

**ETFO – TORONTO OCCASIONAL TEACHERS LOCAL**  
**GENERAL MEETING DRAFT MINUTES**  
Thursday, November 3, 2022  
5:00 p.m. to 8:00 p.m. at Holiday Inn Toronto Downtown Centre

1. **Reading of the ETFO Human Rights Statement** - Gail James
2. **Reading of the Land Acknowledgement** - Fletcher Jerome
3. **Human Rights Officer** - Ruth Ann Morley
4. **Motion to approve the 2022 Annual Meeting Session 1 May 19 & Session 2 June 7 Minutes**

**GM Motion 22/23 - 1**

Moved by S. Brown                      Seconded by S. Boomhower

BIRT the minutes from the 2022 Annual Meeting Session 1 May 19 & Session 2 June 7 be approved.

**CARRIED**

5. **Motion to approve the 2022 Fall General Meeting Agenda**

**GM Motion 22/23 - 2**

Moved by R. Massop                      Seconded by S. Chintakunta

BIRT the 2022 Fall General Meeting Agenda be approved.

**CARRIED**

6. **Introduction of the 2022/2023 Executive**

President: Christina Meynell

First Vice President: Marisa Gallippi (on leave)

Interim First Vice President: Sarah Boomhower

Interim Second Vice President: Jeishan Rajakulasingam

Treasurer: Gail James

Secretary: Laura Barrett

Executive Members: Gabrielle Blais-Jones, Sharon Brown, Sujatha Chintakunta, Rinat Evron, Fletcher Jerome, Renee Massop

7. **2022 ETFO Annual Meeting Report - Sarah Boomhower**

Thank you to the Delegates for the Annual Meeting who represented the Local in August 2022:

Laura Barrett

Sarah Boomhower

Rinat Evron

Sophie Kroesen

Renee Massop

Jeremy Bass

Sharon Brown

Rob Fulford

Abigail Lee

Sheila Mattar

Gabrielle Blais-Jones

Kavita Chandoo

Marisa Gallippi

Melissa Major

Ken Nakamura

Caini Ouattara Sano  
Efsthia Sotiropoulos

Jeishan Rajakulasingam  
Julia Sweeney

Nomination forms for elections of Delegates for the ETFO Annual Meeting 2023 will be in the January newsletter. We can take 17 delegates and additional alternates.

#### 8. **President's Address** – Christina Meynell

Members were reinstated to a limited number of schools after not completing the online renewals – a policy grievance has been filed, because the Board hasn't committed to doing this again. They haven't accepted that this was a violation of our collective agreement.

We have another policy grievance out right now because the Board has created contract positions and is putting LTOs in them (a new position where no teacher is being replaced). The LTOs in this position should be contract teachers.

Another grievance: the misuse of emergency supply teachers (they are taking work away from our members).

Our right to bargain and our right to strike are both threatened by this government. We are not in a legal strike position. LTOs are legally bound to work on November 4<sup>th</sup> and not participate in a strike on work hours.

Newly appointed Chief Negotiator: Sophie Kroesen

#### 9. **Auditor's Statement** – Katherine Silver

\$817,294 revenue vs \$943,576 expenditures - last year we had \$250,000 excess revenue.

#### **GM Motion 22/23 - 3**

Moved by G. James                      Seconded by F. Jerome

BIRT the 2021 – 2022 Fiscal Year Audit and Financial Statements prepared by Norton McMullen Professional Chartered Accounts be received by the Fall General Meeting 2022.

**CARRIED**

#### 10. **Treasurer's Report** – Gail James

We have GICs due in November (and another next year). Because the interest rate has gone up so much, the suggestion from our Bank Manager is to cash it, reinvest it, and as long as we keep it for at least 30 days we can cash it again and reinvest.

Treasurer: E-transfers are cheaper and more secure than cheques.

Chequing account October 14: \$162,422.12. Now it's down to ~\$130,000.

Three GICs: \$100k, \$500k, \$25k (which is the collateral for our credit cards)

President and First VP last year had separate cards – they've been canceled and we're in the process of getting the President and Vice Presidents new cards with a higher limit.

We have to cash in the GIC, take out an equivalent amount for the credit card, and then reinvest at the higher rate.

### *Budget vs Actuals*

\$59,578.43 in income from ETFO for the fee rebate (we get it a few times throughout the year)

Projecting \$743,330 in income

Committee Event Reimbursement Forms are now fillable (Dependent Care and TTC travel are available on our website), and get sent to Targeted through the @dext.cc e-mail address.

When submitting expense reimbursement forms, please highlight: date of committee meeting, price, non-TDSB e-mail address.

A member noted there are free apps that allow you to clean up your forms and improve the contrast, etc.

See the Treasurer's Report at the end of these Minutes for more details. Financial Reports generated by Targeted Accounting were emailed out to members separately.

## **11. Budget Motions**

Our projected 2021-2022 income was \$481k but it came in at \$618k.

Moved by G. James    Seconded by C. Meynell

### **GM Motion 22/23 - 4**

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**

Moved by J. Bass    Seconded by J. Pacocha

### **GM Motion 22/23 - 4A**

That a maximum of 0.5 LTO position for Chief Negotiator up to actual time spent, where each 5 hours is equal to one day of LTO, backed up by time sheets to be provided by the Chief Negotiator, that will be available to both the Executive and the membership.

### **LOST**

*Rationale:* President \$116k, 1<sup>st</sup> VP \$116k, 2<sup>nd</sup> VP \$109k, Treasurer \$46k, Temporary 2<sup>nd</sup> VP \$11,737.88 so far and an additional \$58k if end of Feb, Chief Negotiator \$27k

Moved by G. James    Seconded by F. Jerome

### **GM Motion 22/23 - 5**

That Budget Line 600, Accounting, be approved for an over expenditure of \$15,000.

**CARRIED**

Moved by G. James    Seconded by C. Meynell

**GM Motion 22/23 - 6**

That Budget Line 601, Banking Charges, be approved for an over expenditure of \$3000.

**CARRIED**

Moved by G. James    Seconded by F. Jerome

**GM Motion 22/23 - 7**

That Budget Line 611, Executive Honoraria, be approved for an over expenditure of \$6000.

**CARRIED**

Moved by G. James    Seconded by S. Brown

**GM Motion 22/23 - 8**

That Budget Line 625, Monthly Executive, be approved for an over expenditure of \$19,000.

**CARRIED**

*Rationale:* Monthly day meetings for the local Executive. One meeting costs \$2,723, and we want to have ten meetings. ETFO specifies that these meetings be funded.

Moved by G. James    Seconded by J. Rajakulasingam

**GM Motion 22/23 - 9**

That Budget Line 631, Office Equipment, be approved for an over expenditure of \$3000.00

**CARRIED**

## **12. Timed Item – Local Committees – Sarah Boomhower**

Standing Committees of the Local. Those listed in red still have room for additional members:

Budget Committee

**Constitution Committee**

**Elections Committee**

Equity and Social Justice Committee

**New Members Committee**

Political Action Committee

Professional Development Committee

**Racialized Members Committee**

Social Committee

Status of Women Committee

Committees can now have a maximum of ten members, and some committees still have space. Please submit your name to the Local Office if you wish to serve on a committee.

Three Ad Hoc Committees have been created for this year and are seeking members:

**ETFO Annual Meeting Ad Hoc Committee**

**Member Recognition Ad Hoc Committee**

**Retired Teachers Ad Hoc Committee**

**13. Occupational Joint Health and Safety Committee Local Rep - Otto Wevers**

- H&S training in MyPath (due Nov. 16)
- Student safety plans (often not shared by principals)
- Crisis Prevention Institute (CPI) training (paid release if you're in an LTO with a student with a safety plan – if you're a daily OT, you can do it on your own time)
  - as an OT if you're not being shown the safety plans by the principal, bring it to Jeishan
  - if you're an OT and you have CPI training, ETFO considers restraint a very grey area because of the zero-touch policy.
- Reporting forms for violence – Employee's Report of a Workplace Violent Incident (ERWVI)

**14. Resuming Budget Motions**

Moved by G. James Seconded by S. Brown

**GM Motion 22/23 - 10**

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**

**15. Executive Elections Ruling**

Moved by S. Kroesen Seconded by S. Boomhower

**GM Motion 22/23 - 11**

Change the orders of the day to address the concern about understanding the implementation of Constitution 6.1.3 as it impacts the Executive Elections 2023-2024..

**CARRIED**

The following clause was added to the Constitution at the Annual Meeting in 2022:

6.1.3.1 Notwithstanding Article 6.1.3, no member shall be eligible to hold any released position on the Local Executive after having served a total of five (5) one-year terms at a position for which full time release has been provided/lifetime. This is inclusive of history, going back from the year 2021/2022.

The Chair had been contacted by members who interpreted how this clause is to be implemented in different ways. The Chair determined the process to get to an agreed interpretation to be as follows:

Chair provides ruling based on one interpretation.

The Chair is challenged from the floor.

The General Meeting votes on whether to uphold the interpretation or not.

The result of the challenge will determine the ruling for the implementation of the 2023-2024 Elections.

**Chair's ruling:** The year 2021-2022 is the effective date of the motion and the count of five (5) year terms goes back to 2021-2022 serving Executive and continues from there. As this year there will be only two years of Executive serving completed, no member will yet be excluded from running in the 2023-2024 Executive elections.

**Challenge to the Chair by S. Kroesen and S. Boomhower**

**GM Motion 22/23 - 12**

**Parliamentarian: Ruth Ann Morley**

**Shall the decision of the Chair be upheld?**

***CARRIED***

### **Resuming Budget Motions**

Moved by S. Brown Seconded by S. Boomhower

**GM Motion 22/23 - 13**

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***

Moved by J. Rajakulasingam Seconded by S. Boomhower

**GM Motion 22/23 - 14W**

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.

***WITHDRAWN***

**Adjournment: 8:25 p.m.**

# Treasurer Report

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

### ASSETS

1. Chequing Account— \$162,422.12.

—Total Current Assets are \$787,422.12

2. 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*

*[gailjames@ica.net](mailto:gailjames@ica.net)*



**Fall General Meeting,**  
**November 3, 2022**  
**Attendance List**

|                     |                       |                        |
|---------------------|-----------------------|------------------------|
| Theresa Adams       | Robert Fulford        | Christina Meynell      |
| Alain Aeschelmann   | Tiffany Gardiner      | Recea Miller           |
| Adil Ahmad          | Nathan Goveas         | Aminat Mustafaeva      |
| Neelofar Amin       | Alicia Grant          | Ken Nakamura           |
| Susan Andrew        | Yeganeh Hariri        | Khai Ngo               |
| Jennifer Baradi     | Kirsten Henderson     | Caini Ouattara Sano    |
| Laura Barrett       | Danielle Ingster      | John Pacocha           |
| Lauren Barnett      | Monika Jakubchik      | Christine Pickering    |
| Peter Bartl         | Gail James            | Martin Powell          |
| Jeremy Bass         | Fletcher Jerome       | Jeishan                |
| Helene Bauer        | Ntoinette Johnson     | Rajakulasingam         |
| Adam Berofsky       | Jennifer Kerwood      | Monica Marirez         |
| Diana Blauzdziunas  | Zoe Ketcheson         | Audrey Rose            |
| Sarah Boomhower     | Shannon Kohlmeier     | Erin Silbiger          |
| Elena Bozzo         | Daria Kotcherova      | Jonathan Silver        |
| Charla Briffa       | Georgina Kourtis      | Efstathia Sotiropoulos |
| Sharon Brown        | Sophie Krosen         | Tonya Stanislawski     |
| Fatima Carneiro     | Kimberly Lam          | Nick Stodola           |
| Sujatha Chintakunta | Dithaya Laohaviraphab | Doug Surh              |
| Andrea Constantin   | Renee Massop          | Vickie Tam             |
| Angella Facey       | Aaron Matthews        | Otto Wevers            |
| Aofie Fleming       | Cynthia McCarrey      | Deirdre White          |
| Daniel Frank        | Elizabeth McCluskey   | Michael Whitely        |
| Amy Frank           | Jeffrey McKee         | Alfred Yip             |
| Dalia Frank         | Adrianna McQuaide     |                        |