

## Money In Schools; Protecting Yourself from Allegations of Impropriety

In today's schools, ETFO members are often called upon to collect money from their students and parents. Professional Relations Services (PRS) has been called to assist members who have experienced difficulties related to the collection and storage of money. ETFO members are not accountants and thus could never be held to generally accepted accounting standards, however they are respected professionals who are likely to be held accountable should discrepancies arise. You could be disciplined by their employer, charged by the police or investigated by the Ontario College of Teachers or the College of Early Childhood Educators over any such discrepancies.

The first point that must be raised is that many of these activities are voluntary activities. There is no legal requirement in the *Education Act* that education workers must collect funds raised from the sale of chocolate bars, that they must run a book club or that they must collect yearbook or pizza day funds. When these activities do take place in our schools, often at the initiation of the school administration or School Council, education workers are often requested to be in charge of the collection of money.

If you do volunteer to participate in such activities, it is imperative that you work out all of the details related to the handling and storage of money prior to undertaking the activity. The following things should be carefully considered:

### 1. Is the school administration aware of the activity?

At no time should you be collecting money from the students without direction or permission from the school's administration. To do so could expose you to serious allegations should any of the funds go missing.

### 2. Are there school board policies related to fundraising or the collection of monies from students?

Many thousands of dollars are collected annually in schools. To ensure accountability, many school boards have put policies in place for the collection, handling, and storing of money. In many of these policies, the fiduciary responsibility rests with the administrator. You are reminded to ensure that the administrator is aware of all such activities. You should be sure that you read the policy carefully so that you are aware of your responsibilities and expectations. If there are questions or concerns about these policies, you should contact your local federation office to discuss them.

### 3. What is the school policy regarding the collection of money?

Each school should have a policy that stipulates how money in the school is to be handled. In many cases, the money is collected by the education worker but delivered to the office for

counting and storage. Some schools will only accept cheques so that there isn't a readily available supply of cash to tempt theft. Generally, the school office is equipped with a safe to ensure that these funds are not likely to go missing. Any money collected should not be left on your desk in a 'big brown envelope'! All ETFO members should know the school policy and ensure that it is carefully followed.

#### **4. Have all aspects of the activity been carefully planned?**

No fundraising activity should be undertaken without careful planning. Appropriate checks and balances should be built into the plan so that at a later date there will be no questions regarding the handling of monies. As a precautionary measure, there should never be one person who has the complete responsibility for the monies collected and distributed. The plan should adhere to board and school policy.

#### **Borrowing from the Funds**

PRS has dealt with incidents where members have borrowed monies from the funds collected. What often happens is that the missing money is noticed before the member has had an opportunity to repay it and the authorities are called in to investigate. In all likelihood, an ETFO member in this situation would be charged with theft. Subsequently, the employer would likely terminate the employment and the employee would be reported to their respective college. Obviously, the consequences of this behaviour are severe and significant.

Members who may be experiencing significant financial difficulties should get the appropriate assistance rather than look at school funds as a temporary solution. Many communities have excellent, confidential credit counselling services available that can assist. If the need for money arises from an addiction then there are supports available for that as well. Many school boards offer an Employee Assistant Program (EAP) that could refer the employee to the appropriate supports.

Questions related to these issues can be directed to your local office or staff in Professional Relations Services at the provincial office.

**For more information, please contact Professional Relations Staff at 416-962-3836 or 1-888-838-3836 at the provincial office.**

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