



**FINANCE AUDIT COMMITTEE
AGENDA**

July 7, 2015

9:00 a.m.

**Cariboo Regional District Board Room
Suite D - 180 Third Avenue North
Williams Lake, B.C.**

Pages

1. CALL TO ORDER

(The meeting is scheduled to commence at 9:00 a.m.)

1.1 Adoption of Agenda

That the agenda items be adopted as presented.

2. FOR DISCUSSION

2.1 Presentation of the Draft Charts for Directors Remuneration

1 - 8

2.2 First Draft of the Percentage of Proposed Changes to CRD Administration Costs Shared Between the Four Municipalities and the CRD

9 - 10

2.3 Progress Report from Staff on the Performance Audit Items

3. ADJOURNMENT

That the meeting of the Finance Audit Committee be adjourned at TIME, July 7, 2015.

BOARD MEETING DAY & SPECIAL BOARD MEETINGS			
CATEGORY	COMMENTS	CLAIM	CODE
Board Meeting Fees & Special Board Meetings	Claim full day rate (Regardless of how many meetings. Example: Policy meeting prior to Board meeting.)	\$185	BM
	Claim ½ day rate for meetings less than 4 hours, including breaks.	\$100	BM
Travel Time	Based on 0.20 per kilometre	\$0.20/km	BM
Expenses:			
➤ Transportation	\$0.52 per kilometre	\$0.52/km	BM
➤ Accommodation	Booked by Staff, paid for by Director and claimed on expenses with receipt.		BM
➤ Meals	Light breakfast and lunch are supplied on Board days. Supper if required not to exceed \$35 including tip and no alcohol.		

COMMITTEE OF THE WHOLE, STRATEGIC PLANNING, DIRECTOR ORIENTATION, BUDGET AND POLICY SESSIONS (Where the whole Board is involved in the meeting)			
CATEGORY	COMMENTS	CLAIM	CODE
Committee of the Whole	\$120 for full day \$75 for ½ day (less than 4 hours)	\$120/75	BM
Strategic Planning	\$120 for full day \$75 for ½ day (less than 4 hours)	\$120/75	BM
Director Orientation	\$120 for full day \$75 for ½ day (less than 4 hours)	\$120/75	BM
Budget or Policy Session	\$120 for full day \$75 for ½ day (less than 4 hours)	\$120/75	BM
Travel Time	Based on \$0.20 per kilometre	\$0.20/km	BM
Expenses:			
➤ Transportation	\$0.52 per kilometre	\$0.52/km	BM
➤ Accommodation	Booked by Staff, paid for by Director and claimed on expenses		BM
➤ Meals	Most meals are generally supplied on meeting days. If not: Breakfast up to \$20 including tip Lunch up to \$25 including tip Supper up to \$35 including tip (No alcohol to be claimed) (Receipts required)		BM

ATTENDANCE AT CONVENTIONS: NCLGA, UBCM, FCM, LGLA ATTENDANCE & ELECTORAL AREA FORUM			
CATEGORY	COMMENTS	CLAIM	CODE
NCLGA Convention	\$120 for full day attendance \$75 for ½ day (less than 4 hours)	\$120/75	EA-BB
UBCM Convention	\$120 for full day attendance \$75 for ½ day (less than 4 hours)	\$120/75	EA-BB
FCM Convention	\$120 for full day attendance \$75 for ½ day (less than 4 hours) (This convention is usually direct billed to the electoral area function, and if this is the case, Board resolution will specify whether or not remuneration is claimable)	\$120/75	Individual EA functions, except Chair
LGLA Session	\$120 for full day attendance \$75 for ½ day (less than 4 hours)	\$120/75	EA-BB
Electoral Area Forum	\$120 for full day attendance \$75 for ½ day (less than 4 hours)	\$120/75	EA-BB
Travel Time	Based on \$0.20 per kilometre	\$0.20/km	EA-BB
Expenses:			
➤ Transportation	\$0.52 per kilometre	\$0.52/km	EA-BB
➤ Accommodation	Booked by Staff, and will be paid by CRD credit card except additional room charges (Example: Room service, movies, etc.)		
➤ Meals	Per diem rate unless meals are provided or you have special dietary requirements that are not met by the meals supplied. (No receipts required)		EA-BB

EXTERNAL COMMITTEES AND COMMISSIONS			
(Note: NCLGA Executive, UBCM Executive, MFA & NDIT are all remunerated by the appropriate organization)			
CATEGORY	COMMENTS	CLAIM	CODE
Fraser Basin Council (Not eligible for meal expenses)	\$120 for full day attendance \$75 for ½ day (less than 4 hours)	\$120/75	BA-BB
Barkerville Heritage Trust (Not eligible for meal expenses)	\$120 for full day attendance \$75 for ½ day (less than 4 hours)	\$120/75	BA-BB
Cariboo Chilcotin Beetle Action Committee (Not eligible for meal expenses)	\$120 for full day attendance \$75 for ½ day (less than 4 hours)	\$120/75	BA-BB
Travel Time	Based on \$0.20 per kilometre	\$0.20/km	BA-BB
Expenses:			
➤ Transportation	\$0.52 per kilometre	\$0.52/km	BA-BB

INTERNAL COMMITTEES (where Committee consists of Board members and non-Board members, remuneration and expenses apply to Board members only)			
CATEGORY	COMMENTS	CLAIM	CODE
Finance/Audit Committee (Not eligible for meal expenses)	\$120 for full day attendance \$75 for ½ day (less than 4 hours)	\$120/75	BA-BB
Policy & Procedure Committee (Not eligible for meal expenses)	\$120 for full day attendance \$75 for ½ day (less than 4 hours)	\$120/75	BA-BB
Audit Committee (Not eligible for meal expenses)	\$120 for full day attendance \$75 for ½ day (less than 4 hours)	\$120/75	BA-BB
Library Committee (Not eligible for meal expenses)	\$120 for full day attendance \$75 for ½ day (less than 4 hours)	\$120/75	BA-BB
Heritage Advisory Committee	Only eligible for mileage to meeting	\$120/75	BA-BB
Treaty Advisory Committee	\$120 for full day attendance \$75 for ½ day (less than 4 hours)	\$120/75	TAC
Travel Time	Based on \$0.20 per kilometre	\$0.20/km	TAC
Expenses:			
➤ Transportation	\$0.52 per kilometre	\$0.52/km	TAC
➤ Meals	Usually provided for meetings at CRD office		

SUB-REGIONAL COMMITTEES (applies to Electoral Area Directors only)			
CATEGORY	COMMENTS	CLAIM	CODE
Rural Caucus & Joint Committees	These two meetings are usually held back to back, and as such are eligible for one meeting claim: \$120 for full day attendance \$75 for ½ day (less than 4 hours)	\$120/75	EA-BB
	These meetings are not eligible for travel time or expenses – only mileage at \$0.52 per kilometre	\$0.52/km	EA-BB

COMMISSIONS (applies to Electoral Area Directors only)			
CATEGORY	COMMENTS	CLAIM	CODE
South Cariboo Airport Commission	Eligible for mileage only at \$0.52 per kilometre	\$0.52/km	SCA
Advisory Planning Commission	\$120 for full day attendance \$75 for ½ day (less than 4 hours) Eligible for mileage only at \$0.52 per kilometre	\$120/75	APC

PUBLIC MEETINGS & HEARINGS			
CATEGORY	COMMENTS	CLAIM	CODE
Public Hearings & Public Information Meetings (the latter usually related to development applications)	Remunerated at \$75 plus mileage @ .52/km	\$75 \$0.52/km	EA-BB
Other Public Meetings within Region (eg. Public Information Meeting, Referenda & OCP's, Town Halls & State of the Region)	Eligible for mileage only @ .52/km	\$0.52/km	EA-BB

APPOINTMENTS TO EXTERNAL ORGANIZATIONS IN ALL AREAS OF CRD (Chamber, Airport Commission, Recreation, etc.)			
CATEGORY	COMMENTS	CLAIM	CODE
External Organization Appointments (Example: Chamber, Airport Commission, Recreation etc.)	Receive no remuneration for travel time, meals etc. but are eligible for mileage remuneration	\$0.52/km	BA-BB

SPECIAL INTEREST WORKSHOPS/CONFERENCES, & CONSTITUENCY BUSINESS (Emergency Preparedness, Community to Community, Community Group Meetings, Fire Dept. Events, etc.)			
CATEGORY	COMMENTS	CLAIM	CODE
Special Interest (Emergency Preparedness, Community to Community, Community Group Meetings, Fire Dept. Events, etc)	Eligible for mileage only @ .52/km	\$0.52/km	EA-BB

MISCELLANEOUS CHAIR FUNCTIONS			
CATEGORY	COMMENTS	CLAIM	CODE
CRD Board Chair and/or Vice Chair and CCRHD Chair and/or Vice Chair	\$120 for full day attendance \$75 for ½ day (less than 4 hours) Plus full subsidiary remuneration of mileage, time traveled, and meals for representing the CRD Board at external meetings or side table discussions	\$120/\$75 .52/km .20/km	BA-BB
Treaty Advisory Committee Chair	\$120 for full day attendance \$75 for ½ day (less than 4 hours) Plus full subsidiary remuneration of mileage, time traveled, and meals for representing the CRD Board at external meetings or side table discussions	\$120/\$75 .52/km .20/km	TAC
Finance Chair	Eligible for meeting allowance of \$75 plus full subsidiary remuneration of mileage, time travelled and meals, to a maximum of twice a month to travel to Williams Lake for the purpose of scrutinizing Managers & Directors submitted expenses and CRD payables.	\$75 .52/km .20/km	BA-BB
Communications Chair	No remuneration as this function is conducted by email	n/a	

Actual vs Budget Year To Date by

Department: 1002 - 1002 - Electoral Area
 Reporting Period: January, 2015 To December, 2015 (12
 Fund: <All>; Department: - 1002 - Electoral Area

Actual vs Budget Year To Date by

Department: 100
 Reporting Period
 Fund: <All>; Dep

	Budget	Adjusted Budget	Adjustment to 1002
Revenue:			
1-1100 - Electoral Area Levy	1,322,255	\$ 1,322,254.56	
1-1210 - Federal GIL	12,000	\$ 12,000.00	
1-1230 - Provincial GIL	80,000	\$ 80,000.00	
1-1241 - BC Rail GIL	8,000	\$ 8,000.00	
1-1300 - City of Quesnel		\$ -	
1-1301 - City of Williams Lake		\$ -	
1-1302 - Dist of 100 Mile Hse		\$ -	
1-1304 - District of Wells		\$ -	
1-1410 - Admin Recoveries		\$ 71,250.00	-\$ 71,250
1-1411 - Other Recoveries	2,500	\$ 2,500.00	
1-1530 - Rentals (Leases)		\$ -	
1-1550 - Interest Recovery	16,000	\$ 16,000.00	
1-1593 - Donations		\$ -	
1-1750 - Provincial Government Grants	70,000	\$ 105,000.00	-\$ 35,000
1-1758 - Admin Grant		\$ -	
1-1759 - Other Grants		\$ -	
1-1765 - TAC Contributions Grant		\$ -	
1-1911 - Prior Years Surplus	1,064,337	\$ 1,064,337.00	
1-1912 - Trsf from Cap Reserve		\$ -	
Total Revenue	2,575,092	2,681,342	

	Budget	Adjusted Budget
Revenue:		
1-1100 - Electoral Area Levy	746,589	\$ 746,588.70
1-1210 - Federal GIL		\$ -
1-1230 - Provincial GIL		\$ -
1-1241 - BC Rail GIL		\$ -
1-1300 - City of Quesnel	172,006	\$ 172,005.57
1-1301 - City of Williams Lake	179,729	\$ 179,728.56
1-1302 - Dist of 100 Mile Hse	47,439	\$ 47,438.82
1-1304 - District of Wells	2,303	\$ 2,302.74
1-1410 - Admin Recoveries	95,000	\$ 23,750.00
1-1411 - Other Recoveries	25,000	\$ 25,000.00
1-1530 - Rentals (Leases)	40,000	\$ 40,000.00
1-1550 - Interest Recovery	17,000	\$ 17,000.00
1-1593 - Donations	2,000	\$ 2,000.00
1-1750 - Provincial Government Grants	70,000	\$ 35,000.00
1-1758 - Admin Grant	35,700	\$ 35,700.00
1-1759 - Other Grants	150,000	\$ 150,000.00
1-1765 - TAC Contributions Grant	15,000	\$ 15,000.00
1-1911 - Prior Years Surplus	1,253,087	\$ 1,253,087.00
1-1912 - Trsf from Cap Reserve	300,000	\$ 300,000.00
Total Revenue	3,150,851	3,044,601

	Budget	Adjusted Budget	Adjustment to 1002
Expense:			
2-1100 - Directors Remuneration	150,000	\$ 150,000.00	
2-1101 - F/T Salaries	848,743	\$ 1,178,276.84	-\$ 329,534
2-1103 - P/T / Casual Salaries	25,500	\$ 26,250.00	-\$ 750
2-1120 - Contract Services	0	\$ -	
2-1123 - Contracts Non WCB	0	\$ -	
2-1300 - WCB-WorksafeBC	6,500	\$ 6,375.00	\$ 125
2-1301 - F/T Benefits	229,161	\$ 318,134.57	-\$ 88,974
2-1303 - P/T / Casual Benefits	5,610	\$ 5,858.00	-\$ 248
2-1600 - Hiring Expenses		\$ 3,750.00	-\$ 3,750
2-1651 - Long Service Award		\$ 3,750.00	-\$ 3,750
2-1910 - Administration		\$ -	
2-2100 - Directors Travel	55,000	\$ 55,000.00	
2-2105 - Treaty Advisory Committee		\$ -	
2-2108 - Meeting Expense		\$ -	
2-2110 - General Travel	10,000	\$ 10,000.00	
2-2117 - Election Expenses	16,667	\$ 16,666.67	
2-2118 - Fire Chief's Workshop		\$ -	

	Budget	Adjusted Budget	Actual	Variance
Expense:				
2-1100 - Directors Remuneration	42,840	\$ 42,840.00		
2-1101 - F/T Salaries	722,293	\$ 392,758.84	\$ 1,571,035.68	1,178,277
2-1103 - P/T / Casual Salaries	10,000	\$ 9,250.00	\$ 314,207.14	
2-1120 - Contract Services	0	\$ -		
2-1123 - Contracts Non WCB	0	\$ -		
2-1300 - WCB-WorksafeBC	2,000	\$ 2,125.00		
2-1301 - F/T Benefits	195,019	\$ 106,045.07		
2-1303 - P/T / Casual Benefits	2,200	\$ 1,952.00		
2-1600 - Hiring Expenses	5,000	\$ 1,250.00		
2-1651 - Long Service Award	5,000	\$ 1,250.00		
2-1910 - Administration	0	\$ -		
2-2100 - Directors Travel	10,000	\$ 10,000.00		
2-2105 - Treaty Advisory Committee	15,000	\$ 15,000.00		
2-2108 - Meeting Expense	1,500	\$ 1,500.00		
2-2110 - General Travel	15,000	\$ 15,000.00		
2-2117 - Election Expenses		\$ -		
2-2118 - Fire Chief's Workshop	15,000	\$ 15,000.00		

Actual vs Budget Year To Date by

Department: 1002 - 1002 - Electoral Area
 Reporting Period: January, 2015 To December, 2015 (12
 Fund: <All>; Department: - 1002 - Electoral Area

2-2120 - Office Supplies	38,000	\$	38,000.00		
2-2121 - Stationary & Supplies	0	\$	-		
2-2122 - Postage & Courier	0	\$	-		
2-2123 - Operating Supplies		\$	-		
2-2125 - Library Materials		\$	-		
2-2130 - Telephone		\$	-		
2-2136 - Community Programs		\$	-		
2-2210 - Advertising	2,500	\$	2,500.00		
2-2211 - Publications		\$	-		
2-2250 - Board Appointed Expenses		\$	-		
2-2310 - Audit		\$	-	\$	-
2-2320 - Legal		\$	-	\$	-
2-2339 - Training Travel	0	\$	3,750.00	-\$	3,750
2-2340 - Employee Upgrading	5,000	\$	8,000.00	-\$	3,000
2-2373 - Insurance	29,309	\$	29,309.09		
2-2391 - Computer Software Maint.	0	\$	-		
2-2392 - Professional / Consulting	42,500	\$	42,500.00	\$	-
2-2393 - GIS Development	0	\$	-		
2-2395 - Dues & Memberships	38,000	\$	38,000.00		
2-2399 - Transfer to Other Functions	149,125	\$	149,125.00		
2-2480 - Equipment/Furniture	10,000	\$	10,000.00		
2-2500 - Equipment Repairs / Maintenance		\$	-		
2-2520 - Building Rent & Janitorial		\$	-		
2-2521 - Building Maintenance		\$	-		
2-2525 - Property Taxes		\$	-		
2-2620 - Equipment Rental		\$	-		
2-3635 - Licences, Permits & Fees		\$	-		
2-5500 - Utilities		\$	-		
2-5520 - Janitorial Services		\$	-		
2-5540 - Building Expense Allocation	60,000	\$	60,000.00		
2-6000 - Equipment & Improvements		\$	-		
2-7400 - Transfer to Reserve		\$	-		
2-9800 - Budgeted Surplus	853,477	\$	853,477.00		
Total Expense	2,575,091		3,008,722		
	0		(327,381)		

Actual vs Budget Year To Date by

Department: 100
 Reporting Period
 Fund: <All>; Dep

2-2120 - Office Supplies	43,000	\$	43,000.00		
2-2121 - Stationary & Supplies	0	\$	-		
2-2122 - Postage & Courier	0	\$	-		
2-2123 - Operating Supplies	0	\$	-		
2-2125 - Library Materials	0	\$	-		
2-2130 - Telephone	35,000	\$	35,000.00		
2-2136 - Community Programs	7,500	\$	7,500.00		
2-2210 - Advertising	2,000	\$	2,000.00		
2-2211 - Publications	2,000	\$	2,000.00		
2-2250 - Board Appointed Expenses	0	\$	-		
2-2310 - Audit	32,500	\$	32,500.00		
2-2320 - Legal	76,500	\$	76,500.00		
2-2339 - Training Travel	5,000	\$	1,250.00		
2-2340 - Employee Upgrading	5,000	\$	2,000.00		
2-2373 - Insurance	35,091	\$	35,090.91		
2-2391 - Computer Software Maint.	0	\$	-		
2-2392 - Professional / Consulting	52,500	\$	52,500.00		
2-2393 - GIS Development	0	\$	-		
2-2395 - Dues & Memberships	20,000	\$	20,000.00		
2-2399 - Transfer to Other Functions	149,125	\$	149,125.00		
2-2480 - Equipment/Furniture	5,000	\$	5,000.00		
2-2500 - Equipment Repairs / Maintenance	5,000	\$	5,000.00		
2-2520 - Building Rent & Janitorial	0	\$	-		
2-2521 - Building Maintenance	35,000	\$	35,000.00		
2-2525 - Property Taxes	9,000	\$	9,000.00		
2-2620 - Equipment Rental	40,000	\$	40,000.00		
2-3635 - Licences, Permits & Fees	0	\$	-		
2-5500 - Utilities	24,000	\$	24,000.00		
2-5520 - Janitorial Services	27,500	\$	27,500.00		
2-5540 - Building Expense Allocation	(140,000)	-\$	140,000.00		
2-6000 - Equipment & Improvements	450,000	\$	450,000.00		
2-7400 - Transfer to Reserve	35,000	\$	35,000.00		
2-9800 - Budgeted Surplus	1,154,284	\$	1,154,284.00		
Total Expense	3,150,852		2,717,221		
Net Total	(0)		327,381		