

## Proposed UCV Bylaw Amendment - Audits

Moved by:

Seconded by:

That UCV's Current Bylaw 93 be replaced by Proposed Bylaw 93:

Current Bylaw	Proposed Bylaw
<b>PART 16      AUDITOR</b>  92.      The accounts of the Church shall as soon as practicable, after the end of each fiscal year, be sent to a person or persons duly qualified to conduct public audits (the "auditor").  93.      The auditor shall be instructed to perform a full audit of the accounts when:  (a)      more than 2 years have passed since a full audit was performed;  (b)      the Board directs that a full audit be performed; or  (c)      a general meeting directs, by Ordinary Resolution, that a full audit be performed.  94.      In circumstances in which a full audit is not required, the auditor will be instructed to conduct a review engagement.  95.      The auditor shall not be a member of the Board.	<b>PART 16      AUDITOR</b>  92.      The accounts of the Church shall as soon as practicable, after the end of each fiscal year, be sent to a person or persons duly qualified to conduct public audits (the "auditor").  93.      The auditor shall be instructed to perform a full audit of the accounts when:  (a)      the Board directs that a full audit be performed; or  (b)      a general meeting directs, by Ordinary Resolution, that a full audit be performed.  94.      In circumstances in which a full audit is not required, the auditor will be instructed to conduct a review engagement.  95.      The auditor shall not be a member of the Board.

**Commentary:** The Finance Committee (which includes the Treasurer, Bookkeeper, Congregational Administrator, and several volunteers with varied financial backgrounds) has been reviewing proposed UCV policy and procedure changes for management of both charitable and refundable Refugee Funds for which the Refugee Team is the approved Fund Oversight Authority. George Myers has been leading the development of these P&Ps on behalf of the Refugee Team. At this time, we have not yet learned whether IRCC (Immigration Refugees and Citizenship Canada) will require annual audits or only every few years when Sponsorship Agreement Holders (SAHs) are approved. The proposed Bylaw change would give the Board flexible authority over this decision whatever the requirements of the IRCC are. Whenever a full audit is required the estimated *additional* costs to UCV would be approx. \$6,000. (Keith Wilkinson, Chair, 2022 Finance Cmte)

## Proposed UCV Bylaw Amendment – Number of Board Members

Moved by:

Seconded by:

That Current UCV Bylaws 39 and 45 cited below be replaced by the Proposed Bylaws 39 and 45:

Current Bylaw	Proposed Bylaw
<b>Board Composition</b> 39. The Board shall consist of the officers of the Church, the immediate Past-President, and 6 members-at-large or such greater number as may be determined from time to time by a general meeting.  40. Members of the Board shall have been members of the Church for a period of at least 6 months prior to the date of their election.  41. Members of the church who are 16 or 17 years of age are eligible to become members of the Board so long as a majority of the members of the Board are at least 18 years of age.  45. The members-at-large shall serve a term of 2 years each.  (a) The term of office of a member-at-large shall last until the conclusion of the second Annual General Meeting following the election of the member-at-large.  (b) The terms of office of 3 of the 6 members-at-large shall expire in odd-numbered years, and the terms of office of the other 3 shall expire in even-numbered years.	<b>Board Composition</b> 39. The Board shall consist of the officers of the Church, the immediate Past-President, and 4 members-at-large or such greater number as may be determined from time to time by a general meeting.  40. Members of the Board shall have been members of the Church for a period of at least 6 months prior to the date of their election.  41. Members of the church who are 16 or 17 years of age are eligible to become members of the Board so long as a majority of the members of the Board are at least 18 years of age.  45. The members-at-large shall serve a term of 2 years each.  (a) The term of office of a member-at-large shall last until the conclusion of the second Annual General Meeting following the election of the member-at-large.  (b) The terms of office of 2 of the 4 members-at-large shall expire in odd-numbered years, and the terms of office of the other 2 shall expire in even-numbered years.

**Commentary:** This change was proposed by the UCV Board in 2022 during strategic planning discussions.