
OAKVILLE & MILTON HUMANE SOCIETY

Financial Statements
Year Ended December 31, 2017

OAKVILLE & MILTON HUMANE SOCIETY

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Henderson Partners LLP
Chartered Professional Accountants

INDEPENDENT AUDITOR'S REPORT

To the Directors of Oakville & Milton Humane Society

We have audited the accompanying financial statements of Oakville & Milton Humane Society, which comprise the statement of financial position as at December 31, 2017 and the statements of operations, changes in net assets and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

In common with many not-for-profit organizations, Oakville & Milton Humane Society derives revenue from fundraising activities the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of Oakville & Milton Humane Society. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, and cash flows from operations for the year ended December 31, 2017, current assets and net assets as at December 31, 2017.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Oakville & Milton Humane Society as at December 31, 2017 and the results of its operations and its cash flow for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Oakville, Ontario
May 28, 2018

Henderson Partners, LLP

CHARTERED PROFESSIONAL ACCOUNTANTS
LICENSED PUBLIC ACCOUNTANTS

OAKVILLE & MILTON HUMANE SOCIETY

Statement of Financial Position December 31, 2017

	2017	2016
ASSETS		
CURRENT		
Cash (Notes 2, 7)	\$ 122,023	\$ 683,518
Accounts receivable	128,350	56,396
Prepaid expenses	22,279	22,192
Short term investments (Note 3)	186,150	172,878
	458,802	934,984
INVESTMENTS (Note 3)	1,855,296	1,179,842
PROPERTY AND EQUIPMENT (Note 4)	657,421	691,736
INTANGIBLE ASSETS (Note 5)	7,674	10,963
	\$ 2,979,193	\$ 2,817,525
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 207,614	\$ 246,378
Current portion of long term debt (Note 8)	9,118	10,968
Current portion of capital leases (Note 9)	-	3,037
Deferred revenue	42,726	30,391
	259,458	290,774
LONG TERM DEBT (Note 8)	40,372	47,263
DEFERRED CAPITAL CONTRIBUTIONS (Note 10)	382,209	388,190
	682,039	726,227
NET ASSETS		
Invested in property and equipment, net	625,799	655,436
Charlie Fund - restricted	327,995	82,374
Operating - unrestricted	1,343,360	1,353,488
	2,297,154	2,091,298
	\$ 2,979,193	\$ 2,817,525

ON BEHALF OF THE BOARD

Director

Director

The accompanying notes are an integral component of these financial statements.

OAKVILLE & MILTON HUMANE SOCIETY

Statement of Operations Year Ended December 31, 2017

	2017	2016
REVENUE		
Adoptions	\$ 114,222	\$ 131,361
Amortization of deferred capital contributions	23,967	18,499
Animal control	788,700	788,700
Bequests	268,868	1,181,082
Charlie Fund	295,649	64,198
Fundraising	1,008,645	1,000,304
General shelter	397,697	361,977
Other	21,876	11,378
	2,919,624	3,557,499
EXPENSES		
Administrative	184,970	168,679
Amortization	82,755	71,373
Animal care	181,604	200,915
Charlie Fund	50,028	50,236
Fundraising	79,270	113,557
General shelter	304,979	273,335
Other expenses	57,972	66,158
Salaries, wages, and benefits	1,772,190	1,656,755
	2,713,768	2,601,008
EXCESS OF REVENUE OVER EXPENSES	\$ 205,856	\$ 956,491

OAKVILLE & MILTON HUMANE SOCIETY

Statement of Changes in Net Assets Year Ended December 31, 2017

	Invested in Property and Equipment	Restricted for Charlie Fund	Unrestricted	2017	2016
NET ASSETS - BEGINNING OF YEAR	\$ 655,436	\$ 82,374	\$ 1,353,488	\$ 2,091,298	\$ 1,134,807
Excess (deficiency) of revenue over expenses	(58,788)	245,621	19,023	205,856	956,491
Investment in capital assets, net	29,151	-	(29,151)	-	-
Other	-	-	-	-	-
NET ASSETS - END OF YEAR	\$ 625,799	\$ 327,995	\$ 1,343,360	\$ 2,297,154	\$ 2,091,298

The accompanying notes are an integral component of these financial statements.

OAKVILLE & MILTON HUMANE SOCIETY

Statement of Cash Flow Year Ended December 31, 2017

	2017	2016
OPERATING ACTIVITIES		
Excess of revenue over expenses	\$ 205,856	\$ 956,491
Items not affecting cash:		
Amortization	82,755	71,373
Amortization of deferred capital contributions to revenue	(23,967)	(18,499)
Deferred capital contributions expensed	-	(10,000)
	264,644	999,365
Changes in non-cash working capital:		
Accounts receivable	(71,954)	(21,215)
Accounts payable and accrued liabilities	(38,764)	75,849
Deferred revenue	12,335	(436)
Prepaid expenses	(87)	(14,201)
	(98,470)	39,997
Cash flow from operating activities	166,174	1,039,362
INVESTING ACTIVITIES		
Purchase of property and equipment	(45,151)	(211,560)
Investments, net	(688,726)	(486,604)
Cash flow used by investing activities	(733,877)	(698,164)
FINANCING ACTIVITIES		
Capital donation for building campaign	-	65,000
Capital donation for Dog Kitchen	-	58,700
Capital donation for ISO Lab and Wildlife Room	-	10,509
Capital donation for vehicle	-	10,000
Capital donation for Cat Colony	16,000	-
Proceeds from vehicle loan	-	58,231
Repayment of long term debt	(8,741)	-
Repayment of obligations under capital lease	(3,037)	(4,139)
Income received on building campaign contributions	1,986	2,052
Cash flow from financing activities	6,208	200,353
INCREASE (DECREASE) IN CASH FLOW	(561,495)	541,551
Cash - beginning of year	683,518	141,967
CASH - END OF YEAR	\$ 122,023	\$ 683,518

The accompanying notes are an integral component of these financial statements.

OAKVILLE & MILTON HUMANE SOCIETY

Notes to Financial Statements Year Ended December 31, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of operations

Oakville & Milton Humane Society (the "Society"), registered its current name on February 2, 2010, changing from the Oakville & District Humane Society in order to better reflect the communities that it serves. The Society is a registered charity incorporated under the laws of the Province of Ontario as a corporation without share capital. The Society provides shelter for lost, injured or abandoned animals, adoption of unclaimed animals, investigation of cruelty complaints, animal control and humane education. In accordance with section 149 (1) of the Income Tax Act, the Society is exempt from income taxes.

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO). Canadian accounting standards for not-for-profit organizations are part of Canadian generally accepted accounting principles.

Fund accounting

The Society maintains its accounts in accordance with the principles of fund accounting. Resources are classified for accounting and reporting purposes into funds according to the activity or objective specified by determinations made by the Board of Directors.

Net assets invested in property and equipment represent the Society's investment in property and equipment net of related liabilities.

The Charlie Fund was created to cover the cost of medical emergencies for lost or abandoned animals.

General activities, excluding the items above, are reported as unrestricted net assets

Revenue recognition

The Society follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Amounts restricted for the purchase of property and equipment are deferred and recognized in revenue over the life of the related asset.

Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Animal control revenue is recognized over the term of the underlying service contracts.

Adoption and general shelter revenue from services performed is recognized when earned.

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OAKVILLE & MILTON HUMANE SOCIETY

Notes to Financial Statements Year Ended December 31, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Cash and investments

Cash consists of cash on hand and bank deposits.

Investments are comprised of GICs, money market mutual funds and publicly traded marketable securities. It is the general intent of the society to continue to reinvest the GIC's upon maturity.

Property and equipment

Property and equipment is stated at cost or deemed cost less accumulated amortization. Property and equipment is amortized over its estimated useful life on a declining balance basis at the following rates and methods:

Buildings	5%	declining balance method
Computer equipment	30%	declining balance method
Furniture and fixtures	20%	declining balance method
Paving	8%	declining balance method
Trailers	15%	declining balance method
Vehicles	30%	declining balance method

The Society regularly reviews its property and equipment to eliminate obsolete items. An impairment charge is recognized when an event or change in circumstances causes an asset's carrying value to exceed the total undiscounted cash flows expected from its use and eventual disposition. The impairment loss, if any, is calculated as the difference between the fair value of the assets and their carrying value.

Intangible assets

Computer software is stated at cost or deemed cost less accumulated amortization. Computer software is being amortized on a declining balance basis at a rate of 30%.

The Society regularly reviews its computer software to eliminate obsolete items. An impairment charge is recognized when an event or change in circumstances causes an asset's carrying value to exceed the total undiscounted cash flows expected from its use and eventual disposition. The impairment loss, if any, is calculated as the difference between the fair value of the assets and their carrying value.

Donated goods and services

Donated goods and services are recognized in the balance sheet or included in revenue and expenses when the values can be reasonably estimated and it is likely that the Society would have had to otherwise pay for these goods and services. Volunteers also contribute a considerable amount of time to the Society. Because of the difficulty in determining the fair value of the volunteer time, these contributed services are not recognized in the financial statements.

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OAKVILLE & MILTON HUMANE SOCIETY

Notes to Financial Statements Year Ended December 31, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Significant estimates are used for, but not limited to, the following:

- determination of fair value of investments;
- estimation of useful lives of intangible assets;
- calculation of deferred revenue;
- accumulated amortization of capital assets.

Future events and their effect cannot be predicted with certainty. Accordingly, accounting estimates require the exercise of judgement. Actual results could differ from these estimates.

Financial instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost.

Financial assets measured at amortized cost include cash, accounts receivable and certain investments. Financial assets measured at fair value include marketable securities and mutual fund investments.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and capital lease obligations. There are no financial liabilities measured at fair value.

Financial instruments are tested for impairment at each reporting date and when an event occurs which may have caused impairment. When a test for impairment indicates that the carrying amount exceeds the fair value, an impairment loss is recognized to the extent the carrying value exceeds its fair value. When the test indicates that the fair value exceeds the carrying amount, a reversal of the impairment loss previously recorded is recognized to the extent of the original cost.

OAKVILLE & MILTON HUMANE SOCIETY

Notes to Financial Statements Year Ended December 31, 2017

2. CASH AND INVESTMENTS WITH RESTRICTIONS

Included in cash and investments are certain amounts that have been internally or externally restricted by the board of directors or external parties, respectively, as follows:

	2017	2016
Cash with internal restrictions	\$ 275,692	\$ 579,722
Cash/(Bank indebtedness)	(218,669)	38,796
Cash with external restrictions	65,000	65,000
Investments with internal restrictions	1,876,849	1,190,109
Investments with external restrictions	164,597	162,611
	\$ 2,163,469	\$ 2,036,238

3. INVESTMENTS

Investments include the following with maturities ranging from May 2018 to December 2019.

	2017	2016
Guaranteed Investment Certificates	\$ 1,855,296	\$ 1,179,842
Money Market Funds	155,910	172,878
Marketable Securities	30,240	-
	\$ 2,041,446	\$ 1,352,720

OAKVILLE & MILTON HUMANE SOCIETY

Notes to Financial Statements Year Ended December 31, 2017

4. PROPERTY AND EQUIPMENT

	Cost	Accumulated amortization	2017 Net book value	2016 Net book value
Land	\$ 3,772	\$ -	\$ 3,772	\$ 3,772
Buildings	835,547	396,001	439,546	462,680
Computer equipment	129,433	117,024	12,409	17,536
Furniture and fixtures	389,593	277,279	112,314	89,598
Paving	20,561	17,133	3,428	3,726
Trailers	94,565	61,401	33,164	39,016
Vehicles	171,136	118,348	52,788	75,408
	\$ 1,644,607	\$ 987,186	\$ 657,421	\$ 691,736

Reported in the above noted groupings are capital assets that have been purchased with restricted contributions as described in Note 6.

The following assets included above are held under capital lease Note 9.

	Cost	Accumulated amortization	2017 Net book value	2016 Net book value
Server equipment	\$ 8,765	\$ 5,114	\$ 3,651	\$ 5,215

5. INTANGIBLE ASSETS

	2017	2016
Computer software	\$ 42,990	\$ 42,990
Accumulated amortization	(35,316)	(32,027)
	\$ 7,674	\$ 10,963

Included in total amortization expense for the year is amortization of \$3,289 (2016 - \$2,824) related to the intangible assets noted above.

Reported in the above noted groupings are intangible assets that have been purchased with restricted contributions as described in Note 6.

OAKVILLE & MILTON HUMANE SOCIETY

Notes to Financial Statements Year Ended December 31, 2017

6. ASSETS PURCHASED WITH RESTRICTED CONTRIBUTIONS

The following assets which are reported in Notes 4 and 5 have been purchased or built with restricted contributions:

	Cost	Accumulated Amortization	2017	2016
<u>Computer equipment</u>				
Computer hardware	\$ 90,871	\$ 84,911	\$ 5,960	\$ 7,746
Computer software	34,238	31,771	2,467	3,524
IT upgrade	5,558	4,492	1,066	1,332
	\$ 130,667	\$ 121,174	\$ 9,493	\$ 12,602
<u>Buildings</u>				
Education Room	\$ 39,000	\$ 13,778	\$ 25,222	\$ 26,550
Roof	73,721	12,096	61,625	64,868
Dog Kitchen	58,700	4,330	54,370	57,232
ISO Lab and Wildlife Room	11,609	856	10,753	11,319
	\$ 183,030	\$ 31,060	\$ 151,970	\$ 159,969
<u>Vehicles</u>				
2016 Nissan Vehicles	\$ 79,864	\$ 20,366	\$ 59,498	\$ 67,884
2008 Toyota Vehicle	17,699	15,169	2,530	3,610
	\$ 97,563	\$ 35,535	\$ 62,028	\$ 71,494
<u>Furniture and fixtures</u>				
Cat Colony	\$ 25,662	\$ 2,566	\$ 23,096	\$ -

7. DEMAND LOAN PAYABLE

The Society has available a prime plus 1% revolving demand loan to a maximum of \$250,000, secured by a general security agreement for all chattel assets owned by the Society and secured by a collateral mortgage for \$250,000 on the land and improvements. The interest is paid monthly in arrears. As at December 31, 2017, the outstanding balance on this debt of \$160,000 (2016 - \$Nil) was netted against cash.

OAKVILLE & MILTON HUMANE SOCIETY

Notes to Financial Statements Year Ended December 31, 2017

8. LONG TERM DEBT

	2017	2016
Two automobile loans bearing interest at 4.24%, each repayable in monthly blended payments of \$459. The loan matures on September 1, 2022.	\$ 49,490	\$ 58,231
	49,490	58,231
Amounts payable within one year	(9,118)	(10,968)
	\$ 40,372	\$ 47,263

Principal repayment terms are as follows:

2018	\$ 9,118
2019	9,512
2020	9,923
2021	10,352
2022	10,585
	<u>\$ 49,490</u>

9. OBLIGATIONS UNDER CAPITAL LEASE

	2017	2016
Hewlett Packard lease repayable in monthly blended payments of \$426. The lease matured on September 30, 2017 and was secured by server equipment under the lease which had a carrying value of \$3,651 (Note 4).	\$ -	\$ 3,037
	-	3,037
Amounts payable within one year	-	(3,037)
	\$ -	\$ -

OAKVILLE & MILTON HUMANE SOCIETY

Notes to Financial Statements Year Ended December 31, 2017

10. DEFERRED CAPITAL CONTRIBUTIONS

Deferred capital contributions represent the unamortized amount of donations received for the purchase of capital assets. The amortization of deferred capital contributions is recorded as revenue in the statement of operations.

Changes in the deferred capital contributions are as follows:

	2017	2016
Balance, beginning of year	\$ 388,190	\$ 270,428
Investment revenue restricted for deferred contributions	1,986	2,052
Amounts received in the year	16,000	144,209
Amounts amortized to revenue	(23,967)	(18,499)
Amounts expensed	-	(10,000)
Balance, end of year	\$ 382,209	\$ 388,190

The above deferred capital contributions are comprised of the following:

Deferred Building Campaign Contributions

In fiscal 2006, the Society began to receive externally restricted funds to be used specifically towards new premises. Total funds received to date are held in term deposits in the amount of \$189,353 (2016 - \$122,301) in cash and term deposits.

Changes in the deferred building campaign contributions and related investment income balance are as follows:

	2017	2016
Balance, beginning of year	\$ 189,353	\$ 122,301
Amounts received during the year	-	65,000
Investment revenue restricted for building campaign purposes	1,986	2,052
Balance, end of year	\$ 191,339	\$ 189,353

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OAKVILLE & MILTON HUMANE SOCIETY

Notes to Financial Statements Year Ended December 31, 2017

10. DEFERRED CAPITAL CONTRIBUTIONS *(continued)*

Deferred Education Room Contributions

In fiscal 2009, the Society received \$39,000 from the Ontario Society for the Prevention of Cruelty to Animals of externally restricted funds to be used specifically for the renovation of the education room. Total contributed funds of \$39,000 have been spent and capitalized to betterments as disclosed in Note 6.

Changes in the deferred education room contributions balance are as follows:

	2017	2016
Balance, beginning of year	\$ 26,550	\$ 27,947
Amortization of education room contributions	(1,328)	(1,397)
Balance, end of year	\$ 25,222	\$ 26,550

Deferred IT Project Contributions

Of the \$150,002 in funding received to date, \$150,002 has been spent. The Society applied \$16,000 of the funding towards costs related to staff training in 2009, \$4,985 towards expense for software in 2013 and to date has purchased assets worth \$129,017 which are included in the amounts described in Note 6.

Changes in the deferred IT project contributions balance are as follows:

	2017	2016
Balance, beginning of year	\$ 10,807	\$ 16,999
Amortization of IT project contributions	(3,105)	(6,192)
Balance, end of year	\$ 7,702	\$ 10,807

(continues)

OAKVILLE & MILTON HUMANE SOCIETY

Notes to Financial Statements Year Ended December 31, 2017

10. DEFERRED CAPITAL CONTRIBUTIONS *(continued)*

Deferred Roof Contributions

In fiscal 2014, the Board approved with the donor's consent, the reallocation of a GIC with a value of \$73,721 from the Building Campaign Contributions to fund the installation of a new roof. This reallocation is being amortized in relation to the addition which was completed in the prior year and is included in the amounts described in Note 6.

Changes in the deferred roof contributions balance are as follows:

	2017	2016
Balance, beginning of year	\$ 62,605	\$ 66,019
Amortization of roof contributions	(3,243)	(3,414)
Balance, end of year	\$ 59,362	\$ 62,605

Deferred Vehicle Contributions

In fiscal 2012, the Society received a donation for a van valued at \$17,699 which has been capitalized to property and equipment and is included in the cost of vehicles presented in Note 4. In fiscal 2015, the Society received additional contributions of \$22,000 which are restricted for the purchase of vehicles. In 2016, the Society received additional contributions of \$10,000 and used the \$32,000 to pay for the down payments of two Nissan vans priced at \$40,000 each.

Changes in the deferred vehicle contribution balance are as follows:

	2017	2016
Balance, beginning of year	\$ 29,625	\$ 27,162
Amounts received during the year	-	10,000
Amortization of vehicle contribution	(11,263)	(7,537)
Balance, end of year	\$ 18,362	\$ 29,625

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OAKVILLE & MILTON HUMANE SOCIETY

Notes to Financial Statements Year Ended December 31, 2017

10. DEFERRED CAPITAL CONTRIBUTIONS *(continued)*

Amounts Written off: Deferred Animal Protection Services Equipment Contributions

In fiscal 2015 the Society received a grant of \$10,000, which has been restricted for the purpose of purchasing equipment for animal protection services. In fiscal 2016 the amount was used to purchase equipment. However, given items purchased were all under the \$3,000 threshold set by the Board, the \$10,000 was written off as a current expense and recognized as revenue in the current year.

Changes in the deferred animal protection services equipment contributions are as follows:

	2017	2016
Balance, beginning of year	\$ -	\$ 10,000
Amounts expensed in the year	-	(10,000)
Balance, end of year	\$ -	\$ -

Deferred Dog Kitchen Contributions

In fiscal 2016, the Society received \$58,700 from Save Our Shelter Productions LLC of externally restricted funds to be used specifically for the Dog Kitchen. Total contributed funds of \$58,700 have been spent and capitalized as disclosed in Note 4.

Balance, beginning of year	\$ 57,232	\$ -
Amounts received in the year	-	58,700
Amortization of dog kitchen contributions	(2,862)	(1,468)
Balance, end of year	\$ 54,370	\$ 57,232

Deferred ISO Lab and Wildlife Room Contributions

In fiscal 2016, the Society received a grant for \$10,509 to be used specifically for the ISO Lab and Wildlife Room. Total contributed funds of \$10,509 have been spent and capitalized as disclosed in Note 4.

	2017	2016
Balance, beginning of year	\$ 10,219	\$ -
Amounts received in the year	-	10,509
Amortization of ISO lab and wildlife room contributions	(566)	(290)
Balance, end of year	\$ 9,653	\$ 10,219

(continues)

OAKVILLE & MILTON HUMANE SOCIETY

Notes to Financial Statements Year Ended December 31, 2017

10. DEFERRED CAPITAL CONTRIBUTIONS *(continued)*

Deferred Cat Colony Contributions

In fiscal 2017, the Society received a grant for \$16,000 to be used specifically for the Cat Colony. Total contributed funds of \$16,000 have been spent and capitalized as disclosed in Note 4.

Amounts received in the year	\$	16,000	\$	-
Amortization of Cat Colony contributions		(1,600)		-
Balance, end of year	\$	14,400	\$	-

11. LEASE COMMITMENTS

The Society has operating lease commitments for vehicles and postage machine. Future minimum lease payments as at year end are as follows:

2018	\$	6,238
2019		6,238
2020		6,238
2021		6,126
2022		1,856
	\$	<u>26,696</u>

12. FINANCIAL INSTRUMENTS

The Society is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Society's risk exposure and concentration as of December 31, 2017. There have been no significant changes to the Society's risk profile since December 31, 2016.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Society is exposed to credit risk through accounts receivable. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information. As at year end, accounts receivable are presented net of allowance for doubtful accounts of \$500 (2016 - \$500).

Liquidity risk

Liquidity risk is the risk that the Society will encounter difficulty in meeting obligations as they fall due. All of the Society's investments held in term deposits are considered to be readily realizable and can be quickly liquidated at amounts close to their fair value to meet liquidity requirements. The Society is exposed to this risk mainly in respect of its receipt of funds from its customers and other related sources, obligations under capital leases, bank indebtedness and accounts payable.

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OAKVILLE & MILTON HUMANE SOCIETY

Notes to Financial Statements Year Ended December 31, 2017

12. FINANCIAL INSTRUMENTS *(continued)*

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency rate risk, interest rate risk and other price risk. The Society is mainly exposed to interest rate risk.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Society manages exposure through its normal operating and financing activities. The Society is exposed to interest rate risk primarily through its floating interest rate bank term deposits and credit facilities.

Financial assets by category:

Financial assets recorded at amortized cost total to \$2,113,699 (2016 - \$1,919,756). The financial assets recorded at their fair market value total to \$186,150 (2016 - \$172,878).

Unless otherwise noted, it is management's opinion that the Society is not exposed to significant other price risks arising from these financial instruments.

13. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation. Net assets previously reported has not been affected by this reclassification.

2017 Financial Results

Balance Sheet

As at December 31, 2017

	2017	2016
CURRENT ASSETS:		
Bank	122,023	38,796
Restricted Cash and Term Deposits	186,150	644,722
Accounts Receivable	128,350	56,396
Prepaid Expenses	22,279	22,192
TOTAL CURRENT ASSETS	458,802	762,106
Restricted Cash and Term Deposits	1,855,296	1,352,720
Property and Equipment	657,421	689,942
Intangible Assets	7,674	10,963
TOTAL ASSETS	2,979,193	2,815,731

CURRENT LIABILITIES:		
Accounts Payable and Accrued Liabilities	207,614	246,379
Current Portion of Long Term Debt	9,118	10,968
Deferred Revenue	42,726	32,442
Current Portion of Capital Lease	0	3,037
TOTAL CURRENT LIABILITIES	259,458	292,826
Long Term Debt	40,372	47,263
Deferred Capital Contributions	382,209	384,344
TOTAL LIABILITIES	682,039	724,433

Invested in Property and Equipment, net	625,799	655,436
Charlie Fund - restricted	327,995	82,374
Operating Fund - unrestricted	1,343,360	1,353,488
	2,297,154	2,091,298
TOTAL LIABILITIES & NET ASSETS	2,979,193	2,815,731

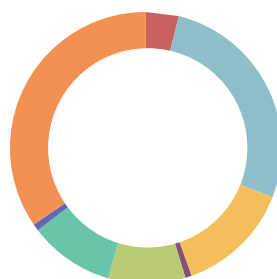
Statement of Operations

For the year ended December 31, 2017

	2017	2016
Adoptions	114,222	131,361
Animal Control	788,700	788,700
General Shelter	397,697	361,977
Other Income	21,876	11,378
Bequests	268,868	1,181,082
Charlie Fund	295,649	64,198
Amortization of Deferred Capital Contributions	23,967	18,499
Fundraising	1,008,645	1,000,304
TOTAL REVENUES	2,919,624	3,557,499

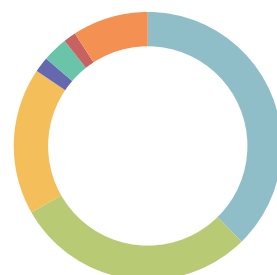
Animal Care & Protection Services	1,021,445	990,897
General Shelter	789,526	759,386
Administration	481,004	382,357
Charlie Fund	50,028	50,236
Amortization	82,755	71,373
Interest & Bank Charges	40,603	30,080
Fundraising	248,407	316,679
TOTAL EXPENSES	2,713,768	2,601,008
Excess of Revenues over Expenses	205,856	956,491

Revenues in 2017



Adoptions	114,222	4%
Animal Control	788,700	27%
General Shelter	397,697	14%
Other Income	21,876	1%
Bequests	268,868	9%
Charlie Fund	295,649	10%
Restricted Funds - IT, Educ.Room, & Vehicle	23,967	1%
Fundraising	1,008,645	34%

Expenses in 2017



Animal Care and Protection Services	1,021,445	38%
General Shelter	789,526	29%
Administration	481,004	18%
Charlie Fund	50,028	2%
Amortization	82,755	3%
Interest and Bank Charges	40,603	1%
Fundraising	248,407	9%



The Impact of Your Support



Words from our Chair

On behalf of the Board of Directors of the Oakville & Milton Humane Society (OMHS) and our dedicated staff, I would like to thank all our supporters and volunteers for your generosity. We simply would not be able to do what we do without your support, compassion and kindness.

I'd like to extend our sincere appreciation to Kim Millan, former Executive Director who retired from the OMHS in February. We owe a deep level of gratitude to Kim for growing the Shelter's impact to what it is today. I'm pleased to welcome our new Executive Director, Rick Perciante. Rick is a strategic charitable sector leader passionate about animal welfare. With his extensive knowledge and experience, we look forward to his leadership alongside the Board of Directors, donors, staff, volunteers and community partners to extend the Shelter's reach and impact in the community.

This year will see the OMHS continue to grow, adapt and respond to ever-evolving needs ensuring a brighter future for our animals and the special people who care for them. We intend to increase our capacity to become a resource and educational center, with a focus on the human/animal bond, for our community.

As a veterinarian for 25 years, I say with certainty that collectively we are changing the lives of homeless, neglected and abused animals every day. We also have a long-lasting, positive impact on the lives of the families who give our animals their forever homes. I am proud to be a part of this charitable organization.

Thank you again for your ongoing support.

Jennifer Ogeer

OMHS is financially dependent on donations to continue to provide medical care to heal the sick and injured, reunite lost pets with their families, bring the joy of a new pet to loving families and provide a safe haven for abandoned, abused or neglected animals.



Adopt

Last year the Shelter found loving forever homes for dogs, cats and other small animals, giving them a second chance at happiness.

- 66 dogs adopted
- 430 cats adopted
- 86 small animals adopted
- 271 animals fostered



Volunteer

We have in-Shelter, foster care, committee and event volunteer opportunities for all ages. Donating your time helps the 4,000+ animals that we care for every year.

- Volunteer hours = 22,433
- Teen and adult volunteers = 364
- Foster families = 80



Services

The OMHS provides services that extend well beyond animal adoptions. We reunite lost pets with their owners, and take in pets that have been abandoned or surrendered. We investigate reports of animal cruelty and participate in legal proceedings when necessary. We provide life-saving medical and dental services to the animals in our care. And we provide a wildlife rehabilitation liaison function for non-domesticated animals in an effort to return them to their natural environment. OMHS is there 24/7 for animals in distress. The OMHS has one of the highest return-to-owner rates in Canada.

- 58% of all stray animals were reunited with their owners
- Investigated 239 new reports of animal cruelty
- 1,035 animals were admitted to the Shelter
- 289 animals were surrendered to the Shelter
- 365 animals were spayed and neutered



Educate

OMHS offers a broad range of programs to engage animal lovers of all ages including day camps, clubs, and dog training. We educate the youth in our community about responsible pet ownership and how to engage with animals in a kind and respectful way.

- In 2017 we reached over 3,700 youth in our community through school presentations, class and community Shelter tours, Kids Critters Camps and Kindness Clubs, and our P.A.T.C.H challenge.

Oakville & Milton Humane Society
Profit & Loss Budget vs. Actual
January through October 2018

CONDENSED	TO - DATE			Explanations
	Actual	Budget	Last Year	
Operating Income/Expense				
Income				
4000 · Adoptions	96,126	108,330	89,567	· Cat isolation due to upper respiratory infection - lowered expected adoptions · Recent monthly increases also attributable to return of Adoption Manager from mat leave
4100 · Animal Control / APS	870,346	852,916	810,976	· Includes \$40K of OSPCA revenue not in budget or P/Y · Licence renewals 1% higher than P/Y but 15% below an aggressive budget. License renewal phone blitz planned for balance of year.
4500 · General Shelter Income	214,880	260,300	194,524	· Lower revenue than budget primarily due to lower than expected sales in Thrift Store, Homeward Bound and Kijiji · Higher revenue than P/Y primarily due to Thrift Store, which only commenced operations in May 2017, and Cremation revenue (\$8K)
4550 · Other Income	44,299	42,560	34,219	· Mostly due to higher interest rates on GIC's, and recognition of grant revenue for cat colonies.
4200 · Fundraising Income				
4587 · Monthly Giving	152,813	145,830	132,114	· Board led matching for monthly giving yielding stronger revenue. Monthly giving in October \$15K vs \$13K last year.
4586 · General Donations	154,201	192,000	157,427	· Budget (done in late 2017) overstated - didn't adjust for \$65K of 2016 results including one time major gift
4599 · Grants & Foundations	32,141	70,830	49,312	· Reported grant revenue below expectation, but \$38K received in cash deferred on balance sheet
4909 · Appeals	126,493	90,000	86,952	· Holiday Appeal ahead of P/Y. Jan 2017 had included \$15K matching gift for 2016 Appeal, distorting year to year comparison.
4914 · Programs	111,149	125,600	65,715	· Departure of events coordinator has dampened revenue, mitigated by eBingo, which has brought in \$11K to date with no offsetting expense
4576 · Signature Events	44,433	68,000	153,017	· Milton Mutt Strutt continued downward trend for these events in recent years. 2017 revenue included Catsino of \$78K
4577 · Third Party Events(Net)	44,851	70,830	25,138	· Sponsored birthdays (new) has added \$5K to this category to date. Dogs of Oakville book brought in \$9K more than P/Y
Total 4200 · Fundraising Income	666,081	763,090	669,675	
Total Income	1,891,732	2,027,196	1,798,961	
Expense				
6105 · Animal Care Expenses	133,377	160,830	153,830	· Fewer animals in the shelter has resulted in lower costs. Some vets behind in October billings, hence potential underaccrual
6303 · Animal Control / APS	74,524	65,500	79,753	· Higher spending on APS equipment in P/Y, which was funded by a specific grant accounts for decrease from prior year.
6450 · General Shelter Expense	155,112	163,800	141,189	· Building repairs & maintenance and general supplies lower than budget · Thrift store rent higher than P/Y since only commenced operation in April 2017
7700 · Admin Expense	167,582	141,250	164,391	· Higher than budget due to large printer/copiers unexpectedly requiring replacement in front office and adoption depts. · Aging I.T. equipment contributing to higher maintenance costs. Strategic Plan consulting also adding to higher spending.
7600 · Depreciation	72,092	75,100	72,245	
7921 · Other Expense	68,292	56,760	61,926	· Increase primarily due to higher interest rate on borrowings
6400 · Fundraising Expenses	37,322	49,330	76,560	· Spring 2018 lottery expenses incurred and accounted for in 2017. P/Y included Catsino Gala expenses of \$33K · \$3K also spent on Raisers' Edge consulting in 2017
8000 · Salaries/Wages/Benefits	1,708,340	1,783,719	1,498,876	· Some positions budgeted for have remained unfilled, Positions are starting to be filled, but expected to remain below budget for the year. · Recruitment expenses have added to costs. Also, Bill 148 (minimum wage) explains most of increase over 2017.
Total Expense	2,416,641	2,496,289	2,248,770	
Net Operating Income	-524,909	-469,093	-449,809	
Other Income/Expense				
Other Income				
4560 · Bequests - Non Restricted	686,500		266,768	
4450 · Charlie Fund, Net	33,864		247,124	· Both years reflect receipt of Alexander bequest (\$250K in 2017 and \$72K in 2018)
Total Other Income	720,364		513,892	
Net Income	195,455		64,083	

Oakville & Milton Humane Society
Statement of Cash Flows
January through October 2018

	Cash in Bank	Line of Credit	YTD Results
OPERATING ACTIVITIES			
Net Income	195,455		195,455
Items / changes not affecting cash:			
Amortization	55,184		55,184 Includes depreciation of fixed assets (non-cash expenses) and amortization of deferred revenue (non-cash income)
Items / changes effecting working capital			
Deferred Revenue:			
AC contract	67,042		67,042
OSPCA grant	28,339		28,339
Families in Transition grant	20,730		20,730
Spay/neuter grant	21,505		21,505
Other	-28,050	32,500	4,450
Cash flow from Operating Activities	360,205	32,500	392,705
INVESTING ACTIVITIES			
Purchase of property & equipment	-70,327		-70,327 - Two new Ford Transits including cost of outfitting with APS requirements
Bequests invested	-247,217		-247,217 - RBC investment savings accounts
FINANCING ACTIVITIES			
Borrowing from RBC - Vehicle Loan	30,000		30,000 - RBC loan for first Ford Transit
Repayment of long term debt	-9,286		-9,286 - Repayment of Nissan and Ford van loans
INCREASE (DECREASE) IN CASH FLOW	63,375	32,500	95,875
Cash - beginning of period	-22,587	-160,000	-182,587
CASH - END OF PERIOD	<u>40,788</u>	<u>-127,500</u>	<u>-86,712</u>

Oakville & Milton Humane Society

Balance Sheet

As of 31 October 2018

FINANCE COMMITTEE		OCTOBER			
		This Year	Last Year	\$ Var	% Var
ASSETS					
Current Assets					
Chequing/Savings					
1010 • PayPal	3,419	150	3,269	2,179%	
1000 • RBC - Main Bank Account	-35,998	-36,006	8	0%	
1025 • RBC - Charlie Fund Bank Account	57,474	35,958	21,516	60%	
1216 • Restricted Bank -Internal					
1224 • RBC DS Premier Savings Acct	522,924	132,812	390,112	294%	
1211 • Bequests - Internal Rest'd (B)	705,790	282,789	423,001	150%	
Total 1216 • Restricted Bank -Internal	1,228,714	415,601	813,113	196%	
1041 • Petty Cash	321	500	-179	-36%	
1043 • Event Float	450	450	0	0%	
1042 • Restricted Accounts - External					
1035 • RBC - Lottery Bank Account	10,206	13,040	-2,834	-22%	
1222 • RBC - eBingo Account	4,916	5	4,911	98,220%	
1202 • Rest'd Build'g Investments- Ext					
1190 • RBC DS Rest'd Building	65,000	65,000	0	0%	
1078 • DS Investment Savings Account	16,098	16,098	0	0%	
1088 • New Building Fund (GIC #1-D)	106,018	106,126	-108	-0%	
1086 • Accrued Int. on Build'g GIC's	3,535	3,719	-184	-5%	
Total 1202 • Rest'd Build'g Investments- Ext	190,651	190,943	-292	-0%	
Total 1042 • Restricted Accounts - External	205,773	203,988	1,785	1%	
1203 • Charlie Fund Investments					
1073 • Charlie Fund Endowment GIC's	48,836	38,336	10,500	27%	
1096 • RBC DS Premiere Savings	250,000	250,000	0	0%	
Total 1203 • Charlie Fund Investments	298,836	288,336	10,500	4%	
Total Chequing/Savings	1,758,989	908,977	850,012	94%	
Accounts Receivable					
1060 • Accounts Receivable	20,420	2,270	18,150	800%	
1062 • Allowance for bad debts	-500	-500	0	0%	
Total Accounts Receivable	19,920	1,770	18,150	1,025%	
Total Other Current Assets	163,337	77,940	85,397	110%	
Total Current Assets	1,942,246	988,687	953,559	96%	
Fixed Assets					
Total 2001 • Original Cost	1,757,924	1,687,730	70,194	4%	
Total 2008 • Accumulated Depreciation	-1,094,595	-1,011,992	-82,603	-8%	
Total Fixed Assets	663,329	675,738	-12,409	-2%	
Other Assets					
2044 • Restricted GICs - Internal					
2095 • Bequests	921,000	1,414,524	-493,524	-35%	
Total 2044 • Restricted GICs - Internal	921,000	1,414,524	-493,524	-35%	
Total Other Assets	921,000	1,414,524	-493,524	-35%	
TOTAL ASSETS	3,526,575	3,078,949	447,626	15%	

Oakville & Milton Humane Society

Balance Sheet

As of 31 October 2018

		OCTOBER			
<u>FINANCE COMMITTEE</u>		<u>This Year</u>	<u>Last Year</u>	<u>\$ Var</u>	<u>% Var</u>
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Accounts Payable					
3000 · Accounts Payable	181,799	134,885	46,914	35%	
Total Accounts Payable	181,799	134,885	46,914	35%	
Other Current Liabilities					
1125 · Suspense	3,772	-79	3,851	4,875%	
3005 · Accrued Accounts Payable	21,770	11,747	10,023	85%	
3066 · Vehicle Loan - Current Portion	9,118	0	9,118	100%	
3008 · Royal Bank - Line of Credit	127,500	207,500	-80,000	-39%	
3010 · HST Payable	-9,391	-8,743	-648	-7%	
Total 3100 · Payroll Liabilities	91,911	43,716	48,195	110%	
Total 3125 · Deferred Revenue Accounts	189,972	100,256	89,716	89%	
Total Other Current Liabilities	434,652	354,397	80,255	23%	
Total Current Liabilities	616,451	489,282	127,169	26%	
Long Term Liabilities					
3036 · LT Liabilities					
3028 · RBC Vehicle Loan	28,285	0	28,285	100%	
3062 · Nissan loans	32,802	50,973	-18,171	-36%	
Total 3036 · LT Liabilities	61,087	50,973	10,114	20%	
3037 · LT Liabilities - RESTRICTED					
3131 · Def Rev - REST'D - Misc.	3,389	5,445	-2,056	-38%	
3110 · Def Rev - REST'D - Van (COE)	1,902	2,715	-813	-30%	
3048 · Def Rev - REST'D - Van (APS)	9,887	17,524	-7,637	-44%	
3130 · Def Rev - REST'D - IT Upgrade	7,665	8,224	-559	-7%	
3128 · Def Rev - REST'D - New Bldg	191,338	122,300	69,038	56%	
3049 · Def Rev - REST'D - New Roof	56,794	59,902	-3,108	-5%	
3133 · Def Rev - REST'D - ISO Lab	9,205	9,747	-542	-6%	
3132 · Def Rev - REST'D - Educ Rm	24,171	25,443	-1,272	-5%	
3134 · Def Rev - REST'd - Dog Kitchen	52,104	54,847	-2,743	-5%	
Total 3037 · LT Liabilities - RESTRICTED	356,455	306,147	50,308	16%	
Total Long Term Liabilities	417,542	357,120	60,422	17%	
Total Liabilities	1,033,993	846,402	187,591	22%	
Equity					
3510 · Retained Earnings	2,297,127	2,168,464	128,663	6%	
Net Income	195,455	64,083	131,372	205%	
Total Equity	2,492,582	2,232,547	260,035	12%	
TOTAL LIABILITIES & EQUITY	3,526,575	3,078,949	447,626	15%	

OMHS - 2018 YEE and 2019 BUDGET

AS AT: November 15, 2018

	2018F		2019 Budget
	Year-End Estimate		Moderate cuts Higher bequests
INCOME:			
Customer Care	185,000		170,500
Thrift Store	58,000		64,000
Animal Control / APS	1,086,177		1,071,345
Community Outreach	52,894		54,980
Other Income	52,352		60,486
Sub Total	1,434,423		1,421,311
Fundraising Income			
Donations:			
Monthly Giving	175,000		174,000
General Donations	153,000		157,000
Sponsorships	-		20,000
Major Gifts	86,700		259,400
Grants & Foundations	75,000		75,000
Planned Giving	686,500		250,000
Total General Donations	1,176,200		935,400
Total Appeals	234,128		241,000
Programs	143,140		135,320
Signature Events	50,597		147,000
3rd Party Events	45,500		60,000
Total Fundraising Income	1,649,565		1,518,720
TOTAL INCOME	3,083,988		2,940,031
EXPENSES:			
Customer Care	17,100		6,000
Thrift Store	28,800		9,600
Animal Care	184,000		197,000
Animal Protection Services	105,800		106,300
Community Outreach & Education	5,707		8,450
Marketing & Communications	12,000		30,100
Admin Expense	275,000		269,000
Other Expense	170,650		178,114
Fundraising Expense:	51,391		108,300
Total Expenses subtotal	850,448		912,864
Human Resources	2,073,667		2,287,272
TOTAL EXPENSES	2,924,115		3,200,136
NET INCOME FROM OPERATIONS	159,874		- 260,105
Severance payments	-		125,315
Non-cash items: Depn & Def Revenue	65,398		65,628
CASH FROM OPERATIONS	225,272		- 319,792

Oakville & Milton Humane Society
Cash and Investments, including Maturities
October 2018

										2018	2019			2020
Category		Counterparty	Instrument	Type	Purchase Date	Maturity Date	Interest Rate	Balance	Current	Dec	May	July	Oct	June
Operating Accounts														
	Main Account	RBC	Cash in Bank	Chequing		Open	0.00%	(31,808)	(31,808)					
	Lottery Account	RBC	Cash in Bank	External Restricted		Open	0.00%	10,206	10,206					
	eBingo Account	RBC	Cash in Bank	External Restricted		Open	0.00%	4,916	4,916					
								(16,686)	(16,686)					
Bequests														
		RBC	Investment Savings	Internal Restricted		Open	1.35%	705,790	705,790					
		RBC DS	Investment Savings	Internal Restricted		Open	1.35%	218,832	218,832					
		RBC DS	Investment Savings	Internal Restricted		Open	1.35%	100,196	100,196					
		RBC DS	Investment Savings	Internal Restricted		Open	1.35%	100,189	100,189					
		RBC DS	Investment Savings	Internal Restricted		Open	1.35%	100,172	100,172					
		Equitable Bank	GIC	Internal Restricted	27-Jul-17	27-Jul-19	2.00%	98,000				98,000		
		BNS	GIC	Internal Restricted	8-Dec-17	8-Dec-18	1.70%	98,000		98,000				
		Peoples Trust	GIC	Internal Restricted	27-Jul-17	27-Jul-19	2.05%	98,000				98,000		
		Manulife Bank	GIC	Internal Restricted	10-Dec-17	10-Dec-18	1.60%	98,000		98,000				
		Manulife Trust	GIC	Internal Restricted	1-Jun-18	1-Jun-20	2.60%	95,000						95,000
		LBC Trust	GIC	Internal Restricted	1-Jun-18	1-Jun-20	2.70%	98,000						98,000
		Cdn Western Bank	GIC	Internal Restricted	5-May-17	2-Jun-20	1.53%	97,000			97,000			
		General Bank	GIC	Internal Restricted	5-May-17	3-Jun-20	1.53%	97,000			97,000			
		Laurentian Bank	GIC	Internal Restricted	5-May-17	4-Jun-20	1.49%	45,000			45,000			
		State Bank of India	GIC	Internal Restricted	5-May-17	5-Jun-20	1.46%	97,000			97,000			
								2,146,179	1,225,179	196,000	336,000	196,000	-	193,000
Charlie Fund														
		RBC	Cash in Bank	Chequing		Open	0.00%	57,474	57,474					
		RBC DS	Investment Savings	External Restricted		Open	1.35%	250,000	250,000					
		Cdn Western Trust	GIC	Endowment	26-Oct-17	26-Oct-19	1.75%	48,836					48,836	
								356,310	307,474	-	-	-	48,836	-
Building Fund														
		ICICI Bank	GIC	External Restricted	5-May-17	6-May-19	1.33%	54,018			54,018			
		Laurentian Bank	GIC	External Restricted	1-Jun-18	1-Jun-20	2.70%	52,000						52,000
		RBC	Investment Savings	External Restricted	31-Dec-16	Open	1.35%	65,000	65,000					
		RBC DS	Investment Savings	External Restricted	27-Jul-16	Open	1.35%	19,633	19,633					
								190,651	84,633	-	54,018	-	-	52,000

[illegible]

Oakville & Milton Humane Society
Cash and Investments, including Maturities
October 2018

[illegible]

OMHS Risk Management 2016- 2017

Utilities

Risk	Impact	Mitigation Strategies & actions	Status
<p>1. Loss of Hydro to the Main building for an extended period of time</p> <p>Risk Level: High</p> <p>Risk is High as the hydro line is a temporary overhead line from Cornwall Road to the shelter.</p>	<ul style="list-style-type: none"> ✓ No heat in winter or AC in summer ✓ No lights as most of the building is internal ✓ Unable to see to safely work with the animals (feed, clean) ✓ Security systems and smoke alarms will not work. ✓ No telecommunications ability ✓ Unable to access information on servers ✓ POS will not work ✓ Loss of revenue as OMHS will need to close to the public 	<ul style="list-style-type: none"> ✓ Call Oakville Hydro ✓ Media & Communications plan as required ✓ Set up back up phones at ext. 10 & 11. ✓ Short Term Plan Equipment needs: <ul style="list-style-type: none"> ○ <u>Locate / Purchase back up generator or multiple small ones.</u> ○ <u>Standalone Ceramic Heaters</u> ○ Flashlights, head band lights, lanterns (battery operated. ○ Extension cords for back up generators ✓ Long Term Regional outage <ul style="list-style-type: none"> ○ Relocate animals & staff to remote warming stations (cages, kennels, food, litter) ○ Request assistance from other shelters, veterinary clinics, boarding facilities. ✓ Working with Halton Region on an Evacuation Preparedness Plan 	<p>Outstanding:</p> <ul style="list-style-type: none"> ✓ Purchase of back up generator or multiple small ones & ceramic heaters ✓ Depending on the size of the generator Oakville Hydro would need to be contacted to connect direct to service the whole shelter. <p>Completed</p> <ul style="list-style-type: none"> ✓ Arrangements with alternate housing for the animals have been discussed with surrounding shelters & vet clinics. ✓ Part of the Emergency preparedness committee with Halton Region <p>Since we went through this in 2012, we have experience in dealing with the situation.</p>
<p>2. Water Line Cut (Loss of Water)</p> <p>Risk Level: Low</p>	<ul style="list-style-type: none"> ✓ No water for: <ul style="list-style-type: none"> ○ Cleaning cages, dishes, litter pans, laundry ○ Drinking for staff or animals ○ Flushing of toilets ○ Bathing dogs before send homes ○ No water for sprinkler system 	<ul style="list-style-type: none"> ✓ Call Halton Region ✓ Media & Communications plan as required ✓ Short Term: <ul style="list-style-type: none"> ○ Obtain cases bottled water ○ Arrange with local establishments to use their facilities ✓ Long Term: <ul style="list-style-type: none"> ○ Arrange for a Tanker to provide water source (\$) 	<p>Outstanding:</p> <p>Completed:</p> <p>Since we went through this in 2012, we have experience in dealing with the situation</p>
<p>3. Gas Line Cut</p> <p>Risk Level: Low</p>	<ul style="list-style-type: none"> ✓ Immediate Evacuation needed for safety ✓ No heat in the winter ✓ No hot water in the building 	<ul style="list-style-type: none"> ✓ Call Gas Company ✓ Media & Communications plan as required ✓ Carbon Monoxide detectors utilized throughout the building, checked regularly for expiry dates and batteries change 	<p>Outstanding:</p> <p>Completed:</p> <ul style="list-style-type: none"> ✓ Meters and alarms are checked quarterly, and batteries changed twice a year
<p>4. Phone system outage</p> <p>Risk Level: Low</p>	<ul style="list-style-type: none"> ✓ Animals in need of emergency rescue may suffer further injury or death because the public cannot reach us ✓ Public perception of response times 	<ul style="list-style-type: none"> ✓ Call Bell Canada or Equipment Provider ✓ Arrange coverage with Answering service or forward calls to staff cell phone ✓ Use cell phone to email dispatch calls to officers 	<p>Outstanding:</p> <p>Completed:</p> <ul style="list-style-type: none"> ✓ Since we went through this in 2012, we have experience in dealing with the situation
<p>5. Heat and Air Conditioning</p>	<ul style="list-style-type: none"> ✓ Animals and Staff will suffer from either cold or heat 	<ul style="list-style-type: none"> ✓ Maintenance contract in place with Naylor ✓ Heating and cooling system has been mapped out in order to 	<p>Completed:</p> <ul style="list-style-type: none"> ✓ Maintenance agreement is place as is the map of each

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		determine where the issues are.	furnace and cooling unit coverage.
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IT Services

Risk	Impact	Mitigation Strategies & actions	Status
<p>1. Computer Servers go down</p> <p>Risk Level: Low</p>	<ul style="list-style-type: none"> ✓ No Access to Personal or Common Drive files ✓ Computer work is hindered ✓ Integrity of data due to timing of backup ✓ No internet access ✓ Point-of-Sale runs in “off-line” mode – only Interac sales and end of day processing affected 	<ul style="list-style-type: none"> ✓ Server virtualized and backed up to portable hard drive (every 30mins) and the cloud (daily) – in event of server failure the virtual server can be easily moved to run on any temporary server, downtime is minimized..Storage drives “hot-swappable” to another temporary server ✓ Hard Drive is stored in the server room and cloud at night. ✓ Migrated Shelter Management Software to cloud version - accessible from any device with internet access ✓ Migrate QuickBooks accounting software to cloud version – accessible from any device with internet access (pending) ✓ Utilize our Google Apps & Google Vault service for file storage (cloud based storage) instead of server, making files accessible from any device with internet access - information stored/backed up securely in the cloud “real time” by Google (pending) ✓ Email still works for those with smart devices/mobile internet sticks as we are on a hosted application (Google Mail) ✓ Possession of mobile internet sticks – key devices/computers can gain internet access quickly in event of an outage ✓ Point-of-Sale (POS) is cloud based – will work on any computer with an internet connection and has an “off-line” mode, cash, cheque and credit card sales still possible. Credit card transactions processed once internet is restored – only Interac sales affected until internet is restored. ✓ Upgrade to Windows 7 shelter-wide, computers print direct to the printers once connected to OMHS network, during server outages printing unaffected once device has been assigned its IP address ✓ Donor database/tax receipting (Raiser’s Edge) is cloud based. Access to database for permitted users only requires internet connection ✓ 	<p>Outstanding:</p> <ul style="list-style-type: none"> ✓ Migrate QuickBooks to cloud – delayed from May 2015 due to version differences. <p>Completed:</p> <ul style="list-style-type: none"> ✓ Transfer of files to Google Apps- (awaiting confirmation it has been completed) ✓ Upgrade shelter devices to Windows 7 and remove print server – direct print connection ✓ Possession of mobile internet sticks to keep key devices functioning ✓ Installation of Google Apps (email & file storage) and Google Vault (file retention/archiving) ✓ Fully virtualized server with local and cloud back up ✓ Since we went through this in 2013 and 2015 – we have experience in dealing with this situation – downtime on both occasions 1.5 days – new virtualized server put in place in 2015 will reduce this further ✓ Quickbooks is backed up weekly to the Cloud until our migration to the cloud.

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2. POS System Outage Risk Level: Low	<ul style="list-style-type: none"> ✓ Sales halted, unable to process transactions ✓ Slight downtime while application opened on another computer or second lane computer set up 	<ul style="list-style-type: none"> ✓ Migrated POS to cloud system (internet based) which can operate from any computer with an internet connection ✓ Designated “second lane” laptop complete with peripheral scanner, pin pad and printer available and can easily be hot swapped in place of main POS computer in event of outage 	<p>Outstanding:</p> <p>Completed:</p> <ul style="list-style-type: none"> ✓ All completed ✓ Purchased second POS for redundancy & purchased the “square” as additional useage backup
3. Information Security Risk Level: Low	<ul style="list-style-type: none"> ✓ Privacy and proprietary or confidential information leaked 	<ul style="list-style-type: none"> ✓ Departments/individuals have secure private space separate of common folders on network accessible by them only, key documents (i.e. financial, payroll, donor registers etc.) password protected 	<p>Outstanding:</p> <ul style="list-style-type: none"> ✓ OMHS policy to force password changes every two months <p>Policy on the limited use of Thumb drives restricted to those purchased by OMHS and must be handed in after use</p> <p>Completed:</p> <ul style="list-style-type: none"> ✓ Hire internet security specialist on retainer for any information breach. – Pending contract discussions
4. Lap top/ Desk top computers stop working	<ul style="list-style-type: none"> ✓ Individual access to desktop information lost. 	<ul style="list-style-type: none"> ✓ All information is on the G-Drive 	<p>Outstanding:</p> <p>Completed:</p> <ul style="list-style-type: none"> ✓ Department and individual files transferred to G Drive (awaiting confirmation all is completed)
5. Shelter Control	<ul style="list-style-type: none"> ✓ Unable to access information for a period of time. 	<ul style="list-style-type: none"> ✓ OMHS has list of all equipment / assets owned by OMHS – located in the locked fire safe cabinet in Admin office ✓ OMHS has a list of all peoples passwords for access to individual computers- located in the fire safe cabinet in Admin office ✓ Admin office has control over resetting everyone’s passwords- documentation on how to do this is located in the fire safe cabinet in the Admin office ✓ Record of ALL administrative passwords for servers/ shelter buddy admin/ quickbooks/ raisers edge/POS/ 	<p>Outstanding:</p> <p>Completed:</p> <ul style="list-style-type: none"> ✓ Documentation of all admin passwords completed, envelope is sealed and located in fire safe. ✓ Documentation on changing, deleting security codes for: Doors, Alarm Codes recorded in a sealed envelope in the Fire Safe
6. Social Media/ Facebook/ Instagram/ Twitter	<ul style="list-style-type: none"> ✓ Unable to access information or make necessary changes or deletions. 	<ul style="list-style-type: none"> ✓ Selected staff members have admin access rights to the facebook, Instagram, twitter, website ✓ Need to publicly document a “Fair Use” Policy for facebook, Twitter, Instagram use. 	<p>Outstanding:</p> <ul style="list-style-type: none"> ✓ Need to finalize our “Fair Use” policy for public ability to respond to facebook, Twitter, Instagram etc. <p>Completed:</p> <ul style="list-style-type: none"> - Social Media Policy is in effect. - List of approved admin rights per social media access so that blocking can occur immediately if individual resigns.
7. Website Access	<ul style="list-style-type: none"> ✓ Staff is unavailable due to vacation or illness and emergency changes need to be made. ✓ Unable to disable or change website content as necessary 	<ul style="list-style-type: none"> ✓ New website that is user friendly is being planned so that multiple people are able to make changes 	<p>Outstanding:</p> <ul style="list-style-type: none"> ✓ New website RFP issued and contract being awarded. <p>Completed:</p>

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Financial & Legal & Regulatory

Risk	Impact	Mitigation Strategies & actions	Status
1. Law Suits pertaining to: <ul style="list-style-type: none"> • OSPCA • Animal Ownership • Driving accidents • Estate Challenges Risk: Medium	<ul style="list-style-type: none"> ✓ Financial impact ✓ Reputation impact ✓ Appeal process for OSPCA ✓ Ability to help an animal may be compromised by legal ramifications 	<ul style="list-style-type: none"> ✓ Obtain appropriate Insurance to address legal issues (Directors liability, property, insurance) ✓ Established relationship with lawyers in areas of specialty ✓ Resolution escalation process on the website ✓ Crisis Communication Plan ✓ Documented Appeal Process for any Town Animal Control issues ✓ Provincial Animal Review Board for OSPCA appeals 	Outstanding: <ul style="list-style-type: none"> ✓ Identify appropriate parties for legal representation in case of law suit regarding animal cruelty case Completed: <ul style="list-style-type: none"> ✓ Directors Liability Insurance is current ✓ Vehicle insurance is current ✓ Building insurance is current ✓ Resolution Policy and process is on the website ✓ OMHS has a relationship with a major law firm in Oakville & Milton that has varied expertise.
2. Employee Standards Act: <ul style="list-style-type: none"> • General Standards • Human Rights • Bill 168 • AODA Risk: Low	<ul style="list-style-type: none"> ✓ Financial Impact ✓ Legal fees ✓ Reinstate employee or pay further severance 	<ul style="list-style-type: none"> ✓ Double check all HR Activities ✓ Seek legal and CHRP advice as required ✓ Subscription to HRDownloads: <ul style="list-style-type: none"> ○ which provides updates on legislative changes ○ Live HR advise from senior CHRP(L) as required 	Outstanding: <ul style="list-style-type: none"> ✓ Hired an HR person for 2 days per week ✓ HRDownloads has experienced CHRL certification managers on staff that provides live HR assistance
3. CRA Charitable Status <ul style="list-style-type: none"> ○ Investigation & Audit Risk Low	<ul style="list-style-type: none"> ✓ Financial impact ✓ Loss of Charitable Status ✓ Reputation impact 	<ul style="list-style-type: none"> ✓ Crisis Communication Plan ✓ Annual Charity Information return completed on time ✓ Ensure following all rules regarding tax receipting ✓ Continue with external audit reviews of the financials and implement any management letter recommendations. 	Outstanding: <ul style="list-style-type: none"> ✓ External audit done annually on the Financials
4. Financial or Property Loss due to Theft Risk: Low to Medium	<ul style="list-style-type: none"> ✓ Employee loss of personal property ✓ Loss of shelter inventory 	<ul style="list-style-type: none"> ✓ Provide lockers to lock valuables for all staff ✓ Establish a basic inventory system. ✓ Dual signatures required for cheques ✓ Dual signatures required for counting cash at the end of the day's till and for the next days float 	Outstanding: <ul style="list-style-type: none"> ✓ Reposition video surveillance equipment Completed: <ul style="list-style-type: none"> ✓ Video security system in place ✓ Monitored Alarm system in place
5. Finance Department <ul style="list-style-type: none"> ○ Theft & Accounting errors ○ Payroll errors Risk Level: Low	<ul style="list-style-type: none"> ✓ Loss of funds, cannot pay suppliers, staff ✓ Staff lose personal property ✓ Shelter to replace stolen property 	<ul style="list-style-type: none"> ✓ Annual audit ✓ Division of Duties for Financial Integrity & Vacation Coverage ✓ Payroll requires ED/FM approval prior to processing, ✓ ED & FM do not process payroll, ✓ FM double checks/analyzes payroll registers for errors 	Outstanding: <ul style="list-style-type: none"> ✓ Division of duties ✓ ED & FM do not process payroll ✓ Bank reconciliations done monthly

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Human Resources

Risk	Impact	Mitigation Strategies & actions	Status
1. Employee Standards Act: General Standards Bill 168 Risk: Low	<ul style="list-style-type: none"> ✓ Financial Impact ✓ Legal fees ✓ Reinstate employee or pay further severance 	<ul style="list-style-type: none"> ✓ Double check all HR Processes and practices on a regular basis ✓ Review HR Downloads notifications of legislative changes ✓ Seek legal and CHRP advice as required ✓ 	Outstanding: Completed: <ul style="list-style-type: none"> ✓ Experienced Senior HR Person on staff ✓ Monthly review of HR Downloads legislation changes ✓ HR Policies & Procedures are documented
2. Unionization of Staff Risk Level: Low	<ul style="list-style-type: none"> ✓ Use of volunteers to help in the shelter will be reduced ✓ Extra hours on personal time will be reduced 	<ul style="list-style-type: none"> ✓ Continued improvement to working ✓ Priority on internal promotions & transfers ✓ Compensation competitive for similar roles amongst humane Societies. 	Outstanding: Completed: <ul style="list-style-type: none"> • A number of working conditions have been upgraded in the last 3 years. • Salary adjustments are based on performance and adjusted based on funding.
3. Key personnel resigning Risk Level: Medium to High	<ul style="list-style-type: none"> ✓ Staff loss ✓ Volunteer loss ✓ Potential client loss because the relationship was more connected with the person contact as opposed to the shelter ✓ Information loss ✓ Slowing down or reduction of services until a replacement can be found 	<ul style="list-style-type: none"> ✓ Succession plans in place for key positions (Emergency fill, short term and Long term) ✓ Continued improvement to working conditions and compensation ✓ Priority on internal promotions & transfers ✓ Job descriptions current and job postings readily available to post. 	Outstanding: <ul style="list-style-type: none"> ✓ HR person reviewing and updating / creating new job descriptions as required Completed: <ul style="list-style-type: none"> ✓ Key tasks always have 2 people trained: payroll, Fundraising software, tax receipting, ✓ Acting positions are rotated through senior staff when any manager is absent ✓ Exit interviews are conducted
4. Illnesses Risk Level High	<ul style="list-style-type: none"> ✓ Illness spreads quickly through the shelter ✓ Business slows down as staff are off sick and non trained staff pick up the slack where possible. 	<ul style="list-style-type: none"> ✓ Encourage staff to stay at home if they are sick. ✓ Paid Sick days introduced for Full Time Hourly staff and continued for salaried staff 	Outstanding: Completed: <ul style="list-style-type: none"> ✓ Paid sick leave has been granted to both salary and full time hourly staff ✓ All sick leave is tracked to ensure it is not performance affecting.
5. Compassion Fatigue Risk Level: High	<ul style="list-style-type: none"> ✓ Disgruntled/ unhappy staff ✓ Staff absences ✓ Burnout of staff which may lead to quitting ✓ Staff may lose compassion when dealing with public ✓ Quality of animal care or programming may be reduced ✓ Inspiration and desire to create new programs and services will be reduced 	<ul style="list-style-type: none"> ✓ Employee Assistance Plan (Trauma coverage) ✓ Lunch & Learns ✓ Ensure staff take their vacation ✓ Continued improvement to working conditions ✓ Regular team building tactics ✓ Have long term staff attend compassion fatigue seminars or have a speaker come in to talk about it 	Outstanding: <ul style="list-style-type: none"> ✓ Automated time management system being reviewed to better manage staff vacations, sick days and hours ✓ Development and implementation of Health and Welfare program ✓ Lunch & learns involving Personal vs Professional Investment Completed: <ul style="list-style-type: none"> ✓ EAP program offered to ALL employees ✓ Scheduled seminars both internal and external regarding Compassion Fatigue.

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<div>6. Accidents & Injuries</div> <div>a. Scratches, bites,</div> <div>b. Fumes, burns</div> <div>c. Noise levels</div> <div>d. Falls & Trips</div> <div>Risk Level: High</div>	<div>✓ Loss of volunteers resulting from animal injuries</div> <div>✓ Absenteeism of staff</div>	<div>✓ Health & Safety training: JHSC</div> <div>✓ Numerous staff trained on CPR, Emergency First Aid Training</div> <div>✓ Animal Handling training</div> <div>✓ Use of personal protective equipment</div> <div>✓ Regular Safety inspections</div> <div>✓ Annual WHMIS Training</div>	<div>Outstanding:</div> <div>✓ Refresher training on Defibrillator</div> <div>✓ OMHS specific emergency training course under development</div> <div>Completed:</div> <div>✓ In-house- Dog Handling and Behavior training</div> <div>✓ Regular Safety inspections</div> <div>✓ Annual WHMIS Training and Health & Safety Training</div> <div>✓ H&S certification training each time there is turnover of JHSC staff</div> <div>✓ Standard First Aid Certification Training every two years.</div>

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Major or Natural Disaster

Risk	Impact	Mitigation Strategies & actions	Status
1. Fire or Explosions Risk Level: Low	<ul style="list-style-type: none"> ✓ Loss of Business Revenues ✓ Potential loss of life, building, contents ✓ Loss of volunteers as they are unable to volunteer 	<ul style="list-style-type: none"> ✓ Adequate Insurance Coverage ✓ Regular Evacuation Drills for staff, volunteers ✓ Plan for evacuation of Animals (in process) ✓ Data back up of files information off site. 	Outstanding: Ongoing: <ul style="list-style-type: none"> ✓ Schedule quarterly evacuation drills for staff & volunteers Completed: <ul style="list-style-type: none"> ✓ Insurance is current ✓ Data backup is being transferred to the shared drive (employee files, donor files, emails are archived) ✓ Security and smoke detectors are monitored 7/24 ✓ Sprinkler system is checked annually ✓ Electrical system is inspected every two years
2. Wind Storm (Hurricane/Tornado) Risk Level: Low	<ul style="list-style-type: none"> ✓ Loss of Business Revenues ✓ Structural damage to the building ✓ Loss of volunteers as they are unable to volunteer 	<ul style="list-style-type: none"> ✓ Adequate Insurance Coverage ✓ Emergency Plans in place with adequate supplies 	Outstanding: Completed: <ul style="list-style-type: none"> ✓ Insurance is current. ✓ External storage unit with extra supplies being investigated
3. Flood Risk Level: Low	<ul style="list-style-type: none"> ✓ Loss of Business Revenues ✓ Illness or stress on the animals health ✓ Loss of volunteers as they are unable to volunteer 	<ul style="list-style-type: none"> ✓ Adequate Insurance Coverage ✓ Emergency Plans in place with adequate supplies 	Outstanding: Completed: <ul style="list-style-type: none"> ✓ Insurance is current. ✓ External storage unit with extra supplies being investigated
4. Extreme Weather (Cold or Heat) Risk Level: High	<ul style="list-style-type: none"> ✓ Heat exhaustion or hypothermia of Officers ✓ Loss of Business Revenues ✓ Illness or stress on the animals health ✓ Loss of volunteers as they are unable to volunteer 	<ul style="list-style-type: none"> ✓ Provide adequate and appropriate equipment for cold (ie. Coats, hat, gloves, hand warmers) ✓ Provide adequate rest and water in extreme heat for Officers ✓ Adequate Insurance Coverage ✓ Emergency Plans in place with adequate supplies 	Outstanding: <ul style="list-style-type: none"> ✓ Necessary equipment is purchased as needed. (ie. Baseball hats ect.) Completed: <ul style="list-style-type: none"> ✓ Insurance is current. ✓ Additional fans, portable A/C and ceramic heaters have all been purchased and stored.
5. Train Derailment Risk Level: low to Medium	<ul style="list-style-type: none"> ✓ Potential loss of life: human & animals, building, contents ✓ Loss of volunteers as they are unable to volunteer 	<ul style="list-style-type: none"> ✓ Crisis Communications Plan ✓ Build another shelter somewhere else 	Outstanding: Completed:

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Departmental Risks (Health & Safety)

Risk	Impact	Mitigation Strategies & actions	Status
6. Animal Care <ul style="list-style-type: none"> Physical injuries from animal scratches and bites Injuries sustained from continuous physical perimeters of the job i.e. constant bending down, kneeling on floor, development of allergies etc <p>•</p> <p>Risk Level: High</p>	<ul style="list-style-type: none"> ✓ Physical injuries & strain ✓ Emotional strain & Compassion Fatigue ✓ Animals spending time in quarantine rather than being on the adoption floor ✓ Modified work, or quitting, long or short term disability leave. ✓ 	<ul style="list-style-type: none"> ✓ Animal Handling training ✓ Security Surveillance for safety in animal handling rooms. ✓ Mandatory vaccines (Rabies, Tetnus, Hep A&B) ✓ New staff receive training for restraint/handling from AHT's as well as on the job training ✓ Frequently checking in with staff, performance reviews regularly planned 	<p>Outstanding:</p> <ul style="list-style-type: none"> ✓ PT staff to receive restraint training from AHT's ✓ Continually ensure all staff receive rabies vaccine ✓ Annual titres checked to ensure rabies covered <p>Completed:</p> <ul style="list-style-type: none"> ✓ FT Animal Care staff have received restraint training from the AHT's ✓ Performance reviews are done every 3, 6 or 12 months for ACA's
7. Community Outreach & Education <ul style="list-style-type: none"> Vehicle accidents Loss, Physical or emotional injury to a child Injury of volunteer Allergic reactions <p>Risk Level: Low to Medium</p>	<ul style="list-style-type: none"> ✓ Financial impact ✓ Reputational impact ✓ Legal ramifications ✓ Psychological impact associated with a child/adult being injured ✓ Disease transmission ✓ 	<ul style="list-style-type: none"> ✓ Insurance coverage appropriate to activity ✓ Liability Waivers signed by parents of children ✓ Liability Waivers signed by volunteers ✓ Pending: acquisition of Epi-pen etc. ✓ Education Room Security Surveillance for safety and needed evidence of activity for defense ✓ Police checks on staff and volunteers when working with Children ✓ First Aid Training for staff working with youth & children ✓ Training on vehicle use ✓ Only Adoption animals that have been prescreened medically and behaviourally are used in the education programs ✓ We no longer have court ordered community service volunteers as part of our volunteer program ✓ Volunteers with special needs may be required to come with an assistant 	<p>Outstanding:</p> <ul style="list-style-type: none"> ✓ We are currently unable to obtain an epi-pen without a prescription <p>Completed:</p> <ul style="list-style-type: none"> ✓ Insurance coverage ✓ Liability waivers ✓ Police Checks (Vulnerability) ✓ Training ✓ Prescreening of animals used in programming
8. Customer Care <ul style="list-style-type: none"> Physical injuries from animal scratches and bites Recipient of Verbal abuse Theft (POS/Safe) <p>Risk Level: Medium to High</p>	<ul style="list-style-type: none"> ✓ Loss of funds ✓ Animals spending time in quarantine rather than being on the adoption floor ✓ Staff off work ✓ Physical injuries & strain ✓ Emotional strain & Compassion Fatigue 	<ul style="list-style-type: none"> ✓ Insurance coverage ✓ Employee Assistance Program ✓ Proper Training on how to deal with difficult people (Volatility) ✓ overhaul of cash handling procedures, double signatures required on cash offs/deposits - daily ✓ checks/reconciliations/spot checks performed by finance department 	<p>Outstanding:</p> <p>Completed:</p> <ul style="list-style-type: none"> ✓ Dual approval for cash handling ✓ Animal handling training ✓ Job shadowing across the team ✓ Police number posted and highly visible ✓ Shelter wide Security broadcast codes posted

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		<ul style="list-style-type: none"> ✓ Frequently checking in with staff, performance reviews regularly planned ✓ Workshops and role playing ✓ Animal handling training 	
<p>9. Fund Development</p> <ul style="list-style-type: none"> ○ Theft (POS / donation boxes) ○ CRA ○ Donor data theft <p>Risk Level: low to Medium</p>	<ul style="list-style-type: none"> ✓ Financial impact ✓ Donor information hacked ✓ Donor privacy implications 	<ul style="list-style-type: none"> ✓ Member of AFP & knowledge of CRA guidelines ✓ Division of duties ✓ Monthly review of donations vs tax receipt amounts ✓ Daily reconciliations performed with finance department ✓ Police checks on staff and volunteers when working with \$ 	<p>Outstanding:</p> <p>Division of duties – done but need back up for each key role</p> <p>Completed:</p> <ul style="list-style-type: none"> ✓ Police checks are done on all staff and volunteers ✓ Donation boxes are counted with 2 people at end of event ✓ CRA Guidelines <ul style="list-style-type: none"> • 3 staff have good understanding of CRA guidelines • Resource: http://www.cra-arc.gc.ca/chrts-gvng/chrts/prtng/gfts/menu-eng.html ✓ Daily reconciliations (reports) of donations received in Fund Development with revenue rec'd by Finance dept. ✓ Every donation is recorded and entered into our Daily donations file and Raisers Edge., ✓ To reduce physical security risk, only specific individuals have access to key physical assets like accounting records. <ul style="list-style-type: none"> ○ a new folder on limits access to confidential documents so that they are not available on the Common. ✓ These folders are in the FundSecure folder <ul style="list-style-type: none"> ○ Daily Donations ○ 2016 Lottery ○ Gala ○ Donor Acknowledgement ○ Gift Tool report ○ Raisers Edge documentation ✓ Raiser's Edge, Gift Tool passwords change periodically for security reasons. ✓ The Fund Development door is locked.

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Risk	Impact	Mitigation Strategies & actions	Status
10. Animal Protection Services <ul style="list-style-type: none">○ Recipient of verbal abuse○ Animal Attacks both domestic and wildlife○ Physical aggression from people○ Vehicle accidents Risk Level: Medium to High	<ul style="list-style-type: none">✓ Exposure to extreme conditions (ie. Ammonia intake, humane diseases (HIV, weather)✓ Exposure to zoo-onic diseases✓ Exposure to extreme elements (heat, cold, snow, wind etc)✓ Physical injuries & strain✓ Emotional strain & Compassion Fatigue	<ul style="list-style-type: none">✓ Appropriate Insurance✓ Employee Assistance Program offering✓ Personal defense training✓ Defense equipment (vest, stick, spray)✓ Animal Handling Skills✓ Defensive Driving Course✓ Mandatory vaccines (Rabies, Tetnus, Hep A&B)	<p>Outstanding:</p> <ul style="list-style-type: none">✓ Personal defence training✓ Purchase of defensive equipment (Mag lights if necessary) <p>Completed:</p> <ul style="list-style-type: none">✓ Vaccines (Rabies and Twinrx) for all officers✓ Insurance

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Animals in Our Care

Risk	Impact	Mitigation Strategies & actions	Status
1. Animals spending time in quarantine rather than being on the adoption floor	<ul style="list-style-type: none">No chance of getting adopted for the quarantine period	<ul style="list-style-type: none">Animal handling skillsWork with Health Department regarding long term animalsForm a C.A.T committee to lower Length of stay for catsMandatory dog training from dog trainers for all Animal Care staff, before they work with the dogs	<p>Outstanding:</p> <ul style="list-style-type: none">✓ PT staff to receive restraint training from AHT's✓ Dept Manual to be updated✓ FT staff to receive 5+ training from dog trainers to handle difficult dogs more effectively✓ Cat guidelines to be completed, to determine adoptability level <p>Completed:</p> <ul style="list-style-type: none">✓ FT Animal Care staff have received restraint training from the AHT's✓ all ACA's have received basic dog training from dog trainers✓ C.A.T committee has been formed.
2. Various Zoonotic diseases	<ul style="list-style-type: none">Business closure & loss of revenueSerious illness or death of persons and animals	<ul style="list-style-type: none">Mandatory Rabies, Tetnus (and Hep A&B for certain staff)Information provided to staff & volunteersSeminars for Managers to keep on top of news and cases.	<p>Outstanding:</p> <ul style="list-style-type: none">✓ Animal Care Manual to be updated to have a section on Zoonotic diseases commonly seen in shelters.✓ Continue to ensure staff obtain rabies vaccines <p>Completed:</p> <ul style="list-style-type: none">✓ Designated rooms/trailers for new cats, cats that are suspected to have contagious illness, are housed separately from the general population.✓ FT and some PT staff have received their rabies vaccinations✓ Staff receives handouts/emails/info sessions when zoonotic and non-zoonotic diseases arise.

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Reputation

Risk	Impact	Mitigation Strategies & actions	Status
<p>1. Major incident or decision made at the shelter that would affect donors and public</p> <p>Risk: Low to Medium</p>	<ul style="list-style-type: none"> Loss of donors, supporters, funds 	<ul style="list-style-type: none"> Crisis Communications Plan Resolution Policy Process Certain Staff trained to field questions regarding the incident from public, & volunteers 	<p>Outstanding:</p> <ul style="list-style-type: none"> ✓ Media Training for specific staff ✓ Issues Book under development with PR Firm with key messages for various risks <p>Completed:</p> <ul style="list-style-type: none"> ✓ PR Firm selected and retainer contract being discussed ✓ Proactive documentation of Issues Management statements
<p>2. False information being spread through social media</p> <p>Risk: Medium</p>	<ul style="list-style-type: none"> Loss of donors, supporters, funds 	<ul style="list-style-type: none"> Crisis Communications Plan Resolution Policy Process Respond on Google acknowledging their feedback Depending on content ED contacts the individual Confidentiality agreement to be signed by all staff, yearly 	<p>Outstanding:</p> <ul style="list-style-type: none"> ✓ Report any major issues to the police or take legal action <p>Completed:</p> <ul style="list-style-type: none"> ✓ Confidentiality Agreements signed by all staff, board, volunteers on an annual basis.
<p>3. Negative Google Reviews</p> <p>Risk: High</p>	<ul style="list-style-type: none"> Loss of donors, supporters, funds 	<ul style="list-style-type: none"> Respond on Google acknowledging their feedback Depending on content ED contacts the individual Encourage others to post positive experiences 	<p>Outstanding:</p> <p>Completed:</p> <ul style="list-style-type: none"> ✓ Ability to respond to google reviews
<p>4. Refusals of Adoption Applications</p> <p>Risk: Low to Medium</p>	<ul style="list-style-type: none"> Loss of donors, supporters, funds 	<ul style="list-style-type: none"> Respond to applicant acknowledging the issue Training adoptions staff on how to phrase refusal (role playing) Changing application process to address best match (application to survey) 	<p>Outstanding:</p> <ul style="list-style-type: none"> Changing dog application to a survey <p>Completed:</p> <ul style="list-style-type: none"> Changed cat and small animal application to a survey <p>Changed approach for interested donors in dogs that have restrictions</p>
<p>5. First Impressions</p> <p>Risk: Low to Medium</p>	<ul style="list-style-type: none"> Loss of donors, supporters, funds 	<ul style="list-style-type: none"> Training front desk staff on how to welcome the public, how to deal with difficult people and crisis management Training front desk staff on empathy (e.g. cremation brought to shelter), and showing appreciation (monetary to towel donations). 	<p>Outstanding:</p> <ul style="list-style-type: none"> Ongoing training and sharing of examples <p>Completed:</p> <ul style="list-style-type: none"> Workshop on Dealing with Difficult People

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Volunteers

Risk	Impact	Mitigation Strategies & actions	Status
1. Volunteer dissatisfaction or injury	<ul style="list-style-type: none"> volunteers are aware of what goes on in the OMHS and have the ability through media and picketing to cause a problems for the shelter Volunteers do the majority of the one on one socialization of the animals there is a higher risk of injury. They do not have rabies shots and they do not have the experience, supervision or training that the staffs receive. if a volunteer sustained an injury or illness as a result of working in the shelter which caused them to lose work, they might initiate legal action volunteers cause stress to staff by having to constantly be in training mode and to be courteous will all personality types. 	<ul style="list-style-type: none"> Regular open lines of communication with volunteers <ul style="list-style-type: none"> - Transparency - Regular training and meetings with in shelter volunteers - Waivers signed at the time of the volunteer commitment - Solid and continuous communication with COE department 	<p>Outstanding:</p> <p>Completed:</p>
2. Volunteer Compassion Fatigue	<ul style="list-style-type: none"> Volunteers become very attached to the animals and are concerned when they don't get adopted in a timely manner and as a result they may leave the shelter Other volunteers have to fill the gaps until new volunteers can be found which may result in them becoming stressed and leave the shelter 	<ul style="list-style-type: none"> Regular open lines of communication with the volunteers including update emails at least twice a month Customer Care staff forward updates on adopted animals and this give the volunteers hope and keeps them motivated Regular meetings and training to keep the volunteers up to date on what is happening Notification when adoption animals are euthanized with an explanation. 	<p>Outstanding:</p> <ul style="list-style-type: none"> ✓ Marie is working on some training for the staff around working with volunteers who have special needs ✓ Obtain some handouts to include in the volunteer package around this topic. ✓ Organize a workshop/seminar for volunteers & board members on this topic <p>Completed:</p> <ul style="list-style-type: none"> ✓ Regular updates on animals adopted is sent via email ✓ Notification of euthanasia for any animals in adoption
3. Volunteer Loss	<ul style="list-style-type: none"> Animals not getting socialized Bringing in extra staff to cover when volunteers aren't there to cover Poor customer service 	<ul style="list-style-type: none"> Selection of volunteers is based on a 6 month commitment Volunteers are asked to let us know in advance of missing a shift Staff establish relationships with the volunteers to help keep them interested and engaged Provide them with regular meetings so that they can share their experiences with other volunteers Establish closed Facebook groups so volunteers can share their experiences 	<p>Outstanding:</p> <p>Completed:</p>

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Partners

Risk	Impact	Mitigation Strategies & actions	Status
<p>1. SylApps</p> <ul style="list-style-type: none"> Injury to animals Injury to youth or Syl Apps Staff Injury to staff visiting Confidentiality Zoonotic Disease Transmission Allergies <p>Risk Low</p>	<ul style="list-style-type: none"> Humane Education and public's animals are being used in this program. They visit other places so injury impacts other programs. Injury to staff may result in hardship in other programs – both theirs and ours and could result in legal action for negligence Syl Apps could pursue us legally if confidential information is leaked about their residents Syl Apps is a closed community making the likelihood of a zoonotic disease spreading to the majority of the population likely if not caught early 	<ul style="list-style-type: none"> The volunteer co-ordinator at Syl Apps meets with the case worker of the youth and determines suitability to be in the program. Youth are instructed on how to interact with the animals safely Youth interact with the animals one- on-one Following handling we remove the hair and use hand sanitizer and recommend that youth wash their hands when they return to the unit A Syl Apps staff member is present at all times and if there is a problem, removes the youth. Ongoing interactions about the youth between the Syl Apps and OMHS staff We sign a confidentiality waiver and are not allowed to bring in cell phones or other pieces of equipment that would compromise the youth. We refer to the youth by their first name and have no details about them All volunteers attend a training session with the Syl Apps Volunteer Co-ordinator prior to beginning to work with the youth. All animals visiting have vaccination/titres where applicable and are in good health. If animal or the person handling the animal is unhealthy the visit will be canceled and rescheduled if appropriate. Youth who are coming to work at the shelter will bring 	<p>Completed:</p> <ul style="list-style-type: none"> Training session with Syl Apps staff completed Health checks and assessment of visiting animals completed Ongoing assessment of the youth completed Confidentiality Waiver signed for both organizations
<p>2. School Boards</p> <ul style="list-style-type: none"> Injury to students Allergies Zoonotic disease or parasites Injuries to animals Injuries to staff Inappropriate interactions with kids Cost 	<ul style="list-style-type: none"> Potential for liability action Upset family members Reduces programming if staff or animals are unable to participate due to injury or illness 	<ul style="list-style-type: none"> All animals are not randomly chosen from the shelter animal population. They are screened medically and behaviourally and are part of the COE Education Ambassador program. OMHS staff discuss potential risks and allergies and receive approval from the teacher prior to bringing in the animal. We recommend that the schools notify the parents in advance of our visit. To insure that we minimize concerns we also check with the teacher for phobias and this may determine what type of animal visits and how that animal is presented to the children or no animal comes to the presentation 	<p>Completed:</p> <ul style="list-style-type: none"> Training on animal handling Medical and behavior checks on animals attending Police Checks

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		<ul style="list-style-type: none">• Prior to interacting with the animals students will be provided with the rules of interaction and monitored to ensure that they follow them.• Students are instructed to wash their hands after the animal interactions.• All volunteers and staff will have a vulnerable person's Police Check prior to working with the children.• There is follow up with the teachers to ensure that they are happy with the presentations	
3. Pets Plus Us Risk: Low	<ul style="list-style-type: none">• Customers disagree with the support of one pet insurance company over another• Adopters are frustrated when claims are not approved	<ul style="list-style-type: none">• Educate Customer Care team on why Pets Plus Us is a good pet insurance company and why OMHS partners with them• May be possible to provide aid to adopters whose claims have been denied	Outstanding: Completed: ✓ Continued education of staff on the importance of pet insurance
4. Adoption Satellite Centers Risk: Low to Medium	<ul style="list-style-type: none">• Level of care of animal they are housing (overfeeding, not cleaning cage, etc)• Refusal of adoption of store's customer• Adoption satellite center do not agree with OMHS philosophies	<ul style="list-style-type: none">• Educate satellite centre with proper guidelines and animal requirements• Providing awareness for potential of adoption refusal• Adoption staff visit satellite centers to build relationships and create rapport	Outstanding: <ul style="list-style-type: none">• Adoptions staff to visit adoption satellite centers• Annual letters of appreciation and OMHS guidelines Completed: