

**ETFO – TORONTO OCCASIONAL TEACHERS LOCAL  
EXECUTIVE DRAFT MINUTES**

**Friday, October 21, 2022**

**9:00 a.m. - 3:30 p.m.** remote via Zoom Communication

Health break times: 10:30 a.m., lunch 12 to 1 p.m., and 2:15 pm.

**Present:** Sharon Brown, Ruth Ann Morley, Sarah Boomhower, Laura Barrett, Gabrielle Blais-Jones, Jeishan Rajakulasingam, Christina Meynell, Fletcher Jerome

**Regrets:** Renée Massop (partial attendance), Sujata Chintakunta, Rinat Evron

- 1) **Welcome** – Ruth Ann Morley, Parliamentarian
- 2) **Reading of the ETFO Human Rights** - read by Gail James  
Human Rights Officer for the meeting: Sharon Brown
- 3) **Land Acknowledgement Statement** - read by Jeishan Rajakulasingam
- 4) **Approval of Minutes**
  - a. Executive Meetings on September **21**, 2022 (Session 1) & October 3 (Session 2)

Moved by Laura Barrett      Seconded by Gabrielle Blais-Jones

**Motion 22/23 - 18**

That the September **21**, 2022 & October 3, 2022 Executive Minutes be approved.

Amendments: Typo (September 21) and added that the September 21 meeting minutes approval was moved by S. Boomhower, seconded by L. Barrett

**CARRIED AS AMENDED**

- b. On-Line Vote Report

Moved by Christina Meynell. Seconded by Laura Barrett

**Motion 22/23 - 19**

That the CBC Terms of Reference 3.2.2. b. be amended to read:

The executive appoints a chief negotiator from among the CB committee members. In the event that none of the CB committee members volunteer for the position of Chief Negotiator, the executive will appoint a Chief Negotiator from the general membership.

**CARRIED**

**5) Approval of the Agenda**

Moved by Christina Meynell      Seconded by Gail James

**Motion 22/23 - 20**

That the October 21 Executive Meeting agenda be approved.

**CARRIED**

**6) Timed Item: Targeted presentation 9:15-9:45AM**

Katherine Silver, Accounting Consultant from Target Accounting reviewed the Auditor's report with the Executive. Last year we spent more than we made, but the year prior we made more than we spent - it fluctuates year over year. Changes in the amount of budget going toward meetings, because of virtual vs. in-person.

Question: Are we in a good position to budget for an office space? Katherine Silver says yes, we're in a good position - we have no liabilities. Question: How big a buffer should we have? Answer: We need enough for 3 months of expenses. Suggestion: Monthly cash flows, to calculate the appropriate amount to use for monthly payments (we wouldn't be purchasing outright, so this would be for mortgage payments).

Moved by Gail James      Seconded by Sharon Brown

**Motion 22/23 - 21**

That the auditors report for the 2021-2022 year from Norton McMullen be received and provided to the members for the November 3, 2022 General Meeting.

**CARRIED**

**7) Timed Item: Younified Presentation: 9:45 – 10:15AM**

Mikayla showed a Union Strategies demo page (which can be customized). Website can be customized to be Public, Private to members, Visible only to subsets of the membership.

Currently, Younified has no way to upload files to member records. One can copy and paste e-mail threads, but not upload files. There is a way to make files visible to the Executive, and it allows grievances to be uploaded, but this wording is not relevant to all dealings with membership. If the "Grievances" title were changed, it changes it for all Locals.

Text and call drops are governed by the CRTC and can only be done during specific times.

Voting can be done within specific time frames/time limits, with all kinds of information about who accessed the poll and when, etc. Visuals can be uploaded as well.

YOUnified quote: For 4,000 members, it's 6.25 cents per member, so \$2,500 per month, on a month-to-month basis with 30 days' notice to discontinue their services.

Jeishan noted that YOUNIFIED also provides Voice over IP (phone system over the Internet), which can be ported over to the numbers we're using. This is included, as opposed to the approximately \$400 we're currently spending with Bell.

Union Digital: Line-by-line breakdown of the costs. \$2,175 per month. Union Digital is also part of CUPE 5277. Many other Locals use Union Digital (ETT, Limestone, KPR, Upper Canada).

**8) Business Arising from Previous Minutes:**

- a. Web based tools
  - i. Quote from Union Digital (sent to Executive Members by email)
  - ii. Quote from Younified (sent to Executive Members by email)
  - iii. Motion from Executive

Moved by Jeishan Rajakulasingam. Seconded by Sarah Boomhower

**Motion 22/23 - 22**

BIRT the Executive recommend to the General Meeting:

That ETFO-Toronto OT Local sign a contract with Younified to be the Local's main website provider on a month to month basis starting January 16th, 2023. That an unbudgeted expenditure of \$15,000 be approved for Budget Line 650 Website for this contract.

**CARRIED**

Moved by Gabrielle Blais-Jones. Seconded by Laura Barrett

**Motion 22/23 - 23**

BIRT the Second Vice President follow up with Younified for timeline, security, and function of member database tool for documentation of member reps. and investigate other possible software web tools that can be used to document. Study and report to the next Executive Meeting.

Moved by Jeishan Rajakulasingham. Seconded by Fletcher Jerome.

**Motion 22/23 - 23A**

Amend "Second Vice President" to read "President"

Moved by Christina Meynell. Seconded by Gabrielle Blais-Jones.

**Motion 22/23 - 23AA**

Amend Amendment to read: "BIRT the Second Vice President follow up with Younified for timeline, security, and function of member database tool for documentation of member reps. The President will investigate other possible software web tools that can be used to document. Study and report to the next Executive Meeting.":

**CARRIED AS AMENDED**

**9) Chief Negotiator – review applications and appoint CN.**

Moved by Christina Meynell      Seconded by Sharon Brown

**Motion 22/23 - 24**

BIRT Sophie Kroesen be appointed to serve as the Chief Negotiator effective immediately until the ratification of the current round of bargaining.

**Motion 22/23 - 24P**

Moved by Jeishan Rajakulasingam      Seconded by Gail James

That the appointment of the Chief Negotiator would be postponed until after an application process is extended until November 4, 2022.

Moved by Gail James      Seconded by Jeishan

**Motion 22/23 - 24PA**

That "November 4, 2022" be amended to read "October 31, 2022"

**CARRIED AS AMENDED**

Moved by Gail James      Seconded by Christina Meynell

**Motion 22/23 - 25**

BIRT the Executive recommend to the November 3 General Meeting:

That an unbudgeted expenditure of \$30,000 be approved for Budget Line 641 Released Officers to ensure sufficient funds to have a replacement for the 1st Vice President on sick leave if needed between now and the February General Meeting and to provide for the Chief Negotiator to be released .5 LTO Grid rate from November 3 to the end of the school year.

**CARRIED**

*Rationale:* We can't ask for additional funds until February, and our initial calculations of 29 days will be insufficient for Jeishan to fill in the vacant Executive position.

**10) Presidents Report**

a. Local Fall General Meeting

Hotel secured, food arranged, waiting to hear about technical personnel. Still needed: people to register members at the door.

Necessary documents for membership: Annual Meeting minutes and attendance, agenda, financial motions, the signed audit from our Treasurer.

Moved by Jeishan Rajakulasingam      Seconded by Gail James

**Motion 22/23 - 26**

That we seek two members to work the registration table at the November 3rd General Meeting, and they would each receive a \$75 honorarium.

Funds to come from Budget Line 623 Meetings Fall/Winter General, and put through TDSB payroll.

Moved by Sharon Brown

Seconded by Christina Meynell

To open it up to fully-retired members and ETT members.  
**CARRIED AS AMENDED**

- b. Additional release time for Sophie to provide training etc.  
Motion failed for lack of a seconder.

### 11) 1<sup>st</sup> Vice-Presidents Report

- a. ETFO Rep Council

Sarah and Christina attended. Pre-rep council meeting about rep council committees. Discussion of POTs (happening in the spring). Conversation about adapting language from the harmful “whip”, and housekeeping.

Day Two: many motions, pro and con mics, 2 chairs, most of the executive as well as some ETFO staff. There were speeches for committee chairs that weren’t acclaimed.

Motions of interest: decorum, experiences at the Annual Meeting, anti-oppressive framework, possible updates to Robert’s Rules - continuing to research on that with a report to follow. Could possibly be Robert’s Rules with some deviation.

Soft drinks and juices were provided at no cost.

Marit Stiles was the speaker and announced her candidacy for provincial NDP leader.

- b. PL Reimbursements

Total \$11,744 has been approved to a total of \$55,000.

### 12) Treasurer’s Report

- a. Year End Financial Report
- b. Current Financial Reports
- c. 2022-2023 Budget approved at AM
  - i. Recommendations from the Budget Committee
  - ii. Motions to the November General Meeting for unbudgeted expenditures

Moved by Gail James      Seconded by Fletcher Jerome

#### **Motion 22/23 - 27**

That the Executive recommend to the November 3, 2022 General Meeting that Budget Line 600 Accounting be approved for an over expenditure of \$15,000.

**CARRIED**

*Rationale:* We have already spent \$4500. Projected costs to be ~\$31,000, because it’s \$26,000 from accounting, plus \$5,000 for the audit.

Moved by Gail James      Seconded by Christina Meynell

**Motion 22/23 - 28**

That the Executive recommend to the November 3, 2022 General Meeting that Budget Line 601 Banking Charges, be approved for an over expenditure of \$3000.

**CARRIED**

*Rationale:* Last year alone it was at least \$3,000 - if we don't get the increase we can't give as many payees / e-transfers / cheques. Member services will be cut if we don't increase this.

Moved by Gail James      Seconded by Fletcher Jerome

**Motion 22/23 - 29**

That the Executive recommend to the November 3, 2022 General Meeting that Budget Line 611 Executive Honoraria, be approved for an over expenditure of \$6000.

**CARRIED**

*Rationale:* For night Executive Meetings (this includes the Chair as well). Projected ~\$9,000, members reduced it to \$3,000.

Moved by Gail James      Seconded by Sharon Brown

**Motion 22/23 - 30**

That the Executive recommend to the November 3, 2022 General Meeting that Budget Line 625 Monthly Executive, be approved for an over expenditure of \$19,000.

**CARRIED**

*Rationale:* It's at least \$2,000 per meeting, if not more. Secretary and Parliamentarian add additional costs. Projected: \$27,000 - it was reduced to \$8,000, which would lead to one meeting every 2-3 months.

Moved by Gail James      Seconded by Jeishan Rajakulasingam

**Motion 22/23 - 31**

That the Executive recommend to the November 3, 2022 General Meeting that Budget Line 631 Office Equipment be approved for an over expenditure of \$3000.00

**CARRIED**

*Rationale:* Another computer, Constant Contact, Adobe, Norton Virus. Projected cost: \$4,000, but it was reduced to \$1,000.

1. Office Manager

Moved by Sarah Boomhower      Seconded by Sharon Brown

**Motion 22/23 - 32**

That the Executive recommend to the November 3, 2022 General Meeting that the Local hire a half-time office manager for clerical duties at the Local office. A search for a hire to be conducted and a 3 month probationary position offered starting January 2023.

Beginning salary to be \$25 / hour.

and that

Budget Line 616 IT Support be approved for an over expenditure of \$14,000 to cover the cost of hiring a half-time office manager.

**CARRIED**

**13) Election of Elections Officer**

Moved by Christina Meynell      Seconded by Gabrielle Blais-Jones

**Motion 22/23 - 33**

The Elections Committee recommends to the Executive that Sean Graney be appointed as the Election Officer for the 2022 - 2023 school year. The Elections Officer will be compensated as per 4.2 Elections Officer Guidelines in the Reference Manual to a maximum of \$15,000. Costs to be charged to budget line 608 Election.

**CARRIED**

**14) Committees:**

a. **Members appointed to Committees** - see email from 1st Vice President

**b. Committee Activities / Meetings**

**Shared with Executive via email:**

Political Action Committee has confirmed to meet for our initial committee meeting on Wednesday, October 19th at 5:30pm at Moxie's Grill & Bar (Yorkdale Mall).

The Elections Committee met on Wednesday, October 19, 2022 and forwarded recommendations for Terms of Reference and the Election Officer to the Executive.

The Budget Committee met and sent forward recommended changes for the budget for the Executive to approve for the General Meeting. They are also seeking approval of changes to their Terms of Reference.

The Equity and Social Justice Committee met Oct. 18 via Zoom from 5 to 8pm. The 2022/2023 Chair of the committee is Tania Sanclemente, and the 2022/2023 Secretary is Leanne Schira.

Racialized Members met Oct. 17. Dakota R. voted in as Secretary and Jeishan R. and Nathan G. voted in as Co-Chairs

## -Workshops

ETFO 365 Black Canadian Curriculum and Calendar

Date - Tuesday, November 22, 2022

Indigenous Community Engagement

Rethinking White Privilege

Culturally and Responsive Pedagogy

Busting Myths

## Upcoming Events

The Woman King - potential movie outing as a committee

Tentative date - Tuesday, November 15, 2022

## Future Committee Meeting

Thursday, November 17, 5:30 - 8 PM

The Status of Women Committee met on Tuesday 18th October, 2022 (5:00pm to 8:00pm) and have forwarded changes recommended to the Terms of Reference.

### 15) Timed Item 2:30PM New Business

- b. Dependent Care – Gail and Sarah

This existing Dependent Care language is:

5.17.1

The Local reimburse members for up to \$25.00 per hour of the meeting / event plus one hour of transition time, plus an additional \$10 per hour for 3 or more dependents or if specialized care is required to a maximum of 7 hours for a full day meeting (upon presentation of receipts) for **dependency care** when they attend Local General Meetings, Committee Meetings, Executive Meetings or Local Events. Cost to come from the Dependent Care budget line. **Updated June 15, 2022 Executive**

- c. OT training – physical intervention - Fletcher

The President will put a link to the full-day Board training on our Local's website (in the Health & Safety section).



NCI Training is provided for all staff. So OTs may join by going onto myPATH and signing up. There is no online portion; it is a full day in person. OTs are not paid for the day, and there is no fee to take it. LTOs with a student or students on a Safety Plan can have access to this training with release time.

- d. Single room occupancy - Sarah  
Current wording for hotel accommodation in procedures.

#### 5.17.7

**Hotel accommodations** for the fiscal year, for members approved by the Executive to represent the Local for union business, be single rooms if the member wishes. Cost to come from the Meetings-Other budget line. **Motion 20/21-8**

- a. Hotel accommodations for Local members approved by the Executive to represent the local at overnight events shall be in single rooms, unless mutually agreeable to the members involved.

Moved by Sharon Brown Seconded by Gabrielle Blais-Jones

**Motion 22/23 - 34**

BIRT the meeting be extended to 4:00pm

**CARRIED**

Moved by Sharon Brown Seconded by Sarah Boomhower

**Motion 22/23 - 35**

The Executive recommends to the November 3, 2022 General Meeting that budget line 626 Meeting Other be extended by \$5,000. This money is to be used on a first come first serve basis for members who are accepted into ETFO training for designated groups to cover single room occupancy.

**CARRIED**

**16) Adjournment      4:00 p.m.**

## Treasurer Report

### I. Balance Sheet as of Oct. 14 /22

#### ASSETS

#### I. Chequing Account— \$162,422.12.

—Total Current Assets are \$787,422.12

#### I. GIC Account Holdings—\$625,000

##### 1). 1 year non-redeemable for \$25,000-collateral for credit

cards-0.6000%-matures Jan.27/23—anticipated interest \$150.41

2). 1 year cashable for \$100,000-1.2000%-matures Apr.27/23-anticipated interest \$1,200

3). 1 year cashable for \$500,000-0.5500%-matures Nov. 24/22-anticipated interest \$2,750.00



#### Note:

The One-Year Cashable GIC offers a competitive interest rate and maximum flexibility, without the need for a long-term commitment. It's cashable at any time, and interest is paid right up to the date it's cashed as long as you've **held the investment for 30 days or more**. Guaranteed interest rate for one year on minimum investment of \$1,000 to a maximum of \$999,999.99.

#### LIABILITIES AND EQUITY

1. Retained Earnings or income from last year is \$817,284.34.

2. The Profit from last year or the Net Operating Income is -\$29,662.22.

3. Total Liabilities and Equity are:

\$787,422.12 (\$817,284.34 - \$29,862.22 = \$787,422.12).

### 2. Budget vs. Actuals Sheet

#### INCOME—\$59,578.43

**THE ACTUAL COLUMN:** shows that \$59,578.43 has been received so far this school year.

**THE BUDGET COLUMN:** shows the 2022-2023 Proposed Draft Budget of \$743,330 as of May 19/22.

**THE OVER BUDGET COLUMN:** shows that \$683,751.57 is left to receive this year. ( this is evident if the amount is in brackets or has a minus sign in front of it).

**THE % of BUDGET COLUMN:** shows monies in a percent of what has been received so far—8.02%

**-Budget Line 400 ETFO AM Reimbursement-** ETFO gives each AGM delegate \$195 for meals. However, since ETFO reimbursed the delegates for this expense, the local returned the \$4,290 from the Fee Rebate deposit that was made in Sept.

**-Budget Line 405 ETFO Fee Rebates-** This is the portion of ETFO union dues (31,5%) that ETFO provincial returns to locals each year-\$56,582.12 in Sept.

**-Budget Line 420 Local Levy-** TDSB deducts 0.01% according to the Constitution from each member's salary as dues that are given back directly to the local to run it. The June/22 levy of \$1,579.56 was deposited in July/22. The July/22 levy of \$1,201.15 was deposited in August/22. The Sept./22 levy was deposited Oct.1-14/22.

**-Budget Line 440-** budget line 440 Uncategorized Income is the cash back rewards of \$30 applied to the First VP's MasterCard. This amount can be applied to the new MasterCard when the new card is issued.

## **EXPENSES**

**-Budget Line 600- Accounting-**this budget line has \$4,575.94 expensed for Targeted Accounting for July/22 to Oct. 1-14/22 services.

**-Budget Line 603-Children's Charities-**a donation of \$600 has been made to the Canadian Red Cross for the recovery efforts in Eastern Canada following post-tropical storm Fiona. Most of the ETFO locals have donated to this cause. Our local is mentioned on ores-net as having made the donation. ETFO Provincial donated \$25,000 and matched local donations to an additional maximum of \$25,000.

**-Budget Line 621 Meetings Local AM-**dinner reimbursements for the May 19, June 2/22 and June 7/22 member meetings, as well as Simply Voting fees for licences and management ( \$3,548.20) for a total of \$4,173.28 are expensed to this budget line.

**-Budget Line 632 Office Occupancy-** July to October monthly rent is \$1,176.83 and 2022 Final Property Tax of \$2,098.03 for a total of \$6,805.35. Rent is paid by autopay to TDSB each month. Every February it is increased by 3%.

**-Budget Line 640 Release Time (daily)-** \$2,549.88 is expensed in July/22 to this budget line for all day Executive Meetings for five Executive in June/22 and minute taking for the secretary.

**-Budget Line 650 Website-**\$1,491.60 is the monthly creative design fee for Union Digital to cover development, maintenance and updates of the website for July, August and September 2022.

**TOTAL EXPENSES** are actually \$89,440.65 so far this year. Some of the expenses are a carry over from June/22, as well as expenses incurred during the summer.

**NET OPERATING INCOME or PROFIT** -\$29,862 is calculated by subtracting the Total Expenses(\$89,440.65) from the Total Revenue (\$59,578.43). This sum is a minus as all of the income has not been received so far this year.

### **3. Profit and Loss Sheet**

**THE ACTUAL COLUMN:** the Total Column is the same as the Actual Column on the Budget vs Actuals financials page.

**INFORMATION:** is displayed monthly from July 1 to the end of June which encompasses the fiscal year of the local.

**SUB CATEGORIES:** can be found in some budget lines  
i.e. 605 Communication shows 605-3 Internet Provider and  
605-6 Telephone.

### **FREQUENTLY ASKED QUESTIONS**

#### **1. WHAT IS INCLUDED WITH THE OCT. 14/22 FINANCIALS ?**

Included with the financials is a Record of Expenses from the last fiscal year that were paid in this fiscal year. A total of \$9,433.08 covers 11 different budget lines. Some reasons for this are invoices were received too close to the end of the fiscal year to make payment in the same year; member payments were made after the end of the fiscal year due to incorrectly filled out forms, incorrect format during late submissions, members resubmitting forms numerous times, reimbursements to inactive members who eventually were found to be on approved board leaves and therefore payments were not made in a timely manner, June Executive meeting payment, WSIB payment and Targeted Accounting Fees for work from June 18-30/22.

#### **2. WHAT NEEDS TO BE CONSIDERED FINANCIALLY WHEN A LOCAL DELEGATE MEETING IS SCHEDULED FOR JUNE 20/23?**

A meeting scheduled this close to the end of June may make all the payments submitted and processed very difficult to be part of the 2022-23 fiscal year. If all of the charges are expensed to a credit card, paid at the bank immediately, then the credit card amount can be cleared right away. However, it can take up to at least a week for a charge to appear on a credit card.

#### **3. WHAT IS THE DEADLINE FOR 2022-23 SUBMISSIONS FOR REIMBURSEMENTS?**

**June 16/23 should be the latest date for submission of expense reimbursements.** This would allow for two full weeks for processing payments. Knowing this, the last member event date can be determined in order to give the members time to submit their expenses.

#### **4. HOW DOES TARGETED ACCOUNTING PLAN TO HELP MAKE PAYMENTS IN**

## THIS FISCAL YEAR?

Payments are scheduled to be approved by the signing officers in Approval Max and dispersed in PayEdge by the Treasurer approximately every two weeks. In the last two weeks of June, Targeted Accounting will do multiple payments to accommodate the high volume of payments expected at that time, based on data from other years. The signing officers, however, will need to spend additional days approving both Approval Max and PayEdge with tighter deadlines than normal for the last two weeks of June. Right now submissions are due within 30 days of an event or preferably sooner. In certain months, like December, January and March the time frame for approvals will be shortened slightly to accommodate the school holidays/stat days.

## 5. HOW DOES THE LOCAL INTEND TO MAKE THE REIMBURSEMENT PROCESS AS SUCCESSFUL AS POSSIBLE THIS YEAR?

The First Vice President and the Treasurer will be creating a financial video that will explain and show members how to fill out reimbursement forms and how to submit them so that there need not be any resubmissions. The video will be shown to the members and a copy put on the website so that it can be referred to at any time.

## 6. WHAT ARE THE FINANCIAL STATISTICS FOR THE 2022 FISCAL YEAR?

- a) 672 cheques were issued
- b) 738 e-transfers were sent
- c) \$987,579.46 is the total amount of money sent to members/vendors
- d) \$1,447.75 was the total amount of PayEdge order fees expensed
- e) \$441.50 was the cheque transaction fees
- f) \$1.50 is the charge for each e-transfer, \$2.50 for each cheque
- g) direct deposits and online bill payments = \$1.00 up to 200
- h) PayEdge monthly subscription fee = \$59.95, regularly \$89.95
- i) There will be no need "to reverse uncleared bank items" this year as cheques are recorded in the financials when they are sent to members, not when cashed.

## 7. HOW CAN TARGETED ACCOUNTING FEES BE DECREASED?

- a. by having reimbursements once or twice a month
- b. combine member expense reimbursements and just send each member one e-transfer for multiple expenses to save money in e-transfer fees
- c. members sending reimbursement forms promptly after events
- d. forms filled out completely, receipts highlighting the member name, the vendor, the date and the amount of money spent and sent in using the proper format ( as will be seen in the video) so that there are no resubmissions
- e. using a non-TDSB email for all local business and for e-transfers
- f. all members accepting e-transfers as opposed to more expensive cheques, which are mailed directly from Targeted Accounting and take longer to arrive at a member's home and be deposited

## 8. WHY IS THE TIMELINE ON MY E-TRANSFER EMAIL SOMETIMES DIFFERENT THAN THE ACTUAL BANK DEPOSIT?

The email that a member receives from RBC does say “Expected Deposit Date”. The delays are due to timing issues between banks. E-transfers can only be made to Non-TDSB email addresses. Non-TDSB emails are required if the Treasurer needs to contact members. Local business cannot be conducted on a TDSB site or a WhatsApp group. I always enter my “ica” and “rogers” email addresses on all correspondence in case one of the sites is down or not working properly.

#### 9. HOW SOON AFTER AN EXECUTIVE MEETING WILL I BE REIMBURSED THROUGH TDSB?

The President usually puts in the request for payment to TDSB either the same day or the next day. Depending when the request is received at TDSB will decide when the payment is made. Normally if it is received 10 days prior to pay day, then it is processed for the next pay date. Pay periods are 2 weeks in arrears- i.e. if a payment for Oct.6 is received on time, it will appear on the Oct. 27 pay date. The Oct. 27 pay date covers the period from Oct. 3-Oct.14. Neither TDSB nor the local make payments immediately as it takes time for processing. The local at present has two pay periods per month. **If all local reimbursement forms are submitted to me by Friday, Oct. 21/22, if they can be approved by the signing officers by Tuesday, Oct. 25/22, then a payment order can be processed by the end of the week. Once I approve this payment order, the dispersal of funds will probably occur the week of Nov. 1/22.**

#### 10. WHO ARE THE SIGNING OFFICERS OF THE LOCAL?

They are Christina Meynell, the President, Sarah Boomhower, the Interim First VP and Gail James, the Treasurer. There must be two signing officers approving money payments at all times. A Signing officer may not approve their own reimbursement.

#### 11. WHO SENDS REIMBURSEMENT FORMS TO MEMBERS OF A COMMITTEE OR TO ATTENDEES AT A COMMITTEE EVENT?

I send Executive members all of the applicable fillable reimbursement forms. I would suggest keeping them in a folder on the computer would be the easiest method of knowing where they are located. At the first committee meeting, the group can decide who will send out the forms—liaison or chair? This way neither I nor the President or Parliamentarian will be receiving emails from attendees of events/meetings to ask for reimbursement forms. At each meeting/event it might be a good idea to share reminders of how to fill out and to submit the reimbursement forms as promptly as possible after the event.

#### 12. WHEN WILL CREDIT CARDS BE ISSUED TO THE NEW RELEASED OFFICERS?

There is only one credit card in use now and that belongs to the First VP, Marisa Gallippi. Last year’s President and First VPs’ cards are in the process of being closed. Once this is completed, new credit cards have been requested for the President and the Interim First VP. Only one MasterCard credit card can be issued to our local. The other credit card will be a Visa card. A Letter of Direction, signed by the President and Treasurer, and a copy of the 2021 and 2022 June 30 financials are required by RBC in order to process the new cards (7-14 days). As the credit

card limits are to be increased from what they are at present, a credit application ( 10 days to process) is required. Also a second restrained GIC for the additional amount will be added as this is more cost effective than releasing the entire security and reregistering one for the entire amount. The Business Account Manager with RBC said that he will try to rush the processes.

### **13. WHAT ARE THE PRINTING COSTS OF THE NEWSLETTER AND CALENDAR?**

Costing for the newsletter based on 4,000 pieces:

- design—.21875 cents each
- printing—.8025 cents each
- colour added—.0975 cents each

Calendar costs: in 2021 the cost was \$3.95 each, in 2022 the cost is \$3.12 each

### **14. WHAT ARE THE UPDATED FORMS THAT ARE BEING MADE INTO FILLABLE FORMS?**

- Executive Travel Expense Form
- Travel Expense Form
- Materials Expense Form
- Planning Committee Meal Reimbursement Form
- Committee Event Reimbursement Form
- Dependent Care Reimbursement Form
- Member Meeting Dinner Reimbursement Form

this form will have a check circle for each of the following meetings:

- Member Fall Meeting
- Member Winter General Meeting
- Member Annual General Meeting Session 1
- Member Annual General Meeting Session 2
- Local Delegates Meeting for ETFO Annual Meeting

### **15. WHICH NON-FILLABLE FORMS ARE ON THE WEBSITE?**

- a) 2022-2023 Professional Learning Reimbursement Form
- b) 2022-2023 Professional Resources Reimbursement Form
- c) Children's Charity Donation Nomination Form that can be submitted at any time -donations can be made at any time as long as the budget money is valid

### **16. 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

**A DRAFT PROPOSED BUDGET** members approved this in May19/22.

**A FINAL PROPOSED BUDGET** will be presented at the Fall Member Meeting with more realistic budget line monies recorded.

**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.

#### 17. HOW DID THE ASSOCIATION BEGIN WITH TARGETED ACCOUNTING?

September 25,2018 an Engagement Letter was set up between the Local and Targeted Accounting. Mary Morrison, who was appointed and employed by ETFO Provincial and assigned to head the Local during the takeover, was the signing officer. As a result, Provincial is actually the organization who employed Targeted Accounting. This Accounting company was employed due to the hint of mismanagement of local funds.

#### 18. 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.

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

Please keep in mind that our Local at times in the last few years 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.

Thanks,

Gail James

*Treasurer*

*ETFO Toronto Occasional Teachers' Local*

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