

Financial Policy & Procedures Manual

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Purpose

The purpose of this manual is to assist in the continuing development of the financial management capacity of IWSO, by collating, collecting or documenting the existing policies and procedures that have contributed to its success, and by developing new policies and procedures where these may be expected to provide a benefit.

This manual seeks to be compatible with other preexisting manuals or documentation and therefore where it is beneficial, some parts of this manual may have been taken verbatim from existing IWSO documentation.

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SECTION 1

GENERAL POLICY OUTLINE:

1.1 *The Organization Chart*



1.2 *Community*

- a) The Community represented at the head of the organization chart refers to IWSO's constituency and membership. This community, does not exercise financial control over IWSO.
- b) Through its work, IWSO attracts a constituency of women interested in furthering its mission objectives. A Board of Directors is chosen from the most dedicated members of this constituency to oversee the operations of IWSO.
- c) An auditor is retained annually through the Audit Committee of the Board to ensure that IWSO is faithfully reporting its financial position and the results of its operations for each year.

1.3 *Board of Directors*

- a) The Board of Directors is responsible for administering the affairs of the corporation. The Board may exercise all powers and carry out all acts, including entering into contracts for which the corporation has the authority.

- b) IWSO has chosen to have a Policy-Making Board. It is therefore the responsibility of the Board of Directors to design policies and or make policy decisions around the goals, objectives, programs and activities of the agency.
- c) As indicated in the By-laws, Article X, the Board of Directors, in conjunction with the Personnel Committee, appoints an Executive Director. The Board delegates to the Executive Director the responsibilities of staff hiring, coordination and management of the business and affairs of the corporation.
- d) The Board has constituted a number of committees. The Finance Committee has been constituted by the Board as a standing committee to carry out its financial responsibilities on an ongoing basis.

1.4 *Signing Officers*

- a) Board signing officers are the Chair, Secretary, Treasurer, Life Time Member and Executive Director.
- b) Documents of the Corporation approved by the Board, including any funding agreement shall be signed by signing officers.
- c) All cheques, drafts or orders for the payment of money and all notes and acceptances and bills of exchange shall be signed by two signing officers, one of whom shall be the treasurer.

1.5 *Financial Year*

The financial year of the Corporation is from April 1 to March 31.

1.6 *Finance Committee*

- a) The Finance Committee is chaired by the Treasurer and includes two members of the Board and the Executive Director. This committee meets up to 10 times a year.
- b) The Finance Committee makes recommendations to the Board regarding finances and fund development, consistent with the stated goals of the agency.
- c) Responsibilities of the Finance Committee are:
 - 1) Review annual budgets for composite and individual programs.
 - 2) Arrange for proper bookkeeping practices in accordance with Canadian generally accepted accounting principles.
 - 3) Advise the Personnel Committee on salaries and benefits.

- 4) Monitor the financial management of the agency.
- 5) Communicate information on possible funding sources with the Board and management.
- 6) Identify program or services activities where fundraising is required.

1.7 *Executive Director*

The Executive Director is responsible for ensuring the overall effective operation of the Centre, within the direction set by the Board. This includes ensuring that the books of the organization are accurately maintained.

She prepares the annual budget with the bookkeeper, consults with the Treasurer and the Finance Committee and advises Managers on the preparation of annual budgets for their areas within the context of the total IWSO budget.

The Executive Director is an ex-officio member of the Board and is a member of the Finance Committee.

She maintains liaison with funders to ensure that the relationships are working well, to ensure funder satisfaction, and to promote a climate in which funding for IWSO's programs remains a good experience for funding organizations. As part of this relationship, the Executive Director will advise funders if their program is indicating the possibility of exceeding its available budget.

The Executive Director participates in the hiring of all staff of IWSO and makes the final hiring decision.

The Executive Director may, at her discretion, delegate some financial authority to managers. This delegation is to improve the efficiency and effectiveness of the IWSO operations. The Executive Director retains ultimate responsibility over all operational areas and, if she chooses, may withdraw previously delegated financial authority.

The Executive Director is authorized to spend up to \$5,000 on items within an approved budget line.

1.8 *Managers*

Managers are responsible to the Executive Director for the successful financial management of their area of responsibility.

This includes preparation of the annual budget for their areas, and managing the areas within the budgets approved.

Managers may sign to authorise advances of cash required for a program activity by a requesting staff person. This would only be a manager who has been delegated the required financial authority by the Executive Director.

1.9 *Bookkeeper*

The bookkeeper is responsible to the Executive Director for maintaining accurate accounting records and providing regular timely financial reports.

She is responsible for administering an in house payroll system and preparation of payments for invoices received for accounts payable. She also monitors accounts and advances receivable to ensure that they are cleared within a reasonable time.

The bookkeeper is responsible for the timely remittance of payments to the government as required.

The bookkeeper is responsible for preparing any financial reports required. These include monthly financial reports for the Board, and quarterly reports required by funders.

The bookkeeper is also responsible for preparing the audit information to assist the Auditor in the annual audit of IWSO's financial information.

1.10 *Volunteers*

IWSO may from time to time have volunteers who help out with different needs of the organization or its programs.

If volunteers incur reasonable expenses on behalf of IWSO, they may be reimbursed provided that the Executive Director has previously approved the reimbursement of expenses of this nature and general financial level. Prior approval should be sought where possible.

All volunteers are asked to sign a written declaration of confidentiality in respect of information they may obtain while volunteering for IWSO.

If considered appropriate by the Executive Director, specific volunteers with custody or control of assets such as fundraising cash may be included in any bonding insurance that IWSO has.

1.11 *Confidentiality and Bonding*

Staff are requested to sign a declaration of confidentiality when hired. All financial information related to IWSO remains confidential. Where staff are responsible for custody and control of assets, the Executive Director may seek bonding insurance.

1.12 *Signing Authority of Managers*

Managers may authorise expenditures within the limits delegated by the Executive Director. These expenditures are those that are part of IWSO's normal operations and that are provided for within the manager's budget.

Managers' signing authority includes the signing of any time sheets and the approval of invoices.

1.13 *Funding Application /Proposal Policy*

Management staff can apply for funding of up to \$20,000 for projects that fall within IWSO's Strategic Plan and Board approved objectives and goals. Management staff will update the Board on each funding application / proposal submitted.

1.14 *Cheque signing Procedure*

All cheques require the signatures of two signing officers.

Payment to the Executive Director are authorized by a Board Member.

Cheques with all supporting documents will first be reviewed by the bookkeeper to ensure that:

- a) the cheque is for money owed.
- b) the amount of the cheque agrees with the total amount of invoices being paid.
- c) a manager or the Executive Director has signed the invoice to indicate that the goods or services have been received and to indicate the budget that is to be charged for the payment.
- d) there are sufficient funds available in the bank account.

The payment will then be provided to the Executive Director and Board signing officer for review and signing.

The signing officers will review to ensure that:

- e) the payments are in the ordinary course of business or are in keeping with general Board policy direction.

1.15 *Record of Cheque Signing Authorities*

Signing officers are appointed at the first Board meeting following the AGM. A record of signing authorities should be reviewed annually at the first Board meeting following the Annual General Meeting. The purpose of the review will be to appoint signatories where there have been changes.

1.16 *Cheque Release Procedure*

After the cheques have been signed, they are separated from the back up documents. Ideally, after signing, one person would not have custody of both the signed cheques and the backup documents.

- a) The back up documents are returned to the Bookkeeper to be filed.
- b) The signed cheques are placed in mailing envelopes.
- c) Where cheques are for internal recipients, someone delegated by the Executive Director, currently the bookkeeper, will provide the individual cheques to the appropriate internal recipients.
- d) Where cheques are for external recipients, they will be passed to the Administrative Assistant or someone delegated by the Executive Director, for mailing.
- e) Cheques may only be picked up by a substitute or delegated person if the designated recipient has first provided a written authority to IWSO for this to happen, and if the substitute provides identification to establish that they are the delegate.

1.17 *Receipt of Mail and Security of Received Cheques Procedure*

- a) Mail is opened by two persons, the Executive Directors and the Bookkeeper.
- b) Two copies are made of all cheques received by IWSO. One copy is kept in the files of the Bookkeeper and the other is kept in the files of the Administrative Assistant.
- c) Three copies are made of all cheques for language interpretation and translation services. The first two copies are filed as above and the third copy is kept in the files of the LIS Intake Worker.

1.18 *Child Care and Transportation Guidelines for Board Members*

Child Care expenses may be reimbursed up to two meetings per month (i.e. one Board and one committee meeting). Board members may be reimbursed for transportation (depending on need and / or distance of travel).

1.19 *Endorsement Policy*

IWSO will endorse projects and organizations that support or are compatible with our objectives.

Guideline

The Executive Director will approve endorsements on behalf of the Board except when:

- a) money is involved;
- b) there is a question as to whether the objectives are compatible with IWSO's objectives;
- c) being aligned with organization or project could put IWSO in a politically vulnerable position.

SECTION 2

ACCOUNTING POLICY

2.1 *G.A.A.P.*

IWSO follows Canadian Generally Accepted Accounting Principles and the accrual basis of accounting.

2.2 *Revenue Recognition*

- a) IWSO follows the deferral method of accounting for restricted contributions, which includes government grants and subsidy payments.
- b) Restricted contributions are therefore recorded as deferred revenue when the funds are received and the revenue is recorded in the period in which the related expenses are incurred.

The final amount of government assistance may not be determined until it has been reviewed and approved by the appropriate agency. Any adjustments arising from such a review are recorded in the period in which the adjustment is made.

- c) Unrestricted contributions are recognized as revenue when received or receivable. This may include donations and funds earned from other sources.
- d) All revenues are recorded by department.
- e) Refundable Subsidy payments represent unspent funding from MCSS and are recorded in a special account "Refundable Subsidy Payable". However, if the funder gives approval for the amount to be used in a future period, it is recognized as revenue in the period that it is used.

2.3 *Expenses*

Expenses are recorded by department and in accordance with the accrual basis of accounting.

2.4 *Short-term Investments*

Short-term investments are recorded at cost plus accrued interest, which approximates fair market value. IWSO invests its excess funds only in safe investments. These include guaranteed investment certificates and bonds issued by a Canadian government authority.

2.5 *Capital Assets*

Acquisitions of capital assets are based on a budget approved by funders. Capital assets are recorded at cost and amortized on a straight-line basis over the estimated useful life of five years.

Non-program capital assets may be acquired at the discretion of the Executive Director within the financial authority limits set by the Finance Committee or the Board.

At the time of writing this manual the Executive Director is authorized to spend up to \$5,000 on items within an approved budget line.

2.6 *Deferred Revenue*

Deferred revenue consists of grants received by IWSO in the current and prior periods for expenses to be incurred in future periods.

2.7 *Deferred Capital Contributions*

Deferred capital contributions represent the unamortized amount of grants received for the purchase of capital assets. The amortization of the deferred capital contributions is recorded as revenue in the statement of operations.

2.8 *Internally Restricted Net Assets*

Internally restricted net assets are funds that have been committed by the Board of Directors for future programs or projects which fulfil the mandate of IWSO. The Board must approve the use of these funds.

2.9 *Collections*

Some funders use direct deposit to transfer payments to IWSO's bank accounts. Contributions, donations and other revenue received in cheques are deposited during the month received.

2.10 *Payments*

All payments are made by cheque, except for petty cash.

2.11 *Petty Cash*

IWSO maintains a petty Cash of \$ 200.00 to cover small day to day expenses not exceeding \$30.00 per voucher. A staff person is designated by the Executive Director as "Petty Cashier".

The Petty Cashier is responsible ensuring the security of the petty cash. The Executive Director is responsible for ensuring that the petty cashier has a secure lockable receptacle to hold the petty cash and for arranging unexpected counts of the petty cash to ensure its integrity. At all times, the total of cash and vouchers should amount to \$ 200.00

Petty cash is replenished when necessary and also at each month end. The Executive Director reviews the reasonableness of expenses and authorizes the payment to the petty cashier.

2.12 *Cash Advances for Program Activities / Projects*

Cash advances up to a limit of \$500 may be provided to a staff person responsible for a program or project. This must be approved by the Executive Director. These amounts are recorded as advances receivable and must be liquidated within three days of the completion of the program or project with original receipts and unspent money.

2.13 *Contributed Services*

A substantial number of volunteers contribute a significant amount of their time each year. Because of the difficulty of determining the fair value, contributed services are not recognized in the financial statements.

2.14 *System & Software*

IWSO uses "Simply Accounting" software. This is supported by a large software company so that IWSO could easily find support in the event of a system problem.

2.15 *Back-up and Disaster Recovery Policy and Procedures*

IWSO will operate so as to allow itself to recover its data and resume operations within two weeks of a major disaster.

- a) The accounting system is backed up minimally every two weeks after the batch for that run has been completed. Payroll and accounts payable payment runs are scheduled every two weeks. More frequent back up is available during times of heavy data input.
- b) Back up is done to the hard drive and to a flash drive every two weeks. The flash drive is kept in a locked cabinet on site. The hard drive will allow recovery if data is damaged. The flash drive will allow recovery if the computer is damaged or lost.
- c) Backup should also be done to a second flash drive. This second flash drive should be stored off site. IWSO has a safety deposit box that is available for off site storage of the flash drive. This will allow for data recovery if the office and its contents are damaged such as by fire.

SECTION 3

REPORTING PROCESS

3.1 *Goal*

To ensure that the appropriate level of information is provided in a timely manner, to the Executive Director, managers and the Board, to support decision making and accountability.

3.2 *Overview*

All financial reports are prepared by the bookkeeper and verified and approved by the Executive Director before submission.

3.3 *Board Reports*

Financial statements are prepared monthly for the Board. These financial statements provide the information for the current period, the budget for the current period and a variance column giving the difference between the actual result and the results that were budgeted. The variance column highlights differences so that the Finance Committee and the Board can be aware of them.

The bookkeeper first prints a financial statement for the period from the “Simply Accounting” Software. This software prints data only. She then exports this data to an Excel file. The Excel spreadsheet software receives the current period data in the first column, receives the budget data into the second column, and calculates the variance percent in the third column.

3.4 *Funder Reporting*

Financial reports to funders are prepared in accordance with the contribution agreements. In practice this is usually quarterly.

Each funder has a report template that provides the report format that they require. The Executive Director and the Program Manager complete the written part of the template for

the quarter being reported on, and forward the financial part to the bookkeeper electronically.

The bookkeeper prints a financial report from the “Simply Accounting” system for that program or project and enters the data into the report template. She then returns the financial section of the template to the Executive Director who reviews it and completes the report template. Once the report has been signed by the authorized signing officer, it is submitted to the funding agency.

Reports to funders are mostly quarterly on April 30, July 30, October 30, and January 30.

3.5 *Government Reports*

All government reports that required are prepared by the bookkeeper and approved by the Executive Director before submission. These include payroll remittances, the annual T4 Summary and the annual Charity Tax Return for IWSO.

3.6 *Management Reports*

The bookkeeper prints out monthly financial statements from the “Simply Accounting” system each month. These monthly financial statements are not as comparative as the quarterly financial statements provided to the Board each quarter.

The monthly financial statements are for the Executive Director, the Treasurer, and the Finance Committee, so that they can monitor the monthly results and take financial management decisions when necessary.

3.7 *Investment Reports*

Each month the bookkeeper provides the Executive Director with a list of investments to indicate any that are expiring in the next month. This allows the Executive Director to be aware when an investment decision is required in respect of expiring investments.

SECTION 4

BANKING & CASH MANAGEMENT

4.1 *Goal*

The goal of these procedures is to support the Officers and management of IWSO in carrying out their fiduciary responsibility to supporters and funders in a prudent manner.

4.2 *Overview*

The petty cash limit, the line of credit limit and the financial institutions used, are monitored by the Executive Director and may be changed by her if necessary. Where major changes are involved, the Executive Director would consult with the Treasurer.

4.3 *Petty Cash*

The petty cashier is responsible for holding the petty cash up to the approved limit. At the time of writing this procedure, the limit of petty cash and vouchers held by the petty cashier is \$200.00. This is the limit currently set by the Executive Director. It may be reviewed and changed by her as necessary.

When the petty cashier receives a request for an advance in the form of a request voucher with an approval signature from a manager, she exchanges the approved request voucher for the designated amount of cash. The total of cash and vouchers in the secure petty cash container always totals the petty cash limit of \$200.00.

When the cash portion of petty cash is low, or at each month end, the petty cashier lists and totals the receipts that form part of the petty cash. She then requests a reimbursement to petty cash for the total of the receipts.

On the next payment run, the bookkeeper will include the replenishment cheque made out to cash. After the cheque has been signed in accordance with cheque signing policy, it will

be given to the petty cashier. The petty cashier will then go to the bank to cash the cheque and replenish the petty cash up to its approved limit.

4.4 *Cash Advances*

A cash advance up to \$500 may be provided on the authority of the Executive Director to enable a program or project to be undertaken. This is done through the petty cashier.

Within three days of the completion of the program activity or project for which the cash advance was provided, the person to whom the advance was made, returns to the petty cashier an amount of cash and original receipts for expenditures made, that total the initial advance voucher amount. The voucher is then cancelled and noted that it has been paid. The cancelled voucher is then filed to maintain a historical record.

4.5 *Bank Accounts*

IWSO operates three bank accounts.

- 1) The main account that is currently with the Bank of Montreal. Most cheques and direct deposits are deposited to this account and all payment and payroll cheques are drawn from it. Internet access to this account is available so that IWSO can monitor its activity.
- 2) A second account is operated at the "Ottawa Women's Credit Union". The MCSS funding is directly deposited here and the cheque for the payment of IWSO's rent for its office space is drawn from this account. Transfers are made from this account to the Bank of Montreal accounts as and when necessary.
- 3) A third "Lottery" account is operated at the Bank of Montreal. This is exclusively used to meet the requirements of IWSO's lottery license for its fundraising lottery activity.

4.6 *Line of Credit*

IWSO maintains a line of credit at the Bank of Montreal. This will be used as needed per the established terms and conditions set by the bank. The line of credit is intended to be available in the event of delays in the receipt of funding for approved activities for which funding has been committed but not received.

4.7 *Deposit Items*

When cheques are received, they are reviewed by the Executive Director. Then, are accumulated by the bookkeeper and deposited to the main Bank of Montreal account. The timing of deposit will vary depending on the dollar value of the cheques that are received. All cheques received in a month are deposited before month end. Cheques that are received are recorded in the accounting system when received. Direct deposits are recorded on receipt of the bank statement and accompanying documentation.

4.8 *Bank Reconciliations*

Bank reconciliations are carried out monthly for each bank account.

4.9 *Taping of Cheques Received*

In the opening of mail procedures, a photocopy of every cheque received is passes to the Administrative Assistant for her files. At each month end, the Administrative Assistant runs an adding machine tape of the cheques received in the month. She attaches this tape to the photocopies of the cheques and passes it to the Executive Director.

4.10 *Bank Statements*

Bank statements are mailed directly to the Executive Director. She reviews them to ensure that all activity recorded is in the normal course of business and that none of the cheques have been altered. She also compares the total deposits to the total deposit tape provided by her Administrative Assistant and reconciles any differences. After this action, the Executive Director passes the bank statements to the bookkeeper for preparation of the bank reconciliations.

4.11 *Investment Monitoring*

A list of IWSO's investments is retained in a file held by the bookkeeper. This file lists the investments by type and expiry date.

As part of the month end accounting process, the bookkeeper provides the Executive Director with a list of investments to highlight any that are expiring in the next month. The Executive Director together with the Treasurer and / or the Finance Committee reviews the projected cash needs for the foreseeable future and makes a decision on whether the investment should be cashed out or reinvested, and if so, for what period and what type of reinvestment should be considered.

4.12 *Restricted Fund Monitoring*

Each month end, the bookkeeper prepares an analysis of restricted funds. Total cash and investments held must always exceed restricted funds.

SECTION 5

PAYMENT PROCEDURES – ACCOUNTS PAYABLE

5.1 *Goal*

To provide an accurate payment process that utilizes limited staff time efficiently. Accounts payable are processed every second Monday.

5.2 *Payment System Overview*

IWSO uses “Simply Accounting” for its payment processing.

5.3 *Vendor Invoices*

- a) Most invoices are related to language interpretation and translation services. Other payments are for office rent, telephone service, internet service, printing services, supplies, the photocopy lease, independent contractors and other items.

Interpreters are independent contractors and are not employees. They are paid on invoice for services provide.

- b) Invoices are received and approved for payment by the Executive Director or the Managers. They are annotated with the program or budget department that they are to be charged to and then passed to the bookkeeper for payment.

Each invoice for language interpretation or translation services is reviewed and signed by the intake worker and is then approved and signed by the program manager. These invoices therefore have two signatures before they are passed to the bookkeeper for payment.

- c) The bookkeeper accumulates the invoices in a file for payment on the next payment Monday.

The bookkeeper prepares the cheques and forwards them to the Executive Director with the supporting documents.

- d) The Executive Director reviews the payment cheques and arranges for them to be signed by a signing officer.

Cheque signing procedures provide an additional control.

5.4 *Reports*

The system will produce analysis reports when selected. The following reports may serve the following purposes:

Pre-Cheque Register – a list of invoices that the system will automatically pay on its next run. This allows the bookkeeper to review the list and suspend any items that should not be paid on this run.

Aged Payable Report – a list of outstanding payables in due date order. This allows the bookkeeper to better manage cash flow by forcing payment of some items and suspending others.

Vendor Statistics & History – to respond to inquiries on invoices and payments. The system retains one year of history in the current year file.

5.5 *Cheque Run*

The bookkeeper enters all the payments into the system, and then carries out a cheque run to print all the cheques together in one batch. This is more efficient than printing cheques individually. Back up documents are stamped with a “paid” stamp and the payment cheque number is recorded on them when it is known and the cheques are printed.

5.6 *Back-up*

The bookkeeper carries out a back up of the accounting system after the payment run is complete on every second Monday.

5.7 Filing

After the cheques have been signed and distributed to recipients, the back up documents are returned to the bookkeeper for filing in the bookkeeping office.

SECTION 6

PAYMENT PROCEDURES – PAYROLL

6.1 *Goal*

To systematically provide an effective and timely payroll process.

6.2 *Payroll System Overview*

IWSO uses “Simply Accounting” for its payroll processing. Employees whether full-time or part-time, always work the same standard hours. Payroll therefore does not change. At the end of the two week pay period, each employee completes a time sheet and gives it to their respective supervisor or manager. Each supervisor or manager retains the time sheets for the employees that they are responsible for.

If an employee wants a change to the payroll, such as leave without pay or a change in standard hours to be worked, she sends a written request to the Executive Director with a copy to the supervisor or manager detailing the request. The Executive Director responds in writing with copies to the supervisor or manager and, if the request is approved, to the bookkeeper.

The bookkeeper will then input the changes. If there are no approved changes, the bookkeeper will process the standard payroll.

6.3 *New Employee*

When a new employee is hired, the Executive Director gives the bookkeeper a photocopy of the new employee’s contract. This provides the bookkeeper with some of the information she needs in order to set up the new employee in the payroll system, name, address, standard work hours, pay rate, and start date.

The new employee is required to complete the government form “TD1”. This provides the bookkeeper with the remaining required information, tax rate, Social Insurance Number (SIN), and the date of birth that is needed to determine Canada Pension Plan (CPP) status.

6.4 *Changes to Employee Information*

The bookkeeper will input any changes into the payroll system only on receiving a copy of the amendment to the contract of employment from the Executive Director or a revised form TD1 from the employee.

6.5 *Employee Leaving*

When an employee is leaving, the Executive Director will provide the bookkeeper with a copy of her letter / response to the employee. This letter / response will detail required information that includes the last day of work, the amount of any vacation to be paid and the reason for leaving.

After the final pay for the employee has been processed, the bookkeeper will print a "Record of Employment" (ROE) from the payroll system in accordance with the requirements of "Employment Insurance" (EI). The ROE is given to the departing employee and a copy is placed in the employee's file.

6.6 *Earning and Deductions*

Earnings are the standard hours that are paid and pay equity. Vacation is not accrued or recorded in the payroll system unless it is to be paid on termination.

Deductions are the basic mandatory deductions, EI, CPP and Income tax. In addition, employees contribute to a social fund on each pay. There is also a group insurance plan to which employees contribute on the first pay of each month.

6.7 *Canada Revenue Agency Payroll Remittances*

The bookkeeper prints out a system report for the month. This report provides the information for the required employee payroll remittance to be paid for the period. This remittance is required to be paid before the 15th of the next month.

6.8 *Employee Health Tax Remittances*

Not currently required.

6.9 *Biweekly Payroll Procedure Summary*

1. Employees complete time sheets and pass them to the supervisor or manger.
2. The supervisor or manager approves the time sheets and files them.
3. The bookkeeper processes the payroll on every second Monday and gives the printed cheques to the Executive Director.
4. The Executive Director reviews the cheques, arranges for them to be signed by the Board signatory and then signs them herself through Tuesday and Wednesday of the pay week.
5. The cheques that have a payment date of Friday, are distributed to the employees on Thursday of the payment week.

6.10 *System Payroll Reports*

The system will produce certain reports on request. These include:

- (1) The Record of Employment.
- (2) T4's.
- (3) Date to date payroll information, such as a the first to the last of a specific month for government required payroll remittance information

6.11 *Back-up*

The payroll is backed up when the bookkeeper carries out a back up of the accounting system after the payment run is complete on every second Monday.

SECTION 7

ACCOUNTS RECEIVABLE & COLLECTIONS

7.1 *Goal*

To accurately record payments that are due to IWSO.

7.2 *Accounts Receivable*

IWSO's accounts receivable are mostly related to language interpretation and translation services.

7.3 *Interpretation Payment Process*

IWSO receives requests for interpretation services usually by telephone and the IWSO Language Interpretation Services (LIS) Intake Worker arranges for an appropriate interpreter to provide the service. Interpreters are independent contractors and are not employees.

After the service is delivered, the interpreter invoice IWSO for their interpretation time and are paid through the accounts payable system.

The service is recorded in the "Provincial Interpreter Assistance Service" Data Base, detailing the service and the cost due to IWSO for services covered by the funder.

Services provided by IWSO to another agency are billed to that agency by the LIS Intake Worker. A copy of those invoices are provided to the bookkeeper for recording as accounts receivable. The bookkeeper does not issue these invoices.

7.4 *Account Receivable Report*

The system can produce an aged accounts receivable list.

7.5 *Advances Receivable*

Advances to staff for program or project expenses are recorded as advances receivable when advanced.

When the activity is complete the staff person will bring back to the bookkeeper, the receipts for the receipts for the expenses incurred. The bookkeeper will then clear the advance receivable and charge the expenses to the appropriate program or project.

Advances receivable are recorded directly into the general ledger not in the accounts receivable subsystem.

7.6 Collections

The bookkeeper is responsible for all collections for the organization.

1. Donations

For cash donations, the bookkeeper issues tax receipts for the amount received. For donations in kind, if the value is below \$100.00, the donor and the Executive Director determine the fair value of the item donated. Where the value is over \$1,000 independent documentation of the valuation is sought. The Executive Director will then inform the bookkeeper as to the amount of the tax receipt to be issued.

2. Fundraising and Special Events

All fund raising tickets issued and unissued are accounted for by the bookkeeper after the fundraising program to properly determine the proceeds of the event.

3. Language Interpretation and Translation Services

Invoices are issued by the Intake Worker and a copy is given to the bookkeeper for recording in the accounting system. The bookkeeper monitors the status of the invoices and co-ordinates with the Intake Worker concerning overdue accounts.

4. CILISAT /ILSAT Test Fees

The L.I. Manager issues a receipt to the prospective language interpreter trainee for this and remits the amount to the bookkeeper with a copy of the receipt attached. The bookkeeper deposits the amount to the bank.

5. File Copies

The bookkeeper maintains a file copy of all collection items. A second copy of cheques received is held by the Office Administrator. A third copy of cheques received for language services is held by the Intake Worker.

7.7 Collections for Language Interpretation and Translation Services

The LIS intake worker monitors accounts receivable for the language interpretation and translation services to ensure that all payments for these services are received. The bookkeeper is responsible for the recording of transactions, and for providing the manager of intake worker with a list of outstanding items.

When cheques are received for language interpretation and translation service payments, a third photocopy is taken for the files of the LIS intake worker who is responsible for monitoring the payments and collections for this service. The original cheques are passed to the bookkeeper for deposit to IWSO's bank account.

SECTION 8

PROGRAM AND PROJECT ACCOUNTING PROCESS

8.1 *Goal*

To accurately record project and program costs to the appropriate program or project and to enable management to ensure that sufficient resources are available to carry out program activity.

8.2 *Advances from Funders*

Advances are received from funders so that IWSO will have cash on hand to fund the program activity of the following month. These may be received by cheque or by direct deposit. When these payments are received, they are recorded as deferred revenue.

8.3 *Program and Project Expenses*

Costs are allocated to the appropriate programs or projects in accordance with the cost centres noted on the invoices when they are approved for payment. These cost centres are entered into the accounts payable module when the payment is recorded for the payment run on each second Monday.

8.4 *Monthly Program and Project Reports*

At month end, a report is printed for each program or project. This indicates the expenses incurred for the programs and projects during the month. The bookkeeper then makes an entry to recognize the appropriate amount of revenue from deferred revenue for each program and project.

8.5 *Funding Agreements*

Funding agreements are currently for one year's duration and are with several different funders.

8.6 *Lottery*

IWSO operates a lottery fundraising program through an outside company. This is continuous throughout the year.

IWSO does this under an annually renewable lottery license. As a condition of this license, the lottery activity has a separated dedicated lottery bank account.

At each month end the company provides a report indicating the revenues that have been deposited to the account, the drawings that were taken to cover prizes and costs, and a cheque for the net lottery income. The net lottery income is used to cover support services at IWSO such as on-site child care.

A report of all funds received and disbursed is submitted to the City of Ottawa monthly in accordance with the terms of the lottery license.

SECTION 9

GENERAL LEDGER

9.1 *Goal*

To record all financial information of IWSO so that it can be included in reports that assist the Executive Director and the Finance Committee in the ongoing monitoring of financial activity. Also, to enable the Executive Director to be aware when a financial management decision is requested.

9.2 *Period End Review of Balance Sheet Accounts*

At each month end, the bookkeeper analyses the balance sheet accounts. She also makes any necessary adjusting entries such as for amortization of assets.

This provides confidence in the balance sheet amounts produced.

9.3 *Period End Reports*

At the month end and quarter end, the bookkeeper produces reports for management. These include financial statements for each program and project in addition to the standard income statement and balance sheet.

This allows the Executive Director to monitor each program and project as well as the overall impact of total activity for the period on IWSO.

The bookkeeper also provides an analysis of deferred revenue and a listing of investments for monitoring purposes.

9.4 *Year End Procedures*

The bookkeeper completes the analyses and reconciliations for the March 31 year end and enters her adjustments into the accounting system. She ensures that the year end cut-off is properly observed. All invoices are required to be received by April 15.

The bookkeeper creates a new file for the new fiscal year, copies the old year data into it, and processes a change of fiscal year. This sets up the new year file with the old year data recorded as history.

When the bookkeeper receives the audit adjustments she enters them into the old year file so that it will print the same numbers as the audited financial statements when a report is requested.

The bookkeeper then enters audit adjustments into the new year file to correct the previous year history in the current year accounting file.

This process retains full access to the old data in the old file while allowing the bookkeeper to start full normal activity in the new year file without waiting for the audit adjustments to be available.

9.5 *New Year Procedures*

The bookkeeper continues with normal activity in the new year including payment processing and payroll and is able to print month end reports in the normal way without any audit delay.

The bookkeeper enters the draft budget into the accounting system when the information is available.

SECTION 10

ANNUAL AUDIT PROCESS

10.1 Goal

An easy efficient process that produces a fast accurate result without a major cost in time.

10.2 Accounting Audit Process

- 1) IWSO's year end is March 31. In April, the bookkeeper completes the analyses and reconciliations for the year end and any accounting entries that come from them.
- 2) In April the bookkeeper requests the list of audit schedules from the auditors that they will need.
- 3) In May, the bookkeeper completes the audit schedules. These must be completed two weeks before the audit is scheduled to begin and are handed to the auditors on their arrival.
- 4) In June, the auditors come to the office and carry out their audit. Initial discussions are held with the Executive Director and appropriate documents are signed.
- 5) The current process is for the auditors to send audit confirmations during the audit when they have access to the files and can determine exactly what confirmations they require. The confirmation letters are signed by the Executive Director.
- 6) The auditors request additional items as the audit proceeds and these are provided by the bookkeeper.
- 7) In July, draft audited financial statements are provided by the auditors, together with a list of accounting adjustments that they require.
- 8) The bookkeeper enters the audit adjustments into the old year file so that it will print the same numbers as the audited financial statements when a report is requested.
- 9) The bookkeeper then enters the audit adjustments into the new year file to correct the previous year history in the current year accounting file.

10.3 *Board and Management Audit Process*

- 1) Auditors are appointed annually at IWSO's AGM in September.
- 2) In May, the auditors provide the bookkeeper with a list of audit schedules that they will need her to complete before the audit can start.
- 3) In June the auditors come to IWSO's office and conduct their audit.
- 4) In July, the auditors provide IWSO with draft audited financial statements. These are reviewed by the Finance Committee. The Finance Committee also reviews the performance of the auditors so that it can make a recommendation regarding the next year's audit.
- 5) When the Finance Committee is satisfied with the audited financial statements, they are referred to the Board for approval.
- 6) The Board reviews the audited financial statements. Following the Board's approval, the audited financial statements are signed by the Chairperson and the Treasurer.
- 7) The Board reviews the Finance Committee's recommendation concerning the appointment of auditors for the next year and approves a resolution for the AGM on this subject.

10.4 *IWSO's AGM Audit Process*

- 1) The audited financial statements are presented at IWSO's Annual General Meeting (AGM) in September of each year.
- 2) The AGM receives and approves the audited financial statements.
- 3) The AGM appoints the auditors for the next year.

SECTION 11

BUDGET PROCESS

11.1 *Goal*

To develop a budget that allows IWSO to proceed with a set funded program activity plan. Also, to ensure that IWSO has the necessary financial and other resources available to carry out the planned activity.

11.2 *Overview*

The budget may be updated during the year as additional funding becomes available for new or existing programs or projects.

The budget provides a framework that allows IWSO to evaluate its progress and to know that it is performing to plan by comparing actual financial results with the budget plan. The variance analysis that results from this comparison allows management and the Finance Committee to manage the variances.

11.3 *Planning*

The budget planning begins each year in February. At this time, meetings begin between the Executive Director and the Managers to develop program proposals to the funders.

When the program proposals are approved by the funders, they are put together into an IWSO wide composite that forms the basis of the budget. The Executive Director and the bookkeeper compile the initial budget. The budget is forwarded to the Treasurer and the Finance Committee for their review and input before being submitted to the Board for approval. The budget is updated throughout the year as additional funding approvals are received.

11.4 *Process*

- 1) In February and March, the Executive Director and the Managers meet to write proposals for funders based on the programs that were run during the previous year. The proposals are based on the previous year of the programs with a small percentage increase depending on cost trends. Other items such as salaries and over head are based on forecast costs.
- 2) The Executive Director completes and submits the proposals as they are completed.
- 3) The funders review the proposals in the context of their own budget for their own fiscal year and decide to what level they will continue to fund the IWSO programs.

- 4) The funding approvals are received by IWSO usually between April and August. Funding proposals are projected and are compiled into a budget usually for the end of April. This projected budget is presented to the Finance Committee.
- 5) In June, the budget is presented by the Finance Committee to the Board for approval.
- 6) In June, the budget is entered into the accounting system by the bookkeeper.
- 7) Through the year, and especially in January additional funds for additional program/projects or for additions to current program/project may sometimes become available. If this happens and additional funding approvals are received, the budget is updated for the additional funding and submitted to the Board for approval of the changes.
- 8) In January, the Executive Director reviews the progress of the programs and projects and, if there is the possibility of a program exceeding its available funding, she will contact the funder of that program to see if additional funding could be made available for IWSO.
- 9) In February and March, if IWSO may not be able to complete the approved and funded work by March 31, the Executive Director will ask for the funds to be deferred into the next fiscal year.

11.5 *Timing*

February & March	-	The proposals are written and submitted to the funders for the next year.
	-	The Executive Director monitors the programs and available funding, to target completion of budgeted work by March 31 of the current year. She may request either additional funding or a deferral of funding to the next year depending on the progress of the programs.
April	-	Basic funding approval from MCSS is received.
May	-	The projected budget is prepared and submitted to the Finance Committee.
June	-	The budget is submitted for Board approval by the Finance Committee.
	-	The bookkeeper enters the budget into the accounting system.
July & August	-	Other funding approvals are received and changes are made to the budget per the approvals. Any adjustments to the projected and approved budget coming from the approvals are referred to the Board for approval.

- January
- The Executive Director will seek additional funds from funders to cover any possible cost overruns on programs, and also for additional program/projects.
 - Adjustments are made to the budget in January as additional funding may sometimes become available. All adjustments are then referred to the Board for approval.

SECTION 12

FINANCIAL CALENDAR

April

- 1) The bookkeeper completes the analyses and reconciliations for the March 31 year end and enters her adjustments into the accounting system. She ensures that the year end cut-off is properly observed. All invoices are to be received by April 15.
- 2) The bookkeeper creates a new file for the new fiscal year. She then copies the old year file into the new year file and follows the system procedures for change of fiscal year. This process retains full access to the old year data in the old file while allowing the bookkeeper to start full normal activity in the new file without waiting for the audit.
- 3) The bookkeeper requests the list of required audit schedules from the auditors.
- 4) The Executive Director and the Managers complete the proposals to major funders for IWSO's core programs.

May

- 1) The bookkeeper prepares the audit schedules that are supplied by the auditors.
- 2) Funding approval for most of the programs is in place allowing the majority of the budget to be developed.

June

- 1) The year end annual financial audit is conducted.
- 2) The budget is completed and presented to the Finance Committee and then to the Board for approval. This budget includes all current programs. The budget may be updated through the year as new program/projects are approved.
- 3) The bookkeeper enters the approved budget into the accounting system.

July

- 1) The bookkeeper updates the payroll system for the July 1 tax table updates.
- 2) The auditors provide the first draft of the annual audited financial statements. These are reviewed by the Finance Committee.
- 3) The Finance Committee reviews the performance of the external Auditor and prepares a recommendation on the next year's auditor selection to be presented to the AGM.

August

- 1) Preparation for IWSO's AGM is completed.
- 2) Vacation period with no Board Meetings.
- 3) The Bookkeeper prepares the Annual Charity Tax Return for IWSO.

September

- 1) IWSO's AGM is held.
- 2) The auditor is appointed for the next year at the AGM.
- 3) IWSO's Board Members are elected.

October

- 1) IWSO's Executive Officers are elected.
- 2) The Finance Committee is established and signing authorities are determined.

November

- 1) The Executive Director reviews IWSO's commercial insurance coverage and negotiates any necessary changes or additions.
- 2) IWSO's Fundraising Gala is held.

December

- 1) Year end payroll is completed for the calendar year that ends December 31. the payroll year follows the calendar year.
- 2) T4s must be printed or the information copied to a new file before the first payroll for the new calendar year starting January 1 can be run.

January

- 1) The bookkeeper updates the payroll system for the January 1 tax table updates.
- 2) The Executive Director reviews petty cash limits and office security (e.g. Keys)
- 3) The Executive Director reviews the budget with the managers and with the funders to determine if there is any additional funding available that could be accessed by IWSO for the year ending on March 31.

February

- 1) The Executive Director reviews IWSO's Board and Director Liability insurance coverage and negotiates any necessary changes or additions.
- 2) The Executive Director and the Managers begin work on program proposals for the New Year beginning on April 1.

March

- 1) The end of the fiscal year is March 31. Therefore all programs must be reviewed by the Executive Director and the Managers to ensure that they will be completed on time and that all the necessary resources are available to ensure that this is achieved by March 31.
- 2) The Executive Director and the Managers continue work on program proposals for the New Year beginning on April 1. The MCSS proposal must be completed and submitted in early March.

All year – Ongoing

- 1) Budget meetings between the Managers and the Executive Director to monitor achieved progress and available funding.
- 2) Lottery fundraising is ongoing throughout the year.
- 3) There are up to 10 meetings of the Finance Committee during the year. These are attended by the Executive Director.

APPENDICES

Chart of Accounts

Forms

CHART OF ACCOUNTS

As Currently Present in the "Simply Accounting" System

<u>ITEM</u>	<u>ACCOUNT NUMBERS</u>
<i>Assets</i>	- 1000 to 1999
Current Assets	- 1000 to 1400
<i>Cash Accounts:</i>	
Petty Cash	- 1040
Ottawa Women's Credit Union	- 1030
Bank of Montreal Main Account	- 1060
Bank of Montreal Lottery Account	- 1050
<i>Investment Account:</i>	
Term Deposit	- 1100
<i>Accounts Receivable Accounts:</i>	
Accounts Receivable	- 1200 to 1230
Advanced Receivable	- 1200
A/R Can Project	- 1202
Payroll Advances	- 1210
	- 1220
<i>Prepayment Accounts:</i>	
Purchase Prepayments	- 1300 to 1320
Prepaid	- 1300
	- 1320
Membership Shares Ottawa Women's CU	- 1330
<i>Capital Assets:</i>	
Office Furniture & Equipment	- 1700 to 1890
Accumulated Amortization Furniture & Equipment	- 1820
	- 1825
<i>Liabilities</i>	- 2000 to 2999
<i>Accounts Payable:</i>	
Account Payable	- 2100 to 2120
Accounts Payable – Other	- 2100
Accrued Liabilities	- 2101
	- 2120

<i>Payroll Liabilities:</i>	- 2140 to 2299
Accrued Salaries Payable	- 2140
Vacation Payable	- 2170
E.I. Payable	- 2180
C.P.P. Payable	- 2185
Q.P.P. Payable	- 2186
Federal Income Tax Payable	- 2190
Quebec Income Tax Payable	- 2193
Group Insurance Payable	- 2240
Social Fund Payable	- 2250
 <i>Other Government:</i>	 - 2300 to 2399
P.S.T Payable	- 2310
G.S.T. Recoverable at 50%	- 2310
G.S.T. Paid on Purchases	- 2315
 <i>Deferred Revenue:</i>	 - 2500 to 2699
Deferred Revenue – MCSS	- 2500
Deferred Revenue	- 2510
Deferred Revenue – MC	- 2520
Deferred Revenue – JSW	- 2530
Deferred Revenue – Trillium	- 2540
Deferred Revenue – CWF	- 2550
Deferred Grant – UW	- 2560
Deferred Revenue – OCASI –Parent	- 2570
Deferred Revenue – CAN	- 2580
Deferred Revenue – Justice	- 2590
Deferred Revenue – OWD1	- 2595
Deferred Revenue – OWD2	- 2596
Family Service Centre	- 2600
Deferred Revenue – Cap. Building	- 2605
Deferred Revenue – HCFA	- 2610
Deferred Revenue – MAG	- 2620
Refundable Subsidy Payments	- 2630
Deferred Capital Contribution	- 2640
 <i>Other Liabilities:</i>	 2700 to 2999
 <i>Equity:</i>	 3500 to 3900
Retained Earnings – Previous Year	- 3560
Current Earnings	- 3600
Share Capital	- 3850

<i>Revenue:</i>	- 4000 to 4500
Revenue – MC	- 4020
Revenue – JWS	- 4030
Revenue – OWD1	- 4032
Revenue – OWD2	- 4033
Revenue – MAG	- 4040
Revenue – MCSS	- 4050
Revenue – Pay Equity	- 4060
Revenue – CWF	- 4070
Revenue – Trillium	- 4080
Revenue – CAN	- 4090
Revenue – UW	- 4100
Revenue – HCFA	- 4110
Revenue – Department of Justice	- 4120
Revenue – Conference	- 4130
Other Revenue –	- 4140
POS (LI Service)	- 4150
POS – Translation	- 4160
Donations	- 4170
Fundraising	- 4180
GG – Fundraising	- 4190
Membership Fees	- 4220
Revenue – Nevada	- 4240
Revenue – Family Services Ottawa	- 4260
Interest Income	- 4440
Interest Income – PY	- 4460
Reimbursement of MC Prior Deficit	- 4470
 <i>Expenses:</i>	 - 5000 to 5999
 <i>Operating Expenses:</i>	 - 5410 to 5599
Wages & Salaries	5410
E.I. Expense	- 5420
C.P.P. Expense	- 5430
Q.P.P. Expense	- 5435
Benefits	- 5470
Contracting – Bookkeeping	- 5480
Contract Fees	- 5500
Staff Replacement	- 5501
L.I. – On Site & Remuneration	- 5510
L.I. POS – On Site & Remuneration	- 5511
L.I. – Group Setting	- 5514
L.I. – Telephone	- 5516

IMMIGRANT WOMEN SERVICES OTTAWA

L. I. – Message Replay	- 5518
L. I. –After Hour (Face to Face)	- 5520
P of Service – PAR	- 5522
L.I. – After Hour – (Group)	- 5524
L. I. – After Hour – (Phone)	- 5526
Fee for Translation	- 5528
Honorarium	- 5540

<i>General & Administrative Expenses:</i>	- 5600 to 5799
Amortization	- 5602
Rent & Utilities	- 5610
Admin Fees	- 5615
Professional Services	- 5630
Audit Fees	- 5640
Bank Charges	- 5645
Lottery Charges	- 5650
Insurance	- 5660
PMS	- 5680
Equipment Maintenance	- 5685
Office Supplies	- 5700
Postage / Courier Services	- 5720
Advertising & Promotion	- 5740
Telephone / Pager/ Tax	- 5750
Furniture / Equipment	- 5760
Fundraising Expense	- 5765
GG – Fundraising	- 5766
Evaluation	- 5780
Miscellaneous	- 5790

<i>Program Expenses:</i>	- 5800 to 5999
Staff / CI Travel	- 5802
Staff Dev / Training	- 5805
Resources / Training Material	- 5810
Printing / Photocopying	- 5812
Support / Focus Groups	- 5816
Child Care Expenses	- 5820
Outreach	- 5822
Client Emergency	- 5826
User Fees (IMS)	- 5827
Long Distance	- 5828
Internet	- 5830
Core Training	- 5830
L.I. Training – DVC & DVCT	- 5832

IMMIGRANT WOMEN SERVICES OTTAWA

Emergency Orders	- 5836
Refresher Training	- 5838
L.I. Professional Development	- 5842
Criminal Reference Checks	- 5844
Translation – MAG – PY	- 5847
Translation – Client	- 5848
Board Expenses	- 5850
Other Travel	- 5852
CILISAT	- 5856
Miscellaneous – Program	- 5860
Family Services Ottawa	- 5864
Production Cost	- 5870
Suspense	- 5900

FORMS

CONFIDENTIALITY AGREEMENT

NOTE: To be agreed to by all Staff, on-call Language Interpreters, Volunteers, Placement Students, Visitors and Clients to the Agency.

Staff

I, _____ as a

Staff _____

to the centre, realize that the safety of clients is endangered by lack of confidentiality: therefore, I will not share any information regarding the clientele of **IWSO** with anyone outside the agency.

Signature _____

Witness _____

Date _____

219 Argyle Avenue, Suite 400 Ottawa Ontario K2P 2H4 Tel/Tél: 613-729-3145 Fax/Télécopieur: 613-729-9308
email/courriel: infomail@immigrantwomenservices.com website: www.immigrantwomenservices.com

CONFIDENTIALITY AGREEMENT

NOTE: To be agreed to by all Staff, on-call Language Interpreters, Volunteers, Placement Students, Visitors and Clients to the Agency.

Language Interpreters

I, _____ as a

Language Interpreters

to the centre, realize that the safety of clients is endangered by lack of confidentiality: therefore, I will not share any information regarding the clientele of **IWSO** with anyone outside the agency.

Signature _____

Witness _____

Date _____

219 argyle Avenue, Suite 400 Ottawa Ontario K2P 2H4 Tel/Tél: 613-729-3145 Fax/Télécopieur 613-729-9308
Email/courriel: infomail@immigrantwomenservices.com

CONFIDENTIALITY AGREEMENT

NOTE: To be agreed to by all Staff, on-call Language Interpreters, Volunteers, Placement Students, Visitors and Clients to the Agency.

Volunteers

I, _____ as a (n)

Volunteer

to the centre, realize that the safety of clients is endangered by lack of confidentiality: therefore, I will not share any information regarding the clientele of **IWSO** with anyone outside the agency.

Signature _____

Witness _____

Date _____

CONFIDENTIALITY AGREEMENT

NOTE: To be agreed to by all Staff, on-call Language Interpreters, Volunteers, Placement Students, Visitors and Clients to the Agency.

Placement Students

I, _____ as a

Placement Students

to the centre, realize that the safety of clients is endangered by lack of confidentiality: therefore, I will not share any information regarding the clientele of **IWSO** with anyone outside the agency.

Signature _____

Witness _____

Date _____

CONFIDENTIALITY AGREEMENT

NOTE: To be agreed to by all Staff, on-call Language Interpreters, Volunteers, Placement Students, Placement Workers, Visitors and Clients to the Agency.

Visitors

I, _____ as a

Visitors

to the centre, realize that the safety of clients is endangered by lack of confidentiality: therefore, I will not share any information regarding the clientele of **IWSO** with anyone outside the agency.

Signature _____

Witness _____

Date _____

CONFIDENTIALITY AGREEMENT

NOTE: To be agreed to by all Staff, on-call Language Interpreters, Volunteers, Placement Students, Placement Workers, Visitors and Clients to the Agency.

Clients

I, _____ as a

Client

to the centre, realize that the safety of clients is endangered by lack of confidentiality: therefore, I will not share any information regarding the clientele of **IWSO** with anyone outside the agency.

Signature _____

Witness _____

Date _____

219 Argyle Avenue, Suite 400 Ottawa Ontario K2P 2H4 Tel/Tél: 613-729-3145 Fax/Télécopieur 613-729-9308
Email/courriel: infomail@immigrantwomenservices.com

CONFIDENTIALITY AGREEMENT

NOTE: To be agreed to by all by all Support Group Participants.

Participant

I, _____ as a participant to
Support Group Sessions

Realize that the safety of participants is endangered by lack of confidentiality: therefore, I will not share any information regarding the women with anyone outside the agency.

Signature _____

Witness _____

Date _____

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REQUEST FOR LEAVE

Employee's name: _____

Date of leave: _____ Date of return: _____

Total leave time _____ days _____ hours _____

Type(s) of leave: _____ Annual leave _____ Time off in lieu of overtime

_____ Professional development*

_____ Other leave (please specify)

* for professional development, please specify name and date(s) of workshop or conference, and how it relates to present work at **IWSO**.

Date of request: _____ Date of approval: _____

Employee _____ Supervisor: _____

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REQUEST TO WORK OVERTIME

Overtime will be authorized by the Program Coordinator, if she is satisfied that it is the most **appropriate** and **cost effective** manner of doing the work or providing the service. All employees should obtain prior approval (unless circumstances are such that prior approval is not possible) from the Program Coordinator before working overtime. The overtime pre-authorization form must be completed and approved before working the overtime.

Employee's name: _____

Expected date requiring overtime: _____

Expected time: From _____ to _____ Total required hours: _____

Reason for overtime work: _____

Date of request: _____ Date of approval: _____

Employee: _____ Supervisor: _____

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REQUEST FOR INTERPRETATION SERVICES

Today's date: month ____ day ____ 200__

Please select program

<input type="checkbox"/> VAWP (Violence Against Women Prevention)	<input type="checkbox"/> DVC (Domestic Violence Court)	<input type="checkbox"/> PARS (Partner Assault Response)	<input type="checkbox"/> FFS (Fee for Service) Interpretation	<input type="checkbox"/> FFS (Fee for Service) Translation
---	--	--	---	--

Agency Requesting Service _____

Your name/Agency Contact:

Name: _____ Family name: _____

Position: _____ Address: _____

Phone: _____ Fax: _____ E-mail: _____

Service Required

<input type="checkbox"/> On-site	<input type="checkbox"/> Group Session	<input type="checkbox"/> Message Relay	<input type="checkbox"/> Conference Call
---	---	---	---

Assignment Date: Month ____ Day ____ 200__ **Time:** ____ a.m. ____ p.m.

Please indicate alternative option, should the first one be unavailable:

Month ____ Day ____ 200__ Time: ____ a.m. ____ p.m.

Assignment Location: _____

Address: Street: _____ **Suite:** _____

Nature of Assignment: _____

Non-English Speaking Client:

Family Name: _____ **First Name:** _____

Is Message Relay required: _____ **Client's Phone Number:** _____

Language/s: _____ **Country of origin:** _____

Other Information and/or Message Relay text:

ASSIGNMENT NOTES

Interpreter Name:	Date of the Assignment:
Language:	mm dd yy

ASSIGNMENT INFORMATION

Service: <input type="checkbox"/> on - site <input type="checkbox"/> message relay <input type="checkbox"/> conference call <input type="checkbox"/> group interpretation	Case ID <input type="checkbox"/> VAWP (violence against women prevention) <input type="checkbox"/> DVC (Domestic Violence Court) <input type="checkbox"/> PAR (Partner Assault Response) <input type="checkbox"/> Generic
Agency Requesting:	
Contact Name	
Position:	
Phone Number:	
Time of Assignment:	a.m. p.m.
Location of Assignment:	
Purpose of Assignment:	
Client Name:	Telephone:

INTERPRETATION SESSION

Assignment Outcome: (If not fulfilled, specify reason)	<input type="checkbox"/> Fulfilled	<input type="checkbox"/> Not Fulfilled
Session:	TIME	Scheduled _____ Started _____ Ended _____
SERVICE PROVIDER SIGNATURE:		

TO:

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**Immigrant Women Services Ottawa
Services pour femmes immigrantes d'Ottawa**

TRAVEL and EXPENSES

Name: _____

Date: _____

Date	From	To	Back To	Km	Parking	Remarks

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