

Saskatchewan Cheerleading Association

Finance Administration Policy



Policy Adopted – April 5, 2016
Revisions in **RED**, approved April 13, 2021



Saskatchewan Cheerleading Association

Finance Administration Policy and Procedures

Purpose

To outline financial procedures and policies for the organization, including protection from fraud.
To promote transparency and accountability in the use of funds by establishing guidelines for the purchase of goods and services.
To establish a refund policy for members.

Authorization of Purchases and Expense Claim Procedures Policy

Purchase Authorization / Expense Control Procedures

- Only individuals approved by the Board are authorized to commit to purchases on behalf of the organization.
- Purchases under \$500 can be made by the Executive Director without board approval. Purchases under \$250 can be made by Board Members without board approval.
- Purchases over \$350 require at least two quotes, and the lesser quote should be chosen in order to encourage fiscal responsibility.
- When the original invoice for the purchase is received it must be authorized for payment by signature from the Executive Director, the President, or the Treasurer.
- All cheques used in the payment of expenses are to be signed by two persons with bank signing authority.
- Bank signing authorities for the organization will be limited to the Executive Director, the President, the Treasurer, or another board approved individual.
- All cheques requiring signatures are to be accompanied by the invoice or supporting documentation at the time of the signing. "Pre-signing" of cheques is not allowed.
- Direct payments for expenses such as utilities related to power, energy, water, and telephone also require authorization for payment by two signing authorities. The amount paid through direct payment must equal the amount per invoice.
- Cheques used in the payment of expenses are to be pre-numbered.
- A bank card may be issued to the organization, and used by the Executive Director, President, or Treasurer for deposits only. Bank cards will not be used for purchases or withdrawals.
- In the event the Board approves a corporate credit card, there will be no cash advance feature on the card.
- Electronic transfers of funds are allowed, as long as proper documentation is received prior to the electronic transfer, and documentation of the transfer itself is maintained in the organization's records. Electronic transfers may not be more than **\$2,000** and must be approved by two signing authorities.

Expense Claims for Reimbursement Submitted by Staff or Board Members

- Only reimbursement claims for board approved travel will be accepted.
- All expense claims submitted by staff or board must be submitted using the standard expense claim form, and must be approved by either the Executive Director, the President, or the Treasurer.
- Expense claim forms must be submitted each month if there are any outstanding claims that require reimbursement.
- The supporting receipt and/or documentation must be submitted with each expense claimed.
- The general ledger code related to the expense must be documented on the expense claim form.
- The approved rate for mileage is \$0.40 per kilometer. If members choose to drive themselves when a carpool situation is available, the organization will pay those members ½ the approved mileage rate. Mileage distances will be determined by the organization's predetermined chart.

- Staff or board members whose meals are not provided by the organization will be eligible to claim meal expenses in Saskatchewan at SCA events or competitions at the rate of \$8 for breakfast, \$12 for lunch, and \$20 for supper.
 - Events, training, and conferences outside of Saskatchewan will be expensed at the rate of \$12 for breakfast, \$18 for lunch, and \$30 for supper.
- No claim for a meal allowance may be made for:
 - Breakfast, if departure is later than 7:30 am or the return is earlier than 8:30 am
 - Lunch, if departure is later than 11:30 am or the return is earlier than 12:30 pm
 - Supper, if departure is later than 5:30 pm or the return is earlier than 6:30 pm
- In the event that it is necessary to stay in a hotel/motel, individuals will be required to share accommodation if this opportunity is available. Should the individuals choose to stay on their own in a commercial accommodation, they shall be reimbursed one half the double room rate (up to a maximum of \$100).
- In lieu of commercial accommodations, private accommodations will be reimbursed at a rate of thirty-five dollars (\$35.00) per night. Private accommodation reimbursements shall not be paid to those who reside within 50 km of the event.
- Cheques for payment to staff or board should not be signed by the recipient, if possible.

SCA Mileage Chart

Trip	One-way Km	One-Way Cost	Round Trip
Regina - Saskatoon	259	\$103.60	\$207.20
Saskatoon - Warman	25	\$10.00	\$20.00
Regina - Warman	282	\$112.80	\$225.60
Regina - Yorkton	188	\$75.20	\$150.40
Saskatoon - Yorkton	328	\$131.20	\$262.40
Regina - Weyburn	116	\$46.40	\$92.80
Saskatoon - Weyburn	373	\$149.20	\$298.40
Regina - Moose Jaw	71	\$28.40	\$56.80
Saskatoon - Moose Jaw	226	\$90.40	\$180.80
North Battleford – Saskatoon	138	\$55.20	\$110.40
North Battleford – Regina	395	\$158.00	\$316.00

Refund Policy

Once paid, registration fees including but not limited to coaches' exams and certification, judges' exams and certification, competition registrations, conference registration, clinics, and other events are non-refundable. Rescheduling exams and certifications can be requested, but approval will be based on availability solely under the SCA's discretion.

The SCA reserves the right to cancel or postpone events in our sole discretion. The SCA will use reasonable efforts to reschedule the event when under our control. Events cancelled due to Force Majeure or external factors will not be rescheduled. The SCA maintains minimum registration requirements for some events.

If an event is cancelled by the SCA and within our control, or if it is cancelled due to low enrollment, the participants will receive a dollar-for-dollar refund.

There will be no refund if the event is cancelled for any other reason which is not under the control of the SCA, or if the participants can no longer attend after paying registration fees.

Fraud Policy

For the purpose of this policy fraud is defined as:

- The misappropriation or unauthorized use of SCA funds
- The intentional distortion of financial statements or other records by persons internal or external to the SCA to mislead, misrepresent, conceal, or misappropriate, assets for gain
- The offering, giving, soliciting, or acceptance of an inducement or reward (bribe) which may influence the action of any person to make inappropriate decisions on the influencer's behalf
- The failure to disclose conflict of interest in order to receive financial or other type of gain

The SCA has many safe-guards to prevent fraud within the organization including but not limited to: enforced code of conduct(s), purchase authorization rules, two signing authorities on cheques and e-transfers, publicly available financial statements, and requiring board members to declare conflict of interest, then remove themselves from voting on such matters where a conflict exists.

SCA board members and employees are required to report and suspected fraud in SCA dealings, decisions, or spending to the SCA executive director (ED) and the SCA President. If both the ED and President are suspected in the fraudulent activities this must be reported to the SCA's SaskSport representative.

Fraudulent activities that must be reported may include:

- A criminal offence
- Failure to comply with a statutory or legal obligation
- Improper or unauthorized use of funds
- Distortion of financial statements or organizational records
- Improper use of power to make financial decisions benefiting one person, team, club, group, etc.
- Deliberate concealment of, or complicity in, any of the above.

If an SCA member suspects any fraudulent activities have occurred they are encouraged to report this to the SCA ED and/or President. As a SaskSport member association, the SCA has strict procedures and policies in place to deal with internal organizational complaints before involving any parties at SaskSport. It is under the direction and approval from SaskSport that these policies exist. If required, a fraud complaint can be elevated to SaskSport, but only if both the ED and President are directly suspected in the fraudulent activity.

Once reported to the correct person as indicated in this policy, suspected fraud will be investigated promptly through the **SCA Discipline and Complaints Policy** and **Dispute Resolution Policy** respectively.