

**MONITORING REPORT**

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**Subject:** Board Policy A.19.5 Fundraising: Issuance of Receipts

**Prepared by:** Danielle McDonald, Chief Executive Officer

**Prepared for:** Ottawa Public Library Board

**Meeting of:** September 10, 2012

**Date of preparation:** August 20, 2012

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Executive Limitations policy A.19.5 Fundraising: Issuance of Receipts was approved by the Library Board on December 13, 2010 and last reviewed on September 22, 2011. It states:

*The Ottawa Public Library is incorporated as a not-for-profit organization pursuant to the Canada Corporations Act and has received charitable status with Registration #861292886 RR0001.*

*The Ottawa Public Library Foundation is incorporated as a not-for-profit organization pursuant to the Canada Corporations Act and has received charitable status with Registration #8651 1662 RR0001, effective June 30, 2003. The Ottawa Public Library Foundation is the principal fundraising vehicle for the Ottawa Public Library and the OPL encourages all donations to be made through the Foundation. On occasion, a donor may elect to contribute directly to the Ottawa Public Library.*

*The purpose of this policy is to establish a framework that will govern the issuance of cash and gifts-in-kind donations received the Ottawa Public Library and the Ottawa Public Library Foundation and to ensure compliance with the Income Tax Act of Canada.*

**Policy Statement**

*The policy applies in the following circumstances:*

- *Gifts in kind such as works of art, furniture, equipment, vehicles, depreciable property, capital property, a leasehold interest or a residual interest in real property, inventory of a business, gifts of life insurance policies and,*
- *Fundraising activities and events*
- *Gifts of cash for specific purposes*
- *Gifts of certified cultural property and ecologically sensitive lands for which special rules exist*

*Upon request the Ottawa Public Library will issue a charitable receipt for cash donations made directly to the Library in excess of \$10.00 or for the value of a donation in accordance with the regulations of the Canada Revenue Agency for registered charitable institutions. If appraisals are desired for the purposes of a tax receipt, they must be undertaken at the expense of the donor. Normally gifts valued at less than \$1,000 do not need an appraisal. Receipts are processed through the Financial Services Unit, City of Ottawa, responsible for the Ottawa Public Library.*

*For acceptable gifts in kind, tax receipts will be issued on the date of donation listed on the Gift of Waiver form where the donation date is acknowledged by the signature of the Chief Development Officer or designate.*

*All tax receipts will be issued with a date of donation, as well as the date of issuance of the receipt, as per the regulations of the Canada Revenue Agency for registered charitable institutions.*

*The Ottawa Public Library Foundation will issue a charitable receipt for cash donations made to the Foundation, in excess of \$10.00 or for the value of a non cash donation in excess of \$25.00 in accordance with the regulations of the Canada Revenue Agency for registered charitable institutions. If appraisals are desired for the purposes of a tax receipt, they must be undertaken at the expense of the donor. Normally, gifts valued at less than \$1,000 do not need an appraisal. Receipts are processed through the administrative offices of the Ottawa Public Library Foundation.*

*For acceptable gifts in kind (refer to policy A19.1), tax receipts will be issued on the date of donation listed on the Gift of Waiver form, where the donation date is acknowledged by the signature of the Chief Development Officer of the OPL-F or designate.*

*All tax receipts will be issued with a date of donation, as well as the date of issuance of the receipt, as per the regulations of the Canada Revenue Agency for registered charitable institutions.*

***Accordingly, with regard to the issuance of charitable tax receipts, the CEO shall ensure that:***

1. *The Memorandum of Understanding between the Ottawa Public Library and the Ottawa Public Library Foundation reflects this policy and any subsequent revisions to same.*

As per the Memorandum of Understanding signed on May 10, 2010 between the Ottawa Public Library and the Ottawa Public Library Foundation, both parties recognize the obligations and limitations conferred by the charitable status of the Foundation as set out by the Canadian Income Tax Act and administered by the Charities Directorate of the Canada Revenue Agency. Further, the Foundation and the Library retain their respective right to set policies pertaining to fundraising, sponsorship and advertising, but in setting such policies, will respect the responsibilities and policies of the other Party.

I report compliance.

2. *Staff, communications and procedures are in place to appropriately receipt donations to the Ottawa Public Library.*

The OPL website promotes donations to the library by linking directly to the OPL Foundation and Friends of the OPL websites. Individuals or groups may donate by cheque or at CanadaHelps.org to Celebrate with Books, Honour with Books or the Monthly Giving programs, or make a general donation to support the Library. Individuals may also donate to one of the memorial funds.

The Donation Form is available online from the Foundation's website for immediate download to be completed and sent to OPLF or is also available at Ottawa Public Library branches.

I report compliance.

3. *Communications and procedures are in place with the Ottawa Public Library Foundation to appropriately receipt donations to the Ottawa Public Library Foundation.*

The Ottawa Public Library Foundation is a registered charity (#864511662 RR0001) established to sustain the Ottawa Public Library. Gifts to Canadian registered charities are eligible for a tax credit. Policies and procedures are communicated and made available via the Library's intranet.

I report compliance.

4. *The names of the donors to the Ottawa Public Library or the Ottawa Public Library Foundation will be released unless otherwise specified.*

In recognition of support, the Foundation publishes donor names on the Donor Appreciation page of its website and in the Library's annual report. Privacy concerns are respected.

I report compliance.

It should be noted that the full suite of fundraising policies is being reviewed to eliminate inconsistencies, clarify policy from procedure and streamline practices and language for ease of interpretation. These will be brought forward to the Governance and Audit Committee for consideration, prior to bringing them to the Board for final approval.

I hereby present my monitoring report on Executive Limitations Policy A.19.5, Fundraising: Issuance of Receipts to the Board. I certify that the information contained in this report is true.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

Danielle McDonald, Chief Executive Officer