



Mary Winspear Centre

## **EXPENSE & PAYMENT AUTHORIZATION POLICY**

### **1. DEFINITIONS**

In this Policy, the following words shall, unless the context otherwise requires, have the following meaning:

“Board of Directors” or “Board” means the Board of Directors of the Organization.

“Organization” means Mary Winspear Centre (legal name Saanich Peninsula Memorial Park Society), a society registered under the laws of the Province of B.C. and a Canadian registered charity (registration number: **886363993 RR0001**).

“Policy” means the Expense & Payment Authorization Policy provided for herein, as may be amended from time to time.

### **2. BACKGROUND**

The Society was established with the following objective:

To commemorate those who gave their lives in service to Canada in time of war and peacekeeping by managing lands and facilities and delivering services, programs and productions for the community, cultural, athletic and recreational benefit of the residents of the Saanich Peninsula.

### **3. RATIONALE**

This document has been established to:

Ensure financial organizational viability.

In order to ensure that this Policy continues to be effective, it shall be reviewed periodically. The Organization's Board of Directors is responsible for initiating this review (every 5 years minimum).

### **4. EFFECTIVE DATE**

4.1 **Effective Date:** The Policy will come into effect on December 7, 2022.

### **5. POLICY**

The board will ensure that signing authorities are designed for all situations that result in a commitment being made on behalf of the Mary Winspear Centre. This includes both monetary and non-monetary commitments.

### **6. PROCEDURE**

The overall framework for the authorization of expenditures is the Budget that is approved annually by the Board of Directors. Once the budget has

been approved by the Board of Directors, expenditures and commitments may be approved the Executive Director (ED) or delegated by the ED to other Management staff as long as the expenditures remain within the limits of the Budget.

## **7. DAY-TO-DAY OPERATIONS**

Expenditures for the day-to-day operations of the organization may be authorized as per attached Schedule A.

## **8. UNBUDGETED EXPENDITURES**

Where the operating or other expenditures, including capital purchase, are not within the approved budget, the next higher signing authority threshold should be applied. Unbudgeted expenditures over \$25,000 require presentation to the Board of Directors for approval.

## **9. CAPITAL EQUIPMENT**

Capital equipment is defined as equipment that has a cost of more than \$2,000 and has a life expectancy of greater than one year. Capital equipment expenditures do not include repairs to equipment. Purchases of \$25,000 or more must have a Request for Quotation (RFQ) or Request for Proposal (RFP) issued.

## **10. CONTRACTS**

A contract is a written agreement between two parties that will result in a legal obligation and includes pricing agreements and commitments to exclusively use a supplier's services. All contracts may be authorized as per attached Schedule A. Contracts with a value of greater than \$25,000

will have a Request for Quotation (RFQ) or Request for Proposal (RFP) issued. Exceptions to this may include vendor specific service contracts on specialized equipment and contracts with Artists and promoters. Contract values are calculated based on the total value of the contract over the full term of the contract including any option years.

No contract, or extension of existing contracts, is to exceed a period of five (5) years. Automatic renewals (evergreen clauses) are not acceptable. Signing authorities for contracts are as per Schedule A.

For Theatre contracts in excess of \$25,000, the Executive Director and Theatre Manager will provide a budget and rationale to the Executive Committee by email who will have up to 48 hours from the time of the email being sent to indicate their support, or lack thereof, by return email. It will be a decision of the majority.

## **11. STORAGE OF CONTRACTS**

All printed contracts, with the exception of employment, will be stored centrally in the Accounting office; digital copies will be stored on the main drive, in accordance with legal, funder and FOIPPA laws in B.C.

## **12. CONSTRUCTION / RENOVATION PROJECTS**

Renovations less than \$5,000 are considered operational renovations. Operating renovations and general maintenance follow the process listed under Day-to-Day Operations as per Schedule A.

Capital renovations must meet the following criteria: must increase the original useful life of the building; must reduce original operating costs; or must substantially change the nature of the building. If these criteria are not met, renovation projects greater than \$5,000 could still be deemed to be operating renovations. This will be at the discretion of the Executive Director.

## **13. LEASES**

Any lease (operating or capital) entered into in the normal course of business must be properly approved based on the total gross (principal and interest) cost of the lease as per Schedule A.

## **14. REAL ESTATE**

The Board of Directors is responsible for the acquisition and disposal of any real property.

## **15. MEMORANDA OF UNDERSTANDING**

A Memorandum of Understanding (MOU) is a written agreement between the organization and a supplier, person, or corporation that involves a commitment to enter into a business transaction that may or may not have a monetary value. Nonetheless, there are issues of responsibility and/or liability either specified or implied in the understanding. MOU's must be reviewed and approved with respect to language prior to both verbal agreement and signing of the agreement. Memoranda of Understanding (MOU) are authorized by the Executive Director. Legal counsel may review MOU as required. The signing of the MOU should be in accordance with Schedule A. Examples include corporate agreements e.g. for professional or other services where no money is exchanged with the organization or an agreement that allows a business or individual to use the organization's facilities.

## **16. LABOUR DISPUTE SETTLEMENTS**

All labour dispute settlements are case dependent and settlement estimates will be pre-determined on a case-by-case basis. The Executive Director has the authority to negotiate and approve settlements up to \$25,000 with further approval by the Board of Directors thereafter.

## **17. SALARIES AND BENEFITS**

The salaries and benefits of unionized staff will be negotiated and approved by the Executive Director; increases to the salary grid and benefit package of non-unionized staff, excluding the Executive Director, will be approved by the Executive Director, within the limits of the approved budget. The compensation package for the Executive Director will be approved by the Board of Directors.

## **18. TIME SHEET APPROVAL**

Department Managers normally approve departmental time sheets. It is acceptable to designate an alternate in the event of extended absenteeism but in no cases should individuals be approving their own time sheets.

## **19. BANK SIGNING AUTHORITIES**

Any two of the designated signing officers as follows: President, Board of Directors; Treasurer, Board of Directors; Vice President, Board of Directors; Executive Director.

All bank accounts holding organization funds must be opened in the name of the Saanich Peninsula Memorial Park Society.

## **20. CREDIT & FINANCING**

Board of Directors approval is required for the following types of transactions: credit arrangement and agreements (lines of credit, credit cards, and other borrowings); bond issues; selling, mortgaging or pledging real property and other similar credit or financing arrangements.

## **21. DOCUMENTATION OF AUTHORIZED SIGNATURES**

A list of authorized personnel and sample signatures will be maintained by the Executive Director.

APPROVED BY THE BOARD OF DIRECTORS THE 6<sup>th</sup> of December, 2022

## **Schedule A – Schedule of Signing Authority Limits – Within Approved Budgets**

<b>Position</b>	<b>Expenses &amp; Purchase Orders (within budget)</b>	<b>Expenses (excluded budget)</b>	<b>Operating &amp; Service Contracts (including leases, within budget)</b>	<b>Theatre &amp; Client Services Contracts</b>
Board of Directors	Unlimited	Unlimited	Unlimited	Unlimited
Executive Director	\$25,000	\$5,000	&25,000	\$25,000
Department Managers (Theatre, Operations, Facilities)	\$5,000		\$10,000	\$15,000
Facilities Staff	\$200			
Box Office Staff	\$100			
Client Services		\$1,000		\$15,000
Assistant Theatre Manager	\$2,000			
Technical Director	\$2,000			





Mary Winspear Centre

## POLICY – IN CAMERA MEETINGS

### 1. IN CAMERA MEETINGS

There are times when discussions within Saanich Peninsula Memorial Park Society Board meetings must be kept confidential. Such discussions are considered to be “in camera” meetings. In camera meetings have a legitimate purpose but their use should be limited. Because in camera meetings restrict the normal information reported to the Membership and the public, their use should be limited to those occasions when they are absolutely necessary.

### 2. FACTORS SUPPORTING IN CAMERA MEETINGS

In camera meetings should be considered where the following subject matter is to be discussed (the following list is not intended to be an exhaustive list, and other factors may be considered): a. personnel matters about any identifiable individual, including employees, Directors, participants, or Members of the Saanich Peninsula Memorial Park Society; b. commercially sensitive business matters, including matters subject to confidentiality agreements with third parties; c. litigation or potential litigation; or, d. the receiving of advice that is subject to privilege, including communications necessary for that purpose.

### 3. MINUTES OF IN CAMERA MEETINGS

Decisions made in an in camera meeting (including any in camera discussion within a broader meeting) and, when appropriate, the factors considered in determining to hold a discussion in camera, should be recorded in separate Minutes. The Recording Secretary should be part of the in camera meeting to keep the Minutes unless the circumstances require that s/he also be absent. In his or her absence, the Chair is responsible for ensuring that an appropriate record of the discussion is kept. Minutes of an in camera meeting should be distributed to those who participated in the meeting and after their approval should be kept confidential and separately along with any materials considered as part of the in camera meeting. The Saanich Peninsula Memorial Park Society’s Executive Director shall keep or cause to be kept a record of in camera Minutes. Any access to in camera Minutes is limited to the participants of the in camera meeting. Any requests for access to in camera Minutes by any other individual should be directed to the Saanich Peninsula Memorial Park Society’s President who will consult with the Chair of the meeting within which the in camera discussion occurred (if other than the President), or the Chair of the in camera portion of the meeting, prior to granting access to in camera Minutes.

Approval Date: Sept. 6/22

Effective Date: Sept. 6/22