



Catholic Cemeteries Advisory Board Terms of Reference

The Advisory Board exists and operates for the benefit of the Roman Catholic Archbishop of Vancouver (hereafter “the Archbishop”) and people of the Archdiocese, both living and those entrusted to our care interred at any of the Catholic Cemeteries of the Archdiocese of Vancouver (hereafter “the Cemeteries”), including: The Gardens of Gethsemani, Surrey; St Peter’s Cemetery, New Westminster; St. Mary’s Cemetery, Chilliwack; Our Lady of Good Hope, Hope; and other cemeteries that may be established by the Archbishop.

The Cemeteries, which in some cases also include mausoleum facilities, are owned and operated by the corporation sole of the Archbishop.

The Advisory Board assists the Archbishop in fostering the religious, charitable and educational interests of the Cemeteries, their beneficiaries in cemetery service and the related organizations and individuals engaged in the performance of the spiritual and corporal works of mercy.

A. Membership and Terms

1. The Board will have no less than five members and a maximum of eleven voting members.
2. At least one member shall be from the clergy incardinated into the Archdiocese of Vancouver. The other members shall be lay persons of the Archdiocese, practicing Catholics committed to the Church, selected on the basis of their expertise.
3. Board members serve at the invitation of the Archbishop. Anyone may recommend to the Archbishop potential members for his consideration.
4. Board members will normally serve for a term of three (3) years. This term may, with the Archbishop's approval, be renewed once.
5. The Vicar General, Archbishop’s Delegate for Administration and the Director are *ex officio* members. The Director is a non-voting member.
6. The Board will meet at least four (4) times per year.

B. Purpose

The purpose of the Advisory Board is to act as an advisor to the Director and ultimately to the Archbishop:

1. To keep the overall mission clearly in focus and satisfy itself that the objectives of the Cemeteries are aligned with the mandate from the Archbishop of Vancouver;
2. To provide input for the performance review of the Director upon request;
3. To help prepare and review the long-range strategic plans for the department;



4. To assist the Director in identifying and recommending opportunities for development and promotion of programs;
5. To review the policies and contractual obligations of the Cemeteries;
6. To evaluate any extraordinary situations influencing the operations of the Cemeteries;
7. To maintain - subject to government regulatory requirements - a proper schedule of fees and charges for lots, goods and services of the Cemeteries;
8. To ensure the long range stability of the Cemeteries;
9. To review the financial condition and current operations of the Cemeteries for the purpose of making recommendation regarding the proposed budget for the following year;
10. To advise on any matters or trends within the Archdiocese or the Province which affect the viability of the Cemeteries;
11. To establish subcommittees as deemed necessary;
12. To safeguard the assets of the Cemeteries by promoting their spiritual, physical and financial well-being;
13. To perform other relevant tasks as requested by the Archbishop; and
14. To consider and recommend additional items, if desired, for inclusion in the Cemeteries Advisory Board mandate.
15. When a vacancy occurs or is foreseen in the position of Director, the Archbishop will appoint a Hiring Committee to include at least two members from the Advisory Board. The Hiring Committee will conduct the hiring process according to the hiring protocol established by the Human Resource Office of the Archdiocese of Vancouver.

C. Catholic Cemeteries Financial Controls Policy

Guiding Principles

a. Budget Approval

Formal approval of the annual budget for the Catholic Cemeteries rests with the Archbishop. The Cemeteries Advisory Board is responsible for review of the budget presented to ensure its overall integrity, completeness, financial soundness and to endorse its submission to the Archbishop and Finance Council for its approval as part of the wider RCA V budget process.

b. Overall Integrity of the Budget and Accounts

Once approved all budget numbers cited must tie back to the approved budget; categories should remain consistent as best as possible over time to allow for accurate year-over-year comparisons. At no time can previous year's numbers be restated unless endorsed by the Advisory Board and explicit approval has been duly received.



c. Variances

Once a budget is approved for a given year, no changes to the budget can be made without going through the approval process set out in item (a) above.

d. Ex-budget Approval

In cases where the approved budget requires revision, the variance must be brought to the attention of the Advisory Board providing an explanation for the variance and whether additional budget is required. Budget approval will follow the process set out in (a).

e. Fungibility

Line items approved in the budget are not fungible and cannot be transferred to other areas of expenditure to make up a shortfall without approval by the Advisory Board and an appropriate justification given. Should a timely approval be required where it is not practical to seek the Advisory Board's endorsement the Director shall seek approval from his/her direct line manager and report back to the Advisory Board.

f. Extraordinary Payments

Extraordinary Payments must be presented to the Advisory Board as part of the annual budget exercise with sufficient explanation as to why the payment is recommended. Approval outside the annual budget cycle will follow the process outlined in (a) above.

g. Staffing

A staffing plan will form part of the annual budget documentation provided to the Advisory Board. It will outline full staffing complement and requests to amend this complement for the coming fiscal year (i.e. increase it; change its make up in terms roles and responsibilities). The budget for all hires will be broken out individually – both new and those already in situ. Salaries/benefits for each individual staff member are not fungible.

The Advisory Board (working in concert with the Director) may at its discretion appoint an ad hoc Budget Sub-committee to assist the Director in his/her work and provide closer oversight of the budget making process.

Director's Spending Authority and Dual Control

Signing Authorities

- For amounts under \$10,000 the Director¹ and Operations Manager may sign individually without the need for a second signatory.
- For amounts over \$10,001 requires the Director's signature plus either the Vicar General² or the Archbishop's Delegate for Administration³.

¹ Currently Peter Nobes

² Currently Reverend Father Joseph Nguyen

³ Currently Dan Moric



Annual Operating Budget – Process

Separate operating and capital budgets will be prepared annually by the Director and presented to the Advisory Board for review and approval. These documents will be prepared well in advance to ensure that submissions tie in with the wider RCAFV annual operating planning process. Broad timelines include:

- By 15 August: Draft Budget presented to Advisory Board for review using end of July actuals.
- By 15 September: Revisions to draft budget using end August actuals and incorporating Advisory Board feedback.
- By 30 September: Submission to RCAFV Finance Council.

Business Performance Reporting

Business performance will be reported on a quarterly basis to the Advisory Board. The format of this Reporting will include, at a minimum, the following:

- Year-to-date business performance metrics (gross sales breakout: pre versus at need sales; pre/at need breakout by body burial versus cremated burial) compared against approved budget.
- Year-over-year comparisons by month (i.e., Jan 2012 versus Jan 2013).
- In general, a monthly breakout of numbers should be presented using simple division into 12 equal amounts.
- Year-to-date actuals should be presented as part of business performance reporting. Estimates for the balance of the financial year should be on a rolling basis, that is, 2-month, 3-month, 4-month, etc. rolling average.

Audited Accounts

Accounts for the previous financial year covering the Cemeteries' business should be closed no later than the 3rd week of January of the following new fiscal year. Audited accounts should be prepared, presented and approved by the Advisory Board no later than the end of February.

CRA Reporting Requirements

Audited accounts should be furnished to the Canada Revenue Agency by the end of March to meet reporting requirement deadlines covering Registered Canadian Charities.