

By-law #3 Directors and Officers Responsibilities June 11 2024

Para ref	2024 New (draft) By-law Sections
	The Bridlewood Community Association, a Not-for-Profit Corporation incorporated under the laws of Ontario.
	By-law #3 Directors and Officers Responsibilities
	(as approved at 11 June 2024 Board of Directors Meeting)
	A by-law describing the Bridlewood Community Association (BCA) Directors and Officers responsibilities. Together with By-laws #1 and #2, comprises the Constitution of the BCA.
	BE IT ENACTED as By-law #3 of the Bridlewood Community Association as follows:
Part 1 Board of Directors (General)	
1-1	General. The activities and affairs of the BCA shall be managed by the BCA Board of Directors (Board), which will hold meetings to advance the BCA's Mission, Vision and Strategic Objectives. All Board decisions must be recorded in a Board resolution, documented in the Meeting Minutes and subsequently publicly disclosed.
1-2	Standard of Care. Every Director and Officer in exercising their powers and discharging their duties shall: (a) act honestly and in good faith with a view to the BCA's best interests; and (b) exercise the care, diligence and skill that a reasonably prudent person would exercise in comparable circumstances.
1-3	Duty to Comply. Every Director shall comply with the requirements of the Not-For-Profit Corporations Act of Ontario (ONCA) 2010 and the BCA's By-laws.
1-4	Director's Consent. Every person newly elected or appointed to hold office as a Director must consent in writing to hold office. Preferably this is done at the conclusion of the Annual Members Meeting (AMM). The consents are a corporate record to be kept by the VP Communications.
1-5	Board Membership. The BCA Board will be comprised of a minimum of five (5) to a maximum of fifteen (15) Directors, having the following roles: (a) five (5) Executive Directors, each having a term of office of two years; and (b) ten (10) Neighbourhood Directors, each having a term of office of two years. At the AMM, depending on the Director vacancies that arise, some Executive Directors and some Neighbourhood Directors are to be elected.
1-6	Executive Directors. Each of the Executive Directors also holds one of the following five executive positions: President, Vice-President (VP) Social, Vice-President Development, Vice-President Communications and Vice-President Finance. Communications between the five Executive Directors are considered private and are not to be publicly disclosed since they do not constitute Board of Director decisions.

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1-7	Director Qualifications. Each Director at the time of their election shall be a BCA member, shall be a minimum of 18 years of age and shall reside in the Bridlewood community. Directors are limited to one person per Bridlewood residence.
1-8	Term of Office. Directors will hold office up to and including the subsequent AMM held at the end of their term of office. Newly elected Directors will begin their term of office immediately after the AMM in which they have been elected.
1-9	Neighbourhood Directors. Neighbourhood Directors are to act as a primary liaison between Bridlewood Residents and the Board of Directors. To help in this role, their name, the street that they live on and their BCA corporate email address will be posted on the BCA website to encourage contact from Bridlewood residents. Any email responses a Neighbourhood Director sends to residents should be copied to the VP Communications for information. If the resident has question about or wishes to help with an existing BCA activity, the email response should also be copied to the responsible activity Chair or VP for their follow-up as may be required. If a resident wishes to create or be involved in new activity areas or policy topics, the email should be forwarded to the President to respond to the resident. Care should be taken that all emails sent out by any Director to a Bridlewood resident or any member of the public can be interpreted as representing the BCA corporate entity as a whole.
1-10	Director Vacancies. Subsequent to an AMM, the Board may appoint individuals to vacant Director positions, for both Executive Directors and Neighbourhood Directors. Directors appointed shall hold office for the unexpired term of the Director's position. However, the total number of Directors so appointed cannot exceed one-third of the total Board size, that is, a maximum of five Directors can be appointed after an AMM. Directors who wish to change roles within the Executive or change between a Neighbourhood Director and Executive Director role may do so by Board resolution. A role change appointment does not count towards the yearly maximum of five Director appointments.
1-11	No Directors Elected. If at an AMM no Directors are elected, the incumbent Directors remain in office until their successors have been elected or appointed.
1-12	Resignation Statement. A Director is entitled to provide a statement to the BCA giving reasons for their resignation or opposing their removal at an AMM/ SMM. Any such statement will be publicly posted on the BCA website for a period of at least 30 days providing the Board does not find the statement to be defamatory.
1-13	No Quorum in Office. If there is not a quorum of Directors in office or if an AMM fails to elect the minimum number of Directors, the Directors then in office shall without delay call a SMM to fill the vacancies. If there are no Directors in office, a SMM may be publicly called for by any five (5) BCA Members.

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1-14	<p>Conflict of Interest. Any Director who is a party to a proposed material contract or transaction with the BCA, or is related to a person with an interest in said contract or transaction, shall in writing disclose to the Board or request to have entered in the Board Minutes the nature and extent of their interest. In addition, the Director shall not attend any part of a Board meeting during which the contract or transaction is discussed and shall not vote on any resolution to approve the contract or transaction. Should the Board meeting not meet quorum due to the temporary absence of a Director pursuant to a conflict of interest, the remaining Directors are deemed to constitute quorum for purposes of voting on the resolution. If all Directors are required to declare a conflict of interest, the proposed contract or transaction may only be approved by a meeting of BCA Members.</p>
1-15	<p>Change in Number of Directors. At an AMM, members may amend its by-laws to increase or decrease the number of Directors, but a decrease shall not shorten the term of an incumbent Director. Any such change in the number of Directors must also be sent to the Province of Ontario to amend the BCA articles of incorporation.</p>
1-16	<p>Court Review. A BCA Member, Director or the BCA corporate entity through a Board resolution may apply to the court to review and determine any controversy concerning a Director election or appointment.</p>
<p>Part 2 Board of Directors Duties and Powers</p>	
2-1	<p>Administer Affairs. The Board of Directors shall administer the affairs of the BCA in all things to make or cause to be made for the BCA, in its name, any kind of contract which it may lawfully enter into and, save as hereinafter provided, generally, may exercise all other powers and do such other acts and things as the BCA is by its charter or otherwise authorized to exercise and do.</p>
2-2	<p>Principal Duty. The principal duty of the Board is to oversee the activities of the BCA in an efficient, effective and economical fashion such that the BCA Mission, Vision, Strategic Priorities and Guiding Principles are implemented for the benefit of the Bridlewood Community.</p>
2-3	<p>Foster Communication. Through the holding of Board meetings or issue-specific information meetings, as well as presenting enhanced website and social media initiatives, Directors will strive to facilitate good two-way communications with Bridlewood Residents on a timely basis.</p>

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2-4	<p>Committees. At any time, the Board may create <i>ad hoc</i> or standing committees from amongst the Directors, BCA Members and Bridlewood Residents, to advise or action such matters as the Board deems advisable for the benefit of the community. Committees shall have their objectives and/or terms of reference, quorum and any operating procedures defined and approved by the Board before any Committee appointments are made. Committee Chairs are appointed annually by the Board and can be removed at any time through a Board motion. Committee members and/or activity volunteers can be recruited by either a Director or the Committee Chair, but in either case the name of the committee member/ activity volunteer should be provided to the VP Communications for information. A Committee Chair is accountable to the Board for the actions taken by the Committee. A Committee Chair may be granted spending authority for a budget pursuant to VP Finance procedures. A Committee Chair shall prepare a written summary annual report of Committee activities and submit it to the VP Communications for tabling at the next AMM.</p>
2-5	<p>Administrative Policies and Procedures. In the exercise of its responsibilities, the Board may create such administrative policies as it deems reasonable. All such policies shall be published on the BCA website. Alternatively, an Officer, Committee Chair or BCA Advisor may wish to create administrative procedures, including checklists, to help a person perform their roles and responsibilities in an efficient and effective manner. Any such procedures developed shall not be published on the BCA website but would simply be passed on to their successors.</p>
2-6	<p>Books and Records. The Board shall see that all necessary books and records of the Corporation, required by the by-laws of the Corporation or by any applicable statute or law, are regularly and properly kept. In particular, the President shall ensure that all Ontario government non-profit corporation information returns are submitted, the VP Finance shall ensure that all contracts, funds, receipts and disbursements are properly recorded and disclosed, and the VP Communications shall ensure that the BCA website provides full visibility of all Board decisions and actions.</p>
2-7	<p>Board Meetings. The Board shall publicly meet a minimum of four (4) times each fiscal year. Board meetings duly called but which failed to meet quorum still count towards the four meeting requirement. However, public informational meetings or events hosted by the BCA, as well as any <i>in-camera</i> Board meetings do not count toward the four meeting requirement.</p>
2-8	<p>Approval of Annual Financial Statements. The Board shall approve the annual financial statements as evidenced by the signatures of the President and VP Finance. This approval must occur in the month of September before the financial statements are circulated to BCA Members in the AMM Information Package.</p>
2-9	<p>Director Remuneration. Directors shall not receive any compensation or honorarium for the performance of their BCA duties & responsibilities nor shall they seek or accept any special treatment, gifts or discounts from BCA suppliers that they may do business with. However, Directors may be reimbursed by the VP Finance for budgeted out-of-pocket expenses incurred in performing their BCA duties and also for any fees for training courses taken to understand their duties. The Board will pre-approve all training course expenses.</p>

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2-10	Removal of Director. A Director can be removed by a resolution at an AMM or SMM.
Part 3 Executive Officers (General)	
3-1	General. The Executive Officers of the BCA shall consist of a President, Vice-President (VP) Social, Vice-President Development, Vice-President Finance and Vice-President Communications. All Executive Officers must be a BCA Member and a Bridlewood Resident and are elected as Executive Directors at an AMM to serve a two year term of office.
3-2	Double Duty. Should an Executive Officer resign during the year, another Executive Officer may, upon a Board resolution, perform the duties of the vacant office for the balance of the fiscal year.
3-3	Executive Officer Discussions and Meetings. The President and Vice-Presidents may freely meet and/or communicate amongst themselves on a confidential basis and any such liaison does not constitute a Board meeting or create a BCA decision. All BCA decisions must be presented to, discussed and approved at a Board meeting through the passing of a Board resolution.
3-4	Social Media. A single corporate BCA branded account shall be used by the Executive Officers on whatever social media platform(s) are used to communicate general community news or events, BCA activities, or the passing on of selected municipal government information. Committee Chairs are not permitted to directly post to the BCA corporate account but if they have information for Bridlewood Residents, the proposed message should be sent to the VP Communications for posting. All posts made to the corporate account should contain an identifier of who the originator of the message is, that is Pres, VP Soc, VP Dev, VP Fin or VP Comm. Posts announcing BCA decisions must contain a reference to the date of the Board resolution. Any personal opinions of Executive Officers are to be expressed in their own personal account and are not to be expressed in the BCA corporate branded account.
3-5	Additional Executive Officers. The Board, through a resolution, may create new Executive Officer positions and appoint a BCA Member to the position for the balance of the fiscal year. The appointee also assumes full Executive Director responsibilities so long as the maximum number of Directors is not exceeded. Any positions so created must have the position duties and responsibilities approved by the Board. If the Board believes the new Executive Officer position will be needed on an ongoing basis the relevant by-law should be suitably changed at the next AMM and the Province of Ontario annual information return duly modified.
3-6	Additional Duties. The Board, through a resolution, may task an Executive Director with additional duties for the balance of their annual term of office.

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3-8	<p>BCA Advisor. The Board may annually appoint BCA Members to a role of BCA Advisor. BCA Advisors do not have the powers of an Executive Officer or a Director, however they will be invited to attend Board meetings in an <i>ex-officio</i> capacity so that they can be available to provide a particular expertise. BCA Advisors will normally directly support an Executive Director and no terms of reference of this role need be created. An Executive Director wishing to create a BCA Advisor position will nominate a person and move a motion to appoint at a Board meeting. Examples of a BCA Advisor could be Webmaster, Social Media Moderator, Archivist, Traffic Engineer, By-law Keeper, School Board Liaison Rep, City of Ottawa Committee Rep or Park Arborist. If two people are interested in performing the same BCA Advisor role, a Committee should instead be created.</p>
<p>Part 4 Duties of the President</p>	
4-1	<p>General. The President is primarily responsible for the development and maintenance of good working relationships with elected representatives and volunteer organizations operating within the City of Ottawa. The President is responsible for the general management of the affairs and operations of the BCA.</p>
4-2	<p>Chair Meetings. The President shall, when present, preside and act as meeting chair at all AMM, SMM and Board of Director meetings as well as any BCA sponsored community information meetings or events. For the purposes of the annual Government of Ontario information return, the President may also be identified as the Chairman of the Board.</p>
4-3	<p>Absence of the President. Should the President be absent from a meeting, that fact should be duly recorded in the Minutes and the meeting chair responsibilities then fall to the Vice-President Social or other Vice-President present. Should the President become temporarily incapacitated or unable to perform their duties for a period of time, the Board may appoint a Vice-President or a Neighbourhood Director to perform the duties of the President on an acting basis.</p>
4-4	<p>Board Meetings. The President shall prepare the agenda for all Board meetings and email it, along with the VP Finance's financial report and any other supporting information, to the following people:</p> <ul style="list-style-type: none"> (a) voting members - all Directors; (b) non-voting/<i>ex officio</i> members - all Committee Chairs and BCA Advisors; and as necessary (c) elected officials, liaison representatives and guests who have been invited to attend. <p>For all other people, including members of the public, the VP Communications will post the meeting agenda to the BCA website.</p>

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4-5	External Communications. The President, with the assistance of the VP Communications, may send out communications to BCA members or members of the public. The President may also represent the BCA at any Ottawa area activities or events. The President will officially represent the BCA when dealing with any municipal, provincial or federal elected representatives or senior government officials.
4-6	Internal Communications. As part of his/her general management responsibilities, the President is free to provide ongoing support, direction and advice on a confidential basis to the Vice-Presidents and Committee Chairs.
4-7	Accountability. The President shall prepare a verbal report for each Board meeting on the significant activities he/she has undertaken since the previous Board meeting, and will also table a written report of all written correspondence received, or sent, in his/her role as President. At the AMM, the President shall present a written annual report of significant BCA activities and achievements occurring over the past fiscal year. Supported by the VP Communications, all Committee annual reports are to be appended to the President's AMM report and included in the AMM information package.
4-8	Financial Responsibility. The President has an overall responsibility to ensure that the VP Finance is performing his/her accounting and reporting duties diligently and on a timely basis. The President should ensure that all contracts signed on behalf of the BCA are properly fulfilled and discharged. In addition, if the annual Operating Fund budget assigns spending authority to the President for certain expenditures or revenues such budget limits are respected. Lastly, if any prior year retained surplus is to be spent to purchase a capital asset item not otherwise included in the annual Operating Fund budget, the President must bring that proposed spending to a Board meeting for consideration and approval.
4-9	Special Activities. The President shall be responsible to initiate the organization of special community-wide events, community partnerships or information sessions. As such, the President will help recruit volunteers for any <i>ad hoc</i> Committees created, recommend budget allocations and advocate for these activities at Board meetings.
4-10	Delegation of Duties. The President cannot delegate any of his/her duties to another person unless the delegation is approved by a resolution passed by the Board. Any such resolution lapses at the subsequent AMM.
Part 5 Duties of the Vice-President (VP) Social	
5-1	General. The VP Social will be primarily responsible for the organization of Bridlewood Community-wide social events and sporting activities. The VP Social will oversee the creation of any terms of reference or objectives for any social or sport Committees so created by the Board and assist in the recruitment of volunteers to those Committees. The VP Social may chair any such Committee as he/she so wishes.

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5-2	<p>Annual Report. The VP Social shall provide a written annual report to the VP Communications for tabling at the AMM for any social events or sporting activities held during the year which were not organized by a BCA Committee. For activities organized by a Committee, the VP Social should review and endorse the Committee Chair's annual AMM report and provide this report to the VP Communications for inclusion in the AMM information package.</p>
5-3	<p>Financial Responsibility. The VP Social has overall spending authority and accountability for social and sport items included in the annual Operating Fund budget. This spending authority may be re-delegated to Committee Chairs so long as VP Finance procedures are respected.</p>
<p>Part 6 Duties of the Vice-President (VP) Development</p>	
6-1	<p>General. The VP Development will be primarily responsible to monitor and assess development issues within the Bridlewood community as well as issues impacting the former Kanata and Central Ottawa areas. Development issues would encompass vacant land proposals (including re-zonings, site plans and official plan amendments), parkland and open space proposals, recreational facilities and infrastructure, road locations and improvements, pathways, business park development proposals, commercial business impacts and bus rapid transit and light rail service changes. For large impact development issues, the VP Development would support the President at public meetings or making deputations. The VP Development will oversee the creation of any terms of reference or objectives for any development, park, transit or business Committees so created by the Board and assist in the recruitment of volunteers to those Committees. The VP Development may chair any such Committees as he/she so wishes.</p>
6-2	<p>Annual Report. The VP Development shall provide a written annual report to the VP Communications for tabling at the AMM for any significant development related actions he/she made during the year which did not involve a BCA Committee. For activities organized by a Committee, the VP Development should review and endorse the Committee Chair's annual AMM report and provide this report to the VP Communications for inclusion in the AMM information package.</p>
6-3	<p>Financial Responsibility. The VP Development has overall spending authority and accountability for any development related items included in the annual Operating Fund budget as well as any capital or operating disbursements made from the Park Fund. This spending authority may be re-delegated to Committee Chairs so long as VP Finance procedures are respected.</p>

Part 7 Duties of the Vice-President (VP) Communications	
7-1	General. The VP Communications is responsible to create, maintain and retain all important documents and external communications of the BCA. The VP Communications may be supported by a Committee and/or BCA Advisors (eg. Webmaster, Social Media Moderator, Archivist) in carrying out these duties.
7-2	Minutes of Meetings. The VP Communications is to prepare the draft Minutes of all Board, AMM and SMM meetings. Should the VP Communications be absent from such a meeting, the meeting chair shall appoint a substitute person <i>pro tem</i> to draft the Minutes. The draft Minutes are to be circulated to the Executive Directors within one week of the meeting date to seek comments of error or significant omission. Minutes are to state the names of all Directors and whether they were present or absent, the names of any ex-officio members present, the approximate total number of attendees, who the meeting chair was, whether quorum was achieved or lost, the agenda topics, and a summary of discussions per topic without attributing personal names. In addition, the Minutes are to include any resolutions proposed, including the names of the people who proposed and seconded the resolution, and whether the resolution was passed, failed or unanimous. The draft Minutes are to be tabled at the subsequent Board or AMM for review and approval of by voting members. Once approved, the Minutes shall be permanently posted to the BCA website on a timely basis. In addition, the VP Communications shall maintain a BCA webpage listing the titles of all Board resolutions passed in the year with a hotlink to the meeting Minutes for the details.
7-3	Information Distribution. At the request of the President, a Vice-President or a Committee Chair, the VP Communications may prepare a newspaper article, pictures, press release or information bulletin for release to the general public. The VP Communications will have final editorial say in the content of the release and once released a copy will also be posted to the BCA website. Similarly, the VP Communications has final editorial say on all information posted to the BCA website. The VP Communications could be assisted in this role by a BCA Advisor, for example a Webmaster or Social Media Moderator.
7-4	Important documents. The VP Communications is responsible to retain all important historic or ongoing documents of the BCA that are not otherwise retained by the VP Finance. Examples of important documents would include hardcopies of all documents posted to the BCA website (as backup should the website be hacked), Provincial Government information returns and correspondence, copies of letters sent out on BCA letterhead, and all legal correspondence sent and received. The VP Communications could be assisted in this role by a BCA Advisor, for example an Archivist.

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7-5	<p>AMM/SMM Duties. The VP Communications shall liaise with the President, all other Vice-Presidents and all Committee Chairs to receive their annual written reports ahead of the date of the AMM/SMM. The President is to draft the meeting Agenda for the AMM/SGM and the VP Communications is to send out the agenda, annual reports, and annual financial statements to all BCA members at least ten (10) days in advance of the date of the AMM/SMM. All such information is to be electronically sent to the email address of record for the BCA member. At the AMM/SMM and at request of the President, the VP Communications shall validate that quorum has been achieved by reference to the confidential member register.</p>
7-6	<p>AMM/SMM Voting. The VP Communications shall be responsible to ensure that all votes cast at an AMM/SMM are cast only by valid BCA Members and that the appropriate voting process is followed. If the presiding meeting chair has called for a secret ballot, all ballots cast are to only be seen and counted by the VP Communications. If the AMM/SMM is being held electronically, the software platform must allow for the distribution of ballots only to authorized BCA Members and have a private counting process.</p>
7-7	<p>Corporate Seal. The VP Communications shall keep in his/her custody the BCA corporate seal, to be used to certify certain legal or banking documents.</p>
7-8	<p>Maintain BCA Member Register. The VP Communications is to maintain a register of all currently paid up and honorary BCA Members. At a minimum, this register is to include the first and last names of up to two BCA Members living in the household over the age of 18, date fee paid, amount of fee, mailing address, Bridlewood Resident or not, BCA volunteer status, and email address. A contact phone number should also be kept for the following people: Directors, Committee Chairs, Advisors and all activity or committee volunteers. The register is to also contain the details of any honorary BCA Members. No details of the register are to be made public, however summary membership metadata can be disclosed. The VP Communications will bring a copy of the member register to the AMM/SMM meetings in order to validate that quorum has been achieved and that only valid BCA Members are eligible to vote on resolutions. Non-Bridlewood Residents who buy a BCA membership are entitled attend and vote in an AMM/SMM but they cannot hold office as a Director. The maintenance of the member registry responsibility should not be delegated to a BCA Advisor.</p>
7-9	<p>Access to BCA Member Registry. The VP Communications may make extracts of the register on an as required basis for the use of Directors or Committee Chairs (for example for potential volunteers). In addition, any BCA Member may request an extract of the member registry, showing member names and mailing address only, if they submit a sworn affidavit in good form to the VP Communications stating which one of the following three reasons necessitates their request: (a) an effort to influence the voting of members at an AMM/SMM, (b) to requisition the calling of a SMM, or (c) a matter of great significance relating to the affairs of the BCA. The fee for the review of the affidavit and provision of the extract is \$50.</p>

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7-10	Financial Responsibility. The VP Communication has overall spending authority and accountability for any AMM/SMM and communication related items included in the annual Operating Fund budget. This spending authority cannot be re-delegated to any Advisors.
Part 8 Duties of the Vice-President (VP) Finance	
8-1	General. The VP Finance is to prepare an annual balanced Operating Fund budget and ensure that all expenditures are properly authorized and recorded, that all revenues have been duly received and deposited in the bank, and that all BCA assets are properly secured. The VP Finance is to prepare a one page summary financial statement for each Board meeting. At the mid-year Board meeting and at the AMM, the VP Finance will prepare a complete set of financial statements for both the Operating and Park Funds in accordance with the BCA accounting principles stated in this By-law.
8-2	Proper Records. The VP Finance shall keep full and accurate accounts of all receipts and disbursements in proper books of account and shall promptly deposit in a financial institution all moneys received. All disbursements are to be supported by supplier invoices and/or contracts. All cash donations received are to have whatever document accompanied it kept as it's supporting information.
8-3	Financial Institution. Upon the VP Finance's recommendation, the Board of Directors shall determine the bank or other financial institution the BCA will do all its banking with. In addition, the Board will decide if there are any restrictions or controls to be put in place with the financial institution but at a minimum a monthly written statement showing all financial transactions processed during the month shall be received by the VP Finance.
8-4	Balanced Operating Fund Annual Budget. The VP Finance is to prepare an annual Operating Fund Budget, where the forecasted revenues and expenditures are equal. Until this Budget has been approved by the Board, all contracts and proposed expenditures over \$500 must come to the Board for individual approval. The Budget is to show which Officer or Committee Chair is authorized to initiate the spending for particular budget items. During the year, if the Board foresees that the Budget will go into a deficit position, specific Board authority must be obtained to revise the Budget to eliminate the forecasted deficit.

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8-5	<p>Disbursements. The VP Finance shall make all disbursements by either a cheque drawn on the BCA bank account or by a banking e-transfer. In both such cases, the signing authority on the cheque or e-transfer shall be done by the VP Finance. All disbursements are to be supported by supplier invoices and/or written contracts. In no case shall any cash payments be made, unless the VP Finance maintains a petty cash fund. In addition, a BCA authorized person may use their own personal credit or debit card to buy BCA low value goods or internet purchases and then seek reimbursement of these payments from the VP Finance. In all such cases, the person seeking reimbursement of these costs must meet all five of the following criteria:</p> <ul style="list-style-type: none">(a) the person had authority, through the BCA Annual Budget, to spend this money;(b) the maximum amount of the reimbursement is less than \$1,000;(c) there is no splitting of payments to get under the \$1,000 threshold (including the making of ‘deposits’ and ‘final payments’);(d) all supplier invoices and proof of goods or services received is submitted to the VP Finance; and(e) no personal benefits from the supplier were received. <p>If any of the five criteria noted above fail to be satisfied the VP Finance cannot authorize the reimbursement and instead the details have to be presented at the next scheduled Board meeting for review and approval through a motion moved by the VP Finance. The Board must also approve the donation of any, new or used, BCA owned capital assets, inventory or supplies given to a Bridlewood resident or organization; donations to non-Bridlewood individuals or organizations are not permitted.</p>
8-6	<p>Receipts. All BCA membership fees received are to be reconciled to the total number BCA Members maintained by the VP Communications in the member register. Membership fees are to be recorded at the gross value and any related processing fees recorded as an expense. If any donations are received the covering letter is to be kept as supporting documentation. If a donation is from a land development company, consulting services firm or otherwise has any “strings attached”, the cheque shall not be cashed until the Board has reviewed the situation and rendered a decision on whether to accept or refuse the donation. Any goods or services “in kind” donated to the BCA (eg. gift vouchers, snow plowing services) are to be recorded at their fair market value on a non-cash accrual basis as both a revenue and expense. Any cash revenues received, be they membership fees, donations or miscellaneous revenues, shall be deposited intact in the bank account and documentation kept as to who, when and why the money was received. In no case shall cash revenues be added into a petty cash fund.</p>

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<p>8-7</p>	<p>BCA Accounting Principles. The VP Finance shall follow modified accrual accounting principles for non-profit organizations, based on pronouncements from the Public Sector Accounting Board (PSAB) of Canada. The key BCA accounting principles are otherwise as follows:</p> <ul style="list-style-type: none"> (a) liabilities are recorded when goods or services have been certified as being received, otherwise unsatisfied contractual liabilities are recorded only as commitments disclosed in a Financial Statement Note; (b) revenues are recorded when received, with the exception of contractual revenues to be recorded as a receivable once the contract has been fulfilled; (c) all capital asset items are expensed in the year of purchase but a list of capital assets on hand (having an original purchase value over \$500 and owned by the BCA at year end) is to be disclosed in a Note showing original cost, year of purchase and current custodian/location; (d) all inventory items and supplies purchased are immediately expensed; (e) the Operating Fund account and the Park Fund account are accounted for separately and held in two separate bank accounts; (f) should the BCA wholly or jointly fund the purchase and installation of any assets in any City of Ottawa building, park, open space or road allowance, such assets are deemed to be donated to and owned by the City of Ottawa; (g) modified financial statements for both Funds are to be created semi-annually; (h) the annual Operating Fund Budget is to be prepared on the basis that no deficit is to be incurred; and (i) prior year Operating Fund retained surplus funds can only be spent upon the specific authorization of the Board and they can only be used to purchase non-park related capital asset items or to cover the current year deficit.
<p>8-8</p>	<p>Park Fund - History and Principles. In the early 1990s, the BCA was approached by the Kanata Bingo Hall to be an official licence holder for a weekly bingo session. The Ontario lottery licence agreement stated that the BCA would spend the bingo net proceeds on local park improvements. In return, the BCA provided six volunteers per bingo session to the Bingo Hall and the arrangement carried on for several years. The net proceeds from the bingos were deposited into a segregated Park Fund bank account. Over the years, the Board has authorized spending on a few park projects, most notably funding 100% of an upgraded sound system in the Eva James Memorial Community Center and funding 50% of the cost of installing frost-free water taps for winter rinks in several Bridlewood parks. By previous BCA Board motions all expenditures from the Park Fund must be made only for Bridlewood park installed capital asset improvements. As any such expenditures involve City of Ottawa owned parkland or buildings, the BCA approach in the past has been to apply to the City of Ottawa Community Partnership Minor Capital Program to fund 50% of projects valued up to \$20,000. In addition, the City of Ottawa has a Major Capital co-funding</p>

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	<p>program for projects higher than \$20,000. Therefore, to make Park Fund expenditures the Board needs to approve what park capital expenditures are desired, apply to the City of Ottawa minor/major partnership program and pay the City when the co-funding is requested. Any interest earned on Park Fund balances remains in the Park Fund.</p>
<p>8-9</p>	<p>Board Meeting Financial Information. The VP Finance shall provide the following financial information to each Board meeting, with financial transactions recorded up to the month end of the previous calendar month:</p> <ul style="list-style-type: none"> (a) Operating Fund Budget Statement showing the following three columns: original budget as approved by the Board, budget as currently approved by the Board, and year-to-date actual revenues and expenses; and (b) unencumbered bank balances (including short term investments) of both Funds. <p>The above financial information is to be distributed to Board members in advance of the Board meeting and posted to the BCA website after the Board has accepted the financial report.</p>
<p>8-10</p>	<p>Full Financial Information. After six months of the fiscal year has been completed and for the AMM, the VP Finance will provide a full set of financial information to the Board and AMM respectfully, as follows:</p> <ul style="list-style-type: none"> (a) for the Operating Fund only, a current year Budget Statement, showing budgeted & actual, revenues & expenditures; (b) for both Funds separately, a two-year comparative summarized Statement of Revenue and Expense; (c) for both Funds combined, a two-year comparative Balance Sheet showing assets, liabilities and retained prior year surpluses; and (d) for both Funds combined, Notes to the Financial Statements disclosing, for example, details on any cash or term deposits held, commitments outstanding, details on any prior year surplus expenditures authorized, or other financial matters as recommended by PSAB. <p>After the AMM has voted to accept the above financial statements, the VP Communications will post this information on the BCA website. In addition, for the AMM, the VP Finance may also submit a written report to the VP Communications highlighting any significant financial information.</p>

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8-11	<p>Financial Audit or Review. Since the BCA meets the ONCA definition of a "Public Benefit Corporation", ONCA requires that an independent Certified Public Accountant (CPA) perform either an audit or a review of the BCA's annual financial statements. However, ONCA also has a provision that at the AMM, the members can pass a resolution, each year, to waive the financial statement audit or review requirement if the total annual revenue is less than \$100,000. As the BCA total revenue is typically significantly less than \$100,000 a year, it should be standard practice for the Board to recommend to the AMM to pass a motion to not have an audit or review performed because such professional work would be costly and would likely take an additional three months of time to be scheduled by a CPA. However, since it is possible that the BCA Members may vote to have an audit or review performed, it is strongly recommended that the VP Finance prepare complete, accurate and fully transparent financial statements for presentation and discussion at the AMM. It is further noted that the VP Communications will send out the financial information package at least ten (10) days prior to the date of the AMM to all BCA Members.</p>
8-12	<p>Hiring of a CPA. Should BCA Members at an AMM pass a resolution requiring that an independent CPA be hired to perform an audit or financial review, the Board of Directors will need to refer directly to ONCA sections 68 to 82 which define the auditor appointment process, qualifications, rights, reports and other related matters.</p>
8-13	<p>Records Retention. All financial records, contracts, invoices, bank statements, financial reports and statements, and any other supporting financial information is to be kept, by fiscal year, for a period of seven (7) years. Key financial information such as annual financial statements must be kept indefinitely. The potential exists that the Province of Ontario, through ONCA, can appoint a special investigator to look into BCA affairs and secondly there are companies that can (for a fee) research past expenditures and submit HST rebate claims for clients. Retaining all financial records would be critical for either investigation.</p>
8-14	<p>Financial Procedures. The VP Finance, on his/her sole authority, may make such financial procedures as may be required to ensure that all BCA owned assets are adequately secured and maintained, an adequate documentation trail exists on spending initiation commitments, and all fiscal year financial transactions are recorded. In addition, if a petty cash fund is to be maintained, it is to be held by the VP Finance and the total amount in the fund is not to exceed \$200.</p>
	<p>CERTIFIED to be the Directors and Officers Responsibilities by-law of the Bridlewood Community Association, as enacted by the Board by resolution dated <i>dd month year</i> and confirmed by the BCA Members by resolution dated <i>dd month year</i>.</p> <p align="center"> _____ President _____ Secretary </p>