

Kaslo and District Community Forest Society

POLICY MANUAL

MARCH 2019

Adopted at the March 20, 2019 Regular Meeting of Directors
with recommendations for future review of policies as
indicated.



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A. Policy Related to Board Operations



Director Accountability Agreement

This document is in three sections and is intended to support accountability of each member of the Board of Directors.

Section 1 - Confidentiality and Consent

TO: Kaslo and District Community forest [KDCFS]

I hereby certify that:

1. I am not less than eighteen years of age;
2. I am not of unsound mind and have not been so found by a court in Canada or elsewhere; and
3. I do not have the status of a bankruptcy.

I hereby:

- consent to my election or appointment from time to time as a director of the Society
- consent to the holding of meetings of directors or any committees of directors of which I am a member by means of such telephone or other communications facilities as permit all persons participating in the meetings to hear each other
- acknowledge and declare that I am a resident of Canada
- undertake to advise the Board of Directors in writing of any change in my status as a resident of Canada.

In return for the KDCFS giving me access to confidential information in the form of draft proposals, draft legislation, draft regulations, briefing materials, correspondence or verbal communication for the purposes of involvement in the affairs of the Community Forest, I agree to keep confidential the documents and information that I obtain from this access or a result of this involvement. The discussion must not mention the specific wording of the draft proposals, draft legislation, draft regulations, briefing materials, correspondence or verbal communication.

Nothing in this agreement prevents me from disclosing confidential information or a confidential document:

1. to a person who has executed a confidentiality agreement with the Community Forest similar to this one,
2. if the disclosure is required by law, or
3. if the information has first been made public by the KDCFS.

If confidential information or a confidential document is made public by someone other than me, I may discuss the information or document that has been made public with any person as long as I do not, in that discussion, disclose any confidential information or document that has not already been made public.

Section 2 - Code of Conduct

The Code of Conduct sets out the conditions for the attitudes, behaviors and actions expected of an individual on the board of the KDCFS.

In fulfilling my responsibilities as a board member of the Community Forest I agree to:

1. Exercise the duties of care, diligence and skill.
2. Respect the confidentiality of board discussions and discussions.
3. Abide by all board policies governing board member behaviour, practices, decisions and actions.
4. Respect and abide by the board's governing principles.
5. Honour my obligations to attend all board meetings and where this is not possible, notify the Chair in advance of my inability to attend.
6. Support the work of the Community Forest by attending Community Forest events.
7. Come to board meetings having read the materials relevant to the board meeting agenda.
8. Abide by the board's meeting rules and by the method or process agreed to for conducting board meetings.
9. To avoid where possible any conflict of interest and when it is not possible to do so, declare to all board members the real or potential conflict.
10. Abide by any policy or rules of the board regarding conflict of interest which include the annual signing and submission of the Disclosure Statement.
11. Exercise and discharge the powers and duties of a director honestly and in good faith.
12. Respect the right of each member to contribute his/her position or opinion to board discussion and discussions, even though I might disagree with them.
13. Refrain from behaviour which undermines the board's integrity, discussions, decision making.
14. Ensure that my views and opinions are expressed in board discussions and to honour the principle that a board decision made fairly is the position on the matter decided.
15. To participate and contribute to building and maintaining a strong, healthy productive and effective functioning board.
16. Use board agendas and meeting to voice my disagreement with board positions and decisions and not attempt to undermine the board by using public forums or special interest groups or mechanisms to voice my disagreement.
17. Respect and honour the governing principles that board members will avoid communication with staff other than the Management Team on matters related to administration or operations.

18. Not use my position as a board member to obtain employment with the KDCFS for myself, family members or close colleagues.

Section 3 - Personal Interest Disclosure Statement

1. Purpose

The purpose of a Personal Interest Disclosure Statement is to allow KDCFS board of directors to declare personal interests, memberships and activities in order to manage for real or perceived conflict of interest. This form is an important component of the KDCFS Conflict of Interest Policy.

2. Process

Members of the KDCFS board of directors will complete the Disclosure Statement by listing employer, contracts, memberships, and other affiliations that may present a real or perceived conflict of interest. Please also list organizations that do not fall within these categories.

3. Employment

State employer (and/or major contracts) and briefly describe the nature of your work:

4. Directorships of Associations, Clubs, Co-operatives or Societies

State all organizations where a directorship is held

4. Other Interests

List any additional information that is potentially of interest to the purpose of Conflict of Interest Policy:

I acknowledge that the information contained in this form is complete and accurate.

Name

Signature

Date

Board members ratifying the policy: Ross Lake [Chair]; Steve Anderson [Alt. Chair]; Steve Fawcett [Secretary]; Jeff Mattes [Treasurer]; Marie-Ange Fournier-Beck, Tara Clapp, Robin Mercy [Directors]

Endorsement date: March 14, 2018 Regular Board meeting

Board members amending the policy: Steve Anderson (Chair), Tara Clapp (Treasurer), Robin Mercy, Neil Johnson (Directors)

Policy Amendment Date: March 20, 2019

Financial Governance Policy

Purpose: to define the responsibilities of the Board of Directors in fiscal governance and of Management for implementation.

1 – Fiscal Controls

- a) It is the responsibility of the Board to consider and approve an annual budget and workplan. Once this budget is approved by the Board, Management has authority to implement the workplan and spend within the budget lines as allocated. Management may engage an accountant/bookkeeper to manage accounts and effect payment as directed by Management.
- b) It is the responsibility of the Treasurer to oversee financial reporting to Board. The Treasurer will review the financial position of the organization relative to the budget prior to each Board meeting. This review should include but may not be limited to actual performance vs. budget, cash flow, and financial sustainability. The Treasurer is responsible for communicating his/her review to the Board.
- c) Management will ensure that detailed financial reporting is available at each monthly meeting. This reporting should include an income/expense statement that shows actual income and expenditures compared to budget and a balance statement. The Board may request additional information or reports with two weeks notice to Management.
- d) Board may consider budget amendments recommended by Management. If approved, the amended budget amends the spending authority of Management. The Contingency Policy includes emergency spending authorities not foreseen by budget. If circumstances as defined in the Contingency Policy arise, Management has authority for emergency spending through the Contingency Policy. Board may approve necessary budget amendments at next meeting, or follow procedures defined in the Contingency Policy.

2 – Organizational and Bank Signing Authority

- a) There be five persons in the operation with bank signing authority including: the accountant/bookkeeper, the two managers plus two board members.
 - i) Two authorized signatures are required on each cheque.
 - ii) A signing authority may not sign a cheque on which they are the payee.

The same five persons have organizational signing authority, however for most matters, Management signature is required

- iii) Organizational signing authority is the ability to sign grant applications, contracts, loans, agreements or any fiscal undertaking of the Society. Organizational signing authority implements a decision of the Board, and does not confer individual governance authority on any Director.
- iv) No director without organizational signing authority may enter KDCFS Society into any agreement, application or undertaking.
- v) Management must either be signer or have given explicit approval on all operational undertakings including contracts, agreements, and applications affecting the current year budget.
- vi) Where Board approval is required under the Financial Management Policy, Management is a valid signer once approval is secured.

Board members ratifying policy: Steve Anderson (Chair); Steve Fawcett (Secretary); Tara Clapp (Treasurer); Marie-Ange Fournier-Beck, Robin Mercy, Chris Webster Stephen Neville

Policy Endorsement Date: August 7, 2018

Board members amending the policy: Steve Anderson (Chair), Tara Clapp (Treasurer), Robin Mercy, Neil Johnson (Directors)

Policy Amendment Date: March 20, 2019

Policy Regarding Committees of the Society

Purpose: To provide clarity of purpose, role, authority and limitations of Committees engaged in the service of the Society.

The board recognizes the importance and usefulness of committees to achieve the objectives of the Society. Effective committees should be struck under a consistent rule set governing their roles and rules of conduct.

Authority

Committees

- do not make decisions but do make recommendations to the Board of Directors.
- must include a member of the Board of Directors.
- may be granted authority to act on behalf of the Board of Directors.
- are struck and operate at the pleasure of the Board.

The Board of Directors reserves the right to establish Terms of Reference for its committees.

Responsibilities

Committees

- will research, investigate and deliberate upon topics of interest to the Board and of value to the Society.
- may liaise with third parties on behalf of the board under the constraints established by the board.
- may prepare draft documents, plans or other documents for the Board to consider.
- shall record minutes of meetings where recommendations are to be considered by the Board. Minutes, if necessary, shall include a record of persons present.

Limitations

Committees

- cannot make public statements which purport to be statements on behalf of the Board.
- cannot divulge in-camera, sensitive or other information of commercial value to the Society.

This policy is applicable to all Committees established by the KDCFS Board.

Board members ratifying the policy: July 8, 2009. Rob Mitchell, Greg Lay, Tom Duchastel, Bruce Freeman, Dick Martin, Steve Fawcett, Stan Baker, Don Scarlett (Missing: Steve Anderson)

Board members amending the policy: Steve Anderson (Chair), Tara Clapp (Treasurer), Robin Mercy, Neil Johnson (Directors)

Policy Amendment Date: March 20, 2019

Procedure for email decisions made by the KDCFS Board of Directors (to be reviewed)

Purpose: *The following procedure provides guidelines for Board members to follow when they require a decision to be made on time-sensitive issues between regularly scheduled meetings. For issues that are not time sensitive, Board members should hold the issue for the next Board meeting.*

Procedure:

1. When a time-sensitive, inter-meeting decision is required, the Board member seeking the decision will send an email message to all directors and CC it to the Management Team. The message will include:
 - a. A subject line indicating “Decision Required by Return Email.”
 - b. A formally stated motion in the body of the message i.e: “I move that...”
 - c. A brief description of the issue, pertinent information and a summary of any discussion that has occurred prior to the message.
 - d. A deadline by which a decision must be made, and reasons for it.
2. Within 48 hours, all directors shall reply *to all*, indicating that they have received the email motion so that the board secretary can confirm that a quorum has received the motion.
3. If a majority of the quorum defined above responds with an affirmative vote, within the time allotment included in the original email (i.e.: by requested deadline) the motion shall pass – otherwise the motion fails. An abstaining or negative vote must be declared.
4. The board secretary shall ensure that the vote and its resolution is recorded in Society records.
5. A motion to table the matter may be in order, and shall be conducted by the same process as described above.

Board members ratifying the policy: Erika Bird, Steve Fawcett, Ross Lake, Glen Settle, Stan Baker, Chris Webster

Endorsement date: *September 17, 2014*

Board members amending the policy: *Steve Anderson (Chair), Tara Clapp (Treasurer), Robin Mercy, Neil Johnson (Directors)*

Policy Amendment Date: *March 20, 2019*

B. Policy Related to Forestry Operations



Financial Management Policy

Purpose: to guide financial management.

Management is accountable to the Board for the day-to-day financial management of the Society. Board approval is required whenever the following practices are changed or set aside.

Budgeting

The budget is the primary mechanism enabling the Board and Management to track and measure financial performance. Management is responsible for:

- a. The preparation and presentation of a draft annual budget for board approval at least one month prior to the beginning of every fiscal year¹ in consultation with the Board.
- b. Developing a long term business plan ensuring that the budget is developed with sufficient information to judge the accuracy of the projections of revenues and expenditures
- c. Ensuring that the basis of the budget in any one year is consistent with previous years
- d. Identifying, within the budget, revenues and expenditures for different projects
- e. Updating the Board regularly on the performance of the organization in relation to budget
- f. Preparing and presenting recommended changes to the annual budget for amendment by the Board. Where Management see a need to exceed any of the line items approved in the annual budget, Management is required to inform the Board and request approval prior to exceeding budget. Management is authorized to exceed the budget in certain extraordinary circumstances as defined in the Contingency Policy.

Financial Reporting

Management is responsible for:

- a. Reporting financial results to the Board in a meaningful way including performance to budget
- b. Reporting extraordinary changes to assets and liabilities
- c. Reporting on any other financial issues that jeopardize the ability of the Society to meet its short and long term financial obligations
- d. Responding to the advice from accountants on needed improvements to financial management practices
- e. Presenting particular financial reports as requested by the Board from time-to-time
- f. Working with Treasurer and/or Committees as established by the Board to ensure that financial information is used effectively in governance.

Purchasing and the Protection of Assets

Management is responsible for:

- a. Ensuring that where an expense for particular goods or services purchased is significant that there is an assessment of the quality and price offered by different competitors.
- b. Not purchasing or entering into contracts in situations where he/she, members of Board or associates have an undeclared conflict of interest
- c. Operating with adequate fire and liability insurance in effect
- d. Operating with effective procedures for the safekeeping of key legal and contractual documents
- e. Operating with procedures for backing up and off site safekeeping of financial and other key computer records

Contracts and Loans

As per the Financial Governance Policy, Management has organizational signing authority, as well as authority over budget implementation. **Management may:**

- a. Enter into contractual arrangements with other parties to implement the approved budget and workplan
- b. Apply for grants, implement investment policies, and enter into loans that have been approved in principle by the Board either in the annual budget or as required as separate items.

Management may not, without Board approval:

- a. Enter into new contractual arrangements with companies that involve annual commitments by the Society that are not in the approved budget.
- b. Enter into contractual relations with Service providers that involve commitments for services that are not in the approved budget.
- c. Substantially change the organization's banking arrangements or financial institutions
- d. Enter into a loan agreement with a bank or financial institution.

Bookkeeping and Internal Controls

Management is responsible for:

- a. Maintaining a complete and up-to-date set of financial records in a manner consistent with CICA accounting and bookkeeping standards
- b. Ensuring proper account reconciliations and closings
- c. Maintaining segregated accounts for tracking of project finances, where required by funders or management, to enable timely and accurate financial reporting as required

- d. Ensuring that all expenditures made are within the budget. In extraordinary circumstances such as those defined in the Contingency Policy Management is **authorized to expend funds** prior to gaining Board approval.
- e. Submitting payroll and other taxes as required by law
- f. Settling payroll and other liabilities in a timely manner
- g. Ensuring adequate oversight of signing authority for all financial transactions
- h. Proposing solutions and advising Management in all financial transactions
- i. Maintaining consistency of workflow
- j. Safekeeping of the financial Society records

Board Members ratifying policy: *Steve Anderson (Chair); Steve Fawcett (Secretary); Tara Clapp (Treasurer); Marie-Ange Fournier-Beck, Robin Mercy, Chris Webster Stephen Neville*

Policy Endorsement Date: *August 7, 2018*

Board members amending the policy: *Steve Anderson (Chair), Tara Clapp (Treasurer), Robin Mercy, Neil Johnson (Directors)*

Policy Amendment Date: *March 20, 2019*

Investment Policy

Purpose:

- *Establish the investment objectives, policies, guidelines and eligible securities relating to any investments owned or controlled by the organization.*
- *Identify the criteria against which the investment performance of the organization's investments will be measured.*
- *Communicate the objectives to the Board, contractors, investment managers and members of the KDCFS*
- *Serve as a review document to guide the ongoing oversight of the management of the organizations' investments.*

Investments of the KDCFS

- 1) Operating Reserve (see Operating Reserve Policy)
- 2) Silviculture Reserve (see Silviculture Policy)
- 3) Contingency Fund (see Contingency Fund Policy)
- 4) Legacy Fund (see Legacy Fund Policy)

Guidelines for Operating Reserve Investments

The Operating Reserve of the KDCFS is to be invested consistent with the purposes defined in the Operating Reserve Policy: to provide cash flow for operations through foreseeable operational needs. Investments should be secured by means such as a deposit guarantee. The funds should be managed to provide for appropriate liquidity measured against cash flow needs, with consideration for the highest attainable interest income. Highest liquidity should be ensured to fund those cash flow needs foreseen in approved budget, with reasonable liquidity for operating needs that may arise if cash flow does not perform as predicted.

Investment tools can include cash accounts such as chequing and savings that offer deposit guarantees and full liquidity, and term deposits with deposit guarantees. Similar instruments may be used as these offer a similar level of security and liquidity.

Guidelines for Silviculture Reserve Investments

Silviculture Reserve funds are to be invested consistent with the purposes defined in Silviculture Policy: to secure the ability of the Community Forest to meet its silvicultural obligations. Reserve Funds are to be invested for the highest possible interest income that provides security and necessary liquidity. Liquidity requirements for silviculture operations can be managed either through the Operations Reserve or the Silviculture Reserve.

Investment tools can include cash accounts such as chequing and savings that offer deposit guarantees and full liquidity, and term deposits with deposit guarantees. Similar instruments may be used as these offer a similar level of security and liquidity.

Guidelines for Contingency Fund Investments

The Contingency Fund is to be invested consistent with the purposes defined in policy. The Contingency Fund of the KDCFS is to be invested for security of investment and interest income, with some consideration given to cash flow needs.

The Operating Reserve will likely be available to provide cash to fund any particular expenditure, which would allow the Contingency Fund assets to be invested for higher interest and lower liquidity. The repayment of any assets expended from the Operating Reserve for particular Contingency Fund expenditures may be managed so as to protect Contingency Fund income.

Investment tools can include cash accounts such as chequing and savings that offer deposit guarantees and full liquidity, and term deposits with deposit guarantees. Similar instruments may be used as these offer a similar level of security and liquidity.

Guidelines for Legacy Fund Investments

The Legacy Fund of the KDCFS is to be invested consistent with the purpose of the Fund, to provide sustainable community financial benefit. The Legacy Fund must balance income with sustainability and community benefit.

Priorities

1. Commercial management of the Legacy Fund investments should be given strong consideration wherein the day to day operations of fund management are handled by professional services.
2. Legacy Fund investments should, to the extent possible, benefit the residents of Kaslo and area.
3. While the Legacy Fund is in its Establishment Phase (up to \$100,000), a relatively conservative strategy of a professional managed 'loaded fund' with an asset mix of 40-60% equity / 60-40% fixed income should be selected.
4. While the Legacy Fund is in its Growth Phase (from \$100,000 to \$1,000,000), the Board may consider investments with a similar return and more demonstrable local benefit, such as local cooperative investments, with the appropriate structures in place to balance risk and return. The financial benefit to the community from these might be greater than the simple distribution of income, weighed against risk.

Responsibilities:

1. It is the responsibility of the Board of Directors to annually review the performance of the investments and investment policy guidelines, and make recommendations as needed.
2. Administration and reporting of all Reserves and Funds is the responsibility of Management.

Limitations:

1. This policy will require review and amendment when the Operating Reserve and Contingency

Fund are at goal levels.

2. This policy will require review and amendment when the Legacy Fund reaches the growth phase of \$100,000 when there are opportunities for relatively secure investments that offer the prospect of a greater benefit to the residents of Kaslo and area.

Board Members ratifying policy: *Steve Anderson (Chair); Stephen Neville (Vice Chair), Steve Fawcett (Secretary); Robin Mercy, Chris Webster (Directors)*

Policy Endorsement Date: *September 19, 2018*

Board members amending the policy: *Steve Anderson (Chair), Tara Clapp (Treasurer), Robin Mercy, Neil Johnson (Directors)*

Policy Amendment Date: *March 20, 2019*

Operating Reserve Policy

***Purpose:** to ensure that the KDCFS has the financial stability and autonomy to ensure that the KDCFS has the reserve funds available to survive operational setbacks, potential shutdowns, silvicultural obligations (if silviculture reserve is depleted), and to make the best decisions for land health, community, and long term forest income. The Operating Reserve shall also be used to identify funds that are available for non-operational expenses.*

Priority of Operating Reserve

Financial sustainability of the organization is a high priority, along with the ability to meet legal silvicultural obligations. This policy is established to set a high priority for organizational financial sustainability. Working with Management, the Board may pursue other means towards financial sustainability although these may slow the full funding of the Operating Reserve. These other priorities will be consistent with the business plan and budget.

Background

The Kaslo and District Community Forest has not yet specified a level of funds that are necessary to sustain operations through periods of operating losses.

A review of similarly sized Community Forests in the BCCFA shows that most Community Forests have established Operating Reserves to assist their organizations understand what funds are available for community benefit spending or other returns, and what funds are necessary to sustain a healthy operation. The level of \$1,000,000 is similar to that used by other similarly sized Community Forest operations.

Kaslo and District Community Forest had an informally established 'Road Reserve,' the purposes of which had not be recorded in written policy. It was understood that the Road Reserve should be primarily used for the purposes of Road Building. The new Operating Reserve includes the purpose of road building as well as other expenses and investments that may be necessary.

Establishment, Level and Reporting of the Operating Reserve

1. The KDCFS hereby establishes an Operating Reserve, as an internal restriction on operating accounts.
2. The Operating Reserve level shall be set at \$1,000,000 as established in a management review of funds necessary to sustain operations through periods of operating losses (attached).
3. The Operating Reserve of \$1,000,000 shall be reported in the Annual Statements on the balance sheet.
4. The Operating Reserve level, along with other internal fund restrictions and the silviculture liability, shall be reported to the Board on the balance sheet at regular meetings.

Investment of Part of the Operating Reserve

The Operating Reserve should be managed to balance cash flow and return, consistent with the Investment Policy: Operating Reserve.

Responsibilities

1. It is the responsibility of **Management** to:
 - a. Report on the level of the Operating Reserve and Unrestricted Net Assets on the monthly balance sheet report, in such a way as to clarify actual Operating Reserve Funds as they are currently held.
 - b. Recommend any changes to the goal level of the Operating Reserve to the Board for consideration, through its business plan and budget.
2. It is the responsibility of the **Treasurer** to:
 - a. Every three years, review the level of the Operating Reserve for sufficiency
 - b. Understand and be able to explain the Operating Reserve as an internal restriction to the Finance Committee, Board and Members.
 - c. Ensure that the Annual Financial Statements clearly identify the Operating Reserve and the balance of unrestricted funds.
 - d. Ensure that the Monthly Treasurer Reports include a Balance Sheet that reports on Silviculture Liabilities and Internally Restricted funds including the Operating Reserve.
3. It is the responsibility of the **Board** to:
 - a. review and adopt any changes to the goal level of the Operating Reserve, with a justification that relates to the financial sustainability of the Forest operation in the long term.
 - b. Understand that the Silviculture Liability and Operating Reserve affect the level of unrestricted funds available for non-operational funding.

Limitations

The level of the Operating Reserve should not be changed without a legitimate rationale and be supported by documentation demonstrating justification that includes consideration of a two year cash flow, including shutdown scenarios, and any projected new operating needs.

Policies Replaced

This policy replaces the policy and practices of the Road Reserve, an unwritten policy.

Effective Date

The Operating Reserve is established retroactively to December 31, 2018.

Board Members ratifying policy: *Steve Anderson (Chair); Steve Fawcett (Secretary); Tara Clapp (Treasurer); Marie-Ange Fournier-Beck, Robin Mercy, Neil Johnson, Stephen Neville.*

Policy Endorsement Date: *February 20, 2019*

Silviculture Policy (to be reviewed)

Purpose : *The objective of the Silviculture Policy is to establish a set accrual rate (\$/m³) to be deducted for each cut-block harvested based on the volume stated in the provincial Harvest Billing System. This volume will be determined at the completion of harvesting the entire Cutting Permit.*

The purpose of the accrual monies is to allocate funds for the silviculture expenditures that will be required for reforestation of the harvested blocks and subsequent stand tending operations to manage the cut-blocks to achieve Free Growing (FG) status. The goal is to achieve FG as early as possible, but this generally takes 15-20 years. So, although the Board would not see the accrual monies being spent entirely in the first few years following harvesting, silviculture monies are required for the long term.

Accrual money is not cutting permit/block specific – silviculture costs in relation to the cutting permit will vary dependent on site-specific issues.

The \$/m³ amount that will be accrued is determined through historical silviculture costs and by tracking ongoing silviculture expenditures. To change the accrual funding (either up or down) a formal proposal to the Board must be presented and approved. The proposal should be accompanied by a legitimate rationale and be supported by documentation demonstrating actual current silviculture costs across the KDCFS operating area. The Board approved a change in the accrual rate from \$7.00/m³ to \$8.00/m³ for silviculture in December of 2018 based on a proposal from management meeting stated requirements.

The silviculture accrual monies will be kept in a silviculture fund. Money for purposes other than silviculture cannot be used from the silviculture fund without an *unanimous-1* vote from the Board.

Board Members Ratifying Policy: Steve Anderson (Chair); Steve Fawcett (Secretary); Tara Clapp (Treasurer); Neil Johnson, Robin Mercy (Directors)

Policy Endorsement Date: December 12, 2018

Contingency Fund Policy

Purpose: *To ensure that there is, at all times, an adequate reserve of funds to deal with any physical emergency situation that was not foreseen and provided for within the annual budget. Such situations could include but are not limited to events like: damage to a domestic water system caused by Community Forest activities; damage to infrastructure – roads, bridges, culverts etc. - caused by weather events; a fire that threatens Community Forest resources etc.*

Authority:

Management is authorized to spend up to \$20,000 of the Contingency Fund without board approval in the event of a circumstance that demands immediate attention. Board Approval is required for any expenditure from this fund in excess of this \$20,000 limit.

Responsibilities:

Management is responsible for the oversight and use of this fund.

1. If the consumptive water supply or the water works of a legal water license holder are damaged and made unusable by forest development activity of the KDCFS then the society will immediately take steps to correct the damage and restore the water supply and will provide the water licensee with potable water until the water supply is restored.
2. In the event of a different emergent situation the management will advise the Board at the earliest opportunity and take whatever steps are necessary to deal with the emergency.

Limitations:

1. The Contingency Fund will be built up to an amount of \$100,000, consistent with the business plan.
2. If expenditures are required from this fund it will, as a high priority and at the earliest possibility, be returned to it's \$100,000 goal.
3. This fund is intended to deal only with physical emergencies and may not be used to finance political, communication, community, organizational or other such activities nor may it be used as a source of "loans" to support other Society funds and activities.

Board Members Ratifying Policy: Steve Anderson (Chair); Stephen Neville (Vice Chair), Steve Fawcett (Secretary); Tara Clapp (Treasurer); Chris Webster, Robin Mercy, Marie-Ange Fournier-Beck (Directors)

Policy Endorsement Date: August 7, 2018

Legacy Fund Policy

Purpose: to provide a sustainable source of community benefit from the KDCFS operations to residents of Kaslo and area.

Establishment and Growth of the Legacy Fund

1. The fund will grow through investment, and through a Legacy Reserve target contribution of \$1 per cubic meter of annual harvested timber, consistent with the approved business plan and budget.
2. Allocation of Legacy Reserve amount to the Legacy Fund will take place annually, at year end.
3. The Legacy Fund shall be invested according to the Investment Policy.
4. The Legacy Fund shall be accounted for separately from the operating reserves of the KDCFS.
5. The current balance, prior year income, and community benefit status and amount of the Legacy Fund are to be reported at the Annual General Meeting.
6. Phase One: Establishment: No funds are to be paid out from the Legacy Fund until the fund reaches, at a minimum, a level of \$100,000.
7. Phase Two: Growth: Once the Legacy Fund is over \$100,000, a proportion of the income, typically 80% of the prior year return, may be available to be used for community benefits.
8. Phase Three: Maturity: Once the capital reaches \$1,000,000, the Legacy Fund is in Maturity. In this Phase, the full income of the fund may be used each year.

Responsibilities

1. The Board shall ensure that the Legacy Fund allocations are administered according to
2. this policy, oversee the Investment Policy, and ensure that Community Information is
3. available.
4. Management shall propose Legacy Fund allocations in the budget and business plan,
5. and report on final amounts to the Board.
6. Management shall assist the Board in administering the Legacy Fund.

Limitations

This policy will need to be reviewed once the Legacy Fund reaches Maturity.

Board Ratifying Policy: *Steve Anderson, Steve Fawcett, Chris Webster, Steve Neville, Robin Mercy*

Policy Endorsement Date: *September 19, 2018*

Broadcast Burning “Best Practices”

KDCFS broadcast burnt CP 35 for two reasons:

- to reduce a very heavy slash load throughout the block as a result of winter cable harvesting
- as a site prep tool to eliminate/minimize the slash load on the block to create more plantable spots and to enhance the survival and fiber quality of the plantation. The money spent on the burn will not solely be realized in a reduced planting cost (\$/tree) due to the creation of a better planting site. But, it is predicted, the costs of the burn will be realized in minimizing the number of future expensive stand tending entries (brushing, fill plants) while managing the plantation to free-growing status

Future Considerations:

- ensure the fire guarding is completed in a timely manner, well before the burning window arrives. Fire guarding can be part of the burning contract, a separate contract or from a direct hire (ie student youth crew, local individuals). This did not happen with the CP 35 burn and resulted in some time/dollar costs.
- tender the burning contract in a timely manner – well before the fall burning window. This will give the successful bidder time to get fully organized: Burn plan developed and submitted for approval to the Ministry, manual & equipment resources lined up and ready to go – the burning window can be very time sensitive and all preparations need to be in place well in advance. The time also allows KDCFS manager time to work with the contractor to ensure the manager is confident the contractor is prepared to burn when the time comes.
- ensure the tender is specific as to the obligations/responsibilities of the contractor and KDCFS.
- the manager should spend time researching the “standards of the day” in setting up the tender. The tender needs to include different phases:
 - fire guarding
 - the broadcast burn
 - mop-up costs
 - escape costs
- ensure the contractor and the KDCFS have the appropriate insurance coverage to cover the broadcast burn and the potential for serious escapes.
- the KDCFS manager must ensure that the contractor employs a fully qualified onsite Prescribed Fire Burn Boss/Manager capable of and qualified to prepare and implement the burn plan matching the given project complexity rating.
- the South-East Fire Centre is a good resource to research the “standards of the day” – what is required for fire insurance, what is the current cost (\$/ha) for broadcast burning in the industry
- ensure due notice is given to the public through advertisement in the local paper
- ensure the local fire chief is contacted prior to light-up and receives appropriate contact information.

Bill Kestell, RPF 2015 , September 14, 2011

Fire Smart Forest Management

***Purpose:** to provide direction for sustainable forest management in fire maintained ecosystems and for interface forest management which will minimize the risk of wild fire to the community.*

1. Sustainable forest management in fire dominated ecosystems:

The objective is to utilize management practices which minimize the economic and social impacts of fire while simultaneously maximizing its ecological benefits.

- Fire-smart forest management incorporates knowledge and understanding of the historical significance of fire into all strategic and operational forest management activities at the stand and landscape levels.
- It requires a special assessment of the current fire environment
- Create opportunities to use prescribed fire to maintain ecosystem health, structure and integrity (low intensity burns under shelter woods in ICH dw)

2. Fire interface forest management:

The objective is to create in the long term an interface forest that is not vulnerable to spread of wildfire into the community. In some circumstances, the safety of the community may take precedence over other values in the interface.

- A coordinated/cooperative approach shall be used to reduce the fire fuel buildup in the interface between the private and crown lands.
- Efforts shall include education of the public on the consequences of increased fire fuel loading through the last 70 years practice of fire suppression, and what they can do on their own property.
- Management practices shall include conversion, reduction and isolation of forest fuels as a proactive option to reduce the potential rate of spread and intensity of large wild fires.
- Forest managers shall be encouraged to use innovative practices in both harvesting and silviculture to create a wild fire resistant interface forest

***Date of Board approval:** Feb 11, 2009*

Strategy for an Expedited Public Consultation Process for the Salvage and Harvest of Timber in Emergency Situations

Purpose: to modify KDCFS Public Consultation Referral process for timber harvesting in the event of emergency situations.

In the event of a need to salvage dead or dying timber resulting from wildfires, blowdown or forest health situations, KDCFS will follow the following guidelines:

- provide an opportunity for the public to comment on the harvest of dead or dying timber not exceeding 2,000 m³ by holding a field review of the affected area(s)
- Conduct a field review no earlier than 12 days after placing a public notice of the intent to salvage dead or dying timber on the KDCFS website and placing an ad in the Pennywise newspaper. Direct contact by letter or visit to the immediate neighbors and water users will be conducted prior to the field review
- respond to comments generated by the field review if they are received no later than 7 days after the field review date
- KDCFS Forest Manager(s) have the option to direct award the harvesting and trucking operations to a local company

Date of Board approval: March 10 2010.

Innovative Practices

Purpose: *to clarify values for planning and forest management.*

It is the goal and intent of the KDCFS to strive to take advantage of opportunities to practice innovative forest management. Where there are fewer constraints on the ground, forest managers will try to incorporate experimentation and piloting of new ideas to optimize harmonization of all values in the forest.

Policy Endorsement Date: *February 11, 2009*

Contracting Policy

Purpose: to guide KDCFS contracting practices.

KDCFS mission statement: *“The Kaslo and District Community Forest Society will manage the diversity of values of the Community Forest in an ecologically responsible and fiscally accountable manner on behalf of the people of Kaslo and Area D.”*

KDCFS Values	Hiring Expectations
<ul style="list-style-type: none"> ● Ethical and sustainable forestry practices ● Diverse forest resource development ● Local workforce recruitment opportunities ● Healthy community environment ● Protection of water quality ● Supportive and positive work relationships ● Gender equality and fairness ● Wildfire Safety 	<ul style="list-style-type: none"> ● Adoption of KDCFS mission statement and values ● Professional and clean work practices ● Local hiring and training priority ● Good worksite safety and organizational skills ● Effective communication skills ● Efficient and innovative problem solving skills ● Maintenance of reliable workflow ● Flexibility and cross training in multiple applications

Updates to our contracting policy reflect recent changes to social culture, environment and forest products marketing. Some prior conventions no longer contribute towards the economic sustainability of the Community Forest, as the logging industry is struggling to find young recruitment to staff their crews. High equipment prices and attached financial risk deter young entrepreneurs from entering the workforce, as are long working hours, exposure to all weather and hard physical labour in isolated areas.

The KDCFS will support, where possible, new logging entrepreneurs in their contract awards, and local worker recruitment in the established industry, with goals to maintain workforce diversity. Multi-year contracts with a 3 year maximum term in the area of expertise will be considered, to help facilitate financial investment decisions for entry level local applicants. Timely access to a predictable workforce will benefit the KDCFS in meeting seasonal timelines and provide an opportunity to build on gained knowledge and training.

The KDCFS will maintain a list of contractors who share KDCFS values and can demonstrate that they meet hiring expectations. Applications and proposals from new entrepreneurs seeking a multi-year contract will be evaluated by the KDCFS management on a first-come basis.

Contracting Standards

Prime Contractor

- The Contractor is the designated “Prime Contractor” as per the *Workers’ Compensation Act* in the Cutting Authority Area under this Contract and shall fulfill all the obligations of a “Prime Contractor” under the *Workers’ Compensation Act* and the Regulation.

Safety and Environmental

- The Contractor must implement a documented and compliant safety program as per the *Workers’ Compensation Act* and OHS Regulation. The Safety Program must be administrated by a designated and qualified safety coordinator. It must include an Emergency Response Plan (ERP) and Emergency Management System (EMS) for the project location. An up-to-date Safety Log including crew training and safety orientation dates must be maintained which may be inspected by the KDCFS representatives any time during this Contract.

Insurance

- Insurance requirements are defined in the appropriate KDCFS contracts and require the addition of the KDCFS to the “Additional Insured” .
- All required insurance coverage must be in place prior to commencement of the Work. The Contractor shall provide the KDCFS with evidence of insurance coverage, prior to any progress payments being made.
- All CGL policies must include not less than
 - \$1,000,000 forest fire fighting coverage
 - \$2,000,000 Automobile Liability for all vehicles owned and operated or licensed in the name of the Contractor.

Subcontracting

will not be endorsed by the KDCFS, unless specifically stated in the contract.

Board Members Ratifying Policy: *Steve Anderson (Chair); Steve Fawcett (Secretary); Tara Clapp (Treasurer); Marie-Ange Fournier-Beck, Robin Mercy, Neil Johnson, Stephen Neville*

Policy Endorsement Date: *February 20, 2019*

Managing for a Diversity of Interests/Values

Purpose : *to identify interests and values to be considered in planning and provide direction for management of those interests.*

- Key interests/values to be considered in the management of KDCFS: Long term viability/sustainability; Water; Soil; Biodiversity - including wildlife, species at risk; Socio-Economic - Employment, Quality of Life; Timber; Tourism; Visual Quality; Recreation; Educational; Spiritual; Value Added Opportunities; Access; Non Timber Forest Products.
- Forest management shall conserve biological diversity and its associated values, water resources, soils and unique and fragile ecosystems and landscapes, and by doing so, maintain the ecological functions and the integrity of the forest.
- Forest management shall encourage the efficient use of the forest's multiple interests/values, products and services to ensure a wide range of environmental and social benefits while maintaining economic viability.
- Forest management operations shall contribute to the maintenance or enhancement of the long-term social and economic well-being of local communities.
- Forest management operations shall be conducted in such a manner as to harmonize to the fullest extent possible with non-timber economic, social and environmental interests/values dependent on the forest, both direct and indirect.
- Forest management plans shall identify the management objectives and actions that will be taken to accommodate non-timber and non-economic interests/values and prescribe the results to be achieved to sufficient clarity to ensure meaningful evaluation.
- Forest management operations should be conducted in such a manner as to preserve opportunities for on-going diversification of the local economy.

Board Members Ratifying Policy: *Rob Mitchell, Tom Duchastel, Steve Anderson, Dick Martin, Steve Fawcett, Stan Baker, Don Scarlett*

Policy Endorsement Date: Feb 11, 2009

Communications Policy - Disposition of KDCFS information (to be reviewed)

Purpose: to clarify what information held by KDCFS is to be made available to the membership and the community, and how it is to be disseminated. This Policy will provide guidance to hired personnel and directors.

Part 11 Section 57 and 58 of the Societies' Bylaws define information accessible to members. Equal access applies to the public via the KDCFS website or by written request from KDCFS management (excepting the full Membership Demographics list, for privacy reasons). Please allow not less than seven (7) days notice for management to respond.

Societal Information:

INFORMATION	WEBSITE	FACE BOOK	MANAGEMENT	REGIST. OFFICE Mel B
Video coverage of regular Board meetings, advertised meetings, and AGMs: <ul style="list-style-type: none"> - Recording and broadcast is allowed, if not disruptive to the meeting, but a camera operator must be present to turn off the equipment for 'In Camera' sessions 				
Regular Board Meeting information , including all minutes, committee recommendations ¹ , the comparative monthly income statements, the annual budget that are accepted by the Board, and other financials required by the Societies Act. This includes any personal compensation in excess of the limit set by the Societies Act. <ul style="list-style-type: none"> - Labeled as "draft" as appropriate [In Camera issues and all related documents are kept confidential] 	Y		(Y)	Y
Investment fund information -pertaining to mutual fund investments	Y			
Board Governance Calendar	Y			
Society Correspondence after it has been officially received at a Board meeting <ul style="list-style-type: none"> - Regular items available, for viewing only, by appointment with Management. [In-camera items not available] 			Y	
AGM minutes including Directors' Report (when written), Treasurer's Report (when written), Managers' Report (when written), and annual Financial Statements Labeled as "draft" as appropriate	Y			Y
License documents: Business Plan, Management Plan, Work Plan.	Y			Y

Society membership list <i>Available to members only</i> upon providing not less than seven (7) days notice in writing to the Society (as per Part 11 Sec. 57 of the Bylaws) and only for the purposes listed under the BC Societies Act Section 25 (7)(a-d)			(Y)	
Policy book	Y			
Committee recommendations	Y			
Committee description, contact person and terms of reference (if written)	Y			

Operational / Woodlands Information

Management Team files and correspondence prior to submission to the Board	N/A	N/A	N/A	N/A
Professional external reports and assessments (by request)	(Y)			
Signed contracts between the Society and its employees or contractors. Available for viewing only, by appointment with Management. [Unsuccessful bidders and their bids not available]			(Y)	
Pleadings, statements of claim, etc. in legal matters:	N/A	N/A	N/A	N/A
E-mail correspondence between Board members and between the Board and Management	N/A	N/A	N/A	N/A
Forest Stewardship Plan	Y		(Y)	Y
Cutting Permit Information	Y		(Y)	
Operations maps, as updated by the Management	Y		(Y)	
Monthly management team reports	Y			
Local Contractor Eligibility List			Y	

(Y) secondary information source, or restrictions exist

¹ CTE should add a comment to their recommendation if it contains 'in camera' information

Board members ratifying the policy: Steve Anderson (Chair); Steve Fawcett (Secretary); Robin Mercy, Chris Webster, Stephen Neville

Policy Endorsement Date: Regular BD meeting September 19, 2018

Firewood Cutting Policy

Personal Use

Firewood cutting for personal uses (less than 5 cords) will require an individual to obtain a Free Use Permit (FUP) from the Ministry of Forests and Range (MOFR). The application is free, can be filled online and does not require an approval. Guidelines on the type of material classified as firewood are spelled out on the application. All areas within KDCFS will be open for this type of permit and it will be non exclusive from other FUP holder (e.g. many individual on the same area/road system).

The MOF will be responsible to monitor and assess Compliance and Enforcement (C&E).

Commercial Uses

Firewood cutting for commercial uses (or more than 5 cords) will require approval from the KDCFS and may require the commercial users to have a written agreement with KDCFS. In order to facilitate this process, KDCFS will make available some specific areas for commercial firewood cutters. Areas designated for commercial firewood cutting will be tendered and awarded to the highest bidder. The proceeds from the tenders will be use to defray part of the operational costs borne by KDCFS and the Forest Managers. These costs are necessary in order to legitimize the harvest of forest products. The tender proceeds will be split 50/50 between the KDCFS and the manager's.

KDCFS responsibilities

- KDCFS will be responsible to remit stumpage and/or fee to the MOFR for the firewood
- KDCFS will remit the dividend to the community from the volume harvested

Manager's responsibilities

- the managers will prepare (annually) a blanket salvage permit for KDCFS
- the managers will award firewood cutting contract to successful proponents
- the managers will supervise the contract and track volume harvested

Approved: Jul 14, 2010, Directors Board Meeting.

Privacy Policy

Purpose: *The Society is committed to protecting the privacy and security of personal information held about its members and others. Our purpose is to assure anyone who does business with us that the Society complies with BC's Privacy Act, and Canada's Anti-Spam Legislation. This policy explains how we collect, use, disclose and safeguard personal information.*

COLLECTION OF INFORMATION

The Society collects personal information only from:

- Directors
- Members
- Volunteers
- Others who have shown an interest in the Society

This information is collected by a variety of methods: phone, fax, mail, email, online, or in person.

USE OF INFORMATION

The Society uses personal information to better serve our members and the public at large in order to expand our community of support. This includes using the information:

1. To deliver services to provide information about events, membership and donations
2. To thank supporters, fulfill subscriber and donor benefits and issue tax receipts
3. To invite supporters to special events
4. To sell memberships, tickets
5. For Societal or Operational information distribution in phone calls and e-mails
6. For audit purposes

The Society is committed to using personal information in a respectful and useful way. The Society is also committed to making sure patrons do not receive more than a reasonable number of emails, letters or phone calls.

DISCLOSURE OF INFORMATION

The Society treats its obligations with respect to the use and disclosure of personal information very seriously. Generally, we will only use or disclose personal information for the primary purpose that it was collected or for a purpose related to the primary purpose that you would reasonably expect it to be used. The Society will not sell, rent or share your personal information with non-members and will only share members' information with other members in accordance with section 25(7) of the Societies Act.

STORAGE OF INFORMATION

Personal information is stored in our database(s) on a secure server and in hard copy files. Only authorized Society personnel have access to this information. The Society uses personal information to better serve our members and to expand our community of support.

ACCOUNTABILITY

The Society does its best to ensure that all information is recorded accurately—if you notice any errors in our correspondence with you or if your personal information changes, please contact us at manager@kaslocommunityforest.org to update your file.

If you do not wish to be contacted by phone, mail or email, please contact us at manager@kaslocommunityforest.org and we will ensure that your request is honoured.

If you have any questions about the Society's privacy policy or concerns about the way that your information is being used, please contact us at manager@kaslocommunityforest.org.

Reviewed by Martha Rans, Lawyer of charity law, incorporation, governance, privacy, employment, labour, health & safety and human rights.

Board members ratifying the policy: Ross Lake [Chair]; Steve Fawcett [Secretary]; Marie-Ange Fournier-Beck, Andy Shadrack, Tara Clapp, Robyn Mercy [Directors];

Policy Endorsement Date: February 25, 2018 Regular Board meeting

Community Advisory Committee Policy (inactive, to be reviewed)

Purpose: to provide the Woodlands Manager and the Board with additional technical and public support as required. The Community Advisory Committee is comprised of the Woodlands Manager, Board members, staff and the public. The committee is chaired by the Woodlands Manager, or a Board member.

Authority:

The Community Advisory Committee does not make decisions but does make recommendations to the Manager and Board of Directors. The Chairperson is responsible to call regular meetings and prepare appropriate draft materials.

Responsibilities:

The Community Advisory Committee is responsible for:

- Overseeing the preparation of all operational plans;
- Preparing draft materials for Manager and Board consideration well in advance of Board meetings;
- Translating Board policy into operational activities; and
- Advising the Manager and the Board about technical options and opportunities.

Limitations:

The Community Advisory Committee shall not:

- Engage in illegal activities;
- Make public statements or take part in public demonstrations which may tend to reflect negativity on the Society, and, in the case of potentially adverse activities, to discuss them first with the Chairperson of the Society or the Board as a whole.
- Use information acquired in the course of duties except in the best interests of the Society, nor act in conflict with the Society interests;
- Divulge the contents of work regarding sensitive and/or confidential issues performed for the Society under any circumstances without the prior approval of the Board.

Community Dividend Disbursement Policy

****Note:** This policy not currently in effect. Allocation not included in budgeted expenditures 2015-2019. Subject to review with other community benefit policies.**

Purpose: to provide a set of guidelines to be used by a committee whose purpose is to recommend to the board how the annual \$2/m3 Community Dividend should be disbursed.

Guidelines

Eligible applicants for disbursements are individuals or organizations that are based/reside in Kaslo and RDCK Area D

Eligible projects must benefit residents of Kaslo and Area D.

The total annual Community Dividend should reach a diversity of people (ages, gender), and fund a wide variety of interests and endeavours.

Eligible projects will include, but are not limited to, charitable activities in any of the following fields of interest:

- ~ Arts, Culture, and Heritage ~ Seniors
- ~ Children, Youth, and Family ~ Recreation and Sports
- ~ Community Economic Development ~ Environment
- ~ Education ~ Health
- ~ Social and Community Services

Eligible projects may engage in any of the following activities:

- ~ Direct service and program support ~ Capacity building
- ~ Capital projects – equipment ~ Scholarship
- ~ Action oriented research ~ Innovation
- ~ Program planning, design and needs assessment

Considerations for the disbursement committee:

How many people benefit?

Does this project bring something new to the community?

Is there an established history of effort on the part of the applicant?

Will the funding serve community members who might otherwise have to do without?

Will the benefit be long lasting, or contribute to an ongoing venture, program or facility?

Can an added value (spinoff) be identified; does the project provide secondary benefits?

Will the funds be spent within our communities?

Will the funding support volunteerism?

Will the funding build capacity (skills - especially for youth and under-employed, and infrastructure)

While it is understood that some monies may go towards covering costs such as administration and salaries, *in the spirit of the history of KDCFS disbursements, it is preferable* if monies go to capital costs, and volunteer-run programs/events.

Successful applicants of grants greater than \$750 will be asked to provide a follow-up summary report to KDCFS on conclusion of their project.

Grant projects are expected to be completed in one year unless specifically stated otherwise in the original application.

Note:

The above Community Dividend Disbursement Policy is not intended to include or affect the regular annual contributions of the society, such as scholarships, logger sports, and/or training programs like S100.

Recommendation:

That this policy be reviewed by the board every year.

Board Members Ratifying Policy: Steve Anderson, Stan Baker, Erika Bird, Steve Fawcett, Glen Settle, Chris Webster

Policy Endorsement Date: 12/02 /2014
