

## ANNUAL GENERAL MEETING

Saturday, May 15, 2021, 9:00 a.m. to 11:00 a.m.  
Online, Webex

### AGENDA

*\* denotes attachments*

1. President's Welcome and Call to Order  
**Motion:** To approve the Constitution as presented.
2. Approval of Agenda
3. Appointment of Parliamentarian  
**Motion:** To approve Christine Fulkerth as parliamentarian.
4. Minutes of October 24, 2020 meeting\*(p. 2)
5. Executive Reports
  - 5.1 President's Report\*(p. 5)
  - 5.2 Vice President Executive
  - 5.3 Vice President External\*(p. 7)
  - 5.4 Vice President Negotiations
  - 5.5 Vice President Professional Affairs\*(p. 9)
  - 5.6 Vice President Finance and Records\*(p. 10)  
- Presentation of 2021/2022 budget\*(p. 11)  
**Motion:** To approve the proposed budget for 2021/2022.
6. New Business
  - 6.1 Constitutional Amendments\*(p. 17)
  - 6.2 Bylaws Amendments\*(p. 24)  
**Motion:** To approve the Bylaws as presented.
  - 6.3 Contribution to Defence Fund\*(p. 16)  
**Motion:** To move \$125,000 from ACIFA Operating Account to the ACIFA Defence Fund Account
  - 6.4 Election of Officers\*(p. 75)
    - a. VP Executive
    - b. VP Professional Affairs
    - c. VP Finance & Records**Motion:** To destroy ballots.
7. Questions from the Floor
8. Information Items
9. Appointment of Auditor for 2021/2022  
**Motion:** To appoint Peterson Walker LLP as the auditor for 2020/2021.
10. Adjournment

#### Join from the meeting link

<https://acifa.my.webex.com/acifa.my/j.php?MTID=mad72e41a019fc9b5d706ee7975217536>

#### Join by meeting number

Meeting number (access code): 182 920 8264

Meeting password: D8McCShmN63 (38622746 from phones and video systems)

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Some mobile devices may ask attendees to enter a numeric password.

Annual General Meeting Minutes  
Alberta Colleges and Institutes Faculties Association  
Saturday, October 24, 2020  
NAIT – Shaw Theatre

1. Call to Order  
Leslie Sayer called the meeting to order at 9:06, welcoming attendees both in person and online. Leslie reviewed the packages distributed to associations (voting cards and process for their use).
2. Approval of Agenda  
The agenda was approved as circulated. (Smyth/Heather) Carried.
3. Appointment of Parliamentarian  
Christine Fulkerth of Olds College volunteered to serve as parliamentarian for the meeting.  
**Motion: To approve Christine Fulkerth as parliamentarian.** (Beukes/Smith) Carried.
4. Approval of Minutes of April 30, 2019  
Minutes of the April 30, 2019 meeting were approved as circulated. (Wilson/Smith). Carried.
5. Executive Reports
  - 5.1 Vice President Records and Finance – Cheryl Meheden
    - a. Receipt of Auditor's Statement  
No concerns from auditor's statement.  
**Motion: To approve the audited financial statement for the 2019/20 term.**  
(Meheden/Beukes). Carried
    - b. Review of Budget  
Cheryl highlighted efficiencies. There were no concerns about last year's budget.
    - c. Approval of Proposed Budget for 2020/21  
**Motion: To approve the proposed budget for 2020/21. (Meheden/English). Carried.**  
Anna Beukes noted appreciation and recognition for the efficiencies and stewardship of the office and executive in proposing a surplus budget during these difficult economic times.
  - 5.2 Vice President, Negotiations – Lisa Saxby  
Lisa highlighted the fact that each institution has received new mandate letters from the government though some institutions may not have shared these yet. These are different from the letters previously sent from government. Several institutions are still in negotiations, but most are waiting; postponements because of COVID, mandate letters, and budget implications. One of the big changes last year was the passing of legislation allowing direct involvement by government in negotiations. There has been an increase in the number of grievances and arbitrations as a result of recent changes. Lisa encouraged individuals to reach out to the associations, and executives of associations to be in consultation to expedite addressing the issues. Lisa noted this is her final AGM as an executive member and encouraged others to consider positions on the executive. It was a fulfilling and educational experience.
  - 5.3 Vice President, Professional Affairs – Keith Smyth  
Keith echoed Lisa's comments, noting this is also his final report as an executive member. He indicated this has been an amazing experience and encouraged everyone to consider involvement on ACIFA committees or the executive. He indicated there have been a number of challenges to PD, including the cancellation of the conference this year. Although we were unable to celebrate accomplishments (through the awards) this

year, he noted the quality and number of submissions this year were exceptional. He encouraged participants to spend time on the ACIFA website to look at the submission process and past awards. Keith announced those who had received the awards (to be conferred at the next conference: Scholarship of Teaching and Learning: Cheryl Meheden; Distinguished Instructor: Cynthia McDonnell; Innovation in Teaching: Lethbridge College SPHERE team. He also acknowledged the MHC submission and their great work.

#### 5.4 Executive Vice President – Leslie Sayer

Leslie had presented a written report. He expanded on our CAUT membership and indicated now, more than ever, there is a need to seek solidarity and support from organizations with similar concerns. Issues like security, job action, working relations, and similar concerns, there is a great need at this time to maintain good relations with other organizations.

#### 5.5 Vice-President, External – Ken Heather

Ken's report was circulated in the meeting package. He highlighted the action being taken regarding the Alberta 2030: Building Skills for Jobs project, thinking now of goals and actions as they provide feedback and direction on the document and direction of government. He also noted work on the Public Interest Alberta campaign; this will be ongoing, but we should see a number of initiatives, including a website, in getting the message out to the public about the work of the post-secondary education taskforce. Ken also noted this is his final meeting as VP External and his enjoyment of his role over the past terms on the executive.

#### 5.6 President's Report – Anna Beukes

Anna noted this is the end of her term, and she presented a slide show highlighting her role since 2016 as President. Anna is now serving one year as past-president as per the constitution. Over the past four years, since we do not have a government-relations person on staff, this role falls on the president. There have been a number of significant issues that have arisen over the past four years, including office location and staffing, changes to the PSLA, Bill 7, Alberta 2030 project, and the establishment of the ACIFA Defense Fund.

The process of membership engagement, including the creation of a video by Leslie Sayer, and the creation of the *ACIFA: Working for You* booklet were major projects. One of the significant advances was the motion of support from CAUT should ACIFA face strike or lock-out action. Government has been more willing to engage in consultations with ACIFA committees and to send representatives to Presidents' Council, ensuring each institution's concerns can be heard.

Finally, there has been an ongoing relationship with Johnson Insurance – sponsor of two annual awards, and the establishment of a new partner – the Edmonton Lion's Club, for the third award. Working with staff and executive has been rewarding and made her work enjoyable. Unfortunately, our membership has lost members, but ACIFA should be optimistic in hoping there will be new members (or returning members) in the future. Anna also thanked Doug Short, Janice Kirchner, Al Brown, and Mike Smith for their support and involvement in ACIFA work, and in the support of her position over the past years.

## 6. New Business

### 6.1 Election of Officers

#### a. VP Professional Affairs

Leslie called for additional nominations from the floor three times. Hearing none, Brooklin Schneider of NorQuest College was acclaimed for a 1-year term. She was

- invited to speak to the delegates present at the meeting. She will assume chair of this position after today's PAC meeting.
- b. VP Negotiations  
Leslie called for additional nominations from the floor three times. Hearing none, the two nominees were invited to speak to the delegates prior to the vote. Ryan Kaupp of Lethbridge College spoke first; Michael Smith of Keyano College spoke second. Ballots were cast and counted: elected was Ryan Kaupp for a 2-year term. He will assume this position after today's NAC meeting.
  - c. VP External  
Leslie called for additional nominations from the floor three times. Hearing none, Gail Hiar of Portage College was acclaimed for a 2-year term. She was invited to speak to the delegates present at the meeting. She will assume this position at the conclusion of the AGM.
  - d. President  
Leslie called for additional nominations from the floor three times. Hearing none, the two nominees were invited to speak to the delegates prior to the vote. Ken Heather of Red Deer College spoke first; Blair Howes of SAIT spoke second. Ballots were cast and counted: elected was Ken Heather for a 2-year term. He will assume this position at the conclusion of the AGM.
  - e. Motion to Destroy Ballots  
**Motion: To destroy electronic and physical ballots.** (Wiber/Smyth). Carried
7. Questions and Concerns from the Floor  
Nothing.
8. Information Items  
Leslie reminded delegates of meeting rooms and lunch this afternoon. He also thanked both Janice Kirchner for her work and also gave high accolades to Victoria Kirchner as an invaluable asset for ACIFA.
9. Appointment of Auditor for 2020/2021  
**Motion: To appoint Peterson Walker LLP as the auditor for 2020/2021.** (Meheden/Smyth). Carried
10. The meeting was adjourned with the completion of the agenda at 11:07.

## ACIFA President's Report

Prepared by Ken Heather

**"If you think education is expensive, wait until you see how much ignorance costs." Barack Obama.**

Once again, I would like to take this opportunity to commend all of you for your continuous dedication to your student success. We have all experienced the trials and tribulations of online teaching. I applaud the tremendous efforts that you have made to make it the best it can possibly be in this ever-changing educational world.

### Reports

There have been two reports that have come out over the last year that ACIFA feels will shape the future of the 13 institutions we represent.

The ["Alberta Colleges Economic Recovery Task Force"](#) report came out in November, 2020. This report was created by the 11 post-secondary colleges in Alberta. A number of college presidents, business representatives, and government representatives sat on this task force. This report was created ahead of the Alberta 2030 post-secondary review final recommendations. The Alberta Colleges Economic Recovery Task Force report was to focus on the economic challenges faced due to the global COVID-19 pandemic within the province of Alberta and post-secondary.

["Skills For Jobs Task Force Final Report"](#) came out in January of 2021. This report was created by a number of colleges, institution presidents, apprenticeship, industry, business and government representatives. Both NAIT and SAIT presidents co-chaired this report. This report focused on the apprenticeship system in Alberta and compared it to ones around the world. It looks at the pros and cons of all the apprenticeship programs, and it made a number of recommendations to improve the Alberta system.

Both of these reports will have a significant impact in our post-secondary sector.

### **"Alberta 2030 Building Skills for Jobs Review",**

This report had not been released at the time this report was created; however, we are starting to hear some of the review contents. Two significant things that are being heard, at this time, are Work- Integrated Learning (WIL) and Micro- Credentialing. Both of these are just the beginning of some significant recommendations that will change all of post-secondary in the Province. We await the release of this report to better understand the changes to post-secondary now and in the future.

### **Meeting with Minister Nicolaides**

Pres. Council meets with Minister Nicolaides on March 15<sup>th</sup>. Minutes of the meeting, and answers to our follow-up questions will be found in our Spring Newsletter.

### **Negotiations,**

All of the 13 institutions that ACIFA represents have just begun negotiations or are on hold in their negotiation process. At this time, we are unsure how negotiations timelines will move forward, with some institutions saying that they are wanting to wait until the fall to proceed. Others are wanting to proceed through spring and summer.

### **Public Interest Alberta**

<https://www.pialberta.org/> "Stop the cuts to our Universities and Colleges"



Working conditions are learning conditions, a campaign that ACIFA donated funding to, has been very successful!

The lawn signs, trail signage, drive-bys, and social media campaigns got a lot of attention to the public and media outlets.

### **Moving Forward**

As we continue through the rest of the 2020/21 academic year, there could be a number of things that could influence our institutions.

Depending on how negotiations go, and what the AB 2030 review recommendations say (and which ones the Gov. implements), we may be in for a lot of change in a short period of time. ACIFA will continue to be the provincial voice for its members' associations on all matters that pertain to post-secondary education in the province of Alberta.

The government announced in March 2021 that all publicly funded institutions would be going back to face-to-face instruction in September 2021. We're hearing that all institutions will be offering face-to-face instruction in conjunction with some type of blended/hy-flex classroom delivery being synchronous or asynchronous. This continues to raise many questions around the workload, intellectual property, privacy, class sizes etc.

Undoubtedly, all of these issues will become items for negotiations as institutions start to roll out the type of delivery they are wanting us to provide to our students. Changes coming to post-secondary in Alberta and we, ACIFA, will be there to defend our members working conditions and our students' learning conditions.

In solidarity,

Ken Heather  
Pres. ACIFA

## **ACIFA VP External Report**

Prepared by Gail Hiar

### **2021 Provincial Budget and Post-Secondary Education**

As we are all aware, once again, Alberta's colleges and universities are facing cuts, approximately 72 million or 1.4%, bringing operating expenditures to \$5.055 billion. In addition, increases in tuition and fee are reality Alberta's post-secondary students will be facing. The Government of Alberta's (GOA) predicted job loss of 750 positions in post-secondary has commenced but the final number remains to be determined as institutions roll out their budgets. More to come, unfortunately.



### **Legislation enacted regarding Institution Presidents' compensation.**

The GOA announced a Compensation Regulation for the province's public post-secondary institutions in 2018. This came into effect on April 1, 2021. Institution presidents, Tier A reports (eg VPAs) and Tier B reports (eg. Deans) must adhere to the new regulation that outlines minimums and maximums for each level. In addition, once again the GOA has issued salary restraint for non-bargaining units. Read the orders #094 & #095 in council [here](https://www.qp.alberta.ca/documents/Orders/Orders_in_Council/2021/2021_094.html).

[https://www.qp.alberta.ca/documents/Orders/Orders\\_in\\_Council/2021/2021\\_094.html](https://www.qp.alberta.ca/documents/Orders/Orders_in_Council/2021/2021_094.html)

[https://www.qp.alberta.ca/documents/Orders/Orders\\_in\\_Council/2021/2021\\_095.html](https://www.qp.alberta.ca/documents/Orders/Orders_in_Council/2021/2021_095.html)

### **ACIFA defence fund**

The ACIFA defense fund continues to grow and unfortunately the realities of its necessity are becoming more apparent; Faculty Associations are attempting to bargain not only in a time of fiscal restraint but some of them are also seeing aggressive moves by management to eliminate previous collective agreement gains.

### **Alberta 2030**

It appears that Alberta's 2030 vision for post-secondary has been passed, though the full implications of what that means for institutions remains to be seen.

<https://www.alberta.ca/alberta-2030-building-skills-for-jobs.aspx>

**New Universities on hold: Polytechnics?**

Contrary to what was anticipated, university status for Red Deer College (RDC) and Grande Prairie (GPRC) now seem to be on hold. Instead, the idea of polytechnics has been suggested. More will likely be announced with further roll-out of AB 2030.

**ACIFA Government relations**

ACIFA Faculty Association presidents have been meeting every few months with Minister of Advanced Education, Honorable Demetrios Nicolaides and have shared minutes of these meetings with membership. We will continue to work with the Minister and his department to assure that the government hears the concerns of faculty.

**Public interest Alberta**

Our affiliates, Public interest Alberta, continues to campaign strongly for the public sector, including post-secondary we have been provided opportunities to support their campaign for post-secondary. Please follow PIA if you can. Check out their latest campaign at <https://www.pialberta.org/>

**ACIFA research on Diversity & Inclusion.**

ACIFA is sponsoring a province-wide research project on the experiences of faculty regarding discrimination (racism, gender, sexism, homophobia, ablism) inside & outside of the classroom. This study will be done in 3 phases in partnership with the John Humphrey Centre for Peace and Human Rights.

Sincerely

VP External, Gail Hiar



## ACIFA VP Professional Affairs Report

Prepared by Brooklin Schneider

The Professional Affairs Committee (PAC) met following the October 2020 AGM. Discussions at this meeting centered on making provisional plans for ACIFA 2021 conference attendance in accordance with public health restrictions. Members of the Lethbridge College Faculty Association host committee worked closely with the PAC to set out some plans and identify timelines for soliciting conference proposals and awards applications, reviewing the previous year's proposals with the intention of including them in the 2021 conference, and adjudicating awards applications. The PAC adjourned this meeting, cautiously optimistic that the conference could take place under the much-hoped-for improved pandemic circumstances.



Of course, we are all aware that circumstances did not allow for the conference to take place. I want to acknowledge the good work both the Lethbridge College Faculty Association and the Keyano College Faculty Association host committees undertook to plan and coordinate the 2021 and 2020 conferences.

We look forward to finally gathering for the ACIFA 2022 conference at Jasper Park Lodge next spring. The PAC has adjudicated thoroughly impressive awards applications and looks forward to formally honoring and celebrating winners for nine awards from 2019, 2020, and 2021. I will have the unique pleasure of announcing a chorus of winners and invite all attendees to join us for the celebration.

I would also like to invite colleagues at our ACIFA partner institutions to nominate and apply for the upcoming round of awards: **Distinguished Instructor**, **Innovation in Teaching**, and **Scholarship of Teaching and Learning**. Watch for the call soliciting applications in the fall.

Aside from its regular duties of adjudicating awards, the PAC will be turning its attention in the coming year to faculty welfare and professional practices that have arisen during the pandemic, specifically questions surrounding lecture recordings, HyFlex deliveries, work from anywhere arrangements, and other teaching and learning challenges (and opportunities!) that ACIFA members have faced and continue to navigate as we all, once again, cautiously and optimistically plan for a return to post-pandemic work.

I hope to see colleagues in person once again, toast our successes and the many challenges overcome, and invite everyone to join us at the conference May 8-10, 2022, in Jasper to make it the biggest and best yet in ACIFA's 40+ year history.

## **ACIFA VP Finance and Records Report**

Prepared by Cheryl Meheden

This has been a tumultuous past year for all Associations and ACIFA. As far as budget goes; however, COVID restrictions have led to positive financial gains for ACIFA, largely due to the cancellation of in-person meetings that require travel and hosting costs and the cancellation of the conference. For these reasons, our end of year budget will provide us with surplus funds.

There were numerous conversations about what to do with these funds and it was decided that the best way to take advantage of this likely one-time benefit was two-fold. First, ACIFA executive wanted to build back our advocacy and research reserve, create a restricted reserve for legal, and we wanted to put more money into our website. We also are proposing a \$125,000 contribution to the Defence Fund. Second, the way ACIFA does business was reviewed, and it was determined that going forward a cost efficient and effective use of funds would be to reduce the number of in-person meetings.

This is the first full year of operating with the change in year-end, to accommodate allocating the conference expenses to the year of the conference. The conference is also one reason that the upcoming budget is a deficit budget. There is a higher cost for award recipients, as all will be honoured at the upcoming conference. The other reason for the deficit is anticipated lower dues from members. I am grateful to all the Associations who have submitted their dues to date and have kept their dues up to date.

The auditor's report will be submitted after this AGM, due to timing, and it will be available for those who would like to view, upon request. Thank you for the opportunity to serve as VP Finance and Records. The support I received from Victoria has been invaluable and I appreciate the guidance she and other Executive members have provided.



**ACIFA Budget: Actuals for 2020-2021 and Proposed 2021-2022**

	ITEM	Jul 2020 - Jun 2021	Actual to Apr 1, 2021	Budget 2021/22
	<b>REVENUE</b>		<b>REVENUE</b>	
1	Institutional Fees	1300	1,300	1,300
2	Member Fees	456,879	342,659	441,715
3	Other Income	26,000		18,000
4	Tfr from RR - PD	6,000	835	6,000
5	Tfr from RR - Capital	1,500	6,002	1,500
6	Tfr from RR - Auto			
7	Interest Income	13,000	6,387	5,000
8	Conference Registration (2020)			
9	Conference Registration (2021)	138,000		158,700
10	<b>TOTAL REVENUE</b>	<b>635,179</b>	<b>357,183</b>	<b>632,215</b>
	<b>EXPENSES</b>			
	<b>COMMITTEE COSTS</b>		<b>COMMITTEE COSTS</b>	
11	President's Release/Stipend	30,000	15,000	33,000
12	President's Expenses	8,070	2,064	9,000
13	Executive Council	13,710	1,401	10,200
14	Presidents' Council	30,840	3,089	25,500
15	NAC	20,500	2,519	15,200
16	PAC	20,500	2,854	15,200
17	Staff Expenses	2,700	570	3,500
18	<b>TOTAL COMMITTEE COSTS</b>	<b>126,320</b>	<b>27,497</b>	<b>111,600</b>
	<b>CONFERENCE COSTS</b>			
19	Registration and Payment Fees	2,500	80	2,500

20	Swag	3,750		3,750
21	Breakout, AV Costs and Presenter Gifts	5,500		5,500
22	Host Committee Chair and Committee Gifts	3,900		3,900
23	Conference Materials	2,000		2,000
24	Speakers/Entertainment/AV	23,500	435	23,500
25	Award Winners (7)	10,000		21,000
26	Invited Guests	2,000		2,000
27	Conference Contract Expense paid to venue	120,000	300	120,000
28	<b>TOTAL CONFERENCE COSTS</b>	<b>173,150</b>	<b>815</b>	<b>184,150</b>
	<b>LRO EXPENSES</b>			
29	LRO Expenses	8,000	3,133	8,000
30	Vehicle Insurance	2,900	2,058	3,000
31	<b>TOTAL LRO EXPENSES</b>	<b>10,900</b>	<b>5,191</b>	<b>11,000</b>
	<b>COMMUNICATIONS</b>			
32	Telephone	1,300	679	950
33	Internet & Security	1,800	1,586	2,000
34	Website/Collab. Software	900	331	12,000
35	<b>TOTAL COMMUNICATIONS</b>	<b>4,000</b>	<b>2,596</b>	<b>14,950</b>
	<b>ADVOCACY</b>			
36	Climate Survey	325	328	350
37	Advocacy Activities	18,000	3,583	30,000
38	Public Interest Alberta	3,000	3,000	3,000
39	CAUT Fees	21,000	15,520.00	21,000
40	<b>TOTAL ADVOCACY</b>	<b>42,325</b>	<b>22,431</b>	<b>54,350</b>
	<b>OFFICE OPERATIONS</b>			
41	Salaries and Benefits	209,000	143,680	216,000
42	Insurance	1,200	1,183	1,200

43	Rent/Moving/Office Upgrades	31,000	18,751	30,500
44	Subscriptions & Dues	1,800	779	2,500
45	Office Supplies	4,000	2,267	4,000
46	Staff PD* see restricted reserves	6,000	835	6,000
47	Bank & Financial Charges	1,100	861	1,500
48	Professional Fees	8,500	5,693	8,000
49	Legal			30,000
50	Capital Items* see restricted reserves	1,000	6,002	1,500
51	Car Reserve* see restricted reserves	3,000	3,000	3,000
52	Car Purchase			
53	<b>TOTAL OFFICE OPERATIONS</b>	<b>266,600</b>	<b>183,051</b>	<b>304,200</b>
54	Association Support			
55	Contingency	10,000		10000
56	<b>TOTAL</b>	<b>10,000</b>	<b>0</b>	<b>10000</b>
57	Total Expenses	<b>633,295</b>	<b>241,581</b>	<b>690,250</b>
58	Surplus/Deficit	<b>1,884</b>	<b>115,603</b>	<b>-58035</b>

We currently have the following in internally restricted reserves:			
	Balance July 1, 2020	Available for 2021/22	
Legal Defence Fund	47,534	47,534	
*Staff PD Fund	10,838	16,003	
*Capital Fund	5,977	975	
*Automobile Reserve vehicle purchased April 4, 2019 for \$28,500	13,300	16,300	Normally replaced every 5 years

# **Alberta Colleges & Institutes Faculties Association** **Balance Sheet As at 04/01/2021**

## **ASSET**

### **Defense Fund**

Bank Account - Defense Fund	384,231.69
GIC Investments - Defense Fund	102,929.66

### **Defense Fund Assets**

487,161.35

### **ASSETS - ACIFA GENERAL**

Petty Cash	0.00
Bank Account - Current	354,187.03
Paypal	37.10
Guaranteed Investment Certificates	579,808.09
A/R Association dues	0.00
A/R CAUT dues	<u>0.00</u>
A/R dues total	0.00
A/R Trust Account Receivable	0.00
Accounts Receivable	93,655.47
AR - Staff	0.00
A/R other	0.00
Accounts Receivables Total	0.00
Travel Advance	0.00
CAUT Prepays	0.00
Prepaid Expenses	<u>10,256.57</u>
Prepays total	10,256.57
Spring Conference Advance	0.00
Furniture & Equipment	0.00
Computer	0.00
Leasehold Improvements	0.00
Accum Depn - Furniture & Equipment	0.00
Accum Depn - Computer	0.00
Accum Depn - Leasehold Improvements	0.00
Automotive Equip	28,500.02
Accum Amort Automotive	-1,068.75
Deposits	<u>-100.10</u>
<b>Assets: Total</b>	<u>1,065,275.43</u>

### **TOTAL ASSET**

1,552,436.78

**LIABILITY****Liabilities**

Accounts Payable		194.25
Accrued Payable		4,427.50
Clearing Account		0.00
Deferred Membership Dues		6,106.20
Deferred Conference Registration Fe		0.00
E.I. Payable	0.00	
C.P.P. Payable	0.00	
Health Insurance Payable	26.49	
Tax Payable - Employee	<u>3,613.64</u>	
Payroll Remittance Payable		3,640.13
Legal Defence	0.00	
Advocacy Fund	0.00	
Staff PD Fund	0.00	
Capital	0.00	
Automobile reserve	<u>0.00</u>	
Internally restricted accounts		0.00
VISA Payable		0.00
Prepaid Payment		-42.28
Vacation Payable		<u>0.00</u>
<b>Liabilities: Total</b>		<u>14,325.80</u>
<b>TOTAL LIABILITY</b>		<u>14,325.80</u>

**EQUITY****Net Assets**

Legal defence fund	47,534.00	
Advocacy fund	23,698.00	
Staff PD fund	11,532.00	
Capital Fund	8,592.00	
Automobile Reserve	<u>36,000.00</u>	
Internally restricted		127,356.00
Members' Surplus		1,306,580.48
Members' Surplus - Fixed Assets		0.00
Current Earnings		<u>104,174.50</u>
<b>Equity: Total</b>		<u>1,538,110.98</u>
<b>TOTAL EQUITY</b>		<u>1,538,110.98</u>
<b>LIABILITIES AND EQUITY</b>		<u><u>1,552,436.78</u></u>

### **Reasoning for Deficit Budget**

We are proposing a deficit budget for 2021-2022. As of April 15<sup>th</sup>, we have \$415,574.86\* in unrestricted reserves and \$579,808.09 held in GIC's. In 2019-2020, we expended all of the funds that were in the restricted reserve for advocacy. With the impact over the past few years on the negotiation process, government interference, and the need to advocate on behalf of ACIFA's members, our intent is to use some of the monies that have accumulated from membership dues over the last years toward line items that will serve the membership as a whole. This budget proposes \$30,000 for advocacy, \$30,000 for legal, and \$12,000 for the website. The unspent monies from these line items will be designated as restricted reserves in the same way as capital items or the staff professional development fund.

\*6.3 of the agenda: Motion to move \$125,000 to defense fund restricted reserves



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**ALBERTA COLLEGES & INSTITUTES FACULTIES ASSOCIATION**

**CONSTITUTION**

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(Ratified 1 June 1984; Amended 26 January 1985, 6 June 1986, 30 May 1987, 5 June 1988, 9 June 1989, 16 May 1990, 10 June 1992, 2 June 1993, 31 May 1994, 4 June 1996, 12 May 1998, 11 May 1999, 19 May 2001, 13 May 2003, 1 June 2004, 31 May 2005, 30 May 2006, 29 May 2007, 27 May 2008, 23 May 2009, 18 May 2010, 31 May 2011, 5 June 2012, 30 April 2019)

**Constitution of ALBERTA COLLEGES & INSTITUTES FACULTIES ASSOCIATION (ACIFA)**

## **Preamble**

The ALBERTA COLLEGES & INSTITUTES FACULTIES ASSOCIATION (ACIFA) is a free association of the faculty associations at public colleges and institutes in the province of Alberta. ACIFA has been created to

- a. represent Institutional Members' positions on relevant matters of provincial, national and international scope; and
- b. provide support, wherever and whenever practical, to Institutional Members at their request.

ACIFA recognizes the need to preserve the autonomy and freedom of Institutional Members. Therefore, all powers other than those that may be delegated to the Association by this constitution, by the Annual General Meeting (AGM), or by a Special Assembly shall remain with each Institutional Member.

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## 1. NAME

- 1.1 The official name of the Association is Alberta Colleges & Institutes Faculties Association.
- 1.2 The abbreviated title of the Association is ACIFA.

## 2. DEFINITIONS AND TERMS

- 2.1 Associate Member(s) are those members as defined in the bylaws.
- 2.2 Association means the Alberta Colleges & Institutes Faculties Association.
- 2.3 Board means a Board of Governors of a College or Institute duly constituted under the Post-secondary Learning Act.
- 2.4 Executive Council is a group of elected members, chaired by the President of ACIFA.
- 2.5 Faculty Association(s) means an association of academic staff at a college or institute duly constituted under the *Post-secondary Learning Act*.
- 2.6 Institutional Member(s) means an institutional membership of the ACIFA as defined in the bylaws.
- 2.7 Member(s) or Association Member(s) means an individual member of the ACIFA as defined in the bylaws.
- 2.8 Post-secondary Learning Act means *The Post-secondary Learning Act* being Chapter P-19.5 of the Revised Statutes of Alberta 2000.
- 2.9 Special Assembly means an Assembly of the ACIFA other than the Annual General Meeting.

## 3. MISSION STATEMENT & OBJECTIVES

### 3.1 **Mission Statement**

ACIFA is a representative professional association that acts as the provincial voice for its institutional members: the academic staff associations of Alberta's colleges and technical institutes. Through the collective action and resources of its institutional members, ACIFA promotes the professional and economic well-being of college and technical institute members in the interest of advancing the quality of post-secondary education in Alberta.

### 3.2 **Objectives**

- 3.2.1 To foster and promote the purposes of post-secondary education in Alberta Colleges and Technical Institutes.
- 3.2.2 To advance and safeguard the professional and economic interest of post-secondary members at the Colleges and Technical Institutes of Alberta.

- 3.2.3 To facilitate effective communication and professional interaction among the members and the academic staff associations at colleges and technical institutes.
- 3.2.4 To advocate the independence and freedom of members as it relates to instruction, thought, research and publication at the post-secondary level.
- 3.2.5 To speak as the collective voice for the institutional members about matters of provincial and national scope.
- 3.2.6 To pursue government legislation beneficial to the interests of its institutional members and their constituents.
- 3.2.7 To assume a leadership role in the provision of province-wide professional development activities for members at large.
- 3.2.8 To assist institutional members by providing appropriate services, research, and information related to professional, legal, and administrative requirements that may be needed from time to time.

#### 4. MEMBERSHIP

- 4.1 Members of ACIFA are all individuals and organizations representing academic staff as defined under the Post-Secondary Learning Act and defined in the bylaws.
- 4.2 There shall be only one (1) institutional member per institution.
- 4.3 All members shall pay dues as established by the Association and any levies as established by duly authorized meetings of this Association.
- 4.4 Any Institutional Member may voluntarily withdraw from the Association, provided twelve (12) months' notice in writing of its intent to do so is given to the Association.

#### 5. FINANCES

- 5.1 The Executive Council will ensure the development of an annual budget for presentation to the members at the Annual General Meeting.
- 5.2 Membership dues shall be determined at the Annual General Meeting.
- 5.3 The financial operations shall be audited annually and the audited statements and report presented to the membership at the Annual General Meeting.
- 5.4 Organization and Operation of a Defence Fund

## 6. ORGANIZATION

### 6.1 **Structure**

ACIFA operates independent of other organizations, with all Officers of the Association elected to their positions as defined in the bylaws. Operating costs are funded by member dues.

### 6.2 **Officers**

The Officers of the Association shall be

- a. the President,
- b. the Past President,
- c. the Vice-President-Negotiations,
- d. the Vice-President Professional Affairs,
- e. the Vice-President Finance and Records,
- f. the Executive Vice-President, and
- g. the Vice-President External.

### 6.3 **Elections and Appointments**

Officers of the Association, except the Past President, shall be elected at the Annual General Meeting and shall assume office on July 1 following the election.

Any individual member in good standing shall be eligible to hold office.

### 6.4 **Terms of Office**

- 6.4.1 No Individual Member shall hold more than one (1) office simultaneously.
- 6.4.2 No Institutional Member shall have more than two (2) of its representatives on the Executive Council.
- 6.4.3 No officer shall serve more than two (2) consecutive terms in the same office.

### 6.5 **Powers**

In general, the Executive Council of ACIFA shall fulfil their respective duties and tasks for the well-being of the Association, and shall use their respective powers in accord with the terms of this Constitution.

## 7. MEETINGS

### 7.1 **Assemblies**

There shall be two (2) types of assemblies:

- a. Annual General Meeting; and
- b. Special Assembly.

All Members in good standing may attend these Assemblies.

## 7.2 Annual General Meeting

There shall be an Annual General Meeting of the Association, and shall be called by the Presidents' Council, which will announce the time and place at least one (1) month prior to assembly.

## 7.3 Special Assembly

A Special Assembly of the Association may be called

- a. upon presentation to the President of a request signed by at least three hundred fifty (350) individual members; or
- b. upon the request of any three (3) Institutional Members of the Association.

Notice of a Special Assembly shall be published at least one (1) month prior to assembly. A Special Assembly shall deal with only the business or issue for which it was called.

## 8. QUORUM

The quorum for the Annual General Meeting or any Special Assembly shall be twenty-five (25) Individual Members *and* representation of at least sixty per cent (60%) of the Institutional Members *and* at least sixty per cent (60%) of the delegate votes. Quorum is necessary as defined in bylaws.

## 9. AMENDMENT OF CONSTITUTION

This Constitution may not be rescinded, altered or added to except by Special Resolution. Such resolution must be passed by a majority of not less than three-fourths (3/4) of voting institutional members and delegate votes at an Annual General Meeting or Special Meeting called to amend this Constitution, where the notice of Motion for a Special Resolution has been circulated to all members at least one (1) month prior to the intended vote on the resolution.

This Constitution shall be reviewed at least every two (2) years by an ad hoc constitutional review committee chaired by the President or Past President of the Association.

## 10. DISSOLUTION

In the event, for whatever reason or cause, ACIFA is wound up or dissolved, all of its assets, after payment of its liabilities and of any salary, benefit or severance due its employees or officers, shall be distributed on a pro rata basis to the Institutional Members at the time of dissolution.

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**ALBERTA COLLEGES & INSTITUTES FACULTIES ASSOCIATION**  
**BYLAWS**

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Ratified 30 April 2019

**Bylaws of ALBERTA COLLEGES & INSTITUTES FACULTIES ASSOCIATION (ACIFA)**



## **Preamble**

The ALBERTA COLLEGES & INSTITUTES FACULTIES ASSOCIATION (ACIFA) is a free association of the faculty associations at public colleges and institutes in the province of Alberta. ACIFA has been created to

- c. represent Institutional Members' positions on relevant matters of provincial, national and international scope; and
- d. provide support, wherever and whenever practical, to Institutional Members at their request.

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## 1. TERMINOLOGY

- 1.1 ~~ACIFA shall be the abbreviated title of the Association.~~ Alberta Colleges & Institutes Faculties Association shall be the official name of the Association.
- 1.2 ~~Alberta Colleges & Institutes Faculties Association shall be the official name of the Association.~~ ACIFA shall be the abbreviated title of the Association.
- 1.3 Associate Member(s) are those members as defined in Article 2.3.
- ~~1.4 Association means the Alberta Colleges & Institutes Faculties Association.~~
- 1.54 Board means a Board of Governors of a College or Institute duly constituted under the Post-secondary Learning Act.
- 1.65 Executive Council is a group of elected members, chaired by the President of ACIFA.
- 1.76 Faculty Association(s) means an association of academic staff at a college or institute duly constituted under the *Post-secondary Learning Act*.
- ~~1.8 Institutional Member(s) means an institutional membership of the ACIFA as defined in Article 2.1.~~
- 1.97 Member(s) means an individual member of the ACIFA as defined in Articles 2.2.
- 1.108 Post-secondary Learning Act means *The Post-secondary Learning Act*, 2003-2019, Chapter P-19.5.
- ~~1.11 Special Assembly means an Assembly of the ACIFA other than the Annual General Meeting.~~

## 2. MEMBERSHIP

- 2.1 Institutional Members
- 2.1.1 An institutional member of the Association shall be any academic staff association defined under the Post-secondary Learning Act, and subject to approval by two-third majority vote of Presidents' Council, that agrees to pay the required fees as established by the Association and any levies as established by duly authorized meetings of this Association and to abide by the Constitution.
- 2.1.2 An academic staff association outside of the Post-secondary Learning Act may apply to Presidents' Council for full membership. Such an application requires a two-thirds majority vote to pass. As a minimum, such an academic staff association must ~~not~~ meet the following criteria: The academic staff association's institution enjoys not-for-profit status, is governed by a collective agreement, and has a duly constituted and democratically elected staff association executive.
- 2.1.3 There shall be only one (1) institutional member per institution.

## 2.2 Individual Members

All individual academic staff members of an Institutional Member shall be deemed to be a member of this Association automatically.

## 2.3 Associate Members

### 2.3.1 ~~Institutional Associate Members~~ Institutional Associate Members

An organization representing academic staff, but not eligible for full membership may apply to Presidents' Council to become an Institutional Associate Member. Such applications require a two-thirds majority vote to pass. An Institutional Associate Member shall agree to pay dues as established by the Association and any levies as established by duly authorized meetings of this Association and to abide by this Constitution.

### 2.3.2 ~~Individual Associate Members~~ Individual Associate Members

Where no local association exists at a college or institute, or where a local association is not an Institutional Member, individual faculty members may apply to the Presidents' Council to become Associate Members of this Association. Where a local association does exist at a college or institute, but individual academic staff are excluded from local association membership by board policy, those individuals may apply to Presidents' Council to become Associate Members of this Association. Individual Associate Members shall pay dues as established by the Association and any levies as established by duly authorized meetings of this Association.

### 2.3.3 ~~Associate Members~~ Associate Members

Associate Members have no voting or office-holding privileges, but may attend Association meetings in an observer capacity at their own expense.

### 2.3.4 ~~Retiree Members~~ Retiree Members

All retired individual academic staff members of an Institutional Member may apply to become a Retiree Member. Former members of ACIFA Executive Council shall be deemed to possess a lifetime membership as a Retiree Member of this Association automatically. Retiree Members shall pay dues as established by the Association. Retiree Members have no voting or office-holding privileges.

## 2.4 Honorary Members

Honorary Membership in ACIFA may be bestowed at a meeting of this Association. Such Honorary Membership is a titular position only, indicating a measure of respect and admiration for the person so designated. Honorary Members have no voting or office-holding privileges.

## 3. FINANCES

### 3.1 Annual Dues

The revenue of the Association shall be derived in part from annual dues and levies charged by the Association at rates determined at the Annual General Meeting, or a Special Assembly called for that purpose.

- 3.1.1 Association dues are assessed as follows:
  - a. Institutional Member Association: one hundred dollars (\$100).
  - b. Full-time Equivalent (FTE): a maximum of four hundred seventy-five (475) members per Institutional Membership, at a rate established annually at the AGM.
  - c. Interim Member: five hundred dollars (\$500).
  - d. Associate Member: one hundred dollars (\$100).
  - e. Individual Associate Member: rate set by Presidents' Council.
  - f. Retiree Member: ~~twenty five~~ twenty-five dollars (\$25) per year; former ACIFA Executive Council Officers are exempt from the fee.
- 3.1.2 Each institutional member shall make their annual dues payment to the Association at the beginning of each quarter, based on invoices from the Association. The first three (3) quarters are to be paid in the form of three (3) or fewer post-dated cheques as specified in the first billing. The fourth (4<sup>th</sup>) quarter bill will reflect any necessary adjustments to the total annual dues owing ~~as a result~~ because of changes to the FTE numbers.
- 3.1.3 The FTE number used for billing purposes shall be the previous year's Academic Staff FTE number as confirmed by each institutional member to the VP Finance and Records no later than October 1 of the current budget year.
- 3.2 Operating Costs
  - 3.2.1 For the purpose of carrying out its objectives, the Association may borrow or raise or secure the payment of money in any manner as may be approved by a majority vote at a Special Assembly or Annual General Meeting.
  - 3.2.2 Officers of the Executive Council, members of the Presidents' Council, and members of other Association Committees ~~may~~ shall be reimbursed, within limits to be determined by the Association, for normal and reasonable expenses incurred in the performance of authorized Association duties, upon submission of approved expense claims and approval of the Executive Council or the Association.
  - 3.2.3 The Association shall maintain ~~an educational action and a~~ legal contingency fund at a level to be determined at the Annual General Meeting.

#### 4. ELECTIONS

- 4.1 Nominations for all Officers of the Association must be
  - a. submitted on a nomination form approved by the Executive Council,
  - b. signed by the member nominating and the nominee, and
  - c. placed on the agenda for the Assembly at which the election is to take place.
- 4.2 Nominations will also be accepted from the floor of the Assembly where elections are to be held ~~as long as if~~ the nominee is present and indicates willingness to run.

## 5. TERMS OF OFFICE

- 5.1 No Individual Member shall hold more than one (1) office simultaneously.
- 5.2 No Institutional Member shall have more than two (2) of its representatives on the Executive Council.
- 5.3 No officer shall serve more than two (2) consecutive terms in the same office.
- 5.4 To provide continuity within the Executive Council, the two-year terms of the Executive should be staggered. The terms of President, Vice-President Negotiations, and Vice-President External commence and expire in even-numbered years, and the terms of the Vice-President Executive, Vice-President Finance and Records and Vice-President Professional Affairs commence and expire in odd-numbered years. **Past President may serve only a one-year term.**

## 6. EXECUTIVE BOARD STRUCTURE

### 6.1 Executive Council Members

The Executive Council of ACIFA shall consist of the Officers of the Association elected according to Article 6.3.

### 6.2 Executive Council Duties

The Executive Council shall:

- a. conduct the business of the Association, subject to the terms of this Constitution and such other conditions as the Association may from time to time establish;
- b. report to and be responsible to The Presidents' Council;
- c. be responsible for implementing directives of The Presidents' Council;
- d. call all Special Assemblies and the Annual General Meeting of the Association in the manner set forth in Article 12;
- e. establish the agenda for all Special Assemblies and the Annual General Meeting;
- f. on behalf of the Association, receive funds in the form of dues, assessments, or other monies however tendered;
- g. at the Annual General Meeting of the Association, present an audited financial statement for the year ending **March 31 June 30;**
- h. notwithstanding the term of any individual officer, serve a term of two (2) years, except for the Past President, who shall serve a single term of one (1) year;
- i. communicate policies and reports through the communication vehicles of the Association;
- j. engage such staff members as are necessary and fix their remuneration within the budget limits established by the Annual General Meeting; and
- k. review and approve audited financial statements.

### 6.3 Officers, **Terms** and Functions of Office: Specific

#### 6.3.1 President: The President shall

- a. encourage and assist the development of, and adherence to, goals and policies in ACIFA which are consistent with its objectives;

- b. act as official spokesperson of the Association in all external contacts, as directed by the Association, Executive Council or Presidents' Council;
  - c. have the authority to interpret the Constitution of this Association; the President's interpretation shall be conclusive and in full force and effect unless reversed or changed by the Presidents' Council, or an Annual General Meeting or Special Assembly of the members. Full and final authority shall rest with the Annual General Meeting or Special Assembly of the members.
  - d. chair all Association meetings, or designate the Executive Vice-President or other Vice-President if the Executive Vice-President is unavailable;
  - e. be empowered to countersign cheques;
  - f. be an ex-officio member of all Association committees;
  - g. encourage liaison between the Association and other individuals and groups;
  - h. supervise employees of the Association;
  - i. assign duties and responsibilities of the President's office to the Executive Council by mutual agreement and in accordance with this Constitution; and
  - j. present an annual report to the Association.
- 6.3.2 Past President: The Past President shall
- a. act primarily in an advisory role to the Executive Council, the Presidents' Council, and the Association;
  - b. accept such duties and functions as are requested by officers of the Executive Council; and
  - c. present, at the request of the President, an annual report to the Association.
- 6.3.3 Vice-President Negotiations: The Vice-President Negotiations shall
- a. chair the Negotiations Advisory Committee;
  - b. fulfil such other duties and responsibilities as are assigned by the President; and
  - c. present an annual report to the Association.
- 6.3.4 Vice-President Professional Affairs: The Vice-President Professional Affairs shall
- a. chair the Professional Affairs Committee;
  - b. fulfil such other duties and responsibilities as are assigned by the President; and
  - c. present an annual report to the Association.
- 6.3.5 Vice-President Finance and Records: The Vice-President Finance and Records shall
- a. be responsible for maintaining complete official records of ACIFA;
  - b. ensure custody of minute books and records, which are to be made available for inspection by members on reasonable notice;
  - c. arrange facilities for and ensure preparation and circulation of Agendas, Minutes and Notices of Motion for all Association Assemblies and meetings;
  - d. report to the Executive Council as directed;
  - e. be empowered to countersign cheques;
  - f. administer the financial affairs of the ACIFA, as directed by the Executive Council and as restricted by the budget;
  - g. at the Annual General Meeting, propose a budget for the following fiscal year;
  - h. at the Annual General Meeting, present an annual report that includes an audited financial statement, by a qualified auditor, for the fiscal year ending ~~March 31~~ June 30; and
  - i. ensure custody of the corporate seal that is used to execute legal documents of the Association.
- 6.3.6 Executive Vice-President: The Executive Vice-President shall

- a. assume the role of the President of the Association should the President be unable to fulfil the duties of the President's Office;
  - b. report to the Executive as directed;
  - c. assume the role of Chair of the Presidents' Council at the request of the President; and
  - d. be empowered to countersign cheques.
- 6.3.7 Vice-President External: The Vice-President External shall
- a. at the direction of the President, act as the official liaison between ACIFA and any association of which ACIFA is a member;
  - b. communicate to and consult regularly with the Presidents' Council and the Executive on the activities of any association of which ACIFA is a member and on issues relative to the provincial and federal governments' jurisdictional authority on post-secondary education and related matters;
  - c. at the direction of the Presidents' Council or the Executive, represent the views of ACIFA on policy or business matters that may arise at official assemblies of any association of which ACIFA is a member;
  - d. present an annual report to the Association; and
  - e. fulfil such other duties and responsibilities that may be assigned by the President.

## 7. PRESIDENTS' COUNCIL

### 7.1 Presidents' Council Members

The Presidents' Council shall consist of the following:

- a. the President of the Association, Chair;
- b. the Vice-President-Negotiations of the Association;
- c. the Vice-President-Professional Affairs of the Association;
- d. the Past President of the Association;
- e. the Vice-President Finance and Records;
- f. the Executive Vice President;
- g. the Vice-President External; and
- h. the President or designate of each Institutional Member organization.

### 7.2 The Presidents' Council shall:

- a. implement policy set out at the Annual General Meeting;
- b. be the governing body of this Association between Annual General Meetings;
- c. be bound by this Constitution and by rulings and directives of the Annual General Meeting or Special Assemblies;
- d. assign responsibilities to members of the Council;
- e. meet at least three (3) times per year at approximately equal intervals; and
- f. in the event of a vacancy, appoint members to Executive offices and committees, including a nominations committee.

## 8. COMMITTEES

### 8.1 Committee Duties

In general, committees other than the Executive Council of ACIFA shall

- a. perform those tasks designated by the Association;



- b. report to the Association, the Presidents' Council, or the Executive Council, as directed;
- c. justify, if requested by the Association, the withholding of any information deemed by the committee to confidential; and
- d. adhere to clause 6.3.1 (b) and not make any public statements except through the office of the President.

8.2 The Negotiations Advisory Committee (NAC)

The Negotiations Advisory Committee shall be a standing committee of ACIFA.

8.2.1 The Vice-President-Negotiations shall be chairperson.

8.2.2 This committee is to be composed of the Negotiation Chairpersons or alternates designated by the Institutional Members. It is the duty of this committee to aid each Institutional Member with the development of its negotiation policies and procedures by sharing information and to carry out any duties assigned by the Presidents' Council.

8.3 The Professional Affairs Committee (PAC)

The Professional Affairs Committee shall be a standing committee of ACIFA.

8.3.1 The Vice-President-Professional Affairs shall be chairperson.

8.3.2 This committee provides a forum for discussing matters that affect

- a. the quality of teaching and learning; and
- b. the personal and professional needs of the individual or institutional members.

8.3.3 The role of this committee is to

- a. advocate quality in education and promote excellence in teaching;
- b. support the professional development activities and opportunities of ACIFA members;
- c. develop written positions relating to professional concerns and submit them to the Executive and the Presidents' Council for consideration;
- d. communicate the professional concerns of ACIFA members;
- e. develop recommendations for professional practice guidelines and procedures that protect members and encourage professionalism;
- f. develop recommendations and provide direction for ACIFA professional support networks; and
- h. assist the organizing committee of the ACIFA conference.

8.4 Internal Audit Committee

The Internal Audit Committee shall be a standing committee of ACIFA. Its role is to assist the Executive Committee in ensuring the integrity and accuracy of financial reports and to ensure the appropriateness of the Association's internal controls.

8.4.1. The Internal Audit Committee will consist of four (4) members:

- a) the Vice-President Finance and Records who shall be the chairperson; and
- b) three (3) members of ACIFA appointed by the ACIFA ~~Executive Council~~ Presidents' Council to be approved by the Executive Council.

8.4.2 The Internal Audit Committee shall meet and review the financial records of the Association.

- 8.4.3 The Internal Audit Committee shall recommend, to the Executive ~~Committee~~ Council, changes to improve the effectiveness and efficiency of accounting practices.
- 8.4.4 The Internal Audit Committee shall review the audited financial statements and recommend to the Executive ~~Committee~~ Council whether those statements should be approved.

## 9. VOTING PROCEDURES

To determine the number of delegate votes for each institutional member, each institutional member will receive one (1) delegate vote for each fifty (50) full-time equivalent members or portion thereof who pay Association dues, provided that the maximum number of delegate votes received by any institutional member shall not be greater than eight (8) votes. In addition, each institutional member will receive one (1) institutional member vote. The institutional vote is not counted as a delegate vote.

- 9.1 Allocation: Notice of allocation of delegate votes shall be distributed along with the notice of the Annual General Meeting or the Special Assembly, to the president of the faculty association of each Institutional Member.
- 9.2 Voting: Voting at Annual General Meetings or Special Assemblies shall be open, conducted on a roll call basis on demand, recorded, and reported in the minutes on a membership basis. Notwithstanding Section 9.7, a motion to vote by secret ballot requires the support of two-thirds (2/3) of delegate votes (only) to pass.
- 9.3 Motions: Motions to approve the budget, to amend the constitution and to adopt policy require both delegate and institutional votes.
- 9.4 Removal of Officers: The Officers of the Association shall be capable of being removed, at any time, by a majority vote of both delegate and institutional votes at a Special Assembly.
- 9.5 Votes: Elections and all other motions shall be solely by delegate vote. Institutional votes shall not be cast.
- 9.6 Elections: Notwithstanding Section 9.2, elections shall be conducted by secret ballot.
- 9.7 A Motion requiring both delegate and institutional votes shall be declared carried if the following two (2) conditions exist:
  - a. a simple majority of the delegate votes are affirmative; and
  - b. at least, the highest integral number greater than fifty per cent (50%) of the Institutional Member votes are affirmative.

A motion requiring only delegate votes shall be declared carried if a simple majority of the votes are affirmative.

- 9.8 ~~Write-in Votes/Proxy: Write-in or proxy votes, in a form stipulated by the Association's Executive Council (which may include electronic voting), will be accepted for purposes of voting on any matter, but will not be considered for quorum purposes. Electronic Voting will~~

be accepted for purposes of voting on any matter but will not be considered for quorum purposes.

a. Member names for electronic voting shall be submitted fourteen (14) calendar days before any required vote.

- 9.9 Acclamation: When only a single person is nominated for a position, the Chair of the Annual General Meeting shall declare that person elected by acclamation.

## 10. PARLIAMENTARY AUTHORITY

All the meetings of the Association, the Presidents' Council, the Executive Council, and the Association Committees shall be conducted according to such rules of order as the Association shall from time to time adopt. In the absence of such adopted rules of order, or where such adopted rules of order are silent as to a particular matter in question, then such matters shall be governed by *Robert's Rules of Order*.

## 11. AMENDMENT PROCEDURES

Bylaws may not be rescinded, altered or added to except by Special Resolution. Such resolution must be passed by a majority of not less than three-fourths (3/4) of voting institutional members and delegate votes at an Annual General Meeting or Special Meeting called to amend the Bylaws, where the notice of Motion for a Special Resolution has been circulated to all members at least one (1) month prior to the intended vote on the resolution.

The Bylaws shall be reviewed at least every two (2) years by an ad hoc constitutional review committee chaired by the President or ~~Past President~~ Delegate of the Association.

## 12. ASSEMBLIES AND MEETINGS

### 12.1 Assemblies

There shall be two (2) types of assemblies:

- a. Annual General Meeting; and
- b. Special Assembly.

All Members in good standing may attend these Assemblies.

### 12.2 Annual General Meeting

There shall be an Annual General Meeting (AGM) of the Association that may be held during the Annual Conference, and shall be called by the Presidents' Council, which will announce the time and place at least one (1) month prior to assembly.

- 12.2.1 The Annual General Meeting of the Association shall have the final authority over all Association matters.

- 12.2.2 The Annual General Meeting shall include the following:

- a. the audited financial report;
- b. the Executive Council members' annual reports;

- c. the Committee reports;
- d. elections; and
- e. other pertinent Association business.

#### 12.3 Special Assembly

A Special Assembly of the Association may be called

- a. upon presentation to the President of a request signed by at least three hundred fifty (350) individual members; or
- b. upon the request of any three (3) Institutional Members of the Association.

Notice of a Special Assembly shall be published at least one (1) month prior to assembly in the ACIFA newsletter, on the ACIFA website, or through email to members. A Special Assembly shall deal with only the business or issue for which it was called.

#### 12.4 Executive Council Meetings

At any meeting of the Executive Council, the President will vote only in the event of a tie vote of the remaining Executive Council members. A vote will carry by a simple majority. Clause 8.7 notwithstanding, each member of the Executive Council shall have one vote, except for the President who has one vote only in the case of a tie vote of the remaining Executive Council members. A quorum at an Executive Council meeting shall be at least two-thirds (2/3) of the members of the Council.

#### 12.5 Presidents' Council Meetings

The Presidents' Council must meet at least three (3) times per year at regular intervals. At any Presidents' Council meeting, the vote will carry by a simple majority of the number of representatives present except when any member calls for the vote to be conducted according to the procedures for voting at General Assemblies, as specified in clause 9.2. A quorum at a Presidents' Council meeting shall be at least sixty per cent (60%) of the Institutional Members.

### 13. QUORUM

The quorum for the Annual General Meeting or any Special Assembly is necessary and shall be twenty-five (25) individual members *and* representation of at least sixty per cent (60%) of the Institutional Members.

APPENDIX A – DEFENCE FUND POLICY

**ACIFA DEFENCE FUND**

**Policy**

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## **ACIFA DEFENCE FUND**

### **1. PURPOSE AND NATURE**

- 1.1. ACIFA shall establish and maintain a Defence Fund (hereafter referred to as the Fund) to support ACIFA members engaged in strike, lockout or picket line action as approved by ACIFA Presidents Council.
- 1.2. The Fund is limited to ACIFA Institutional Members.
- 1.3. This policy may be changed or modified at any time by ACIFA's Presidents Council. Major changes must be presented to the next upcoming ACIFA Annual General Meeting for approval.

### **2. PROCEDURES FOR CONTRIBUTION AND ACCESSING FUNDS**

- 2.1. Dues for the Fund shall be collected separately from regular ACIFA dues for members.
- 2.2. Defence Fund dues shall be transferred to a separate Defence Fund account on a regular basis.
- 2.3. If an association wants to join ACIFA, there will be an assessment of contribution according to Article 2.6 to the defence fund on the following scale: if joining before July 1, 2019, no fee; July 1, 2019 – January 1, 2020, \$30 per member; January 1, 2020 or later, \$60 per member.
- 2.4. Contribution dates for 2019 will be two: February 15 (to cover the period of July 1, 2018 – January 31, 2019) and June 30 (to cover the period of February 1, 2019 to June 30, 2019). In following years, there will be one contribution date of June 30 to cover the full year's contribution.
- 2.5. Contribution to the defence fund will be the same number as the most current FTE data, as confirmed by May 1 by each association. The allocation of support payment from the fund will be based on the average of the past two years' contribution numbers to the fund.
- 2.6. An institutional member must have contributed to the fund for at least 2 years before support payments can be received. If a job action affecting an institutional member during the member's 2-year qualifying period occurs, Presidents' Council may overturn this rule, provided that it is an institutional member in good standing and two-thirds of Presidents vote in support.
- 2.7. An institutional member shall notify the ACIFA President as soon as possible in advance if it anticipates that it may require support from the Fund. That notice shall include a summary of the bargaining situation and of the nature of the dispute. Immediately following the institutional member serving a strike notice, or receipt of lockout notice, the institutional member shall make a written request to the ACIFA President for support from the Fund.

- 2.8 Notice of request for support funding shall be made to ACIFA Presidents Council.
- 2.9 Once notification is received, support payments shall be paid to the institutional member which shall, in turn, be responsible for distributing the support payments in accordance with the institutional member's own policies. The expectation of this Fund is that members will only qualify for support payment if they are involved in picket line action or supportive duties.
- 2.10 Support payments shall be sent by ACIFA to the institutional member no earlier than the 4th day of the strike or lockout. Resources allowing, the Fund's support payments shall be no more than \$100 per FTE faculty member per day, according to funds available in the Fund.
- 2.11 An institutional member who receives support from the Fund is expected to continue to remain a member of the Fund for at least 2 years after the job action has ended.
- 2.12 Presidents' Council may also approve support in the form of a loan or loan guarantee to an institutional member on job action, even during the institutional member's qualifying period. This additional support must be requested in writing by an institutional member involved in job action.
- 2.13 An institutional member who withdraws from ACIFA is not entitled to claim back contributions to the fund.
- 2.14 In the event that ACIFA ceases to exist, the money in this Fund will be returned to each ACIFA institution, based on contribution rates in the last year of the Fund's existence.

### **3. INVESTMENT PRINCIPLES AND POLICY**

This policy establishes investment principles and guidelines giving particular consideration to the nature and purpose of the Defence Fund, and the management structure and monitoring procedures adopted for ongoing operation of the Fund.

- 3.1. Presidents' Council has the ultimate responsibility for the prudent investment of the Fund and is responsible for all aspects of the Fund, including developing an investment policy, establishing and maintaining an investment management structure, and monitoring investment results.
- 3.2. Presidents' Council may delegate their responsibilities under this policy as they deem appropriate.
- 3.3 Investment reports shall include a detailed schedule of investments, their portfolio value, and performance information. The audited financial statements shall include a summary of year-to-year changes, investment income and contributions.
- 3.4 The Fund may be invested in any or all of the following asset categories and subcategories of investments. These investments may be obligations or securities of Canadian entities only.

(a) Common stocks, convertible debentures or preferred securities;

- (b) Bonds, debentures, mortgages, notes or other debt instruments of governments, government agencies or corporations;
- (c) Guaranteed investment contracts, or equivalent, of insurance companies, trust companies, banks or other eligible issuers, or funds which invest primarily in such instruments;
- (d) Cash or money market securities issued by governments, government agencies or corporations;
- (e) Mutual, pooled or segregated funds which may invest in any or all of the above instruments or assets.

#### 4. DEGREE OF RISK AND DIVERSIFICATION

The investment objective for the Fund is to generate sufficient yield, while protecting the capital. In the event of a work stoppage it is likely that a substantial portion of the Fund will be dispersed to institutional members. Therefore, the asset allocation should be done in a way that assets can be liquidated without significant loss of capital value. The following asset allocation is therefore recommended:

<u>Asset Class</u>	<u>Range</u>
Cash and equivalents	0% - 20%
Fixed income	40% - 80%
Common equities	0% - 50%

#### 5. INVESTMENT MANAGER/ADVISOR STRUCTURE

- 5.1 Competent external professional investment manager(s) or advisor(s) shall be appointed by Presidents' Council. Presidents' Council shall also make any management changes from time to time, as are deemed to be in the best interests of the Fund and the membership. To be considered for appointment, an investment manager should have a suitable investment approach, and demonstrated financial stability, low turnover of personnel, capacity to undertake the accounts and performance records of at least two years, and have relevant experience and expertise.
- 5.2 Presidents' Council reserves the right to direct, or override, the voting decision of the investment manager, if in its view such action is in the best interest of the Fund and its beneficiaries. If they intend to do so, they shall inform the manager in writing within a reasonable period of time.

#### 6. CONFLICTS OF INTEREST

- 6.1 A conflict of interest, whether actual or perceived, is defined for the purposes of this policy as any event in which a participating company, any member of Presidents' Council, an employee of a participating company, any manager or delegate, the custodian or any party directly related to any of the foregoing, may benefit materially from knowledge of, participation in, or by virtue of an investment decision regarding holdings of the Fund.
- 6.2 Should a conflict of interest arise, the party in the actual or perceived conflict, or any person who becomes aware of a conflict of interest situation, shall immediately disclose the conflict to Presidents' Council. Any such party will thereafter abstain from



decision making with respect to the area of conflict, and a written record of the conflict will be maintained by Presidents' Council.

- 6.3 No part of the Fund shall be loaned to any participating company, employee of a participating company or any Executive member, or any legal person owned or controlled by any of the aforementioned.

## **7. MONITORING AND POLICY REVIEW**

- 7.1 Presidents' Council shall discuss, at least semi-annually at a regular Presidents' Council meeting, the following:
- (a) the assets and net cash flow of the Fund;
  - (b) the current economic outlook and investment plans of the manager; and
  - (c) statistics on the investment performance of the Fund.
- 7.2 Presidents Council shall review fund management policy at least annually, but otherwise whenever a major change is necessary. Such review may be caused by
- (a) a significant depletion of the Fund through a work stoppage;
  - (b) significant revisions to the expected long term trade-off between risk and reward on key asset classes, normally dependent upon basic economic/political/social factors; or
  - (c) shortcomings of the policy that emerge in its practical application or substantive modifications that are recommended to Presidents' Council by the manager.

## **8. LOANS AND BORROWING**

No part of the Fund shall be loaned to any person, partnership or institutional member, except as may be deemed permissible by Presidents' Council as described in Section 2.

The fund's assets may not be leveraged to increase investment returns.

## APPENDIX B – ACCOUNTING POLICIES AND PROCEDURES

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## 1.00 BACKGROUND INFORMATION

### 1.10 Tax Status & Purpose

The following manual is a description of the accounting system and responsibilities for the accountant of ACIFA. ACIFA is a not-for-profit organization incorporated June 1, 1984. ACIFA is registered with the Province of Alberta with a fiscal year end of March 31. ACIFA has been created with the following main purposes:

- 1) To represent member associations' positions on relevant matters of provincial, national and international scope; and
- 2) To provide support, wherever and whenever practical, to member associations at their request.

ACIFA is organized and operates exclusively for the exempt purpose to act as the provincial voice for its members: the academic staff associations of Alberta's colleges and technical institutes. Through the collective action and resources of its members, ACIFA promotes the professional and economic well-being of college and technical institute faculty in the interest of advancing the quality of post-secondary education in Alberta. In compliance with the restrictions on organizations qualifying as not-for-profit:

- No part of the net earnings of the organization may be for the benefit of any individual.
- The organization may not participate in, or intervene in, any political campaign on behalf of any candidate for public office.

### 1.20 Service Focus

The members served by ACIFA are the following as noted in the Constitution:

- 1) any academic staff association defined under the Post-secondary Learning Act, and subject to approval by two-thirds majority vote of Presidents' Council, that agrees to pay the required fees as established, and any levies as established by duly authorized meetings of this Association and to abide by the Constitution.
- 2) an academic staff association outside of the Post-secondary Learning Act that applies for full membership and receives two-thirds majority vote of Presidents' Council for full membership. The association must also meet the following criteria: The academic staff association's institution enjoys not-for-profit status; is governed by a collective agreement; and has a duly constituted and democratically elected staff association executive.

## 2.00 CHART OF ACCOUNTS

The chart of accounts will be provided to the Executive Committee at the beginning of each year as generated from the computer software.

## 3.00 ACCOUNTING PRINCIPLES & PROCEDURES

### 3.10 Policies

The accounting principles of ACIFA will be consistent with all applicable laws and generally accepted accounting principles.

### 3.20 Procedures

#### 3.21 Revenue Recognition

Contributions will be recorded as revenue in the period received or the period invoiced. Receivables will be closely reviewed each month to determine whether the amount is still collectible.

#### 3.22 Matching of Revenues and Expenses

In order to present accurate and consistent financial statements, the revenues and expenses attributable to each period will be reflected in that period to the degree possible. Generally, all entries required to accurately reflect the revenues and expenses of each period will be made in that period.

The organization records transactions on the accrual basis of accounting.

#### 3.23 Fixed Assets and Depreciation

The general capitalization policy is that all equipment and other fixed assets costing in excess of \$1,000 will be recorded as an asset. To determine if a repair or improvement will need to be capitalized, the following additional factor needs to be considered: does the expenditure extend the useful life of the asset repaired or improved?

All capital assets will be depreciated over their estimated useful lives. Depreciation will be adjusted at the end of each year according to the auditor's assessment.

### **3.24 Donated Materials and Services**

Generally, donated materials, assets and services will not be recorded in the accounting records.

In order to comply with the Accounting Standards for Not-for-Profit Organizations, certain services would be recorded as revenues and expenses. Such services would be those professional services which we would otherwise have paid for which were provided by a person whose work would normally include providing those services.

Any donated assets which would meet the definition to be capitalized, outlined in Section 3.23, will be recorded as revenue and as a fixed asset.

### **3.25 Data Cutoff**

In order to meet the deadlines for producing reports discussed in Section 7 & 8, the gathering of information to use in making the month end entries must be cut off by a certain date.

The monthly financial statements are due to the Executive Board by three weeks after the month end. For these reports, a cutoff of two weeks will be used. Any payables or other information not available by two weeks after a month end will be reflected in the next period's report.

The year end financial statements are due to the Executive Board four weeks after year end. For these reports a cutoff of four weeks will be used. Since the year end is the most important period cutoff, the general ledger will continue to be held open for additional material transactions through the conclusion of the financial audit fieldwork.

## **4.00 CASH DISBURSEMENTS**

### **4.10 Policies**

The positions authorized to sign cheques are President, VP Executive, and VP Finance and Records. Two signatures are required on cheques and for transactions as required by the financial institution. Anyone signing a cheque must review and initial the supporting invoice or other documentation.

The VP Finance and Records (or designate) will maintain the accounts payable (AP) system. Prior to payment, the VP Finance and Records (or designate) will code each invoice, enter the invoice, and organize the documentation.

The VP Finance and Records will determine payroll amounts based on timesheets and authorized rates. The VP Finance and Records (or designate) will prepare the payroll and remit source deductions to the Receiver General.

Where the President, VP External, or VP Finance and Records (or designate) is not able to review documents in person, they shall be scanned and sent for authorization prior to being processed.

#### **4.20 Procedures**

##### **4.21 Capital Acquisitions**

Three bids are required for the purchase of budgeted capital assets in excess of \$2,000, if practical. The President will select a bidder. Board approval is required if the low bidder is not selected, or if bidding was not deemed practical by the President. Any capital assets not budgeted by the Executive Board must be approved by the Executive Board prior to soliciting bids.

##### **4.22 Supplies, Services, and Other Invoices**

Purchase requisitions may be generated by anyone in the office. The requisitions are turned in to the President for approval and given to the Office Assistant for order placement. The approved purchase requisitions are given to the VP Finance and Records (or designate) and filed in the open order file.

When the goods or services are received, the VP Finance and Records (or designate) pulls the purchase requisition and compares the order received to the packing slip and the purchase requisition for accuracy. The packing slip is attached to the purchase requisition and returned to the open order file until the invoice is received.

Mail is received and opened by the Office Assistant. All invoices are routed to the VP Finance and Records (or designate), who matches the invoice to the approved purchase requisition and the packing slip and determines an account coding for the transaction. The VP Finance and Records (or designate) gives the invoice and support documentation to the President for approval to pay. The President initials the invoice indicating approval to pay, and approving the expense account coding proposed by VP Finance and Records (or designate). The VP Finance and Records (or designate) enters the approved invoice into the AP computer module and files all documents in the open invoice file until they are paid.

##### **4.23 Invoice Payment Procedures**

Invoices will normally be paid on the 1st and the 15th of each month. Prior to generating cheques, a pre-cheque report is generated which lists all outstanding payables with the due dates and amounts. The VP Finance and Records (or designate) will indicate which invoices need to be paid. Based on the authorized payments to be made, the cheques will be printed from the AP computer module, attached to the approved support documentation from the open invoice file, and given to two of the signing authorities for signatures, or processed through the financial institution according to its required procedures, including the requirement of two of the three signing authorities to approve the transaction. The cheques are sealed in envelopes by the final cheque signer, and the support documents are returned to the VP Finance and Records (or designate) to be filed by account.



#### **4.24 Payroll Procedures**

Payroll is processed semi-monthly and is run and distributed by the 15th and the final banking day of each month. The President forwards approved timesheets to the VP Finance and Records (or designate) at the end of each period. Each timesheet must be signed by the employee and by the President. The VP Finance and Records (or designate) totals the timesheets and enters the totals into the computer payroll module. The cheques or summaries are printed and presented to the President for review and signature. The pay rates used to prepare payroll will be based on signed employment contracts. Compensation for the President will be based on the budget amount passed at the AGM and may be paid to the President in quarterly installments or paid to the President's institution in compensation for workload release.

### **5.00 CASH RECEIPTS**

#### **5.10 Policies**

The Office Assistant will receive and open the mail.

The Office Assistant will restrictively endorse all cheques when received.

The bank deposit will be made weekly by the Office Assistant.

If the Office Assistant is unavailable to perform these duties, the President will assign an alternate to carry them out.

Receipts generated through the AR module will be used for any monies received directly from an individual.

#### **5.20 Procedures**

All cheques are restrictively endorsed, photocopied and entered onto a cash receipts log when the mail is opened.

Payments made in person, if applicable, will be added to the cash receipts log. A photocopy of these cheques will be attached to the weekly cash receipts log. The cash receipts log is totaled by the Office Assistant. A copy of the log is given with the cheque copies to the VP Finance and Records for review prior to each week's deposit.

The VP Finance and Records (or designate) will use the cash receipts log to assist in their duty of reviewing the bank statements and completing reconciliations (see Section 6).

The VP Finance and Records (or designate) will use the copy of the cash receipts log and the cheque copies to determine account coding and to enter the cash receipts into the computer prior to deposit.

## 6.00 BANK RECONCILIATION

### 6.10 Policies

The bank statements are retrieved electronically by the VP Finance and Records (or designate).

Any statements received by mail, once opened, will be provided to the VP Finance and Records (or designate) for review. Upon opening the statements, the VP Finance and Records (or designate) reviews the statements for unusual items or charges.

The bank statements are to be reconciled by the VP Finance and Records (or designate) at minimum on a monthly basis no more than one week after receipt of the statement.

### 6.20 Procedures

Upon receiving the bank statement, the VP Finance and Records (or designate) prepares the monthly bank reconciliation. The bank reconciliations will reconcile the bank balance to the general ledger balance. A journal entry will need to be posted each month for items on the bank statements which are not already recorded in the general ledger. These reconciling items may include interest earned, service charges, NSF cheques, direct deposits and other debit or credit memos.

After the general ledger is reconciled to the bank statement, the monthly bank statement and cancelled cheques (if returned) and other forms and the actual reconciliation form are filed in the bank reconciliation file.

## 7.00 END OF MONTH ACCOUNTING PROCEDURES

### **7.10 Policies**

The VP Finance and Records (or designate) prepares the monthly financial statements.

The President approves the financial statements.

### **7.20 Procedures**

The cutoff for information in the monthly statements is two weeks after the month end.

Upon completion of the monthly bank reconciliations, the VP Finance and Records (or designate) will formulate the monthly journal entries.

The VP Finance and Records (or designate) will monthly reconcile the accounts to help ensure that accurate statements are available to the Executive Board and Presidents' Council.

The financial statements are to be delivered to the Executive Board upon request but at minimum at each Executive Board meeting.

The VP Finance and Records (or designate) prepares a budget to actual expense report for the Executive Board to be included with the financial statements.

The year end financial statements will be delayed for additional procedures (see Section 8.0).

## 8.00 END OF YEAR ACCOUNTING PROCEDURES

### **8.10 Policies**

The VP Finance and Records (or designate) prepares the year end financial statements.

The VP Finance and Records (or designate) is responsible for preparing and delivering documents to an external auditor for the annual financial audit and for working with the outside accountants to complete the audit.

The President approves the financial statements before they are sent to the Executive Board and Presidents' Council.

The membership at the AGM approves the year end financial statements.

The VP Finance and Records (or designate) will arrange to move all records from the year which is closing to storage.

## **8.20 Procedures**

The cutoff for March financial statements is extended to four weeks after year end.

Upon completion of the March financial statements, the preliminary year end report is run by the VP Finance and Records (or designate) and given to the Executive Board for review.

## **8.21 Financial Audit**

The VP Finance and Records (or designate) will contact the independent accountants as soon as the Executive Director signs the audit engagement letter to begin planning the scheduling and work needed to complete the audit. If the audit is performed on site, the VP Finance and Records (or designate) will ensure that adequate space is provided for the independent accountants to work in our offices. This would include one or more large tables, space to keep our records provided to the independent accountants, light and electrical outlets.

The VP Finance and Records (or designate) will work with the independent accountants to determine what will be required. This process will be completed as soon after year end as possible.

The VP Finance and Records (or designate) will be responsible for preparing as many of the schedules which the auditors will use as possible.

Some of the information which needs to be organized and made available includes the complete general ledger for the year, a chart of accounts, all bank statements and cancelled cheques, all paid invoices, all cash receipts logs, all payroll records, including timesheets, payroll summaries for each pay period, minutes for the year under audit through the most recent minutes available, lease agreements, insurance policies, documentation for fixed assets capitalized and documentation for donated services or donated assets recorded in the general ledger.

The VP Finance and Records (or designate) will be available at all times throughout the audit to facilitate the work of the independent accountants. The President will schedule some time to meet with the independent accountants as needed during the audit. The Office Assistant will also be available for any work which the VP Finance and Records may delegate to them.

The VP Finance and Records and President may plan a meeting with the independent accountants at the end of the audit to discuss any issues raised, review the audit journal entries, evaluate the audit process and plan improvements for the following year.

## 9.00 COST ALLOCATIONS

### 9.10 Policies

ACIFA is required to follow various guidelines for allocating costs which benefit more than one committee or purpose. This cost allocation plan will need to be modified any time a new meeting is started or at the end or beginning of any project.

## 10.00 INVESTMENTS

### 10.10 Policies

Cash not needed for immediate working capital will be transferred to interest bearing investments, unless the funds are designated for a particular account.

ACIFA will maintain collateralization of the total at any one bank in excess of the CDIC coverage. If this is not deemed to be practical or cost effective, a second bank will be used.

The Executive Board must approve any investments beyond the options listed below.

### 10.20 Procedures

ACIFA will maintain an investment account at the same bank where the checking account is maintained. The VP Finance and Records will initiate the transfer of funds or setting up new certificates of deposit based on the projected cash flow requirements and budgets of ACIFA. The VP Finance and Records will prepare the projected cash flow requirements as requested by the President.

The operating reserve fund and any cash designated by the Executive Board will be maintained in an account that allows ready access. The Executive Board will approve the investment method for the operating reserve and for each designated fund, so that the timeline of the investment will match the timeline of the reserve or designation.

## 11.00 DEBT

### 11.10 Policies

Board approval is required for incurring any debt of ACIFA other than operating trade payables and budgeted payroll payables. The President will be authorized to negotiate such debt as needed.

Any loan covenants and restrictions will be reported to the Executive Board when the debt is authorized. The VP Finance and Records will periodically review these covenants and report to the President if there are any violations or potential violations of the covenants.

### 11.20 Procedures

Each of the three signing authorities will sign any debt agreements after receiving full Executive Board approval.

The VP Finance and Records (or designate) will reconcile the general ledger debt balances to statements or amortization schedules each month. In addition, accrued interest will be recorded in the general ledger as needed.

## 12.00 RESERVES AND DESIGNATED FUNDS

### 12.10 Policies

ACIFA will build and maintain an operating reserve to assist in maintaining financial stability. The target for the operating reserve will be six months of general operating expenses. The reserve may be invested consistent with the investment policy of ACIFA. Further, ACIFA will maintain a legal contingency fund at a level to be determined at the AGM.

The Executive Board may designate portions of the net assets (member surplus) of ACIFA as restricted reserves for purposes such as but not limited to professional development, vehicle replacement, or advocacy activities.

### 12.20 Procedures

During the annual budget preparation, the Executive Board will review the operating and other reserves and set a target for funds to be set aside that year. The VP Finance and Records will establish and maintain the operating reserve line items as directed by the Board.

Designation of net assets will be made by resolution of the Executive Board. A purpose and timeline must be specified for each designated fund. The designation may also specify whether a separate cash fund is to be used.

## 13.00 INTERNAL CONTROLS AND FINANCIAL AUDIT

### 13.10 Policies

The review of internal controls and the annual audit are two of the most important procedures the Executive Board has for fulfilling its fiduciary responsibilities to ACIFA.

Internal controls pertaining to the accounting records are established by the President and VP Finance and Records in consultation with the auditor.

At the AGM, the VP Finance and Records will recommend the public accounting firm which will perform the year end financial audit. This will be voted on by Presidents' Council at the conclusion of the normal business at the AGM. The financial audit report is presented to the Executive Board who has the authority to conditionally approve the audit and present it at the AGM for final approval.

### 13.20 Procedures

Whenever there is a change in administrative personnel or a change in the operating structure of the organization, the VP Finance and Records and President will meet to determine that the internal control system continues to meet the needs of ACIFA. If appropriate, the changes will be reflected in this accounting procedures manual.

The key features of the internal control system are that the Office Assistant is not involved in signing cheques, transferring money or establishing cash accounts or investments. The other aspect of this is that the VP Finance and Records reviews all financial transactions and is responsible for noting any problems to the President or directly to the Executive Board.

The VP Finance and Records will attend, when possible, the audit exit conference at the conclusion of the audit. The public accounting firm will present the audit to the Executive Board each year.

The VP Finance and Records (or designate) and President will be responsible for scheduling the audit, preparing the information needed by the auditors and answering questions during the audit.

## 14.00 COMPLIANCE

### 14.10 Policies

In order to manage restricted funds, ACIFA must have systems in place to ensure compliance with the restrictions imposed by those restricted uses.

The VP Finance & Records is designated as ACIFA's compliance officer and will be responsible for overseeing the compliance with all applicable restrictions. The restricted accounts will reflect the restricted funds and the spending of those restricted amounts, as appropriate.

#### **14.20 Procedures**

##### **14.21 Compliance Committee**

A compliance committee will be chaired by the VP Finance and Records and consist of the President, VP Executive, and VP Finance and Records. The compliance committee will oversee the maintenance of restricted funds files.

### **15.00 BUDGETING**

#### **15.10 Policies**

The Executive Board is responsible for guiding the budget process and for approval of the annual budget to be presented at the AGM for adoption.

The VP Finance & Records will be responsible for preparing the proposed budget in consultation with the Executive Board.

#### **15.20 Procedures**

The budgeting process will begin in March for the following fiscal year. This will allow for eleven months of results to be used in planning the budget.

All budget documents will be reviewed by the Executive Council by four weeks prior to the AGM. The Executive Council will then review this to determine if there are any obvious areas which may need to be reworked. Any further revisions will be made and the budget presented to Presidents' Council two weeks in advance of the AGM.

After completion and approval of the budget at the AGM, the budget will not be modified for subsequent activities unless approved unanimously by Presidents' Council.

### **16.00 COMPUTER AUTHORIZATION AND BACKUP**

#### **16.10 Policies**

The accounting computer and software will have access controlled by passwords. The President will control the master password. The VP Finance and Records will be given a complete system password and will control which other personnel will be given passwords to the accounting software.

The accounting computer will be backed up regularly. The VP Finance and Records (or designate) is responsible for carrying out this backup.



## **16.20 Procedures**

### **16.21 Passwords**

The VP Finance and Records will maintain a record of all authorized users and the level of password access each user has. Passwords will be changed once each year in June or earlier if the person serving as VP Finance and Records changes.

### **16.22 Backup**

The backup procedures are designed to maintain records of various periods until that period is closed.

An annual external backup will be maintained of the accounting data prior to the close. This will be maintained until the subsequent year accounting data is backed up and closed.

A daily backup will be performed of the accounting data for each day that work is performed.

The external backup will be maintained offsite by the VP Finance and Records who will have remote access to the accounting computer. A printed copy of the monthly financials will be generated and printed.

The VP Finance and Records (or designate) will ensure that the appropriate backups are made at the end of each day.

## **17.00 ACCESS TO RECORDS AND RECORD RETENTION**

### **17.10 Policies**

The records of ACIFA are generally open to public inspection. However, certain information is not open to public examination and may only be released with the permission of the President. Questions in this area are to be resolved by the President. If the answer to a request is unclear, the President may contact ACIFA's attorney for a consultation.

Record retention is governed by various rules, statutes of limitations and common sense. Certain documents must be retained indefinitely, while others may have little use after a year.

## **17.20 Procedures**

### **17.21 Tax Forms**

Payroll tax forms are not public information and will not be released.

### **17.22 Personnel Records**

All requests for personnel records, job references and credit inquiries will be referred to the President.

### **17.23 Financial Information**

Financial statements and other financial information is regularly distributed to the Executive Board and Presidents' Council members. This information is not to be made available to persons who are not regularly authorized to receive that particular report. Any such requests for information must be approved by the President.

### **17.24 Records Retention**

A schedule of record retention follows. Any discarding of records should follow this schedule. However, prior to discarding of records, the permission of the President is required to ensure that they have no reason that an exception should be made to the policy. All discarded documents are to be shredded or sent to our recycling company, which has a confidentiality agreement with us.

For tax purposes, records should be maintained until the expiration of the statute of limitations. Generally, that period expires seven years after the later of the due date of the return or the date filed. While there are a few exceptions to this rule, the seven-year period normally should be adequate.

For non-tax purposes, records should be maintained only as long as they serve a business purpose or until all legal requirements are met. All historical files documenting conference income shall be maintained indefinitely.

**RECORD RETENTION SCHEDULE**

## Type of Retention Period Record (Years)

Accident reports & claims .....	7*	Cash receipts & disbursements .....	P
Appraisals .....	P	General ledger, journal entries .....	P
Articles of incorporation, bylaws .....	P	Payroll journal .....	4
Assets records .....	7*	Purchases & sales.....	7
Bank statements, reconciliations.....	4	Subsidiary ledgers (receivables, payables, etc.) .....	7
Bills of sale-assets .....	7*	Licenses .....	4*
Budgets & projections.....	2	Minute books .....	P
Cancelled cheques – general.....	4**	Mortgages .....	7*
Capital stock & bond records .....	P	Petty cash records .....	4
Charts of accounts.....	P	Purchase orders, invoices .....	4
Check vouchers, stubs.....	4	Repair & maintenance records .....	4
Contracts & agreements.....	7*	Sales records & cash register tapes.....	4
Correspondence		Tax returns and related records	
Credit and collection.....	7	Income .....	P
Routine with customers or vendors .....	1	Payroll .....	4
Other .....	4***	Sales and use.....	4
Credit memos .....	4	Union/Association Contracts.....	P
Damage and theft reports.....	7		
Deposit slips .....	4		
Employee records			
Contracts.....	7*		
Disability, unemployment claims .....	7		
Expense reports .....	4		
Personnel files.....	7*		
Time reports, earnings records .....	4		
Financial reports			
Annual, audited.....	P		
Insurance policies & records .....	4		
Internal reports, memos, etc. ....	2		
Inventory records.....	4		
Invoices			
Fixed assets.....	7		
Sales & general expenses.....	4		
Leases .....	7*		
Ledgers & journals			


P means records should be kept permanently

\* Retention period begins with settlement of claims, disposal of asset, termination of contract, etc.

\*\* Some should be kept longer, e.g. cheques for tax payments should be kept with the tax returns, cheques for asset acquisitions should be kept with bill of sale, etc.

\*\*\* Legal and important correspondence should be kept as long as the documents to which they relate.

## 18.00 SAMPLE EXPENSE FORM



#412 10357-109 Street  
Edmonton, Alberta  
T5J 1N3  
Tel: 780-423-4440

Name: \_\_\_\_\_ Email: \_\_\_\_\_

Association/Institution: \_\_\_\_\_

Purpose of Trip: \_\_\_\_\_

Full Address: \_\_\_\_\_

Telephone (home): \_\_\_\_\_ Telephone (work): \_\_\_\_\_

Date mm/dd/yyyy	Transport		Meals			Accommodation <small>i.e. Hotel expenses (Receipts required)</small>	Misc. expenses <small>i.e. Parking, Gas, etc (Receipts required) Incidentals \$5 per day</small>	Comment/Note
			Per Diem <small>(No receipts required)</small>					
	Method <small>i.e. Taxi, Air, Car KMs</small>	Amount	B \$10	L \$15	D \$20			
<b>Total</b>								

Signature/ Initials: \_\_\_\_\_ Date: (mm/dd/yyyy) \_\_\_\_\_ Balancing owing: \_\_\_\_\_

Note: In order to avoid unnecessary delay in processing, please fill out the entire form and ensure all required receipts are attached into one PDF document.

## 19.00 ACCOUNTING POLICIES AND PROCEDURES MANUAL MAINTENANCE

### 19.10 Policies

The Accounting Policies and Procedures manual is critical to the accounting function of ACIFA.

The VP Finance and Records is responsible for maintaining the manual.

All proposed changes must be approved by the Executive Board.

The policies and procedure manual will be dated with the date of each approved revision.

## **19.20 Procedures**

Each year the Audit Committee will review the manual and formulate proposed changes. This update will be completed no later than August of each year. All changes must be approved in writing by the President. If the Committee has no proposed changes, a memo to that effect will be drafted by the VP Finance and Records and approved in writing by the President.

Whenever changes to the accounting procedures are made, a review of the accounting policies and procedures manual will be made by the VP Finance and Records to determine if a revision is required. Any minor revisions to the manual which are not reflected in the manual immediately should be kept on file to incorporate into the formal annual update.

The revised manual will be distributed to the Executive Board and presented to Presidents' Council for information.

## **20.00 PREPARATION OF INFORMATIONAL RETURNS**

### **20.10 Policies**

ACIFA is required to file T4 returns for any employees. The preparation of these reports will be completed by the VP Finance and Records (or designate).

The VP Finance and Records (or designate) will be responsible for providing the information needed to prepare the returns and any additional government mandated documents.

## **21.00 PROPERTY AND EQUIPMENT INVENTORY**

### **21.10 Policies**

An inventory of all property and equipment will be maintained. The inventory document will contain sufficient information for insurance.

### **21.20 Procedures**

The VP Finance and Records (or designate) will maintain a database of all property and equipment owned by ACIFA. The database will include description, serial number, acquisition date, cost, vendor, location and any other relevant information.

The property and equipment database will be consulted prior to sale of any item to determine if there are restrictions.

An annual inventory will be taken to verify the existence of the property and equipment listed in the database. Equipment will be included in the database using the definitions for capitalization in Section 3.

## 22.00 CONTRACTS

### **22.10 Policies**

Contract billings will be prepared and filed timely. Adequate documentation will be maintained to support all billings.

Complete contract files will be maintained.

### **22.20 Procedures**

Contract billings will be prepared monthly or as needed. Billing will be done according to funding source requirements based on reimbursements of expenses, units of service or equal installment as required.

Documentation of billings will be prepared and maintained. For billings based on a reimbursement of expenses, a copy of the program expenses from the software and any reconciliations to the billing will be maintained. For billings based on units of service, a copy of the detailed units of service will be maintained.

Two of the three signing authorities will approve billings prior to issuance.

Billings will be recorded as accounts receivable (AR) in the appropriate accounting period.

Contract files will contain at least the following documents: signed copy of contract, application and budget, correspondence, periodic billings and the documentation supporting the billings.

## APPENDIX C – DONATION POLICY

### **Purpose**

This policy provides guidelines for the donation of funds on behalf of ACIFA. ACIFA may provide support to organizations and projects that provide benefit to the interests of ACIFA Member Associations as a group.

1. ACIFA has prioritized three core funding areas that relate to its mandate to represent Member Associations' positions on relevant matters of provincial and national scope.
  - Supports academia
  - Supports labour in post-secondary
  - Promotes ACIFA within global, national, provincial and civic communities
2. ACIFA will only donate to charities or organizations that are directly related to the three core funding areas.
3. In the event a Member Association has faced a significant event (such as a flood or fire or similar incident), the Executive Board, after consultation with Presidents' Council at a scheduled meeting or electronically, may make a donation to the affected Member Association to be used to support its members as it deems best suited.
4. The Executive Board will approve the expenditures from the contingency budget allocation for all donations.
5. Presidents' Council must approve by motion (conducted at a scheduled meeting or electronically) any donations in excess of \$3000.
6. The VP Finance and Records will administer the donation allocation in conjunction with the Executive, ensuring that donated funds adhere to the Donations Policy.
7. Requests must be in writing or received by e-mail.
8. This policy will be reviewed by the Executive Board every two (2) years or as necessary.

## APPENDIX D – PURCHASING CARDS POLICY

**POLICY**

The ACIFA Purchasing Card (VISA) is intended to provide flexibility and autonomy to cardholders, while complementing current purchasing practices. The program is designed to reduce the requisition process, paperwork and cycle time for small dollar amounts, and to accommodate payment for ACIFA business travel, and related expenses.

**Purpose:**

To ensure that the ACIFA Purchasing card is used for appropriate purposes and adequate controls are established for day-to-day use.

**Scope:**

This policy applies to all ACIFA employees issued Purchasing Cards, where the nature of their job requires such use.

**Principles:**

- The cardholder will have read and signed the ACIFA Purchasing Card Policy and Agreement which outlines the responsibilities inherent in using the card.
- The purchasing card is the property of ACIFA and can only be used for ACIFA business. ACIFA is responsible for all expenditures made using the purchasing card; therefore no personal purchases are allowed.
- Purchases made by the cardholder are the cardholder's responsibility. All cardholders are responsible for using sound judgment when incurring expenses and conducting business on behalf of ACIFA.
- Standard payment policies require retention of receipts and other documentation by ACIFA.
- The purchasing card can be used for both purchases of goods and services and purchases of travel related expenditures as approved in the Travel and Expenses policy.
- Disciplinary action may be taken for inappropriate use of purchasing cards.

**Definitions:**

**Cardholder** – refers to the member whose name appears on the purchasing card.

**Detailed Receipts** – the receipt that includes an itemized breakdown of purchases and will normally include the GST number of the vendor providing the service.

**Employee** – refers to an individual compensated financially through payroll processing

**Purchasing Card** – credit card used for the payment of appropriate ACIFA expenditures. Each credit card account will have a predetermined credit limit.

**Cardholder Statement** – a statement sent out monthly from the issuing bank. On the cardholder statement is the date of the transaction, the name of the merchant, and the total dollar value of the sale.



## PROCEDURE

### OBTAINING A PURCHASING CARD

1. A Purchasing Card Application from the bank must be filled out and approved by the cardholder's supervisor.
2. All documentation is forwarded to the VP Finance and Records, and the bank issues the card.
3. Purchasing card limits will be set on a case by case basis with the default being a \$500 limit per single transaction, and a \$1,500 limit monthly.
4. The VP Finance and Records will meet with the cardholder to review the policy, have them sign the Purchasing Card Agreement – Appendix A, and give them the card.

### UTILIZATION

The purchasing card may be used for on-site, telephone or internet purchases of required goods/services, **EXCEPT (but not limited to) THE FOLLOWING:**

- Cash advances or other financial services
- Lottery tickets or gambling
- Personal purchases
- Splitting purchases to avoid the single transaction limit control
- Any merchant, product or service normally considered inappropriate use of ACIFA funds
- Any commitment requiring a purchasing agreement, contract or similar arrangement obligating ACIFA to future services
- Any purchases intended to bypass ACIFA's obligation to the competitive bidding process
- Temporary help

If it is found that the card was used for ineligible items, the cardholder will be required to reimburse ACIFA for the expense and provide an explanation for the misuse.

Disciplinary action may be taken by the Executive Board, including revocation of the card.

### RECONCILIATION, RECORD RETENTION AND PAYMENT

1. All receipts (card machine receipt and detailed receipt) must be retained for ACIFA records.
2. Each cardholder will receive a monthly statement identifying transactions made against the purchasing card in the previous month.
3. The cardholder reconciles all purchasing card receipts and their statement, signs their statement, and forwards all documentation to the VP Finance and Records within three (3) working days of receiving the statement.
4. When detailed receipts are not provided as supporting documentation to the cardholder statement, the member may be required to reimburse the ACIFA for that expense. Legitimate transactions that do not have detailed receipts attached must be authorized by the VP Finance and Records.
5. Payment to the bank for legitimate charges will be made by the VP Finance and Records (or designate) monthly.
6. Original documents will be filed and maintained by the ACIFA office in accordance with ACIFA records retention practice.

#### CARD CONTROLS AND CHANGES

1. Each card is issued with certain vendor and dollar restrictions.
2. The VP Finance and Records is responsible for any changes to those controls.
3. Requests for changes can be made via email to the VP Finance and Records who will discuss the request with the Executive Board prior to initiating any changes.
4. Changes to name or contact information can be made to the VP Finance and Records by the cardholder.

#### LOST/STOLEN CARDS

1. The purchasing card is ACIFA property and should be secured just as you would secure your personal credit cards.
2. If your card is lost or stolen, notify the bank via telephone immediately; then, notify the VP Finance and Records.
3. The lost or stolen card will be cancelled and a replacement card issued by the bank.

#### DISPUTED CHARGES

1. Disputed billing can result from failure to receive goods or services charged for, fraud, incorrect amounts and duplicate charges.
2. If a bank error, contact the Bank Customer Service.
3. If a merchant error, contact the merchant to rectify the billing problem.
4. Ensure corrections appear on the next cardholder statement.
5. If your dispute is not resolved to your satisfaction, contact the VP Finance and Records.

#### CREDITS AND RETURNS

1. The cardholder is responsible for ensuring that returns and their associated credits have been properly reflected on the monthly statement.
2. At no time may a cardholder request a refund cheque from the bank or supplier, or accept a gift card.
3. If purchased items or credits do not appear on the monthly statement within 60 days after the date of the transaction, the cardholder should notify the VP Finance and Records.

#### TERMINATION/CANCELLATION OF PURCHASING CARD AND EMPLOYEE STATUS CHANGE

1. A purchasing card may be terminated if the cardholder fails to comply with the ACIFA Purchasing Card Policy.
2. When a cardholder leaves the ACIFA, the supervisor of the cardholder is responsible for collecting and cutting the purchasing card in half immediately. The supervisor is also responsible to collect the current month's supporting documentation.
3. The supervisor notifies the VP Finance and Records and returns the destroyed card immediately in a secure, sealed envelope marked "Confidential".
4. The VP Finance and Records notifies the bank to cancel the card.

## APPENDIX E – TRAVEL AND EXPENSE CLAIM POLICY

### Purpose

This policy identifies eligible expenditures and establishes administrative procedures associated with reimbursement of approved ACIFA business travel and out-of-pocket business expenses.

### Definitions

<b>ACIFA</b>	Alberta Colleges and Institutes Faculties Association
<b>Executive Officer</b>	Those officers elected at the AGM: President, VP Executive, VP External, VP Finance and Records, VP Negotiations Advisory Committee, VP Professional Affairs Committee.
<b>Designated Signing Officers</b>	For the approval of expense claims, the designated signing officers will be Executive Council members. For the purposes of this policy, these Officers shall be the President, VP Finance and Records, and VP Executive.
<b>Original Receipt</b>	The detailed receipt provided by the merchant or supplier. Credit card account statements and original VISA, MasterCard, and other credit card payment vouchers do not detail items or services purchased, and alone are not considered original receipts.
<b>Business Expense</b>	Reasonable (fair and moderate) out-of-pocket costs incurred by a staff member, Executive member, or Committee member, the business purpose of which is approved and supports ACIFA's mission, regardless of the source of funding.

### Scope

This policy applies to:

1. General business travel and expenses incurred while conducting ACIFA business, to be reimbursed through operating budgets.
2. Professional development expenses funded from operating budgets.

## **Policy**

### **1. Approved Travel and Expenses**

All travel must be on approved ACIFA business to qualify for reimbursement.

Reimbursement of expenses can occur only after the travel and/or event has occurred.

Reimbursement requests for allowable travel and other expenses normally must be submitted on an ACIFA expense claim form. A designated signing officer (see Definitions section) must approve expense claims before amounts can be paid.

The claimant and approvers must ensure that all expenses claimed are in accordance with appropriate policies and procedures and were incurred for ACIFA business purposes.

Expense claims must be approved and all required receipts received prior to the end of the business year (March 31). Reimbursements are made in Canadian dollars regardless of which currency was used to pay expenses.

All reimbursements of expenses are subject to review and adjustment, following from an audit subsequent to payment.

### **2. Air Travel**

Claims for air travel will be reimbursed at actual costs up to an amount not exceeding economy rates traveling by the most direct route. Additional fare costs incurred for stopovers, which are not related to ACIFA business, will not be reimbursed.

All claims for air travel must be accounted for by submission of a copy of the airline ticket booking noting person(s) travelling and all applicable costs. ACIFA will not reimburse travel expenses supported only with credit card vouchers.

Those traveling on ACIFA business may request ACIFA office staff arrange for travel and pay for airfare.

### **3. Private Vehicles**

Members using a private automobile on approved ACIFA business may claim reimbursement for mileage at the approved rate as noted on the travel expense form.

Members must use standard mileage amounts for common distances traveled as outlined on the approved travel expense claim form provided by ACIFA. To calculate the distance between other locations, the Internet website <http://www.mapquest.com> and the "Driving Directions" link will be used.

Where the use of a private automobile is selected by personal preference and is not the most economical means, reimbursement will be on the basis of expenses that would have been incurred had the trip(s) been made by the most direct routes and most economical and practical means (e.g., air travel instead of automobile).

One person, only, may claim mileage on any one business trip when travelling together. Passengers may not claim mileage or equivalent costs.

For any business trip, reimbursement for the equivalent of one return trip, only, will normally be allowed per claimant. For any exceptions to this rule, prior approval of a designated signing officer is required and the rationale should be provided with the claim.

ACIFA will not reimburse parking and traffic violation tickets and penalties.

#### **4. Automobile Rentals**

Vehicle rentals may be authorized where this method of transportation is economical and practical. Vehicle rentals are to be limited to a compact or mid-sized, depending on need. Insurance is reimbursed per Section 6.

Rental of full-size, mini-van, luxury or specialty vehicles is not reimbursed unless a rationale is provided and the expense is authorized by two designated signing officers.

#### **5. Public Transportation and Travel**

An employee on travel status may claim reimbursement of the following expenditures, if incurred:

- a. motor vehicle parking charges
- b. intra-city public transportation
- c. taxi fares

Refer to Appendix A for receipt requirements.

#### **6. Insurance**

Travel insurance costs, other than insurance for vehicle rentals, will not be reimbursed.

Individuals driving personally-owned vehicles while on ACIFA business must ensure that all needed automobile insurance is obtained from their insurer. An additional premium for business use may apply and any costs for this premium or losses arising from personal vehicle use (e.g., damage deductible, loss of personal effects, increased premiums due to accidents while on ACIFA business) will not be separately reimbursed, as they are considered an operating cost reimbursed using the standard per kilometer amount.

Members renting vehicles for ACIFA business use must also ensure appropriate insurance coverage. Some private automobile policies and credit cards provide liability coverage for rental vehicles, but the coverage should be verified in advance of renting an automobile for ACIFA business. Alternatively, additional insurance should be purchased from the vehicle rental provider, to cover the rental period, and may be submitted for reimbursement.

## 7. Meals

Where a member is required to travel on ACIFA business, per diem meal allowances may be claimed as outlined in Appendix A. Amounts less than or equal to the meal allowances may be claimed without submission of receipts. Meal allowances are considered to be inclusive of gratuities. Claims for meals on a receipt basis, where the cost of the meals exceeds the meal allowances, may be made in exceptional circumstances where

- a. The member is not in close proximity to an eating establishment that can provide a reasonable meal at a cost comparable to the meal allowance.
- b. ACIFA business would be disrupted by moving to an eating establishment that provides meals at a cost comparable to the meal allowance.

Claims for receipted meals that exceed the meal per diems should be reasonable.

Alcohol expenses are not normally reimbursed as a travel expense, but may qualify under business entertainment (refer to Section 11). Any reimbursement request that includes alcohol must be approved by an Executive Officer.

Where meals are claimed on a receipted basis and gratuities are not included, reimbursement of up to 115% of the total can be claimed to allow for a reasonable gratuity.

Meals can be claimed on a per diem or receipted basis.

Per diem meal allowances may be claimed by individuals for themselves only. Reimbursement for meals for other than the claimant will ordinarily not be allowed unless the expense is approved as business entertainment under this policy (refer to Section 11).

Per diem allowances cannot be claimed for meals included in registration fees for seminars and conferences, or for meals paid for separately upon registration and claimed for reimbursement.

## 8. Accommodation

Reimbursement for hotels, motels, and other accommodation should be limited to reasonable amounts and not exceed the single occupancy rate.

Original receipts issued by the hotel or motel must be submitted. Credit card receipts provided to third party booking agencies (e.g., Expedia.ca) typically guarantee reservations only. The related guarantees or booking agency itineraries provided on-line do not constitute original receipts for reimbursement purposes.

Accommodation for one night before and the final night of an event is acceptable, if the start and end times warrant such accommodation logistics. Longer periods are also acceptable if sufficient airfare savings can be demonstrated. Travel and accommodation dates should coincide with airline ticket dates.

Where employees make private arrangements for accommodation (e.g., staying with friends, relatives or colleagues), an amount up to the maximum prescribed allowance outlined in Appendix A may be claimed, with no receipt requirement.

## **9. Telephone**

Claims for long distance business telephone calls will be reimbursed, if the calls are for business and are supported with invoices or separate hotel bill notations.

For personal telephone calls, refer to Section 10.

## **10. Incidentals**

An incidental expense allowance can be claimed for personal expenses for each full day (24 hours) on travel status, with no requirement for receipts (refer to Appendix A). This incidental expense allowance is intended to cover local business telephone calls, one personal telephone call, laundry, dry cleaning, and other incidental business-related expenses incurred.

## **11. Business Entertainment**

Business entertainment expenses can be claimed for the entertainment of ACIFA guests, consultants, and associates and potential partners.

Approving designated signing officers should carefully assess circumstances giving rise to business entertainment before approving such expenses.

Business entertainment, hospitality and reception expenses should relate to ACIFA business and be authorized, reasonable, and appropriately documented.

Reimbursable business entertainment expenses are restricted to meals and refreshments. One alcoholic beverage (eg. glass of wine, bottle/can of beer, etc) may be approved. In normal situations, additional alcoholic servings are the responsibility of the host or individual.

All business entertainment expenditures must be supported by receipts. The name(s), title(s), and organization or business relationship of the guests must be noted on the expense claim.

## **12. Gratuities**

In cases where a gratuity is a customary and normal part of business, and the gratuity is not itemized in the receipt provided to support an expenditure, a claim for payment of a gratuity of up to 15% is permitted. In cases where the gratuity is itemized in the receipt, the actual gratuity paid can be claimed up to a maximum of 15% of the related expenditure.

### **13. Other Purchases**

Reimbursement of Internet purchases of goods or services are allowed only for travel and professional development purposes and must be supported by printed or hardcopy versions of the invoice and proof of payment.

All purchases exceeding \$1,000 (except hotels, airfares and conference registrations) must be arranged with prior approval of two designated signing officers.

Procurement of operating supplies and services should follow the Purchasing Policy and not be submitted for reimbursement on expense claims.

Refer to the Professional Development Policy for policies and procedures that apply to professional development expenses.

### **14. Non-allowable Expenditures**

ACIFA will not ordinarily reimburse expenses for spouses or travel companions, child/dependent care, mini-bar, movie charges, fines, interest and late charges, passports, cost for failure to cancel reservations, kennel or other pet care costs, laundry, valet, and personal care products. Refer to Section 10 for incidental expense coverage. Valet charges for parking or carrying bags are only acceptable in cases where the location of the parking or time of day creates a personal safety concern, or where a personal disability needs to be accommodated.

Payments to individuals for services rendered for business purposes (e.g., consulting, translation, secretarial services, etc.) will not be reimbursed under this policy.

All reimbursements of expenses are subject to review and may be adjusted following a subsequent audit.

### **15. Advances**

If an advance is required, a request for an advance (using an Advance request form) should be submitted at least three weeks before the advance is required. Advance requests are subject to the same payment procedures as regular expense claims.

Advances will be issued only if receipted expenses (e.g., hotel, airfare, registration fees) are expected to exceed \$500. All advances will be rounded to be nearest \$10.

Advances will not be issued to cover per diem meal allowances or other allowance amounts.

Advances are to be cleared promptly by the submission of the related travel expense claim and any unused balance is to be refunded within one month of completion of the trip or activity.

If an advance is outstanding after one month of the completion of travel, no new advance requests will be provided until the outstanding advance has been cleared.



Should an advance remain outstanding for more than two months, the advance may be deducted from subsequent expense claims that are submitted for reimbursement.

#### **16. Unsupported Amounts**

When expense claim amounts are not properly supported by receipt, ACIFA will deduct the amount in question when paying the claim so that payment of the remaining expenses is not delayed. If receipts are not available, the claimant must notify the signing officer and if satisfied that the expense claim is legitimate, the signing officer may approve the claim. Written documentation of this notification and approval of the expense related to the missing receipts must be provided before the claim will be paid. Subject to audit, claimants may be informed of a discrepancy and, after the matter is resolved, the expense item can be re-claimed.

#### **17. Disputes**

Executive Council is responsible for the administration of this policy and procedures, and is authorized to question any claim, obtain further clarification when necessary, and challenge non-compliance with this policy.

The appropriate designated signing officer and/or executive officer will be informed when items are being disputed for reasons other than clerical errors and unsupported amounts. Disputed amounts will be deducted when paying the claim and can be re-claimed when supported and satisfactorily resolved with the appropriate signing officer and/or executive officer.

#### **18. Exceptions**

Any exceptions to this policy must have written approval of two signing officers.

**Appendix A - Rates and Receipts**

For attendance at authorized meetings, workshops, conventions and approved functions of sister organizations. All claims must be accompanied by original, detailed receipts.

1. Reasonable subsistence expenses on an actual cost basis upon submission of appropriate receipts. Otherwise, a maximum of \$50 per diem may be claimed, based on: Breakfast \$10, Lunch \$15, Dinner \$20, Incidentals \$5.
2. The maximum claimable for staying with friends/relatives is \$15 per night.
3. Individual Faculty or Academic Staff Associations are responsible for identifying individuals who will be authorized to attend ACIFA functions, Presidents' Council, Executive, Standing and ad hoc Committees for which ACIFA reimbursement is to be received.
4. Air travel will be at economy/coach fare levels at most; mileage for one car per institution may be claimed at 45 cents per kilometer, up to equivalent economy air fare plus related expenses.

### **Nominations for 2021 Executive Committee**

Nominations remain open until the election takes place at the Annual General Meeting on Saturday, May 15. Below are the positions up for election and the members willing to let their names stand. Each position is a two-year term. The following nominations have been received to date.

#### **Vice-President Executive:**

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The Executive Vice-President shall:

- a. assume the role of the President of the Association should the President be unable to fulfill the duties of the President's Office;
  - b. report to the executive as directed;
  - c. assume the role of Chair of the Presidents' Council at the request of the President; and
  - d. be empowered to countersign cheques.
- 

#### **Vice-President Professional Affairs:**

Brooklin Schneider- NorQuest College

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The Vice-President Professional Affairs shall:

- a. chair the Professional Affairs Committee;
  - b. fulfill such other duties and responsibilities as are assigned by the President; and
  - c. present an annual report to the Association.
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#### **Vice-President Finance and Records:**

Cam Gall – SAIT

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The Vice-President Finance and Records shall:

- a. be responsible for maintaining complete official records of ACIFA;
- b. ensure custody of minutes books and records, which are to be made available for inspection by members on reasonable notice;
- c. arrange facilities for and ensure preparation and circulation of Agendas, Minutes and Notices of Motion for all Association Assemblies and meetings;
- d. report to the Executive Council as directed;
- e. be empowered to countersign cheques;
- f. administer the financial affairs of the ACIFA, as directed by the Executive Council and as restricted by the budget;
- g. at the Annual General Meeting, propose a budget for the fiscal year following his/her term of office;
- h. at the Annual General Meeting, present an annual report that includes an audited financial statement, by a qualified auditor, for the fiscal year ending March 31; and
- i. ensure custody of the corporate seal that is used to execute legal documents of the association.