

Participation House Support Services – London and Area
Finance and Administration Policy Manual:
Section I: Finance

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SECTION: 1 Finance and Administration	POLICY DESCRIPTION: Annual Budget
POLICY NUMBER: 1	EFFECTIVE DATE: April 2009
RETIRED:	
SCOPE: All Participation House Support Services - London and Area (referred to as PHSS) employees and volunteers.	
PURPOSE: An annual budget provides a reasonable financial plan that allows people supported to work towards attaining personal outcomes; allows PHSS to meet its goals and successfully carry out PHSS's mandate within the community and forms the basis of the financial service contract with the funding Ministries.	
POLICY: A financial budget is developed each fiscal year-end. The budget is approved and is used to monitor and evaluate the financial status of PHSS throughout the fiscal year. The approved budget is submitted to the ministries in the approved format as determined by the Ministry of Community & Social Services and LHIN's or other funding bodies.	

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SECTION: 1 Finance and Administration	PROCEDURE DESCRIPTION: Annual Budget
PROCEDURE NUMBER: 1	EFFECTIVE DATE: April 2009
RETIRED DATE:	
PURPOSE: An annual budget provides a reasonable financial plan that allows people supported to work towards attaining personal outcomes; allows PHSS to meet its goals and successfully carry out PHSS mandate within the community and forms the basis of the financial service contract with the funding Ministries.	
PROCEDURE: 1. Preparation The draft-consolidated budgets by ministry are reviewed and amended as necessary to address prioritized needs. Copy of the draft budgets will be provided to the finance committee for review and approval. Upon approval the final budget is submitted to appropriate funding bodies in the format as directed and within the required time deadline for submission or with written approval from the funder involved for an extension. A draft budget may be sent in prior to submission of final approved budget. Any amendments to the budget as may be required through ministry funding changes, personal outcomes or changes in program status is reviewed and identified to the executive director and finance committee. 2. Monitoring: On a regular basis, an internal review by senior management compares actual results with the approved consolidated budgets, advises and explains any significant variances. Where there is a significant deficit, alternative actions are discussed by the management team and reviewed with the finance committee. Monthly financial statements are prepared by department/cost center. The Board receives consolidated budgets by ministry. Failure to comply with this policy shall result in disciplinary actions which may include reprimand, prohibition from further access to information, or termination of employment.	

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SECTION: 1 Finance and Administration	POLICY DESCRIPTION: Financial Statements and Returns
POLICY NUMBER: 2	EFFECTIVE DATE: April 2009
RETIRED:	
SCOPE: All Participation House Support Service - London and Area (hereafter referred to as PHSS) stakeholders (hereafter referred to as party).	
PURPOSE: To provide accountability guidelines for PHSS, to provide financial information to be reviewed by all accountable parties, to initiate necessary processes to offset budget variances and to ensure PHSS remains financially sound.	
POLICY: Financial statements of PHSS are provided to senior managers and the finance committee. An external audit is contracted annually to provide an independent opinion of PHSS's financial position and prepared according to <i>Generally Accepted Accounting Principles</i> . All financial reports including but not limited to ministry reports, payroll reports, and charitable tax return are submitted to the proper authorities within the allowed period of time by and under the direction of the director of finance.	

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SECTION: 1 Finance and Administration	PROCEDURE DESCRIPTION: Financial Statements and Returns
PROCEDURE NUMBER: 2	EFFECTIVE DATE: April 2009
RETIRED DATE:	
<p>PROCEDURE:</p> <p>1. PHSS Accountability and Budget Control:</p> <p>Separate financial budgets are maintained for all cost centers / detail codes.</p> <p>Expenditure budgets are sufficiently detailed to allow for full identification of all expenditure items in accordance with <i>ministry financial reporting requirements</i>.</p> <p>Expenditure budgets are further detailed to the extent necessary to maintain full internal control of expenditure by:</p> <ul style="list-style-type: none"> • Account number / description <p>Revenues and expenditures are apportioned to cost centers by specific identification wherever possible. If specific identification of shared revenues and/or expenditures is not possible, these are allocated to cost centers on a reasonable basis as approved by senior management.</p> <p>The Director of Finance is responsible for the preparation and adherence to budget procedures which ensure that:</p> <ul style="list-style-type: none"> • Time deadlines for submission to the ministry are adhered to • Year-to-date budget variances are reported and a copy given and explained on a monthly basis and reviewed thoroughly with the director of operations. <p>Every effort is made to best meet the needs of the persons supported by PHSS.</p> <p>Reallocation of budget dollars and/or expenditure postings are reviewed to address the need for flexibility in attaining personal outcomes yet meeting the reporting requirements of the ministry for the fiscal period.</p> <p>Transfer of in-year funds between expenses and/or cost is approved by the senior manager or director.</p>	

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Transfers of funds must meet ministry guidelines.

2. Financial reporting

Audited financial records are maintained in accordance with *Generally Accepted Accounting Principles*.

Financial reports must meet *federal and provincial government reporting requirements*.

Financial reports include full disclosure requirements.

The director of finance is responsible for the maintenance of financial reports and for the preparation and adherence to the financial procedures required to maintain accounting records.

Accounting records document revenues and expenditures from all sources and identify revenue and expenditures. The director of finance coordinates and initiates preparation of the financial statement(s) for PHSS. Subsequent to the completion of the annual financial statement, and within 90 calendar days of the fiscal year-end, an independent audit is completed.

The audited statements are prepared by a chartered accountant selected by the board of directors and recommended for appointment annually, and licensed under *The Public Accountancy Act, R.S.O. 1970, c. 373*.

The audited financial statements are reviewed with the finance committee and presented to the board of directors for approval prior to the AGM.

The finance committee presents any recommendations made by the auditor to the board of directors.

The finance committee presents the audited statements to the membership at the AGM. A vote to accept the report is held with the results of the vote recorded in the minutes of the meeting.

A registered charity information return is completed and filed with *Revenue Canada* within six months of PHSS fiscal year-end. The director of finance ensures the report is completed and filed on behalf of PHSS within the allowed time period.

Approved audited financial statements are available upon request from the finance department.

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SECTION: Finance and Administration	POLICY DESCRIPTION: Bank Accounts
POLICY NUMBER: 3	EFFECTIVE DATE: April 2009
RETIRED:	
SCOPE: Finance department and board of directors of Participation House Support Services – London and Area. (Hereafter referred to as PHSS).	
PURPOSE: To provide guidelines for the opening and operation of bank accounts.	
POLICY: All bank accounts are to be maintained and reconciled based on acceptable practices.	

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SECTION: Finance and Administration	PROCEDURE DESCRIPTION: Bank Accounts
PROCEDURE NUMBER: 3	EFFECTIVE DATE: April 2009
RETIRED DATE:	
PURPOSE: To provide guidelines for the opening and operation of bank accounts.	
PROCEDURE: 1. Responsibility The finance department is responsible for ensuring bank accounts are maintained in compliance with sound financial practices. 2. Definitions “Operating account” means the bank account used for the majority of PHSS’s cash receipts and disbursements. Other accounts may be used for special purposes. “Outstanding cheques” means a cheque that has been issued by PHSS but has not yet been recorded by the bank. “Outstanding deposit” means a deposit that has been deposited to the bank account by PHSS but not yet recorded by the bank. “Petty Cash” means a small amount of cash kept on hand to be used for necessary minor purchases, to avoid the expense of issuing cheques. 3. Authorization New bank accounts must be approved by a resolution of the board of directors. All cheques require authorized signatories as approved by resolution of the board of directors.	

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4. Operating Account

PHSS's main *Canadian dollar* account at *TD Canada Trust* shall be used for all Canadian dollar receipts and disbursements.

5. Process for operation of accounts

All payments made by PHSS, with the exception of payments made from petty cash, must be made by cheque, credit card or direct payment through bank transfer.

All funds received by PHSS must be deposited to one of the bank accounts.

All deposits include the following:

- Copy of cheque/stub/receipt to be attached to deposit summary,
- Receipt for all cash received indicating from whom, "cash", account to which to record the revenue,
- "Cash" receipts must equal cash deposited to account,
- Summary of deposit is posted to accounts by manager of finance.

6. Reconciliations

Every bank account is reconciled monthly, within one week of receiving bank statements.

The reconciliation indicates outstanding cheques, outstanding deposits, unrecorded bank charges, and other reconciled items.

Discrepancies are reported to the bank in writing immediately and followed up appropriately.

Postings of adjustments to bank account as a result of the reconciliation process are to be recorded in month of which the bank statement refers.

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SECTION: Finance and Administration	POLICY DESCRIPTION: Purchasing
POLICY NUMBER: 4	EFFECTIVE DATE: December 2011
RETIRED:	
SCOPE: All employees involved with Participation House Support Services – London an Area (hereafter referred to as PHSS).	
PURPOSE: To establish and maintain internal control over the acquisitions of goods and services.	
POLICY: The practice for purchasing goods and services by PHSS is in accordance with ministry guidelines, applicable Broader Public Sector (BPS) directives, and sound financial practices, recorded within the financial statements using Generally Accepted Accounting Principles. PHSS has adopted the supply chain code of Ethics (CODE) Applicable BPS Directives and effective dates <ul style="list-style-type: none">- BPS Expense Directive as of April 1, 2011- BPS Perquisites Directive as of August 2, 2011- BPS Procurement Directive applies as of January 1, 2012	

Ontario Broader Public Sector (BPS) Supply Chain Code of Ethics

Goal: To ensure an ethical, professional and accountable BPS supply chain.

1) Personal Integrity and Professionalism

Individuals involved with Supply Chain Activities must act, and be seen to act, with integrity and professionalism. Honesty, care and due diligence must be integral to all Supply Chain Activities within and between BPS organization, suppliers and other stakeholders. Respect must be demonstrated for each other and for the environment. Confidential information must be safeguarded. Participants must not engage in any activity that may create, or appear to create, a conflict of interest, such as accepting gifts or favours, providing preferential treatment, or publicly endorsing suppliers or products.

2) Accountability and Transparency

Supply Chain 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 for public money. All participants must ensure that public sector resources are used in a responsible, efficient and effective manner.

3) Compliance and Continuous Improvement

Individuals involved with purchasing or other Supply Chain Activities must comply with this Code of Ethics and the laws of Canada and Ontario. Individuals should continuously work to improve supply chain policies and procedures, to improve their supply chain knowledge and skill levels, and to share leading practices.

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SECTION: Finance and Administration	PROCEDURE DESCRIPTION: Purchasing
PROCEDURE NUMBER: 4	EFFECTIVE DATE: December 2011
RETIRED DATE:	
PURPOSE: To establish and maintain internal control over the acquisitions of goods and services.	
PROCEDURE: An approved purchase order is required for all purchases. All purchases must support PHSS business objectives. Regular monthly billings and Petty cash purchases less than \$100 are excluded from the purchase order. Purchase orders are matched to invoices, packing slips and reviewed before payment is made. Any exceptions to the rules must be approved by the COO or designate (when the item is over \$5,000, the Executive Director must also sign; when over \$25,000 the Treasurer must also sign). PHSS has a list of preferential vendors with whom a good relationship has been established over the years. All vendors must provide proof of insurance before performing service on PHSS property. Historically, based on quality purpose and on-going service relationships, preference may be given over cheaper quotes submitted; however, the rationale for the decision must be documented.	
1. Guidelines for proper payment authorization	
a) Requisition is to include:	
<ul style="list-style-type: none"> • Date - Date of request, • Completed by- Name of the person completing the form, • Payable to - The name of the vendor, • Description - Reason for payment cross-referenced to supporting details or documents and, • Approved by - Requires authorized signature – Executive Director; COO; Senior Coordinator; Controller 	

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- **Special delivery instructions** - If the cheque is not to be directly routed to the payee then the appropriate routing instruction needs to be reported. Cheque to be provided to someone other than person authorizing PO.
- **Date required** – record date cheque is required if different from regular cheque run attached to the requisition.

b) Cheque Authorization is to include:

- **Coding section** - The account code or codes to be debited and the corresponding amounts with taxes (HST/GST) identified separately
 - **Coding section** – The account code, portion of HST/GST to be refunded (e.g. 50% Federal portion of HST and 83% Provincial portion of HST)
 - **Amount** – Total amount of the cheque to be issued.
3. Person to whom the cheque is to be written (i.e. Cheque Requisition) cannot approve payment.
 4. All purchases are within the approved budget and must support business objectives.
 5. A voucher must be completed and signed for all petty cash transactions. Petty cash transaction is limited to \$100.00.
 6. For goods & services the requirement for approval with a requisition is as follows:
 - Under \$500 approved by Senior Coordinator,
 - \$500 - \$5,000 requires 3 phone quotes were practical and are approved by COO.
 - \$5,000 - \$25,000 require minimum 2 written quotes, preferred 3 written vendor quotes and are approved by the COO or Executive Director
 - \$5,000 - \$25,000 where quotations are impractical, the quote requirement may be waived by the COO and Executive Director
 - Over \$25,000 require 3 quotes and are approved by the COO or Executive Director
 - Over \$25,000 where quotations are impractical, the quote requirement may be waived by the COO and must be approved by the Executive Director and Treasurer.

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7. For Furnishings and Equipment the requirement for quotes is as follows:

- \$500 approved by senior coordinator
- \$500 - \$5,000 requires 3 telephone quotes and are approved by the COO
- Items over \$5,000 require 3 written vendor quotes and are approved by the COO or Executive Director
- Where quotations are impractical the requirement may be waived by the COO or Executive Director

8. For Meals

- If staff are away with consumers or at a training session for over 24 hours, there is a maximum \$28.00 allowance for meals for each day.
- Otherwise an \$8.00 limit per supper meal in a full service, sit down restaurant and a \$5.00 limit per meal for all other meals and fast food.

9. For Hospitality

- The provision of food, beverage, accommodation, transportation and other amenities paid to those outside of the organization must be preapproved by the COO or Executive Director
- Functions involving only persons within the organization are not considered hospitality and are not reimbursed except as noted in the meal reimbursement policy
- Exceptions to allow hospitality costs to be reimbursed may be made at the discretion of the COO and Executive Director

10. For Travel

- Travel does not include a person's regular commute to work and all travel must be preapproved
- The most practical or economical method of travel and accommodation should be chosen
- Reimbursement for the use of a personal vehicle is at set rates. The current rate is \$0.40/km
- Out of town travel must be approved by the COO or Executive Director

11. For Alcohol

- Alcohol cannot be claimed and will not be reimbursed
- Exceptions to allow alcohol costs as part of hospitality events may be made at the discretion of the COO and Executive Director.

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12. For Consultants

- See policy on contracts (Purchase of Service)

13. For Perquisites

- Perquisites are “perks” and privileges not related to business requirements and include club memberships, seasons tickets, clothing allowances, etc. provided to an individual and are not provided or reimbursed
- Exceptions to perquisites may be allowable in limited and exceptional circumstances when there is a demonstrated business-related requirement as approved at the discretion of the COO and Executive Director

14. In no instance, shall a person authorized to approve a purchase, approve a purchase for themselves or that they have requested.

15. It is the responsibility of the Party (refer to Scope) involved in the purchase and reimbursement of goods and services to ensure compliance with this policy and procedure. The finance department is responsible for verifying that the amount requested is supported by the attached documents and that the signature is the appropriate signing authority.

16. The COO approves the requisition. Special authorization is required if the amount of the requisition is over a certain limit or an unbudgeted expense. Only individuals with the appropriate level of authority are able to approve the cheque requisition.

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SECTION: Finance and Administration	POLICY DESCRIPTION: Contracts (Purchase of Service)
POLICY NUMBER: 5	EFFECTIVE DATE: December 2011
RETIRED:	
SCOPE: All employees of Participation House Support Services – London an Area (hereafter referred to as PHSS) who has the authority to enter into contracts.	
PURPOSE: To provide guidelines for entering into contracts.	
POLICY: A contract is an agreement enforced by law that binds two or more parties to do something. Each contract entered into by PHSS maximizes the benefits of that agreement while at the same time protects the interests of PHSS. All contracts are signed by authorized employees and adhere to ministry financial guidelines, and collective agreements. A consultant is defined as a professional, providing professional or expert services/advice in a particular area for a particular project and a limited time frame.	

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SECTION: Finance and Administration	PROCEDURE DESCRIPTION: Contracts (Purchase of service)
PROCEDURE NUMBER: 5	EFFECTIVE DATE: December 2011
RETIRED DATE:	
PURPOSE: To provide guidelines for entering into contracts.	
PROCEDURE: 1. Responsibility a) Prior to the commencement of any contract by PHSS: Contracts are entered into when there is an advantage to PHSS by doing so. A full range of potential arrangements is investigated before entering into an exclusive contract. All contracts in excess of \$10,000 are performed through a competitive process. Exceptions to the competitive process may be made by the COO or Executive Director. Any exceptions for items over \$25,000 must also be approved by the Treasurer. Legal assistance or advice is obtained if necessary for any non-standard clauses. b) Contracts entered into by PHSS: All contracts entered into by PHSS are reviewed and approved by the Executive Director or designate. Special authorization is required if the amount of the contract is over \$5,000 or an unbudgeted expense. Only individuals with the appropriate level of authority can approve and sign a contract. As a best practice, the contractor must provide proof of liability insurance and WSIB coverage where appropriate. Each contract is witnessed, dated and embossed with PHSS's corporate seal if required. PHSS also ensures that a completed copy of the final contract is made available	

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to all other signatories.

The original signed contract is kept in a secure place at PHSS's finance department.

c) Purchase of Service contracts

All purchase of service contracts must meet the PHSS conflict of interest guidelines.

All services rendered must have a clear reference of terms and expense reimbursements must be explicit to the terms of the contract and fall within the purchasing policies. (e.g. Hospitality)

Some months prior to the completion of the contract, the Executive Director or designate reviews and plans for the renewal or tendering of the contract following the above procedure.

At the minimum, each Purchase of Service contract entered into by the PHSS shall provide the following information:

- the nature of the service,
- the financial obligations agreed to,
- the period of time that the contract covers,
- the invoicing procedure, or a payment schedule,
- a termination clause,
- a table of contents regarding the negotiated work plan,
- authorization by Executive Director or COO on behalf of PHSS.

d) Contracts over \$100,000

Contracts in excess of \$100,000 will be tendered through a request for proposal process with a minimum 15 days prior to the closing date. Where possible the tender request will be posted electronically.

Evaluation criteria will be generated prior to the issuing the tender request.

The rationale for choosing the vendor must be documented. Historically, the choice is based on the preference of greatest quality for the lowest cost and on-going relationships.

Exceptions to the competitive bid process must be documented at the discretion of the Executive Director, COO, and Treasurer.

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e) Consulting Services

All consultants must have a pre-approved signed contract with explicit terms of reference for the tasks and/or project to be performed and the expected timeframe for completion.

Hospitality items for consultants are not reimbursed

No lobbyist consultants will be hired by PHSS

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SECTION: Finance and Administration	POLICY DESCRIPTION: Payment processing
POLICY NUMBER: 6	EFFECTIVE DATE: December 2011
RETIRED:	
SCOPE: All employees' students, volunteers and signing officers of Participation House Support Services – London an Area (hereafter referred to as PHSS).	
PURPOSE: To provide guidance and principles for the processing of payment by invoice.	
POLICY: Invoices are processed by cheque, credit card or direct payment, properly authorized and supported by documentation and recorded within the financial statements using Generally Accepted Accounting Principles and sound financial practices.	

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SECTION: Finance and Administration	PROCEDURE DESCRIPTION: Payment processing
PROCEDURE NUMBER: 6	EFFECTIVE DATE: December 2011
RETIRED DATE:	
PURPOSE: To provide guidance and principles for the processing of payment by invoice.	
PROCEDURE: 1. Responsibility The Manager of Finance and Controller are responsible for ensuring bank accounts are maintained in compliance with sound financial practices. Parties (refer to Scope) authorized to pay with credit card adhere to all PHSS purchase policies and procedure. The finance department employees are responsible to ensure appropriate authorization and documentation in accordance with policy and practice. Signing officers are responsible for ensuring payments are only made for items that are properly authorized.	
2. Definitions “Payee” means the person or company to whom a payable is made. “Voided cheque” means a cheque that has been classified by PHSS as unusable.	
3. Invoice payment The following are <i>payment processing standards</i> for the achievement of quality financial support services PHSS. All invoices are coded with account number, HST/GST applied to appropriate rebate account upon receipt, cheque number and date of cheque. All invoices are paid no later than two (2) weeks from receiving.	

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Automatic withdrawal and electronic funds transfer options will be set up where possible for routine monthly payments.

No interest or late fees will be paid. Any exception to this, due to unavoidable circumstances, will be brought to the attention of the COO or Controller prior to payment, for approval by initial and date.

All invoices are approved according to Payment Authorization Policy before payment.

Financial issues are dealt with in a professional manner. Any release of information is approved by Executive Director or designate.

4. Payment of cheque

a) Blank Stock

Blank cheque stock is pre-numbered,

Blank cheque stock is kept in a secure location,

Voided cheques are retained and marked “VOID”, handwritten or stamped and signature cut out.

b) Prohibited Payees

Cheques are not issued “in blank”, that is, where the name of the payee is not shown,

Cheques are not issued where the payee is “bearer” or “cash”.

c) Cheque Signing Authorities

All cheques require an authorized signature up to \$1,500, two authorized signatures over \$1,500.

Any extra monies, such as an honorarium, distributed to a Party (refer to Scope) is acknowledged in writing and signed by the Executive Director or authorized signature.

The first cheque signer reviews the supporting documentation and satisfies himself/herself that it is reasonable, complete and that the payment has been properly authorized.

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The second cheque signer satisfies himself/herself that appropriate procedures are followed and that the cheque appears reasonable.

d) Cheque Copies

The original cheque is mailed to the payee along with any required supporting documentation (i.e. payment stub from invoice / account number).

Numerical cheques are reviewed at random by the auditor to ensure all are present.

Voided cheques are filed in the financial monthly file when voided in AccPac.

Cheques for payments in excess of \$1,000 are reviewed by the Controller. Cheques less than \$1,000 are reviewed on a random basis by the Controller.

e) Disbursement of Cheques

After signing, the cheque is separated from the voucher package and sent directly to the payee

5. Direct online payment/preauthorized payment

Payments paid directly through the banking on-line system are managed by transferring funds to the authorized vendor automatically each month.

All invoices are properly authorized as per cheque procedure above.

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SECTION: Finance and Administration	POLICY DESCRIPTION: Cheque signing authority
POLICY NUMBER: 7	EFFECTIVE DATE: December 2011
RETIRED:	
SCOPE: All employees' students, volunteers and signing officers of Participation House Support Services – London an Area (hereafter referred to as PHSS).	
PURPOSE: To establish limits and procedures for cheque signing.	
POLICY: To ensure sound financial accountability and internal control cheques written on any business bank accounts held by the PHSS require two signatures for cheques over \$1,500 by authorized signing authorities.	

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SECTION: Finance and Administration	PROCEDURE DESCRIPTION: Cheque signing authority
PROCEDURE NUMBER: 7	EFFECTIVE DATE: December 2011
RETIRED DATE:	
PURPOSE: To establish limits and procedures for cheque signing.	
PROCEDURE: Signing authority for cheques over \$1,500. The signature may be a combination of any two signing authorities as outlined in PHSS by laws, and for cheques under \$1,500 one of the following: <ul style="list-style-type: none">• President• Past President• Treasurer• Secretary• Executive Director• Or other board members as assigned.	

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**Participation House Support Services – London and Area
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SECTION: 2 Financial Administration	POLICY DESCRIPTION: Insurance
POLICY NUMBER: 1	EFFECTIVE DATE: April 2009
RETIRED:	
SCOPE: All Participation House Support Services - London and Area (hereafter referred to as PHSS) employees, volunteers and students.	
PURPOSE: To specify the insurance coverage required and the process to update the coverage from time to time.	
POLICY: To ensure that insurance coverage is prudent and cost-effective to protect assets, parties, visitors, board of directors and day-to-day business activities. Insurance coverage at minimum adheres to ministry service contract requirements.	

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SECTION: 1 Financial Administration	PROCEDURE DESCRIPTION: Insurance
PROCEDURE NUMBER: 1	EFFECTIVE DATE: April 2009
RETIRED DATE:	
<p>PROCEDURE:</p> <p>1. Insurance Responsibility</p> <p>The director of finance is responsible for ensuring that appropriate insurance is in place.</p> <p>The finance department is advised, in writing, of changes in insurance requirements.</p> <p>In the event of a claim, manager/an employee advises director of finance regarding insurance coverage.</p> <p>2. Insurance Definitions</p> <p>“Risk” means the possibility of a negative or adverse outcome and the magnitude or severity of the consequences of that outcome.</p> <p>“Directors & Officers Coverage” means liability insurance, including Error and Omission coverage for board of directors.</p> <p>“Property Coverage” means insurance coverage for loss or damage to property. Property includes real property (land & buildings) and moveable property (equipment, files etc).</p> <p>“Umbrella Coverage” means additional liability insurance over and above liability coverage otherwise included in automobile or fleet coverage, property coverage, directors’ insurance and any other liability coverage.</p> <p>3. Insurance Coverage</p> <p>Various technical insurance items are set out below. Although it is generally self-explanatory, a detailed explanation is beyond the scope of this manual. Please consult documentation and/or insurance agent for further explanation.</p> <p>PHSS has in place insurance coverage that is reasonable, prudent and cost-effective.</p>	

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- Insurance coverage includes deductibles of at least **\$1,000** to minimize the frequency of claims and the cost of coverage.
- PHSS reviews the services provided by the insurance broker at least every **five years**. The director of finance reviews PHSS's insurance coverage with the agent annually. The review process includes the agent soliciting quotes from other insurance companies, if deemed appropriate.

PHSS carries **property insurance coverage** to the total replacement cost of all property, including the following:

- Blanket coverage.
- Replacement costs on buildings & equipment.
- Electronic data processing equipment, software, data and media.
- Machinery.
- Tenant's improvements.
- Property of others.

PHSS provides for insurance coverage on the **fleet of vans and automobiles**, including the following coverage.

- Comprehensive insurance covering collision or upset and other sources of damage.
- Liability coverage of at least \$2 million supplemented by umbrella liability coverage.
- Any other coverage required by law.

PHSS carries **commercial general liability insurance** with a limit of not less than **\$ 2 million or as may be determined** by the insurance company and includes:

- Third party liability coverage.
- Tenants legal liability.
- Wrongful dismissal coverage.

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- Employee and director's liability coverage.
- Errors and omissions.
- Negligence.

PHSS carries comprehensive dishonest coverage.

PHSS carries directors and officers insurance with an overall limit reviewed by broker annually and adjusted according to recommendations.

**Participation House Support Services – London and Area
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SECTION: 2 Financial Administration	POLICY DESCRIPTION: Contractors On-Site Liability
POLICY NUMBER: 2	EFFECTIVE DATE: April 2009
RETIRED:	
SCOPE: All Participation House Support Services - London and Area (hereafter referred to as PHSS) employees, volunteers and students.	
PURPOSE: To ensure that external individuals including but not limited to contractors and consultants working on the property of PHSS owns or understands the inherent risk and are required to provide proof of personal insurance either through a private company or the Workers Safety and Insurance Board.	
POLICY: To reduce the inherent risk involved when personnel external to PHSS including but not limited to contractors and consultants are working on PHSS property.	

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SECTION: 2 Financial Administration	PROCEDURE DESCRIPTION: Contractors On-Site Liability
PROCEDURE NUMBER: 2	EFFECTIVE DATE: April 2009
RETIRED DATE:	
<p>PURPOSE:</p> <p>To ensure that external individuals including but not limited to contractors and consultants working on the property of PHSS owns or understands the inherent risk and are required to provide proof of personal insurance either through a private company or the Workers Safety and Insurance Board.</p>	
<p>PROCEDURE:</p> <p>1. Non-Employee On-Site Liability</p> <p>Any person who enters into a contract on behalf of PHSS is responsible for implementation of the <i>Waiver of Contractor Liability</i> requirement.</p> <p>For contractors who are engaged occasionally (e.g. Plumbers, electricians): the manager of finance or designate ensures there is a copy of insurance on file.</p> <p>2. Contractor On-Site Liability Definitions</p> <p>“Risk” means the possibility of negative or adverse outcome and the magnitude or severity of the consequences of that outcome.</p> <p>3. Volunteers</p> <p>All Parties (refer to Scope) authorized to invite, arrange or approve non-employees working on site, without pay, assure that a <i>Waiver of Liability Form</i> has been signed by the person prior to beginning the work. A completed copy is provided to the finance department. (See Annexure 2)</p> <p>Waivers are dated for a period no longer than 12 months starting from the date that the work has begun.</p> <p>Contractors/consultants working on property owned or operated by PHSS are notified that they <u>are not covered</u> by Workers’ Safety and Insurance Board.</p>	

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By signing the waiver the person agrees to save PHSS harmless should an occurrence arise on site which causes the person damage or loss.

4. Contractors

All contractors are required to provide *proof of insurance*, and/or *WSIB clearance certificate* prior to contract approval or commencement of work.

In case of emergency contractors are to be called based on a list provided (see Responsibilities above). In the event no contractor on list is available employee is to notify the on-call manager. On-call managers ensure the proper liability form is provided prior to commencement of work in location.

Refer to Annexure 2 for the Waiver & Liability Form

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SECTION: 2 Financial Administration	POLICY DESCRIPTION: Fixed Assets
POLICY NUMBER: 3	EFFECTIVE DATE: April 2009
RETIRED:	
SCOPE: All Participation House Support Services - London and Area (hereafter referred to as PHSS) employees, volunteers and students.	
PURPOSE: To provide guidelines for the capitalization, recording, and security of fixed assets.	
POLICY: PHSS capitalizes fixed assets with a cost exceeding \$5,000 and an economic life in excess of 1 year. Parties (refer to Scope) are expected to safeguard the PHSS's assets at all times. Fixed Asset procedures adhere to <i>Generally Accepted Accounting Principles</i> and <i>Ministry requirements</i> .	

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SECTION: 2 Financial Administration	PROCEDURE DESCRIPTION: Fixed Assets
PROCEDURE NUMBER: 3	EFFECTIVE DATE: April 2009
RETIRED DATE:	
PURPOSE: To provide guidelines for the capitalization, recording, and security of fixed assets.	
PROCEDURE: 1. Definitions A “ Fixed Asset ” includes tangible items such as machinery, furniture and equipment, leasehold improvements, land, buildings, and vehicles. “ Capitalize ” means recording the cost of a “fixed asset” in a journal in order that its cost may be spread over more than one fiscal period. The “ Economic Life ” of an asset is the length of time that an asset is estimated to be able to be used for. “ Contributed Capital Assets ” are recorded at fair value at the date of contribution. A “ Fixed Asset Group ” means a group of assets that share the same characteristics, especially estimated economic life, and therefore can be grouped together for reporting purposes into one asset account. “ Amortization or Depreciation ” means the spreading of the acquisition cost of fixed assets over their useful economic lives. “ Straight-line method of amortization ” means the cost will be spread on an equal basis in each period over the useful economic life of the asset. “ Declining Balance ” means a percentage is taken on annual basis over the useful life 2. Capitalization Fixed assets with an acquisition value exceeding \$5,000 and with an economic life	

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exceeding one year are capitalized.

The acquisition value of a fixed asset includes the purchase price, taxes, shipping and handling costs, installation costs, and cost of major additions or improvements to the asset.

Fixed asset purchases follow all purchasing policies and spending authorizations.

3. Fixed Asset Groups

Fixed assets are assigned to one of the following fixed asset groups:

- land,
- buildings,
- land improvements,
- furniture and equipment,
- leasehold improvements,
- vehicles, or
- machinery.

The finance department is responsible for the maintenance of fixed asset records.

The finance committee, with assistance from the auditor are responsible for approving new asset groups and ensuring appropriate disclosure of groups in the financial statements.

4. Useful Economic Life

The useful economic life by fixed asset group is as follows:

- land – not applicable,
- buildings – *10 years,*
- land improvements – not applicable,
- Residence Renovations *4 years,*
- furniture and equipment – *4 years,*
- leasehold improvements – *5 years,*
- vehicles – *30% declining balance*

The finance department is responsible for the maintenance of historical fixed asset

records that justify the estimated useful economic lives by fixed asset group.

The finance committee is responsible for approving any changes to the useful economic life estimated for a fixed asset group, and ensuring appropriate disclosure of economic life in the financial statements.

5. Amortization on a Straight-Line Basis

Vehicles are on a declining balance method. All other capitalized fixed assets excluding land are amortized on a straight-line basis over the useful economic life of the fixed asset group. In the year of addition, full amortization is taken for the year.

The cost accumulated amortization related to fully amortized assets (with the exception of buildings) are removed from the capital accounts.

The *auditor* is responsible for the maintenance of calculating amortization for each asset, totaling by asset group for financial reporting purposes.

The finance department is responsible for ensuring appropriate disclosure of amortization by asset group in the financial statements.

6. Disposal of Fixed Assets-Recording

When an asset is sold or otherwise disposed of, the original cost and related accumulated amortization are removed from the accounts and the gain or loss is recognized in earnings.

7. Security

Fixed assets represent a significant investment on the part of PHSS. Parties (refer to Scope) and volunteers are expected to safeguard PHSS's assets at all times.

All parties (refer to Scope) are responsible for immediately reporting a missing or damaged fixed asset to the supervisor. For accidents, an *accident/incident form* is completed outlining how the accident occurred and the extent of the damage.

The finance department is responsible for maintaining fixed asset records. Each year end this listing of assets should be verified by location supervisors/senior coordinators to ensure all fixed assets is accounted for. Any missing asset is investigated by the responsible department manager and the finance department.

The admin department is responsible for managing the keys to property. A listing will be maintained of who has been given a key – signed and dated by the party (refer to Scope). The administrative department will keep a backup key for all fixed assets in a secure location. Where possible, keys will be ones that cannot be duplicated.

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SECTION: 2 Financial Administration	POLICY DESCRIPTION: Vehicles
POLICY NUMBER: 5	EFFECTIVE DATE: April 2009
RETIRED:	
SCOPE: All employees, students and volunteers involved with Participation House Support Services – London an Area (hereafter referred to as PHSS).	
PURPOSE: To establish guidelines for the use and operation of PHSS vehicles.	
POLICY: All PHSS owned vehicles are maintained and operated according to <i>Ministry of Transportation regulations</i> and PHSS standards.	

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SECTION: 2 Financial Administration	PROCEDURE DESCRIPTION: Vehicles
PROCEDURE NUMBER: 5	EFFECTIVE DATE: April 2009
RETIRED DATE:	
PURPOSE: To establish guidelines for the use and operation of PHSS vehicles.	
PROCEDURE: 1. Confirmation of License A valid class “G” (minimum) driver’s license and a clean driver’s abstract are required to drive a PHSS owned vehicle. Employees who are required to drive for employment at PHSS must submit a photocopy of the driver’s license (front and back) and vehicle insurance on the first day of employment, on an annual basis and/or when any of the following situations occur: <ul style="list-style-type: none"> • Driver’s license is renewed • Vehicle insurance is renewed • Legal name has changed or • Personal address has changed. <p>Acknowledgement of sole responsibility to inform the supervisor immediately following a change in status of the employee’s details by PHSS.</p>	
2. Traffic Laws and Safety Rules Drivers are to obey all traffic laws and posted speed limits and ensure that seat belts are worn by all passengers while the vehicle is in motion. Drivers are to refrain from engaging in any type of negligent behaviour that puts the safety of passengers, vehicle and others at risk. Operating a cell phone without a province-approved hands free device is strictly prohibited, as per provincial law. Persons supported by PHSS are never left unattended in the vehicle.	

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Persons supported by PHSS and who weigh less than the average twelve year old are not encouraged to ride in the front seat of the vehicle with dual air bags unless the vehicle automatically recognizes the size and disengages the passenger airbag.

Close all windows and lock doors whenever the vehicle is not in use.

3. Smoking, Alcohol and Drugs

Smoking is not permitted in a PHSS owned/leased vehicle. Eating and drinking are not permitted by the driver while the vehicle is in motion.

No employee will enter, remain in, or drive a vehicle while the ability of the employee is affected by alcohol, drugs or another substance.

4. Ownership, Insurance and Gas Card

A photocopy of ownership is kept in the vehicle and the originals are kept at the administrative office.

The original insurance binder is kept in the vehicle.

The gas card is kept in the glove box.

The keys are stored in a safe location when not in use.

5. Vehicle Log

The following information is recorded on the “vehicle maintenance” form (annexure 4) by the driver.

Date, name, signature, visual check completed at start and finish of trip and any comments or concerns.

6. Visual Check

Prior to driving a vehicle, drivers complete a visual circle check.

7. Gas, Oil and Maintenance

Gas cards used for personal use or to fill vehicles other than authorized by executive director is fraud and theft. Such incidents lead to disciplinary action up to and including dismissal.

All mechanical problems with the vehicle are reported immediately to coordinators.

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Coordinators are responsible to ensure that vehicles receive required maintenance at suggested intervals.

8. Incidents and Violations

Incidents involving property damage to the vehicles or other property of PHSS are reported by completing an accident report and handed into finance department.

For incidents involving any harm or injury to a person, a report will be made to the Director of Finance who contacts Insurance Company.

Payment of all traffic and parking violations are the responsibility of the driver and must be reported to the supervisor immediately.

9. Use of Van

Use of van will be booked in a cooperative manner between locations to ensure equitable usage of the vehicle.

Trips which involve long distances (out of town trips) are approved for use by supervisor prior to the required date. Individuals pay for cost of gas.

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SECTION: 2 Financial Administration	POLICY DESCRIPTION: Disposition of property
POLICY NUMBER: 6	EFFECTIVE DATE: April 2009
RETIRED:	
SCOPE: All employees involved with Participation House Support Services – London an Area (hereafter referred to as PHSS)	
PURPOSE: To establish a method to provide accountability for all surplus or obsolete furniture, equipment or materials owned by PHSS.	
POLICY: It is the responsibility of PHSS to identify, declare and dispose of surplus or obsolete furniture, equipment or materials in a responsible and accountable manner that maximizes the benefit of PHSS. This includes: <ul style="list-style-type: none"> • All furniture, equipment or material that are additional to the requirements of a department after taking into account the needs of the department over the next two years. • All furniture, equipment or materials rendered useless due to normal wear, breakage beyond economical repair, and or considered valueless for trade-in purposes. • All technically obsolete equipment or materials that have been rendered obsolete due to advances in technology. 	

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SECTION: 2 Financial Administration	PROCEDURE DESCRIPTION: Disposition of property
PROCEDURE NUMBER: 6	EFFECTIVE DATE: April 2009
RETIRED DATE:	
PURPOSE: To establish a method to provide accountability for all surplus or obsolete furniture, equipment or materials owned by PHSS.	
PROCEDURE: When furniture, equipment or material becomes surplus or obsolete to a department/location, the supervisor completes the standard <i>form (Annexure 3)</i> and then forwards the completed form to the finance department. Form provides the following information: <ul style="list-style-type: none"> • Date the item was declared surplus or obsolete, • The name of the declaring department, • Physical location of the item • Quantity of items being declared (e.g. 6 tables), • Complete description of the item technical data, model, serial number, etc., • Original value of the item and the year of purchase (estimate if not known), • Condition of the item – good, fair, poor, or scrap, • If the item is to be replaced, • Signature employee completing form. 	

**Participation House Support Services – London and Area
Finance and Administration Policy Manual:
Section 2: Financial Administration**

SECTION: 2 Financial Administration	POLICY DESCRIPTION: Investments
POLICY NUMBER: 7	EFFECTIVE DATE: April 2009
RETIRED:	
SCOPE: Board of directors and finance committee of Participation House Support Services – London and Area. (hereafter referred to as PHSS).	
PURPOSE: To specify what investments are permitted for funds that are not required for current operations.	
POLICY: Excess funds are invested in liquid investments with very low levels of risk. Investment strategy adheres to ministry financial guidelines.	

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SECTION: 2 Financial Administration	PROCEDURE DESCRIPTION: Investments
PROCEDURE NUMBER: 7	EFFECTIVE DATE: April 2009
RETIRED DATE:	
PURPOSE: To specify what investments are permitted for funds that are not required for current operations.	
PROCEDURE: 1. Responsibility The executive director/director of finance and/or the treasurer are responsible for investing excess funds. 2. Definitions “Risk” means a measure of the possibility of gain or loss. It consists of credit risk, foreign exchange risk, interest rate risk and liquidity risk. ”Credit Risk” means the risk that a debtor will not repay an obligation when due. “Foreign exchange risk” means the risk due to fluctuation in foreign exchange rates. “Liquidity risk” means the risk of being unable to buy or sell an investment or at a price close to its market value. “Interest rate risk” 3. Identification of excess funds Monthly the finance department forecasts non-recurring disbursements including: <ul style="list-style-type: none"> • Capital expenditures, • Loans and loan repayments, 	

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- Operating expenditures and obligations,
- Other investing uses of cash,
- Other financing uses or sources of cash.

The finance department identifies the level of surplus funds not required for day-to-day operations by:

- Reviewing historical cash levels,
- Updating the cash flow forecast at least monthly.
- Taking account of any other appropriate factors.

4. Investing excess funds

PHSS maintains an investment account with RBC Dominion Securities.

The director of finance is authorized to transfer excess funds to or from the investment account with approval from the finance committee and/or executive director.

Investments are only made to low risk securities. Investments are made in securities listed below that carry low levels of credit risk, foreign exchange risk, interest rate risk and liquidity risk.

Investments are made according to ministry financial guidelines.

Investments are made to the following securities:

- Obligations of the *Government of Canada* or guaranteed by the *Government of Canada*,
- Obligations of a *Province or Municipality of Canada* or guaranteed by a *Province or Municipality of Canada*,
- Obligations of a *Schedule I Canadian Chartered Bank* with *Dominion Bond Rating Services (D.B.R.S.)* of not less than *RI* or a *Canadian Bond Rating Services (C.B.R.S.)* with a rating of not less than *AI*, including securities such as bonds or debentures and other investments such as *Guaranteed Investment Certificates* or term deposits,
- All *federally chartered schedule 2 banks* with *D.B.R.S.* mid-rating of *RI* or

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better or C.B.R.S. rating of A1+ or better,

- *Trust companies* – all Trust Companies and their guarantees with a D.B.R.S. rating of not less than R1 or a C.B.R.S. rating of A1 or better,
- The term of the investment is selected based on:
 - The date when the excess funds will be required to be disbursed,
 - The interest rates available for shorter periods versus longer periods.

An investment report is received monthly, reviewed by the finance committee upon request.

PHSS does not enter any investments or financial instruments other than those set out in this policy without prior approval by the board of directors.

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**Participation House Support Services – London and Area
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Section 3: Employee Administration**

SECTION: 3 Employee Administration	POLICY DESCRIPTION: Expenses eligible for reimbursement
POLICY NUMBER: 1	EFFECTIVE DATE: December 2011
RETIRED:	
SCOPE: All employees, students, volunteers of Participation House Support Services – London and Area (hereafter referred to as PHSS).	
PURPOSE: To establish a procedure to ensure the reimbursement for any reasonable out-of-pocket expenses incurred in the service of PHSS.	
POLICY: Eligible expenses include meals, mileage, parking and incidental costs incurred while the Parties (refer to Scope) is on PHSS’s business. All eligible expenses are processed with proper authorization, and in a manner that supports best practices and sound financial management.	

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 Section 3: Employee Administration

SECTION: 3 Employee Administration	PROCEDURE DESCRIPTION: Expenses eligible for reimbursement
PROCEDURE NUMBER: 1	EFFECTIVE DATE: December 2011
RETIRED DATE:	
PURPOSE: To establish a procedure to ensure the reimbursement for any reasonable out-of-pocket expenses incurred in the service of PHSS.	
PROCEDURE: <ol style="list-style-type: none"> 1. Parking A parking receipt is required at all times, unless at a parking meter. 2. Incidental/other expenses All other expenses incurred by the employee on PHSS business must have the prior approval by the employee's immediate supervisor and receipt must be submitted to claim the expense. 3. General guidelines An employee receives prior approval from the COO to be reimbursed for any purchases/expenses made on behalf of PHSS. Please requisition where appropriate (other than petty cash - max \$100). Expense claims are in writing on an <i>Expense Claim Form</i> accompanied by receipts, and authorized by the appropriate manager. Following the approval, the claim is forwarded to the finance department for payment. An expense claim is paid only when accompanied by appropriate receipts and approved by appropriate supervisor. All traffic, parking or other tickets are the responsibility of the employee. 	

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4. Meals

The following are daily maximums when on business of PHSS:

Daily – supper at full-service, sit down restaurant **\$8.00**
Daily – any other meal or fast food **\$5.00**
(in town as part of day to day work/community involvement)

Breakfast
Lunch *total maximum \$28.00 daily*
Dinner

24 hours away **\$28.00 daily maximum**

These are maximums and include an amount for a gratuity. The reimbursement amount is based on actual receipts within these Guidelines.

5. Travel/mileage

Mileage is paid out at a set kilometer current rate of \$0.40 for any travel pertinent to the performance of job duties. All in-town mileage must be approved by the Coordinator or Senior Coordinator. All out of town trips must be approved by the COO or designate. The employee is required to submit their travel expense claims to the COO or Executive Director for approval.

**Participation House Support Services – London and Area
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SECTION: 3 Employee Administration	POLICY DESCRIPTION: Petty Cash Funds
POLICY NUMBER: 2	EFFECTIVE DATE: December 2011
RETIRED:	
SCOPE: All employees' students, volunteers of Participation House Support Services – London an Area (hereafter referred to as PHSS).	
PURPOSE: From time to time PHSS is required to make cash purchases. Cash may be required in each program on a regular basis to conveniently pay for incidental, minimal purchases as they are incurred in the day to day operations.	
POLICY: Petty cash funds are established at all of the locations within PHSS. Guidelines and processes are in place to provide for accountability of these funds.	

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SECTION: 3 Employee Administration	PROCEDURE DESCRIPTION: Petty Cash Funds
PROCEDURE NUMBER: 2	EFFECTIVE DATE: December 2011
RETIRED DATE:	
<p>PURPOSE:</p> <p>From time to time PHSS is required to make cash purchases. Cash may be required in each program on a regular basis to conveniently pay for incidental, minimal purchases as they are incurred in the day to day operations.</p>	
<p>PROCEDURE:</p> <p>1. Establishment of petty cash funds</p> <p>The request must include:</p> <ul style="list-style-type: none"> ▪ The name of the Parties (refer to Scope) delegated to assume the responsibility of petty cash, ▪ The proposed amount of the fund, <p>The supervisor of the location assumes the responsibility of regulating, delegating custodianship and ensuring the safekeeping of the fund. The supervisor may delegate the authority to approve petty cash disbursements to some other parties (refer to Scope) within the location.</p> <p>2. Disbursement from cash funds</p> <p>Individual petty cash purchases do not exceed \$100.00. Requests in excess of that amount require a purchase requisition.</p> <p>The following items are excluded from petty cash expenditures:</p> <ul style="list-style-type: none"> ▪ Salary or wage payments. 	

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- Personal loans or advances.
- Purchases that benefit Parties (refer to Scope), such as personal gifts.

All disbursements from a petty cash fund must have a *Petty Cash Voucher* indicating the details of the purchase including date, item(s) purchased, and two signatures acknowledging purchase. A receipt of the purchase is attached to the voucher.

3. Replenishment of petty cash

When replenishment of the petty cash fund is required the designate completes a petty cash replenishment envelope. Receipts will come into the relevant office in the envelopes provided to each location with information filled in on the envelope in full. Coordinators must sign the envelope.

Envelopes are given to the Accounting Clerk to take receipt and complete statement based on receipts.

The finance department audits the petty cash vouchers to verify:

- vouchers are supported by receipts and two signatures
- in such instances, the dollar amount of the rejected vouchers, is deducted from the replenishment.

Upon completion of the audit of the receipts, the finance department issues cheques as per the summary completed to replenish their petty cash fund. Employees picking up cheque will sign the *petty cash statement*.

On a monthly basis, all petty cash statements will be emailed to the senior coordinator.

The finance department records the transaction in the accounting system of PHSS.

4. General petty cash guidelines

A limit of \$100 spending on each receipt/item or group of items. Any higher, and it must be approved by a senior coordinator or by the director through the requisition system.

If an employee is away with a person supported by PHSS or at a training event for over 24 hours, \$28.00 allowance for meals for each day applies. Otherwise, \$8.00 limit applies for a supper meal in a full-service, sit down restaurant and a \$5.00 limit per meal for all other meals and fast food.

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When receipts are not available (e.g. coin parking lots), the coordinator is to sign a petty cash voucher.

Mileage sheets should be signed/approved by Coordinator/Senior Coordinator before going through petty cash.

Petty cash statements should be submitted by Monday at 4:00pm in order to receive cheques by Wednesday at noon.

Receipts are to be handed in to the office prior to receiving petty cash cheques.

Any mathematical errors will be adjusted to the next petty cash cheque.

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SECTION: 3 Employee Administration	POLICY DESCRIPTION: Payroll/Benefits Administration
POLICY NUMBER: 3	EFFECTIVE DATE: April 2009
RETIRED:	
SCOPE: All employees' students, volunteers of Participation House Support Services – London an Area (hereafter referred to as PHSS).	
PURPOSE: To ensure salaries, wages, and benefits are processed according to acceptable accounting practices and applicable legislation.	
POLICY: Payment of salaries, wages and benefits is administered as specified in the policy and procedure manual and applicable legislation both provincial and federal.	

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SECTION: 3 Employee Administration	PROCEDURE DESCRIPTION: Payroll and Benefit Administration
PROCEDURE NUMBER: 3	EFFECTIVE DATE: April 2009
RETIRED DATE:	
PURPOSE: To ensure salaries, wages, and benefits are processed according to acceptable accounting practices and applicable legislation.	
PROCEDURE: 1. Responsibilities: <u>All Employees:</u> All employees are responsible for ensuring that completed and duly approved time sheets are made available to the supervisors on the designated day. All timesheets, attendance summaries and memos concerning payroll must be received by the payroll department by 10:00 a.m. on the Friday prior to payday. <u>Payroll department:</u> Ensures regular and overtime pay for all employees are reflected on the next available payroll and that all requests for payment are properly approved, reviewed and reconciled. Ensures payroll is processed in a timely manner and according to legislation and contracts. Ensures benefits are paid in full and on time. <u>Human Resources department:</u>	

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Produces details of contract, casual employment arrangements, new hires, changes to existing payroll, transfer of locations to payroll prior to transmission of payroll for period ending.

Ensures current and accurate information is made available to data entry clerk so that it may be entered into the database.

Produces reports as needed (e.g. Vacation, sick time, training completed, policy sign off)

2. Definitions:

“Pay Period” means the period of time generally reflected in each pay i.e. Biweekly = two weeks

“Direct Deposit” means a payroll arrangement whereby the employee’s pay is deposited directly into a bank account as specified.

“Source Deduction” means a payment made by the employer from wages as a deduction from the employee’s pay before the net pay is deposited e.g. Employment Insurance, Health Benefits, Canada Pension Plan

“SIN” means Social Insurance Number

“Gross Pay” means the amount of pay earned by an employee prior to any deductions

“Net Pay” means the amount actually paid to the employee after appropriate deductions have been made from Gross Pay.

3. Procedure – Payroll Processing

a) Salaries:

Each pay those employees paid as salaried employees are paid a gross amount equal to the annual salary divided by the number of pay periods in the current calendar year (e.g. Bi-weekly = 26 pay periods)

Changes to salary rates must be authorized by the appropriate manager

b) Wages and Overtime:

Each pay period, hourly paid employees are paid for the actual hours worked, plus time and one-half for any time worked in excess of weekly hours as outlined by

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Employment Standards. Payment of hours worked on statutory holidays is as required under the Employment Standards Act and Participation House policy.

Time sheets are maintained for each hourly paid employee for each pay period. Based on the payroll system used one or both of the following occurs:

- *Exception Basis:* regularly scheduled hours are assumed and the time sheet reflects all overtime and premium hours worked as well as variance from regularly scheduled works such as vacation time, sick time. Time sheets are signed by the employee and signed by the employee's supervisor to evidence approval,
- *Time sheet:* each hourly paid employee completes a time sheet indicating hours/shifts worked each day. Time taken as vacation, sick etc is clearly indicated on the timesheet. Each timesheet is entered with bi-weekly hours and categorized as indicated on the timesheet (e.g. sick, vacation, worked, overtime etc.).

Overtime amounts paid are not included in calculations for pay-based benefits or pension unless required otherwise under agreement, or contract.

Complete and approved time sheets are submitted to the payroll department the Friday before payday.

Any changes to the timesheets over the Friday and Saturday that cannot be sent in to the payroll department by 10:00 a.m. on the Monday will be made on the next pay period.

Corrections should be submitted with an updated attendance summary and update timesheet.

Changes to wages, premium and overtime rates are authorized by the director of operations or designate.

c) Direct Deposit

All employees are paid by direct deposit into a Canadian bank account identified by the employee and verified by the bank as pertaining to the particular employee.

Before the release of funds to the bank, the payroll clerk reviews total payroll and individual deposits.

d) Less than 24 hour Employees

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Less than 24 hours employees are an employee who is employed with no guarantee of minimum hours of employment. A casual employee provides his/her full name, address and SIN to the payroll department.

Casual employees complete a time report that is approved by his/her supervisor.

Casual wages are paid according to the approved payroll schedule and are subject to the same regulated source deductions as regular employees

e) Contract Employees

Contract employee is paid according to the terms of his/her contract.

All payments to a contract employee are authorized by the director of operations.

f) Review and Authorization of Payroll

No additions, deletions and/or changes to payroll are processed unless the required approvals are indicated. The coordinator or designate reviews and initials as evidence of review, all additions, deletions and/or changes to payroll before processing.

The payroll clerk reconciles the total payroll to the previous period payroll or to a standard payroll to ensure that all changes are documented and explained. Details of exceptions are provided to Director of Operations.

The director of operations reviews exception reports produced by the payroll system. The exception reports show unusual amounts and ensure that all items are explained. The review is signed and dated.

The director of operations reviews and signs off the payroll register for reasonability at each pay period and review, sign off and date the payroll reconciliation and exception reports (as above).

The payroll is detailed through a journal entry to the accounting system. The journal is reviewed and entered by an employee other than the employee preparing through the designated payroll system.

g) Monthly Reconciliation

Once each month, the Director of Finance reconciles all payroll expenses, assets and liabilities. All differences are cleared and uncleared discrepancies are reported to the director of finance immediately.

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All remittances required to governments, government agencies or any other PHSS (including but not limited to tax deductions, CPP, EI, workers compensation, health taxes, pensions, charitable donations etc) are made within the time required.

Payroll is administered by Ceridan and the payroll clerk or designate ensures remittances are made on time by reviewing information slips, returns and statements of account as received.

Pay cheques not cashed and/or direct deposits rejected are investigated and followed up on a timely basis.

h) Annual Reconciliation and Review

The director of finance or designate reviews and reconciles the gross amount paid to every employee against the information in the employee payroll file.

The reconciliation required for federal and provincial tax purposes are prepared annually.

4. Procedure – Employee Statutory Benefit Administration

a) Source Deduction for Benefits

Every employee's pay advice contains detailed itemization of all deductions from the employee's gross pay.

b) Reconciliation

Every month the payroll clerk or designate reconciles the source deductions made from employees' pay to PHSS records and returns filed for Employment Insurance – EI, Canada Pension Plan – CPP, benefits plans, pension plans and all other deductions.

Every month the Manager of Finance or designate reconciles source deductions to the general ledger and to remittances for all other PHSS-facilitated employee purchases through payroll. Payroll administrator ensures proper authorized documentation is signed and dated by employee for all voluntary source deductions (e.g. Savings Bonds, RRSP, and computer purchase).

5. Procedure – Employee Records

a) Purpose of Employee Payroll Records

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Employee records contain personal information as related to payroll to fulfill the following functions:

- Provide accurate pay,
- Provide appropriate benefits,
- Track service, and accumulated vacation and sick day credits.

All employee-specific information is kept confidential.

Payroll records are kept in locked employee files.

b) Employee Payroll Records

Employee payroll records contain the following information:

- Name
- Date of Birth (for benefits and pension purposes)
- Employee number, if applicable
- Social insurance number (for T-4 purposes)
- Direct deposit bank account information
- Title, job classification and step (on pay grid, if applicable)
- Salary or basic wage rate
- Full-time or part-time designation (if part-time the number of regular scheduled hours)
- Start date and years of service
- Current period hours and overtime hours worked (for non-salaried employees)
- History of hours and overtime hours worked (for non-salaried employees)
- Income tax deduction category

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- Benefit indicators for each benefit
- RRSP contribution indicator
- History of wages/salary, overtime, deductions and special payments made year-to-date
- History of wages/salary, overtime, deductions and special payments made for previous years

All electronic payroll-related employee records are password protected and all paper-based payroll-related employee records are kept locked.

Any information that may affect the privacy rights of an employee is not disclosed. In case of a dispute or uncertainty, legal counsel is consulted.

Employee records are maintained for the duration of the employment, pension period and are retained for a period of at least *seven (7)* years following termination of employment.

6. Payroll Management Reporting

The finance department is responsible for producing such management reports as are required or deemed useful and necessary by the director of finance and the director of operations.

a) Hours Analysis

An analysis of hours worked by and amounts paid to contract employees is performed periodically or at the request of the director of finance.

This analysis is used to provide insights into places where PHSS Area might more economically use regular employees to reduce overall cost to PHSS.

Recommendations are made by the director of finance or designate to the director of operations. The director of operations determines what actions, if any, are to be taken as a result of this analysis.

7. Group RRSP

a) Responsibility:

The employee is responsible for making any investment decisions required of the plan and or reviewing performance of the plan from time to time.

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Payroll Department

Is responsible for providing enrolment forms to employees when they become eligible to join the plan. Periodic information sessions on the plan are held. The finance department is responsible for registering the plan and submitting returns to the government as appropriate. The payroll department is responsible for informing the employee body of any decision to change plan providers.

Payroll Department

Is responsible for processing source deductions and remittances to the service provider and for initiating a periodic comprehensive performance assessment of the provider. The finance department is responsible for ensuring that participation in the plan is properly authorized.

b) Definitions:

“**Group RRSP**” means a Registered Retirement Savings Plan provided to a group, typically a group of employees from PHSS. PHSS registers the Plan with the government and adhere to detailed regulations.

c) Procedures – Group RRSP Administration

All regular full-time and part-time employees over an average of 24 hours may participate in a group plan arranged by PHSS.

Participation is through payroll deductions based on the agreed contribution rate as outlined in the employment contract.

The employee is responsible for enrolling in the plan. Forms are obtained from the Payroll Department. No deductions are processed until the forms are signed by the employee.

Any changes to the payroll deduction amount and to the personal and beneficiary information provided to PHSS are the responsibility of the employee.

PHSS contributes according to specified agreement.

The finance department ensures that the plan is registered and the appropriate returns are filed with the required government authorities (usually the Provincial Government and the Canada Revenue Agency (CRA))

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The Group RRSP Plan enables every employee to make his/her own decisions with respect to the proportion of his/her funds invested in various funds.

PHSS bears no responsibility for the performance of any fund or for the investment choices made by the employee. Employees must make their own investment decisions based upon the choices offered by the plan.

The payroll department ensures that the plan provider provides employees with access to a representative to discuss their investment choices and benefit options upon retirement.

All employees are informed within 60 days of any decision to change the plan provider.

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Participation House Support Services – London and Area
 Finance and Administration Policy Manual:
 Section 4: General

SECTION: 4 General	POLICY DESCRIPTION: Conflict of Interest
POLICY NUMBER: 1	EFFECTIVE DATE: April 2009
RETIRED:	
SCOPE: All officers, directors and employees of Participation House Support Services - London and Area (hereafter referred to as PHSS); any person responsible for the approval, issuance or allocation of an order, contract, commitment or specification for materials or services to be furnished by external suppliers for PHSS. Any of the aforementioned persons or person responsible for the determination of prices or terms, for the purchase of materials, supplies or services, to persons supported by PHSS or from suppliers (hereafter referred to as “parties”), on behalf of <i>Participation House Support Services - London and Area</i> also falls under this policy.	
PURPOSE: Conflict of interest is a situation where the other personal or business interest of the parties is in conflict with the best interests of PHSS. A conflict of interest may occur when a direct or indirect personal gain or benefit is given to or received by: <ol style="list-style-type: none"> 1. the parties, or 2. a family member of the parties, or A direct or indirect advantage or privilege is given to or received by: <ol style="list-style-type: none"> 1. the parties, or 2. a family member of the parties. This policy also applies to a perceived conflict of interest where a public perception may exist as to a conflict of interest.	

Participation House Support Services – London and Area
 Finance and Administration Policy Manual:
 Section 4: General

SECTION: 4 General	PROCEDURE DESCRIPTION: Conflict of Interest
PROCEDURE NUMBER: 1	EFFECTIVE DATE: April 2009
RETIRED DATE:	
PURPOSE: Conflict of interest is a situation where the other personal or business interest of the Parties is in conflict with the best interests of PHSS. A conflict of interest may occur when a direct or indirect personal gain or benefit is given to or received by: <ol style="list-style-type: none"> 1. the parties, or 2. a family member of the parties, or A direct or indirect advantage or privilege is given to or received by: <ol style="list-style-type: none"> 1. the parties, or 2. a family member of the parties. This policy also applies to a perceived conflict of interest where a public perception may exist as to a conflict of interest.	
PROCEDURE: Occasionally it is in the best interest of PHSS to acquire goods and services from, or to give goods or services to, external parties that have associations with PHSS or with some of its employees. To protect employees of PHSS, as well as PHSS itself, from allegations of conflict of interest, transactions must be dealt with in an arms-length basis.	

**Participation House Support Services – London and Area
Finance and Administration Policy Manual:
Section 4: General**

SECTION: 4 General	POLICY DESCRIPTION: Data/Record Management
POLICY NUMBER: 2	EFFECTIVE DATE: April 2009
RETIRED:	
SCOPE: All Participation House Support Services - London and Area (hereafter referred to as PHSS) employees, students, and volunteers.	
PURPOSE: To ensure accountability, confidentiality and security of all internal documentation and records stored electronically or on paper. To ensure continuity of the daily operations of PHSS in providing services to persons supported by PHSS to all parties (refer to Scope).	
POLICY: PHSS collects and maintains accurate records and databases which includes but are not limited to, Finance and Administration records, employee records and databases. PHSS maintains an internal control system and regularly completes audits of these systems to ensure accuracy and security of all information. All personnel records of PHSS are kept in database or information system and are maintained in a manner assuring privacy indefinitely.	

Participation House Support Services – London and Area
 Finance and Administration Policy Manual:
 Section 4: General

SECTION: 4 General	PROCEDURE DESCRIPTION: Data/Records Management
PROCEDURE NUMBER: 2	EFFECTIVE DATE: April 2009
RETIRED DATE:	
PURPOSE: To ensure accountability, confidentiality and security of all internal documentation and records stored electronically or on paper. To ensure continuity of the daily operations of PHSS in providing services to people who receive support and to all Parties (refer to Scope).	
PROCEDURE: 1. Data Reporting PHSS collects, maintains and provides reports on the following databases: <ul style="list-style-type: none"> • Finance: <i>monthly</i>, • Human Resources: <i>quarterly</i>, • Persons supported by PHSS information: <i>annually</i>, • Others as may be required. <p>Procedures are based on the needs of each particular database and program/cost center of operation.</p> 2. Access to information Only authorized employees have access to information records. Security precautions are established and practiced to protect personal and confidential information and files. <p>a) Electronic Information</p> <p>All information systems are protected by individual passwords. Only a level of</p>	

access is granted to authorized users.

b) Paper Filed Information

All paper records are stored in a locked cabinet and locked office space.

Keys are available to authorized person(s) only.

3. Disclosure of information

Confidentiality with respect to party (refer to Scope) information is maintained and the person's right to privacy is considered in any sharing of information.

Every effort is made to ensure that information collected and shared is accurate and complete.

MCSS and Ministry of Health and Long-Term Care reserves the right to conduct random audits at PHSS to ensure appropriate processes is in place related to service provision, supports and costs.

Disclosure of information adheres to *Privacy Policy and Legislation*.

4. System audits

There are ongoing review processes for all information systems.

Records and data are audited by internal employees and external bodies as applicable to ensure compliance to all legislation.

System audits will be documented and approved by the director or designate.

5. Storage and destruction of records

Archived files are stored as required by law and generally accepted accounting principles.

Financial records are maintained as per provincial and federal regulations. Detail is retained for 7 years.

Documentation for storage or destruction must be documented and approved by director or designate.

Shredding of documents shall be preformed by approved employees.

Participation House Support Services – London and Area
 Finance and Administration Policy Manual:
 Section 4: General

SECTION: 4 General	POLICY DESCRIPTION: Computers/Information Technology
POLICY NUMBER: 3	EFFECTIVE DATE: April 2009
RETIRED:	
SCOPE: All Participation House Support Services - London and Area (hereafter referred to as PHSS) employees, students, volunteers, and persons supported by PHSS.	
PURPOSE: This policy sets the guidelines for acceptable use of computers and the internet (world wide web and its related forums) by parties (refer to Scope) of PHSS, the primary purpose of which is to assist employees in carrying out the duties of employment. To provide a set of guidelines for employees, volunteers, students and persons supported by PHSS to ensure appropriate use of PHSS resources.	
POLICY: As technology advances, the computer/internet has become a powerful information resource. Proper use of the computer/internet can enhance the capabilities of people supported, Parties (refer to Scope) and Participation House Support Services - London and Area. In many cases, access to the computer/internet has become a job necessity. Participation House Support Services - London and Area is responsible for putting into place the appropriate computer/internet usage procedure. Participation House Support Services - London and Area provides guidelines for acceptable and unacceptable uses of the computer/internet by employees of Participation House Support Services - London and Area. All hardware and software issued by Participation House Support Services – London and Area remain the property of PHSS. This includes, but not limited to peripheral hardware (mouse, keyboard, USB memory device, printer or any other hardware issued. Each party who is issued a laptop or other electronic device e.g. Blackberry signs an agreement for responsibility and agrees to adhere to the policy.	

Participation House Support Services – London and Area
 Finance and Administration Policy Manual:
 Section 4: General

SECTION: 4 General	PROCEDURE DESCRIPTION: Computers and Information Technology
PROCEDURE NUMBER: 3	EFFECTIVE DATE: April 2009
RETIRED DATE:	
PURPOSE: This policy sets the guidelines for acceptable use of computers and the internet (world wide web and its related forums) by parties (refer to Scope) of PHSS, the primary purpose of which is to assist employees in carrying out the duties of employment. To provide a set of guidelines for employees, volunteers, students and persons supported by PHSS to ensure appropriate use of PHSS resources.	
PROCEDURE: 1. Acceptable use of practice Access for internet utilization is intended for business purposes. <ul style="list-style-type: none"> - Communication and information exchanges directly relating to the mission, charter and work tasks of PHSS. - Document sending and receiving (e-mail of reports, updates, etc.) <p>Personal use of the computer is discouraged. It is permitted on an exceptional basis provided it does not interfere with the party (refer to Scope)'s job responsibilities and completion of daily tasks. All such activity when necessary during the course of a workday should be confined to the party (refer to Scope)'s lunch hour and/or break times. The party (refer to Scope)'s manager may withdraw this privilege at any time and excessive personal use of the internet and/or e-mail constitutes a performance issue subject to discipline up to and including dismissal.</p> 2. Unacceptable use practice It is not acceptable to use PHSS's computer and/or internet facilities for the following: <ul style="list-style-type: none"> • Activities unrelated to job responsibilities or PHSS's mission except as noted above. 	

Participation House Support Services – London and Area
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- Any purpose that violates PHSS policies and/or legal standards.
- Use violates or infringes on the rights of any other person, including the right to privacy.
- Violates PHSS regulations prohibiting harassment.
- To transmit threatening, obscene or harassing materials or correspondence.
- For unauthorized distribution of PHSS data and information.
- To interfere with or disrupt network users, services or equipment.
- For private purposes such as marketing or business transactions; for personal, financial, or commercial gain.
- For solicitation for religious and political causes.
- For private advertising of products or services.
- Revealing or publicizing proprietary or confidential information.
- Representing personal opinions as those of PHSS.
- Downloading commercial software in violation of its copyright.
- Downloading any software or electronic files without the approval of the manager responsible for information technology and reasonable virus protection measures in place.

3. Copyrighted material

Employees may download copyrighted material but its use is strictly within the agreement as posted by the author or current copyright law. Copyrights protect and prohibit misuse of all original works of authorship in any tangible medium of expression. This includes plagiarism which is using someone else's ideas or writings and passing it on as one's own.

4. Electronic mail (e-mail)

E-mail is considered PHSS internet activity and is subject to all policies regarding acceptable/unacceptable uses of the internet.

Participation House Support Services – London and Area
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E-mail transmitted through PHSS computers and internet medium is not to be considered private or secure.

E-mail messages are to be treated the same as other PHSS correspondence. Presentation and content are to be consistent with PHSS policies and procedures related to the subject of the message and/or attachments. Employees ensure channels of communication, confidentiality and internal controls are maintained.

5. Alleged breach of policy practice

PHSS reserves the right to monitor and/or log all data files and internet activities on PHSS computer/internet equipment without notice including e-mail and all website communication. Failure to follow PHSS's Computer and Information Technology Policy may result in loss of computer/internet use, and/or disciplinary action and/or legal prosecution up to and including dismissal.

- The employee, student, volunteer or person supported by PHSS is informed of the alleged breach, given an opportunity to respond to the allegation, and if not satisfactorily explained, is asked to discontinue or where applicable provide a remedy.
- If this unacceptable use is not discontinued or remedied, then progressive discipline is applied.

Refer to Annexure 1 for the Agreement for Laptop issued.

Participation House Support Services – London and Area
 Finance and Administration Policy Manual:
 Section 4: General

SECTION: 4 General	POLICY DESCRIPTION: Fraud
POLICY NUMBER: 4	EFFECTIVE DATE: April 2009
RETIRED:	
SCOPE: All Participation House Support Services (hereafter referred to as PHSS) employees, volunteers and students (hereafter referred to as Party).	
PURPOSE: To protect PHSS revenue, property, information and other assets from any attempt by either parties (refer to Scope), community members, contractors, or agents to gain by deceit financial or other benefits.	
POLICY: Any suspected act of fraud, misappropriation or other similar irregularity is fully investigated. An objective and impartial investigation is conducted regardless of the position, title, and length of service or relationship with PHSS of any party who might be or becomes involved in or is the subject of such investigation. Where there are reasonable grounds to indicate that a fraud may have occurred, on the advice of the executive director, local police services are contacted. Any substantiated acts of fraud are cause for discipline up to and including dismissal.	

Participation House Support Services – London and Area
 Finance and Administration Policy Manual:
 Section 4: General

SECTION: 4 General	PROCEDURE DESCRIPTION: Fraud
PROCEDURE NUMBER: 4	EFFECTIVE DATE: April 2009
RETIRED DATE:	
PURPOSE: To protect PHSS revenue, property, information and other assets from any attempt by either parties (refer to Scope), community members, contractors, or agents to gain by deceit financial or other benefits.	
PROCEDURE: 1. <u>Definitions:</u> <u>Fraud and other similar irregularities</u> include but is not limited to: Forgery or alteration of cheques or any other form of currency including drafts, securities etc. Any misappropriation of funds, securities, supplies or any other assets. Any irregularity in the handling or reporting of monetary transactions. Misappropriation of furniture, fixtures and/or equipment. Seeking or accepting anything of material value from vendors, consultants, contractors or Supported persons doing business with PHSS in violation of the Conflict of Interest Policy. Unauthorized use or misuse of PHSS property, equipment, materials or records. Any computer related activity involving the alteration, destruction, forgery or manipulation of data for fraudulent purposes or misappropriation of software owned by PHSS. Any claim for reimbursement of expenses that are not made for the exclusive benefit of PHSS.	

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Any false information on timesheets including hours for pay not worked.

Any similar or related irregularity.

2. All Parties

Any party (refer to Scope) who has knowledge of an occurrence of irregular conduct or has reason to suspect that a fraud has occurred immediately notifies his/her supervisor. If the party (refer to Scope) has reason to believe that the employee's supervisor may be involved, the party (refer to Scope) immediately notifies the executive director or designate.

The party (refer to Scope) does not discuss the matter with anyone other than his/her supervisor, the executive director and the police.

Parties (refer to Scope) who knowingly make false or misleading allegations are subject to discipline up to and including dismissal.

3. Managers

Upon notification from the parties of suspected fraud, or if the manager has reason to suspect that a fraud has occurred, the manager immediately notifies the executive director or designate.

The manager does not attempt to investigate the suspected fraud or to discuss the matter with anyone other than the person to whom the fraud is reported and the police.

4. Executive Director or Designate

Upon notification or discovery of a suspected fraud, the executive director or designate promptly investigates the fraud.

Where there are reasonable grounds for suspecting that a fraud has taken place the local police service is contacted.

5. Security of Evidence

Once a suspected fraud is reported immediate action is taken to prevent theft, alteration or destruction of relevant records.

Such actions include but not limited to:

- Removing the records.

- Placing them in a secure location.
- Limiting access to the location where the records currently exist.
- Preventing the employee suspected of committing the fraud from having access to the records.

6. Confidentiality

All participants in a fraud investigation keep the details and results of the investigation confidential.

Particulars of the investigation may be disclosed by the executive director with potential witnesses if such disclosure would further the investigation.

7. Personnel Actions

If a suspicion of fraud is substantiated by the investigation, disciplinary action up to and including dismissal in consultation with human resources. Executive Director will contact legal counsel as directed.

An employee under investigation for fraud is given notice in writing of the essential particulars of the allegations following the conclusion of the audit investigation and prior to any disciplinary action being taken.

Where notice is given, the employee against whom allegations are being made may submit a written explanation to the executive director no later than seven (7) calendar days after the notice is received. The requirement is subject to any collective agreement provisions respecting the rights of parties (refer to Scope) during disciplinary proceedings.

8. Whistle-Blower Protection

No employer or person acting on behalf of PHSS shall:

- dismiss or threaten to dismiss a party (refer to Scope);
- discipline or suspend or threaten to discipline or suspend a party (refer to Scope);
- impose any penalty upon the parties (refer to Scope); or
- intimidate or coerce any party (refer to Scope)

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Because the party (refer to Scope) has acted in accordance with the requirement of the policy.

The violation of this section results in discipline up to and including dismissal.

9. Follow Up

The alleged fraud or audit investigation is not discussed with the media by any person other than the executive director or designate.

The results of the investigation are documented. If the report concludes the allegations are founded, the report is forwarded to the local police services.

All legal and employee actions, any records, documents and other evidentiary material is forwarded to the appropriate department and held in a secure location.

Information relating to investigations is reported to the external auditors.

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**Participation House Support Services – London and Area
Finance and Administration Policy Manual:
Section 5: External**

SECTION: 5 External	POLICY DESCRIPTION: Fundraising
POLICY NUMBER: 1	EFFECTIVE DATE: April 2009
RETIRED:	
SCOPE: All Participation House Support Services - London and Area (hereafter referred to as PHSS) employees, volunteers & students (hereafter referred to as parties).	
PURPOSE: To ensure PHSS raises, records and uses fundraised dollars in a manner consistent with sound financial management and any relative legislated guidelines.	
POLICY: The board of directors is responsible for ensuring that the fundraising needs of PHSS are met.	

Participation House Support Services – London and Area
 Finance and Administration Policy Manual:
 Section 5: External

SECTION: 5 External	PROCEDURE DESCRIPTION: Fundraising
PROCEDURE NUMBER: 1	EFFECTIVE DATE: April 2009
RETIRED DATE:	
PURPOSE: To ensure PHSS raises, records and uses fundraised dollars in a manner consistent with sound financial management and any relative legislated guidelines.	
PROCEDURE: The guidelines for fundraising is as follows: All fundraising activities suggested for PHSS require the approval of the board of directors. The chair of the fundraising event secures and completes all the required licenses and permits for each fundraising event. The director of finance or delegate determines what new accounts are required to satisfy the security and fiduciary needs of each new fundraising activity and is also responsible for reconciling and closing the bank accounts once the fundraising event is ended. The fundraising activity is recorded within the accounting structure of PHSS and reports are available upon request as to status of financial activity. No Tax receipt is issued for fundraising events during which the participant or donor receives or has the possibility of receiving a reward or benefit of equal value as outlined by Canada Revenue Agency charity's division guidelines. A tax receipt is issued for any donated dollars beyond this value.	

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Finance and Administration Policy Manual:
Section 5: External**

SECTION: 5 External	POLICY DESCRIPTION: Donations
POLICY NUMBER: 2	EFFECTIVE DATE: April 2009
RETIRED:	
SCOPE: All Participation House Support Services - London and Area (hereafter referred to as PHSS) employees, volunteers & students (hereafter referred to as parties).	
PURPOSE: To ensure donations to PHSS are recorded according to legislated requirements as established by Canada Revenue Agency	
POLICY: For all monetary donations official tax receipts are issued according to the regulations set out by Canada Revenue Agency charity division.	

Participation House Support Services – London and Area
 Finance and Administration Policy Manual:
 Section 5: External

SECTION: 5 External	PROCEDURE DESCRIPTION: Donations
PROCEDURE NUMBER: 2	EFFECTIVE DATE: April 2009
RETIRED DATE:	
PURPOSE: For all monetary donations official tax receipts are issued according to the regulations set out by Canada Revenue Agency charity division.	
PROCEDURE: This is the procedure for issuing and recording receipts for donations received. A permanent record of all monetary donations is maintained. At the minimum each record includes the date the money was received, the full name and address of the donor, the nature of the donation, and the number of the tax receipt issued for the donation. A <i>thank you letter</i> accompanies all tax receipts mailed to donors. This formal acknowledgement shall be carried out in a timely basis. Completed pre-numbered tax receipts shall be kept on site and in a secure place. All pre-numbered tax receipts must be accounted for. Spoiled tax receipts shall be marked void and kept in a secure place for a minimum of seven (7) calendar years from the date of the occurrence. A written report is required whenever a numbered receipt is missing. The report includes the number of the missing tax receipt, the date that the loss occurred, or was discovered, and an explanation of the loss. A registered charity information return is completed and filed with Canada Revenue Agency within six months of the fiscal year-end. The registered charity information return is completed by the auditor or designate and reviewed and signed by the executive director and or treasurer. Contributions in kind are not accepted. Donated services – no receipts will be provided, a thank-you letter will be issued as formal acknowledgement on a timely basis.	

**Participation House Support Services – London and Area
Finance and Administration Policy Manual:
Section 5: External**

SECTION: 5 External	POLICY DESCRIPTION: Ethical guidelines for accepting donations
POLICY NUMBER: 3	EFFECTIVE DATE: April 2009
RETIRED:	
SCOPE: All Participation House Support Services - London and Area (hereafter referred to as PHSS) employees, volunteers & students (hereafter referred to as parties).	
PURPOSE: To ensure all donations are treated in an ethical and legal manner and within the guidelines of acceptable financial principles.	
POLICY: PHSS follows ethical guidelines for accepting donations; promoting PHSS. These guidelines include Human Rights, Criminal Code, and Conflict of Interest guidelines.	

Participation House Support Services – London and Area
 Finance and Administration Policy Manual:
 Section 5: External

SECTION: 5 External	PROCEDURE DESCRIPTION: Ethical guidelines for accepting donations
PROCEDURE NUMBER: 3	EFFECTIVE DATE: April 2009
RETIRED DATE:	
PURPOSE: To ensure all donations are treated in an ethical and legal manner and within the guidelines of acceptable financial principles.	
PROCEDURE: 1. GUIDELINES FOR ACCEPTING DONATIONS PHSS does not knowingly accept donations from corporations, foundations, PHSS, events or individuals that are not supportive of PHSS mission, values, vision and goals. PHSS does not participate in, or endorse an event, or employ third party fundraisers that are not supportive of its goals. PHSS does not allow product representations of its logo on any corporate sponsorship without express and written permission of the board of directors. PHSS does not allow access to people receiving support for promotional media or advertising without the express written consent of the person or parent/guardian (if applicable). PHSS does not allow open access to its parties (refer to Scope) for promotional media, advertising, or perceived gain without the express written consent of its board of directors. Companies whose primary business involves promoting, producing or selling the following products are not to be considered for direct corporate sponsorship: cigarettes, tobacco, or alcohol including wine, beer or spirits. Adheres to all legislation including Privacy Act.	

Participation House Support Services – London and Area
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Section 5: External

2. Human Rights

PHSS supports the *Human Rights Code Statutes of Ontario (1990)* and does not knowingly accept funds from, or align itself with, any funding source which is known to have violated the rights of an individual as a result of that person's race, religion, gender, sexual preference or disability.

3. Criminal Activity

PHSS does not knowingly accept donations from any funding source involved in any criminal activity past or present.

Annexure 1

AGREEMENT FOR LAPTOP ISSUED BY PARTICIPATION HOUSE SUPPORT SERVICES - LONDON AND AREA

I _____ am in possession of the following laptop for use as relates to my job responsibilities in my position at *Participation House Support Services - London and Area*.

Brand Name of Laptop: _____

Model #: _____

Serial #: _____

Date Purchased: _____

By signing this agreement I understand and agree that the laptop remains the property of *Participation House Support Services - London and Area*. All software and information also is the property of *Participation House Support Services - London and Area*.

Further I agree that if there is damage to or loss of the equipment that is caused by abuse or neglect on my part I will report to my immediate manager and take responsibility for repair and/or replacement.

I agree to abide by all pertinent policies and procedures of *Participation House Support Services - London and Area*.

Party (refer to Scope) Signature

Date

Witness

Date

cc. HR (Employee File)

Annexure 2

WAIVER OF LIABILITY

NAME OF VISITOR: _____

ADDRESS: _____

TELEPHONE NUMBER _____

I, _____ have been advised that I am not covered by the Workplace Safety and Insurance Board, advised of the location specific Health and Safety requirements, and the inherent risks of working on the premises, do hereby release and forever discharge *Participation House Support Services - London and Area*, and members of the agency from all claim demands, damage actions or causes of action arising from my work while at *Participation House Support Services - London and Area*. I further release *Participation House Support Services - London and Area* and its servants from all claims or demands whatsoever in law or in equity.

This waiver is to remain in force for a period of one year (12 months) from the date of signing or the duration of the working period, whichever is less.

WHEREOF I have signed as having read and understood the content,

This _____ day of _____ 20__.

Authority's Signature _____

Person's Signature _____

Annexure 3

DECLARATION FORM FOR DISPOSAL OF OBSOLETE ITEMS

Location: _____ Date: _____

Account Codes: _____
Department / Location / expense account

Item: _____

Number of Items: _____

Make/brand: _____

Model #: _____

Serial #: _____

Year purchased: _____

Purchase Price: _____

Condition: Good Fair Poor Scrap

Item to be replaced: YES NO

Supervisor of Location

Director of Operations

