

**Kehillat Beth Israel
Board of Directors
September 20, 2018
Simcha Room
Minutes**

Present:

Jay Amdur	Jane Ehrenworth Shore	Jodi Gitter
Sam Levine	Stuart McCarthy (by phone)	Betsy Rigal
Kivi Shapiro	Judah Silverman	Harland Tanner
Helen Zipes		

Secretary:

Jonathan Meijer

Clergy Present:

Rabbi Eytan Kenter
Rabbi Deborah Zuker
Cantor Jason Green

Staff Present:

Rena Garshowitz

Guest Present:

Ilana Albert-Novick

Regrets:

Lorne Goldstein	Victor Rabinovitch	Jenny Roberge
Joel Sachs	Harvey Slack	

1.0 PRELIMINARY MATTERS

1.1 Call to Order and Welcome

Helen Zipes

The meeting was called to order at 18:39.

Helen provided a summary of the very positive reaction to the High Holy Days' services. She added a big Yasher Koach to the Clergy and to Rena and her staff for making it happen.

Helen welcomed Ilana Albert-Novick, a prospective nominee to the Board, to the meeting.

1.2 Call for Declaration of Conflict of Interest

Helen Zipes

None of the members present declared any conflict of interest.

1.3 D'var Torah **Rabbi Kenter**

**1.4 Moment of Silence to commemorate those congregants
who have passed away since the last board meeting** **Helen Zipes**

Lionel Metrick
Harry Froman

1.5 Approval of the Agenda of September 20, 2018 **Helen Zipes**

A motion was made by Jane Ehrenworth Shore and seconded by Betsy Rigal to approve the agenda, with the addition of an item to approve the Terms of Reference for the Membership Committee.

The motion was carried.

**1.6 Approval of the Minutes of the Board of Directors for
August** **Jonathan Meijer**

A motion was made by Jonathan Meijer and seconded by Kivi Shapiro to approve the minutes of the Board of Directors for the meeting held on August 30, 2018.

A motion was made by Jay Amdur and seconded by Betsy Rigal to amend item 3.1.c) in the above minutes to exclude the contents of and the reference to Appendix D as the information it contained was erroneous.

Both motions were carried.

1.7 Business arising from Minutes or submitted reports **Helen Zipes**

No business arose.

2.0 FINANCIAL MATTERS

2.1 Treasurer's Report on Financial State of the Organization Sam Levine

Sam stated that he cannot present a financial report because the audit started and the bookkeeping is not up to date.

Rena added that, for the coming fiscal year, the shul's bookkeeping system is being moved to QuickBooks online in an effort to improve efficiency.

3.0 REPORTING OPTIONS WITH DISCUSSION AND VOTE

3.1 Approval of amendments to Bylaws and Operating Policies Jay Amdur

Jay explained that at the last Board meeting, a legal question was raised around the requirement to have a monthly attestation presented to the Board regarding the proper remittance of payroll and deductions. After legal consultation and review, the Governance Committee has presented a position paper (please refer to **Appendix A** for a copy of the position paper) to the Board of Directors for their review and decision.

A motion was made by Jay Amdur and seconded by Jane Ehrenworth Shore to amend Operating Policy No. 7 to reflect that the Executive Director will make a monthly attestation of payroll remunerations.

The motion was carried.

3.2 Other business raised by any Director requiring Board decision or authority

a) Approval of Membership Committee Terms of Reference: Helen Zipes

The terms of reference for the Membership Committee was submitted to the Governance Committee for review and is now being presented to the Board for review and approval (please refer to **Appendix B** for a full copy of the Terms of Reference).

A motion was made by Helen Zipes and seconded by Jay Amdur to approve the Terms of Reference for the Membership Committee.

The motion was carried.

4.0 REPORTING WITH DISCUSSION BUT WITHOUT VOTE

4.1 Discussion on status of negotiations with OVH

Rabbi Kenter

Rabbi Kenter presented an update on the negotiations with Ottawa Va'ad HaKashrut (OVH).

4.2 Community High School

Rabbi Kenter

Rabbi Kenter presented a summary of the current situation, whereby KBI agreed to a two-year test period working with the Ottawa Talmud Torah for K-7 Jewish education, in which KBI participated in the curriculum. Rabbi Kenter was the one who provided the curriculum. The question naturally came up as to where 8th graders could study when they complete this.

Since there are few collaboration opportunities with Torah High Ottawa, and since the other Jewish schools for secondary school students do not award Ontario Secondary School Diploma credits, Rabbi Kenter recommended that KBI work with the Ottawa Jewish Community School to form a new secondary school program for Jewish students starting with grade 8, and to grow year-by-year by adding a new grade. Since such an undertaking would take time and resources, Rabbi Kenter asked the Board for approval to go ahead to begin working on this.

Jane asked Rabbi Kenter to bring back a structured proposal with more details, including the amount of time he would like to commit to this project.

4.3 AGM Agenda & Review

Rena Garshowitz

Rena will discuss with Jay to determine the AGM's agenda. Jay reminded the Board that all members should have received the notice of the AGM postmarked a minimum of 21 days before the AGM.

Jay recommended that Helen find a moderator for the AGM.

Stuart will send the previous AGM's script to Helen and Jay. Jay added that, as was done last year, there should be a short Board meeting immediately after the AGM to reappoint the immediate Past Presidents.

4.4 Other business raised by any Director

No other business was raised.

5.0 REPORTING WITHOUT DISCUSSION OR VOTE

5.1 Other business raised by any Director

No other business was raised.

6.0 EVALUATION OF THE MEETING

7.0 IN CAMERA

8.0 NEXT MEETING – Thursday October 18th, 2018 6:30 PM

AGM: Sunday October 28th, 2018 6:00 PM

9.0 ADJOURNMENT

The meeting was adjourned at 8:30 PM.

Jonathan Meijer, Secretary

Date of approval

(Edited for publication on the website.)

APPENDICES

The following appendices follow this page, in order:

- Appendix A: Position Paper from the Governance Committee
- Appendix B: Membership Committee Terms of Reference

**POSITION PAPER FROM THE GOVERNANCE COMMITTEE
TO THE BOARD OF DIRECTORS OF
KEHILLAT BETH ISRAEL CONGREGATION**

FOR DECISION

**Issue regarding the requirement for a monthly attestation
on accurate employee salary remittances**

SUMMARY

This position paper is to provide the Board of Directors of Kehillat Beth Israel Congregation (KBI) with a better understanding of the issue related to employee salary remittances, and to better enable the Directors to come to a conclusive decision on this matter.

BACKGROUND

In January 2017, the matter of the requirement for an attestation regarding appropriate salary remittances was raised to the attention of the previous Board of Directors of KBI. The concern was around the potential risk to the personal assets of each of the Directors of the Board should legal action be taken by a KBI employee who felt that they had not been paid properly and that salary remittances were not done properly.

The matter was discussed over the course of several meetings, but it was never given a full and proper legal analysis. In July 2017, it was felt that this matter was not of significant importance. A vote was taken, and the Board decided to set the matter aside.

As part of the redrafting of Operating Policy No.7 earlier this year, the Governance Committee re-introduced the requirement for a monthly attestation of appropriate salary remittances. Given the need for a qualified person to provide the attestation, the Governance Committee proposed that the Treasurer should be making the attestation.

There was objection at the last Board meeting to this proposal and the Governance Committee was asked to obtain a formal legal opinion on the matter.

ISSUE

Overall, there are three parts to the question:

1. Are the Directors personally liable for employee wages and remittances?
2. If the answer to question 1 is "yes", would it be prudent as a Director to obtain a monthly attestation? and
3. If the answer to question 2 is "yes", who should sign the attestation so that it provides a defence to Directors for this liability?

ANALYSIS

The Governance Committee sought out a legal opinion on this matter. Accordingly, the responses to the above questions are as follows:

1. YES – According to the Canada Not-For-Profit Act, Directors can be held personally liable if salary remittances are not made properly.
2. YES – It would be prudent for the Directors to obtain a monthly attestation.
3. Regarding who should sign the attestation, it is felt that a reasonably prudent person would require the person with the best knowledge to attest to whether the payroll is correct, regardless of their credentials. As such, it need not be a CPA that makes the monthly attestation.

It should be noted that while our current Treasurer might have certain specific professional accounting credentials, he does not have the direct knowledge, nor should he be exposed to the potential liability without direct knowledge.

The question we are trying to answer boils down to whether all wages and source deductions have been paid appropriately? Since, for KBI, this is done through a payroll firm then an attestation from them or the person with control over the banking (our Executive Director) would be best regardless of their professional qualifications.

The opinion also provided that if that person (the ED) lies and wages are unpaid then the Directors have still met the test because they have acted prudently by making the request for an attestation in the first place and also then having reviewed the attestation. Where liability might most likely arise is when the organization is in financial distress and the Directors do not probe any further or when there might be other information available to suggest that the attestation of this person might not be credible.

RECOMMENDATIONS

It is the collective opinion of the Governance Committee that:

1. The Board of Directors should not ignore this liability any longer and should include the requirement for a monthly attestation in Operating Policy No. 7. The fact that the Board simply asks and obtains the attestation is sufficient to ensure that it has done the due diligence required to mitigate the risk.
2. The person providing the attestation needs to have first-hand knowledge of whether the remittances have been made correctly. At KBI, this should be the Executive Director or the bookkeeper.

Submitted by the Governance Committee
September 17, 2018

TERMS OF REFERENCE

MEMBERSHIP COMMITTEE

1. PURPOSE

The purpose of the Membership Committee is to develop, for the Board's consideration and approval, policy options:

- a) To increase the membership of the Corporation;
- b) To set the pricing structure and categories of membership;
- c) To retain members, once they have joined; and
- d) To respond to members' complaints and feedback.

2. DUTIES AND RESPONSIBILITIES

The duties and responsibilities of the Membership Committee include:

- a) In order to increase membership, the committee will engage in outreach and recruitment, including regularly reviewing our membership lists compared to community lists and noting names of those unaffiliated, calling them and inviting them to synagogue events, publicizing events and items of interest throughout the community;
- b) The committee will annually review the membership categories and pricing structure and, after comparing these to others in the community and doing research on what is happening throughout the Conservative movement, will propose changes to the Board, where appropriate;
- c) The committee will engage in retention and stewardship activities to make current members feel appreciated and valued and endeavour to further engage members who tend to only attend services a few times per year. It will regularly solicit new ideas and feedback from all members;
- d) The committee will develop a "welcoming subcommittee" for all new members and will develop a protocol to help orient new members to the city and congregation;
- e) The committee will respond, in a timely fashion, to all complaints and feedback from members and will make recommendations to the Board, if required, as a result; and
- f) Someone from the committee will be designated to conduct an exit interview when the synagogue is made aware of a member who is resigning.

3. COMPOSITION

The Membership Committee shall be composed of at least three persons appointed by the Board of Directors as follows:

- a) Chairperson (a Director as appointed by the Board)
- b) Members-at-large (two individuals as appointed by the Board)
- c) President (ex officio)
- d) Executive Director (ex-officio and non-voting member)
- e) Other member(s), as deemed appropriate by the Committee and as appointed by the Board

4. ACCOUNTABILITY

The Membership Committee is a standing committee of the Board of Directors, and reports to the Board through its Chairperson.

Dated: November 17, 2017

Revised: August 26, 2018