

# **PSAC BC REGION**

## **AREA COUNCILS AND REGIONAL COMMITTEES:**

## **FUNDING AND REPORTING PROCEDURES**

December 2018



**British Columbia  
Colombie-Britannique**

## BC REGION AREA COUNCILS AND REGIONAL COMMITTEES

Within the BC Region, PSAC activists participate in a variety of area councils and regional committees, including these existing ones:

### **Area Councils:**

- Victoria Area Council
- North Island Area Council
- Vancouver and District Area Council
- East Fraser Valley Area Council
- West Fraser Valley Area Council
- Northeast BC Area Council
- Northwest BC Area Council
- Okanagan Area Council

### **Regional Committees:**

#### Human Rights:

- Vancouver Island Human Rights Committee
- Okanagan Human Rights Committee
- BC Mainland Human Rights Committee

#### Women's:

- Vancouver Regional Women's Committee
- Vancouver Island Regional Women's Committee
- Prince George Regional Women's Committee
- Southern Interior Regional Women's Committee

#### Young Workers:

- BC Mainland & Haida Gwaii Young Workers' Committee
- Vancouver Island Young Workers' Committee

#### Health and Safety:

- BC Region Union Safety and Health (BRUSH) Committee

With 18 active area councils and regional committees in the region, a consistent approach to the reporting and operation of area councils and regional committees is necessary to be efficient, transparent and accountable for funds received from the PSAC nationally.

## **FUNDING**

Area councils and regional committees receive funds from one primary source: PSAC National as provided for in the budget approved by delegates to the PSAC National Triennial Convention.

## **FINANCIAL GUIDELINES**

- Each regional committee and area council shall set up an account at a financial institution.
- At least 2 executive members or area council or regional committee members shall have signing authority. It is strongly recommended that there are more than two signatories to ensure that executive members do not sign their own reimbursement cheques.
- Area councils and regional committees might want to have a B.C. Regional Council Coordinator as a signing officer.
- Each cheque must be signed by 2 signatories to be valid.
- All cheques are to be signed by two signing authorities before issuance, and only if the cheque is accompanied by original invoice/receipt or other sufficient backup documentation.
- Executive members receiving reimbursement for expenses may not be a signatory on their own cheque.
- All expenditures must be paid by cheque. There shall be no cash withdrawals and no petty cash used.
- Original receipts must be submitted for each expense.
- Each expense and each income must be recorded by the treasurer on either the report form attached or another appropriate ledger form.
- It must be clearly indicated what items the cheque is being issued for.

## YEAR-END REPORTING

At the end of each calendar year, each area council and regional committee is required to submit documentation to the REVP's office. In order to be considered a regional committee or area council in good standing and to receive funding, regional committees and area councils are required to submit the following:

- Cover Sheet (using the template in Appendix A\*)
- Contact information for executive members (using the template in Appendix B\*)
- Financial statement (using the template in Appendix C\*)
- Copies of each monthly bank statement for January through December
- Completed audit report form (using the template in Appendix D\*)
- Budget for new year (using the template in Appendix E\*)
- Minutes of each meeting held for the calendar year. To be in good standing, there must be a minimum of four meetings held per year.\*\*

\*Note: Separate packages of appendices for area councils (AC) and regional committees (RC) are attached.

\*\*Note as per the following sub-sections of the *PSAC Constitution*:  
Section 14, Sub-Section (12)(a) - area councils; and  
Section 15, Sub-Section (4) – regional committees.

Prior to submitting the information to the REVP Office, the area council or regional committee must have their financial records audited by members. Procedures for the audit and reporting of findings are set out below.

Once all documentation is compiled, it is to be submitted to the REVP's office. All submissions must be received in the REVP's office **no later than March 1st** of each year.

Regional committees and area councils who have not submitted all the information prior to the deadline will not receive any funding for the calendar year.

Area councils and regional committees not requiring additional funds for the year are still required to submit all documentation and a budget indicating they are not requesting additional funds.

## **AUDITING FINANCIAL RECORDS**

At the end of the year, after the area council or regional committee treasurer has completed the annual financial statement, the records must be audited by a minimum of two members. **To ensure transparency, members who are not executive members of the regional committee or area council should complete the audit.**

Documents required before starting the audit:

- Area councils - bylaws
- Regional committees – either bylaws or terms of reference
- Both - Original Bank Statements
- Both - Original Cheque Register/Stubs
- Both - Copies of all meeting minutes
- Both - Annual Financial Statement prepared by the treasurer

### **Process to Audit Records:**

1. Using the bank statements, ensure the opening balance on the Financial Statements matches the bank balance.
2. Reconcile each bank statement by ensuring that all cheques are accounted for. The cheque register should be reviewed to ensure that any voided cheques are available and to identify any stale-dated or outstanding cheques.
3. Every transaction on the bank statement must have supporting documentation. Auditors should check meeting minutes to ensure that all expenses over \$100 (unless otherwise specified in the bylaws or terms of reference) are identified as approved in the minutes. Approval can be by vote or by consensus. Any expenses exceeding \$100 that are not approved at a regional committee or area council meeting must be noted on the audit report.
4. Ensure that Executive members receiving reimbursement for expenses are not signatories on their own cheque.

5. Ensure the ending balance on the financial statement matches the ending balance on the bank statement.
- 6. Any irregularities that cannot be reconciled or appear as fraudulent must be reported to the REVP's office immediately.**
7. Once completed, the auditors should complete the audit report form (Appendix D) and return the form and records to the treasurer.



# **REGIONAL COMMITTEE APPENDICES**



Appendix A

**REGIONAL COMMITTEE ANNUAL REPORT COVER SHEET**

COMMITTEE: \_\_\_\_\_

LOCATION: \_\_\_\_\_

Have you attached the following documentation?

- List of regional committee executive contact information (Appendix B)
- Minutes of all meetings
- Copies of bank statements for January through December
- Annual financial statement (Appendix C)
- Completed audit report (Appendix D)
- Budget request (Appendix E)

**REVP OFFICE:**

Date Received: \_\_\_\_\_ By: \_\_\_\_\_





Appendix B

**REGIONAL COMMITTEE EXECUTIVE CONTACT INFORMATION**

**COMMITTEE NAME:** \_\_\_\_\_

Position			
Name			
Mailing Address			
Email (not work)			
Phone (W)	(H)	(C)	

Position			
Name			
Mailing Address			
Email (not work)			
Phone (W)	(H)	(C)	

Position			
Name			
Mailing Address			
Email (not work)			
Phone (W)	(H)	(C)	

Position			
Name			
Mailing Address			
Email (not work)			
Phone (W)	(H)	(C)	



Appendix C

ANNUAL FINANCIAL STATEMENT

Regional Committee: \_\_\_\_\_
For the Period January 1, 20\_\_\_\_ to December 31, 20\_\_\_\_

Bank Balance, as of January 1, 20\_\_\_\_ \$

REVENUE

National allocation \$

Other:

• \_\_\_\_\_ \$

• \_\_\_\_\_ \$

Total Revenue \$

EXPENSES

Meeting Expenses

• \_\_\_\_\_ \$

• \_\_\_\_\_ \$

Donations

• \_\_\_\_\_ \$

• \_\_\_\_\_ \$

Event/Project Expenses

• \_\_\_\_\_ \$

• \_\_\_\_\_ \$

Other

• \_\_\_\_\_ \$

• \_\_\_\_\_ \$

Total Expenses \$

TOTAL PROFIT (LOSS) \$

Less Outstanding Cheques

• \_\_\_\_\_ \$

• \_\_\_\_\_ \$

Bank Balance, as of December 31, 20\_\_\_\_ \$



Appendix D

**REGIONAL COMMITTEE AUDIT REPORT**

COMMITTEE: \_\_\_\_\_

AUDITORS: \_\_\_\_\_  
\_\_\_\_\_

We have reviewed the information provided and it is our conclusion that all funds have been properly accounted for and documented.

YES     NO

If No, please describe discrepancies below

--

Auditors: \_\_\_\_\_  
Print Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Signature

Date Audit Completed: \_\_\_\_\_

**REVP OFFICE:**

Date Received: \_\_\_\_\_

By: \_\_\_\_\_



Appendix E

ANNUAL BUDGET REQUEST

Regional Committee: \_\_\_\_\_
For the Period January 1, 20\_\_\_\_ to December 31, 20\_\_\_\_

EXPENSES

Meeting Expenses

- \_\_\_\_\_ \$
• \_\_\_\_\_ \$

Donations\*

- \_\_\_\_\_ \$
• \_\_\_\_\_ \$

Event/Project Expenses\*\*

- \_\_\_\_\_ \$
• \_\_\_\_\_ \$

Other

- \_\_\_\_\_ \$
• \_\_\_\_\_ \$

Total Expenses \$

TOTAL PROJECTED EXPENSES \$

Bank Balance, as of December 31, 20\_\_\_\_\_ \$

TOTAL BUDGET REQUEST FOR 20\_\_\_\_\_ \$

\*Please indicate if donations are ongoing or new

\*\*Please attach a description of projects with a breakdown of costs. There may be other revenue sources (e.g. Political Action, Social Justice, etc.) to assist.



# AREA COUNCIL APPENDICES



## Appendix A

### AREA COUNCIL ANNUAL REPORT COVER SHEET

AREA COUNCIL: \_\_\_\_\_

LOCATION: \_\_\_\_\_

Have you attached the following documentation?

- List of area council executive contact information (Appendix B)
- Minutes of all meetings
- Copies of bank statements for January through December
- Annual financial statement (Appendix C)
- Completed audit report (Appendix D)
- Budget request (Appendix E)

**REVP OFFICE:**

Date Received: \_\_\_\_\_ By: \_\_\_\_\_



Appendix B

**AREA COUNCIL EXECUTIVE CONTACT INFORMATION**

**AREA COUNCIL:** \_\_\_\_\_

Position			
Name			
Mailing Address			
Email (not work)			
Phone (W)	(H)	(C)	

Position			
Name			
Mailing Address			
Email (not work)			
Phone (W)	(H)	(C)	

Position			
Name			
Mailing Address			
Email (not work)			
Phone (W)	(H)	(C)	

Position			
Name			
Mailing Address			
Email (not work)			
Phone (W)	(H)	(C)	



Appendix C

ANNUAL FINANCIAL STATEMENT

Area Council: \_\_\_\_\_
For the Period January 1, 20\_\_\_\_ to December 31, 20\_\_\_\_

Bank Balance, as of January 1, 20\_\_\_\_ \$

REVENUE

National allocation \$

Other:

• \_\_\_\_\_ \$

• \_\_\_\_\_ \$

Total Revenue \$

EXPENSES

Meeting Expenses

• \_\_\_\_\_ \$

• \_\_\_\_\_ \$

Donations

• \_\_\_\_\_ \$

• \_\_\_\_\_ \$

Event/Project Expenses

• \_\_\_\_\_ \$

• \_\_\_\_\_ \$

Other

• \_\_\_\_\_ \$

• \_\_\_\_\_ \$

Total Expenses \$

TOTAL PROFIT (LOSS) \$

Less Outstanding Cheques

• \_\_\_\_\_ \$

• \_\_\_\_\_ \$

Bank Balance, as of December 31, 20\_\_\_\_ \$





Appendix D

**AREA COUNCIL AUDIT REPORT**

AREA COUNCIL: \_\_\_\_\_

AUDITORS: \_\_\_\_\_  
\_\_\_\_\_

We have reviewed the information provided and it is our conclusion that all funds have been properly accounted for and documented.

YES  NO

If No, please describe discrepancies below

Auditors: \_\_\_\_\_  
                                    Print Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Signature

Date Audit Completed: \_\_\_\_\_

**REVP OFFICE:**

Date Received: \_\_\_\_\_

By: \_\_\_\_\_



Appendix E

ANNUAL BUDGET REQUEST

Area Council: \_\_\_\_\_
For the Period January 1, 20\_\_\_\_ to December 31, 20\_\_\_\_

EXPENSES

Meeting Expenses

- \_\_\_\_\_ \$
• \_\_\_\_\_ \$

Donations\*

- \_\_\_\_\_ \$
• \_\_\_\_\_ \$

Event/Project Expenses\*\*

- \_\_\_\_\_ \$
• \_\_\_\_\_ \$

Other

- \_\_\_\_\_ \$
• \_\_\_\_\_ \$

Total Expenses \$

TOTAL PROJECTED EXPENSES \$

Bank Balance, as of December 31, 20\_\_\_\_\_ \$

TOTAL BUDGET REQUEST FOR 20\_\_\_\_\_ \$

\*Please indicate if donations are ongoing or new

\*\*Please attach a description of projects with a breakdown of costs. There may be other revenue sources (e.g. Political Action, Social Justice, etc.) to assist.