

ETFO – TORONTO OCCASIONAL TEACHERS' LOCAL-General  
Meeting Thursday Feb 24th, 2022 from 5:00pm-9:15pm  
Virtual Zoom Meeting (online) Minutes

**Meeting Called to Order** – Ruth Ann Morley, Parliamentarian

**Reading of the ETFO Human Rights Statement** – Marisa Gallippi

**Reading of the Land Acknowledgement** – Fletcher Jerome

**Human Rights Officer** – Jeishan Rajakulasingam

**Approval of Minutes**

MOVED BY: S. BOOMHOWER

SECONDED BY: G. JAMES

**Motion 21/22 -5**

BIRT the 2021 Fall General Meeting Minutes be approved.

**Carried**

**Approval of Agenda**

MOVED BY: C. MEYNELL

SECONDED BY: S. BOOMHOWER

**Motion 21/22 -6**

BIRT the 2022 Winter General Meeting Agenda be approved.

**Carried**

MOVED BY S. MAUDSLEY

SECONDED BY J. BASS

**Motion 21/22 - 7**

To change the orders of the day to hear candidate speeches at the beginning of the meeting.

**Lost**

**Procedural Motion:**

MOVED BY J. RAJAKULASINGAM

SECONDED BY M. GALLIPPI

**Motion 21/22 - 8**

If a timed item is reached and a motion that has heard both pro and con debate is on the floor, the Parliamentarian acting as steering will proceed to a vote to call the question requiring a 2/3 majority vote. If the Call the question is passed, a vote on the motion will proceed. If the motion to Call the question is not passed, the motion will be tabled. **Carried**

**Financial Motions:**

MOVED BY: J. RAJAKULASINGAM  
SECONDED BY: M. Gallippi

**Motion 21/22 - 9**

BIRT the Executive recommends to the General Meeting that budget line 604, Committees, be overspent by up to \$7000 for the 21-22 school year.

**Carried**

MOVED BY: G. JAMES  
SECONDED BY: J. BASS

**Motion 21/22 - 10**

BIRT the Executive recommends to the General Meeting that budget line 640, Release Time (daily), be overspent by up to \$19,000 for the 21-22 school year.

**Tabled**

MOVED BY: J. RAJAKULASINGAM  
SECONDED BY: R. EVRON

**Motion 21/22 - 11**

BIRT the Executive recommends to the General Meeting that budget line 641, Released Officers, be overspent by up to \$176,000 for the 21-22 school year.

(\$115,000 for the 2020-2021 Release Time late invoices, \$27,000 for the increase of the Treasurer Release from .2 to .5 and \$34,000 for the First VP Long Term Temporary Replacement)

**Carried**

MOVED BY: M. GALLIPPI  
SECONDED BY: S. BOOMHOWER

**Motion 21/22 - 12**

BIRT the Political Action Committee recommends to the General Meeting that budget line 603 Children's Charities be overspent by up to \$30,000 for the 21-22 school year so that a \$20,000 donation can be made to the Indigenous Spirit - Vision Sponsorship Package, and the remaining \$10,000 to charities recommended by the membership to the Executive.

MOVED BY: J. BASS  
SECONDED BY: R. FULFORD

**Motion 21/22 - 12T**

Moved to Table until the audited financial statement is received.

**Tabling Carried**

MOVED BY: G. JAMES  
SECONDED BY: MARISA GALLIPPI

**Motion 21/22 - 13**

BIRT budget line 601 Bank Charges, be overspent by an additional \$500 for the 21-22 school year.

**Carried**

## Proposed Resolutions to ETFO Annual Meeting:

### Resolution #1

MOVED BY: L. DE SANTIA  
SECONDED BY: S. MAUDSLEY

BIRT That ETFO establish a fund of \$575 000 per annum for members experiencing financial distress with access limited to \$15,000/lifetime, provided they meet the required criteria established by the Provincial Executive.

**Carried**

### Resolution #2

MOVED BY: L. DE SANTIS  
SECONDED BY: K. NAKARMURA

BIRT That Article X: Provincial Organization SECTION 1 EXECUTIVE be amended by the addition of a new subsection to read:

10.1.3.1 The president, first vice-president, vice-president, and vice-president (female) may serve no more than two terms per Position.

**Carried**

### Resolution #3

MOVED BY: L. DE SANTIS  
SECONDED BY: K. NAKAMURA

BIRT That ETFO lobby the Ministry of Labour to create legislation that guarantees any public or private sector worker a full-time position after two years in the same precarious or part time position.

**Lost**

### Resolution #4

MOVED BY: L. DE SANTIS  
SECONDED BY: S. MAUDSLEY

BIRT All ETFO Provincial Executive and ETFO Representative Council meeting Minutes be posted on the ETFO website under a secure portal, so that they are accessible to all members.

**Carried**

MOVED BY: S. MAUDSLEY  
SECONDED BY: J. BASS

#### **Motion 21/22 -14**

To change the orders of the day to hear candidate speeches at this time. **Lost**

**Elections Officer** – Sean Graney

The following members are acclaimed as **Delegates for the 2022 ETFO Annual**

**Meeting:** Dina Ashburner Jeremy Bass

Sarah Boomhower Elisabetta (Lisa) DeSantis

Alice Godfrey Danielle Ingster

Scott Maudsley Ken Nakamura

Jeishan Rajakulasingam Caini Ouattara Sano

Dave Ulbrych Tracy Woolridge

**Introduction of candidates running for the 2022-2023 Local**

**Executive: Candidates for President:**

Sean Duffy

Christina Meynell

**Candidates for 1st Vice President:**

Lisa De Santis Sean Duffy

Marisa Gallippi Fletcher Jerome

Christina Meynell

**Candidates for 2nd Vice President:**

Jeremy Bass Sarah Boomhower

Lisa De Santis Marisa Gallippi

Dave Ulbrych

**Candidates for Treasurer:**

Jeremy Bass

Gail James

Tracy Woolridge

**Candidates for Secretary:**

Laura Barrett

Rinat Evron

Nina Kholmova

**Candidates for Executive Member:**

Laura Barrett Gabrielle Blais-Jones

Sarah Boomhower Sharon Brown

Sujatha Chintakunta Greg Deitcher

Rinat Evron Alice Godfrey

Gail James Fletcher Jerome

Nina Khomova Christopher Loben

Renee Massop Jeishan Rajakulasingam

Dave Ulbrych

7:15 p.m. **30 minutes Member Question and Answer Session**

**Elections Officer** – Sean Graney

**Candidate Speeches for Positions on the 2022-2023 Executive**

**Treasurer's Report**

Treasurer Gail James presented slide show. The Auditor's Statement was received.

9:15 p.m. **Adjournment**

# Treasurer Report

As of Feb.8/22, assets in the chequing account are \$317,760.64. GICs are \$825,000. Total Current assets and Liabilities and Equity are \$1,142,760.64. Two credit card payments that are due Feb.24/22 were paid on Feb.15/22. The amount of \$110.00 Non-current Assets 125 clearing concerns a cheque that I am investigating that was cashed twice. This also happened one other time but it got remedied and the member paid back the extra amount. Sending a picture of the cheque for deposit allows the member to keep the cheque, sometimes at a later date forgets that it has been deposited and submits it again.



# **I. Balance Sheet as of February /22**

## **ASSETS**

**GIC Account Holdings**The President has requested that GICs be entered, showing the maturity date of each on the actual Balance Sheet every month. However, the program that produces the local financials is limited to the type of information that it is able to generate. Therefore I will continue to include the Local's GIC Account Holdings in my monthly Treasurer's Report. I will also notify members in this report when GICs are close to maturity and include the projected interest rate for a new GIC. The Executive votes on GIC renewals/new purchases.

- I. A \$25,000 one year non redeemable GIC automatically rolled over as of Jan. 26/22. See #1 below. The new interest rate is 0.60% as opposed to 0.40%. The interest collected was \$100.27.

### **Local GICs:**

- 1). 1 year non-redeemable for \$25,000-collateral for credit cards-0.6000%-matures Jan.26/23—anticipated interest \$150.41**
- 2). 1 year redeemable for \$250,000-0.4500%-matured Nov. 2/21-put towards purchase of \$500,000 GIC—interest was \$1,125.00**

- 3). 1 year non-redeemable for \$100,000-0.4000%-matures April 27/22—anticipated interest \$400.00
- 4). 1 year cashable for \$200,000-0.3500%-matures Oct.6/22-anticipated interest \$700.00
- 5). 1 year cashable for \$500,000-0.5500%-matures Nov. 24/22-anticipated interest \$2,750.00

## **2.Budget vs. Actuals Sheet**

### **INCOME**

**-Budget Line 405 ETFO Fee Rebates-** The next ETFO Local Fee Rebate will be in February/22 and the final one for this fiscal year will be in May/22. Each of these payments (\$104,533.05) are 20% of the projected fiscal year rebate. This money is the portion of ETFO union dues (31.5%) that ETFO Provincial returns to locals each year. All ETFO members pay 1.6% of their gross salary to ETFO in union dues.

**-Budget Line 420 Local Levy-** January 28/22 a Levy Deposit from TDSB was received for \$652.93. This is the amount of money , according to the Constitution ( .01%—gross salary x .0001), that TDSB is authorized to deduct from each member’s salary at source. Then TDSB remits the deducted funds back to the Local.

**-Budget Line 425 Release Time (Extra Days)-and 430 Release Time (President)-** Invoices from TDSB were received for payment of salaries and benefits for the 4 Released Officers

**from Sept.2/21-Dec. 17/21.** The President, First VP and Second VP are released full time to the Local. The Treasurer, who according to the Constitution Bylaw 11 Release Time Section 3-2.3.1 is 0.2 release. However, according to 2.3.2 any additional release time for the Treasurer shall be determined by the Local Executive. At the Executive August Strategic Meeting,

**Motion 20/21-22 BIRT The Local Treasurer release be increased from 0.2 to 0.5 for the 2021-2022 fiscal year. Cost to come from the Released Officer budget line.**

Mover: Jeishan Rajakulasingam. Seconder: Marisa Gallippi.

Carried

Recorded vote:

YES - Fletcher, Greg, Jeishan, Jeremy, Marisa, Rinat, Rob, Sophie

NO -

ABSTAIN - Gail, Lisa, Sarah ( absent for most of the meeting)

I have sent the highest paid invoices to ETFO Provincial for reimbursement—that of the President (1.0) and the Second VP. (0.75). The sum of \$86,895.39 was deposited to the Local's account on Jan.26/22. The local covers the remainder of the Second VPs salary as well as the First VP (\$41,127.66) and the Treasurer's salaries (\$17,829.46). In September/21, the local made a choice to claim Method A for its release time claim method from ETFO. The release day reimbursement is for 339.5 working days. Method B, which we did not choose, would be a reimbursement for a flat rate



of \$191,101. Last year we also chose Method A and received \$13,152.67 more than the flat rate of \$185,835. ETFO Provincial reports that as of Dec.17/21, the President had been paid for 73 release days for a total of \$44,423.96. He has 266.50 remaining days to use and to claim for funding. The Second VP, as of Dec.17/21 has been paid for 73 release days for a total of \$42,471.43. She has 193.50 remaining days to use to claim for funding from ETFO.

## **EXPENSES**

### **-Budget Line 601-Bank Charge-**

The program that will be used for e-transfers for members and direct deposits is called RBC PayEdge. The Local will be using the Premium subscription. This is normally \$89.95/month, which we will be charged \$59.95 instead. Within this program there are 200 direct deposits allowed. Cheques are \$2.50 each and e-transfers are \$1.50 each. I was on a zoom meeting last week with Targeted revising and customizing the write on dinner and dependent care forms. Then, the First VP, the President and I trained for the approval part of the program. Altogether I was on the zoom meetings for 5 hours. Once all forms are approved by two of the three of us, I will get an email saying that the total amount of money required to pay all of the members is ready to be taken from the local bank account, if approved. The aim is for these forms to be ready for the Feb.24/22 Member Meeting. After the attendance list for the event is finalized after the

Meeting, the President will send both forms to each member on the list. They can be opened online, typed on right on the screen, the receipts can be unloaded and then sent immediately to a different email address which goes directly to Targeted. There will be an instruction sheet provided along with the forms. All reimbursements are assumed to be e-transfers as that is the most efficient method of payment. However if a member wishes to continue with a cheque that will also be possible.

December 15/21

**Motion 21/22-61-BIRT unbudgeted expenditure of \$2000 be approved for budget line 601 Bank Charges.**

**Moved: Gail James Seconded: Jeremy Bass**

**-Budget Line 603-Children's Charities-**\$13,500 of an \$18,000 budget has been spent as cheques to the charities did not clear the bank by the end of June 2021 which is the fiscal year for the local. The cheques were sent in the last cheque run which was July 2/21. Therefore these amounts are expensed to this year's budget. Two of the charities that I contacted-Justice for Children and Youth and MHL Play-More Program never received their cheques. Therefore if we deduct  $\$1,500 \times 2 = \$3,000$  from the actual of this budget line, there should be \$10,500 left to donate out of a budget of \$18,000. Should the local reissue these two cheques or put the two charities on the new list for this fiscal year along with other charities that the members suggest? I would like to see a member information notice for submissions

of charities due after March Break. Then the Executive can organize the donations early in the spring to ensure receipt of payment. There is a section of the bookkeeping program that issues a list of uncashed cheques. However all uncashed cheques are not removed from the financials until the reconciliation time at the end of the fiscal year. This is another reason why the local financials did not match the audit numbers.

**-Budget Line 604-Committees-October 20/21-Motion**

**21/22-29- Be it resolved that all active members attending committee events are entitled to submit up to \$25.00 for a meal reimbursement upon date of event proof of receipt and form to be submitted to the Treasurer.**

**Moved: Rajakulasingam Seconded:Boomhower Carried**

**● The Chair called the question and seeing no opposition stated the motion was carried.**

I did bring up my concern that there might not be enough money for all committee meals to be reimbursed from this budget line. I suggested that, as in past years, committees that had their own budget lines should expense committee planning meal reimbursements and event expenses to their own budget lines. However, it was felt that by expensing meal reimbursements to one budget line that would leave committees more funds in their budget for any events that they wished to organize for this fiscal year. **All reimbursements now need to be submitted within 30 days of the event in order to claim a payment. This is clearly stated on each meal**

reimbursement form.

**January 26/22-Motion 21/22-77 that motion 20/21-12A be amended by the addition of “or costed to the budget line of the individual Committee if they have one-608-Elections, 609-Equity and Social Justice, 628-Member Involvement, 634-Political Action, 635-Professional Learning, 644-Social and 645-Status of Women.” Carried Moved by Gail James and Seconded by Christina Meynell.**

**January 26/22-Motion 21/22-74 BIRT the Executive recommends to the General Meeting an unbudgeted expenditure of \$7000 for Committee Budget 604 to fund the Racialized Members Ad Hoc Committee Events. Moved by Jeishan Rajakulasingam and Seconded by Sarah Boomhower. Carried.**

**-Budget Line 607-Dependent Care-December 15/21**

**Motion 21/22-62-Motion 21/22-62 BIRT unbudgeted expenditure for \$8000 be approved for dependent care budget 607. Moved by Gail James Seconded Marisa Gallippi**

**-Budget Line 608-Election-This is the budget line of \$40,000 (of which \$6,555.57 has been expensed), to where the local’s Executive election expenses are expensed: Election Officer, robo calls concerning voting, Simply Voting if applicable etc. **At the Jan.26/22 Executive Meeting Motion 21/22-72A was amended****

**to read: The Elections Officer be compensated as per the Elections Officer Guidelines in the Local Policy and Procedures Manual “to a maximum of \$15,000 in the offer to Sean Graney. Carried as Amended.** For the pre-meeting rehearsal for the Feb.24/22 Local Winter General Meeting, there are 3 IT support people will charge \$300 each. For the actual meeting, the 3 IT people charge \$600 each and Yolanda will charge \$600 as well. This will total \$3300 expensed to this budget line.

**-Budget Line 614- Health and Safety**

**Motion 21/22-22 Be it resolved that the Health and Safety representatives in the role of school inspectors be paid at the daily rate when performing school inspections including job shadowing and training with the costs to come from the Health and Safety budget line 614.**

**Moved: Rajakulasingam Seconded: Fulford Carried**

**-Budget Line 617-Legal-\$6,189.01 of a \$2,000.00 budget has been spent. This was an expense that was not foreseen when the budget was created. Incident in point: according to **Motion 20/21-4, President Robert Fulford sought requisition to be excused from duty from Friday, June 18, 2021 to August 18, 2021. This motion was carried. In the subsequent motion 20/21-5, the First and Second VPs were directed to seek legal advice on the implications of the President’s resignation. October 20/21-Motion 21/22-16 requested that the Legal Budget Line be increased by up to \$6000 for the 2021-2022****

**school year. This motion was carried.**

**MOTION 21/22-15: Be it resolved that the legal bill from Wright Henry LLP be sent to Treasurer Gail James to be paid in full.**

**Moved: Gail Seconded: Gallippi Carried (\$6,189.01)**

**MOTION 21/22-16: Be it resolved that the legal budget line be increased by \$3500 for the 2021- 2022 school year.**

**Moved: Fulford Seconded: Bass Carried**

- ● The Chair noted this would be a recorded vote either in favour or in opposition based on alphabetical order of executive members' first names.
  - ○ Fletcher Jerome--Favour
  - ○ Gail James--Favour
  - ○ Greg Deitcher--Favour
  - ○ Jeishan Rajakulasingam--Favour
  - ○ Jeremy Bass--Favour
  - ○ Marisa Gallippi--Favour
  - ○ Rinat Evron--Absent
  - ○ Rob Fulford--Favour
  - ○ Sarah Boomhower--Favour
  - ○ Scott Maudsley--Opposed
  - ○ Sophie Kroesen--Favour

**-Budget Line 620-Meetings ETFO AM—**\$7,548.11 of a \$5,000.00 budget was spent. Each of the 20 delegates to the Provincial Meeting received an honoraria of \$200 from the Local for their service ( according to **Motion 20/21-8**) and a \$150 meal allowance. According to **Motion 21-22-6 the Executive approved this budget line to be overspent by up to \$4,000 for the 2021-2022 school year.**

**-Budget Line 626-Meetings-Other-**This budget line for \$6000 is now over budget by \$1,111.81 due to 4 member strategic meeting meals, 2 OFL conference registrations, payment for strategic meeting chairperson and\strategic meeting venue with associated costs. Nov.24/21,**Motion 20/21-33 was carried. BIRT budget line 626 Meetings-Other be overspent in the 20-21 fiscal year by up to \$4000. Moved by Sophie Kroesen, seconded by Robert Fulford. The recorded vote was 8 in favour, 1 abstained, 2 were unavailable and 1 was absent.**

**-Budget Line 632-Office Occupancy-**rent for the local office was \$1,142.55/month. Beginning February/22 the rent was increased to \$1,176.83. I have an enquiry into the Board to see why the rent was increased and if a formal notice of increase was sent to the Local.

**-Budget Line 635-Professional Learning Committee-**  
**Motion 21/22-30 Be it resolved that all active members can access up to \$50.00 per year for professional learning resources**

with costs to come from the Professional Learning budget line.  
**Moved: Boomhower Seconded:Kroesen Carried**

**Boomhower brought a Motion forward to add an additional \$50/member/year professional learning resources form with proof of receipt and approval by the Professional Learning Committee for resources such as books, assistive technology, and general teaching resources.**

Boomhower added that these are member dues that should be put back in members' pockets and doable with the budget line.  
**The Chair called the question and seeing no opposition stated the motion was carried.**

**-Budget Line 640-Release Time Daily-** is the budget line to which this year's all day Executive Meetings are expensed. Three of the full time Released Officers do not get paid for these daytime meetings as their release time pay covers each meeting.

Assuming there's an Executive of 12, 9 members are paid \$256.73 for each meeting- the fee for a supply teaching day. One meeting costs \$2310.57. Therefore for 10 Executive Meetings a year, the expense would be approximately \$23,105.70. When the 2021-2022 budget was created in the spring, it was set at \$8000 as all day Executive Meetings had not been decided until the August 2021 Strategic Meeting. According to **Motion 20/21-1, Executive Meetings would be held during the school day on the 3rd Wednesday of each month during the 21-22 school year from 9:30 am -3:30 pm. The motion carried.**

On Jan.17/22 a fixed payment request was made to TDSB



payroll to pay Executive Members for the Emergency Executive Meeting on Jan.13/22. The Local will reimburse each member in attendance who will, in the next pay statement, receive \$150 and the Secretary will also receive a minute taking payment.

**Motion 21/22-78 BIRT the Executive recommends that the General Meeting approve an unbudgeted expenditure of \$19,000 to budget line 640 Released Time Daily to cover the cost of full day Executive Meetings. Carried  
Moved by Gail James and Seconded by Jeremy Bass.**

**-Budget Line 641-Released Officers** is the budget line that reports the salaries of the 4 released officers Sept/21-Dec./21. They are itemized on the Profit and Loss financial statement. The amount includes a 13% allowance for benefits.

**Motion 21/22-79 BIRT the Executive recommends to the General Meeting that Budget line 641 Released Officers have an additional expense of :**

**-\$115,000 for the 2020-2021 Release Time late invoices from TDSB**

**-\$27,000 for the increase of the Treasurer Release from .2 to .5**

**-\$34,000 for the First VP Long Term Temporary Replacement**

**TOTAL \$176,000 Carried**

**I have an enquiry into the Board to verify who pays the medical**

## **leave salary of the First VP and the alternate VP's salary.**

On June 11/21 the President sent an email to the Board requesting the salary invoices for the Released Officers for March 15/21-June 29/21 be sent to the Local by June 18/21 so that TDSB could be reimbursed before the end of June/21, the local's fiscal year end. The invoices were sent to the local by June 14/21, a cheque was written, dated June 18/21 and sent to TDSB. They received it and deposited it on July 8/21 which meant that it didn't clear the local finances until the 2021-2022 fiscal year budget. On Feb. 15/22, I was in contact with TDSB General Accounting and the Bookkeeping company to arrange direct deposits for future payments so that their reimbursements will be received in a quicker fashion.

## **FREQUENTLY ASKED QUESTIONS**

### **I. WHERE'S MY MONEY?**

A cheque run was just completed, arrived from the Bookkeeping Company on Feb. 11/22, was signed on Feb. 15/22 by a second signing officer and will be mailed at the Eastern Postal Sorting Plant. New invoices will be sent to Targeted on Feb. 16/22. Cheques for these invoices will be delivered to me on Feb.25/22, signed during the week of Feb.28/22 and mailed at this time. For the Feb.24/22 meal reimbursement, all members will be asked to fill out a fillable reimbursement form online if they are able

to, and an automatic e-transfer will be issued unless members contact Targeted Accounting and tell them otherwise. Information about this will be discussed at the member meeting.

## 2. WHAT IS A BUDGET?

A Budget is fluid. It is a series of educated estimates, based on past events, current prices, decisions on programming and activities and requests from committees. Money must be included to cover the costs of top priority budget items before consideration of other activities. Top priority items include:

- operating cost of the local office-rent, telephone, fax, photocopier, supplies
- salary and benefits of Released Officers to carry out the business of the local
- executive and annual meetings
- collective bargaining

**An unbudgeted expenditure is** an expense not categorized within an existing budget line or a categorized expenditure resulting in a sum total that exceeds the budget for that line.

**Unbudgeted Expenses between \$500 and \$999** shall be approved by the Executive prior to the expenditure.

**Unbudgeted Expenses between \$1,000 and \$25,000** require

Executive approval by recorded vote prior to the expenditure. The recorded vote will be reported at the next general meeting. The total of executive-approved unbudgeted expenditures shall not exceed \$25,000 per fiscal year.

**Unbudgeted Expenses greater than \$25,000** require approval by membership vote at a general meeting prior to the expenditure. Notice of the exact motion must be published to advise the membership when such a major expenditure will be tabled at the general meeting.

### **3. WHICH BUDGET LINES HAVE BEEN INCREASED FOR THE 2021-2022 SCHOOL YEAR?**

**1. October 20/21 MOTION 21/22-16-Be it resolved that the 617 Legal Budget Line be overspent up to \$6000 for the 2021-2022 fiscal year . Moved: Rob Fulford Seconded: Marisa Gallippi Carried**

**2. Motion 20/21-6-budget line 620 Meeting ETFO AM be overspent by up to \$4000 for the 2021-2022 school year.**

**3. November 24/21-Motion 21/22-33 BIRT budget line 626 meetings-other, be overspent in the 20-21 (?) fiscal year by up to \$4000. Moved: Sophie Kroesen Seconded: Robert Fulford Carried**

**4. December 15/21- Motion 21/22-61- BIRT unbudgeted expenditure of \$2000 be approved for budget line 601 Bank Charges. Moved: Gail James Seconded: Jeremy Bass**

**5. December 15/21- Motion 21/22-62 BIRT unbudgeted expenditure for \$8000 be approved for dependent care budget line 607. Moved by Gail James Seconded: Marisa Gallippi**

**6. Jan.26/22-BIRT budget line 604 Committees be overspent by up to \$1000 for the 21-22 school year.**

So far this fiscal year there is a total of \$24,000 for unbudgeted expenses. The Budget Committee worked very hard in the formulation of the budget and weighed many different issues at the time. However, most of the unbudgeted expenses could not have been projected when the budget was created in the spring i.e.

- all day Executive Meetings (daily rate for supply teaching) as opposed to evening meetings (\$150 per Executive Member) which the Executive voted for so that all local matters would have time to be accomplished
- the end of June resignation of the President and the need for legal bills in order to know his status as the 2021-2022 President
- medical leave for the First Vice President
- having another member taking the First Vice President's position during her medical leave and being paid a salary
- the increase of the Treasurer allotment from .2 to .5 as a .2

allotment would not have allowed for all of the work to be accomplished

- the motion for all committee member meal reimbursements to be taken out of budget line 604 Committees as opposed to specific committee budget lines
- some Executive Members attending the August Strategic Meeting on zoom and reimbursements were additional from those expenses costed for attending in person

**Note:**

- some of these over expenditures required being spent before the members could approve them as there are only 3 meetings/year (perhaps have 4 another year?)
- I have been requesting a Financial Report to be included in each Newsletter so that the members could be more up to date on financial issues as opposed to waiting to be informed at the 3 member meetings each year—however, this has not occurred to date
- the proposed budget was a conservative one, and perhaps next year's requires additional funds in some budget lines judging on this year's expenditures
- although some budget lines were increased in the proposed budget by the budget committee i.e. Released Officers, some of the Executive did not agree with this, felt member money was being wasted by adding more than they felt was required even though the Budget Committee had suggested the increase, and therefore the amount was decreased and now this budget line

requires additional funds

-I have, in my last Treasurer Report ,asked the Executive to provide input before the budget committee meets later in Feb. All advice before the committee meets is welcomed. If members have suggestions as well, please email me with your suggestions at [gailjames@ica.net](mailto:gailjames@ica.net)

#### 4. WHY DOES THE TREASURER WANT TO SPEAK TO THE MEMBERS WHEN A COMMITTEE IS HAVING A MEMBER EVENT?

It would be appreciated if I could speak to the members for a few minutes at the beginning of each committee event to remind them about filling out the reimbursement forms, to send them in in a timely fashion, to answer any questions that they have and to alleviate future problems that might arise. This worked well at some of the Racialized Committee Member events that were run. I would appreciate it if committees would let me know when events are scheduled. Also if the chairs of committees could send me an excel spreadsheet with the attendees on it right after a committee meeting or event that would help to know to whom a reimbursement is required.

#### 5. HOW MANY MEMBERS HAVE REQUESTED REIMBURSEMENTS THIS SCHOOL YEAR?

From the reimbursement forms that have been received to date and have had cheques issued, not including the present cheque run:Committees-Other—129

Dependent Care—59

Meetings Fall/Winter General-135

PL Rebate—127            PL Resources Rebate of \$50-2

6. AM I CONTACTED IF PART OF MY REIMBURSEMENT FORM IS NOT FILLED OUT CORRECTLY, IF I HAVE NOT SENT ALL RELATED FORMS OR IF I HAVE NOT CASHED MY CHEQUE WITHIN SIX MONTHS OF ISSUE?

I contact members twice about forms not filled out correctly, information missing or related forms not included in the email. I have just completed contacting 38 members who have not cashed cheques issued to them. Reasons for this were: I didn't receive it, I moved, I forgot, I have a year to deposit it, I'm waiting for better weather, I'm really busy with teaching now. Members have 6 months after the issue date to deposit a cheque or a bank should not accept it as it is stale dated. In such cases the member will be informed that the cheque will be voided and a new one will be issued. However, now with e-transfers beginning, perhaps this will help to solve some of these issues if a member chooses this method of payment.

7. WHAT IS HAPPENING WITH DIRECT



## DEPOSIT/E-TRANSFERS?

At the Nov.24/21 Executive Meeting the following motion was presented— **Motion 20/21-43 moved by Jeremy Bass and seconded by Rob Fulford: BIRT the Treasurer proceed with the process of direct deposit for members' reimbursement and invoices, starting with a trial with the Executive and expanding from there. The motion was carried.**

However, in talking with the branch of RBC responsible for direct deposits, it was noted that security of member data could be an issue. The owner of Targeted Accounting and the Bookkeeper would have access to all member banking information as they would be the Super Authorities for the program. The three signing officers could also have this same access. However this could and should be changed to have only approval status and therefore they would not have access to any member information. It appeared to be a much safer and more confidential method of reimbursing members using the e-transfer method of payment. This would involve asking members for their email address and their permission for involvement in the program. Of course members could still receive their payments by cheque if they wished. I do recall asking the Executive if a consultant from Targeted Accounting could be invited to an Executive Meeting to discuss both programs and to answer questions. Had this happened, the process might have been clearer to everyone and the start date commencing earlier. I think that for important issues like this it is imperative to have the experts talk to the Executive instead of

back and forth emails reporting information.

## 8. WHAT IS HAPPENING WITH READ ONLY ACCESS FOR THE RELEASED OFFICERS?

The Released Officers have all agreed that there is no need for this program and thus the \$30/month fee can be saved. I monitor the credit card accounts online and send each Released Officer their statement when it is made available. Then, or before, I am sent any invoices related to individual credit cards. The first Vice President's card is only being used now for three auto pays for local invoices—Constant Contact, Adobe and Zoom monthly subscriptions. The Second Vice President usually tells me if there is a large payment being put onto her card so that I can check to make sure that there are sufficient funds for the payment. The President is expensing small amounts to his card. As the local is not having in person events at present, the expenses being put onto the cards are much less than usual. Also, two signing officers are required to monitor this Read Only Program and there needs to be training as well. With the numerous member issues and approvals of e-transfers starting this year, we felt that there was no need for additional assignments.

## 9. WHAT IS THE STATUS OF THE FIRST VICE PRESIDENT'S CREDIT CARD AND SIGNING PRIVILEGES?

On Jan.11/22, the President, the new First Vice President and myself had a zoom meeting with the Bank Account Manager of RBC to change the Letter of Direction. This letter removed Sophie Kroesen as a signing officer for the local and added Christina Meynell. This was effective immediately. Sophie Kroesen's credit card, which she is not able to use at present, will remain active so that three monthly invoices can be automatically deducted from it. Christina did not feel at present that she required a credit card to use.

## 10. WHY IS THERE A 30 DAY DEADLINE FOR REIMBURSEMENT FORM SUBMISSIONS?

This has been added to submission forms to remind members to send their information in as soon as possible after an event. This has to be adhered to in order to keep the financials up to date.

## 11. WHY IS THERE A DISCREPANCY BETWEEN THE FINANCIALS AND THE AUDITED FINANCIALS?

The discrepancy over the last three years with Released Officers-President, First VP, Second VP and Treasurer all have to do with reporting on a cash basis. This means that the payments are not recorded in the local financials until the cheques are actually cashed and cleared in our RBC Current Account. Some business financials record payments in accounts as soon as a cheque is written. All of the March to June 2020 payments were not received from TDSB nor cleared until after the June 2020

fiscal year. Therefore the information was recorded in the June 2021 year end numbers. This was not due to neglect by anyone in the local.

## 12. HOW CAN THE EXECUTIVE HELP WITH THE 2022-2023 BUDGET?

In February, the Budget Committee will be meeting to go over some ideas for the formulation of the new Budget. I would appreciate receiving any suggestions, ideas etc. that you would like to have implemented into the new budget. I realize that suggestions are made when the draft budget is presented to the Executive, but it would also be helpful ahead of that time.

## 13. Does the Budget Committee look at the last year's budget lines when they are making the new budget?

Yes we do. If a budget line is not spent to any extent, then we would probably leave it as is or decrease it depending how much under budget it is. If however, it needed to be increased, then we would try to estimate whether to leave it at the new budget amount or to add to it. It also depends on what monies we are projected to receive from ETFO during the next fiscal year. Income information is received in Feb., more later in the year.

## 14. Personalized Telephone Message Mailboxes for Released Officers

I have been conversing with a Business Support Person from Bell Canada about individual telephone answering message mailboxes using the local's business number. This is called Call Processing and uses a communication system called Centrex Service. When a member/vendor calls the office there would be a personalized corporate greeting followed by a menu of options, depending on which Released Officer they wish to speak with. It would also involve using a contract, which we do not at present have.

The Business Support Person does not usually meet with groups of people, but when I asked if this was possible, I was told they would. Then all Released Officer could all ask any questions they have and clear up any outstanding issues. I am setting up a convenient time to meet via a conference call with all parties involved.

## 15. DO ALL LOCALS HAVE A TREASURER AND A BOOKKEEPER?

Only 4 of the largest locals have both. Our local is one of the largest. Some locals only have about 100 members. Our local has over 4,000 members.

## 16. IF THE LOCAL HAS A TREASURER, WHY DO WE NEED A BOOKKEEPER?

Please keep in mind that our Local at times this year has had assets of about \$1,000,000.

**According to Sharon O'Halloran, the ETFO Provincial General Secretary and Lorna Larmour, the ETFO Provincial Deputy General Secretary:**

Several years ago ETFO Provincial had concerns about the

manner in which the Local was processing financial payments/cheques/gift cards. These concerns were discussed with the Local and a recommendation was made to hire a Bookkeeper with record keeping skills. When asked, as of September 23/21 if ETFO Provincial felt that our Local should still work with the Bookkeeping Company, Targeted Accounting, both of these personnel replied “Yes, we do. ETFO continues to feel a Bookkeeper is necessary.”

**According to Angie Larson, a Consultant with Targeted Accounting, when asked why it was important to have a Treasurer and a Bookkeeper responded:**

Duties in large organizations should always be segregated to ensure that there is oversight and a review process to catch errors. No one person should have all the control and ability to defraud or steal from a company. Although we are all human and make mistakes, at least human error can be minimized if there is more than one individual doing and reviewing the work. There is no oversight when a single person performs every financial function.

**17. WHAT ARE THE RESPONSIBILITIES OF THE LOCAL’S TREASURER?**

According to the Constitution, 7.3.2, the Treasurer shall:

- maintain a separate bank account for the funds belonging to the local
- keep accurate and detailed financial records of the ETFO Toronto Occasional Teachers' Local based on the Local's fiscal year, July 1 to June 30
- make a financial report to each Executive and General Meeting of the Local
- make investments with the approval of the Executive
- ensure the audit is completed
- forward the annual audited financial statement of the ETFO Toronto Occasional Teachers' Local to the provincial office of the Union by September 30
- act as a signing officer for the Local
- chair Budget Committee Meetings
- monitor, along with the President, the work of the bookkeeper if applicable

**18. ACCORDING TO THE CONSTITUTION, THE TREASURER ALLOTMENT IS .2 ( 1 DAY A WEEK). HAS THIS ALWAYS BEEN THE CASE?**

No, this allotment was rare. It was generally anywhere in the range of .3 up to .8. However when I became the Treasurer of the Local in March 2019, the allotment reverted back to .2, one day a week, having been .5 right before I took over the position.

## 19. WHY WAS THE TREASURER'S ALLOTMENT INCREASED TO .5 ( 2 1/2 DAYS A WEEK) THIS YEAR?

The Local is one of the largest Locals in the Province. The assets of the Local either are or are close to \$1,000,000. There is a lot of work involved in keeping the financials in relation to these two aspects. To accomplish all of the work that a Treasurer is therefore expected to do is unrealistic in one day a week. I have had to, for the past two years, suggested an increase in the allotment part way through each fiscal year. Also this year the e-transfers, direct deposits, write on reimbursement forms, telephone message mailboxes are some of the newest practices being organized and thus add extra time to the job.

Thanks,

**Gail James**

*Treasurer*

*ETFO Toronto Occasional Teachers'*

*Local*

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