

## PROCEDURE FOR REPORTING MISAPPROPRIATION OF FUNDS TO AUTHORITIES

Girl Guides of Canada has adopted a zero tolerance for missing or misappropriated funds. This applies to, but is not limited to, money missing from unit / council funds and / or event cash box. If outstanding funds are not remitted by the designated date, collection action will be taken. In an incident where collection action is required, the commissioner concerned will ensure the following steps are completed.

For situations where funds are owing from parents / girls, refer to the **Revenue Collection Process**.

1. Establish a file of records (notebook, binder, duo-tang) for each issue. Two copies should be kept, as one will be turned over to the authorities.
2. List the people involved in each issue. Record their name, position in the organization, relationship to issue, address and contact numbers. If their name is identified in some way in the issue, they should be recorded on this list.
3. Clearly identify the product missing and its value; e.g., 50 cases of cookies x \$60 per case = \$3,000, \$50 cash float
4. Produce documentation that identifies the deadlines established (copies of minutes, etc.)
5. Identify what happened on the deadlines.
6. Identify what steps and processes were taken thereafter.
7. Record reasons given for non-payment of funds.
8. Attach copies of formal demand or accounting and results.

At this time, the file records are reviewed by the Area Commissioner. In consultation with the commissioner concerned and Provincial Commissioner, a decision is made whether to turn the issue over to the police service. Please refer to Governance Policy #03-04-01 Financial Stewardship.

The commissioner concerned will contact the appropriate authorities and turn over the file of records. They will review the file to establish completeness of information.

NOTE: Thorough and concise information provided increases the opportunity for quick action by the police service.

### RECOMMENDATIONS BY THE POLICE SERVICE

1. Do not threaten the person in any way or use threats of legal action. Leave that to the police to handle. State only "further action will be taken."
2. Do not extend the deadline established. Stick to it. Accept partial payments if they come, but continue to maintain the same deadline, even if it is past due.
3. GGC must be prepared to go to small claims court to get the money back. Approximately \$100 for claims under \$7,500 will be charged. This money will be returned upon successful completion of any court case. The police recommend that GGC take this route to get money back.
4. Do not deem this action as bad publicity. It is viewed as being fiscally responsible.