

Financial Accountability Procedures

Purpose:

All Units and Councils depend on the timely submission of financial remittances to meet their responsibilities and obligations to the Girl Guides of Canada-Guides du Canada.

In recognition that all Treasurers, Guiders, Commissioners, and Councils, including the Provincial Council, have frequently been waiting considerable periods of time for remittances to be made and, in some instances, for remittances that are never made, the Provincial Council of Manitoba has deemed it necessary to issue a statement which reinforces there is zero tolerance for missing, misappropriated, or non-remitted outstanding payments that have not been paid by a designated date.

To achieve compliance with this statement and to ensure improvement in the timely submission of payments, the Provincial Council has determined that collection action will be initiated where personal contact from the next level Treasurer/Commissioner fails to resolve the situation.

Accountabilities:

1. All funds collected by Units, Councils, and special purpose Committees (i.e. camps, etc.) are funds that are subject to public scrutiny.
2. It is expected that all funds will be managed with extra duty of care.
3. All funds must be deposited in a financial institution in the name of Girl Guides of Canada-Guides du Canada, together with the name of the Unit, Council, etc. a reasonable period of time. Funds should not be kept in a personal account or in a container or pouch at home.
4. All financial records are to be kept up-to-date, prepared and submitted in accordance with the Standard Financial Reporting Manual. A financial report must be prepared annually, in accordance with the calendar year time frame as set by the Provincial Council.
5. All adult members of the Girl Guides of Canada-Guides du Canada, unless exempt, are subject to the National Screening Process for Adult Members. By extension, this process of Screening includes full acceptance of the Code of Conduct for All Adult Members.
6. This means that no member may act in a manner or circumstance or fail to act in a manner or circumstance that would disrepute the integrity of the Girl Guides of Canada-Guides du Canada.
7. This further means that members with financial responsibilities will safeguard the funds of the Girl Guides of Canada-Guides du Canada and will meet the obligations required of them in a timely manner.
8. Each Commissioner is responsible for the financial practices within her area of jurisdiction. She will be given access to all financial records at any time. Should a request for financial records be met with non-compliance, the Performance Management (Corrective Action) Policies, as contained in the Adult Member Support Procedures of the Girl Guides of Canada -Guides du Canada are to be followed.
9. Should the aforementioned obligations, including a demand for financial records, go unmet, the responsible Council will initiate collection action and report all cases of

suspected financial misappropriation to the Provincial Commissioner so they may be dealt with on a timely basis and on a case-by-case basis.

10. The Provincial Council establishes final deadlines. Area, and District Councils will establish earlier deadlines (these are to be in writing and communicated to the level concerned) from these dates to ensure payments are received in order to make the remittance to the next level in a timely manner.

How to document each step:

1. In a situation where collection action is required, the responsible Commissioner will ensure that the following steps are completed.
2. Establish a file (notebook, binder, or similar record) for each issue. Keep two (2) copies, as one will be turned over to the authorities.
3. List the people involved in the issue. Record the name, position in the organization, relationship to the issue, address, and contact numbers. If a name is identified in any way with the issue (even if someone was contacted for advice), the name should be recorded on this list.
4. Clearly record what is missing/non-remitted and the value, i.e. 50 cases of cookies @ \$48.00 per case = \$2400.00, minus the amount due at the receiving level.
5. Include documentation that identifies the deadlines that were established, i.e. minutes of meetings, copies of emails, memoranda, directives from other Councils, etc.
6. Identify what happened at the deadline time.
7. Identify what steps and processes were taken thereafter.
8. Record the reasons given for the non-payment of the account(s); Record name of person spoken to, time and date of conversations. Record all attempts to debtor - even no answer or left message calls.
9. Attach copies of a formal demand for payment and the results.

Procedures:

1. If funds have not been received by the deadline, the Commissioner or Guider will contact, by phone the person responsible for making the payment. Specifically state the amount due and date it was due. A follow up to confirm this verbal conversation should be done in writing.
2. At two weeks following the deadline, the Treasurer/Contact Guider/Commissioner will write a formal registered letter to the person responsible, demanding payment, with a time line of no later than two more weeks following. In contacting the person who has not made payment, simply state that, should the remittance not be made by the stated time, further action, possibly including legal action, will be taken. Be careful not to use aggressive or threatening language; a copy of all correspondence should be cc'd to the next Council level.
3. Accept partial payments and post dated cheques, but continue to maintain the same deadline. Stick to deadlines that are established.

4. If no result is achieved after this accumulation of four weeks (deadline + 2 weeks grace + 2 weeks for payment to be made), the Treasurer/ Contact Guider/ Commissioner will review the file of records cooperatively with the next level Commissioner. If necessary, a decision will be made to refer the matter to the local police agency. Consultation should also occur with the Area and Provincial Commissioner.
5. The Treasurer/Commissioner concerned will subsequently contact the police, identify the issue, and turn over the file; the Treasurer/Commissioner will follow whatever further action might be directed by the police agency.
6. Be prepared to go to Court. If Court action is initiated, court costs may be added to the total amount owing. For this reason, it is important that the record of the issue is as complete as possible and there is a clear outline of dated actions that have taken place to obtain the payment.
7. When legal action is initiated, the Provincial Commissioner is to be notified and kept informed of the progress of the case.

The need to take this action should not be deemed to be harsh or punitive. Instead, it should be regarded as being fiscally responsible for funds that belong to the membership of the Girl Guides of Canada-Guides du Canada. All levels of Guiding depend on each other for the resources to deliver "great Guiding" and where there are lapses in due payments, the entire membership feels the effect.