

Victoria Christian Education Society

VCES BOARD GOVERNANCE AND POLICY MANUAL



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SECTION 1: OVERVIEW OF THIS DOCUMENT

Upon approval of this Board Governance and Policy Manual (the “Manual”) by the Board of Directors, all previous Board policies are hereinafter rescinded, and are of no force and effect.

Introduction and Administration of the Board Governance and Policy Manual

Victoria Christian Education Society dba Pacific Christian School (the “School”) is governed in accordance with the following which are listed in hierarchical order:

- (1) The Society is incorporated and operates under the British Columbia Societies Act (the “Act”).
- (2) The Society’s *Constitution and Bylaws* which prescribe, among other things, how governance decisions are made by the Members (“Members”) and Directors (“Board Members”) of the Society.
- (3) The *Board Governance and Policy Manual* (the “Manual”) which defines, among other things, the role and responsibilities of the Board and Board Members as well as how the Board accomplishes its goals.
- (4) Minutes of meetings of the Board of Directors (the “Board”) which record the resolutions approved by the Board. In general, it is preferable that policies should be updated rather than motions inserted into this document.
- (5) Administrative procedures and/or policies which govern the Society and School’s operations and may be approved by the Board and/or the Superintendent from time to time (“Policies and Procedures”).

1.1 Consistency

This Manual must comply with the *Act* and is subordinate to the *Constitution and Bylaws*. Board minutes and any policies and procedures must be consistent with the Manual.

If a Board Member raises a concern regarding an apparent inconsistency between the Manual and the *Act*, *Constitution and Bylaws* or approved resolutions as reflected in the minutes, the matter shall be decided by the Board, with possible input from the Superintendent and/or the Governance Committee.

1.2 Amendments to the Board Policy Manual

The Manual shall be reviewed regularly by the Board and, in any event, no less frequently than once a year. Proposed amendments may be submitted by any Board Member and shall be referred to the appropriate committee as defined by the Responsibility for Review (Section 1.4) for comment before a red-line version is presented to the Board for approval.

Any amendment to the Manual must be approved by ordinary resolution of the Board.

Upon adoption of an amendment to the Manual, the Secretary of the Board (the “Secretary”) will ensure that a new version is created, dated, given an updated file name and posted to Board SharePoint no later than the next Board meeting.

Documents referred to in the Manual are listed in Appendix A and will be posted to the appropriate Section in the Board SharePoint by the Board secretary or a staff designate.

1.3 Level of Detail

Amendments to the Manual will be added or substituted in accordance with the principle of working from the "outside in". In other words, the broadest policy statement should be presented first, then the next broadest, etc., down to the level of detail that the Board finds appropriate for Board action and oversight.

(Consider this deliberately silly example: Imagine there are some people upset that the math department is spending far too much time teaching geometry, first discovered by non-Christian ancient Greeks. Their complaint reaches the Board. Rather than jump right into the emotionally charged 'geometry debate,' the Board should back up and begin their deliberations with a Christian philosophy of education, then move down a level to a Christian philosophy of mathematics education, etc. In other words, rather than beginning with a particular complaint, the Board should strive to begin with overarching general principles.)

Where additional detail is necessary outside of the Manual, a separate document has been created and is listed in Appendix A. These documents are referred to in the Manual in *italics* and available on the Board SharePoint.

1.4 Responsibility for Review

The Governance Committee acting on behalf of the Board shall ensure an annual review with the following committees recommending any amendments to the Manual as follows:

Section		Committee Responsible
1.	Introduction	Full Board
2.	Organization Essentials	Full Board
3.	Board Structure & Processes	Full Board
4.	Board-Principal Relationship	Full Board
5.	Board Policies	
	5.1 General	Full Board
	5.2 Staff	Full Board
	5.3 Programs & Operations	Full Board
	5.4 Fundraising & Communications	Full Board
	5.5 Finance	Finance
	5.6 Audit & Risk	Full Board

1.5 A note on “Society” and “School” as used in this document.

In general, this policy manual refers to the “Society” when it is referring to the legal entity (the Victoria Christian Education Society) and the “School” when it is referring to the brick-and-mortar facility (Pacific Christian School) that the Society operates.

At the time of this writing, the Victoria Christian Education Society is responsible for the operation of one PS -12 school (Pacific Christian School): however, it is not impossible that the Society could decide to operate another school (for instance, another brick-and-mortar school on the west shore) that might utilize a different name. The reader is encouraged to apply the above guidelines and remember that where one term is used, the other may also be logically implied.



SECTION 2: ORGANIZATION ESSENTIALS

2.1 The Society's Purposes (*from the Constitution*)

- 2.1.1 To attract parents who are willing and desirous to seek for their children an education which is directed by God's all-powerful Word, and have these children trained to help them acquire and grow in a Christian world and life view.
- 2.1.2 To provide, direct, advise on and carry out a curriculum of Christian schools from Kindergarten to grade 12 based on the principles as set forth in Articles 1, 2 and 3 of the Bylaws.
- 2.1.3 To hold as Trustees or otherwise own, buy, sell, convey, mortgage, lease and otherwise deal in lands and properties, calculated to help and effect the above-mentioned objects and that generally may benefit the Society.

2.2 Vision

The vision of the School is ***“Educational Excellence to the Glory of God”***.

2.3 Mission

The School's mission is ***“Nurturing students in Christ-like living, critical thinking and joyful service to be faithful citizens in God's world.”***

2.4 Guiding Educational Principles

The Guiding Educational Principles of the School are that we believe education at PCS should be:

- 2.4.1 **Transformative:** By nurturing students in Christ-like living, critical thinking, and joyful service, we educate not only to inform but also transform. We create learning experiences to help shape students' Christian faith and develop within them an understanding of their identity in Christ. We seek to develop a Christian worldview in our students by infusing their learning with biblical truths, continually orienting them toward Christ with the deep hope that they will come to love, serve and desire the Kingdom of God.
- 2.4.2 **Rooted in Belonging:** Students are drawn into the learning process when they are known and loved within a school community. We believe that each child is uniquely created in the image of God, and we delight to know them personally. As one-of-a-kind image-bearers, we recognize that students learn in a variety of ways. As such, we respond to student diversity by providing varied and accessible instructional approaches that reflect students' curiosities, strengths, needs and personal goals.
- 2.4.3 **Connected:** Deep learning equips students to influence the world. Students are nurtured to be faithful citizens in God's world by connecting their learning to diverse contexts. Students engage in creating beautiful work that has purpose, complexity and meaning. We seek relevant audiences for students to connect their work to the broader community, which deepens their learning. Through this, students experience their role as active and creative participants in God's story.
- 2.4.4 **Service-Oriented:** Joyful service is a faithful response to the transformational work of God in our lives. We understand that God's story is one of redemption and restoration, and that His plan for restoration includes us as participants. We provide opportunities for students to serve others, with the deep hope that they develop a life-long desire to be servant-workers as Christ modeled for us.



2.5 Stakeholders

The Board has a fiduciary obligation to the Society and will do so with consideration and consultation with appropriate stakeholders.

2.6 Primary Beneficiaries

The Society exists to serve God by providing services to the students and their families who are the primary beneficiaries of the School's services.

2.7 Primary Strategies

The primary strategies by which the Society will fulfill its mission include:

2.7.1 To run a 'brick and mortar' K-12 school at its existing location in Saanich.

2.7.2 To provide a Preschool program at the same location.

2.7.3 To investigate other opportunities to enhance our ability to provide Christian education in Greater Victoria.

2.8 Strategic Intent

The Board Members are expected to think strategically and set the overall strategic direction of the Society. The Board will work collaboratively with the Superintendent to develop, review, and approve the strategic direction which will then drive the annual planning and budget process.

Annually the Board will approve the Superintendent's goals and key performance indicators (KPIs) for the upcoming school year. A progress update will be given during the Board meetings.

SECTION 3: BOARD STRUCTURE AND PROCESSES

3.1 General Responsibilities of the Board

Board Members will approach Board tasks with a style that emphasizes outward vision rather than an internal preoccupation, encouragement of diversity in viewpoints, strategic leadership more than administrative detail, clear distinction of Board Member and staff roles, and proactivity rather than reactivity.

In this spirit, the Board will:

- 3.1.1 Enforce upon Board Members the discipline needed to govern with excellence and efficiency. Discipline will apply to matters such as attendance, preparation for meetings, Board Committee work, respect for clarified roles and self-policing of any tendency to stray from the governance structure and processes adopted in the Manual. The Board will speak to staff members and the public with one voice.
- 3.1.2 Be accountable to stakeholders and the general public for competent, conscientious and effective accomplishment of its obligations as a governance body. The Board will allow no officer, individual Board Member or Board Committee to usurp this role or hinder this commitment.
- 3.1.3 When appropriate and necessary seek and consider various stakeholder's opinions to ensure well-informed decisions.
- 3.1.4 Monitor and regularly discuss the Board's own processes and performance, seeking to ensure the continuity of its governance functions by selection of capable Board Members, orientation, training, and evaluation.
- 3.1.5 Train, mentor, and coach prospective Board Members for roles as Officers or chairs of Board Committees (each a "Committee Chair").
- ~~3.1.6~~ Be proactive with respect to direction and policy, not merely reactive to staff initiatives. The Board, not the staff, will be responsible for board governance and the Society's financial health.

3.2 Whole Board Duties

Following are the duties of the Board as outlined in Bylaw #4:

- 3.2.1 Oversee Society and School policies in accordance with the Constitution and the desire of the Society.
- 3.2.2 Appoint a School Superintendent and approve appointments of administrative staff, including principals, assistant principals, directors, and managers as needed.
- 3.2.3 Devise ways and means for obtaining funds for operating the school(s).
- 3.2.4 Advance the cause of Christian education in the community by suitable means and promote this cause in general through association with other Christian schools.
- 3.2.5 Appoint out of its own number, with or without the addition of Society members, such Committees as it deems advisable for the performance of its duties; The appointment of Standing Committees shall be made annually by the Board.
- 3.2.6 In investing the funds of the Society, the Board shall not be limited to securities and investments in which trustees are authorized by law to invest but may make any investments which in its discretion are prudent. Subject to the provisions of the Societies Act, a director shall not be liable for any loss which may result from any such investment. To carry out the purposes of the Society the Board may, on behalf of and in the name of the Society, raise or secure the payment or repayment of money in any manner it decides including the granting of guarantees, and in particular, but without limiting the foregoing, by the issue of debentures.

3.3 Board Member Criteria

Potential nominees should support Christian Education as outlined in Part 2, Article 4(d) of the VCES Constitution and Bylaws which references our duty to advance the cause of Christian education in the community; and also through the PCS Mission Statement - "Nurturing students in Christ-like living, critical thinking, and joyful service to be faithful citizens in God's world."

In nominating individuals as nominees for election to the Board, the Board's Nomination Committee will be guided by the skills needed for upcoming tasks, community representation and roles which will become vacant, striving to represent the diversity of our school community. All Board Members must agree to and sign the Conflict-of-Interest Statement, Eligibility Declaration Form, Confidentiality Statement, and the PCS Employee (Community) Standards documents when beginning their term.

3.4 Board Member Commitment

Board Members commit to the following:

- 3.4.1 Praying regularly for the Society, the Superintendent, the staff and the Board of Directors.
- 3.4.2 Attending the scheduled meetings of the Board and committees they are a part of and preparing by prereading and considering reports and supporting materials.
- 3.4.3 Actively supporting the Society's fundraising and community building efforts.
- 3.4.4 Seeking to influence others to be generous supporters of the Society.
- 3.4.5 Resigning if they are unable to continue with these commitments.
- 3.4.6 Complete an annual Board Member Self-Assessment to ensure they understand and accept their role and responsibilities.

3.5 Board Members' Code of Conduct

Duty of Loyalty: Board Members will conduct themselves in an ethical and businesslike manner, with a view to the best interests of the Society. Board Members must offer loyalty to the interests of the entire Society, superseding any conflicting loyalty such as that to family members, advocacy or interest groups and other boards of directors or staffs of which they are members. Board Members must avoid any conflict of interest with respect to their fiduciary responsibility. Board Members shall be bound by the Conflict-of-Interest guidelines found in the PCS HR Policy Manual (Policy HR 300-02).

Duty of Confidentiality: Board Members will respect the confidentiality of matters brought before the Board or before any committee of the Board including the details and any dynamics of Board discussion.

Standard of Care: Board Members shall exercise the care, diligence, and skill that a reasonable prudent person would exercise in comparable circumstances.

3.6 New Board Member Orientation

Prior to election as a Board member, each nominee shall be given a copy of this Manual and of the Constitution and Bylaws. Upon election, each new Board Member will be given access to Board SharePoint and will be guided through the New Board Member Orientation Checklist. New Board Members will be assigned a mentor for their first year of Board service following the Board Mentorship Program guidelines.

3.7 Board Meetings

In addition to Board meetings convened for the purpose of considering business brought before the Board for decision (as set out in the *Board Annual Work Plan*), meetings may include guest presenters, interaction with staff and beneficiaries, Board training and relationship-building activities.

The Board will also meet in-camera on a regular basis. Conversations regarding personnel or other particularly confidential issues will be with invited staff (including the Superintendent).

The Board will also meet in-camera without staff:

- annually to complete the Superintendent's review.
- annually to review the operational plan being proposed by the Superintendent.
- at least one additional time during the year to review progress towards the operational and strategic plan and other matters.
- additionally, as the Board deems necessary; however, with an understanding that the Board-Superintendent relationship is crucial to the well-being of the school and that generally it is best to seek to work collegially together as one team with different roles. Ultimately, these meetings help to reinforce the Board's need for independence to fulfill its responsibilities.

The following policies are intended to improve the process for planning and running Board meetings:

- 3.7.1 The schedule for Board meetings is set in June for the following school year.
- 3.7.2 Board meeting discussion content will be limited to those issues that, according to Board policy, clearly belong to the Board to decide, and shall not include operational concerns which are the responsibility of the Superintendent and staff.
- 3.7.3 The Superintendent will support the Chair and Committee Chairs in developing agendas and supporting materials, which will include monitoring reports, the Superintendent's report to the Board, previous Board Minutes and other such background information necessary for Board and Committee Members to participate in the discussion of matters before them in an informed manner. Agenda packages will be sent electronically to all Board Members no less than 48 hours in advance of a meeting.
- 3.7.4 Board Minutes will be provided for approval in the following month's materials. Once approved they will be posted to the Board SharePoint.
- 3.7.5 Regular Board meetings will be held no less than eight times per year. Regular and special meetings will be preceded by a reminder notice as outlined in the *Bylaws*. The agenda items will follow the Board Annual Work Plan.
- 3.7.6 Each spring the Governance Committee Chair will circulate a Board Meeting Assessment after a Board meeting to all attendees. The completed forms will be reviewed, analyzed and summarized by the Governance Committee, which will report the results of the meeting evaluation to Board Members at the next meeting.
- 3.7.7 A simple majority of Board Members constitutes a quorum for the transaction of business.

3.8 Board Officer Roles

- 3.8.1 Board Officer roles are outlined in the Bylaws.
- 3.8.2 Board Members, including the Chair, have no authority when acting in their individual capacity. Governing authority is only exercised by the Board as a body and is expressed by resolutions approved by a majority of Board Members present and eligible to vote at a duly constituted meeting of the Board.
- 3.8.3 The Chair is elected by the Board Members to "manage the Board" and is responsible for maintaining the integrity of the Board's processes.
- 3.8.4 The Chair is the only Board Member authorized to speak on behalf of the Board, other than in rare and specifically Board-authorized instances.



- 3.8.5 The Chair will endeavor to ensure that Board Members conduct themselves in a manner consistent with the Bylaws, legal requirements, the Board Governance and Policy Manual and sound governance practices.
- 3.8.6 The Chair has no authority to personally supervise or direct the Superintendent's work, but is expected to maintain close communication with, offer advice to, and provide encouragement to the Superintendent and staff on behalf of the Board.

3.9 Board Committees

- 3.9.1 Board Committees help the Board to be effective and efficient. The Board Committee structure is outlined in Article 6 of the bylaws. The mandates and duties of the standing and ad-hoc Board Committees are set out in the appropriate section of the bylaws. Any changes to a Board Committee's mandate must be approved by the full Board.
- 3.9.2 Each Committee's "Terms of Reference" (its objectives for the year) will be approved by the Board at its September meeting.
- 3.9.3 Board Committees speak "to the Board" and not "for the Board". Unless specifically authorized by resolution of the Board, a Board Committee may not exercise authority on behalf of the Board.
- 3.9.4 Board Committees are struck to provide advice to the Board and not to advise or exercise authority over staff.
- 3.9.5 Once a Board Committee is created, the Superintendent will recommend Committee Chairs and Board Committee members to be appointed by the Board.
- 3.9.6 The Superintendent will either personally attend or will assign one senior staff member to assist with the work of each Board Committee.
- 3.9.7 Quorum at Board Committee meetings will be the majority of Board Committee members.
- 3.9.8 Each member of a Board Committee whether Board Member, staff or appointed member is entitled to cast one (1) vote on any matters brought before the Board Committee. In the case of an equality of votes, the question will be deemed to have been lost. Invited guests may attend Board Committee meetings but may not vote.

3.10 Board Travel and Expenses

Generally, Board members are not reimbursed for travel and expenses. Exceptions to this policy must be approved by a motion of the Board and come from the Board's budgeted allowance.

SECTION 4: BOARD-SUPERINTENDENT RELATIONSHIP

4.1 Delegation to the Superintendent

It is the Board's responsibility to establish governance policies and meet its fiduciary duty of care. Implementation of Board policies and the development of policies and procedures for approval by the delegated authority are the responsibility of the Superintendent as outlined in their job description.

- 4.1.1 The Superintendent is responsible for communicating and delegating accountability to staff for all Board-delegated staff-related decisions.
- 4.1.2 Individual Board Members will not interfere with the Superintendent's implementation of the Board's direction. Should the Board determine that the Superintendent should be re-directed, it will express this intention through Board resolutions as appropriate.
- 4.1.3 The Superintendent will provide a report to the Board at each Board meeting. The Board may request further information from the Superintendent as the Board considers necessary.
- 4.1.4 The Board may authorize the expense of staff time or the financial cost to study an issue or accomplish a task. Individual Board Members do not have the right to request that the Superintendent or any other staff member provide information or documentation which is not provided to the entire Board. Only Officers or Committee Chairs may request such information or documentation, but if such a request, in the Superintendent's judgment, is disruptive or requires a material amount of staff time or funds, the request may be sent by the Superintendent to the full Board for approval.

4.2 Communication and Counsel to the Board

The Superintendent will keep the Board informed about matters essential to carrying out the Board's duties. Accordingly, the Superintendent will:

- 4.2.1 Inform the Board of relevant trends, anticipated adverse media coverage and any material external or internal changes to the Society or its mission, particularly changes in the assumptions upon which any policy and procedure had previously been established.
- 4.2.2 Relate to the Board as a whole except when fulfilling reasonable requests for information or responding to officers or Committee Chairs in accordance with Section 4.1.4.
- 4.2.3 Advise the Board if, in the opinion of the Superintendent, the Board is not in compliance with its own Policies and Procedures.

4.3 Annual Performance Review

- 4.3.1 An ad hoc committee of the Board (comprised of two to four Board members) will annually conduct a documented performance review of the Superintendent based on their job description and achievement of goals, which may include Key Performance Indicators (KPIs). The ad hoc committee will take into consideration the Superintendent's input and invite comments from all Board Members.
- 4.3.2 After meeting with the Superintendent, the ad hoc committee will report on its review to the Board, including recommendations on the Superintendent's compensation, which is to be approved by the full Board.
- 4.3.3 During this process, the Superintendent and the Board will agree on any specific, professional, and organizational performance goals for the year ahead which will be documented and used in the following year's performance review.
- 4.3.4 Every three to four years, the ad hoc committee must solicit outside input (typically from the SCSEBC) in a carefully planned review, seeking feedback from staff, peers in the sector and individuals outside the Society who have interacted with the Superintendent.

4.4 Superintendent Transitions

The Superintendent will develop and maintain an *Emergency Succession Plan* which the Chair will review on an annual basis. The *Emergency Succession Plan* provides contingencies for unplanned absences of the Superintendent.

The Superintendent will also maintain a planned long-term management development plan to address future Superintendent and key staff transitions which the Board will review on an annual basis.

The incumbent Superintendent will give the Board notice of resignation in accordance with their employment contract.

If the position of Superintendent becomes vacant, the Board shall strike an ad hoc committee comprised of no less than three directors whose responsibility shall be to recommend to the Board a broadly-based process (that includes significant stakeholder involvement and in particular staff) and timeline for selecting and appointing a new Superintendent, including methods of recruiting, screening, interviewing and selecting candidates.

The Board shall not delegate to any committee the authority to finalize the appointment of a new Superintendent.

The Board may decide to appoint an interim Superintendent, while a search for a Superintendent takes place.

4.5 Board Documents

In addition to reports that the Superintendent is required to deliver to the Board, the Superintendent will provide all pertinent documents to which Board Members may need to refer to during Board and Committee meetings available on the Board or appropriate Committee SharePoint (see list of required documents in Appendix A).

SECTION 5: POLICIES

5.1 General Policy Considerations and Approval Authority

The purpose of Section 5 of the Manual is to detail the policies that outline the Board's expectations of the Superintendent in accomplishing the Society's objectives. These policies are intended to direct the Superintendent and the staff to make timely decisions without undue need for Board direction.

School policy approval authority was established by the Board at its regular meeting on August 27, 2019.

Unless noted otherwise in this document, Policies fall within two broad categories:

Policies approved by the Board

- Board and Society governance.
- Organizational policy (such as strategic directions).
- Admissions and community/employee standards.
- High risk decisions (such as financial, legal or reputation impact); and
- Any other issues that fall under the Board's statutory jurisdiction.

Policies approved by the Superintendent

- The Superintendent is responsible for the development and approval of all other School policies.

5.2 Staff Policies

The Superintendent is expected to hire, train, and supervise staff in a professional and caring manner. Salaries and benefits are determined as part of the annual budget process after input from the Employee Relations and Finance Committees and as approved by the Annual General Meeting and amended as needed by the Board. In general, the Society's wages are informed by the guidelines provided by the SCSBC.

The Superintendent will ensure all staff have employment contracts, work plans, and annual performance appraisals.

The Superintendent will develop and maintain an HR Policy Manual that is reviewed at least annually for completeness, accuracy, and legislative requirements.

5.3 Program and Operations Policies

The Superintendent is expected to establish, maintain, and eliminate programs and services to achieve the Society's vision, strategy, mission, and goals in the most effective and efficient manner. The Superintendent must notify the Board of any material changes such as the starting or ending of programs outside of the annual budget or significant changes to existing programs.

Safety is a vital element of all the Society's functions. The Superintendent is responsible for the operations risk management system. As such, the Superintendent must ensure that a functioning Joint Health & Safety Committee (the "JHSC") is in place at all times and that adequate safety standards and emergency evacuation plans are in place for all staff. The JHSC must have direct access to the Superintendent on any matter concerning health and safety.

5.4 Fundraising and Communications Policies

The various efforts to represent the Society to the public (media, public relations, fundraising, etc.) will be integrated sufficiently that the Society's brand/positioning in the external world is positive and effective.

- 5.4.1 Ethical Fundraising and Financial Accountability Code. The Superintendent will adhere to the Ethical Fundraising and Financial Accountability Code and will ensure the most recent copy is posted on the Board SharePoint. The Superintendent will track and address complaints related to

- the Ethical Fundraising and Financial Accountability Code and must report any complaints to the Board.
- 5.4.2 Privacy. The Superintendent must ensure the operations of the Society meet the requirements of the Personal Information Privacy Act (PIPA) and the Society's published privacy policies.
 - 5.4.3 Public Affairs. The Superintendent will exercise care in representing the Society as a charitable, mission-centered, Christian organization and will develop policies and procedures for communicating with stakeholders and the public in a way that reinforces that image.
 - 5.4.4 Communications Restrictions. To preserve the Society's image in the community, the Superintendent and any designated individual are the only spokespersons authorized to speak on behalf of the Society. The Chair is the only spokesperson for the Board. None of the spokespersons may represent the Society in any way that is inconsistent with this Manual; make statements that may be perceived as supporting a political party or platform; be the author of an article, book, or publication that includes confidential (also classified or sensitive) information about the Society; or engage in lobbying activities on behalf of the Society at any governmental level without prior written permission from the Board.
 - 5.4.5 Transparency. The Superintendent will ensure that the Society provides to any Member, upon request, a copy of its most recent financial statements or other information required by the Society's Act or Constitution and By Laws.

5.5 Finance Policies

The Superintendent will ensure that the financial integrity of the Society is maintained at all times; that proper care is exercised in the receiving, processing, and disbursing of funds; and that financial and nonfinancial assets are appropriately protected in accordance with signing authority limits.

- 5.5.1 **Budgeting.** The budget during any fiscal period will not (a) deviate materially from the Board's goals and priorities, (b) risk fiscal jeopardy or (c) fail to show a generally acceptable level of foresight. Accordingly, the Superintendent may not cause or allow budgeting that is not derived from the mission of the Society and that provides less than the funds required for Board activities such as the cost of an annual review or audit.
- 5.5.2 **Financial Controls.** The Superintendent must exercise care in accounting for and protecting the financial assets of the Society. To this end, the Superintendent is expected to incorporate Canadian generally accepted accounting standards for non-profit organizations and internal controls in the financial systems that are employed in the Society. In addition, the Superintendent may not approve an unbudgeted expenditure or commitment of any amount deemed material.
- 5.5.3 **Asset Protection.** The Superintendent may not allow assets of the Society to be unprotected, inadequately maintained or unnecessarily risked. Accordingly, the Superintendent may not:
 - 5.5.3.1 Fail to insure against theft and casualty losses to replacement cost and against liability losses to Board Members, staff or the Society itself beyond the minimally acceptable prudent level.
 - 5.5.3.2 Subject equipment to improper wear and tear or insufficient maintenance.
 - 5.5.3.3 Make any purchase over \$25,000 without a demonstrably prudent method of acquisition of quality goods, competitive prices and prudent protection against any real or perceived conflict of interest.
 - 5.5.3.4 Acquire, encumber or dispose of real property (assets over \$25,000) without advising the Board. Such notice will be deemed to have been given for regularly budgeted and approved items.
 - 5.5.3.5 Fail to ensure that the Treasurer is notified if the cash balance drops below two months of regular operating expenses.
 - 5.5.3.6 Investments. In the normal course of business, the Society does not hold funds for investment. In the event that a large sum of money is available for investing the Board will make such investments upon the advice of the Superintendent and Finance Committee.



5.5.3.7 Gifts-in-Kind (“GIK”). Any shares that are received as donations are to be cashed and used as regular cash donations unless otherwise specified by the donor. GIK may be received and held by the Society and used for purposes consistent with its objectives and in keeping with Canada Revenue Agency guidelines. GIK may be disposed of at any time after the donation, provided no such agreement to the contrary is made between the donor and the Society.

SECTION 6: **AUDIT & RISK POLICIES**

The Superintendent will take the necessary steps to ensure the integrity of the Society's systems and procedures; to see that they comply with all pertinent legal, regulatory, charitable and professional requirements; and to report to the Board any material variations or violations.

- 6.1.1 **Annual:** An independent auditor will be recommended by the Finance Committee to the Board for approval by the Society Annual General Meeting (as required by the Societies Act), after a careful selection and annual evaluation. The auditor will report on its findings to the Finance Committee. The Superintendent will work with the auditor to gain a clean opinion on the annual financial statements and respond in detail to items in the auditor's management letter concerning opportunities to improve systems and procedures related to financial controls.
- 6.1.2 **T3010.** The Superintendent must ensure that the T3010 Registered Charity Information Form is submitted to the Canada Revenue Agency within six months of the fiscal year end.
- 6.1.3 **Risk Management.** To ensure proper management and oversight of risk, the Superintendent will advise the Chair of any real or potential risk related issues as soon as they are aware of them. The Superintendent will annually sign the *Compliance Checklist* as part of the Society's risk management system.



SECTION 7: APPENDIX A: BLANK