

Community Funding Program Procedural Guidelines Manual



**Community and Social Services Department
General Manager's Office
Community Funding Unit**

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SECTION A: COMMUNITY FUNDING FRAMEWORK

General Policy Statement

New [] **Revised** [X]

Date Approved: 13 December 2012

Section: Community Funding
Framework

Approval Authority: Strategic Support Coordinator

Subject: General Policy

General Manager's Office, CSSD

STATEMENT

The core business of the Community Funding program is to invest in viable not-for-profit community-based organizations in order to sustain a strong community infrastructure that supports equal Access to Basics in the area of community services.

Access to Basics

Refers to social inclusion and active participation in civic life as well as poverty reduction, and is consistent with the Community and Protective Services (CPS) Strategic Plan. The Community Funding program will have, as its primary focus, improving Access to Basics for people who face barriers to participation or to access to services. This focus respects the equity and diversity statement included in the City Corporate Plan (inclusive of the specific needs and contributions of visible minorities; aboriginal people; women; people with disabilities; the Gay, Lesbian, Bisexual, Transgender, and Questioning (GLBTQ) community; people living on low-income; new immigrants; francophone; and people living in rural communities), as well as the recommendations of the Basic Needs Strategy, March 2005 and the People's Hearings II Report, September 2005.

Two official languages

In addition, the City of Ottawa recognizes both official languages as having the same rights, status and privileges.¹ The Community Funding unit is committed to communicate and negotiate with organizations in the official language of choice. This includes written communication, funding requests, and legal agreements.

Role of Community Funding Unit

Under Council direction, the role of the Community Funding unit is to allocate, administer and monitor funding to eligible organizations and to ensure accountability. Community Funding staff also offer not-for-profits advice, support, and resources to help develop capacity, sustain and maintain strong organizations with successful programs and services which effectively and efficiently address access to basics for the most vulnerable in Ottawa. Community Funding program recognizes the not-for-profit corporation's core, operational, and program costs in its determination of funding levels.

¹ Declaration Principle, Bilingualism Policy, May 9, 2001

PURPOSE

The Community Funding Framework and Procedural Guidelines Manual provide comprehensive directions governing all mechanisms for Renewable Community Funding and Community Project Funding to not-for-profit community-based organizations. The Policy Framework establishes the parameters of the Community Funding program and aligns it with the Community and Protective Services (CPS) Strategic Plan.

APPLICATION

This policy applies to the staff and management of the Community Funding unit, in Community and Social Services Department, City Operations.

SCOPE

This policy identifies the parameters for the Community Funding Program, and defines the role that the Community Funding unit will play in supporting not-for-profit community-based organizations. The General Policy Statement defines the following:

1. Community and Protective Services Vision
2. Community Funding Program
3. Community Funding Program Goals
4. Funding Priorities
5. Community Funding Guiding Principles
6. Community Funding Envelopes.
7. General Funding Eligibility Criteria
8. Responsibilities

REQUIREMENTS

COMMUNITY AND PROTECTIVE SERVICES VISION (Approved by City Council May, 2003)

Community and Protective Services (CPS) aims to make a difference in the community. In order to have the most impact on residents and on our communities, Community and Protective Services has developed a focused plan that follows many of the 20/20 guiding principles and strategic directions as identified in the Human Services Plan, and Arts and Heritage Plans.

CPS Guiding Principles (Approved by City Council May, 2003)

- A caring and inclusive City
- A responsible and responsive City
- A green and environmentally sensitive City
- A City of distinct liveable communities
- A healthy and active City
- An innovative City where prosperity is shared among all
- A creative City rich in heritage, unique in identity

CPS Strategic Directions (Approved by City Council May, 2003)

- Have equal access to services
- Have access to the basics
- Enjoy safe and healthy surroundings
- Adopt a prevention first approach
- Access employment and lifelong learning
- Experience a rich culture

CPS Service Delivery Approaches (How Can We Help) (Approved by City Council May, 2003)

- Build collaborative communities
- Focus on prevention
- Focus on continuous service improvement

COMMUNITY FUNDING PROGRAM

The Community Funding program aims to support a complementary system of not-for-profit community-based organizations working in partnership in order to maximize resources by promoting funding stability, responsiveness to emerging issues, inclusiveness, and consistent accountability processes commensurate with organizations' level of funding. **All community funding envelopes are subject to the annual approval of the City budget.**

GOALS OF COMMUNITY FUNDING

The goals of the Community Funding program are to support, through viable not-for-profit community-based organizations, the provision of community services and programs that increase access to the basics by:

- Supporting inclusion of people who are low-income, at risk, isolated or otherwise marginalized
- Promoting quality of life for the full diversity of citizens

FUNDING PRIORITIES

The City has built on the Human Services Plan (approved by City Council May, 2003) as well as the Basic Needs Strategy, March 2005 and the People's Hearings II Report, September 2005 to define the strategic priority of Access to Basics for the purpose of the Community Funding program.

A key priority is improving Access to Basics. This refers to people facing barriers to participation and to accessing services, reducing poverty and increasing self-sufficiency. The focus on improving access to basics for people who face barriers (inclusive of the specific needs and contributions of visible minorities; aboriginal people; women; people with disabilities; the Gay, Lesbian, Bisexual, Transgender, and Questioning (GLBTQ) community; people living on low-income; new immigrants; francophone; and people living in rural communities) reflects the equity and diversity statement included in the City Corporate Plan.

Community Funding will improve Access to Basics by placing priority on initiatives that ensure basic services are accessible and affordable, with specific priorities set for unallocated Renewable Community Funding and for Community Project Funding.

Within the overall priority of Access to Basics, funding priorities are set based on the CPS Strategic Plan and emerging needs.

COMMUNITY FUNDING GUIDING PRINCIPLES

As described in the *City of Ottawa Community Funding Process Review Report*, (September 2004) the four Community Funding Guiding Principles are:

Transparency

- People are informed, in a timely manner, of any decision that affects them, the individual or body that makes such decisions, and the reasons for the decision. In the case of funding programs, transparency requires that applicants are fully informed of the factors that will be considered by the funding authority and that the public have access to information about who receives funds, for what purposes and in what amounts.

Accountability

- By signing a legal agreement, organizations receiving Community Funding agree to undertake clearly defined responsibilities, to demonstrate how they have fulfilled their obligations, and to accept reasonable consequences if they fail to fulfill the obligations.
- As an administrator of public funds, the Community Funding unit maintains records and monitors reporting requirements as identified in legal agreements signed by the City and recipient organizations.

Fairness

- Funding decisions are based on stated criteria so that organizations that apply for Community Funding may present their case to the decision maker and that they be assured that their submission will be considered on its merits. It also means that the funding authority has the assurance that the information provided by the applicant is complete and accurate.

Efficiency

- The resources invested in the process, by both the applicant and the funding authority, are reasonable and proportionate to the benefits each expects to gain from the process.

COMMUNITY FUNDING ENVELOPES

The Community Funding program has five types of community funding envelopes (subject to City Council's annual approval of the City Budget each year):

1. Renewable Community Funding (RCF)
2. Community Project Funding (CPF)
3. Emergency Community Funding (ECF)
4. Major Capital Project Funding – CHRCs (MCPF)
5. Corporate Initiatives Community Funding (CICF)

1) Renewable Community Funding (RCF)

- This envelope provides eligible not-for-profit community-based organizations with one or three-year Renewable Community Funding through negotiated legal agreements. A risk assessment determines the length of the legal agreement. Results of the risk assessment may also identify issues that would be addressed via special conditions in the legal agreement. Recipients are then eligible for renewal of the funding at the end of each funding period, subject to an evaluation/review of the funding in the final 3 months of their current legal agreement.
- Renewable Community Funding recognizes a not-for-profit organization's core, operational and program costs. These are defined as direct costs to run programs including staffing, volunteer coordination, staff training, outreach, community development, marketing and promotions, evaluation, planning and ongoing development, transportation costs related to programs, and other core organizational expenses such as electricity, heat, gas, insurance, rent and supplies.

2) Community Project Funding (CPF)

- Community Project Funding is time-limited and **non-renewable** and subject to the annual approval of the City budget.
- Applications are available for eligible organizations to submit either one-year and/or a three-year project proposal for the fiscal year of funding.
- Organizations in receipt of funding from the CPF Envelope may receive funding for one or three years to respond to emerging and/or growing and/or urgent and/or existing and/or unmet community needs. Priorities are aligned with Departmental strategic priorities and are approved by Council when changes to priorities occur.
- One-Year CPF is allocated to time-limited and/or pilot projects. Successful applicants of the 1-Year CPF may, in any given year, apply for a second year of CPF if the project requires an additional phase of development or if the project requires a longer investment in time and resources.
- Three-Year CPF is intended to support a limited number of organizations not currently receiving Renewable Community Funding to build their capacity and/or demonstrate their impact on an emerging growing and/or urgent and/or unmet need. On an annual basis, only one or two organizations will be considered for Three-Year CPF, subject to availability of funds.
- The CPF envelope recognizes operational and program costs related to the project.
- Priorities and criteria are outlined in the annual CPF Guidelines and Application form.

3) Emergency Community Funding (ECF)

- A small annual envelope of \$53,460 (2013 Rate) of unallocated funds is maintained for organizations in receipt of Renewable Community Funding (RCF) who experience extraordinary, unexpected issues/essential expenses that directly impact service delivery.

4) Major Capital Project Funding - CHRC

- An annual envelope of \$300,000 is available for eligible Community Health and Resources Centres (CHRC) to apply for funding towards major capital projects for new facilities, and/or renovations and expansions to existing facilities.

5) Corporate Initiatives Community Funding (CICF)

- Consideration for funding of new corporate initiatives may be given in order to address other City policies and/or priorities as directed by City Council and/or the Deputy City Manager of City Operations. The GMO of Community and Social Services Department and the Deputy City Manager have the authority to allocate funding in these exceptional circumstances, subject to the overall funding envelope and purpose of funding. In such cases, the General Manager of CSSD will discuss proposals with the Deputy City Manager of City Operations.
- Corporate Initiatives Community Funding may be on a one-time or renewable basis, subject to the overall funding envelope, strategic objectives, and purpose of funding.
- Funds for these Corporate Initiatives may originate from another City envelope.
- Recipients, prior to receiving payment, must sign a legal agreement which will identify the purpose of funding, period of funding, payment schedule, terms and conditions, and reporting requirements.

GENERAL FUNDING ELIGIBILITY CRITERIA (All Envelopes)

Funding is limited to community-based organizations that:

- Have a community service mandate addressing the City's Community and Protective Services (CPS) guiding principles, strategic directions and service delivery approaches, as well as emerging needs identified by the Community Funding unit, CSS department, and/or City Operations
- Are a registered not-for-profit organization and/or a registered charity, or are sponsored by an incorporated not-for-profit-organization and/or a registered charity
- Operate in a non-discriminatory manner, as set out by the Ontario Human Rights Code
- Are governed by a democratically elected Board of Directors
- Are located in and serve the residents of Ottawa
- Demonstrate efficiency and effectiveness
- Demonstrate fiscal responsibility
- Must be and remain in good financial standing with the City (for example, an applicant organization and/or recipient organization must not be in arrears for municipal taxes)
- Have been in existence for a minimum of five years for Renewable Community Funding
- Have been in existence for a minimum of three years for Three-Year CPF
- Have been in existence for two years for One-Year CPF, unless sponsored by an organization that has been in existence for more than five years
- Have been in existence for a minimum of five years for Corporate Initiatives Community Funding

Community Funding Will Not Fund the Following Types of Organizations / Requests:

- For profit organizations or ventures
- Not-for-profit organizations sponsoring for-profit organizations
- Organizations of political affiliation or for political activities
- Organizations which act primarily as a funding source for other groups
- Faith organizations where the services/activities include the promotion and/or required adherence to a faith
- Hospitals, clinic-based services or medical treatment programs
- School boards, primary and secondary schools, post-secondary institutions
- Sports clubs (unless programs/services directly serve people who face barriers to participation or access to services)
- Provincial/national organizations, unless a local chapter/branch exists to serve the residents of the City of Ottawa
- Programs within the legislated mandate of other governments or City departments, such as child care services, first year settlement services, drug treatment programs, shelters for women victims of violence
- Festivals, fairs, conferences
- Sponsorships
- Major capital equipment/renovations, minor renovations to existing buildings/ construction or development of new facilities, park structures. (Only exception is the Major Capital Project Funding available for CHRCs)
- Land maintenance

RESPONSIBILITIES

The Community Funding unit has delegated authority to negotiate, extend, execute or amend Community Funding legal agreements. It has the responsibility to manage the disbursement of funds and monitor reporting, compliance and outcomes related to the legal agreement and reporting requirements.

Community Funding Consultants are responsible for verifying budget pressures identified by the organizations to ensure that budget pressures are appropriate for consideration and that final allocations are accurately dispersed. This is accomplished via analysis and verification of the annual Funding Submissions and required attachments and, in some cases, contacting organizations directly for clarification and/or additional information.

- Section Manager reviews all funding requests and the General Manager's Office (GMO) approves the allocation and payments.
- Community Funding Consultants cross reference the existing legal agreement with the annual Funding Submission/Outcomes Reports and other documentation to ensure that the terms and conditions of the agreement are fulfilled.
- Community Funding Consultants monitor and maintain regular contact and may conduct annual site-visits with recipient organizations. Staff assigned to a funding portfolio are responsible for ensuring that file documentation is complete, that funding allocations are

accurate and the terms, conditions and special conditions of legal agreement have been met. Staff will also ensure recipient organizations have a current legal agreement in place.

Recipient Organizations

- Recipient organizations are accountable to the City of Ottawa with regard to the use of Community Funding. Recipient organizations are obligated to use the funds for the purpose(s) identified in the legal agreement and to provide the reporting requirements listed in the contribution agreement/letter of agreement. Organizations must also advise the Community Funding unit of any changes in such areas as occupancy, staffing, programming and board membership.
- In signing a legal agreement, organizations also agree to abide by the Federal and Provincial Human Rights Codes, Occupational Health and Workplace Safety and Insurance Act and other applicable acts and by-laws.
- Organizations are required to submit regular reporting documents with attachments. Organizations must submit required documentation within the timeframe identified in their legal agreement. Should an organization not submit required documents within the prescribed timeframe; funding may be affected, possibly resulting in suspension or termination.

REFERENCES

City of Ottawa, Community Funding Framework, February 2006,
(<http://ottawa.ca/calendar/ottawa/citycouncil/occ/2006/02-08/hrss/ACS2006-CPS-CSF-0001.htm>)

SECTION B: OPERATIONS

Allocation, Disbursement, and Appeals Procedural Guidelines

New Revised **Date Approved:** 13 December 2012**Section:** Operations**Approval Authority:** Strategic Support Coordinator**Subject:** Allocation, Disbursement,
AppealsGeneral Manager's Office, CSSD

STATEMENT

The allocation of Community Funding is based on the Council approved *Community Funding Framework* which provides a comprehensive policy framework governing all mechanisms for funding to external organizations with the Community Funding Unit. The disbursement of Community Funding payments will follow all Procedural Guidelines of the City's Financial Services branch.

DIRECTIVES

- Allocation decisions are guided by eligibility and selection criteria that strive for transparency, accountability, fairness and efficiency.
- Funding decisions may be subject to appeal as per the appeal guidelines.
- The City recognizes that requests from community not-for-profit organizations for funding contributions exceed the Community Funding annual budget, and therefore there are instances where requests that meet eligibility criteria may not be funded.
- The City shall publish annually on Ottawa.ca website a list of the recipient organizations and respective amount funded for all Community Funding Envelopes. The list shall be published the following year on or before 30 June.

Allocation of Renewable Community Funding (RCF)

- Funding decisions for the allocation and renewal of funding are based on a risk assessment and a negotiated legal agreement between the recipient organization and the City.
- The renewal, increase, reduction, suspension, repayment or termination of funding is determined via a review of the existing legal agreement, annual funding submissions, evaluations, site visits and monitoring, and other relevant information.
- Funds previously allocated to organizations, where the organization has voluntarily withdrawn, or where funding was terminated, or who were not renewed at the end of their term of funding, will be moved to an unallocated envelope.

Renewal of Funding

- Funding contributions are renewable but renewal will depend on the results of a review that will be held in the final year of the service agreement term. Renewal is not automatic. Funding will be aligned on an ongoing basis with the funding priority of

Access to Basics, with a primary focus on people with barriers to participation and access to services, and with the CPS Strategic Plan.

Realignment of Funding

- Where existing organizations and programs do not meet the funding priorities, organizations will, in all cases, be realigned to more appropriate City funding streams or Community Funding staff will work with organizations to ensure their services are realigned to better fit with Community Funding priorities.
- Organizations that stay within the Community Funding envelope must continuously align with community funding priorities to retain funding contributions over time.

Allocation of Community Project Funding (CPF)

- Community Project Funding is project specific and non-renewable.
- Eligible applicants may apply each year for a 1 and/or a 3 year project.
- The project must be new in scope.
- Only **non-recipients** of Renewable Community Funding are eligible to apply for 3 Year Community Project Funding.

Allocations Committee

- An annual Allocations Committee is convened to make decisions regarding the allocation of the annual Community Project Funding envelope. The Allocations Committee is made up of community representatives and supported by City staff.
- Community members (Board, general, staff, and/or volunteer members) of organizations that will/have submitted a Community Project Funding application in a given year may not be a member of the Allocations Committee for that year.
- Allocations Committee members assess applications and make decisions based on using the Community Project Funding Program priorities and eligibility criteria, including: budgets, programs/services, mandate, capacity, service levels and governance. Eligible applications are scored and placed in rank order to determine priority for allocation of funding.
- Allocations Committee members are required to sign Confidentiality/Conflict of Interest agreements prior to participating on a Community Funding Allocations Committee.
- All applicants are informed of the results in writing within 4 weeks of the decisions of the Community Project Funding Allocations Committee.

Allocation of Emergency Community Funding (ECF)

- The allocation of one-time Emergency Funding is for eligible Recipients of Renewable Community Funding who experience extraordinary, unexpected contingencies that may arise during the term of funding. (Refer to the Emergency Funding Procedural Guidelines).

Allocation of Major Capital Project Funding (MCPF)

- The allocation of one-time Major Capital Project Funding is for eligible Community Health and Resource Centres in receipt of Renewable Community Funding and who have a major

capital project planned. Allocation decisions are made by a staff based allocations committee struck by the GMO. (Refer to the Major Capital Project Funding Procedural Guidelines).

Allocation of Corporate Initiatives Community Funding (CICF)

- There is no annual budget set for Corporate Initiatives Community Funding. Ad hoc requirements to fund community initiatives arise from time to time. City Council and or Senior Staff may allocate funding for these initiatives and/or other City resources may be made available.
- The GMO and the Deputy City Manager of City Operations have the authority to allocate Corporate Initiatives Community Funding, subject to the overall funding envelope, strategic initiative and purpose of funding. In such cases, the GMO will discuss proposals for Corporate Initiatives Community Funding with the Deputy City Manager.

General Disbursement Requirements

- Disbursement of Community Funding payments will follow all Procedural Guidelines of the City's Financial Services Branch.
- Payments cannot be disbursed to agencies that do not have a signed legal agreement. /extension letter in place.
- Payment authorization sheets for all funding envelopes will need to be reviewed by the Section Manager and signed by the GMO prior to any payments being made.
- The majority of organizations in receipt of Community Funding Renewable and Corporate Initiatives Community Funding will receive payments on a quarterly basis. Some payment schedules may be modified, depending upon the services provided by the organization (i.e. seasonal programs warranting fewer payments, organizations in receipt of less than \$5,000 in annual Community Funding).
- Payment schedules are included in all Community Funding legal agreements and in annual *addenda to legal agreement*.
- After Council has approved the City budget, organizations will receive an addendum to their existing contribution agreement. The addendum will identify the funding level approved within that year's City budget.
- Disbursements for multi-year funding recipients cannot be made until the required reporting requirements have been completed for the previous year of funding - the Annual Funding Submission and/or Outcomes Reports have been received, reviewed, approved and filed. The GMO may allow a recipient to receive a payment, in some cases after a review of the situation, and with written permission noted on the file.
- Payments of an organization's funding may be held / suspended with cause with the approval of the Section Manager. Release of the funding shall require the Section Manager's approval.

Disbursement of Community Project Funding

- Payments (in the form of one payment equaling the total allocated for the project/per year) will be issued immediately following receipt of the signed Community Project Funding contribution agreement and certificate of insurance.
- Community Funding Consultants will verify that a legal agreement has been signed by all parties and request payment authorization from the Section Manager.
- A copy of the payment authorization e-mail will be placed on the CPF corporate file.
- Organizations in receipt of 3-Year Funding will receive one payment for each year of the term, provided there are no major issues at the time of disbursement. The organization must submit a complete Outcomes Report for the previous year of the project completed, before disbursement can be made for the next year of project funding.

Disbursement of Emergency Community Funding

- Payments (in the form of one payment equaling the total allocated for the emergency) will be issued immediately following receipt of the Section Manager's approval of the request. An addendum letter will be drafted, signed and sent to the organization indicating the purpose and change to the organization's funding.

Disbursement of Major Capital Project Funding

- Payments for approved recipients of Major Capital Project Funding are issued through a Payment Without Reference (PWR) form once the CHRC provides evidence of the allowable costs incurred against the project. A separate Major Capital Project Funding contribution agreement must be signed and in place prior to disbursing any funds.

Disbursement of Corporate Initiatives Community Funding

- Payments (in the form of one payment equaling the total allocated for the emergency) will be issued immediately following receipt of the Section Manager's approval of the request. An addendum letter will be drafted, signed and sent to the organization indicating the purpose and change to the organization's funding.

Appeal Guidelines

- All decisions related to allocation, suspension, repayment and/or termination of funding in the Community Funding Program are communicated in writing and are open to appeal by the applicant/recipient. However, applicants of the Community Project Funding program may only appeal a procedural error. The appeal must be in writing no later than 30 days after having been notified of the Allocations Committee's decision.
- All requests for an appeal of a funding decision, including appeals related to funding levels and the purpose of funding, must be submitted in writing, regardless of Community Funding envelope.
- An appeal does not delay or suspend the City's disbursement of allocated funds.
- The Section Manager will review all appeals.

- The review will include documentation on reasons for the decision, Funding Submissions, contribution agreements/letters of agreement, Procedural Guidelines, letters, e-mails, payment histories, community need and capacity of the organization.
- Organizations will be advised of the result of the appeal in writing within 30 business days of Community Funding Unit having received the appeal.

REFERENCES

City of Ottawa, Community Funding Framework, February 2006

Annual Funding Submission Review Procedural Guidelines

New Revised **Date Approved:** 30 July 2012**Section:** Operations**Approval Authority:** Strategic Support Coordinator**Subject:** Annual Funding
Submission ReviewGeneral Manager's Office, CSSD

STATEMENT

Organizations in receipt of Renewable Community Funding are required to submit an Annual Funding Submission (AFS) to determine eligibility for the next City fiscal year of funding.

INTENT

To monitor and document how recipient organizations demonstrated progress, agreed upon services and activities and accountability for the funding received as per the terms and conditions of the current binding legal agreement and as governed by and construed in accordance with the applicable laws of Ontario and Canada.

DIRECTIVES

- Organizations that cannot complete the Annual Funding Submission (AFS) by the declared due date may contact the Community Funding Consultant and request a reasonable extension of time to complete the document with the required attachments.
- Organizations that do not submit a complete AFS within 6 months of the due date shall be considered Non-Compliant in their obligations as per the legal agreement signed between the organization and the City.
- Organizations that do not submit a complete AFS within 6 months of the due date shall receive a letter suspending their Renewable Funding payments until such time as the AFS is complete.
- Organizations that are deemed non-compliant will be notified and given a period of time, as determined by the Section Manager, to remedy the situation.
- Organizations that are not able to complete the AFS within 6 months, due to reasons beyond their control, may request an extension from the General Manager's Office (GMO), in order to not be deemed non-compliant.

Funding Eligibility Criteria

Organizations that are in receipt of or have applied for Renewable Community Funding must be **in good standing with the City**, for example, an applicant or recipient must not be in arrears for municipal taxes, loan guarantees/line of credit payments, and other monies owing to the City.

Funding is limited to community-based not-for-profit organizations that:

- Are a registered not-for-profit organization, or are sponsored by one
- Operate in a non-discriminatory manner, as set out by the Ontario Human Rights Code

- Are governed by a democratically elected Board of Directors
- Are located in and serve the residents of Ottawa
- Demonstrate efficiency and effectiveness
- Demonstrate fiscal responsibility
- Remain in good financial standing with the City
- Have been in existence for a minimum of five years for Renewable Funding

Annual Funding Submission (AFS) Form

- All required sections of the AFS must be completed by the organization and with all of the required attachments.
- The completed AFS and attached documents must be certified by the Board of Directors that all information provided in the AFS is true, correct and complete in every respect and the Signature Block page must contain original penned signatures of the two signatories that have signing authority for the organization.
- Organizations that have specific funded programs/services listed in Schedule A – Table 3 of their legal agreements must complete the **Specific Program Information** section for each of the listed funded programs/services.
- Staff may request that the organization complete and submit another copy and/or portion of the AFS should any of the information be incorrect, incomplete, or require an amendment on behalf of the organization.
- Supplementary info can be sent electronically or by facsimile.

Board of Directors

- Organizations are to attach to their AFS a copy of the List of current members of the Board of Directors with the following information:
 - Names of the Board members
 - Position on the Board
 - Number of years served on the Board
 - Contact information for each Board member

Organizational Chart

- Organizations are to attach a copy of an Organizational Chart.

Annual Report

- Organizations are to attach their most recent public Annual Report (for the last completed fiscal year) to their AFS.
- In the absence of a formal public Annual Report, the organization is to attach a written document with their mission and/or mandate and the activities and accomplishments for the past year of funding, as well as the goals for the next year of funding requested.

Annual General Meeting Minutes

- Organizations are to attach two sets of detailed minutes of the organization's Annual General Meeting (AGM):
 - draft copy of the most recent AGM minutes for the last completed fiscal year;
 - final signed copy of the previous AGM minutes approved by the members.
- The signed minutes must be signed by two current Board members and/or authorized members of the organization who are able to legally bind the organization.
- Signed Minutes sent electronically or by facsimile are acceptable.

General Commercial Liability Insurance

- Organizations are to attach a copy of their current valid Certificate of Insurance (for General Commercial Liability Insurance) and the Certificate of Insurance must demonstrate:
 - Organization has the coverage as specified in the organization's current legal agreement
 - City of Ottawa added as an additional insured party to the insurance policy
 - Certificate Holder is the City of Ottawa

Financial Statements

- Organizations are to attach their organization's Auditor's Report/Financial Statements for the last completed fiscal year to their AFS: ²
 - Organizations in receipt of \$100,000 or more in total annual gross revenues are required to submit a complete Auditor's Report.
 - Organizations that receive less than \$100,000 in total annual gross revenues may submit financial statements that have not been prepared by a "qualified" auditor (unaudited-financial statements).
- Financial Statements that are not prepared by a qualified auditor must include:
 - **Income Statement** (Statement of Operations) that details types of annual revenues and expenditures, and highlights any annual surplus or deficit
 - **Balance Sheet** (Statement of Financial Position) with the Assets and Liabilities of the organization and highlights any unrestricted and externally restricted reserve funds

Significant/Problematic Issues (Flags) Raised By the AFS Review

One or a number of circumstances during the review of the Annual Funding Submission (AFS) may trigger the requirement for the City to complete additional follow-up actions with a recipient organization, such as, but not limited to:

- Organization's actions that may demonstrate non-compliance of their Community Funding legal agreement "Terms and Conditions"

² Corporations Act, R.S.O. 1990 C. C38; Bill 65, Not-for-Profit Corporations Act, S.O. 2010 C. 15

- Evidence of non-performance of the programs/services/activities funded
- Evidence of Governance issues from the minutes of the AGM
- Organization and/or program operational and financial Issues
- Surplus or deficit and/or organization reserves not in line with City policies
- Factors that would create a reputation risk to the City
- Potential lawsuits involving the organization

REFERENCES

Corporations Act, R.S.O. 1990, Chapter C.38

Bill 65, Not-for-Profit Corporations Act, S.O. 2010 C. 15

Not-for-profit Corporations Act, 2010 – proclamation October 17, 2011.

Community Gardens Procedural Guidelines

New [] Revised []**Date Approved:** 20 December 2012**Section:** Operations**Approval Authority:** Strategic Support Coordinator**Subject:** Community GardensGeneral Manager's Office, CSSD

STATEMENT

The City of Ottawa recognizes community gardening as a valuable community activity that can contribute to community development, civic participation, neighbourhood revitalization, environmental awareness and a healthier lifestyle.

Council has directed the City to work in partnership with Community Stakeholders in the development of City-funded Community Gardens.

The Community Funding Unit provides a staff resource (.5 FTE) to coordinate the Community Garden Action Plan approved by Council, link the community with the appropriate resources within the City and act in a coordination and liaison role with the community.

INTENT

To establish procedures for the administration of the City's Community Garden Action Plan.

DIRECTIVES

City Support for Community Gardening

The City of Ottawa supports community gardening by providing the following:

1. Identification and access to community garden space;
2. Support for capacity development;
3. Operational support, including a Community Garden Start-Up Fund; and
4. An evaluation on the effectiveness of the revised 2009 Community Garden Action Plan.

Access to Basics

Community gardens support the Community Funding Program's mandate to "improve access to basics for people who face barriers to participation in or access to services and increasing self-sufficiency and including all citizens in community life and active participation".

Benefits of Community Gardens

Community gardens provide a benefit to the community by increasing opportunities for diverse members of the community to participate in community-led projects that promote civic participation, neighbourhood stabilization, self-sufficiency, food security, environmental awareness and increased opportunities for recreation and a healthier lifestyle.

Community Garden Start-Up Fund (CGDF)

The City's Community Garden Development Fund supports:

- New community gardens; and
- Enhancements or expansions of existing City-funded community gardens.

Funding Criteria

New City Funded Community Gardens

- Cannot be located on someone's residential private property;
- Be not for profit and based in Ottawa;
- Use organic practices only;
- Have established community partnerships (for example a CHRC, community organization, or community association);
- Attend a "How to Start a Community Garden Workshop" put on by the Community Garden Network (CGN);
- Written permission of landowner;
- Demonstrated community support for the proposed garden site by providing two (2) letters of support from local community associations;
- A letter from the ward Councillor stating support for the garden project;
- Soil testing results that permit food production or follow city protocol for raised bed construction; and
- Demonstrated garden plan, including description of how the garden will be developed, managed and maintained.

Enhancement of Existing City-Funded Community Gardens

- For significant garden expansion, letters of support are required from community partners and landowners;
- The community group must be involved in the Community Gardening Network (CGN):
 - Attend the 2 annual CGN meetings (spring and autumn);
 - Inform garden members about Community Gardening Network (CGN) activities/workshop opportunities;
 - Complete and return annual information/evaluation form; and
 - Complete all reporting requirements for any previous Community Garden Development Fund (CGDF) projects.

Funding processes:

- Information and funding criteria for the CGDF is available on the CGN's website;
- Annual CGDF submission deadline is February 1;
- CGDF funding submission is available on the CGN website in November;
- An allocations committee is convened and comprised of three community garden coordinators, the CGN Coordinator and the City Community Garden Liaison (CCGL);
- The allocation committee meets to review, rate and determine funding allocations;

- The CGN communicates the allocations committee's funding decisions to the garden groups and provides the City's Community Funding unit with a final funding summary; and
- A second allocation process may be held in the fall, following the same process, to re-allocate any unspent or returned funds.

Criteria for Community Gardens on City Land

In situations where there is a request to use City land to develop a community garden, the City's Realty Services branch will determine the status of the property and if appropriate give approval for use as a community garden.

Criteria for Community Gardens in City Parks

In situations where there is a request to use a site in a City park to develop a community garden, the City's Parks, Recreation and Cultural Services branch must give approval for use of the property.

The proposed community garden site should:

- Not interfere with any existing or planned recreation programming, park structures or City infrastructure;
- Have access to water / water plan in place, minimum 6 hours of sun, be easily accessible;
- Be in a location where gardeners and their families will feel safe;
- Accommodate raised beds, required in City Parks, unless otherwise specified; and
- Have support from local community for a garden in the proposed site, including ward councillor, recreation associations, community groups, park users and adjacent neighbours (this will be determined by letters of support and community consultation).

REFERENCES

Community Garden Action Plan 2004

<http://ottawa.ca/calendar/ottawa/citycouncil/hrssc/2004/10-07/ACS2004-CPS-CSF-0016.htm>

City of Ottawa, Community Garden Action Plan Evaluation, 2009

<http://ottawa.ca/calendar/ottawa/citycouncil/occ/2009/04-08/cpsc/01%20-%20ACS2009-COS-RCS-0005%20Gardens.htm>

Confidentiality Procedural Guidelines

New Revised **Date Approved:** 10 September 2012**Section:** Operating Policies**Approval Authority:** Strategic Support Coordinator**Subject:** ConfidentialityGeneral Manager's Office, CSSD

DIRECTIVES

- Corporate and electronic files of Community Funding applicants and recipients are treated as confidential documents and are subject to Municipal Freedom of Information and Protection of Privacy Act (MFIPPA) regulations.
- Information submitted to the Community Funding Unit (such as Funding Submissions, proposals, results of Community Project Funding allocations process) is not shared with external sources.
- Some information submitted by recipient organizations is public by the nature of the document (such as Annual Reports, Annual General Meeting minutes and attachments).
- When a third party request for information is received that is related to a matter involving a recipient organization (or individual representing an organization in receipt of Community Funding), Community Funding staff will advise the Section Manager and/or General Manager's Office (GMO) and consult the City's MFIPPA Branch prior to releasing any information.
- Media inquiries are referred to the City's media hotline (580-2450) and the Section Manager, and GMO will be advised.
- An information report may be submitted to Council to summarize the annual Community Project Funding decisions, organizations and funding levels.
- Community Project Funding Allocations members are required to sign a Conflict of Interest/Confidentiality Agreement prior to the first Allocations meeting.

REFERENCES

Municipal Freedom of Information and Protection of Privacy Act R.S.O. 1990, Chapter M. 56

Municipal Freedom of Information and Protection of Privacy Act Guidelines

Conflict of Interest Monitoring Procedural Guidelines

New [] Revised [X]

Date Approved: Approved**Section:** B - Operations**Approval Authority:** Strategic Support Coordinator**Subject:** Conflict of InterestGeneral Manager's Office, CSSD

STATEMENT

Community Funding staff who administer Community Funding shall ensure impartiality and identify to management any potential conflicts of interest of Community Funding stakeholders, whether they be staff, recipients of funding, applicant agencies, allocation committee participants, other funders, and/or other interested parties.

INTENT

To ensure the highest standards exist in the administration of Community Funding processes and allocation decisions. As Community Funding staff must abide by the City's Code of Conduct, the core values of transparency, impartiality, respect and accountability must be followed by all internal and external stakeholders in the Community Funding Program.

DIRECTIVES

Recipients of Community Funding

- Recipient organizations must be prepared to demonstrate that they have a conflict of interest policy or clause in their constitution & bylaws and refrain from situations that could result in a conflict of interest.
- In cases where there is a possible or perceived conflict of interest with a recipient, Community Funding staff will meet with the organization to advise them of the Conflict of Interest and discuss a plan to resolve the issue.

Allocation Committee Membership

- The Community Project Funding Allocations Committee will not include as members anyone who is either staff or a Board member of any organization applying for project funding.
- Members are required to declare and identify any conflicts of interest and to sign the ***Conflict of Interest / Confidentiality Agreement*** in which they identify their potential conflict and agree to remove themselves from discussions related to organizations in which they have a personal or professional interest, even though they may not be Board or staff members. This includes any situation where they and/or the organization with which they are affiliated may directly or indirectly benefit from a decision they could make and/or influence.

Legal Agreements

- All Community Funding legal agreements must be accompanied by a signed Certificate of Authority that includes a statement that the Board of Directors be comprised of at least 4 democratically elected members, the majority of whom are residents of Ottawa and are not related.

City Staff

- City staff will refrain from entering into situations that could be perceived as a conflict of interest (e.g. serving as a signing officer on a Board of Directors of an organization that receives Community Funding). City staff will also refrain from entering into a situation where they may directly or indirectly benefit from any matter about which they may influence decisions. Staff must discuss any potential or existing conflicts of interest with the Section Manager of Community Funding.

REFERENCES

City of Ottawa – Code of Conduct, September 2010

Emergency Funding Procedural Guidelines

New [] Revised [X]

Date Approved: 10 September 2012**Section:** Operations**Approval Authority:** Strategic Support Coordinator**Subject:** Emergency FundingGeneral Manager's Office, CSSD

STATEMENT

The Community Funding unit maintains an annual envelope (Emergency Community Funding) of unallocated funds to address extraordinary, unexpected contingencies that may arise. The availability of emergency funding is limited to organizations receiving Renewable Community Funding to address emergency needs affecting directly their ability to deliver services.

DIRECTIVES

- Emergency Community Funding may be available on a one-time basis only for organizations that are currently in receipt of Renewable Community Funding.
- An “emergency expense” is defined as an unexpected, **essential** expense that cannot be covered by the organization’s existing financial resources. The emergency expense must relate to services and activities funded by Renewable Community Funding.
- Organizations requesting Emergency Community Funding must do so in writing prior to incurring the cost. The request must include the reason(s) for the request, the details of the request and how it relates to service delivery, the amount being requested, and the impact if emergency funds are not issued.
- Emergency Community Funding is not to be used to replace a shortfall from the City-funded or other funded programs.
- Emergency Community Funding may only be allocated for eligible emergency expenses directly impacting service delivery.
- Decisions for the allocation of Emergency Community Funding will be at the recommendation of the Section Manager and discretion of the GMO.

REFERENCES

Community Funding Framework, City of Ottawa, February 2006

Financial Assets Review Procedural Guidelines

New [] Revised [X]

Date Approved: 20 December 2012**Section:** Operations**Approval Authority:** Strategic Support Coordinator**Subject:** Financial AssetsGeneral Manager's Office, CSSD

STATEMENT

Community Funding staff are to review an applicant and/or recipient's financial statements to assist in the assessment of the financial strength, viability and appropriateness of funding.

INTENT

To monitor how recipients and/or applicants of Community Funding demonstrate:

- Financial need for funding, that it does not have the resources necessary to undertake the activities.
- Ability to manage funds received from the public, foundations, funders, the City and other levels of government.
- Adherence to their status as a not-for-profit corporation/registered charity and that the activities funded are organized without financial gain for its members or directors.

DIRECTIVES

It is anticipated that City-funded incorporated not-for-profit organizations and registered charities may have annual operating surpluses and or deficits from time to time given unanticipated events/circumstances. The City of Ottawa recognizes that annual and accumulated surpluses (unrestricted reserves) are an integral part of good financial management practices of an organization and are necessary to meet a number of possible needs throughout the year, including:

- Offsetting operating deficits
- Establishing new or expanded programs
- Repairing and renewing fixed assets
- Capital expansion
- Maintaining a positive cash-flow

Reasonable Level of Reserves

The City considers it desirable for City-funded organizations to have a reasonable level of unrestricted reserve funds to operate effectively and to meet its requirements based on legal and financial responsibilities, operational requirements, and approved capital needs.

The level of an organization's reserves shall be appropriate to the particular requirements of the organization and the intended use of the funds. For the purposes of this procedural guideline, a "reasonable" level of unrestricted reserves is the equivalent to a minimum of one month and to a maximum of 6 months, of the organization's annual operating expenses.

Externally Restricted Reserves (Donor Restricted)

Externally restricted reserves are accumulated from donations whereby donors have defined a specific purpose for its use other than general operating. In compliance with Canada Revenue Agency guidelines, restricted reserves are not considered in the calculation of available operating reserves (unrestricted reserves).

Unrestricted Reserves (Operating Reserve)

Unrestricted reserves are defined as all other reserves, accumulated surpluses, and net assets that the organization has, including monies internally restricted by the Board and/or management. These are the funds that would be available to the organization to handle any unanticipated events/circumstances and/or deficits that arise over the course of the operating year.

Business Case for Excess Reserves

Organizations that require more than six months of operating expenses as a reasonable/ operating reserve are required to support this with a business case and provide the City with additional information to establish the reasonableness of the size of the reserves. The assessment of the organization's rationale for excessive reserves would include consideration of the following:

- The extent of accumulated operating reserves;
- The extent of annual surpluses;
- The extent of fund raising activities;
- The reasonableness of operating expenses;
- A review of extraordinary assets or liabilities;
- An examination of the intended use of the fund/s;
- An examination of the previous use of the fund/s;
- A review of the Board approved Procedural Guidelines related to the fund/s; and
- A review of the organization's sources of funding.

Insufficient / Excess Unrestricted Reserves

The City of Ottawa Community Funding program may not fund organizations with:

- Accumulated deficits (debt) in the absence of a Debt-Reduction Plan approved by the City and the organization's Board of Directors.
- Insufficient unrestricted reserves in the absence of a Savings Plan approved by the City and the organization's Board of Directors.
- Excess unrestricted reserves in the absence of a Spending Plan or Business Case approved by the City and the organization's Board of Directors.

Requirements

- Recipients, who either have a debt, or excess/insufficient unrestricted reserves, will be required to submit a Board of Directors approved Debt Reduction/Spending/Savings Plan within 3 months of the City requesting one.

- Recipients who do not submit a suitable Debt Reduction/Spending/Savings Plan that is agreeable to the City may have their funding terminated.
- Recipients that do not have a reasonable level of unrestricted reserves will be required to develop a Board of Directors approved policy on reserves if not already done and provide a copy to the City.
- Recipients with an annual operating surplus are to be reviewed to confirm that the surplus is not due to unexpended City funding. Any unexpended City funding shall be recovered.

REFERENCES

Canadian Generally Accepted Accounting Principles, The Canadian Institute of Chartered Accountants (CICA)

The *CICA Handbook – Accounting* provides the standards set by the Accounting Standards Board for entities that prepare financial statements in accordance with Canadian generally accepted accounting principles (GAAP). It includes International Financial Reporting Standards (IFRS), Accounting Standards for Private Enterprises (ASPE), Accounting Standards for Not-for-Profit Organizations, and Accounting Standards for Pension Plans.

Funding Review Procedural Guidelines

New [] Revised [X]

Date Approved: 13 December 2012**Section:** Operations**Approval Authority:** Strategic Support Coordinator**Subject:** Funding ReviewGeneral Manager's Office, CSSD

STATEMENT

Organizations in receipt of Renewable Community Funding and graduate/recipients of Three-Year Community Project Funding will undergo a funding review to evaluate the results of the funding, during the final quarter (3 months) of their current funding contribution agreement. The funding review will be done in conjunction with the Risk Assessment.

INTENT

The purpose of the review is to evaluate the funding investment, determine continued alignment with the Community Funding Framework and Council priorities, and identify any new legal agreement requirements as a result of the evaluation and risk assessment for ongoing investment in the organization's programs and services.

DIRECTIVES

Funding Review Criteria

The criteria for the funding review of the recipient's past term include, but not limited to, the following documentation and areas of the organization's performance:

Annual Funding Submission

- Financial and operational stability
 - Broad source of revenues
 - Healthy operating reserves
 - Level of program participation
 - Staff/volunteer turnover
- Program and operational efficiency
- Organization's program goals and objectives

Risk Assessment

- Organization's governance
 - Registered corporation
 - Plan for transitioning to the new Not For Profit Act (Canada or Ontario)
 - Up to date annual information returns
 - Board and Annual General Meetings
 - Board Development/turnover
 - Strategic Plan
 - Evaluation Plan

- Internal operating controls
 - Program operating policies
 - Finance and HR policies
 - Volunteer guidelines
 - Complaint Process

Outcomes Evaluation (by the Organization)

- Summary of funded program results and impact on the community
- Demonstrated outcomes as per the negotiated contribution agreement

Funding Review

- Alignment with Community Funding Program priorities and Community and Protective Services directions and priorities
- Linkages and partnerships
- Adherence to the terms and conditions of the funding legal agreement over the term
- Client satisfaction levels
- Completion status of any special conditions to the agreement (if applicable)

Renewal of Renewable Community Funding Recipients

- Funding contributions are renewable but renewal will depend on the results of a review that will be held in the final year of the legal agreement term.
- Renewal is not automatic. Funding will be aligned on an ongoing basis with the funding priority of Access to Basics, with a primary focus on people with barriers to participation and access to services, and with the CPS Strategic Plan.
- The funding review determines whether any special conditions may be necessary for the next period of funding, may need to be realigned, and/or whether the organization continues to receive funding or not.

Realignment of Renewable Community Funding

- Where existing organizations and/or programs in receipt of Renewable Community Funding do not meet the funding priorities, organizations and/or programs will, in all cases, be realigned to more appropriate City funding streams or Community Funding staff will work with organizations to ensure their services are realigned to better fit with Community Funding priorities.
- Organizations that stay within the Community Funding envelope must continuously align with community funding priorities to retain funding contributions over time.

Termination of Renewable Community Funding

- Where existing organizations and programs do not meet the funding priorities, are unable to realign to better fit with Community Funding Priorities, and there is no other more appropriate City funding streams available, organizations will not be renewed and the funding will cease at the end of the term of funding.
- A letter will be sent to inform them of the decision and of the appeal procedure.

- The funds previously allocated to organizations that no longer meet the funding priorities, and/or have been realigned to a more appropriate City funding stream, will be moved to the unallocated envelope and become available for allocation to another organization as per the Community Funding Framework.

Non-Renewable Funding Envelopes

An abbreviated review will be done for recipients of any non-renewable funding envelopes after a final Outcomes Report has been received. The purpose of the review is not to determine whether to renew funding, but to determine the results and impact of the funding received, and provide feedback for any future allocation processes.

Internal Review Procedural Guidelines

New [] Revised []

Date Approved: 5 November 2012

Section: Operations

Approval Authority: Strategic Support Coordinator

Subject: Internal Review

General Manager's Office, CSSD

STATEMENT

Community Funding program shall conduct annually internal reviews of recipient files as part of its business operations to ensure that the staff administration of funding is done in accordance with the Council approved Community Funding Framework, the Corporate Grants and Contribution Policy, and Community Funding operational Procedural Guidelines.

INTENT

To provide a level of assurance that Community Funding decisions are made in a fair and consistent manner, policy and procedural guidelines/standards have been met, and to provide opportunity to address any corrective actions based on findings of the file reviews.

DIRECTIVES

The internal review process has three main components during each fiscal year.

- Review of the Annual Funding Submissions
- Random sample selection of files for review
- Targeted review of files (as required)

Annual Funding Submission Review

The Section Manager reviews and signs off electronically on the database on 100% of all Renewable Community Funding AFS Review & Requirements.

The review includes the verification of the required documents, approval of the Community Funding Consultant's recommendations on any organizational issues, and sign-off on the allocation of the funding for the new fiscal year.

Random Sample Selection File Review

A random sample of files administered by each Community Funding Consultant's portfolio is selected annually for a complete file review (electronic database, financial and legal files) by the Section Manager. The file review consists of the following:

Contract Management

- Review of the recipient's assessed risk
- Status of a legal agreement
- Verification of documents

Screening and assessment of the applicant/recipient

- Review of the recipient's eligibility
- Application of operating policies
- Approval of allocation by delegated authority
- Verification of documents

Evaluation and Performance Reporting

- Review of the recipient's performance
- Verification of documents

Targeted File Reviews

A targeted review may be required based on operational and strategic factors or as directed by the Section Manager, GMO, Legal Services and/or the Office of the Auditor General. Targeted review has a specific focus for the review and may require a sample or a review of the complete caseload.

Benefits of Internal Review Program

The information retrieved as a result of the internal review is used for a number of purposes:

- Ensuring that all applicants and recipients of Community Funding are treated in a fair, consistent and transparent manner and funding received is achieving City Council priorities and Community Funding program goals;
- Taking corrective actions to ensure that funding is consistent with the legislative and policy framework approved by Council and senior staff;
- Reporting on staff performance - results that pertain to staff performance are captured and are part of the employee's annual performance evaluation review; and
- Identifying gaps in process, policies and/ or training.

REFERENCES

Community Funding Framework

Grants and Contributions Policy

Legal Agreements Procedural Guidelines

New [] Revised [X]

Date Approved: 13 December 2012**Section:** Operations**Approval Authority:** Strategic Support Coordinator**Subject:** Legal AgreementsGeneral Manager's Office, CSSD

STATEMENT

To receive Community Funding payments, a registered not-for-profit organization must have in place a signed binding legal agreement with the City. Payments to recipients shall not be disbursed in the absence of a binding legal agreement with the recipient and/or where the funding no longer meets Council priorities.

INTENT

To protect the City from exposure to risk, eligible Community Funding recipients must have in place prior to receiving payment of funding a Community Funding legal agreement signed by the City and by two of the organization's authorized representatives who can legally bind the organization.

DIRECTIVES

General

- As of 2013, recipients of Community Funding are required to be registered not-for-profit corporations. A small number of agencies currently not registered will be given the opportunity to register or find a registered not-for-profit to sponsor their funding.
- For Community Funding recipients, three months prior to the expiry of a current legal agreement, a review of the recipient's incorporation annual report information is to be conducted. (Reports are available online for federally incorporated not-for-profits and registered charities.) A Corporation Profile Report (CPR) can be requested through the Financial Services Technician for Ontario corporations.
- Recipients who do not have up-to-date corporation information with their respective ministry are notified and asked to update their status with the respective ministry.
- If a new legal agreement cannot be finalized prior to the expiration of a current agreement, a request will be made to the GMO to sign a 3-month temporary letter of extension. A recipient cannot continue to receive community funding payments in the absence of signed legal agreement.
- City retains the right to specify in writing any additional or special conditions to address issues identified in the review and/or risk assessment of the organization and that these special conditions be set out in the legal agreement.

- There is one master legal agreement template (available in English and French) - the Community Funding contribution agreement (approved by Legal Services branch) that is used for all funding envelopes.
- Standard terms and conditions of the Community Funding legal agreement (contribution agreement) are non-negotiable. The template for the legal agreement is reviewed annually and set by the City's Legal Services branch in collaboration with the General Manager's Office.
- Commercial general liability insurance minimum coverage requirements are determined in consultation with the City's Corporate Insurance Officer. A certificate of insurance is required that demonstrates proof of insurance at the required amount, with the City of Ottawa listed as the "holder" of the certificate, and the City of Ottawa identified as an "additional insured" party to the policy.
- Attachment "A" to the legal agreement contains the areas of the agreement that are to be customized with the recipient such as:
 - The corporations legal name and incorporation number and jurisdiction
 - Names of the directors as last reported to the relevant ministry of incorporation
 - Community Funding envelope
 - Contribution amount
 - Term of the agreement
 - Purpose of funding/contribution
 - Expected outcomes of the funding
 - Payment schedule
 - List of programs/services/activities/deliverables to be funded
 - Requirements for the recognition of the City for the funding by the recipient
 - Annual reporting requirements – recipient to the City of Ottawa: information and documents & special conditions (where applicable)
 - Requirement for the recipient to conduct an agreed upon evaluation of the funding and the impact on program participants
 - Minimum level of coverage required for commercial general liability insurance
 - Party to notify regarding changes to the legal agreement
 - Requirement for a resolution of the board – schedule "B" be completed and attached to the legal agreement.
- A resolution of the board of directors – attachment "B" must be completed by the organization as an attachment to the legal agreement. For those organizations not currently registered, a certificate of authority shall replace the resolution of the board.
- Once the "draft" legal agreement and attachments "A" and "B"/certificate of authority have been discussed and reviewed by the recipient, and the Section Manager and agreement has been reached, two sets of original documents are to be signed by the recipient organization and then sent to Legal Services for review. Legal Services will stamp and initial the documents and return to Community Funding unit.
- The two sets of documents are then sent to the GMO for the delegated authority to sign the agreement on behalf of the City.

- Once the two original copies of the completed legal agreement and attachments are signed by the appropriate signing authorities of the organization and the GMO, the first original set of documents is stored in the legal file for the organization in the Community Funding Unit. The second original set of documents is sent to the recipient organization. A scanned copy of a signed original must be forwarded to the City's Legal Services representative for retention in Legal Services.
- Date of execution of the legal agreement will be the date the City signs the legal agreement.
- For legal agreements that require additional language, terms, conditions other than those in the approved standard Community Funding legal agreement template, the "penultimate draft" of the legal agreement must be sent to the City's Legal Services representative for review, input and recommendations prior to negotiation/meeting with the recipient organization.
- Any changes to a binding legal agreement will be reflected in a letter - *Addendum to the Legal Agreement*. Addenda letters advise recipient organizations of any approved changes in annual funding levels, and are sent when applicable.

Renewable Community Funding (RCF)

- The term of the legal agreement will be of either one or three years, based on the results of the risk assessment. The amount of the funding is the previous year's amount plus any City Council approved increases, for instance - a cost of living allowance approved by Council for recipient agencies.
- Recipients of renewable funding shall be evaluated and a risk assessment completed three months prior to the expiry date of the current binding legal agreement.
- If the evaluation and risk assessment cannot be completed in time, a temporary letter of extension shall be drafted for, and signed by, the General Manager's Office to extend the current agreement for a reasonable period of time. (For the purposes of this procedural guideline "reasonable" is defined as 3 months). Extension periods greater than 3 months must be approved by the General Manager's Office.

Community Project Funding Legal Agreements (CPF)

- Term of funding is based on the applicant's application for either 1 or 3 year funding. Contribution amount is based on the Allocation Committee's decision.
- Community Project Funding (CPF) risk assessment is to be completed for all successful applicants who have been allocated funds by a CPF Allocations Committee. The risk assessment is conducted prior to the disbursement of any funds.
- Graduates of the Three-Year CPF, who are being considered for Renewable Community Funding, are to be evaluated and have a risk assessment completed in the 3 months prior to the expiry of their third year of CPF.

Emergency Community Funding (ECF)

- Recipients of Emergency Community Funding shall have an addendum letter drafted and signed to their current legal agreement advising the recipient of the revised amount of funding and any additional reporting requirements.

Corporate Initiatives Community Funding (CICF)

- Corporate Initiatives Community Funding is limited to ad-hoc initiatives that may require funding in any given fiscal year to address other City policies and/or priorities as directed by City Council and/or Senior Management. The approved Community Funding contribution agreement template is used for these contributions.
- Term, amount, purpose and outcomes of funding are set by the City to achieve its stated priority goal.
- Process to complete an Corporate Initiatives Community Funding legal agreement and risk assessment is the same as the process for Renewable Community Funding recipients.

Major Capital Project Funding – Community Health and Resource Centres (MCPF)

- The approved Community Funding contribution agreement template and process is also used for any major capital funding allocations.
- If a risk assessment has not been completed in the past 12 months on the recipient, then a new one is to be completed.

REFERENCES

Grants and Contribution Policy, City of Ottawa, January 2011

Community Funding Framework, Council, City of Ottawa, February 2006

Major Capital Project Funding for CHRC Procedural Guidelines

New [X] Revised [X]

Date Approved: 23 October 2013**Section:** Operations**Approval Authority:** Strategic Support Coordinator**Subject:** Major CapitalGeneral Manager's Office, CSSD

STATEMENT

Community Health and Resource Centres (CHRC) in receipt of Renewable Community Funding from the City of Ottawa may apply for major capital project funding for new facilities, and/or renovations and expansions to existing facilities.

INTENT

To assist eligible CHRC on a cost-shared basis with major capital projects that provide for enhanced and/or more efficient and cost effective facilities which serve the community.

DIRECTIVES

Program Objectives

- To develop capital projects that respond to priority needs as identified through Departmental and Council planning documents.
- To support community initiatives in developing and improving facilities which serve the community.
- To develop cost effective capital projects which minimize City contributions and leverage funding from other sources.

Program Principles

- All facilities developed with City funding within this program must be open and accessible to all residents of Ottawa.
- Capital partnerships will only be considered where they can be supported by a business plan that indicates the completed project is sustainable over the long term.
- All partnership funding agreements are subject to the availability of funding within the capital budget program of the City.
- The City will be proactive in assisting organizations to develop partnerships that provide services within the core mandate of the City.
- A staff allocation team will review and evaluate all proposals and score according to defined criteria for prioritization. Assessment is based on project merit, community impact and organizational effectiveness.

Eligibility

The following mandatory conditions must be met in order for the proposal to be assessed by a staff team:

- Must be one of the City recognized Community Health and Resource Centres.

- Proposals must relate to an asset that is owned by the City, or operated by a community partner who delivers service on behalf of the City or assists the City in the delivery of programs and services.
- Must be a major capital project for new facilities, renovations and/or expansions.
- Agency must be in existence for at least two years.
- Must be located in the City of Ottawa.
- Must be in good financial standing with City of Ottawa.
- Must be incorporated under one of the following provincial or federal legislative acts governing not-for-profit corporations:
 - the provincial *Corporations Act*, R.S.O. c. C.38, Part III entitled “Corporations Without Share Capital”;
 - the federal *Canada Corporations Act*, R.S.C. 1970, c. C-32, Part II entitled “Corporations Without Share Capital”;
 - the federal *Canada Not-for-Profit Corporations Act*, S.C. 2009, c. 23; or
 - the new provincial *Not-for-Profit Corporations Act, 2010*, once it is proclaimed in force. This act is expected to be proclaimed in force January 1, 2014.

Eligible Costs

- Concept and detailed design costs
- Construction costs including contingencies
- Site development costs
- Fixed equipment

Ineligible Costs

- Operational costs such as facility rental fees, salaries, advertising costs
- Components such as furniture, equipment, feasibility or fundraising strategies/costs
- Financing costs (loan charges/debt servicing)
- Retroactive costs – any costs incurred before a proposal is submitted
- For-profit or commercially operated programs/services
- Costs that are the responsibility of another level of government or funding program

City Contribution

- The total annual envelope for major capital funding approved by Council for 2012 - 2014 is \$300,000.
- The city contribution towards eligible capital project costs at Community Health and Resource Centers is up to a maximum of 25% of the total project costs; or the amount available/remaining in the Major Capital Funding envelope.

Criteria for Prioritization of Eligible Proposals:

- **Agency Need and Benefit:** Objectively establishes the urgency of the need and how the project benefits their clientele. Track record that demonstrates ability to complete proposal and operate facility as proposed. Extent to which project is aligned with City priorities.

- **Organization of Profile:** The organization has established a successful, competent record regarding financial feasibility and project planning.
- **Application Package:** Extent to which the overall proposal is complete.
- **Project Feasibility:** Project design and scope of work are consistent and feasible.
- **Financial Feasibility:** Project budget estimates and costs are reasonable and well supported or justified. Budget forms are consistent and accurate.
- **Health and Safety:** The project will improve health and safety concerns of the Community Health and Resource Center.
- **Readiness to Proceed:** The organization indicates all requested funds will be committed and project completed within agreed upon timelines.

Reporting Requirements for Recipients

- Recipients of funding will provide an Outcomes Report and Reconciliation Report once the capital project is completed.

Required Attachment Checklist

- One original signed application with all questions answered
- Signatures from two authorized officers of the organization
- Provide a description of the other funding partners and the total project cost
- Provide most recent financial audited statements (if different from those submitted with the last Annual Funding Submission)
- Provide lease agreement or proof of ownership
- If leased, documentation to indicate that the landlord has agreed to the project
- Schematic drawings where applicable
- Preliminary cost estimates for project. If project is approved, evidence that CHRC has undertaken proper procurement process. Three (3) estimates will be required before initial City payment is released.

REFERENCES

City of Ottawa, Community Funding Framework Update, 23 October 2013

City of Ottawa Budget 2012, Community and Protective Services Committee, Operating and Capital Budget, Tax Supported Programs, adopted November 30, 2011

Mergers and Dissolutions Procedural Guidelines

New Revised **Date Approved:** 10 September 2012**Section:** Operations**Approval Authority:** Strategic Support Coordinator**Subject:** Mergers and DissolutionsGeneral Manager's Office, CSSD

DIRECTIVES

- Organizations in receipt of Community Funding may choose to merge with another organization in order to increase capacity, better meet community needs and/or to achieve efficiencies.
- Some funded organizations, that are struggling to provide programs and may be experiencing governance, financial, staffing, organizational and/or capacity issues, may choose to proactively seek opportunities to continue to provide services/programs in a more efficient and/or cost-effective manner by merging with a more sustainable and stable organization.
- In some instances, Community Funding unit will recognize that a recipient organization is struggling and at risk of dissolving and may conduct a Line of Inquiry on whether the organization would be a candidate for a merger with another compatible City funded organization providing similar services.

Guidelines – Merger Option Line of Inquiry

When reviewing an organization in receipt of renewable Community Funding that may benefit by a merger, the following guidelines should be considered in the evaluation:

Opportunities

- Are there opportunities to create efficiencies, build capacity, and/or better meet community needs by moving this service under the auspices of another organization?
 - Would administrative costs be greatly reduced by moving the service as a program under another organization?
 - Would the program/service have access to professional staff /experienced volunteers to handle the administrative issues and free up the struggling group to focus on the operational aspects of delivering the service?
 - Would financial issues be resolved through a merger?

Priority / Need of Services Funded

- Is the service provided a high priority and is there a well established need for the service to continue in the community?

Complimentary Organizations

- Are there one or more organizations that would be a good fit for a merge?
 - Is there a compatible organization that already receives Renewable CF?
 - Would there be an interest of that organization to partner/merge with the organization that is struggling?

Participation

- Is the Organization demonstrating sustainability issues? Such as:
 - An erosion in the membership/clients belonging/using the services;
 - Ratio of members to the amount funded is declining over time;
 - The provision of services is diminishing;
 - Key program volunteers / staff leave.

Governance

- Is the organization having difficulty maintaining a Board of Directors with the minimum number of members and with the appropriate skill sets to conduct the affairs of the Organization? Such as:
 - Inability to attract and elect members to the board
 - Inability to elect a president/chair (and other executive positions)
 - High rate of turnover of directors
 - Directors exceeding 6-9 years on the board
 - Is there a lack of leadership, budgeting, and/or administrative knowledge/abilities on the board?
- Is the board unwilling/unable to complete mandatory funding requirements in a timely manner? Such as:
 - Annual Funding Submission is incomplete, late, missing core documents
 - The risk assessment identifies major risks with the organization
 - No performance reporting/evaluation data is available
 - Loss of key managerial staff / volunteers and gap exists in the organization

Monitoring and Compliance Procedural Guidelines

New Revised **Date Approved:** 16 November 2012**Section:** Operations**Approval Authority:** Strategic Support Coordinator**Subject:** Monitoring and ComplianceGeneral Manager's Office, CSSD

STATEMENT

Community Funding staff are to monitor the progress and compliance of recipients of Community Funding (all envelopes).

INTENT

Regular monitoring activities are undertaken by Community Funding staff to accomplish the following 3 goals:

- Identify areas that require attention and provide the recipient with advice, referral to resources and other supports;
- Track and record the progress of the City's investment (contribution) such as outcomes and success stories; and
- Ensure that recipient organizations are complying with the terms and conditions of the agreed upon and signed legal agreement (Community Funding Contribution Agreement) and negotiate/develop remediation plans when necessary.

DIRECTIVES

- Regular contact is maintained with recipients and is defined as contact made via telephone, e-mail, in-office visits or site-visits.
- Staff will also monitor compliance of recipients of funding via a review of the annual reporting requirements (for example: annual funding submissions (AFS), outcomes reports, and/or any deliverables, and/or special conditions stated in the funding agreement).
- Community Funding staff may conduct a site visit annually or as required, and may make unannounced site visits if warranted.
- Site visits include discussion of the progress of funded activities and services, guided by the results of evaluation, risk assessment, organizational capacity and ongoing issues. Site visits offer an opportunity to discuss issues that have arisen or are forecast to arise.
- Community Funding staff may attend a recipient's annual general meeting (AGM) as required; however, staff never participate in voting.

Renewable Community Funding (RCF)

- Organizations who do not submit the Renewable Funding reporting requirements by the stated deadline (Annual Funding Submission (AFS)/deliverables/special conditions) may

have their payments suspended for the next funding period and until such time as the requirements have been received, reviewed and approved.

- Organizations may request an extension to the deadline on reporting requirements. Approval of the Section Manager is required. Extensions are granted where appropriate to the circumstances and at the Section Manager's discretion.
- In the absence of valid documents regarding overdue reporting requirements (AFS/deliverables/special conditions), staff will follow up with the organization via a letter to clearly identify the deadline and missing/insufficient reporting requirements.
- In instances where an organization does not comply with overdue reporting requirements by the extended deadline set by the Section Manager of Community Funding, funding may be suspended and/or terminated. The recipient may be deemed ineligible for **future Renewable Community funding** and may be subject to an overpayment for the funding received in the fiscal year where the reporting requirements have not been met.

Community Project Funding (CPF)

- Organizations who do not submit CPF reporting requirements (Interim/Final Outcomes Reports/deliverables/special conditions) may have their payments suspended for the next phase of the project until the required report has been received, reviewed and approved.
- Organizations may request an extension to the deadline on reporting requirements. Extensions are granted where appropriate to the circumstances and at the Section Manager's discretion.
- In the absence of overdue reporting requirements (Interim/Final Outcomes Report/deliverables/special conditions), staff will follow up with the organization via a letter to clearly identify the extended deadline and missing/insufficient reporting requirements.
- In instances where an organization does not comply with CPF reporting requirements, they may be deemed ineligible for future Community Project Funding and may be subject to an overpayment.
- Staff may conduct a site visit at the 6-month point for organizations in receipt of 1-Year Community Project Funding; and at the end of the first and second year for organizations in receipt of 3-Year Community Project Funding.

Emergency Community Funding (ECF)

- Organizations who do not submit Emergency Funding reporting requirements may have their Emergency Funding allocation / funding payments suspended until the required report has been received, reviewed and approved.
- Organizations may request an extension to the deadline on reporting requirements. Extensions are granted where appropriate to the circumstances and at the Section Manager's discretion.
- In the absence of overdue Emergency Funding reporting requirements, staff will follow up with the organization via a letter to clearly identify the deadline and missing/insufficient reporting requirements.

- In instances where an organization does not comply with Emergency Funding reporting requirements, they may be deemed ineligible for future Emergency Funding and may be subject to an overpayment.
- Staff may conduct a site visit for organizations in receipt of Emergency Funding.

Major Capital Project Funding for CHRCs (MCPF)

- CHRCs who do not submit Major Capital Funding reporting requirements (Outcomes Reports and other required deliverables) may have their Major Capital allocation / funding payments suspended until the required report has been received, reviewed and approved.
- Organizations may request an extension to the deadline on reporting requirements. Extensions are granted where appropriate to the circumstances and at the Section Manager's discretion.
- In the absence of overdue Major Capital Funding reporting requirements (Interim/Final Outcomes Report/deliverables), staff will follow up with the organization via a letter to clearly identify the deadline and missing/insufficient reporting requirements.
- In instances where an organization does not comply with Major Capital Project Funding reporting requirements, they may be deemed ineligible for future Major Capital Project Funding and may be subject to an overpayment.
- Staff may conduct a site visit at key milestones/instalments of funding for organizations in receipt of Major Capital Project Funding.

Corporate Initiatives Community Funding (CICF)

- Staff may conduct a site visit at key milestones/instalments of funding for organizations in receipt of Corporate Initiatives Community Funding.
- Organizations who do not submit reporting requirements (Outcomes Reports and other required deliverables) may have their payments suspended for the next instalment of funding and until the required report has been received, reviewed and approved.
- Organizations may request an extension to the deadline on reporting requirements. Extensions are granted where appropriate to the circumstances and at the Section Manager's discretion.
- In the absence of overdue reporting requirements (Interim/Final Outcomes Report/deliverables), staff will follow up with the organization via a letter to clearly identify the deadline and missing/insufficient reporting requirements.
- In instances where an organization does not comply with overdue reporting requirements, by the extended deadline set by the Section Manager, funding may be suspended and/or terminated. The recipient may be deemed ineligible for future Corporate Initiatives Community Funding and may be subject to an overpayment for the funding received in the fiscal year where the reporting requirements have not been met.

Non-Compliance Procedural Guidelines

New Revised **Date Approved:** 10 September 2012**Section:** Operations**Approval Authority:** Strategic Support Coordinator**Subject:** Non-ComplianceGeneral Manager's Office, CSSD

DIRECTIVES

- As per the legal agreement, the recipient and the City have rights of early termination at any time, without cause, upon not less than sixty (60) days written notice of its intention to terminate.
- Non-compliance may result in termination, suspension and/or repayment of funding. For the purposes of this procedural guideline, “non-compliance” shall be defined as a failure to comply with the most current signed legal agreement.
- Refusal to sign a legal agreement within a reasonable timeframe shall also be considered as non-compliance. Community Funding staff will collaborate with the recipient to negotiate the portions of Schedule “A” within the legal agreement that are flexible.
- Decisions regarding termination, suspension and/or repayment of funding will be communicated to the recipient in writing via registered mail.

Records Management and Filing Procedural Guidelines

New [] Revised [X]

Date Approved: 11 July 2012**Section:** Operations**Approval Authority:** Strategic Support Coordinator**Subject:** Records ManagementGeneral Manager's Office, CSSD

STATEMENT

All documentation related to allocation determination must be retained on Corporate Files. The Community Funding program shall maintain Corporate and electronic files for each applicant and recipient organization for all Community Funding envelopes.

INTENT

- To identify the expectations and requirements regarding the creation, identification and management of the City's records.
- To ensure that the City's need for evidence, accountability, transparency and information about its activities are met, the Community Funding Unit will follow the City's ISO-15489 Records Management standard.

DIRECTIVES

General requirements

- Corporate Legal Files –Physical files are held permanently on-site in the Community Funding Office and not sent to Archives.
- Corporate Financial Files –Physical files are held in the Community Funding office for a minimum of **6 years** before being transferred to Records Management storage.
- Corporate Electronic files are maintained in the database and/or the Community Funding unit's Shared Drive.
- Soft copy information files such as: e-mails, narrative, final legal agreements, letters, briefing notes, allocation committee letters, and completed risk assessments are to be kept as electronic files for a period of 10 years.
- All Corporate Files are subject to MFIPPA.

File Narrative

- Follow-up actions and discussions with applicants and recipient agencies are to be recorded in the agencies narrative file.
- Discussion and results of site visits, telephone calls, email correspondence, meetings, legal agreement negotiations, organizational and financial issues, direction/discussions with Section and Branch Managers are to be captured in narrative.
- Narrative should be non-judgmental and professional and is entered into the database and is to be updated as issues arise.
- Any staff with database access may make an entry in an organization's file narrative.

Municipal Freedom of Information and Privacy Act (MFIPPA)

- Corporate files are subject to the Municipal Freedom of Information and Privacy Act (MFIPPA). The City of Ottawa has MFIPPA staff who are responsible for such requests and all requests for information are referred to City MFIPPA staff.
- It should be noted that third party information on files is also subject to MFIPPA therefore, it is important to consider that third party information (e.g. a complaint) could be made public in the event of an MFIPPA request.

General Filing Requirements

- Corporate Files are maintained with contents in chronological order with the most recent documents being placed on top of existing documents.
- Printed copy of the organization's "Narrative" and Addenda Letters are filed on the left side of the physical folder.
- All other documents are filed on the right side of the physical file folder and the prongs are used to fasten the documents.
- Documents are tabbed to identify the type of document.
- All paper correspondence from the organization is to be date stamped and initialled by the staff member, processed, and then placed on the appropriate corporate file.
- Only key correspondence needs to be on the corporate file. Other organization related documents (e.g. flyers, newsletters) may be noted in narrative and shredded.

Physical File Retention, Purging, and Closing:

- Consultant who has been assigned an "organization" has the responsibility of maintaining their assigned organization's corporate paper and electronic Financial and Legal Files.
- Organization Legal Files are kept onsite permanently.
- Organization Financial Files are kept onsite for a minimum of six funding years. Older Financial Files are sent to Corporate Records for retention for a minimum of seven years.
- Records Management does not permit purging of files. Rather, new volumes are created to control the size of the file. Duplicate documents, however, (i.e. e-mails, flyers) may be removed from the corporate file.
- Files that have closed will remain on-site for a period of two years. These files are kept in with the group of files that relate to that particular funding program (e.g. Renewable).
- Closed organization Legal Files will include a signed copy of the termination letter/withdrawal letter/merger letter and a copy of the narrative relating to the reason for closure. The latter documents will be filed on the organization's Financial Corporate File.
- After two years have passed, the closed Financial File may be sent to storage.
- At the end of each Non-Renewable Community Funding term, corporate files for successful and unsuccessful applicants are kept together as one Corporate File and forwarded to storage 6 years after projects have been completed.

Electronic Corporate Files

Electronic Corporate Files for Renewable / Project / Major Capital Projects / Corporate Initiatives / Emergency Funding are kept in the S-drive (and/or the database) and should contain the following:

- Final Legal Agreement (locked but not password protected);
- Final Certificate of Authority (locked but not password protected);
- Briefing Notes relating to organization (named “FINAL”, locked but not password protected);
- Risk Assessment (locked but not password protected);
- Documents/information that provides information related to funding, etc. (e.g. e-mails, links to reports);
- Community Funding Consultants are responsible for maintaining their assigned organization’s annual “Request” information in the database;
- Renewable, Emergency, Major Capital Project, and Corporate Initiatives Community Funding electronic files are kept in the “All Agencies” folder, then by sub-folder by organization in alphabetical order; and
- Community Project Funding electronic files are kept in the “Community Project Funding” folder then in sub-folders by year, by organization.

All Electronic Corporate Files that are locked with password protection must have “_____” as the password.

E-mail Filing Guidelines (From Records Management Services)

Hard copies of e-mails should be placed on the corporate file only when they pertain to key matters. E-mail duplicates (e.g. e-mail strings that repeat) can be removed if after having verified that all information is contained in the final version on file.

Answering “yes” to any of the following questions indicates that your e-mail may be an “Official Business Record” and should be filed in accordance with the City’s Records Management Policy:

- Would you manage this document as an official business record if it were in a format other than e-mail?
- Would you place this e-mail in a folder and hand it over to the Information Management (Records) Department had it arrived in letter form?
- Does the e-mail provide evidence of business activities, events or transactions?
- Does the e-mail have ongoing business, legal or operational value?
- Am I sending an e-mail to another staff member who authorizes a piece of work?
- Am I sending or replying to an external e-mail that is business correspondence?
- Did I obligate myself or my organization in any way in the e-mail?
- Have I been identified or tasked to perform some action through this e-mail?
- Did this e-mail document a policy, procedure, standard, guideline, and/or by-law?

Physical Files

1. Renewable Community Funding (& Exceptional/One-Time Funding)

Renewable Community Funding Corporate Paper Files are divided in two types: Legal and Financial. Each organization in receipt of Renewable and/or Corporate Initiatives Community Funding has a Legal and a Financial Corporate Paper File. Corporate financial and legal files contain hard copies of records that account for the allocation of City funds.

Legal File

The Legal Corporate file (identified with an “L” on the side of the file). Legal files are never purged of expired legal agreements. Contents include all documents related to legal agreements, such as but not limited to:

- Final, signed original legal agreement;
- Signed Certificate of Authority / CF Legal Agreement - Resolution of the Board;
- Organization’s Letters Patent, Constitution, By-laws;
- Addenda Letters to legal agreement (*are written due to changes to items such as, but not limited to, a legal name change of the organization, reallocation of funding, adding or removing programs, organizational mergers, annual cost of living increases, introduction of special conditions or a change in the Terms and Conditions, etc.*);
- Temporary Extension Letter to an existing legal agreement (where applicable);
- Risk Assessment – (Legal Agreement);
- Organization Merger (and/or Dissolution) Agreement (where applicable);
- Documentation pertaining to Organization change of name;
- Community Funding Termination Letter;
- Organization Withdrawal Letter (where applicable);
- Documentation pertaining to the completion of any Special Conditions in the legal agreement (where applicable);
- Correspondence and emails pertaining to the legal agreement (where applicable);
- Duplicate copy of the Annual Funding Submission - Review and Requirements Checklist;
- Original copies of any legal agreements for Community Project Funding recipients are kept in the organization’s Renewable Community Funding Legal File; and
- Copies of any organization rental/lease agreements that have been requested.

Financial File

The Financial Corporate file (identified with an “F” on the side of the file). Contents include all documents related to financial and organizational matters, such as but not limited to:

- The Organization’s Annual Funding Submission: including mandatory attachments:
 - Completed and signed copies of the organization’s Annual Funding Submission Form;
 - Copy of the organization’s financial statements;
 - Certificate of General Commercial Liability Insurance;
 - List of Board Members;

- Organization's Organization Chart;
- AGM Minutes; and
- Annual Reports.
- Annual Funding Submission - Review and Requirements Checklist;
- Payment Instructions;
- Evaluation Form with Outcomes and Indicators;
- Hard copy of the Organization's Narrative;and
- Correspondence and emails pertaining to the Organization's administration and finances (i.e. documents/hand-outs from attendance at an AGM).

2. Community Project Funding

Corporate and electronic files are maintained for applicants and recipients of Community Project Funding.

A corporate file exists for each organization. "Organization" is defined as a distinct group that provides its own programs/services, even if it is operating under an umbrella organization (e.g. Community House under a CHRC).

Community Project Funding Corporate Files are not divided in two types: Each organization in receipt of Community Project Funding has one file per applicant/per year with both the legal and financial records that account for the allocation of City funds.

Community Project Funding Corporate File

Corporate File maintains both the legal and financial records related to all successful (recipients) and declined applications for Community Project Funding, including:

- Applications with attached documents;
- Risk Assessment and Screening Sheet;
- Results letter ("Yes" letter also serves as cover letter to the Community Project Funding Letter of Agreement);
- Letter of Agreement (successful applicants);
- Certificate of Authority (successful applicants);
- Copy of e-mail to authorize payment (successful applicants only);
- Interim Outcomes Reports (Year 1 & 2, for 3-Year recipients); and
- Final Outcomes Reports (1 for both 1-Year and 3-Year recipients).

Community Project Funding files for organizations that are not currently in receipt of Renewable Community Funding will be held in the Community Funding Office for:

- A minimum of 6 years for all applicants of One-Year, and Three-Year Community Project Funding

Allocation Committee Records

- Corporate Files are kept on the Allocation Committee membership, decisions, and sign-off of the projects allocated funds and those denied.
- These corporate files are maintained by and physically located with the Community Funding Consultant responsible for the portfolio.

Unsolicited Requests for Funding

- Every unsolicited request for funding is tracked in DATABASE per calendar year.
- The original request for funding is attached to a copy of the signed letter that was sent to the organization advising them that their request has been declined.

REFERENCES

Administrative Authorities

- City of Ottawa, Code of Conduct, Responsible Computing Policy, Records Management Procedures
- *Municipal Freedom of Information and Protection of Privacy Act* Guidelines
- The Canadian General Standards Board - Microfilm and Electronic Images as Documentary Evidence Standard CAN/CGSB-72.11-93
- The Canadian Standards Board – Electronic Records as Documentary Evidence CAN/CGSB-72.34-2005
- ISO (International Organization for Standardization) 15489-1:2001 and 15489-2:2001 - Information and documentation - Records Management Part 1: General and Part 2: Guidelines

Legislative Authorities

- *City of Ottawa Records Retention and Disposition By-law*
- *Municipal Act* 2001, S.O. 2001, c.25
- *Municipal Freedom of Information and Protection of Privacy Act* R.S.O. 1990, Chapter M. 56
- *Personal Health Information Protection Act*, 2004, S.O. 2004, c.3, Schedule A
- *Evidence Act* R.S.O. 1990, c. E23
- *Limitations Act* S.O. 2002, Chapter 24 Schedule B

Reporting Requirements Procedural Guidelines

New Revised **Date Approved:** 30 July 2012**Section:** Operations**Approval Authority:** Strategic Support Coordinator**Subject:** Reporting RequirementsGeneral Manager's Office, CSSD

STATEMENT

All recipients of Community Funding shall submit detailed information at the time of application and at the end of the funding period as per the stated reporting requirements of the Community Funding envelope.

INTENT

The reporting requirements of Community Funding recipients are set as per the legal agreement, and as governed by and construed in accordance with the applicable laws of Ontario and Canada, to demonstrate both the recipient's accountability and efficiency for the City's funding, and the transparency and fairness of the City in its funding decisions to the public.

DIRECTIVES

Reporting requirements are tied to the legal agreements signed by recipient organizations and are applicable to all three program types of Community Funding:

1. Renewable Community Funding (RCF)
2. Community Project Funding (CPF)
3. Emergency Community Funding (ECF)
4. Major Capital Projects Funding – CHRC (MCPF)
5. Corporate Initiatives Community Funding (CICF)

Reporting Requirements

1. Renewable Community Funding

Recipients shall report through an **Annual Funding Submission (AFS)**, which provides the required documentation on the previous year of funding, and is their formal request for the next City fiscal year of Renewable Community Funding (refer to AFS Review Procedural Guidelines.)

Recipients shall submit a complete **Annual Funding Submission (AFS)** with the requirements by the stipulated deadline or risk having their payments suspended and/or terminated.

The AFS for Renewable Community Funding shall include the following requirements:

- How the City funding was used;
- Outputs;
- Success stories;
- Complete budget information including revenues and expenditures including information on other sources of City funding (for example, but not limited to Child Care Services, Ottawa Public Health, Housing Branch), and any residual/unused funds of the City's contribution ;
- List of current members of the board of directors with: names, position, contact information and the number of years served on the board;
- A copy of the recipient's organizational chart;
- Organizations are to attach two sets of detailed minutes of the organization's Annual General Meeting (AGM):
 - Draft copy of the most recent AGM minutes for the last completed fiscal year;
 - Final signed copy of the previous AGM minutes approved by the members. Signed minutes must be signed by two current board members and/or authorized members of the organization who are able to legally bind the organization. Signed minutes sent electronically or by facsimile are acceptable.
- Organizations are to attach their Auditor's Report/financial statements for the last completed fiscal year:
 - Organizations in receipt of \$100,000 or more in total annual gross revenues are required to submit a complete Auditor's Report.³
 - Organizations that receive less than \$100,000 in total annual gross revenues may submit financial statements that have not been prepared by a "qualified" auditor (unaudited-financial statements).
 - Financial statements that are not prepared by a qualified auditor must include:
 - **Income Statement** (*Statement of Operations*) that details types of annual revenues and expenditures, and highlights any annual surplus or deficit; and
 - **Balance Sheet** (*Statement of Financial Position*) with the assets and liabilities of the organization and highlights any unrestricted and externally restricted reserve funds.
- Copy of current certificate of insurance (commercial general liability) with the City as the certificate holder, and identified on the certificate as an additional insured party.
- Documentation pertaining to any special conditions with any additional reporting requirements (if applicable and as specified in the recipient's legal agreement).

³ Corporations Act, R.S.O. 1990, C. C38, Bill 65, Not-for-Profit Corporations Act, S.O. 2010 C. 15

2. *Community Project Funding*

Recipients of 1 Year of Project Funding

Organizations shall complete an **Outcomes Report** at the end of the project year. Recipients that do not submit an Outcomes Report are not eligible to be considered for future Community Project Funding. The Outcomes Report shall include the following:

- Purpose of the funding;
- How the City funding was used;
- Outcomes;
- Outputs (number of staff, volunteers, unique participants and client contacts);
- Success stories; and
- Complete budget information including revenues and expenditures including information on other sources of City funding (for example, but not limited to Child Care Services, Ottawa Public Health, Housing Services), and any residual/unused funds of the City's contribution.

Recipients of 3-Year Project Funding

Organizations shall complete an **Outcomes Report** at the end of each year of the project by the stipulated deadline or risk having their payments suspended and/or terminated. Recipients that do not submit an Outcomes Report are not eligible to be considered for future Community Project Funding. The Outcomes Report shall include the following:

- How the City funding was used;
- Outcomes;
- Outputs (number of staff, volunteers, unique participants and client contacts);
- Success stories;
- Complete budget information including revenues and expenditures including information on other sources of City funding (for example, but not limited to Child Care Services, Ottawa Public Health, Housing Services), and any residual/unused funds of the City's contribution;
- List of current members of the board of directors with: names, position, contact information and the number of years served on the board;
- A copy of the recipient's organizational chart;
- Organizations are to attach two sets of detailed minutes of the organization's Annual General Meeting (AGM):
 - Draft copy of the most recent AGM minutes for the last completed fiscal year
 - Final signed copy of the previous AGM minutes approved by the members. Signed minutes must be signed by two current board members and/or authorized members of the organization who are able to legally bind the organization. Signed minutes sent electronically or by facsimile are acceptable.
- Organizations are to attach their Auditor's Report/financial statements for the last completed fiscal year:

- Organizations in receipt of \$100,000 or more in total annual gross revenues are required to submit a complete Auditor's Report.⁴
- Organizations that receive less than \$100,000 in total annual gross revenues may submit financial statements that have not been prepared by a "qualified" auditor (unaudited-financial statements).
- Financial statements that are not prepared by a qualified auditor must include:
 - **Income Statement** (*Statement of Operations*) that details types of annual revenues and expenditures, and highlights any annual surplus or deficit; and
 - **Balance Sheet** (*Statement of Financial Position*) with the assets and liabilities of the organization and highlights any unrestricted and externally restricted reserve funds.
- Copy of current certificate of insurance (commercial general liability) with the City as the certificate holder and listed as an additional insured party.
- Documentation pertaining to any special conditions with any additional reporting requirements (if applicable and as specified in the recipient's legal agreement).

3. Corporate Initiatives Community Funding

Recipients of 1 Year of Corporate Initiatives Community Funding

Organizations shall complete an Corporate Initiatives Community Funding **Outcomes Report** at the end of the project year. The Outcomes Report shall include the following:

- Purpose of the funding;
- How the City funding was used;
- Outcomes;
- Outputs (number of staff, volunteers, unique participants and client contacts);
- Success stories; and
- Complete budget information including revenues and expenditures including information on other sources of City funding (for example, but not limited to Child Care Services, Ottawa Public Health, Housing Services), and any residual/unused funds of the City's contribution.

⁴ Corporations Act R.S.O. 1990, C. C38; Bill 65, Not-for-Profit Corporations Act, S.O. 2010 C. 15

Recipients of multi-year Corporate Initiatives Community Funding

Organizations shall complete an **Outcomes Report** at the end of each year of City funding by the stipulated deadline or risk having their payments suspended and/or terminated. The Outcomes Report shall include the following:

- How the City funding was used;
- Outcomes;
- Outputs (number of staff, volunteers, unique participants and client contacts);
- Success stories;
- Complete budget information on revenues and expenditures including details on other sources of City funding (for example, but not limited to Child Care Services, Ottawa Public Health, Housing Services);
- If there are any residual/unused funds of the City's contribution;
- List of current members of the board of directors with: names, position, contact information and the number of years served on the board;
- A copy of the recipient's organizational chart; and
- Organizations are to attach two sets of detailed minutes of the organization's Annual General Meeting (AGM):
 - Draft copy of the most recent AGM minutes for the last completed fiscal year; and
 - Final signed copy of the previous AGM minutes approved by the members. Signed minutes must be signed by two current Board members and/or authorized members of the organization who are able to legally bind the organization. Signed minutes sent electronically or by facsimile are acceptable.
- Organizations are to attach their Auditor's Report/financial statements for the last completed fiscal year.
 - Organizations in receipt of \$100,000 or more in total annual gross revenues are required to submit a complete Auditor's Report.⁵
 - Organizations that receive less than \$100,000 in total annual gross revenues may submit financial statements that have not been prepared by a "qualified" auditor (unaudited-financial statements).
 - Financial Statements that are not prepared by a qualified auditor must include:
 - **Income Statement** (*Statement of Operations*) that details types of annual revenues and expenditures, and highlights any annual surplus or deficit; and
 - **Balance Sheet** (*Statement of Financial Position*) with the assets and liabilities of the organization and highlights any unrestricted and externally restricted reserve funds.
- Copy of current certificate of insurance (commercial general liability) with the City as the certificate holder, and identified on the certificate as an additional insured party.
- Documentation pertaining to any special conditions with any additional reporting requirements (if applicable and as specified in the recipient's legal agreement).

⁵ Corporations Act R.S.O. 1990 C. C38; Bill 65, Not-for-Profit Corporations Act, S.O. 2010 C. 15

4. Major Capital Project Funding

Recipients of Major Capital Project Funding

Organizations shall complete a **Final Outcomes & Reconciliation Report** at the end of the project. Recipients that do not submit a Final Outcomes & Reconciliation Report may not be eligible to be considered for future Community Funding.

The Final Outcomes & Reconciliation Report shall include the following:

- Ontario Legal Description of the Property & Property Identification Number
- Purpose of the funding;
- How the City funding was used;
- Project Outcomes;
- Immediate Impact; and
- Project Expenditures and Reconciliation Claim Form
- Success stories; and
- Complete budget information including revenues and expenditures including information on other sources of City funding (for example, but not limited to Child Care Services, Ottawa Public Health, Housing Services), and any residual/unused funds of the City's contribution.

REFERENCES

City of Ottawa, Grants and Contribution Policy, January 2011

Corporations Act R.S.O. 1990 C. C38

Bill 65, Not-for-Profit Corporations Act, S.O. 2010 C. 15

Risk Assessment Procedural Guidelines

New [] Revised [X]

Date Approved: 30 July 2012**Section:** Operations**Approval Authority:** Strategic Support Coordinator**Subject:** Risk AssessmentGeneral Manager's Office, CSSD

STATEMENT

The City must complete a formal risk assessment on an organization prior to negotiating a Community Funding legal agreement, and if indicated during the term of an existing legal agreement when and where significant issues (flags) arise in regards to the organization.

The determination of the level of risk is based on an evaluation of factors related to an organization's:

- Financial performance and capacity (deficits, unrestricted reserves, observations contained in audits or management letters from auditors)
- Demonstrated capacity to deliver services of acceptable quality
- Evidence that programs or services address a continuing need and reflect a priority of the City of Ottawa
- Complaints from the public
- Governance, accountability and management structures
- Level of funding
- Plans to address and resolve any outstanding issues or complaints
- Number of years in operation
- Collaboration with other related service providers and establishment of links and partnerships

INTENT

To evaluate organizations requesting Community Funding, analyze and document any risks (such as, but not limited to: financial, governance, legal, reputational, and operational) to the City, and if required develop a mitigation plan prior to investing or re-investing in an organization's programs and services. A glossary of definitions is available in Section D of this manual.

DIRECTIVES

- A risk assessment must be conducted for all recipients of Community Funding (all envelopes: Renewable Funding, Community Project Funding, Corporate Initiatives Community Funding and Major Capital Project Funding) prior to signing a legal agreement and disbursement of payments.
- Recipient organizations of Renewable Community Funding with a level of risk assessed to be low will be eligible to enter into a 3-year term renewable funding legal agreement; those assessed to be a medium or high risk may be eligible to enter into a 1-year term, and are subject to an annual reviews until the level of risk is reduced. Those with medium

risk may be eligible to enter into a 3- year term but only with approval of the Section Manager/GMO.

- For Community Project Funding (Non-Renewable), a risk assessment is conducted by a Community Funding Consultant for only those applicants who have submitted a complete application with all of the required supporting documents.
- A risk assessment is conducted for the organization as a whole and not just for a component/program/service/subsidiary of the organization that may receive City funding.
- Only one risk assessment is required for the life time of a 3-year legal agreement. In some circumstances, such as the Annual Funding Submission (AFS) review process, as a result of risk identification, the City may determine that a supplementary risk assessment is required as new information/issues become known.
- Risk assessments shall include perceived risks as well as actual risks and issues that pose a reputation risk to the City.
- Risk assessments shall outline any recommendations for controls and mitigation actions required to address any significant/problematic issues (flags) found during the analysis.
- Management will have final approval and sign-off on perceived risks, risk acceptance, and risk mitigation and controls applied to an organization.

Guidelines for Completing a Supplementary Risk Assessment During the Term of Funding

Circumstances may trigger the requirement for the City to complete a supplementary risk assessment on a recipient. Circumstances may include, such as, but not limited to the following:

- Significant/problematic Issues (flags) raised during the Annual Funding Submission (AFS) verification and review process
- Recipient's non-compliance of their funding legal agreement "Terms and Conditions"
- Feedback from the community and/or clients of the organization
- Media stories denoting negative factors regarding the organization
- Evidence of non-performance of the programs/services/activities funded
- Results of a site-visit
- Complaints from board members, staff, clients and/or the public
- Information obtained during attendance at an Annual General Meeting (AGM) and or board meeting
- Organizational and/or program/operational and financial issues
- Surplus/deficit/reserves not in line with City policies
- Results of an Outcomes Report / City staff evaluation
- Factors that would create a reputation risk to the City
- Perceived risks that need to be investigated
- Potential lawsuits involving the organization

REFERENCES

Enhanced Risk Management Policy, City of Ottawa, Revised April 14, 2010

Voluntary Withdrawal Procedural Guidelines

New Revised **Date Approved:** 10 September 2012**Section:** Operations**Approval Authority:** Strategic Support Coordinator**Subject:** Voluntary WithdrawalGeneral Manager's Office, CSSD

DIRECTIVES

- Where an organization wishes to voluntarily withdraw from their legal agreement with Community Funding (all envelopes), the organization must submit written notice, signed by a minimum of 2 members of the current Board of Directors, with an effective date.
- A review is conducted to determine if there is an overpayment and/or assets to be recuperated by the City, and follow-up with any unresolved issues.

SECTION C: REFERENCESREFERENCES

Bill 65, Not-For-Profit Corporations Act, R.S.O. 2010 C.15

Canada Not-For-Profit Corporations Act, 2010, October 2011

Canadian Institute of Chartered Accountants (CICA), The CICA Handbook, Canadian Generally Accepted Accounting Principles,

City of Ottawa Records Retention and Disposition By-law

City of Ottawa, Basic Needs Strategy, March 2005

City of Ottawa, Bilingualism Policy, May 2004

City of Ottawa, Budget 2012, CPS Committee, Operating and Capital Budget, Tax Supported Programs, November 2011

City of Ottawa, Code of Conduct, September 2010

City of Ottawa, Community and Protective Services Vision, May 2003

City of Ottawa, Community Funding Framework, February 2006

City of Ottawa, Community Funding Process Review Report, September 2004

City of Ottawa, Community Garden Action Plan Evaluation, 2009

City of Ottawa, Community Garden Action Plan, 2004

City of Ottawa, Enhanced Risk Management Policy, April 2010

City of Ottawa, Fraud and Other Similar Irregularities Policy, 2005

City of Ottawa, Grants and Contribution Policy, August 2010

City of Ottawa, Human Services Plan, May 2003

City of Ottawa, People's Hearings II Report, September 2005

Corporations Act, R.S.O. 1990, Chapter C.38

Evidence Act, R.S.O. 1990, Chapter E. 23

Limitations Act, R.S.O. 2002, Chapter 24 Schedule B

Municipal Act 2001, R.S.O. 2001, c.25

Municipal Freedom of Information and Protection of Privacy Act, Guidelines

Municipal Freedom of Information and Protection of Privacy Act, R.S.O. 1990, Chapter M. 56

Personal Health Information Protection Act, 2004, R.S.O. 2004, c.3, Schedule A

SECTION D: DEFINITIONS

DEFINITIONS

Accountability	Individuals and organizations involved in a shared venture, such as public funding for community services, agree to undertake clearly defined responsibilities, to openly demonstrate how they have fulfilled their obligations, and to accept reasonable consequences if they fail to fulfill the obligations.
Allotment Gardens	Are gardens that are administered by municipalities and lease individual plots to gardeners. The City of Ottawa operates one municipal allotment garden, the Kilborn Allotment Garden, managed by Parks, Recreation and Cultural Services (PRCS) Department.
Analysis of risk	A systematic use of available information to determine how often specified events may occur and the magnitude of their consequences. Risk analysis provides the basis for risk evaluation and decisions about risk treatment.
Annual Funding Submission	Is a report that organizations in receipt of Renewable Community Funding must complete and attach specific documents and submit annually.
Audited Financial Statements	Are the financial statements verified by a qualified auditor and in accordance with Canadian Generally Accepted Accounting Principles (GAPP). The financial statements should include all notes to the statements.
Auditor's Report	Auditor's Report includes: <ul style="list-style-type: none">• Statement of Auditor's Opinion (Mandatory)• Statement of Financial Position (Mandatory - aka a Balance Sheet)• Statement of Changes in Net Assets (Mandatory - aka Changes in Fund Balances)• Statement of Operations (Mandatory - aka Income Statement)• Statement of Cash Flows (Optional)• Notes to Financial Statements (Mandatory)• Management Discussion and Analysis (Optional) is an optional narrative explanation, through the eyes of management, of how an entity has performed in the past, its financial condition, and its future prospects. In so doing it attempts to provide investors with complete, fair, and balanced information to help them decide whether to invest, or continue to invest, in an entity.

Board of Directors Resolution	Is a resolution of the organization's board of directors that is adopted and signed by a simple majority of the directors as listed on file with the Canada Revenue Organization (CRA). The purpose of the (ordinary) resolution is to authorize the organization to enter into a legal agreement with the City, and to identify two individuals with signing authority to sign the legal agreement.
Certificate of Authority	Is an oath signed by two authorized members of the organization that have the legal authority to bind the organization, and both signatories certify and attest to specific conditions pertaining to the standards that a not-for-profit organization must meet.
Community Garden Network (CGN)	Is a community based program of Just Food, that supports the development and sustainability of community gardens, through community outreach, community development and capacity building. The Community Funding Unit provides core operational funding for Just Food and the Community Garden Network.
Community Gardens	Are projects that are initiated and led by the community, planned and managed by local residents, for the purpose of growing produce, edible berries and food perennials. They can be located on properties owned by school boards, churches, universities, Ottawa Community Housing, Community Health and Resource Centres, City land/Park land.
Community Health and Resource Centres (CHRCs)	They are defined as the 13 CHRCs in the City of Ottawa, Community Funding Program – Renewable Community Funding CHRC portfolio.
Conflict of Interest	<p>A conflict of interest occurs when, in the course of a stakeholder's duties, the stakeholder is called upon to deal with a matter in which the stakeholder has a direct or indirect personal and/or financial interest.</p> <ul style="list-style-type: none"> • A direct interest can occur when a stakeholder may derive, or be seen to derive, some financial or personal benefit or avoid financial or personal loss. • An indirect interest may arise when the potential benefit or loss would be experienced by another person or corporation having a relationship with the stakeholder. <p>These benefits, losses, interests and relationships are generally financial in nature but are not limited to such. In other words, a conflict arises when a stakeholder participates in activities, which could advance a personal interest at the expense of the City's interests.</p>
Contribution	Is a conditional transfer payment to an organization for a specified purpose pursuant to a contribution agreement that is subject to being accounted for and audited. Should the organization use the contribution in the manner specified by the contribution agreement,

	the City does not expect to receive any goods and services directly in return, to be repaid or to receive a financial return.
Control(s)	Means to modify risk. Controls are the result of risk treatment and include any action or activity designed to modify risk. Controls increase the likelihood of achieving the City's business objectives in relation to those risks.
Efficiency	The resources invested in the process, by both the applicant and the City, are in reasonable and proportionate to the benefits each expects to gain from the process.
Fairness	Funding decisions are based on known criteria so that organizations that apply for funding have a reasonable opportunity to present their case to the decision-maker, the City, and that applicants be assured that their submission will be treated on its merits. It also means that the City has the assurance that information provided by the applicant is complete and accurate.
File Review	Consists of a methodical examination of the files of funded not-for-profits based on a pre-established set of documents and standards.
Financial Need	A Not-For-Profit organization that has a reasonable level of unrestricted reserve funds is deemed to meet the criteria of financial need. Excess reserves indicate no financial need.
Financial Need	Not-for-profits that have a reasonable level of unrestricted reserve funds are deemed to meet the criteria of financial need. Excess reserves indicate no financial need.
Financial Viability	An organization is not financially healthy / viable if they have incurred operating losses and do not have the resources to discharge their liabilities.
Financial Viability	An organization is not financially healthy / viable if they have incurred operating losses and do not have resources to discharge their liabilities.
Impact Outcomes	The impact and/or the changes that occur as a result of the program or service - what difference has it made to the users of that service. Impact outcomes are usually the changes in a participant's or group's knowledge, skills, behaviours, attitudes, condition or status.
Internal Review	Reviews to provide senior staff, Council and the public with a high level of assurance that funding is allocated and administered in a fair, transparent manner, that eligibility has been determined, risks appropriately identified and measures taken, and documentation has been obtained and verified.
Internal Risks	Are those risks that originate inside the organization. Examples include: human resources, technology, information and communication, financial resources, Procedural Guidelines, business model, monitoring and response capabilities, governance.

Legal Agreement	It is a contract that defines the City's contribution to an organization, any special conditions required to minimize the City's risk, and a standard set of terms and conditions that all organization's must adopt.
Level of Assurance	The percentage of files to be reviewed in any given random sample. It is set by the General Manager's Office.
Level of Risk	Magnitude of a risk expressed in terms of the combination of impact and their likelihood.
Major Capital Projects	They are long-term investment projects that require relatively large sums to acquire, develop, improve, and/or maintain a capital asset (such as land, buildings).
Mitigation (or treatment)	Action taken to reduce the likelihood or impact of risk to an acceptable tolerance, i.e., transfer, avoid, share, reduce severity of outcome.
Organization	Refers to a not-for-profit corporation and/or registered charity. It may be formally incorporated provincially or federally, or operate without formal incorporation.
Outcomes	They can also be related to the efficiency and effectiveness of the organization in delivering its services, such as leveraging funding received, working collaboratively with other partners and funders, identifying emerging needs, introducing new approaches and techniques with a greater impact on client outcomes, as example. Organizations are asked to identify these as a success story.
Outputs	The units of service regarding a program, describes the counts of service delivered; for example, number/frequency of workshops, number of clients counselled, number of participants attending a drop in etc. Outputs tell us how many, but don't tell us what the impact is. The Community Funding Annual Funding Submission provides information on outputs.
Penultimate	Refers to placement order assigned to the placement of next to last.
Perceived Risk	Risks that are believed to exist (as compared to actual risks).
Qualified Auditor	In order to be qualified auditor, a person must be permitted to conduct an audit of the corporation under the Public Accounting Act, 2004 and be independent of the corporation, any of its affiliates, and the directors and officers of the corporation and its affiliates.
Reputation Risk	How a risk will/could affect the opinion which the public have about the City's name or standing for merit, achievement, reliability, sustainability, etc. The exposure to uncertainty related to perceived value, organizational status and public perception and trust.

Risk	An event or conditions that create uncertainty around the achievement of objectives and/or variation of the expected outcome(s) over time. Risk is inherent in any venture. Risks can be threats or opportunities and are measured by impact/consequences and likelihood/probability.
Risk Acceptance	A risk response strategy where consequences of threat/opportunity are accepted.
Risk Assessment	The process of assessing and evaluating risks in order to make better, informed decisions. Risks are analyzed, considering likelihood and impact, as a basis for determining how they should be managed. Consideration should also be given to residual and inherent risks. Risk assessments are firmly rooted in an understanding of the business, customers and management's strategic objectives.
Risk Assessment	The process of assessing and evaluating risks in order to make better, informed decisions. Risks are analyzed, considering likelihood and impact, as a basis for determining how they should be managed. Consideration should also be given to residual and inherent risks. Risk assessments are firmly rooted in an understanding of the business, customers and management's strategic objectives. Community Funding staff use a risk assessment tool to assess and determine the potential risks associated with an organization and that identifies the measures/special conditions used to manage these risks prior to investing/re-investing any City of Ottawa funds.
Risk Identification	The process of identifying and recognizing current and potential risks, finding the risk drivers and risk owners and seeking the root causes of risk.
Risk Management	Is the systematic process of identifying, analyzing and responding to risk. Risk Management includes the avoidance and/or mitigation of hazards, the management of uncertainty and the harnessing of opportunities.
Risk Owners	Are accountable for the risk (usually the operating department) and responsible to implement the risk treatment, maintain risk controls, document and report relevant risk information.
Risk Tolerance (or Risk Appetite)	The total amount of risk acceptable to Council and senior management while pursuing the City's mission and vision. It is the City's readiness to bear risks after mitigations are effected. The measurement of risk may be evaluated qualitatively or quantitatively. Risks need to be brought within the City's risk tolerance. The Risk Impact Measurement chart sets out the City's tolerance for risk.

Supporting Documentation	Refers to an organization's letters patent, constitution and by-laws. Organizations that are not provincially or federally incorporated, and are not a registered charity with Canada Revenue Organization (CRA) shall provide their organization's by-laws.
Transparency	Applicants are fully informed of the factors that will be considered by the funding authority, the City, and that the public have access to information about who receives funds, for what purposes and in what amounts.

SECTION E: KEY WORD SEARCH

KEY WORD SEARCH

Accountability	Financial Statements
Addendum Letter	Financial Viability
Analysis of Risk	Flags
Annual Funding Submission	Internally Restricted Reserves
Annual General Meeting	Letters Patent
Applicant	Liabilities
Assets	Major Capital Projects
Board of Directors	Mitigation
By-laws	Monitoring
Certificate of Authority	Official Business Record
Certificate of Insurance	Organization
Code of Conduct	Outcomes
Community Garden	Outputs
Community Health and Resource Centre	Recipient
Compliance	Record
Conflict of Interest	Reputation Risk
Constitution	Reserves
Contribution	Resolution of the Board
Contribution Agreement	Retention
Controls	Risk
Corporate Files	Risk Assessment
Data	Risk Identification
Debt	Risk Tolerance
Deficit	Stakeholder
Disposition	Surplus
Efficiency	Temporary Extension Letter
Externally Restricted Reserves	Transparency
Fairness	Unrestricted Reserves
Financial Need	