BGC Dawson.

### **PROCEDURE Scope**

This policy applies to Internet access and acceptable use only. This policy does not encompass electronic mail or the requirements and standards for building and deploying BGC Dawson Websites. The following users are covered by this policy:

1. Full-time and part-time employees of BGC Dawson.
2. Contractors and temporary workers authorized to access the Internet.
3. Volunteers, interns, summer students, and other non-paid workers.

### **Internet Accounts**

Internet access at BGC Dawson is managed via individual user accounts and confidential passwords. With respect to account setup and network administration, department heads are responsible for identifying and recommending limitations to Internet access levels for employees in their department and for handing over that information to Management to fulfill. All employees are granted appropriate access and individuals are responsible for conforming to this policy.

- Passwords must be at least 8 characters long, contain both letters and numbers, and be changed every 6 months.
- All usernames and passwords for BGC Dawson owned and operated devices and services must be supplied to the Executive Director.
- All usernames and passwords for BGC Dawson accounts with third parties, (such as Canada Helps, banking services, Staples purchasing) must be supplied to the Executive Director.
- In the event that a BGC Dawson employee loses, forgets, or believes that their password has become compromised, the employee must inform Management immediately. The Executive Director will confirm the username, reset the password, and inform the employee of changes made, and the procedures for changing their password.

## **Acceptable Use**

Employees of BGC Dawson may use the Internet only to complete their job duties, under the purview of BGC Dawson's business objectives.

Permissible, acceptable, and appropriate Internet-related work activities include:

1. Researching, accumulating, and disseminating any information related to the accomplishment of the user's assigned responsibilities, during working hours or overtime.
2. Collaborating and communicating with other employees, business partners, and customers of BGC Dawson, according to the individual's assigned job duties and responsibilities.
3. Conducting professional development activities (e.g. news groups, chat sessions, discussion groups, posting to bulletin boards, Web seminars, etc.) as they relate to meeting the user's job requirements. In instances where the personal opinions of the user are expressed, a disclaimer must be included asserting that such opinions are not necessarily those of BGC Dawson.
4. During personal time or working-from-home situations, retrieving non-job-related information to develop or enhance Internet-related skills, under the assumption that these skills will be used to improve the accomplishment of job-related work duties and responsibilities.

## **Unacceptable Use**

Internet use at the BGC Dawson shall comply with all Federal and Provincial laws, protection; privacy laws, data security, acceptable computing use, and email and will not violate BGC Dawson's mission, vision, core values or policies. Inappropriate and unacceptable Internet use includes, but is not limited to:

1. Usage for illegal purposes, such as theft, fraud, slander, libel, defamation of character, harassment (sexual and non-sexual), stalking, identity theft, online gambling and explicitly sexual sites, spreading viruses, spamming, impersonation, intimidation, inappropriate communication with BGC Dawson clients, volunteers, families, partners, plagiarism and copyright infringement.
2. Any usage that conflicts with existing BGC Dawson policies (e.g. bandwidth limitations, network storage, etc.) and/or any usage that conflicts with BGC Dawson mission, goals, and reputation.
3. Copying, destroying, and altering any data, documentation, or other information that belongs to BGC Dawson or any other business entity without authorization.
4. Downloading unreasonably large files that may hinder network performance. All users shall use the Internet in such a way that they do not interfere with others' usage.
5. Accessing, downloading, or printing any content that exceeds the bounds of good taste and moral values (i.e. pornography).
6. Engaging in any activity which would in any way bring discredit, disrepute, or litigation upon BGC Dawson.

7. Engaging in any activity that could compromise the security of BGC Dawson host servers or computers. Any and all passwords shall not be disclosed to, or shared with, other users.
8. Any individual Internet usage that violates any of the policies of the accessed information's source network.
9. Allowing unauthorized or third parties to access BGC Dawson's network and resources.
- 10.

### **Personal Use**

This policy does allow room for limited and reasonable personal use of the Internet by BGC Dawson employees and contractors during breaks from work. This privilege may be revoked at any time by the Executive Director.

This policy does not distinguish between Internet access performed during normal working hours and that performed on personal time (e.g. weekends, before/after working hours, and scheduled breaks). Any personal Internet usage conducted through the BGC Dawson's IT resources is covered by this policy, regardless of location or time of day.

Limited and reasonable personal use of Internet access is defined as any personally conducted online activity or Web usage for purposes other than those listed in the Appropriate Use section of this policy. Personal use is limited to the following parameters and shall not have a negative impact on user productivity or efficiency.

1. Interfere with normal Business Operations.
2. Cause expense or network overhead to BGC Dawson.
3. Compromise the integrity and security of the BGC Dawson resources or assets.
4. Conflict with any of BGC Dawson's existing policies whatsoever.

### **Security**

Any and all passwords shall not be disclosed to, or shared with, other users or third parties. Any and all Internet accounts are to be accessed only by their assigned users for legitimate business purposes. Users shall not attempt to obtain anyone else's account password. If a user has reason to believe his/her password has been compromised, the user must inform Management immediately. Users are required to take all necessary precautions to prevent unauthorized access to Internet services.

Furthermore, all Internet users at BGC Dawson must comply with the following security guidelines, rules, and regulations:

1. Personal files or data downloaded from the Internet may not be stored on BGC Dawson's PC hard drives or network file servers.
2. Video and sound files must not be downloaded from the Internet unless their use has been authorized for the purposes of conducting BGC Dawson business.

3. Users must refrain from any online practices or procedures that would expose the network or resources to virus attacks, spyware, adware, malware, or hackers.
4. Users are responsible for familiarizing themselves with procedures for downloading and protecting information in a secure manner, as well as for identifying and avoiding any online material deemed sensitive, private, and copyrighted.
5. Employees utilizing the Internet must conduct themselves in a professional manner at all times, especially while participating in collaborative activities, and must not disclose BGC Dawson information or intellectual capital to unauthorized third parties.

### **Monitoring & Filtering**

BGC Dawson reserves the right to monitor any Internet activity occurring on its hardware, software, equipment, and accounts. Specifically:

1. BGC Dawson may utilize monitoring software for the purpose of enforcing acceptable use policies. Monitoring software blocks access to certain Web sites for which access is deemed to be a contravention of these policies.
2. Individuals using BGC Dawson hardware, software, equipment, and accounts to access the Internet are subject to having online activities reviewed by IT or management personnel. Use of BGC Dawson Internet resources implies the user's consent to Web monitoring for security purposes. All users covered by this policy should bear in mind that Internet sessions are likely not private.

### **Personal Internet Access Devices**

Personal internet access devices include cell phones, PDAs, iPhones, iPod, etc. and may be used only for business purposes during normal working hours and are subject to the same limitations and acceptable use regulations provided for BGC Dawson owned and operated equipment. The abuse of personal internet access devices will be subject to disciplinary action, up to and including termination of employment.

### **Social Networking Sites and Blogs**

The use of social networking sites, e.g. Facebook, LinkedIn, etc. and personal Blogs / Twitter have been deemed an acceptable use of personal internet at the BGC Dawson. The use of these sites during breaks is allowable. The use of social networking sites and blogs are subject to the same limitations and acceptable use regulations provided for BGC Dawson Internet Acceptable Use. The abuse of personal internet use on these sites using either BGC Dawson owned and operated equipment or personal internet access devices during normal working hours will be subject to disciplinary action, up to and including termination of employment.

Employees that use these sites are prohibited from disseminating any private organizational information therein, or any negative comments regarding the organization. **BGC Dawson**

### **Members, Visitor and Employee Privacy**

The following measures have been adopted to ensure the ongoing privacy of our members, visitors and employees:

- BGC Dawson employees are strictly prohibited from posting sensitive, libelous, incendiary or personal information regarding our members, their employees, visitors and employees on the company intranet, social networking sites and/or the internet in general.
- BGC Dawson employees are strictly prohibited from taking photos of members, their employees, visitors or employees on BGC Dawson premises for either personal or professional reasons, unless they have received prior authorization to do so. This authorization must be in writing.
- BGC Dawson employees are strictly prohibited from posting photographs of other employees, members, their employees or visitors on the internet, unless authorized to do so. This authorization must be in writing.

### **Business Information**

BGC Dawson retains ownership rights to all information created for BGC Dawson business purposes, regardless of the media used to create it, or the location of said information. Similarly, BGC Dawson retains ownership rights to all forms of intellectual property created by employees while under the employ of BGC Dawson, regardless of the time, intent or location of its creation.

### **Definitions of Business Information**

The following is classed as business information:

- Organizational marketing plans and campaign strategies
- Member lists and lists of their employees
- Project management
- Technical Management
- Product development
- Pricing methods
- Operation policies
- Human resource planning
- Company financial information, status and statements
- Object code and source code to company software
- Any information, or documentation labeled “Confidential” by the company, or listed as such by separate memorandum, or e-mail that informs of confidential status
- Any information pertaining to BGC Dawson member clubs, alumni, volunteers or other stakeholders
- Information licensed by BGC Dawson to members under a confidentiality restriction
- Notes taken that pertain directly and/or indirectly to BGC Dawson business
- Emails, letters, and any other forms of transmission that pertain to BGC Dawson business, regardless of media
- Emails, letters, and any other forms of transmission that are created and/or conducted using BGC Dawson resources
- Usernames and passwords for BGC Dawson owned and operated property, or for employee owned devices that contain BGC Dawson business information.

Any information relating to the organization that is freely in the public domain may not be considered "Business Information". In the event that an employee can prove that information was possessed before it was received from the BGC Dawson, or that information was gained from an unrelated third party, said information will not be classified as "Business Information".

### **Nondisclosure of Business Information**

In working for the BGC Dawson, employees shall not divulge, disclose, provide or disseminate Business Information to any third party not employed by BGC Dawson at any time, unless BGC Dawson gives written authorization.

Furthermore, Business Information shall not be used for any purpose other than its reasonable use in the normal performance of employment duties for BGC Dawson.

### **BGC Dawson Owned and Operated Property**

All BGC Dawson business is intended to be performed using BGC Dawson owned and operated property, including computers, telephones, letterhead, note-books, etc. All information contained in, created or transmitted by BGC Dawson owned and operated property is the property of BGC Dawson.

### **Employee Owned Property**

In the event that a BGC Dawson employee creates, stores or transmits BGC Dawson business information on personally owned property (including, but not limited to: lap-top computers, desk-top computers, mobile telephones, , memory cards, notebooks, PDAs, or loose-leaf paper, etc.), the business information will remain the express property of BGC Dawson.

BGC Dawson reserves the right to inspect and/or audit the property of BGC Dawson employees on the BGC Dawson premises, where it is either known that they use personally owned property for the purposes of conducting BGC Dawson business, or where it is reasonably suspected that such properties contain organization business information. These inspections / audits may be conducted at any time, with or without notice. These inspections / audits are not intended as a punitive measure and are employed only for the protection of the BGC Dawson business interests.

### **Upon Retirement, Layoff or Termination**

Upon retirement, layoff or termination of employment with the BGC Dawson, employees shall promptly return (without duplicating or summarizing), any and all material pertaining to BGC Dawson business in their possession including, but not limited to: all customer lists, physical property, documents, keys, electronic information storage media, manuals, letters, notes and reports. In the event that a device containing BGC Dawson business information is password protected, the employee will be required to provide the correct username and password for the device.

### **Policy Non-Compliance**

Any violation of this policy will be treated like violations of other BGC Dawson policies. Any and all misconduct will be addressed according to established procedures. Violations of this Internet Acceptable Use Policy may result in one or more of the following:

1. Temporary or permanent revoking of access to the BGC Dawson's Internet resources and/or other IT resources.
2. Temporary or permanent revoking of BGC Dawson devices.
3. Disciplinary action according to applicable BGC Dawson policies, up to and including suspension or termination of employment.
4. Legal action according to Federal or State/Provincial laws.

### **Disclaimer**

The BGC Dawson does not accept responsibility for any loss or damage suffered by employees as a result of employees using the BGC Dawson's Internet connection for personal use. BGC Dawson is not responsible for the accuracy of information found on the Internet. Users are responsible for any material that they access, download, or share through the Internet. Any questions regarding the Internet Acceptable Use Policy should be directed to the Executive Director.

### **Network Storage Policy**

#### **Intent**

Network drive space is a BGC Dawson resource provided for the purpose of storing work-related materials and files – both current files and files retained according to our Record Retention Policy. All employees are responsible for managing this space, which includes deleting nonessential or obsolete files to keep space utilization at a minimum. Personal media files such as music files, personal images, or video clips are not to be stored on network drives.

BGC Dawson allot a specific amount of network drive space to meet the needs of individuals and departments. Management is responsible for monitoring network drive space and notifying individuals and departments when they exceed the allotted space. Individuals and departments may request a quota increase. Upon receipt of a request, the drive space will be reviewed for compliance with the data storage policy. Additional space may be allocated based upon need and availability of resources.

The retention of electronics files is governed by the Record Retention policy which provides schedules for archives and deletion of records. BGC Dawson maintains member/client files, personnel files and insurance policies permanently, and financial records for seven years.

#### **Ownership**

All files, whether documents or media, stored on the network drives, including hard drives on individual workstations owned and operated by the BGC Dawson are considered the property of the BGC Dawson. Therefore, all data stored on the network drives should conform to BGC Dawson policies including its mission and core values.

#### **Backup Schedule**

All network drives are backed up nightly on regularly scheduled business days. Once each month a single copy is retained for a period of 6 months. No backups are kept longer than six

months. All daily and monthly backup copies are stored off premise and only brought on premise as required. Random audits of backup copies are to be performed to validate backup copy integrity and security.

Local drives on individual desktops and laptops are not backed up. Peripheral devices such as thumb drives (other names include jump drives or memory sticks) are not backed up. If a failure occurs on the local drives or on a jump drive, there is the risk that files may not be retrieved.

### **Disposal of Confidential Information**

Any digital storage medium containing confidential information upon retirement shall be securely wiped of all such confidential information by the IT Team prior to disposal.

### **Procedures**

Employees and departmental representatives should periodically review the contents of the drives they have access to and delete any files that are not allowed within this policy.

Suggestions for reducing the size of the network drives include:

- Remove personal files from all network drives.
- Remove outdated materials that are no longer needed or have been replaced.
- Review with the departmental supervisor to identify any materials that should be removed from the departmental drive.
- Heads should work with their departments to identify and remove duplicated and or outdated materials.

### **Responsibilities**

Users are expected to use BGC Dawson resources in a responsible manner.

- The Executive Director is responsible for ensuring that the storage resources are sufficient to meet the employee and department needs of the BGC Dawson..
- When an exception to this policy is granted, The Executive Director is responsible for reviewing all requests for additional allotments and making appropriate adjustments as deemed essential to the operation of the BGC Dawson,.
- BGC Dawson employees are required to adhere to this policy, and the provisions made herein.

Employees are responsible for adhering to the following guidelines:

1. Ensure all work-related files are stored on network drives and not on the hard drive or jump drives.
2. Use BGC Dawson provided network storage as a backup for desktop computers
3. Think carefully about storing audio, image or video media files.
4. Do not duplicate data. If you need a point-in-time snapshot of a directory for archival purposes, write that archival data to removable media (e.g.: CDs, DVDs).

5. Do not store CD images or program installers. If the software is freely available, please download it from the Internet as needed. If it is licensed software, please contact Senior Staff regarding storage of the installer.

## **Software Policy**

### **Intent**

BGC Dawson license the use of computer software from a variety of third parties. Such software is normally copyrighted by the software developer and, unless expressly authorized to do so, BGC Dawson has no right to make copies of the software. The purpose of this policy is to ensure the ongoing safety of BGC Dawson networks, properties, appropriate use of software, prevent copyright infringement and to ensure proper software asset management.

### **General Statement of Policy**

It is the policy of the BGC Dawson to respect and adhere to all computer software copyrights and to adhere to the terms of all software licenses to which the BGC Dawson is a party. It is also the policy of the BGC Dawson to manage its software assets and to ensure that the BGC Dawson installs and uses only legal software on its PCs (including laptops) and servers.

BGC Dawson will take all steps necessary to prohibit its users from duplicating any licensed software or related documentation for use either on the BGC Dawson premises or elsewhere unless the BGC Dawson is expressly authorized to do so by agreement with the licensor. Unauthorized duplication of software may subject users and/or BGC Dawson to both civil and criminal penalties under the Copyright Act.

BGC Dawson must not permit any employee to use software in any manner inconsistent with its applicable license agreement, including giving or receiving software from clients, contractors, customers and others. It is the policy of the BGC Dawson to acquire, copy, distribute, transmit and use software in accordance with the software management policies of the organization and the terms and conditions in any license agreement accompanying a particular software product.

### **Budgeting for Software**

When acquiring computer hardware, software and training, the BGC Dawson must budget to meet the full costs at the time of acquisition. When purchasing software for existing computers, the BGC Dawson must charge the purchases to the department's budget for information technology or other appropriate budget set aside for tracking software purchases.

### **Acquisition of Software**

Legitimate software will be provided to all users who need it. All requests for software, including upgrades, must be submitted to Senior Staff preferably as part of the annual budget process. All software acquired by BGC Dawson must be purchased through the Executive Director.

Software will be purchased only from reputable, authorized sellers. Software may not be purchased through corporate credit cards, petty cash, travel, or entertainment budgets without

authorization from Management. This policy applies to acquisitions of hardware that includes bundled or pre-loaded software.

Software acquisition channels are restricted to ensure that BGC Dawson has a complete record of all software that has been purchased for the BGC Dawson computers and can register, support, and upgrade such software accordingly. This includes software that may be downloaded and/or purchased from the Internet.

### **Synchronization Software**

Employees requiring the installation of software to synchronize a personally owned personal digital computer such as a I-Phone will be granted an exception and may request the IT Team to install the synchronization onto the workplace computer. The software must be vetted by the IT team and installed by the IT Team.

### **Registration of Software**

When BGC Dawson receives purchased software, the IT team must receive the software first to complete registration and inventory requirements before installation. In the event the software is shrink-wrapped, the IT team is responsible for completing the registration forms and returning it (via publisher prescribed means) to the software publisher. Software must be registered in the name of the BGC Dawson, and the department in which it will be used. Due to personnel turnover, software will never be registered in the name of the individual user.

### **Installation of Software**

After the registration requirements above have been met, the software will be installed by the IT team or employees expressly authorized by the IT Team to install software on BGC Dawson computers. Only those persons explicitly authorized by the BGC Dawson to install software may install software on the BGC Dawson computers and servers. Such persons shall not do so unless and until the BGC Dawson has first obtained an appropriate license for that software. A software upgrade shall not be installed on a computer that does not already have a copy of the original version of the software loaded on it.

### **Storage of Software and Documentation**

Once installed, the original media will be kept in a safe storage area maintained by Senior Staff. The designated department will also store all original software licenses and registration and purchasing information in a safe storage area.

### **Record Keeping**

Senior Staff shall keep and maintain a register of all BGC Dawson software.

The register must contain:

1. The title and publisher of the software;
2. The date and source of software acquisition;

3. The location of each installation as well as the serial number of the hardware on which each copy of the software is installed;
4. The existence and location of back-up copies;
5. The software product's serial number.

This register shall be maintained in a safe location.

### **Internet Downloads**

Unless otherwise noted, all software, music, and audiovisual work found on the Internet shall be considered copyrighted. Therefore, users are prohibited from downloading these files without permission from the copyright holder.

### **Using Software licensed by BGC Dawson on Home Computers**

BGC Dawson computers are organization-owned assets and must be loaded with only legal software. Only software purchased through the procedures outlined above may be used on BGC Dawson machines.

Generally, organization-owned software cannot be taken home and loaded on a user's home computer if it also resides on BGC Dawson owned computer(s). If an employee is to use software at home, the BGC Dawson will purchase a separate package and record it as an organization-owned asset in the software register. However, some software companies provide in their license agreements that home use is permitted under certain circumstances. If an employee needs to use software at home, he/she should consult with the IT Team to determine if applicable licenses permit home use.

### **Use of Shareware**

Shareware software is copyrighted software. It is the policy of the BGC Dawson to pay shareware authors the fee they specify for use of their products and to abide by any license terms and conditions accompanying the software. Under this policy, acquisition and registration of shareware products will be handled the same way as for commercial software products.

### **Software Audits**

The BGC Dawson reserves the right to inspect an employee's computer system for violations of this policy. The software manager or designated department will conduct a regular audit of all BGC Dawson computers (including laptops) and servers, to ensure that the BGC Dawson is in compliance with all software licenses. Periodic, random audits shall also be conducted as appropriate. Audits will be conducted using an effective auditing software product in a manner that is the least intrusive and disruptive to employees. The full cooperation of all users is required during audits. Employees must not remove or delete software. Removal or deletion of software must be done only by employees authorized by the IT team.

## **Anti-Virus and Firewall Software**

The BGC Dawson employees are strictly prohibited from removing, disabling or making changes to the BGC Dawson provided anti-virus and/or firewall software. These measures are in place to ensure the ongoing safety of BGC Dawson computer system, as well as our physical and intellectual properties.

## **Duty to Report Under-Licensing**

Any employee who becomes aware of the installation, copying, use, distribution, or transmission of software within this organization that is illegal or conflicts with the BGC Dawson's software management policies shall promptly notify the Executive Director.

## **Employee Questions**

Any questions about this policy or whether you may copy or use a particular software program should be directed to the appropriate supervisor.

## **Maintaining Information Technology Equipment Policy**

### **Intent**

Implementing a technology maintenance plan will reduce the BGC Dawson downtime and lost productivity due to failures and give the BGC Dawson the support needed at a predictive and fixed annual cost. This includes but is not limited to information technology equipment such as computers, printers, telephones, fax, servers, network storage systems, network equipment, backup systems, third party services, and software, security and surveillance systems.

### **PROCEDURE**

The Executive Director in partnership with IT support will conduct an annual Information Technology Equipment needs assessment prior to budgetary planning which includes:

- short term (annual) information technology equipment, software and service needs;
- a projected long term (5 Year) equipment, software and service needs to facilitate planning for any necessary capital expenditures and budgetary impacts.

Action plan: Establish, implement and evaluate every 6 months the action plan based on both short- and long-term goals including but not limited to scheduling maintenance, repairs, and upgrades other improvements/ upgrades to information technology resources.

### **Appendix A**

Current tips and best practices for sending messages:

- Consider using the telephone or face to face when needed instead of email. When considering writing an email on a sensitive topic, consider picking up the phone or seeking out the person for a face to face discussion. Don't write or send an email when you're angry or emotional. If you're upset, consider waiting 24 hours.
- Always fill in the SUBJECT: field with a brief description of the message.

- Use the CC: (copy) field to send FYI-only messages to certain recipients; An individual identified in CC (copy) field on an email should not be expected to take action as a result of this message.
- Do not list a recipient in the TO: field unless he/she is expected to act on your message.
- Be brief and on-topic. Long, rambling messages tend to be ignored and deleted. They also stand a greater chance of being misunderstood.
- Minimize the amount of quoted text included in any given message, as this can make for a lengthy read. If the quoted source is available online, consider embedding URLs to keep the message short.
- If the message becomes overly long and complex, either edit it into a simpler package, or consider other means of getting your message across. email is not always the optimal communication channel.
- Watch your tone. The written form lacks the subtle nuances of in-person conversation. Avoid humour, sarcasm, and irony unless you are absolutely certain the recipient will understand your meaning.
- The use of CAPITALS is the email version of screaming!
- Avoid using e-mail to send large file attachments (see Message Sizes and Attachments below for more detail.)
- Keep messages as structurally simple as possible. Avoid using fancy features, as not all recipients email software will be able to decipher them. In many cases complex emails with special features will not pass through a company's firewall.
- Simply structured messages are also much easier to read when printed.
- Avoid using the feature to confirm receipt unless absolutely necessary. Not all systems support it, and not all recipients appreciate these notifications.

<b>B: ADMINISTRATIVE POLICY AND PROCEDURE</b>	
<i>Approval Date</i> <b>2024</b>	
<i>Review Date</i> <b>2028</b>	<i>Page</i> <b>1</b> <i>of</i> <b>7</b>
<i>Contact Person/Department</i> <b>Executive Director</b>	<i>Identification</i> <b>B4</b> <b>- 2402</b>

2402 – Privacy and Consent Policy

**POLICY Our Commitment**

BGC Dawson are committed to protecting the privacy of the personal information of its members and their families, volunteers, donors, employees, tenants and other stakeholders. This policy has been developed to comply with Canada’s Personal Information Protection and Electronic Documents Act (PIPEDA). BGC Dawson value the trust of those we deal with, and of the public, and recognizes that maintaining this trust requires that we be transparent and accountable in how we treat the information that is shared with us.

**Consent**

During the course of our various projects and activities, BGC Dawson occasionally gathers and uses personal information. BGC Dawson will not use personal information for any other purpose other than for the purpose it was obtained without the individual’s consent. Anyone from whom we collect such information should expect that it will be carefully protected. BGC Dawson will keep personal information only as long as necessary to satisfy the purposes. Consent may be obtained in writing, by person, electronically, by phone, by fax, or by email. For an individual who is a minor, seriously ill or mentally incapacitated consent may be obtained from a legal guardian, or person having power of attorney. BGC Dawson privacy practices are designed to achieve this. BGC Dawson will destroy, retire or render anonymous information that is no longer required for an identified purpose or a legal requirement. Regular reviews will be conducted to determine whether information is still required. The organization shall not share or disclose any information to third parties. Individuals will have an opt-out option for newsletters and solicitation mailings. A waiver is kept on each BGC Dawson program participant to ensure that written consent from the parent/legal guardian/caregiver is obtained to support service delivery.

**Defining Personal Information**

Personal information is any information which alone or in combination with other information can be used to distinguish, identify or contact a specific individual. This information can include an individual's opinions or beliefs, as well as facts about, or related to, the individual. Examples

of personal information include SIN #, age, marital status, and language, date of birth, parent/guardian name and contact information, emergency contact name and contact information, health information, developmental status, records of program participation, immunization records, incident reports, email address and criminal reference checks. Exceptions: business contact information and certain publicly available information, such as names, addresses and telephone numbers as published in telephone directories, are not considered personal information.

Where an individual uses his or her home contact information as business contact information, the BGC Dawson considers that the contact information provided is business contact information and is not therefore subject to protection as personal information.

## **PURPOSE**

BGC Dawson limits the amount and type of personal information it collects. BGC Dawson collects personal information only for the following purposes:

- to establish and maintain responsible relations with individuals and provide them with ongoing service;
- assessment, planning and implementing developmental goals;
- to define the individual's needs;
- to meet our legal and regulatory requirements;
- for purposes of management and human resources;
- to manage the property and facility;
- for all other purposes necessary to provide a safe, efficient and healthy environment for all involved in the organization.

### **The organization may collect personal information without the individual's consent only if:**

- It is clearly in the individual's interest and consent is not available in a timely manner.
- Knowledge and consent would compromise the availability or accuracy of the information and collection is required to investigate a breach of an agreement or contravention of a federal or provincial law.
- The personal information is for journalistic/artistic purposes.
- The personal information is publicly available.
- There are reasonable grounds to believe the information could be useful when investigating a contravention of a federal, provincial or foreign law and the information is used for an investigation.
- It is for an emergency that threatens an individual's life, health or security.
- It is for statistical, scholarly study or research and will notify the Privacy Commissioner before using the information.

### **The organization may use personal information without the individual's consent only:**

- If it is publicly available;

- If the use is clearly in the individual's interest and consent is not available in a timely manner;
- If knowledge and consent would compromise the availability or accuracy of the information and collection was required to investigate a breach of an agreement or contravention of a federal or provincial law.

**BGC Dawson may disclose personal information without the individual's knowledge or consent only:**

- To a lawyer representing the BGC Dawson
- To collect a debt the individual owes to BGC Dawson.
- To comply with a subpoena, warrant or an order made by a court or other body with appropriate jurisdiction.
- A law enforcement BGC Dawson in the process of a civil or criminal investigation.
- A government BGC Dawson or department that has requested the information, identified its lawful authority and indicates that disclosure is for the purpose of enforcing, carrying out an investigation, or gathering intelligence relating to any federal, provincial or foreign law; or suspects that the information relates to national security or the conduct of international affairs; or is for the purpose of administering any federal or provincial law.
- If made by an investigative body for the purpose related to the investigation of a breach of an agreement or a contravention of a federal or provincial law.
- Is an emergency threatening an individual's life, health or security? (BGC Dawson will inform the individual of the disclosure.)
- For statistical, scholarly study or research. (BGC Dawson must notify the Privacy Commissioner before disclosing the information.) 📄 To an archival institution.
- 20 years after the individual's death or 100 years after the record was created. 📄 If it is publicly available.
- If required by law.

**Accuracy:** Personal information that is collected by the BGC Dawson will be kept as accurate, complete and up to date as is necessary for the purposes for which it is to be used. Personal information will be updated only when necessary to fulfill the specific purposes.

**Safeguards:** Program participant information can be completed on the BGC Dawson participant information form. Information can be updated at any time throughout the year when necessary changes to the participant's information are needed. BGC Dawson will protect all personal information against unauthorized access, disclosure, copying, use or modification. There will be organizational controls in place to protect personal information, and to confirm personal information is correct. All individuals participating in programs within BGC Dawson shall become members of the organization.

**Privacy Practices**

Personal information gathered by the BGC Dawson is kept in confidence. Employees are authorized to access personal information based only on their need to deal with the information for the reason(s) for which it was obtained. Safeguards are in place to ensure that

the information is not disclosed or shared more widely than is necessary to achieve the purpose for which it was gathered. We also take measures to ensure the integrity of this information is maintained and to prevent its being lost or destroyed.

We collect, use and disclose personal information only for purposes that a reasonable person would consider appropriate in light of the circumstances. Information is not collected by misleading or deceptive means. If information is gathered from a third party that third party is documented with their authority to release it. If personal information is to be used for any purpose other what is considered reasonable the individuals will be contacted to obtain consent.

### **Consent Waivers**

Individuals registering in BGC Dawson programs are required to have the appropriate consent waiver(s) completed by a parent/guardian/caregiver until age 16. Adults and youth 16 to 18 years of age may complete their own, but employees will attempt to have the parent/legal guardian/caregiver register the individual whenever possible. If BGC Dawson employees have interactions with a participant that they feel a parent/legal guardian/caregiver should be involved in/with they will ask the 16-18-year-old participants permission to do so.

In the event that the BGC Dawson employee feels that there is an elevated risk to the participant or others from that participant a call will be made to the parent/legal guardian/caregiver even if permission to do so has been denied by the participant. Overall safety of participants and employees is paramount. Incident Reports will be filed in all cases.

Photos are not permitted except in circumstances when written permission, via media consent form, has been granted by parents/legal guardians in advance. Parent/legal guardian/caregiver signatures are required on the appropriate consent waiver or in writing.

At any time on reasonable notice and with the understanding of the implications of a withdrawal of consent, parents/legal guardians/caregivers can revoke consent. This must also be kept on file.

### **Website and Electronic Commerce**

BGC Dawson uses services requiring password protocols and encryption software to protect personal and other information we receive when a product or service is requested and/or paid for on-line. All such third-party service providers must be in compliance with PIPEDA and have an established and published privacy policy available for all users. Safety is the overriding concern when making decisions about Website content.

### **Data Protection**

Individuals users of BGC Dawson website(s) shall have sole responsibility for the adequate protection (including protection against computer viruses) and backup of any data and/or equipment used in connection with the BGC Dawson

websites and shall not make a claim against BGC Dawson for lost data, re-run time, data corruption, communication interception, inaccurate output, work delays or lost profits resulting from any use of the websites.

## **Cookies and Web Analytics**

A cookie is a harmless, small file of letters and numbers that is placed on your browser or the hard drive of your computer. BGC Dawson website(s) use cookies to make your experience safer and better, to gain a greater understanding of user preferences and their interaction with our websites, and to generally improve the services and features.

BGC Dawson uses web analytics services including Google Analytics to help analyze the use of our websites. These tools use cookies to collect and generate information about your visits to our sites (including your IP address) that is transmitted to their servers in an anonymous form for processing. We study patterns of our website's activity so we can improve the experience of visitors to our sites. The use of these tools does not allow us or our analytics service providers to identify individuals.

You can opt-out of using cookies by setting your browser to notify you when a cookie is sent and block cookies if desired. Please consult your browser's Help Menu for instructions. Visiting our website with cookies disabled might impact some of the features of your browsing experience.

## **Openness**

Please submit all requests for personal information and/or complaints in writing and signed to our Executive Director. Please allow 30 days for your request. This time frame may be extended if:

- Responding to the request within the original 30 days would unreasonably interfere with activities of the BGC Dawson.
- Additional time is necessary to conduct consultations.
- Additional time is necessary to convert personal information to an alternate format.

BGC Dawson will inform the individual if additional time is required. There will be a minimal or no cost for requests for personal information. If a minimal cost does apply the individual will be notified before processing their request. If access is refused, the individual submitting the request will be informed in writing, outlining the reasons and any recourse available.

BGC Dawson **must** refuse an individual access to information if

- It would reveal personal information about another individual unless there is consent or a life-threatening situation.
- BGC Dawson has disclosed information to a government institution for law enforcement or national security reasons. In this case, upon request, the government institution may instruct BGC Dawson to refuse access and not to reveal that the information has been released. BGC Dawson must refuse the request and notify the Privacy Commissioner. BGC Dawson cannot inform the individual of the disclosure to the

government institution, or that the institution was notified of the request, or that the Privacy Commissioner was notified of the refusal.

BGC Dawson **may** refuse an individual access to information if:

- The information falls under solicitor-client privilege.
- The information is confidential commercial information (if this information can be removed, the organization will release the remaining information.)
- Disclosure could harm an individual's life or security (if this information can be removed, the organization will release the remaining information.)
- It was collected without the individual's knowledge or consent to ensure its availability and accuracy, and the collection was required to investigate a breach of an agreement or contravention of a federal or provincial law in this case the Privacy Commissioner must be notified.
- It was generated in the course of a formal dispute resolution process.

**Updating of Privacy Policy regularly reviews its privacy practices for its various activities. Any revisions to the policy will be made available on our website.**

### **Contact Information**

Individuals may request access to their information by contacting the Executive Director in writing. Any question, concerns or complaints on the treatment of personal information should be sent BGC Dawson,, Executive Director. Any information that is inaccurate will be corrected and/or amended if it is found to be deficient. Further information on privacy and your rights in regard to your personal information may be found on the website of the Privacy Commissioner of Canada.

<b>B: ADMINISTRATIVE POLICY AND PROCEDURE</b>	
<i>Approval Date 2024</i>	
<i>Review Date 2028</i>	<i>Page 1 of 7</i>
<i>Contact Person/Department Executive Director</i>	<i>Identification B4 - 2403</i>

2404 – Records Retention and Destruction Policy

**PURPOSE**

The purpose of this policy is to ensure that necessary records and documents are adequately protected and maintained and to ensure that records that are no longer needed by BGC Dawson or are of no value are discarded at the proper time. This policy is also for the purpose of aiding employees of BGC Dawson in understanding their obligations in retaining electronic documents – including email, Web files, text files, sound and movie files, PDF documents and all Microsoft Office or other formatted files.

**POLICY**

This policy represents BGC Dawson’s policy regarding the retention and disposal of records and the retention and disposal of electronic documents. Retention dates can be extended if required.

**Suspension of Record Disposal in Event of Litigation or Claims**

In the event BGC Dawson is served with any subpoena or request for documents or any employee becomes aware of a governmental investigation or audit concerning BGC Dawson or the commencement of any litigation against or concerning any BGC Dawson employee, such employee shall inform Senior Staff and any further disposal of documents shall be suspended until such time as the Executive Director with the advice of counsel determines otherwise. The Executive Director shall take such steps as is necessary to promptly inform all employees of any suspension in the further disposal of documents.

**Applicability**

This policy applies to all physical records generated in the course of the BGC Dawson’s operation, including both original documents and reproductions. It also applies to the electronic documents described above. Long term paper documents are to be maintained and stored in a secure accessible storage area; electronic copies are to be included as part of the backup procedure.

## Records Management

The Executive Director, or designate are responsible for the maintenance, use and disposition of records and providing departments with assistance in the overall management of records and documents, including:

- Management of record retention and document management
- Providing assistance to department leads with the implementation and interpretation of the records retention policy
- Identifying retention and disposal requirements for records
- Revising and amending the policy when required
- Providing training in records and document management

The Director of Finance is responsible for the BGC Dawson's credibility documents including pictures, publications and testimonials.

## SCHEDULE A – Record Retention Schedules

- A. Corporate Records and Contracts
- B. Correspondence and Internal Memoranda
- C. Electronic Documents
- D. Accounting and Finance
- E. Programs & Services Records
- F. Contribution and Fiscal Partner Records
- G. Legal Files and Papers
- H. Payroll Documents
- I. Personnel Records
- J. Miscellaneous
- K. Tax Records

## SCHEDULE B – Definitions and Retention Codes A. CORPORATE RECORDS

Record Type	Retention Period
Corporate Records (minute books, signed minutes of the Board and all committees, corporate seals, articles of incorporation, bylaws, annual corporate reports)	Permanent
General contracts and related correspondence (including any proposal that resulted in the Contract and all other supportive documentation)	7 years after expiration or termination

Facility management contracts, site plans, environmental reviews.	Permanent
Licenses, permits, annual reports and credibility files (including picture, publications, testimonials).	Permanent
Consultant's Reports	2 years
Policy and Procedures Manuals – Original	Current version, past copies and revision history.

## B. CORRESPONDENCE AND INTERNAL MEMORANDA

**General Principle:** Most correspondence and internal memoranda should be retained for the same period as the document they pertain to or support. For instance, a letter pertaining to a particular contract would be retained as long as the contract (7 years after expiration). It is recommended that records that support a project be kept with the project and take on the retention time of that particular project file. Correspondence or memoranda that do not pertain to documents have a prescribed retention period should generally be discarded sooner. These may be divided into two general categories:

1. Those pertaining to routine matters and having no significant, lasting consequences should be discarded within two years. Some examples include:
  - Routine letters and notes that require no acknowledgment or follow-up, such as notes of appreciation, congratulations, letters and plans for meetings
  - Form letters that require no follow-up
  - Letters of general inquiry and replies that complete a cycle of correspondence
  - Letters or complaints requesting specific action that have no further value after changes are made or action taken.
  - Other letters of inconsequential subject matter or that close correspondence to which no further reference will be necessary.

Please note that copies of inter-BGC Dawson correspondence and documents where a copy will be in the originating department file should be read and destroyed unless that information provides reference to or direction to other documents and must be kept for project traceability.

2. Those pertaining to non-routine matters or having significant lasting consequences should generally be retained permanently.

## C. ELECTRONIC DOCUMENTS

1. **Electronic Mail:** Not all emails need to be retained depending on the subject matter
  - Read mail frequently, at least several times per week and daily if possible
  - Reply to mail promptly. Even if you don't have the time to compose a full response a quick message to acknowledge receipt and set expectations for a more detailed response is always welcome. After taking any action needed, either file message in


an appropriate folder or delete it. Do not maintain a long list of in limbo messages in your inbox.

- Training to maintain appropriately sized email stores will be available upon request through employee's supervisor.
- Employees will strive to keep email related to business issues.
- The BGC Dawson will archive email for 14 days after the employee has deleted it after which time the email will be permanently deleted.
- Employees will not store or transfer BGC Dawson related email on non-work-related computers except as necessary or appropriate to BGC Dawson purposes
- Employees will not send confidential/proprietary BGC Dawson Information to outside sources
- Employees with more than 1GB in their email account will be unable to send or receive messages until the size of their account is reduced.

2. **Electronic Documents:** Including Microsoft Office Suite and PDF files. Retention also depends on the subject matter.

- **PDF Documents** – The length of time that a PDF file should be retained should be based upon the content of the file and the category under the various sections of this policy.
- **Text/formatted files** – Employees will conduct annual review of all text/formatted files and will delete all those they consider unnecessary or outdated. Training is available upon request through the employee's supervisor.

### 3. **Back Up of Electronic files**

 All workstations: Internet Explorer is scheduled to delete Internet cookies once a week.

BGC Dawson does not automatically delete electronic files (including email) on BGC Dawson servers.

Each day a backup of all electronic files on the organization servers will take place, via an offsite third party provider known as Mastermind. This procedure is set up to safeguard important information in case of data loss. Designated IT support will receive a daily email to confirm Mastermind server backups of the organization's data has taken place. The backup copy is considered a safeguard for the record retention system of the BGC Dawson but is not considered an official repository of the BGC Dawson records. In certain cases, a document will be maintained in both paper and electronic form. In such cases, the official document will be the electronic document.

**D. ACCOUNTING, FINANCE, INSURANCE, PAYROLL and TAX RECORDS – Accounting and Finance**

<b>Record Type</b>	<b>Retention Period</b>
Accounts Payable and receivable ledgers and schedules	7 years
Annual Audit Reports, Financial Statements	Permanent
Annual Audit Records including work papers and other documents that relate to the audit.	7 years after the completion of the audit.
Annual plans and budgets	7 years
Bank statements, cancelled checks and employee expense reports	7 years
Interim Financial Statements, notes, receivable ledgers and schedules.	7 years
Investment records and journal entry support data.	7 years after sale of investment
Credit card records (documents showing client, donor, sponsor credit card number)	Written consent form required with details on consent to use, destruction of
	information process. Form to be placed in their file for additional 2 years. All records showing donor or sponsor credit card number must be locked when not in immediate use by employees. If it is determined that information on a document, which contains credit card information is necessary for retention beyond 2 years, the credit card number will be cut out of the document.
Insurance: Annual loss summaries	10 years
Audits and adjustments	3 years after final adjustment
Claims Files (including correspondence, medical records, injury documentation, etc.)	Permanent
Inspections	3 years
General ledgers and certificates issued to the BGC Dawson	Permanent
Insurance Policies (including expired policies)	Permanent
Releases and settlements	25 years
GST Tax, payroll tax and PST tax records	7 years

Annual information returns – Federal, Provincial and CRA or other Government Audit Records	Permanent
Payroll deductions and payroll registers (gross and net)	Termination + 7 years
TDI and related forms	Permanent
Insurance Plan – Active employees	Until plan is amended or terminated

#### E. PROGRAM AND SERVICE RECORDS –

Record Type	Retention Period
Grant applications, adjudications and recipient's reports.	7 years after completion of grant period
Events schedules and post event reports	7 years after completion of event
Member/Client Files	Permanently – unless there is an overriding federal or provincial mandate noted in a legal contract and it is approved by the Executive Director (i.e. Youth Justice Committee program)

#### F. CONTRIBUTION RECORDS

Record Type	Retention Period
Records of contributions and documents evidencing terms of gifts	Permanent
Grant proposals and final grant reports	7 years after completion of grant period
Donations	6 years after the end of the most recent year to which they relate, unless they
	are related to the donor wall and then they are maintained permanently
Records of endowment funds, of significant restricted funds and property donations.	Permanent
Copies of tax receipts	2 years after the end of the year in which the donation was made

Fundraising record maintenance complies with the Canadian Revenue BGC Dawson (CRA) and the Ethical Fundraising and Financial Accountability Code of Imagine Canada

**G. PERSONNEL RECORDS –**

<b>Record Type</b>	<b>Retention Period</b>
Personnel Files: <ul style="list-style-type: none"> <li>• T4's and T41's – Employee Information Reports</li> <li>• Record of Employee Earnings (ROE)</li> <li>• Employee Medical Records</li> <li>• Employee Personnel Records – Individual contracts, application forms, reference checks, police checks, drivers abstract, job or status change records, performance evaluations, termination papers, withholding information, garnishments, training and qualification records and other pertinent items including letters, documentation and/or warnings to/from the employee</li> <li>• Employee hours card individual attendance records</li> </ul>	Permanent
Advertisements for job openings	2 years from hiring decision
Employment Records – all non-hired applicants (including all applications and resumes – whether solicited or unsolicited, results of postoffer, pre-employment physicals, results of background investigations, if any related correspondence).	2 years
Job Descriptions	2 years after superseded

**H. LEGAL FILES AND PAPERS –**

Grant proposals and final grant reports	7 years after completion of grant period
Donations	6 years after the end of the most recent year to which they relate, unless they are related to the donor wall and then they are maintained permanently
Records of endowment funds, of significant restricted funds and property donations.	Permanent
Copies of tax receipts	2 years after the end of the year in which the donation was made
Legal memoranda and opinions (including all subject matter files.	7 years after close of matter
Litigation files	1 year after expiration of appeals or time for filing appeals

Bequests	Permanent
Court Orders	Permanent
Request to a departure regarding records retention plan	10 years
Incorporating documents	For as long as the charity is registered plus 2 years after the charity is dissolved or wound up or registration is revoked
Minutes of meetings of Board of Directors and/or members	For as long as the charity is registered plus 2 years after the charity is dissolved or wound up or registration is revoked

## **SCHEDULE B: DEFINITIONS and RETENTION CODES**

**Record:** Information created, received and maintained as evidence and information by an organization or person in pursuance of legal obligations or in the transaction of business. Records are any written or electronically recorded information created or received by the BGC Dawson in the course of the organization’s business, regardless of its physical form or characteristics. Records include copies and drafts. Records also include material held off-site or non-BGC Dawson locations, including records maintained by third parties.

**Record Custodian:** The department responsible for maintaining original records; all other “copies” are considered non-record material and may be destroyed once they are no longer required.

**Retention:** The period of time required by statute or recommended according to standard business practices for which the record is required to be kept.

A = Archival value: records have historical or enduring value beyond the life of the institution

P = Permanent Retention: retain for life of the institution for administrative or legal value

C+ = Current year plus number of years to destruction

T+ = Termination of event plus number of years to destruction

Note: for labelling purposes it is not necessary to list each record kept, records can be put into general categories.

**Discard:** to eliminate or remove a record from the BGC Dawson so that it is no longer available for ordinary business. This included both throwing away or recycling records.

**Destroy:** to shred, erase or otherwise render a record unusable or undecipherable.

## **APPENDICES**

Appendix 1 –

Account Verification Form

Account Verification Form

This form is for depositing cash. Please contact the Office Coordinator if you require support.

Deposit Date: \_\_\_\_\_

Program/ Event:		Location:	
Supervisor/ Charge staff:		Date of Program:	

AMOUNT DEPOSITED:

BILLS				COIN				
\$5		x \$5 =		Pennies .01		x\$0.01=		
\$10		x \$10 =		Nickels .05		x\$0.05=		
\$20		x \$20 =		Dimes .10		x\$0.10=		
\$50		x \$50 =		Quarters .25		x \$.25=		
\$100		x \$100=		Loonies \$1		x \$1=		
			TOTAL BILLS	Toonies \$2		x \$2 =		
							TOTAL COIN	

TOTAL CASH

A)BILLS	
B) COIN	
C) Cheques	
D)Credit Card	
E) Other (explain)	
<b>TOTAL DEPOSIT</b> <i>(Total A+B+C+D+E)</i>	

Other program/ event/ attendance details, number of registrations, tickets sold, and / or feedback, questions etc.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Both staff must be present to count the cash, complete form, and sign verification below. Explain reason for any deposit concerns and/ or if only one staff is able to verify and sign.

\_\_\_\_\_

Name: \_\_\_\_\_ Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Name: \_\_\_\_\_ Signature: \_\_\_\_\_ Date: \_\_\_\_\_

BELOW FOR OFFICE USE ONLY- Verification by office staff, if required explanation(s):

\_\_\_\_\_

Name: \_\_\_\_\_ Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Appendix 2 –

**BGC Dawson**  
**Cheque Request**

Today's Date:

Issued Date: \_\_\_\_\_

Program Date: \_\_\_\_\_

Issue a cheque in the amount of: \_\_\_\_\_

Name on  
Cheque: \_\_\_\_\_

Address: \_\_\_\_\_ Postal Code: \_\_\_\_\_

Program: \_\_\_\_\_ Reason for Request/Refund: \_\_\_\_\_

Receipt Number: \_\_\_\_\_ Record Page Number: \_\_\_\_\_

Child Name: \_\_\_\_\_ Requested By: \_\_\_\_\_

Approved By: \_\_\_\_\_ (Executive Director) \_\_\_\_\_

\_\_\_\_\_ Refunds \_\_\_\_\_

Cheque No: \_\_\_\_\_ Total Paid: \_\_\_\_\_

Less 15% Admin Fee: \_\_\_\_\_ Amount: \_\_\_\_\_

Total to Client:

Preferred Supplier/Contractor List

**BGC Dawson Preferred Supplier/Contractor List**

Locksmith

Security System Supplier

Roofing Contractor

Telecommunications Equipment Supplier

Appendix 3 –

**Fire Sprinkler Systems**

**HVAC Contractor**

**Electrician**

**Plumber**

Donation Form

## Donor Information Form

*Thank you for your donation of:*

---

---

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Town & Postal Code: \_\_\_\_\_

Phone: (     ) \_\_\_\_\_ Email: \_\_\_\_\_

I would like information sent to me on BGC Dawson Programs

Areas of Interest: \_\_\_\_\_

---

I would like to be added to the mailing list for:

Newsletters

Events

Fundraising Campaigns (twice a year)

Thank you to be sent to:

Above Address

Appendix 4 –

On behalf of:

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Town & Postal Code: \_\_\_\_\_

For (birthday, memorial, etc.): \_\_\_\_\_

\_\_\_\_\_

Comments: \_\_\_\_\_

\_\_\_\_\_

Appendix 5 –

Third Party Event Application Form

**THIRD PARTY EVENT APPLICATION FORM**

Event Name:

\_\_\_\_\_

Date: \_\_\_\_\_ Time: \_\_\_\_\_

Location \_\_\_\_\_ (Address/Facility/City):

\_\_\_\_\_

Contact Name: \_\_\_\_\_ Contact Phone: \_\_\_\_\_

Contact Address: \_\_\_\_\_ Postal Code: \_\_\_\_\_

Contact Email: \_\_\_\_\_

Fundraising Goal: \_\_\_\_\_ Expected Number of Attendees: \_\_\_\_\_

Description:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Would you like a BGC Dawson representative to attend the event? Yes / No

If yes, what involvement will they have? Please note this is subject to availability.

\_\_\_\_\_ Speech \_\_\_\_\_ Cheque Presentation \_\_\_\_\_ Press Conference \_\_\_\_\_ Other:

Additional details: \_\_\_\_\_

Would you like to use the BGC Dawson logo on your event promotional material? If Yes, it will be emailed to you at the above email address: Yes / No

Do you intend to run a raffle? Yes / No

Will BGC Dawson have to provide Charitable Tax Receipts? Yes / No

**ACKNOWLEDGMENTS**

I acknowledge that BGC Dawson reserves the right to withdraw its name from the event at any time. I acknowledge that I have read and understand the information contained in the BGC Dawson Third Party Checklist and will adhere to all of BGC Dawson Fundraising Guidelines.

\_\_\_\_\_  
Applicant Name

\_\_\_\_\_  
Applicant Signature

\_\_\_\_\_  
Date

## Appendix 6 –

---

BGC Dawson Staff

BGC Dawson Staff

Date

1. BGC Dawson encourages fundraising events that are compatible with our mission, vision and values. Prior approval to hold a third-party event is required. Approval is based on the type, theme and financial viability of the event.

BGC Dawson reserves the right to withhold the use of its name and logo from any event, initiative, promotion, performance or presentation it feels is inappropriate.

2. To conduct a fundraising event, we ask that you schedule an appointment to discuss your event with our Resource Development Coordinator and complete the Third-Party Event Application Form at least 30 days prior to your event.
3. Names and logos are registered trademarks; any organization/group wishing to use the BGC Dawson Club name or logo on any materials, including advertising, must receive prior approval from the BGC Dawson. BGC Dawson requests to review any materials containing the organization name or logo.
4. All promotional materials must state that your event is “**in support**” of BGC Dawson and is not an official BGC Dawson event.
5. Taking commission, for any purpose, on funds raised as part of a third-party event is prohibited.
6. The third-party organizer is responsible for meeting all municipal/provincial or federal standards and fulfills all legal authorization(s), permit(s), license(s), precaution(s) and/or general liability insurance required to organize the event. BGC Dawson must not be party to any liability coverage without prior knowledge and/or approval. BGC Dawson accepts no legal responsibility and cannot be held liable for any risk, injury or otherwise. Depending upon the nature of the third-party event, the organizer may be required by BGC Dawson to submit proof of general liability insurance in the amount of \$1,000,000 or such other amount which covers any damage or accidents to persons or property arising out of the third-party event. In acquiring insurance for an event, it is the responsibility of the organizer to apply and obtain such documents in the name of the individual, organization or business coordinating the event.
7. BGC Dawson agrees to provide the sponsoring organization/group with appropriate recognition as set forth in our Donor Recognition practices.(Policy 2202)
8. The third-party event organizer will be responsible for all costs related to the event and will handle all monies until the official donation is submitted to BGC Dawson. Event expenses are to be deducted before sending proceeds to BGC Dawson. BGC Dawson shall incur no costs unless otherwise agreed in writing prior to the event or promotion.
9. The sponsoring organization/group agrees to handle all monetary transactions for the special event or promotion and to present the proceeds to BGC Dawson within 90 days of the event or as agreed in writing with BGC Dawson. Checks can be made payable to BGC Dawson.
10. When tax receipts are requested, the third-party event organizer is responsible for collecting the names, addresses and contact information of all donors, and is required to send the appropriate materials to BGC Dawson within 30 days of the conclusion of the event.
11. BGC Dawson adheres to the Canada Revenue BGC Dawson (CRA) Income Tax Act when issuing charitable tax receipts. To learn more about charitable tax receipts, please visit <http://cra-arc.gc.ca>.
12. Involvement of BGC Dawson staff and volunteers will be at our discretion and will be based on availability, location and the nature of the event.
13. The third-party event organizer agrees to ensure that all materials borrowed are returned promptly and in the same condition they were received. The organizer agrees to accept responsibility for damage or loss of materials borrowed from the BGC Dawson
14. BGC Dawson will not be responsible for mailing materials to attendees/participants or volunteers, other than the mailing of applicable tax receipts.

15. BGC Dawson will be advised if the event is to benefit other charitable organizations, who they are, and what percentage of the final net revenue they will receive.
16. The Event Organizer will not enter into any oral or written agreements on behalf of or in the name of BGC Dawson

## Appendix F – Gift Matrix

Activities	\$20 - \$99 Donor	\$100 - \$499 Contributor	\$500 - \$1999 Friend	\$2,000 - \$4,999 Leader	\$5,000 - \$14,999 Builder	\$25,000 - \$24,999 Fellow	\$50,000 - \$49,999 Patron	\$100,000 - \$99,999 Benefactor	\$250,000 - \$249,999 Founder	\$500,000 - \$500,000 Investor	\$1,000,000 + Legacy	Vps, Endowment, Planned Giving and Loyal Donors	Notes
General Thank you letter	X	X	X	X	X	X	X	X	X	X	X	X	
Personalized Thank you letter			X	X	X	X	X	X	X	X	X	X	
Thank you Call (Board)			X	X	X	X	X	X	X	X	X	X	
Thank you call (ED)			X	X	X	X	X	X	X	X	X	X	
Newsletter mailing	X	X	X	X	X	X	X	X	X	X	X	X	Current Mailing List
Invitation to Annual Gen Meeting			X	X	X	X	X	X	X	X	X	X	
Stewardship Report (Annual Report)			X	X	X	X	X	X	X	X	X	X	
Listing in Annual Report		X	X	X	X	X	X	X	X	X	X	X	
Holiday Card			X	X	X	X	X	X	X	X	X	X	
Site/Facility Tour (offered)			X	X	X	X	X	X	X	X	X	X	
Listing on Website (scrolling donor listing)				X	X	X	X	X	X	X	X	X	Endowment donors, and as appropriate
Custom Stewardship Report				X	X	X	X	X	X	X	X	X	Or as required by donor
Equipment Signage (75%+ value; life of equip.)*				X	X	X	X	X	X	X	X	X	
Room Signage (75%+value; 10 yrs terms) *				X	X	X	X	X	X	X	X	X	
Profile piece (tbd) on Website				X	X	X	X	X	X	X	X	X	
Logo on Program materials				X	X	X	X	X	X	X	X	X	
Media Release to local papers			X	X	X	X	X	X	X	X	X	X	
Logo on BGCKL Website							X	X	X	X	X	X	(under Partners)
Personalized recognition event				X	X	X	X	X	X	X	X	X	
Acknowledgement at Agency Events							X	X	X	X	X	X	
Facility Signage							X	X	X	X	X	X	Plaque sizeloc tbd
Facility Naming (Min. 50% of Property/project Value)*												X	Agency-wide consistent implementation

Appendix G

## **INVESTMENT COMMITTEE TERMS OF REFERENCE (Ad Hoc) When needed**

### **2.1 Members**

The Investment Committee shall be a committee established by the Board having three to five (3 to 5) members. The Investment Committee shall be composed of the President or designate, Treasurer and Executive Director of BGC Dawson. It is the intent to have expertise in accounting and financial advisory on the Investment Committee.

### **2.2 Election of Chairperson**

The Investment Committee shall elect, from the membership, a Board representative, a Chairperson to serve for a term of two years. The member may be elected Chairperson for a maximum of two (2) consecutive terms.

### **2.3 Term**

Each member of the Investment Committee shall stand until he or she is replaced.

### **2.4 Voting**

Votes to Govern: At all meetings of the Committee, every question shall be decided by a majority (50% plus one) of the votes cast on the question, and in case of an equality of votes, the chair of the meeting shall be entitled to a second or casting voting. The Chair may vote.

Any question at a meeting of members shall be decided by a show of hands, unless after a show of hands, a poll thereon is required or demanded as hereinafter provided. Upon a show of hands, every person who is present and entitled to vote shall have one (1) vote. Whenever a vote by show of hands shall have been taken upon a question unless a poll thereon is so required or demanded, a declaration by the chairman of the meeting that the vote upon the question has been carried or carried by a particular majority or not carried and an entry to that effect in the minutes of the meeting shall be prima facie evidence of the fact without proof of number or proportion of the votes recorded in favour of or against any resolution or other proceeding in respect of the said question and the result of the vote so taken shall be the decision of the members upon the said question.

From time to time, electronic voting will be deemed necessary by the Chair. The same voting powers and procedures will apply to the business of the committee as if the meeting were done in person.

### **2.5 Meetings**

The Investment Committee shall meet a minimum of three (3) times per year.

### **2.6 Reporting Responsibilities**

The Investment Committee shall report quarterly to the Board, such report to include the following:

- a) Investment summary showing investment allocation within the Investment Policy Statement;
- b) Recommendations for changes which are beyond the scope of the Investment

- Policy Statement for approval by the Board; and
- c) An activity report to include supporting comments and an evaluation of performance against benchmarks.

## **2.7 Objectives of Investment Committee**

The objectives of the Investment Committee are as follows:

- a) to recommend amendments to the Investment Policy for approval by the Board as required from time to time;
- b) to direct the investment of the organization's funds in accordance with the Investment Policy Statement; and
- c) to direct the investment of the organization's funds in keeping with the following goals:
  - i. capital preservation and long-term growth
  - ii. ensure a reasonable return on investments given economic circumstances and Benchmarks established in consultation with the Advisor;
  - iii. ensure that funds are invested in financial instruments which will meet the needs of the organization within the parameters of the Investment Policy Statement;
  - iv. to recommend to the Board whether or not to engage an Advisor, and to recommend a choice of Advisor;
  - v. to liaise with the Advisor to ensure that the investment objectives are met;
  - vi. to recommend to the Board any deviations from the investment policy which may be suggested by the Advisor; and
  - vii. to recommend changes to the Terms of Reference, Investment Policy Statement and Advisor.

## **APPENDIX I: SHORT-TERM INVESTMENT PORTFOLIO**

Funds in this pool are typically held for a maximum of two years, and may be payable at any time on demand.

### **Investment Objective:**

Primary investment objectives for the Short-Term Portfolio are:

1. Preserve capital
2. Maintain liquidity necessary to meet cash requirements
3. Optimize the rate of return, within the constraints of 1) and 2)

### **Asset Allocation Guidelines:**

**Cash and cash equivalents Minimum 15% Maximum 100%**  
**Short term bond Minimum 0% Maximum 85%**

### **Performance Targets and Standards:**

Initial Benchmark: FTSE Canada 91 Day T-Bill Index

**Target Return: 2-4%**

## **Appendix II: Medium-Term Investment Portfolio**

Funds in this pool are typically held in total or part for two to five years, usually to meet defined commitments. Funds will be moved from this Portfolio to the Short-Term Portfolio when payout requirements are within a one year to eighteen month period at the discretion of the Investment Committee.

### **Investment Objective:**

Primary investment objectives for the Medium-Term Portfolio are:

1. Preserve capital
2. Maintain liquidity necessary to meet cash requirements
3. Optimize the rate of return, within acceptable risk levels as set by the Investment Committee and the Board of Directors

### **Asset Allocation Guidelines:**

**Cash and cash equivalents Minimum 15% Maximum 100%**

**Short term bonds Minimum 10% Maximum 45%**

**Mid to long term bonds Minimum 10% Maximum 45%**

**High Yield bonds Minimum 0% Maximum 20%**

**Gold and precious metals Minimum 0% Maximum 20%**

### **Performance Targets and Standards:**

Median 5-year returns to exceed an appropriate benchmark to be agreed upon by the Investment Committee and Investment Manager (included weighted elements of benchmarks such as 91 Day T-Bill Index, Dex Universe Bond Index, S&P GSCI)**Target Return: 3-5%**

## **Appendix III Long-Term Investment Portfolio Asset Allocation Guidelines**

Funds in this pool are to be held longer than five years. To the extent possible, BGC Dawson shall attempt to match investments with anticipated cash flow requirements. It is our intent over time that an increasing proportion of funds in this portfolio are invested for perpetuity, with a portion of the returns generated available to be used for the operations of BGC Dawson.

### **Investment Objective:**

Primary investment objectives for the Long-Term Portfolio are:

1. Preserve capital in real terms
2. Maintain liquidity necessary to meet cash requirements
3. Maximize the rate of return, within acceptable risk levels as set by the Investment Committee and the Board of Directors

### **Asset Allocation Guidelines:**

**Cash and cash equivalents Minimum 0% Target 5% Maximum 100%**

**Fixed income (various duration) Minimum 0% Target 15% Maximum 40%**

**Canadian and US equity Minimum 0% Target 20% Maximum 40%**

**Global Developed equity Minimum 0% Target 15% Maximum 40%**

**Emerging Markets equity Minimum 0% Target 5% Maximum 15%**

**Gold and precious metals (physical and producers) Minimum 0% Target 10% Maximum 20%**

**Other commodities (physical and producers) Minimum 0% Target 10% Maximum 20%**

**Real estate and real assets Minimum 0% Target 20% Maximum 40%**

**Performance Targets and Standards:**

Median 5-year returns to exceed an appropriate benchmark to be agreed upon by the Investment Committee and Investment Manager (included weighted elements of benchmarks such as 91 Day T-Bill Index, Dex Universe Bond Index, S&P 500, TSX Composite, MSCI EAFE, MSCI EM, S&P GSCI) **Target Return: 5-8%**

**Appendix IV: DBRS Morningstar Credit Rating and Ranking Scales**

Long-Term Obligation Scale			Commercial Paper and Short-term Debt Rating Scale	
Rating	Credit Quality		Rating	Credit Quality
AAA	Highest		R-1 (high)	Highest
AA	Superior		R-1 (middle)	Superior
A	Good		R-1 (low)	Good
BBB	Adequate		R-2 (high)	Upper end of Adequate
BB	Speculative		R-2(middle)	Adequate
B	Highly Speculative		R-2(low)	Lower end of Adequate
CCC/CC/C	Very Highly Speculative		R-3	Lowest end of Adequate
D	Default		R-4	Speculative
			R-5	Highly Speculative
			D	Default