



**WILFRID LAURIER UNIVERSITY  
STAFF ASSOCIATION**

**APPENDICES**

**(revised July 2011)**

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# **Appendix A**

## **Policies & Procedures**

## Financial Responsibilities Policy & Procedures

### Methods of Payment for the Association

1. WLU P-Card: The Administrative Assistant has a credit card to buy supplies as required, to secure reservations for hotels, or travel arrangements for members attending conferences or meetings.
2. Association Credit Card #1: The President has a credit card to pay for Association expenses generally incurred at conferences, meetings or a similar event where they and, if applicable, other Association Members attend.
3. Association Credit Card #2: An additional credit card is maintained in a secure area and is only available to be used as required by an officer of the Association for WLUSA business. Approval from the President or Treasurer/Secretary to use the card must be acquired prior to use. It is to be signed out and signed back in.
4. WLUSA OneCard: Used for WLUSA business. It is stored in a secure area and is only available to be used as required by an officer of the Association for WLUSA business. Approval from the President or Treasurer/Secretary to use the card must be acquired prior to use. It is to be signed out and signed back in. It is intended for quick pick up of coffee or snacks for a meeting that was not planned in advance (to have food services cater), or for guests. This card is rarely required, as our WLUSA Boardroom has the amenities to provide refreshments.
5. WLUSA Debit Card: It is stored in a secure area and is never used. It is required though so that the Association can review its account through the bank's secure website.
6. Cheque Registry: Cheques are used to pay invoices and provide reimbursement to Members who initially pay for Association-related activities out of their own pocket. All cheques require two (2) signatures. Executive Board Officers with signing authority may not sign a cheque that is written to them for the purpose of reimbursement or otherwise.

### Monthly Review

The Administrative Assistant completes the financial entries in Simply Accounting, and maintains the files by order of each month of the fiscal year. Monthly, the Treasurer/Secretary will go to the WLUSA office and review the past month's file.

Each Monthly file contains all the transactions of the Association. The Credit Card Statements, Bank Statement, and the Banner Report, for each month are all to be reviewed to ensure that all transactions are appropriate and accurate.

All credit card and OneCard transactions must be accompanied with a receipt. Receipts are to be submitted to the Administrative Assistant upon return to the WLUSA office. If receipts are not submitted, the individual responsible for the expense will be required to explain the expense and the reason for not having a receipt to the Treasurer/Secretary.

Credit cards that are misplaced/lost/stolen, must immediately be reported as such to the credit card company, the Treasurer/Secretary, and the Administrative Assistant. The cards will immediately be cancelled and statements will be requested from the bank.

All statements that have been verified as accurate will be initialled by the Treasurer/Secretary as an indication that it has been completed.

### Disputes

If there are any transactions do not appear to be related to Association business and/or do not come with a clear explanation to its purpose, the Treasurer/Secretary will report this to the President or alternate Executive Board Officer. Based on the situation, an investigation on the matter may be conducted, as set out in the Internal Controls Policy & Procedures.

## Internal Controls Policy & Procedure

All Association Members play an important role in the achievement of the Associations aims and objectives and are every Members responsibility. Maintaining internal controls is a continuing process. Internal control is affected not only by policy documents and forms, but by people functioning at every level of the Association.

This policy is to ensure that risks relating to the prudent use and sound stewardship of WLUSA resources, including reliability of financial reporting, are adequately managed through the maintenance of internal controls and supports the focus on accountability of the Executive Board and its Membership.

Internal control refers to the processes and procedures used to provide reasonable assurance regarding the achievement of aims and objectives in the following categories. Internal controls include, but are not limited to, the following:

- a. Safeguarding assets,
- b. Ensuring validity of financial records and reports,
- c. Promoting adherence to policies, procedures, constitutions and bylaws,
- d. Promoting effectiveness and efficiency of operations, and
- e. Facilitating accomplishment of established goals for operations.

All Members are to behave ethically and morally when conducting Association business and must do so for the benefit of the Association.

### **Internal Controls**

#### Duty to Report

Any Member who suspects that fraud, misuse, or illegal activities are taking place within the Association, must report that suspicion to the Association Executive and an investigation will immediately take place. The identity of the reporting Member will be held in confidence.

#### Internal Control Investigation

- 1.1 Depending on the situation, an internal control investigation may include making contact with the bank, the credit card company, and/or the source of the financial transaction or inappropriate activity.
- 1.2 If an investigation by the Association Executive leads the Association Executive to conclude that improper activity has probably been committed, then the Association Executive shall seek support from OSSTF to launch a formal complaint under OSSTF Bylaw 8: Judicial Procedures.
- 1.3 The Member under formal complaint will be relieved of any Association-related duties until the judicial review has been completed.
- 1.4 Where the Judicial Council finds a Member guilty, the Member will be subject to reprimand under OSSTF Bylaw 8.8.5. A Member has the right to appeal the Judicial Council decision.
- 1.5 Should any Member feel that the Executive Board has not conducted a proper internal control investigation they may file a formal complaint to OSSTF.

## Events & Conferences Policy & Procedures

### OSSTF Sponsored Events & Conferences

- 1.1 All meetings, events, and conferences that are hosted, sponsored and/or funded by OSSTF will be subject to the Allowable Expenditure Guidelines as defined in the OSSTF Financial Handbook.
- 1.2 WLUSA will reimburse delegates up to an additional \$20.00 per day for meals not included in the event or conference costs. Copies of all bills and receipts must be provided to WLUSA in order to be reimbursed.
- 1.3 WLUSA will not reimburse delegates for any additional parking costs not already covered by OSSTF. (ie. Valet parking)
- 1.4 In the event that OSSTF does not cover the cost of internet access in delegate guest rooms, WLUSA will reimburse delegates for these costs.
- 1.5 Delegates of OSSTF sponsored events and conferences will be granted an incidentals allowance under Article 5.
- 1.6 Expenses of guests of delegates to all OSSTF sponsored events and conferences will be in accordance with Article 6.
- 1.7 All meetings, events and conferences that are not hosted, sponsored and/or funded by OSSTF will follow guidelines and receive reimbursements of expenses in accordance with Articles X.2, X.3 & X.4, unless otherwise stated in this policy.

### Travel & Transportation

- 2.1 All delegates are encouraged to travel by bus or train to minimize expenses.
- 2.2 Reimbursement for Travel by Distance**
  - 2.2.1 For events and conferences held in locations that are less than 125 kilometres (km) in distance, delegates will have the option of travelling to their required destination by car, bus or train.
  - 2.2.2 For travel via train or bus, WLUSA will purchase the train or bus ticket using the most economical rate available. If the delegate has already purchased the ticket, WLUSA will reimburse the delegate for the ticket at the most economical rate available.
  - 2.2.3 For travel via car, WLUSA will reimburse the delegate for all travel costs. The cost will be calculated by taking the number of kilometres travelled (not to exceed 250km) and multiplying it by the current University travel rate.
  - 2.2.4 For events and conferences held in locations that are more than 125 kilometers (km) in distance, delegates will have the option of travelling to their required destination by bus or train. Travel by air will also be considered, if economically comparable.
  - 2.2.5 For travel via train, bus, or air, WLUSA will purchase the travel ticket using the most economical rate available. If the delegate has already purchased the ticket, WLUSA will reimburse the delegate for the ticket at the most economical rate available.
  - 2.2.6 With permission from the WLUSA President, the delegate may opt to travel more than 125 kilometers to their required location by car. WLUSA will reimburse the delegate for travel costs up to 250 kilometers at the current University travel rate.
- 2.3 For any travel where a delegate is required to travel by taxi, WLUSA will reimburse the delegate for the full cost of the taxi, including tip, upon submission of receipt. It is understood that should the delegate require travel for personal business at any point during a WLUSA event or conference, that the delegate is responsible for all costs incurred.
- 2.4 As per Article X.6, it is understood that delegates are responsible for all additional travel expenses incurred for their invited guests.

### Meals

- 3.1 All delegates are encouraged to eat and dine at establishments that are inexpensive to minimize expenses.
- 3.2 Reimbursement for Meals**

- 3.2.1 WLUSA will reimburse delegates for the costs of meals not included in the event or conference fee. The costs of each meal are designated as follows:
- Breakfast: \$10.00 Maximum
  - Lunch: \$20.00 Maximum
  - Dinner: \$30.00 Maximum
- If a hotel buffet is the only alternative for breakfast, the cost of the buffet breakfast and an appropriate tip will be reimbursed, even if it exceeds \$10.00. Delegates must submit receipts of all meal purchases.
- 3.2.2 It is understood that travel time may interfere with a delegate's ability to eat a meal prior to arriving at a WLUSA event or conference. Please refer to events and conferences listed in this policy for instructions on what meals are eligible for reimbursement. Should the event or conference not be listed in this policy, the WLUSA President may authorize reimbursement for meals that may not be otherwise eligible.
- 3.2.3 As per Article X.6, it is understood that delegates are responsible for all additional meal expenses incurred for their invited guests.

#### **Accommodations**

- 4.1 When required to stay overnight, all delegates are encouraged to seek accommodations that are inexpensive to minimize expenses.
- 4.2 Should an event require the delegate to leave their place of residence before 7:30AM on the day that the event commences, the delegate will have the option of travelling to the event's city on the evening before the day of the event and staying at a hotel.
- 4.3 Should an event require the delegate to return to their place of residence after 9:30PM on the day that the event concludes, the delegate will have the option of staying at a hotel for that evening and returning the next day.
- 4.4 Reimbursement for Accommodations**
- 4.4.1 WLUSA will be responsible for the reservations of hotel rooms for the delegate. WLUSA will provide Third-Party Authorization forms to the conference hotel to ensure that costs for the hotel will be directly billed to WLUSA/OSSTF. If the delegate has already paid for the accommodations, WLUSA will reimburse the delegate for the full cost of the accommodation at the rate of a standard hotel room, upon submission of receipts.
- 4.4.2 Delegates may have meals charged to their hotel room. Costs of the meal charged to the hotel room will be in accordance to Article X.3.2.1.
- 4.4.3 As per Article X.6, it is understood that delegates are responsible for all additional accommodation expenses incurred for their invited guests.
- 4.5 Delegates who are required to bring a laptop to the event will be permitted to subscribe to an internet connection provided by the hotel, should an internet connection be available.

#### **Incidentals Allowance**

- 5.1 WLUSA recognizes that delegates who are required to stay overnight in another city may want to participate in activities outside of the event hours.
- 5.2 WLUSA will provide an allowance of \$20.00 for every night of the event to be used towards other services provided by the event, hotel and/or city. Some examples of acceptable uses of this allowance include an in-room hotel movie, admission to a local museum or gallery, calling home, or it may be used to offset additional meal expenses.
- 5.3 With the exception of food, delegates may not use the allowance to purchase goods, including souvenirs, clothing, toiletries, etc..
- 5.4 For events where more than one night of accommodation is required, allowances may be accumulated and carried over from the first day of the event until the last day of the event.
- 5.5 The delegate must submit receipts to WLUSA for all expenses covered by this allowance in order to receive reimbursement. Failure to provide receipts will result in no reimbursement to the delegate.
- 5.6 It is understood that delegates will not receive reimbursement or refunds of any nature for any allowance money that was not spent.
- 5.7 As per Article X.6, it is understood that delegates may not use this allowance to cover expenses incurred for their

invited guests.

#### **Invited Guests of Delegates**

- 6.1 WLUSA will not prohibit its delegates from bringing guests with them to events and conferences.
- 6.2 It is understood that the delegate is responsible for all additional travel, meal and accommodation expenses incurred for their invited guests.
- 6.3 Should WLUSA incur any costs related to the guests of its delegates, the delegate will either immediately reimburse WLUSA for all costs incurred or WLUSA may deduct these costs from any reimbursement claims from the delegate.

#### **COUSA Conference**

- 7.1 As of January 1, 2009, the Confederation of Ontario University Staff Associations (COUSA) holds three (3) conferences, normally held on a weekend in February, June and November of each year. Conferences in February and November are held in Toronto and the conference in June is held at a University whose staff association is a member of COUSA.
- 7.2 COUSA conferences commence at 7:00PM on a Friday and conclude at 11:30AM on Sunday.
- 7.3 Delegates are required to travel during their normal dinner period on Friday to arrive at the conference on time. As such, delegates are allowed a dinner meal allowance under Article X.2.2.1.
- 7.4 COUSA provides both breakfast and lunch to its members on Saturday and provides breakfast to its members on Sunday. As such, delegates are not allowed a meal allowance for those instances.
- 7.5 As per X.5, two (2) incidental allowances are permitted for the Friday evening and Saturday evening.

#### **Lancaster House Conference**

- 8.1 As of January 1, 2009, Lancaster House, an independent organization used to provide information and resources on Labour Law in Canada, hosts two (2) conferences that WLUSA normally attends: The Human Rights conference held in March and the Bargaining & Labour Arbitration conference held in November/December. Both conferences are held in Toronto.
- 8.2 Lancaster House conferences commence at 8:30AM and conclude at 4:30PM during each day. Delegates may be required to attend as many as four (4) days worth of the conference or as few as one (1) day.
- 8.3 Delegates are required to travel during their normal dinner period on the last day that they are attending the conference. As such, delegates are allowed a dinner meal allowance under Article X.2.2.1.
- 8.4 Lancaster House provides both breakfast and lunch to its members on each day of the conference. As such, delegates are not allowed a meal allowance for those instances.

#### **Other conferences**

- 9.1 Any conferences not listed in this Article will follow the guidelines as set out above. Should the logistics of any conference not fit within the guidelines of this Article and require a modification, it must be approved by the WLUSA Executive Board.

#### **10 Miscellaneous**

- 10.1 Should any instances arise where this policy is silent or unclear, the matter will be presented to the WLUSA Executive Board for discussion.

## Cell Phone Usage Policy & Procedures

### Entitlement

- 1.1 The President of WLUSA/OSSTF will be entitled to the use of a cellular phone to conduct union business throughout their elected term.
- 1.2 The Past-President of WLUSA/OSSTF may be entitled to continue the use of their cellular phone when it is determined by the President that such use is reasonable and necessary in conducting union business. This determination will be done in consultation with the Past-President.
- 1.3 It is recognized that individuals other than the President and Past-President may be required, on an occasional basis, to use a cellular device to conduct union business. It is recommended that those individual use their personal cellular device for such occasions and submit expenses to WLUSA/OSSTF.

### Contract Details

- 2.1 Given the nature of the President position, it is recommended that the President use a Smartphone (ie. Blackberry, iPhone, etc) that can utilize both voice and data usage.
- 2.2 It is recommended that WLUSA/OSSTF seek a contract from an outside vendor, rather than utilize the University's internal corporate agreement.
- 2.3 If the President requires a new cellular phone, WLUSA/OSSTF will cover the cost of the purchase of a new cellular phone, to a maximum of four-hundred dollars (\$400).
- 2.4 The length of any cellular phone contract should not exceed the length of the President's elected term.
- 2.5 The contract will have features including voicemail, call display, texting, unlimited evenings and weekends, and a data package for email use. Additional features may be added to the contract if it is deemed necessary to conduct union business and will save money if purchased as a package rather an individual use.
- 2.6 Notwithstanding 2.5, the total cost of a cell phone contract should not exceed \$75 per month.

### Phone Usage

- 3.1 The primary purpose of any WLUSA/OSSTF cellular phone is to provide first and foremost, assistance to its holder in administering the goals and objectives of WLUSA/OSSTF and support for all of its Members. In no way can these phones be used to undermine these goals and objective.
- 3.2 The President and, when applicable, the Past-President, may use their cellular phones for personal use provided that:
  - (i) the use of this phone does not interrupt nor undermine the goals and objectives of WLUSA/OSSTF
  - (ii) the personal use of this phone does provide any additional costs to WLUSA/OSSTF. Should any additional costs occur due to personal use of the phone, WLUSA/OSSTF will be reimbursed.

### Finance / Costs

- 4.1 All cellular phone bills will be reviewed monthly by the WLUSA/OSSTF Treasurer/Secretary. Any transactions deemed to not be union business related will be reimbursed to WLUSA/OSSTF, with copies of the bills provided to that cellular phone user.
- 4.2 The President is often required to travel out of town on union business to attend OSSTF related events. It is recommended that the President purchase a phone card to cover long distance charges while away. WLUSA/OSSTF will reimburse the cost of the phone card.
- 4.3 In the instance where a Member is required to incur costs on their personal cellular device for the purpose of conducting union business, the Member will be reimbursed for all costs.

**End of Contract / Election Term**

- 5.1 If it is determined that the Past-President does not require a cellular phone for conducting union business, WLUSA/OSSTF will no longer be required to pay for the phone. Arrangements will be made, if necessary, to ensure that the phone bills and remaining contract be transferred over to the Past-President.
- 5.2 The President/Past-President will remain the owner of the cellular device after their terms have completed. If the owner does not wish to keep the phone, it will automatically become property of WLUSA/OSSTF at no additional charge.