



FEDERATION OF ONTARIO PUBLIC LIBRARIES
Q1 MEETING OF THE BOARD OF DIRECTORS

FRIDAY, FEBRUARY 27, 2026
[JOIN VIRTUALLY VIA ZOOM](#)

1. CALL TO ORDER AND ROLL CALL

2. LAND ACKNOWLEDGEMENT

DOC 1

3. REGRETS

4. DECLARATIONS OF CONFLICT OF INTEREST

5. APPROVAL OF THE MINUTES OF THE DECEMBER 12, 2025 Q4 BOARD MEETING

DOC 2

THAT this Board approve as circulated the minutes of the FOPL Board Meeting of December 12, 2025.

6. APPROVAL OF AGENDA

THAT this Board approve as circulated the FOPL Board Agenda for February 27, 2026.

7. TREASURER'S REPORT

a. QUARTERLY TREASURER'S REPORT

C. MOSKAU

DOC 3

THAT this Board receive the Treasurer's report as information.

8. EXECUTIVE DIRECTOR'S REPORT

D. STEVENS

DOC 4

a. 2026 WORKPLAN

DOC 5

THAT this Board receive the Executive Director's report as information.

9. PREVIOUS BUSINESS

a. BYLAW AND POLICY APPROVAL

D. STEVENS

DOC 6

THAT this Board approve the edits to the ByLaw and Finance Policy.

10. NEW BUSINESS

a. AUDIT REVIEW AND APPROVAL

D. STEVENS

DOC 7

THAT this Board approve the 2025 draft financial statements.

b. MEMBERSHIP FEE REVIEW

D. STEVENS

c. RECYCLING BOOKS ISSUE WITH CIRCULAR MATERIALS

D. STEVENS

11. ANNOUNCEMENTS

12. NEXT MEETING:

AGM – APRIL 24, 2026

13. ADJOURNMENT

WE, the public libraries of Ontario acknowledge that the lands now referred to as Ontario have been inhabited by many distinct Nations since time immemorial. The Original Peoples have been and continue to be the traditional custodians of this land. Ontarians, as well as Canadians, need to remember and reaffirm our accountability to these Indigenous Nations, and the lands, resources and waters which nourishes life. We are grateful to have the opportunity to work in the community, on this territory. FOPL acknowledges the lands and treaties upon which our public libraries across Ontario prosper.

Federation of Ontario Public Libraries

Meeting Date: Dec 12, 2025

Meeting Time: 10:00a.m.

Location: Hybrid

Secretary: Dina Stevens, Executive Director/Secretary of the Board

In Attendance: **Francophone Caucus:** Catherina Moskau

Large Urban Caucus: Wayne Greco, Sarah Douglas-Murray, Margie Singleton, Kathy Fisher, Sarah Vaisler

Small & Medium Caucus: Beverley King, Jodie Delgado, Emma Kinsman

Northern Caucus: Rebecca Hunt

Rural Caucus: Susan McGibbon, Jennifer La Chapelle

Toronto Caucus: Paul Ainslie, Moe Hosseini-Ara, Lisa Radha Vohra

Former Library Leaders: David Harvie

Regrets: Nadine Williams, Jonathan Hoss, Feather Maracle

Absent: None.

FOPL Team: Dina Stevens, Executive Director, Diana Chiavaroli, Administrative Assistant

Prepared By: Diana Chiavaroli, Administrative Assistant

1. Call to Order & Roll Call

The Q3 Board Meeting was called to order at 10:05 a.m. by the Chair.

2. Land Acknowledgement

3. Regrets

As noted above.

4. Declarations of Conflict of Interest

None.

5. Approval of the Minutes of the September 5, 2025 Board Meeting

Moved by Wayne Greco and seconded by Margie Singleton, THAT this Board approve, the minutes of the September 5, 2025 board meeting. CARRIED.

6. Approval of the Agenda.

It was requested that item 10c be moved to the next item discussed due to scheduling issues.

An additional item “Insurance/Benefits” was requested to be added as new business.

Moved by Beverley King and seconded by David Harvie, THAT this Board approve as amended, the FOPL Board Agenda of December 12, 2025. CARRIED.

10. Previous Business

10. c. Safety and Security Advocacy Campaign

ED gave an overview of the campaign and how it was developed. Concerns were raised regarding the inclusion of homelessness as contributing to safety concerns in the document, as well as several concerns regarding the messaging to the public. Of particular concern was not wanting to position libraries as unsafe to the public. The ED clarified that this is an internal document only. A draft document was shared that was just completed containing key messages for the public. This alleviated much of the concerns and was generally well received.

10:15 Jennifer La Chapelle joined the meeting

10:35 Lisa Radha Vohra joined the meeting

10:48 Moe Hosseini-Ara left the meeting

Details of the specific key messages for the public were discussed. The board expressed edits for inclusion in the messaging.

Moved by Margie Singleton and seconded by Beverley King, THAT this Board approve the safety and security campaign with the edits and inclusions to the key messaging for the public as discussed by the board. THAT the \$10,000 in funds necessary for this project are allocated. THAT this campaign is included in the 2026 pre-budget submission to the Ministry of Finance and advocacy meetings are initiated with MPPs and other interested parties. THAT the Executive Director will send out the finalized messaging and the timing of the campaign rollout be circulated to the board. CARRIED.

7. a) Treasurer's Report

A question was raised regarding the movement of 75% of net revenue to the reserve fund. The ED clarified that this is due to the bank accounts being in good financial position, and more interest will be earned from the savings account.

Moved by Catherina Moskau and seconded by Jodie Delgado, THAT this Board receive the Treasurer's Report as information and THAT the standing board motion to move 50% of net revenue to the restricted savings account after the annual audit is increased to 75%. CARRIED.

b) 2026 Budget

The ED reviewed the budget, noting changes to some lines and where increases are being covered by the restricted fund.

Moved by Catherina Moskau and seconded by David Harvie, THAT the Board approves the 2026 Budget. CARRIED.

8. Executive Director's Report

a. Working Plan

ED provided a summary of the report and workplan.

Moved by David Harvie and seconded by Beverley King, THAT this Board receive the Executive Director's Report and Working Plan as information. CARRIED.

9. Working Group and Committees – Reports and Updates

a. Government Relations Working Group

Moved by Margie Singleton and seconded by Jodie Delgado, THAT this Board receive the Government Relations Working Group's Report as information. CARRIED.

b. Indigenous Libraries Partnership Working Group

Moved by Rebecca Hunt and seconded by Kathy Fisher, THAT this Board approve the updated Terms of Reference for the Indigenous Libraries Partnership Working Group. CARRIED.

a. CELUPL Workplan

Moved by Catherina Moskau and seconded by Wayne Greco, THAT this Board receive the CELUPL Workplan as information. CARRIED.

10. Previous Business

a. MOU with the Ontario Library Association

ED provided a summary of the agreement.

Moved by Wayne Greco and seconded by Margie Singleton THAT the Board accept the terms of the MOU with the Ontario Library Association. CARRIED.

11:38 Susan McGibbon left the meeting

b. CFLA Update

ED provided an update from her discussions with the interim ED of CFLA. The overall sentiment of the Board was to continue membership with them for one more year and then re-evaluate to give their organization time to organize themselves. It was suggested a request be made they provide a summary of the value they are providing.

Moved by Sarah Vaisler and seconded by Kathy Fisher THAT the Board approve CFLA membership for 2026 and, at the next draft budget approval period, review membership for 2027. Motion PASSED with one dissenting vote.

d. Restricted Funds Account

ED provided an update on her findings regarding range of funds that should be held in a reserve fund and reviewed the newly created Reserve Fund Policy. Some suggestions were made for language to be included in the finance policy for more internal consistency and clarity. The board requested to include in the policy a plan to replenish the restricted fund when we do not have any surplus net revenue. It was also requested that the target for the reserve fund be adjusted so that there is no maximum amount.

Moved by Sarah Vaisler and seconded by Jennifer La Chapelle THAT the Board receive the report as information. CARRIED.

11. New Business

a. Bylaw and Policy Review

ED reviewed the suggested amendments to the by-laws with feedback given from the board. Requests were made for sections on dissolution and conflict of interest. Amendments will be made and circulated by email for approval.

Moved by David Harvie and seconded by Beverley King THAT the Board approve the amended By-Laws with edits to include sections on Conflict of Interest and Dissolution of the Organization, which will be subsequently approved by email. CARRIED.

ED reviewed suggested amendments to the Finance Policy with feedback from the Board. Adjustments were discussed to the procurement process and the addition of a quote process. Amendments will be made and circulated by email for approval.

Moved by Catherina Moskau and seconded by Emma Kinsman THAT the Board approve the amended Finance Policy, with edits which will be subsequently approved by email. CARRIED.

12:45 Break for lunch

1:18 Meeting restarted

b. Website Redesign Project

ED reviewed the website redesign developer procurement and quote. Requests were made for a clause to the contract regarding cybersecurity, to check where the server is located, and for multifactor authorization for web editors.

Moved by David Harvie and seconded by Beverley King THAT the Board approve and award the contract. CARRIED.

c. Frequency of Hybrid Meetings

The benefits of hybrid versus virtual meetings were debated.

Moved by Catherina Moskau and seconded by Wayne Greco THAT the Board proceed in 2026 with two virtual and two hybrid meetings as reflected in the proposed schedule. CARRIED.

d. Dates for 2026 Meetings

Moved by Sarah Vaisler and seconded by Jodie Delgado THAT the Board approve the proposed schedule for 2026 Board Meetings. CARRIED.

e. Insurance/Benefits

A request was made for the ED to investigate insurance and benefits packages, as this may be something FOPL could recommend to its members.

Moved by Wayne Greco and seconded by Jodie Delgado THAT the Executive Director investigate insurance and benefits options. CARRIED.

12. Announcements

The ED shared that Kathleen Copegog has resigned from the FOPL Board, and that Margie Singleton will be retiring in March of 2026. FOPL wishes them well and thanks them for their work over the years.

The OLA Superconference was briefly discussed. A lunch social was decided on for Wednesday January 28, with details to follow by email. There was also a call for volunteers to help assist with the Superconference booth. Interested members may email admin.

13. Next Meeting

Q1 – Friday February 27, 2026
10:00am
Virtual only

14. Adjournment

Moved by Catherina Moskau and seconded by David Harvie THAT the meeting be adjourned. CARRIED.

The meeting was adjourned at 2:13.

Paul Ainslie, Chair

Dina Stevens, Board Secretary



Treasurer's Report

Report To: The FOPL Board
Prepared by: Dina Stevens on behalf of Catherina Moskau
Prepared on: February 18, 2026

RECOMMENDATION

THAT the FOPL Board receive this report as information for the period ending February 19, 2026.

BACKGROUND

This report covers the period January 1, 2026 to February 19, 2026 to present finances to date within the current fiscal year. This reflects an unaudited representation of FOPL finances.

REPORT

Financial Reports (attached):

- Comparative Income Statement, known as "Budget vs. Actuals": Provides FOPL's operating revenue and expenditures from January 1, 2026 to February 19, 2026.
- Balance Sheet: Provides information on FOPL's full financial situation as of February 19, 2026 including accounts and investments.

FINANCIAL UPDATES

- All members have been invoiced for the 2026 membership year. We have received approximately 54% of all membership dues as of February 19, 2026.
- The audit of the 2025 fiscal year is currently underway and the first draft with adjustments has been received. It is currently under review by the administrative team.
- A comprehensive non-member campaign was initiated in January. We have had two new members join us to date: Marathon Public Library and Edwardsburgh Cardinal Public Library.
- We have also had a few libraries decline their membership renewal for this year: Clarington Public Library, Whitby Public Library and Cobourg Public Library. This represents a significant shortfall in revenue; \$11,900.

Balance Sheet

Federation of Ontario Public Libraries

As of February 19, 2026

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Cash and Cash Equivalent	
1010 Scotia Chequing Account	\$159,952.26
1011 Visa Holding Cash Investment Account Scotia	\$10,000.53
1020 Scotia Savings Account	\$147,752.18
Undeposited Funds	\$0.00
Total for Cash and Cash Equivalent	\$317,704.97
Accounts Receivable (A/R)	
Accounts Receivable	\$125,929.02
Total for Accounts Receivable (A/R)	\$125,929.02
1040 Payroll Clearing	\$0.00
1110 Investments	\$0.00
1200 Accounts Receivable - History	-\$487.50
1201 Accounts Receivable Adjustments	\$0.00
1210 Interest Receivable	\$0.00
1320 Prepaid Expenses - 1	\$2,157.83
Total for Current Assets	\$445,304.32
Non-current Assets	
Property, plant and equipment	
Total for Non-current Assets	
Total for Assets	\$445,304.32
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable (A/P)	
Accounts Payable	\$179.67
Total for Accounts Payable (A/P)	\$179.67
Credit Cards	
2021 Visa 9458	\$2,093.55
Total for Credit Cards	\$2,093.55
2011 Accounts Payable Adjustments	\$0.00
2015 Accrued Liabilities	\$6,999.74
2110 EI Payable	\$0.00
2120 CPP Payable	\$0.00
2130 Federal Income Tax Payable	\$0.00
2140 Federal Tax 2016 Adjustment	\$0.00
2210 Vacation Payable	\$0.00
2320 GST Paid on Purchases	\$0.00
2610 Deferred Revenue	\$0.00
Total for Current Liabilities	\$9,272.96
Non-current Liabilities	
Total for Liabilities	\$9,272.96

Balance Sheet

Federation of Ontario Public Libraries

As of February 19, 2026

DISTRIBUTION ACCOUNT	TOTAL
Equity	
3500 Opening Balance	\$0.00
3550 Retained Earnings - Previous Year	-\$4,525.94
Retained Earnings	\$193,321.74
Net Income	\$247,235.56
Total for Equity	\$436,031.36
Total for Liabilities and Equity	\$445,304.32

Federation of Ontario Public Libraries

Budget vs. Actuals

January - December 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
4000 Revenue				
4010 Sponsorships		0.00	0.00	
4015 Gifts & Donations	1,578.33	0.00	1,578.33	
4020 Membership Fees	271,650.00	277,000.00	-5,350.00	98.07 %
4030 Grants		0.00	0.00	
4040 Sale of Material		0.00	0.00	
4050 Other Revenues	1,404.02	4,000.00	-2,595.98	35.10 %
4051 Special Peer Comparisons Fees		0.00	0.00	
4061 Library Training & Development Fees		0.00	0.00	
4070 Interest Income	187.80	2,000.00	-1,812.20	9.39 %
Total 4000 Revenue	274,820.15	283,000.00	-8,179.85	97.11 %
Total Income	\$274,820.15	\$283,000.00	\$ -8,179.85	97.11 %
GROSS PROFIT	\$274,820.15	\$283,000.00	\$ -8,179.85	97.11 %
Expenses				
5050 Office Consultants				
5055 Executive Director	9,195.38	125,000.00	-115,804.62	7.36 %
5060 Administrative Assistant	3,646.20	31,500.00	-27,853.80	11.58 %
5065 Marketing & Social Media		0.00	0.00	
Total 5050 Office Consultants	12,841.58	156,500.00	-143,658.42	8.21 %
5100 Administrative Expenses				
5110 Admin Meeting		200.00	-200.00	
5115 Admin Travel	3,582.42	14,000.00	-10,417.58	25.59 %
5120 Admin Professional Development		0.00	0.00	
Total 5100 Administrative Expenses	3,582.42	14,200.00	-10,617.58	25.23 %
5155 Board Expenses				
5160 Board Travel	159.84	6,000.00	-5,840.16	2.66 %
5165 Board Meeting	286.87	2,500.00	-2,213.13	11.47 %
5170 Board Professional Development		0.00	0.00	
5175 Board Recruitment		0.00	0.00	
5180 Annual General Meeting		0.00	0.00	
5185 Legal		0.00	0.00	
5190 Board Appreciation	114.38	1,000.00	-885.62	11.44 %
Total 5155 Board Expenses	561.09	9,500.00	-8,938.91	5.91 %
5200 Committee Work				
5205 CELUPL		500.00	-500.00	
5210 Working Groups		0.00	0.00	
Total 5200 Committee Work		500.00	-500.00	
5250 Operational Expenses				
5255 General Office Supplies	0.00	250.00	-250.00	0.00 %
5260 Postage & Courier		1,200.00	-1,200.00	
5265 Photocopying Supplies		0.00	0.00	
5270 Printing	768.92	2,000.00	-1,231.08	38.45 %
5275 Telephone	73.46	1,000.00	-926.54	7.35 %
5280 Telecommunication		0.00	0.00	
5285 Insurance (DS)		2,000.00	-2,000.00	

Federation of Ontario Public Libraries

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

January - December 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
5290 FOPL Memberships	150.00	3,700.00	-3,550.00	4.05 %
5295 Subscriptions		0.00	0.00	
Total 5250 Operational Expenses	992.38	10,150.00	-9,157.62	9.78 %
5300 Furniture and Equipment				
5310 Furniture		0.00	0.00	
5315 Equipment		500.00	-500.00	
5320 Information Technology Hardware	376.82	1,000.00	-623.18	37.68 %
5325 Information Technology Software	242.50	1,700.00	-1,457.50	14.26 %
Total 5300 Furniture and Equipment	619.32	3,200.00	-2,580.68	19.35 %
5500 Finance				
5510 Bank Charges & Interest	65.80	600.00	-534.20	10.97 %
5511 5511 QuickBooks Payments Fees	147.16	300.00	-152.84	49.05 %
5515 Credit Card Charges		100.00	-100.00	
5520 Audit		8,200.00	-8,200.00	
5525 Services & Consultants		500.00	-500.00	
Total 5500 Finance	212.96	9,700.00	-9,487.04	2.20 %
5600 Marketing and Promotions				
5610 Conferences & Exhibitions	3,322.05	18,000.00	-14,677.95	18.46 %
5615 Advertising & Promotions		500.00	-500.00	
5620 Special Events		0.00	0.00	
5625 Publications & Printing		500.00	-500.00	
5635 Presentation Supplies		500.00	-500.00	
5640 Indigenous Language Translation		3,000.00	-3,000.00	
5641 French Language Translation		1,000.00	-1,000.00	
5645 Website	240.66	2,000.00	-1,759.34	12.03 %
Total 5600 Marketing and Promotions	3,562.71	25,500.00	-21,937.29	13.97 %
5700 Programs and Projects				
5710 Contract Services	5,212.13	20,000.00	-14,787.87	26.06 %
5715 Research & Development		600.00	-600.00	
5720 Statistician Fees		0.00	0.00	
5725 Library Member Training		0.00	0.00	
5730 Working Groups - 1		2,000.00	-2,000.00	
5735 Legal Opinions		0.00	0.00	
5740 Public Relations Services		60,000.00	-60,000.00	
5990 Write-off		0.00	0.00	
Total 5700 Programs and Projects	5,212.13	82,600.00	-77,387.87	6.31 %
5950 UNKNOWN EXPENSE		0.00	0.00	
Total Expenses	\$27,584.59	\$311,850.00	\$ -284,265.41	8.85 %
NET OPERATING INCOME	\$247,235.56	\$ -28,850.00	\$276,085.56	-856.97 %
Other Expenses				
5000 Payroll Expenses				
5010 Part-Time Permanent Salaries		0.00	0.00	
5020 Contract & Temporary Staff		0.00	0.00	
5025 EI Expense		0.00	0.00	
5030 CPP Expense		0.00	0.00	

Federation of Ontario Public Libraries

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

January - December 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Total 5000 Payroll Expenses		0.00	0.00	
Total Other Expenses	\$0.00	\$0.00	\$0.00	0.00%
NET OTHER INCOME	\$0.00	\$0.00	\$0.00	0.00%
NET INCOME	\$247,235.56	\$ -28,850.00	\$276,085.56	-856.97 %

Executive Director's Report

Report to: The FOPL Board
Prepared by: Dina Stevens, Executive Director
Prepared on: February 20, 2026

Recommendation

THAT the FOPL board receive this report as information.

Report

I am pleased to provide this update on our advocacy efforts, sector engagement, and organizational priorities as during this very active winter season.

Provincial Advocacy – 2026–27 Pre-Budget Submission

On January 16, we submitted our joint pre-budget submission with the Ontario Library Association to the Ministry of Finance for the 2026–27 budget cycle. Our submission continues to focus on core priorities:

- The creation of an Ontario Digital Public Library (ODPL)
- An increase to the Public Libraries Operating Grant (PLOG)
- Sustainability for First Nations Public Libraries

In advance of the submission, we coordinated deputations to both the Ministry and the Standing Committee on Finance and Economic Affairs. Library CEOs from across the province have been presenting, highlighting the local and system-wide impact these investments would have in their communities. We also made presentations to the Ministry of Finance as opportunities became available. We had a total of 9 collective presentations across the province.

I want to extend my sincere thanks to the CEOs and municipal partners who are lending their voices to this effort. Our collective, coordinated approach continues to strengthen our credibility and influence.



ROMA Conference & Municipal Engagement

FOPL attended the Rural Ontario Municipal Conference (ROMA) alongside Brian Masschaele, CEO of Elgin County Public Library and ARUPLO representative, and Board Chair Paul Ainslie.

The conference provided valuable opportunities to engage directly with municipal councillors and MPPs. We saw growing interest and support for the Ontario Digital Public Library, with several municipal leaders incorporating ODPL messaging into their own deputations following conversations at our booth. At the same time, increased PLOG funding remains a top municipal priority.

It was encouraging to hear firsthand accounts of how deeply valued public libraries are in communities across Ontario. These relationships remain critical to advancing our provincial advocacy goals.

Federal Advocacy – Bill C-15 (Canada Post Act Amendments)

We have also been actively engaged at the federal level supporting CULC and CELA in response to proposed amendments within Bill C-15, the Budget Implementation Act, which would repeal Section 19(1)(g) of the Canada Post Corporation Act.

This repeal would eliminate provisions that currently allow:

- Free postage for materials for the use of the blind; and
- Reduced postage rates for library materials, including interlibrary loans (ILLO), established through Bill C-321 in 2013.

FOPL submitted a letter to the Honourable Joël Lightbound, Minister responsible for Canada Post, in support of the position advanced by the Canadian Urban Libraries Council (CULC). We also circulated a template letter to members to support coordinated advocacy.

The proposed changes would have significant impacts on public libraries across Ontario, particularly with respect to interlibrary loan shipping costs and equitable access to materials for people who are blind or print-disabled. The repeal was introduced without prior consultation with impacted organizations and without explicit mention in the federal budget.

We have encouraged members to raise concerns with Members of Parliament and Senators, and to seek opportunities to appear before committee. Given the government's anticipated timeline to pass the legislation by early February, advocacy efforts have been necessarily swift and time-sensitive.



Safety & Security Campaign

I have been working closely with Counsel Public Affairs to advance our Safety & Security campaign. This initiative responds directly to the growing pressures libraries are experiencing related to mental health, addictions, homelessness, and staff safety.

The campaign will formally launch at the end of February. It will provide a coordinated communications and government relations strategy to position libraries as essential community infrastructure requiring provincial partnership and investment to ensure safe and welcoming public spaces for all.

I look forward to sharing more details with the Board once the campaign is live.

Organizational Updates

- **Membership:** Membership invoices were issued in early January. I want to thank all of you and your boards for your continued commitment to FOPL's advocacy work. Our ability to operate and to represent the sector effectively is directly tied to your support.
- **Annual Audit:** FOPL administration has been actively engaged in the annual audit process.
- **Non-Member Outreach Campaign:** I completed a targeted outreach campaign to all non-member libraries across the province. Each was contacted directly to share FOPL's recent advocacy achievements, outline the tangible impact of our work (including progress on ODPL and PLOG advocacy), and reinforce the value of their financial contribution to shared, coordinated advocacy. This outreach emphasized that our collective strength depends on broad sector participation and that sustained advocacy success requires unified investment.
- **Website Revamp:** We have initiated a website redevelopment project to significantly improve functionality, usability, and member access to resources. We are targeting a launch in May and will share previews as the project progresses.

Our strength continues to lie in our unified voice — municipal leaders, library CEOs, boards, and provincial and national partners working in alignment. I am grateful for your leadership and ongoing support as we advance these priorities.

Kind Regards,

Dina Stevens, MLIS
Executive Director

Strategic Objectives and Initiatives for 2025 - 2029

Advocacy & Influence

Positively influence legislation and government initiatives impacting Ontario Public Libraries.

1. Build relationships with provincially elected officials and staff to influence government policy and practices.
2. Inspire and mobilize the library community by working together to achieve our collective provincial goals.
3. Support First Nations libraries with national and provincial advocacy.
4. Collaborate with other library associations, organizations, and agencies to lobby for public libraries in provincial political arena such as Library Day at Queen's Park.
5. Support members' libraries efforts in municipal government advocacy.
6. Engage in proactive advocacy that includes educating and reaching out to municipal stakeholders to promote the value of public libraries.
7. Remain agile to enable timely response to emerging issues and opportunities.
8. Act as a conduit for government to supply information to Public Libraries.

Objective	Method	Timeline	Result
Inspire and mobilize the library community by working together to achieve our collective provincial goals.	Participate in 2026 Standing Committee of Finance and Economic Affairs and Minister of Finance budget consultations. Coordinate meetings with Library CEOs and MPPs across the province to discuss and garner support for our priorities.	Q1	FOPL deputation to the Minister of Finance on January 22, 2026 for the 2026 budget cycle. Additional 8 deputations across the province by member library CEOs to both the MOF and the Standing Committee for the 2026 budget cycle.
Collaborate with other library associations, organizations, and agencies to lobby for public libraries in provincial political arena such as Library Day at Queen's Park.	Submit Official 2025 Budget Request for Ontario's Public Libraries.	Q1	Official 2026 Pre-Budget Submission to the Ministry of Finance and the Standing Committee submitted January 16, 2026.

	Partner with the OLA for a coordinated Ontario Public Library Week advocacy effort		
Remain agile to enable timely response to emerging issues and opportunities.	Develop new strategies and campaigns to respond to emerging issues based on member feedback. Participate in collective advocacy campaigns and respond to timely advocacy opportunities.	Ongoing	Developed a large scale “safety and security” campaign in response to emerging issues in public libraries.
Build relationships with provincial elected officials and civil servants to influence government policy and practices.	Engage with cabinet members, Ministry staff, and other officials.	Ongoing	
Support members’ libraries efforts in municipal government advocacy.	Available to member libraries to provide advocacy specific board orientation and training. One-on-one meetings with Library Members to provide advocacy direction.	Ongoing	
Engage in proactive advocacy that includes educating and reaching out to municipal stakeholders to promote the value of public libraries.	Create targeted campaigns on trending library issues.		Intellectual freedom awareness campaign for municipal conferences starting Q2.
Support First Nations libraries with national and provincial advocacy.	Understand unique FNPL issues and incorporate their needs into provincial asks and engagement.	Q2	Attend FNPL Spring Gathering, May 2026.

Marketing Public Library Value and Impact

Coordinate and assist in the implementation of strategic marketing for Ontario Public Libraries.

1. Increase member engagement by being recognized as the trusted voice for Ontario's public libraries.
2. Develop and provide research to inform marketing initiatives that also provides valuable resources for members.
3. Develop province-wide social media marketing campaign tools that promotes the value of public libraries.
4. Pursue partnerships beyond traditional library partners to bring opportunities to members and broaden the scope of public libraries.
5. Collaborate with other provincial organizations such as OLBA and OLS to create consistent promotional messaging for use by Public Libraries.
6. Communicate the unique role that FOPL plays in the library community and the value we bring to the sector.

Objective	Method	Timeline	Result
Communicate the unique role that FOPL plays in the library community and the value we bring to the sector.	Attend municipal conferences and other large scale municipal events.	Q1/Q2/Q3 Q3	Tradeshow booths: Rural Ontario Municipal Association, Ontario Small Urban Municipalities, Association of Municipal Clerks and Treasurers of Ontario, Association of Municipalities Ontario Conference
Increase member engagement by being recognized as the trusted voice for Ontario's public libraries.	Initiate and complete a website redevelopment that strengthens member engagement and adds value to membership.	Q1-2	Started in Q1

Develop and provide research to inform marketing initiatives that also provides valuable resources for members.	Provide the Data Dashboard to member libraries so they may better market their own successes and impacts. Investigate a FOPL initiated study or data tool to generate proprietary data and provide member benefits	Ongoing	
Collaborate with other provincial organizations such as OLBA and OLS to create consistent promotional messaging for use by Public Libraries.	Share tradeshow booths with OLS. Quarterly meetings with OLA and OLS leaders. Bring municipal stakeholder campaigns to OBLA and partner with OLA to provide information sessions to OLBA members.	Ongoing Ongoing Q3	AMCTO and AMO shared booths with OLS.

Training & Development

Provide Ontario's Public Libraries with professional training and development.

1. Coordinate training opportunities such as seminars, workshops, symposia, and webinars.
2. Collaborate in creation of library board trustee training tools.
3. Increase board engagement through education and communication.
4. Share expertise at professional conferences and events across the province.
5. Provide information sessions for members on topics related to advocacy and advancing libraries.
6. Build consensus in the Ontario Public Library community.
7. Increase awareness of grant and subsidy opportunities.
8. Provide collaboration and learning opportunities for libraries on Truth and Reconciliation and Intellectual Freedom.

Objective	Method	Timeline	Result
Coordinate training opportunities such as seminars, workshops, symposia, and webinars.	Continue to offer annual FOPL Info Series in the fall.	Q3	
Collaborate in creation of library board trustee training tools. Increase board engagement through education and communication.	Initiate a board engagement campaign to reach out directly to public library boards. Reach out to OLBA to bring intellectual freedom campaign directly to boards.	Q4 Q4	
Share expertise at professional conferences and events across the province.	FNPL Spring Gathering May 2026 PLA Virtual Conference March 2026	Ongoing	
Provide information sessions for members on topics related to advocacy and advancing libraries.	Develop the Annual Advocacy Forum, a one day, hands on workshop for library leaders.	Q3	

Organizational Resilience

Increase organizational resiliency.

1. Seek alternate sources of funding to ensure fiscal stability.
2. Actively engage members in working groups and advocacy campaigns.
3. More effectively and more frequently communicate with individual members and FOPL caucuses.
4. Increase involvement and contribution of FOPL Working Groups.
5. Overcome challenges of diversity and geography.
6. Develop a succession plan for Executive Director and Administrative Assistant.

Objective	Method	Timeline	Result
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Seek alternate sources of funding to ensure fiscal stability.	Integrate donations on the website. Offer “donation” tier to non-members who cannot afford membership.	Q1	Account created – currently working with tech company to get button integrated onto current website.
Actively engage members in working groups and advocacy campaigns.	Ensure meetings are scheduled and workplans are created for all ongoing working groups.	Ongoing	
More effectively and more frequently communicate with individual members and FOPL caucuses.	Spring caucus meetings. Attend library related conferences and events.	Q2 Ongoing	
Overcome challenges of diversity and geography.	Offer hybrid options for all meetings and a fully virtual AGM.	Ongoing	Ongoing throughout the year.

Bylaw and Finance Policy Approval

Report To: The FOPL Board
Prepared by: Dina Stevens
Prepared on: February 16, 2026

BACKGROUND

At the last board meeting, Q4 2025, edits to the bylaws and finance policy were presented to the board. It was decided that further edits that were discussed during the board meeting would be made and those edited documents would be circulated via email for final approval. Robert's Rules of Order require the email thread and resulting polls be reported and included in the minutes of the next regular meeting.

RESULTS

The polls that captured approvals for the edits received only 11 votes for the Bylaw document and 9 results for the Finance Policy document. Quorum was not achieved by email vote. We are therefore required to provide a motion to pass the edited documents.

The email with polls, and both documents, are attached to this document.



FINANCE POLICY

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PURPOSE

To confirm the Federation of Ontario Public Libraries' commitment to ensuring fiscally responsible management of the corporation and to clarify appropriate procurement practices and fiscal controls.

APPLICATION

The Financial Policy applies to all FOPL employees, contractors, consultants, members of the Board or its Working Groups, Committees, or Project Teams and volunteers.

DEFINITIONS

ED: The FOPL Executive Director
FOPL: Federation of Ontario Public Libraries
GREEN: Is any product which is environmentally friendly such as energy efficient, sourced or produced in an environmentally ethical manner.
TPL: Toronto Public Library
VoR: Vendor of Record
~~Workplace: The FOPL office and any location of FOPL meetings or business.~~

COMMITMENT

Procurement by FOPL

- FOPL will use an open, accountable, fair and efficient process for procurement and
- FOPL will procure goods and services from responsible suppliers who follow ethical standards and who supply "green" products, when and where it is deemed appropriate.
- Board members, Executive Consultants, and employees must declare pecuniary interest in any proposal, contract, tender, or quotation for the supply of goods and services to FOPL, whenever there may be a direct or indirect interest in said work or project.

1. **Competitive Process**

~~1.1 All items below \$15,000 do not require a competitive process. Items between \$15,001 to \$50,000 require informal quotes with at least 3 bids solicited. Items above \$50,001 are subject to a full competitive process that includes Request for Proposals (RFP), or Bid and Tender. Items under \$50,000 may also be subject to a full competitive process at the discretion of the Board or Executive Director.~~

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2. **Request for Proposals**

- 2.1 An RFP shall include set criteria for the proponents to respond to and shall be publicized for no less than two (2) weeks via the FOPL website. The closed envelope evaluation process shall include a committee to screen, independently evaluate, and consensus rank the proposals according to the criteria. The lowest bidder need not be awarded. The proponent who scores the highest shall be awarded, based on the criteria set in the proposal. The binding party shall be the ED or Board, depending on Section 4 Authority to Award.

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2.2 Bid and Tender are requests for a closed envelope bid. The lowest complete bid to address the complete needs as set out within the posting shall be selected.

2.3 No contract or purchase may be divided to avoid any requirements of this procedure.

3. Sole Sourcing and Single Sourcing

Sole sourcing and single sourcing may occur when items are less than \$159,000, providing the ED gives notice to the Board at the next regularly scheduled meeting following the purchase. For approval of items in excess of \$159,000, a request, with rationale, must be submitted to the Board prior to making the purchase. Approval will require a successful motion.

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4. Vendor of Record (VoR)

A Vendor of Record (VoR) list may be developed by FOPL via a competitive process.

4.1 Such VoR arrangements may not exceed a three-year commitment but may be renewed following a subsequent competitive process.

4.2 FOPL may also select a vendor from pre-selected VoR lists provided by the Ontario Government, the Ontario BMPL Services (OLS), The City of Toronto, and/or TPL.

5. ~~The Board accepts the procurement policy of TPL, if TPL is procuring on FOPL's behalf.~~

Authority to Award and Bind

Following the procurement process:

1. The ED shall authorize payments for any item or expense within approved budget lines.

2. The ED shall award and bind any contracts under \$159,000 including contracts selected through RFP processes.

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3. The Board shall award and bind any contracts above \$159,000.

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Financial Authority

1. The ED, Board Chair, Vice Chair, Treasurer, and Past Chair shall be signing officers on all Board held bank accounts.

1.1 Two signing members must approve release of funds.

1.2 In the event of payments to the ED, two signing officers, not including the ED, must approve the release.

2. Approval of release of payments will be by electronic means where possible. Where online banking is not available for signing access, the ED shall receive written approval as a statement by signing officers and shall retain said notice.

3. The ED may apply for and bind any grants deemed appropriate for the operations of the FOPL.
4. The ED may accept donations of cash, in-kind, or materials to support the operations of the FOPL.
5. The ED shall be the signing officer for contracts with vendors and granting agencies.
6. Limitations and Authorities granted to contract employees may be further defined in "Contracts for Service".

Reallocation of Budget

1. The ED shall have the authority to reallocate up to ~~\$40,000~~20,000 within the approved operating budget.
 - 1.1 Board resolution is required for any reallocation exceeding ~~\$40,000~~20,000.
 - 1.2 Reallocation or adjustments which impact the bottom line of any individual budget (e.g. operational, capital, minor capital, or employment) require Board resolution.

Authorization of Reserve Accounts and Surplus Funds

- ~~1. The ED may authorize the annual roll-over of any unused funds or interest into the next fiscal year.~~
- ~~2. Board resolution is required for authorization of all Board investments.~~

The purpose of the Reserve Fund, named internally as the Restricted Funds Account, is to ensure the financial stability and operational continuity of the Federation of Ontario Public Libraries.

1. Target Level of Reserves

The organization will maintain a reserve fund in the Restricted Funds account. The target amount is **12 months** of average monthly operating expenses, calculated using the most recently approved annual budget.

The board acknowledges that recommended sector practice for Canadian non-profits generally falls between 3–6 months, and up to 12 months for organizations with significant revenue volatility or essential service obligations. The exact target chosen reflects FOPL's funding model, cash-flow risk, and operational needs.

2. Authorization for Use

Use of the Restricted Funds requires:

- Approval from the Board prior to the withdrawal of funds.

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- A documented rationale demonstrating the need (e.g., cash-flow shortfall, urgent operational need, strategic opportunity, capital project), and

Withdrawals will be documented via the Treasurer's report at the next scheduled meeting board meeting. Withdrawals may not reduce the reserve below 6 months of average operating expenses without Board approval.

3. Replenishment of the Reserve

The Restricted Funds account is replenished by annually allocating a percentage of surplus net revenue approved by a standing board motion. In the absence of surplus net revenue, the reserve may be replenished with funds allocated in the annual budget from operating revenue, subject to board approval. The Executive Director will advise if/when the reserve needs to be replenished.

If the Restricted Funds account is at its target for operational reserves, surplus revenue can continue to accumulate in the Restricted fund account. Funds above the target operational reserve can be used for other internal priorities, such as:

- Capital replacements (equipment, technology, marketing materials etc.)
- Strategic opportunities or innovations (pilot projects, new service models, technology improvements, one-time strategic initiatives)
- Program stabilization or expansions (scaling successful programs, launching new programs, managing multi-year program commitments that lack guaranteed funding)
- Invest in organizational capacity (staff training and professional development, upgrading IT systems, website redesign, policy/governance/system modernization)

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4. Reporting Requirements

The Executive Director will report the status of the reserve to the Board at the regularly scheduled quarterly meetings, including:

- Current reserve balance,
- Target level and variance, and
- Any withdrawals, deposits, or planned replenishment measures.

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Credit Card Use

The Board may authorize the ED to obtain a Credit Card:

1. Monthly statements shall be submitted and itemized by account.
2. The ED's Monthly statement shall be authorized by the Chair or Treasurer.

Reimbursement of Expenses

The Board recognizes that its employees, contractors, and members are required to travel for the purposes of FOPL business and that they should be reimbursed for such travel and associated expenses while carrying out FOPL business.

1. The most economical method must always be the major consideration when traveling on FOPL business. The choice of transportation mode and accommodation will be based on efficiency and cost effectiveness.
2. Costs related to transportation, accommodation and meals will be reimbursed upon presentation of receipts.
3. Expenses related to meetings for the sole purpose of FOPL business will be reimbursed with appropriate documentation including names of those in attendance, purpose of meeting and itemized receipt of expenditures.
4. All itemized receipts must be submitted within 60 days or will not be eligible for reimbursement. If travel choices are other than the most economical viable option, reimbursement will be at the latter level.
5. Expense claims of the employees and members of FOPL Working Groups, Committees and Project Teams will be approved by the Treasurer; expenses of the ED will be approved by the Board Chair; and expense of the Board Chair will be approved by the Board Treasurer
6. Under no circumstances will the cost of alcohol beverages be reimbursed.
7. Expense Claim Form and Schedule of Eligible Expenses as attached.

Disposal of Assets

1. The ED may determine from time to time what items will be considered surplus and slated for disposal.
2. Items shall first be listed for sale, with proceeds returning to FOPL, and then offered for donation. If no sale or donation is possible, the item may be disposed of.

SCHEDULE OF ELIGIBLE EXPENSES

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Travel

Mileage: Provincial Treasury Rate
Parking Fees: receipt amount
Airport transfer: Bus, UP express, public transit or taxi when pressed for time
Shared expense whenever possible

Accommodation

Single standard room
Hotel Parking
Gratuities as appropriate

Meals

Including tip and taxes ~~\$65~~100/day
Costs exceeding these amounts will only be paid if there is no reasonable expectation of
alternative dining arrangements
Under no circumstances will the cost of alcohol beverages be reimbursed

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Communication

A maximum of \$10 week for communications costs for long distance telephone charges or data plans related to FOPL business

This policy will be reviewed bi-annually by the Finance Committee (or Board) to ensure the reserve target and governance remain appropriate in light of changes to operating conditions, funding stability, or organizational risk.

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FEDERATION OF ONTARIO PUBLIC LIBRARIES

BY-LAW NO. 1

[Amended ~~June 10, 2022~~]

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Preamble

Whereas the public libraries of Ontario have joined together to form a federation to promote their interests, the following By-law shall serve to advance that purpose.

1. Definitions and Interpretation

1.1 In this By-law, the following terms shall have the meaning set out opposite them:

- i) “**Act**” means the *Corporations Act*, R.S.O. 1990, c.C.38 and any amending or successor legislation from time to time;
- ii) “**Associate Member**” has the meaning set out in Section 3.2.3;
- iii) “**Board**” means the Board of Directors of FOPL;
- iv) “**By-law**” means this By-law as enacted, amended and re-enacted and in force from time to time and By-laws shall mean all by-laws of FOPL in force from time to time;
- v) “**Caucus**” means a caucus of FOPL established under Article 4;
- vi) “**Executive Director**” means the person employed in that capacity pursuant to Section 8.3;
- vii) “**Delegate**” means a Member of FOPL admitted under Section 3.2.2;
- viii) “**Director**” means an elected member of the Board of Directors;
- ix) “**Documents**” includes deeds, mortgages, hypothecs, charges, conveyances, transfers and assignments of property, real or personal, immovable or moveable, agreements, releases, receipts and discharges for the payment of money or other obligations, conveyances, transfers and assignments of shares, bonds, debentures or other securities and all paper writings; in print or electronic;
- x) “**FOPL**” means *FEDERATION OF ONTARIO PUBLIC LIBRARIES*, a corporation without share capital incorporated by Letters Patent dated August 12, 2005 under the Act, and having a dual French name of *FÉDÉRATION DES BIBLIOTHÈQUES PUBLIQUES DE L'ONTARIO*, by virtue of Supplementary Letters Patent dated *September 22, 2005* under the Act;
- xi) “**In Writing**” refers to both paper and electronic means;
- xii) “**Library Board**” means any governing body responsible for the Library including a First Nation Public Library governing body, committee, or Department Head, which ever may apply;
- xiii) “**Library Member**” means a Member of FOPL admitted under Section 3.2.1;

- xiv) **“Member”** means a Library Member, Delegate or Associate Member of FOPL and **“Members”** means, unless otherwise required by the context, all Members of FOPL;
- xv) **“Office”** means the office of FOPL, as set out in Section 8.1
- xvi) **“Officer”** and Executive Committee are used interchangeably and includes; Chair, Vice Chair, Past Chair, Treasurer and Secretary (whereas a Director has been appointed Secretary and/or Treasurer).

1.2 In all By-laws of FOPL, the singular shall include the plural and the plural the singular; the word **“person”** shall include firms and Federations. Wherever reference is made in the By-law to any statute or section thereof, such reference shall be deemed to extend and apply to any amendment to or re-enactment of such statute or section, as the case may be. The headings in this By-law are solely for convenience and are not to be used as an aid in the interpretation of this By-law.

1.3 The seal, if its impression is stamped in the margin, shall be the seal of FOPL.

2. Purpose

The purpose of FOPL is to support and further Ontario public libraries and the communities they serve, as more particularly set out in the Letters Patent of FOPL. In order to further and improve the provision of public library service FOPL will endeavour to act in a cooperative manner with other affiliated library organizations, including but not limited to the Ontario Library Service board, the Ontario Library Association, and the Ontario Library Boards' Association.

3. Jurisdiction and Membership

3.1 Membership in FOPL shall be limited to persons interested in furthering the objects of FOPL and shall consist of anyone whose application for admission as a member has received the approval of the Board of FOPL or who shall otherwise qualify for membership according to requirements established from time to time by the Board.

3.2 There shall be three classes of members of FOPL:

- 3.2.1 Library Members, being public library boards, bodies deemed by legislation to be such a board, First Nations' Chiefs and Councils, or public libraries existing as committees of council in Ontario as defined by the *Public Libraries Act (Ontario)* or other applicable legislation, which pay the membership fee provided for in this By-law may become Library Members of FOPL. Without detracting from the generality of the foregoing, this includes public, county and union boards, and First Nations' Chiefs and Councils. Members will participate in FOPL by appointing representatives to a particular Caucus as set out in section 4.
- 3.2.2 Delegates, being those individuals nominated for membership from time to time by Library Members to be their representatives to the Caucuses pursuant to Section 4.2. Each Library Member shall have the right to nominate and be represented from time to time by the number of Delegates it is entitled to nominate as Directors.

- 3.2.3 Associate Members, being other organizations, which support the objectives of FOPL and the public library community, which are important to its future well-being and align with our strategic values, and which pay the Associate Membership fee may become associate Members of FOPL. ~~The following organizations shall, upon paying the associate Member's fee, be eligible to be associate Members of FOPL:~~

- ~~i. CUPE OMECC Library Workers Committee (CUPE LWC)~~
- ~~ii. Ontario Library Services~~
- ~~iii. Ontario Library Association and its divisions~~
- ~~iv. Library Services Centre~~

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- 3.2.4 The Board may in its discretion grant ~~other~~ organizations Associate Member status, subject to application being made by any such association, and the association paying the Associate Member's fee. In making its determination the Board shall consider if the purposes of the organization in question are compatible with FOPL's Purpose to support and further Ontario public libraries and the communities they serve.

- 3.2.5 Individual library boards shall not be eligible to be Associate Members.

3.3 The membership of Delegates, Library Members and Associate Members shall be subject to annual renewal.

3.4 Delegates and Associate Members shall not have the right to vote at members' meetings. Each Library Member shall each have the right to two votes at all meetings of the Members of FOPL as set out in Section 9.7.

3.5 Membership in FOPL is non-transferable and shall lapse and cease to exist when membership dues are not paid and are no longer active.

3.6 ~~Any Member may withdraw from FOPL by delivering to FOPL a written resignation and lodging a copy of the same with the secretary of FOPL. Any Member may withdraw from FOPL by delivering to FOPL a written resignation and lodging a copy of the same with the secretary of FOPL.~~

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3.7 Any Member may be required to resign by a vote of three-quarters of the Members at an annual meeting; provided that no motion of the Members to require a Member to resign may be initiated without prior approval by a resolution of the Board; and provided that any such Member shall be granted an opportunity to be heard at such meeting.

The Board may establish a membership caucus for former library leaders. An annual fee will apply.

4. Caucuses

- 4.1 FOPL shall be composed of ~~seven~~eight Caucuses, namely:

- i. First Nations' Public Libraries' Caucus
- ii. Francophone Public Libraries' Caucus
- iii. Large Urban Public Libraries' Caucus
- iv. Northern Public Libraries' Caucus
- v. Rural Public Libraries' Caucus
- vi. Small and Medium Urban Public Libraries' Caucus
- vii. Toronto Public Library's Caucus
- viii. Former Library Leaders

4.2 Prior to the Annual General Meeting each year, Members in good standing shall appoint their Chair, Executive Director, their equivalents, or their respective designates, and, where applicable, additional representatives as provided by section 5.2, to represent them in the caucus of their own choosing. The representatives so appointed will be Delegates and will each have voice and vote in the caucus of which they are both a member.

4.3 Once Delegates of Member library boards have chosen to belong to a particular caucus, they cannot become members in a different caucus until the following year.

4.4 Notwithstanding section 4.3, Delegates of Member library boards may participate with voice but without vote in the deliberations and activities of any caucus of which they are not a member, providing such participation has been approved by a majority of the caucus of which they are not a member.

5. Board

5.1 **Number and Quorum:** The property and business of FOPL shall be managed by a Board of twenty-three (23) Directors of whom two fifths of the number of members of the Board from time to time, including two officers shall constitute a quorum. Directors must be individuals, 18 years of age, with power under law to contract. Directors shall be Delegates. Of the 23 Directors, the following shall be ex officio members of the Board of Directors:

- (a) the Immediate Past Chair

The remaining Directors shall be elected or appointed at the Annual General Meeting through the Caucuses (or, in the case of the Toronto Public Library Caucus, appointed by the Toronto Library Board prior to the Annual General Meeting) as per set out below.

5.2 The ~~seven-eight~~ caucuses will elect or appoint the following number of Directors.

- i. First Nations' Public Libraries' Caucus - two Directors
- ii. Francophone Public Libraries' Caucus - two Directors
- iii. Large Urban Public Libraries' Caucus - six Directors

iv. Northern Public Libraries' Caucus - two Directors

v. Rural Public Libraries' Caucus - two Directors

vi. Small and Medium Urban Public Libraries' Caucus - four Directors

vii. Toronto Public Library's Caucus - four Directors.

viii. Former Library Leaders – one Director.

5.2.1 In each caucus the Directors elected from the caucus shall be evenly divided between the library board Chairs and Chief Executive Officers, their equivalents, or their respective designates. The Toronto Public Library Board shall appoint two trustees and two staff members as directors of their caucus. Where additional Delegates are provided by section 5.2, their presence shall not be deemed to detract from the foregoing requirement.

~~5.2.2 Former Library Leaders Caucus shall elect two members from the caucus.~~

5.3 Election or Appointment of Directors

5.3.1 On the date of organization of FOPL, the caucuses shall elect 22 Directors, 19 of whom shall be apportioned as set out in Section 5.2, each of whom shall serve until the first Annual General Meeting of the members (“AGM1”), and thereafter for the term, if any, set out in the table below:

CAUCUS	EXPIRES AT AGM1	ONE YEAR	TWO YEAR
i. First Nations	None	None	One
ii. Francophone	None	None	One
iii. Large Urban	Three	None	Three
iv. Northern	None	None	Two
v. Rural	None	None	Two
vi. Small and Medium Urban	One	Two	None
vii. Toronto	Two	Two	None

The terms have been amended to include the creation of a new caucus, Former Library Leaders, in 2021. Further changes were made to terms in 2025 to align with current terms served.

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<u>CAUCUS</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
i. <u>First Nations</u>	<u>One</u>	<u>One</u>	<u>None</u>
ii. <u>Francophone</u>	<u>One</u>	<u>None</u>	<u>One</u>
iii. <u>Large Urban</u>	<u>Two</u>	<u>Two</u>	<u>Two</u>
iv. <u>Northern</u>	<u>One</u>	<u>One</u>	<u>None</u>
v. <u>Rural</u>	<u>One</u>	<u>None</u>	<u>One</u>
vi. <u>Small and Medium Urban</u>	<u>One</u>	<u>One</u>	<u>Two</u>
vii. <u>Toronto</u>	<u>One</u>	<u>One</u>	<u>Two</u>
viii. <u>Former Library Leaders</u>	<u>None</u>	<u>One</u>	<u>None</u>

5.3.2 At AGM 1 and each subsequent Annual General Meeting each of the caucuses shall elect or acclaim –a number of directors equal to the number of directors ~~from such caucuses retiring in such a year~~vacating their positions, or whose positions are otherwise vacant. If such a retirement or vacancy has occurred prior to the completion of a full term, the newly elected director will only serve until the end of the term of his or her predecessor. Otherwise a director will be elected for a term of three years or until the third Annual General Meeting after their election whichever shall first occur.

5.3.3 Directors whose term has expired are eligible for re-election.

5.3.4 The office of Director shall be automatically vacated:

- i) if a Director shall resign their office by delivering a written resignation to the secretary of FOPL;
- ii) if they are found by a court to be of unsound mind;
- iii) if they become bankrupt or suspends payment or compounds with their creditors;
- iv) if at a special or general meeting of members a resolution is passed by 2/3 of the members present at the meeting that they be removed from office;
- v) Upon resigning or ending their term as CEO or board chair for their member library.
- vi) on death;

provided that if any vacancy shall occur for any reason in this paragraph contained, the Board by majority vote, may, by appointment, fill the vacancy with an Delegate of FOPL who represents the Caucus which appointed the Director whose position is vacant for a term to expire at the next Annual General Meeting at which time a permanent replacement will be elected by the Caucus and in accordance with the provisions of section 11.7.

- 5.3.5 Directors shall serve as such without remuneration and no Director shall directly or indirectly receive any profit from their position as such; provided that a Director may be paid reasonable expenses incurred by them in the performance of their duties. Nothing herein contained shall be construed to preclude any Director from serving FOPL as an officer or in another capacity and receiving compensation therefore.
- 5.3.6 A retiring Director shall remain in office until the dissolution or adjournment of the meeting at which their retirement is accepted and his or her successor is elected.

5.4 Appointment of Officers: At its first meeting each year, to be held immediately at the close of the Annual General Meeting, as provided by section 11.4, the Board shall elect as its officers a Chair, a Vice-Chair, a Secretary and a Treasurer as required. Appointments of officers are for a term of two (2) years. All officers shall be Directors, except that the Secretary need not be a Director if the position is filled by the Executive Director. The positions of Secretary and Treasurer may be combined, in which case the person holding such position shall be designated as the Secretary-Treasurer. The Board shall designate from the officers those with authority to sign on behalf of FOPL. The officers may meet from time to time, whether in person, electronically or otherwise.

5.5 Meetings of the Board: The Board shall meet no less than four times a year. Meetings of the Board may be held at any time and place to be determined by the Directors. The Chair or a majority of the number of Directors then provided in this By-law may call a meeting. All meetings shall be held at the municipality in which the head office of FOPL is located, unless otherwise determined by the Board. Written notice of such meeting shall be given to each Director. If given by mail, notice shall be sent at least 14 days prior to the meeting. If given by other permitted means, notice shall be sent at least 48 hours prior to the meeting. Each Director is authorized to exercise one vote. The person chairing the meeting shall have the right to vote in the first instance, but shall not have the right to cast a second or casting vote at meetings of the Board.

- 5.5.1 Board meetings shall be open to all Delegates and designated representatives of Associate Members; provided that where a matter of a sensitive nature is before the Board the person chairing the meeting has discretion, with the approval of the Board, to declare any meeting or any portion of a meeting closed to all but Directors and those persons permitted to be present.
- 5.5.2 Members who attend a Board meeting and wish to speak to any issue before the Board shall ordinarily be allowed to do so. Members who wish to speak shall advise the Board prior to the meeting of their wish to do so, and shall indicate what matter they wish to address. Where a matter is raised initially at the Board meeting, notwithstanding section 5.5, Members wishing to address the matter

- shall not be required to provide the Board with prior notice of their wish to speak to the matter.
- 5.5.3 Provided all of the Directors present at or participating in a meeting of the Board or a committee of the Board consent, a meeting of Directors or of a committee of Directors may be held by such telephone, electronic or other communication facilities as permit all persons participating in the meeting to communicate with each other simultaneously and instantaneously, and a Director participating in the meeting by those means is deemed for the purposes of this By-law to be present at the meeting.
- 5.5.4 A resolution in writing, signed by all the Directors entitled to vote on that resolution at a meeting of Directors or committee of directors is as valid as if it had been passed at a meeting of Directors or committee of Directors.
- 5.5.5 Provided a quorum of Directors is present, each newly-elected Board may without notice hold its first meeting immediately following the meeting of Members at which such Board is elected.
- 5.5.6 The Board may appoint a day or days in any month or months for regular meetings at a place and hour to be named. A copy of any resolution of the Board fixing the place and time of regular meetings of the Board shall be sent to each Director forthwith after being passed, but no other notice shall be required for any such regular meeting.
- 5.5.7 Agendas for any meetings shall be made available prior to the meeting to all Members. Agendas shall include:
- Minutes of previous meetings
 - Reports of the officers, including financial reports
 - Report of the Executive Director
 - Strategic Plan and Working Group Reports
 - Other business
- 5.6 Subject to Section 8.3 and 8.4, the Board may appoint such agents and engage such employees as it shall deem necessary from time to time and fix their remuneration and such persons shall have such authority and shall perform such duties as shall be prescribed by the Board at the time of such appointment.
- 5.7 No Director shall be disqualified by their office from contracting with FOPL, nor shall any contract or arrangement entered into by or on behalf of FOPL, with any Director or in which any Director is in any way interested, be liable to be avoided nor, subject to the provisions of the Act, shall any Director so contracting or being so interested be liable to FOPL or any of its Members for any profit realized by any such contract or arrangement by reason of such Director holding that office or the fiduciary relationship thereby established.

5.8 It shall be the duty of every Director of FOPL who is in any way, whether directly or indirectly, interested in a contract or arrangement or proposed contract or proposed arrangement with FOPL, to declare such interest to the extent, in the manner and at the time required by the Act and to refrain from voting in respect of the contract or arrangement or proposed contract or proposed arrangement if and when prohibited by the Act.

5.9 It shall be the responsibility of the Board to ensure that the objectives of FOPL are pursued with due diligence and in accordance with this By-law, the Letters Patent of FOPL, and whatever resolutions or policies are adopted by FOPL membership at the Annual or Special General Meetings of FOPL membership, providing those resolutions or policies are not inconsistent with this By-law or the Letters Patent.

5.10 The Board shall attend to the financial needs of FOPL with due diligence. Without detracting from the generality of the foregoing, the Board shall create and implement appropriate financial control policies and establish spending limits as appropriate. The Board shall see that all necessary books and records of FOPL required by the By-laws of FOPL or by any applicable statute or law are regularly and properly kept.

5.11 The Board shall take such steps as they may deem requisite to enable FOPL to acquire, accept, solicit or receive legacies, gifts, grants, settlements, bequests, endowments and donations of any kind whatsoever for the purpose of furthering the objects of FOPL. The Board shall have the power to enter into a trust arrangement with a trust company for the purpose of creating a trust fund in which the capital and interest may be made available for the benefit of promoting the interest of FOPL in accordance with such terms as the Board may prescribe.

5.12 Executive Committee: The Board may from time to time elect from among themselves an executive committee composed of the Directors who are officers of the Board.

5.12.1 The executive committee shall exercise such powers as are authorized by the Board. Any executive committee member may be removed by a majority vote of the Board. Executive committee members shall receive no remuneration for serving as such, but are entitled to reasonable expenses incurred in the exercise of their duty.

5.12.2 Meetings of the executive committee shall be held at any time and place to be determined by the members of such committee. Any three members may call a meeting. All meetings shall be held at the municipality in which the head office of FOPL is located, electronically, or otherwise determined by the committee. Written notice of such meeting shall be given to each Executive Member. If given by mail, notice shall be sent at least 14 days prior to the meeting. If given by other permitted means, notice shall be sent at least 48 hours prior to the meeting. Three members of such committee shall constitute a quorum. No error or inadvertent omission in giving notice of any meeting of the executive committee or any adjourned meeting of the executive committee of FOPL shall invalidate such meeting or make void any proceedings taken thereat such meeting and may ratify, approve and confirm any or all proceedings taken or had thereat.

6. Duties of the Officers of FOPL

6.1 The Chair shall convene and chair meetings of the Board and of FOPL and shall appoint all members of committees and task forces of FOPL not otherwise ordered.

6.2 The Vice-Chair shall perform the duties of the Chair in the Chair's absence, and, in case of the resignation or death of the Chair, shall perform the duties of the Chair until such vacancy is filled as provided in these By-laws. The Vice-Chair shall also preside when called upon by the Chair and at times when the Chair may be temporarily unable to discharge the duties of that office.

6.3 The Treasurer shall have the custody of the funds and securities of FOPL and shall keep full and accurate accounts of all assets, liabilities, receipts and disbursements of FOPL in the books belonging to FOPL and shall deposit all monies, securities and other valuable effects in the name and to the credit of FOPL in such chartered bank or trust company, or credit union, or, in the case of securities, in such registered dealer in securities as may be designated by the Board from time to time. The Treasurer shall disburse the funds of FOPL as may be directed by proper authority taking proper vouchers for such disbursements and shall render to the Directors at the regular meeting of the Board, or whenever they may require it, an accounting of all the transactions and a statement of the financial position, of FOPL. Each record of proceedings shall include a copy of the full financial report presented. The Treasurer shall, in conjunction with the Board, annually prepare a budget for the operations of FOPL to be submitted to the Annual General Meeting of FOPL for the membership's receipt. The Treasurer shall also perform such other duties as may from time to time be directed by the Board.

6.4 The Secretary may be empowered by resolution of the Board to carry on the affairs of FOPL generally under the supervision of the officers and shall attend all meetings and act as a clerk thereof and record all votes and minutes of all proceedings in the books to be kept for that purpose. The Secretary shall give or cause to be given notice of all meetings of the Members and of the Board, and shall perform such other duties as may be prescribed by the Board or Chair, under whose supervision they shall be. The Secretary shall be custodian of the seal of FOPL, if any.

6.5 The position of Secretary is filled by the Executive Director unless a board resolution appointing another member occurs.

6.6 The Secretary, Treasurer, and all other officers authorized to sign on behalf of FOPL, shall be protected by errors and omissions insurance and may be required to submit a criminal record check.

6.7 At the termination of office, the Secretary and Treasurer shall turn over to a successor, all properties and assets in their respective possessions, including funds, books and records belonging to FOPL.

6.8 The Board may from time to time create other offices and appoint other officers to fill such positions. The duties of all other officers of FOPL shall be such as the terms of their engagement call for or the Board requires of them.

6.9 The officers of FOPL shall hold office from the date of their appointment or election or until their successors are elected or appointed in their stead. Officers shall be subject to removal by resolution of the Board at any time, with or without cause.

6.10 The Past Chair remains a member of the Executive to advise all proceedings and act as a resource for the collective memory of FOPL.

6.11 **Conflict of Interest:** A Director who is a party to a material contract or transaction or proposed material contract or transaction with the Corporation or is a Director or Officer of, or has a material interest in, any person who is a party to a material contract or transaction or proposed material contract or transaction with the Corporation shall disclose a conflict of interest. No Director shall attend any part of a meeting of Directors during which the contract or transaction is discussed or vote on any resolution to approve any such contract or transaction.

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7. Indemnities to Directors and Others

7.1 **Indemnity of Directors and Officers:** Every Director and officer of FOPL and their heirs, legal personal representatives, and assigns, respectively, shall from time to time and at all times, be indemnified and saved harmless, from and against:

- i) all costs, charges and expenses whatsoever which the Director or officer sustains or incurs in or about any action, suit or proceeding which is brought, commenced or prosecuted against them for or in respect of any act, deed, matter or thing whatsoever made, done or permitted by them or about the execution of the duties of their office; and
- ii) all other costs, charges and expenses which the Director sustains or incurs in or about or in relation to the affairs thereof, except the costs, charges or expenses occasioned by their own wilful neglect or default.

7.2 **Indemnity of others:** Except as otherwise required by the *Act* and subject to Section 7.1, FOPL may from time to time indemnify and save harmless any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (other than an action by or in the right of FOPL) by reason of the fact that they are or was an employee or agent of FOPL, or is or was serving at the request of FOPL as a Director, officer, employee, agent of or participant in another Federation, partnership, joint venture, trust or other enterprise, against expenses (including legal fees), judgments, fines and any amount actually and reasonably incurred by them in connection with such action, suit or proceeding if they acted honestly and in good faith with a view to the best interests of FOPL, and, with respect to any criminal or administrative action or proceeding that is enforced by a monetary penalty, had reasonable grounds for believing that their conduct was lawful. The termination of any action, suit or proceeding by judgment, order, settlement, or conviction, shall not, of itself, create a presumption that the person did not act honestly and in good faith with a view to the best interests of FOPL, and, with respect to any criminal or administrative action or proceeding that is enforced by a monetary penalty, had no reasonable ground for believing that his or her conduct was lawful.

7.3. **Right of indemnity not exclusive:** The provisions for indemnification contained in the by-laws of FOPL shall not be deemed exclusive of any other rights to which those seeking indemnification may be entitled under any by-law, agreement, vote of Members or disinterested Directors or otherwise, both as to action in their official capacity and as to action in another capacity while holding such office, and shall continue as to a person who has ceased to be a

Director, officer, employee or agent and shall inure to the benefit of the heirs and legal personal representatives of such a person.

7.4 Protection of Directors and Officers: Every Director and officer of FOPL in exercising their powers and discharging their duties shall act honestly and in good faith with a view to the best interests of FOPL and shall exercise the care, diligence and skill that a reasonably prudent person would exercise in comparable circumstances. Subject to the foregoing and to the extent permitted by law, no Director or officer of FOPL shall be liable for the acts, receipts, neglects or defaults of any other Director or officer or employee or for joining in any receipt or act for conformity or for any loss, damage or expense happening to FOPL through the insufficiency or deficiency of title to any property acquired by FOPL, or for or on behalf of FOPL or for the insufficiency or deficiency of any security in or upon which any of the moneys of or belonging to FOPL shall be placed out or invested or for any loss or damage arising from the bankruptcy, insolvency or tortious act of any person with whom or which any moneys, securities or effects shall be lodged or deposited or for any loss, conversion, misapplication or misappropriation of or any damage resulting from any dealings with any moneys, securities or other assets belonging to FOPL, or for any other loss, damage or misfortune whatever which may happen in the execution of the duties of his or her respective office or trust or in relation thereto unless the same shall happen by or through his or her own wrongful and wilful act or through his or her own wrongful and wilful neglect or default.

7.5 Responsibility for Acts: The Directors for the time being of FOPL shall not be under any duty or responsibility in respect of any contract, act or transaction whether or not made, done or entered into in the name or on behalf of FOPL, except such as shall have been submitted to and authorized or approved by the Board.

8. Head Office, Executive Director and Staff

8.1 Office of FOPL: In order to implement its objectives FOPL shall create and maintain an Office, which shall be its head office. The Board shall be responsible for the direction and the operations of the Office.

8.2 Head Office: Until changed in accordance with the Act, the Head Office of FOPL shall be in the City of Toronto in the Province of Ontario.

8.3 Executive Director: The Board may by resolution appoint the Executive Director of FOPL to perform such duties, on such terms and conditions and with such compensation, as may be agreed to with the Executive Director. Such agreement shall be in writing. The initial term of such contract or of any extension of such from time to time shall not exceed three (3) years, unless approved by the Members. The agreement may provide for the delegation of any of the powers or duties of any officer of FOPL to the Executive Director. When an Executive Director has been contracted, the Executive Director may be designated as and, if so designated, shall perform the duties of the Secretary of FOPL. The Executive Director shall have voice but no vote at all sessions of the Board. It shall be the further responsibility of the Board to direct and assess the performance of the Executive Director.

8.4 Subject to the approval of the Board, the Executive Director shall hire further staff to carry out the activities of the Office. The Executive Director shall be responsible for directing and assessing the performance of any such staff, and for determining the terms and conditions of employment of any such staff. Without detracting from the generality of the foregoing, the

Executive Director shall be responsible for all matters pertaining to the employment of the staff of the Office, subject to review and approval of the Board.

9. Meetings - Annual General Meeting and other Sessions

9.1 The Board shall annually convene an Annual General Meeting. An initial notice to all Members shall be sent out 90 days prior to the date of the meeting. The notice shall include an indication of the date and location of the meeting; it shall also include a statement as to registration costs, if any, of the meeting; and a specification as to the date for forwarding resolutions and any rules applicable to the submission of resolutions. The Board may also provide other information in conjunction with the required notices. Such notices may be provided in an electronic format and may include a web-site announcement or announcements.

9.2 Resolutions shall be prepared and submitted to the Board no later than 30 days prior to the Annual General Meeting. Resolutions, other than resolutions proposed by the Board, may not exceed 200 words in length, and shall be signed by the presiding officer and the secretary of the submitting body.

9.2.1 Emergency resolutions shall have the same requirements as regular resolutions, respective of word length and signatories. Emergency resolutions may be presented to the Annual General Meeting where the matter provoking the resolution could not reasonably have been known by the submitting body more than 30 days prior to the Annual General Meeting, subject to the approval of the Board.

9.2.2 For the purposes of this section, By-law amendments shall be regarded as resolutions, but subject to the provisions of section 16.

9.3 The Board shall provide a second notice to all Members at least fourteen (14) days prior to the Annual General Meeting. This notice may be provided electronically, consistent with the provisions of section 9.1 and shall include an indication of the date and location of the meeting; a statement as to registration costs, if any; a copy of all resolutions; and an agenda of other business which should properly come before the membership at an Annual General Meeting, as set out at section 9.7.54.

9.4 The Board may also convene other meetings of Members from time to time at its own discretion, or where either a majority of Members request a meeting; or where a majority of caucuses request a meeting. Such requests shall specify the purpose for which the meeting is called, and the meeting shall consider no other business, unless at least two-thirds of Members present and voting consent to consider other specified business. Such requests may be conveyed electronically. Fourteen (14) days' written notice shall be given to each Member of any special general meeting of Members. Notice of any such meeting should contain sufficient information to permit the Member to form a reasoned judgment on the decision to be taken.

9.5 The Chair of the Board shall preside over all general or special meetings of FOPL. The Chair may be assisted in conducting such meetings by other officers of the Board. The Chair may also seek assistance on the interpretation of procedural matters from legal counsel to FOPL or any designated representative of a Member.

9.6 A summary of the proceedings of any regular or special meeting shall be prepared by the Secretary of the Board and provided to all Members within 60 days of the conclusion of the

instant meeting. This summary may be provided electronically, including its being posted on a website.

9.7 At all meetings of the full membership, including but not limited to the Annual General Meeting, each Library Member shall be entitled to two votes on any question properly put to the Members present. Votes or voting may be accepted or conducted in electronic format. In addition, proxy ballots shall be accepted by the Chair, providing such proxy ballots are properly authorized by those releasing their vote to a proxy. Notwithstanding the limitations on voting, any person credentialed as a Delegate or alternate may address the Members present. Further, the Chair may recognize guests and permit them to address the Members present.

- 9.7.1 Members or Associate Members shall be required to have paid any applicable annual membership fees, Associate Member fees, or required registration fees, in order to be eligible to attend meetings of FOPL.
- 9.7.2 Quorum for any regular or special meeting to be convened shall be at least 50 properly credentialed persons representing at least 25% of the Members and at least 50% of the caucuses. For the purposes of this section persons and Members participating by way of electronic resources, or by mail-in ballots, or by properly authorized proxy ballots shall all be deemed to be in attendance.
- 9.7.3 If 15 minutes after the time appointed for the holding of any annual general or special meeting of members a quorum shall not be present the meeting shall be dissolved and shall stand adjourned for 15 minutes and if after 15 minutes after the reconvening of such a meeting, a quorum be not present, those members in good standing who are present in person and entitled to vote shall be deemed to be a quorum, and may transact all business which a full quorum might have done.
- 9.7.4 Current and immediate past officers of FOPL shall be entitled to notification of any general or special meeting, and to attend with voice. Such persons shall not be entitled to vote nor to stand for office unless they attend as representatives of a Member.
- 9.7.5 The order of business for the Annual General Meeting shall be as follows:
 - 1. Chair's Report
 - 2. Executive Director's Report
 - 3. Secretary Treasurer's Report
 - 4. Receipt of the Financial Statements and Auditor's Report
 - 5. Report of Standing Committees
 - 6. Nominations and Elections: Report from Caucuses
 - 7. Other Business
 - 8. Adjournment

9.7.6 At all meetings of Members every question shall be determined by a majority of votes unless otherwise specifically provided by statute or by this By-law. For greater clarity, any reference in this By-law to a "Member" or "Members" in the context of voting or nominating shall mean only Library Members and shall not include Delegates.

9.7.7 The rules of order for any meeting of FOPL shall be as set out in Appendix "A".

9.8 The annual or any other general meeting of the Members shall be held at the municipality of the head office of FOPL or at such other place in Ontario as the Board may determine.

10. Finance

10.1 Unless otherwise ordered by the Board the fiscal year of FOPL shall end on December 31 in each year.

10.2 FOPL will seek revenues from public and other sources, provided that this causes no detriment to the pursuit of its objectives or the integrity of the public service of libraries.

10.2 FOPL will be funded at least in part by membership fees. The Board can alter the structure and assessment of fees, from time to time, but may only do so after due consultation with the members at large.

10.4 The Members shall at each annual meeting appoint an auditor to audit the accounts of FOPL for report to the Members at the next annual meeting. The auditor shall hold office until the next annual meeting provided that the Directors may fill any casual vacancy in the office of the auditor. The remuneration of the auditor shall be fixed by the Board. The auditor shall be entitled to receive all notices and other communications relating to meetings of Members that any Member is entitled to receive and to attend, but not vote, at all such meetings. Provided, however, that if the Act exempts FOPL from the requirement for appointment of an auditor, FOPL may, if it complies with the conditions for such exemption, dispense with the performance of an audit. In such event, the Board shall make such provision for preparation and review of annual financial statements as it may determine to be in the best interests of FOPL. The Treasurer shall submit FOPL's books, records, invoices and supporting documents, and original bank statements to the auditor, and furnish the auditor with a letter from the bank(s) where FOPL's funds are deposited, attesting to the amounts to the credit of FOPL at such bank(s). The Treasurer must, within a reasonable time, respond in writing to any recommendations and concerns raised by the auditor.

10.5 Dissolution: In the event of the dissolution of the Corporation and after payment of all of the debts and liabilities, its remaining property and funds shall be distributed or disposed of to any library focused organization and charity as determined by the members of the Corporation at the time of the dissolution.

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11. Elections and Vacancies

11.1 Members of Caucuses shall select their representatives and alternates in accordance with their own procedures, and subject to the provisions of section 4.

11.2 Associate Members shall select their representatives and alternates in accordance with their own procedures.

11.3 Election of caucus representatives as Directors of the Board shall be consistent with the provisions of section 5.

11.4 The election of the Officers of the Board shall be consistent with the provisions of section 5. Such elections shall be held immediately upon the close of the Annual General Meeting.

11.5 Notwithstanding sections 4.2, 5.1, 5.3.2, 5.4, and 11.4, in years when province-wide municipal elections precede the AGM by less than six (6) months, the appointment of delegates by members, the election or appointment of Directors by Caucuses, and the election of Officers by the Board will be delayed until the period of time equal to no less than six (6) months and no more than eight (8) months following the municipal election. Incumbent Delegates, Directors and Officers remain in office until their successors are appointed or elected.

11.6 Vacancies of representatives and alternates of caucuses and Associate Members shall be filled in accordance with the procedures of the appropriate caucus or Associate Member.

11.7 Vacancies among the Directors shall be filled in accordance with the procedures of the caucus which selected the vacating Director and in accordance with the provisions of section 5.3.4.

11.8 Vacancies among the Officers shall be filled as set out in sections 11.8.1 and 11.8.2.

11.8.1 Where the position of Chair is vacated for a period of three months or less, the Vice-Chair shall assume the Chair's position. Where the position of Chair is vacated, or the Chair is unable to fulfill the duties of the position, for a period of more than three months, the Vice-Chair shall convene within one month a meeting where the Board of Directors shall elect new officers.

11.8.2 Where the office of Vice-Chair, Secretary or Treasurer is vacated, or the Vice-Chair, Secretary or Treasurer is unable to fulfill the duties of the position, for a period of more than two months, the Chair shall convene within one month a meeting at which the Board of Directors shall elect new officers or appoint a new Secretary or Treasurer, as the case may be.

12. General / Miscellaneous

12.1 The Board may from time to time create standing or ad hoc committees to further the purpose and activities of FOPL. The membership of such committees may include representatives of Members or other persons. Committee members will hold their offices at the will of the Board. The duties of such committees shall be established by the Board. Such committees may create their own procedures and policies, providing the procedures and policies are consistent with these By-laws and the purpose of FOPL.

12.2 The Board may from time to time create, amend, and dissolve policies and procedures consistent with this By-law and the purpose and objectives of FOPL.

12.3 The Board shall advise the Members at least quarterly of current events and developments pertinent to the operations of FOPL and the Board.

12.4 Execution of Documents: Contracts or other documents requiring the signature or approval of FOPL shall be signed by any two officers or Directors, or by any one officer together

with any one Director. All contracts or documents so signed shall be binding on FOPL without any further authorization or formality. The Directors shall have power from time to time by resolution to appoint an officer or officers on behalf of FOPL to sign specific contracts or other documents. The Directors may give FOPL's power of attorney to any registered dealer in securities for the purposes of the transferring of and dealing with any stocks, bonds, and other securities of FOPL. The seal of FOPL, if any, may be affixed to such contracts or documents, if required.

13. Notices

13.1 Notice to any Member, Director, officer or auditor of FOPL for any meeting of the Board or any committee or the Members, shall be sufficiently given if sent to the last address of the Member, Director, committee member, officer or auditor recorded on the books of FOPL by delivery, or by prepaid ordinary mail, or, if prior written consent has been given by the intended recipient, by means of facsimile, electronic mail or other method of transmitted or recorded communication. A notice so mailed shall be deemed to have been given when deposited in a post office or public letter box; and a notice sent by any means of transmitted or recorded communication shall be deemed to have been given when it is transmitted by FOPL directly or when it is delivered to the appropriate communication company or agency or its representative for dispatch. No error or omission in giving notice of a meeting of the Board or any committee or the annual or general meeting or any adjourned meeting, whether annual or general, of the Members of FOPL shall invalidate such meeting or make void any proceedings taken thereat and any person entitled to receive such notice may at any time waive notice of any such meeting and ratify, approve and confirm any or all proceedings taken or had thereat. Notice of each Members' meeting must remind the Member that it has the right to vote by proxy.

14. Amendment

14.1 This By-law may only be amended by a two-thirds majority of those Members present and voting at a properly convened general or special meeting of FOPL. The motion must be preceded by adequate notice.

14.2 Notice to amend this By-law must be served on the Board by a mover and a seconder of members in good standing at least 30 days prior to the Annual General Meeting. The Board shall advise Members of the motion. This section shall be read so as to conform to the requirements of section 9.2 and its subsections.

14.3 Notwithstanding the provisions of section 16.2, the Board or any Members in good standing may serve notice of a By-law amendment at any general meeting. In order for the proposed motion to amend the By-law to be properly considered by the assembly, however, the motion to consider must be adopted by a two-thirds majority of those Members present and voting. If the motion to consider is successful, the motion shall be considered if possible before the conclusion of the session, and in any event before the conclusion of the meeting.

14.4 Amendments to the By-law take effect upon the conclusion of the Meeting at which they are adopted, unless otherwise specified.

14.5 For greater clarity, amendments shall be understood to encompass additions, deletions or any other alteration.

15. Deposit of Securities for Safekeeping

15.1 The securities of FOPL shall be deposited for safekeeping with one or more bankers, trust companies or other financial institutions to be selected by the Board. Any and all securities so deposited may be withdrawn, from time to time, only on the written order of FOPL signed by such officer or officers, agent or agents of FOPL, and in such manner, as shall from time to time be determined by resolution of the Board and such authority may be general or confined to specific instances. The institutions which may be so selected as custodians of the Board shall be fully protected in acting in accordance with the directions of the Board and shall in no event be liable for the due application of the securities so withdrawn from deposit or the proceeds thereof.

16. Effective Date

This by-law shall replace the amended By-law No. 1 and 2 adopted on the 2nd day of February, 2011 and shall be deemed to have come into effect on June 10, 2022.

Passed at a meeting of the members of FOPL held on the 10th of June, 2022.

Commented [AF5]: Will need to be updated

Chair

Secretary

APPENDIX “A”

RULES AND ORDER OF BUSINESS

The rules and order of business governing Members’ meetings shall be:

- A.1 The Chair of the Board, or a Vice-Chair of the Board (in the absence of or at the request of the Chair of the Board), shall take the chair at the time specified, at all regular and special meetings. In the absence of both the Chair of the Board or her designated representative, a Chairperson shall be chosen by the Board.
- A.2 No question of a sectarian character shall be discussed.
- A.3 When a delegate wishes to speak she shall first seek recognition from the Chairperson. When recognized by the Chairperson, the delegate shall give her name and the caucus or group she represents and shall confine all remarks to the question at issue.
- A.4 Speeches shall be limited to three minutes except in moving a motion when the delegates shall be allowed five minutes.
- A.5 A delegate shall not speak more than once upon a subject until all who wish to speak have had an opportunity to do so.
- A.6 A delegate shall not interrupt another except it be to call to a point of order.
- A.7 If a delegate be called to order shall, the delegate shall, at the request of the Chairperson, be seated until the question of order has been decided.
- A.8 Should a delegate persist in unparliamentary conduct, the Chairperson will be compelled to name them and submit her conduct to the judgement of the Meeting. In such cases the delegate whose conduct is in question should explain and then withdraw, and the meeting will determine what course to pursue.
- A.9 When a question is put, the Chairperson after announcing the question shall ask: “Are you ready for the question?” If no delegate wishes to speak, the question shall then be put.
- A.10 Questions may be decided by a show of hands or a standing vote on the basis of one vote per delegate. A roll call vote may be demanded by two-thirds of the delegates present. In a roll call vote each delegate shall be entitled to one vote.
- A.11 Two delegates may appeal the decision of the Chair. The Chair shall put the question thus: “Shall the decision of the chair be sustained?” The question shall not be debatable except that the Chairperson may make an explanation of the decision taken.
- A.12 The Chairperson shall have the same rights as other delegates to vote on any question.

- A.13 When the previous question is moved, no discussion or amendment to either motion is permitted. If the majority vote that “the question be now put”, the original motion must put without debate. If the motion to put the question is defeated, discussion will continue on the original motion.
- A.14 Committees may combine resolutions or prepare a composite to cover the intent of the question at issue. Reports of Committees are not subject to amendment, except such as acceptable to the Committee, but a motion to refer back to the Committee for reconsideration shall be in order.
- A.15 A delegate shall not move a motion to refer back after having spoken on the question at issue.
- A.16 A motion to refer back is not debatable and when properly seconded the question shall be immediately put to the meeting.
- A.17 If the report of a Committee is adopted, it becomes the decision of the meeting. If defeated it may be referred back to the Committee for reconsideration.
- A.18 When a motion is pending before the meeting, no motion shall be in order except motions of referral, of adjournment, of the previous question, or of postponement for a definite time. If any of the foregoing motions is negated, it cannot be renewed until after an intermediate proceeding.
- A.19 A motion may be reconsidered, provided the mover of the motion to reconsider voted with the majority, and notice of motion is given consideration at the next meeting, and said notice of motion is supported by two-thirds of the delegates qualified to vote.

From: [Dina Stevens](#)
To: [FOPL Board](#)
Subject: Revisions to the ByLaw and Finance Policy
Date: December 17, 2025 2:44:41 PM
Attachments: [image001.png](#)
[Doc 14a - FOPL By-Law DRAFT EDITS.doc](#)
[Doc 14b - Finance Policy \[Board Approved 10-29-2021\] DRAFT EDITS.docx](#)
[image002.png](#)

Hello FOPL Board,

During our board meeting last week, we agreed on changes and inclusions to the bylaw and finance policy drafts that were provided. We agreed to circulate the updated documents and approve them via email. I have made those edits and the documents are attached here for your electronic approval.

Here are the changes that I made to the documents based on board feedback:

Bylaw:

- Inclusion of a dissolution clause and conflict of interest clause. Thank you David for sourcing the language for me.
- Removal of specific names of associate members and changes to the language in the bylaw to support the removal of named associate members. This allows for more flexibility in adding or removing associate members, so that the bylaw doesn't need to be changed every time the membership changes.
- Section 3.6 regarding written resignation from members to withdraw from membership was retained.
- All edits, including those prosed during the meeting, are marked in red/blue.

Finance Policy:

- Language under the "authorization of reserve accounts and surplus funds" has been added and amended to reflect:
 - A target amount of 12 months operating expenses – removed language "equal to but not exceeded" so that the reserve may exceed 12 months of operating expenses
 - Clarification under "authorizations for use" regarding board approval prior to the withdrawal of funds
 - Language added under "Replenishment of the reserve" to allow for a replenishment plan using operational revenue should FOPL not have any surplus net revenue.
 - Amended language under "Replenishment of the reserve" to indicate the addition and use of funds in the restricted account should the balance exceed the targeted operational revenue amount.
- Removed "workplace" under definitions as it is not referred to in the document.
- Changes to section titled "competitive process" as per board instruction. Language adopted from Halton Hills, as inserted in the chat (thank you Bev).
- Changes made throughout the document from \$10,000 to \$15,000 where applicable.

As per Roberts' Rules of Order, electronic approvals require unanimous consent. This replies upon the chair asking for any objects and is none, the item passes as if by unanimous consent. We will then record the decision and approval as official minutes.

 [Poll: Electronic Approval of the Bylaw document as circulated.](#)

 [Poll: Electronic Approval of the Finance document as circulated.](#)

Thanks everyone and happy holidays,

--

[Dina Stevens](#), MLIS
Executive Director

Federation of Ontario Public Libraries
P.O. Box 3285
Meaford Stn Main, ON
N4L 1A5
Phone: 416-873-8139
Email: dinastevens@fopl.ca
Website: www.fopl.ca





February 18, 2026

Audit Findings Letter

The Board of Directors
FEDERATION OF ONTARIO PUBLIC LIBRARIES

Dear Board Members:

We have been engaged to audit the financial statements of your organization as of December 31, 2025 and for the period then ended. Canadian generally accepted standards for audit engagements require that we communicate any significant findings to you in relation to our audit.

Evaluation of Internal Controls

Audits include a review of internal control relevant to the entity's preparation 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.

During the course of our audit, we encountered the following internal control matter that we wish to bring to your attention.

Year-end close

While the general bookkeeping for the year was well done, we identified some issues with the year-end, close as some liabilities and prepaid expenses had to be adjusted during the audit. In addition, the prior year adjusting entries were not entered in the correct period, meaning the trial balance in Quickbooks Online for 2023 didn't agree to the audited trial balance. FOPL should consider engaging an outside accountant familiar with audit requirements to help with the year-end close prior to the audit commencing.

Significant Accounting Policies

Management is responsible for the appropriate selection and application of accounting policies. Our role is to review their appropriateness and application as part of our audit. The accounting policies used by your organization are described in the notes to the financial statements.

There were no new accounting policies adopted or changes to the application of accounting policies of the organization during the year.

Significant Unusual Transactions

There were no unusual transactions identified during the audit.

Accounting Estimates

Management is responsible for the accounting estimates included in financial statements. Estimates and the related judgments and assumptions are based on management's knowledge of the business and past experience about current and future events.

Our responsibility as auditors is to obtain sufficient appropriate evidence to provide reasonable assurance that management's accounting estimates are reasonable within the context of the financial statements as a whole. An audit includes performing appropriate procedures to verify the:

- Calculation of accounting estimates;
- Analyzing of key factors such as underlying management assumptions; and
- Materiality of estimates individually and in the aggregate in relation to the financial statements as a whole.

During the audit we did not identify any significant accounting estimates that we considered to be unreasonable.

Disagreements with Management

We are required to communicate any disagreements with management, whether or not resolved, about matters that are individually or in aggregate significant to your organization's financial statements or auditor's report. Disagreements may arise over:

- Selection or application of accounting principles;
- Assumptions and related judgments for accounting estimates;
- Financial statement disclosures;
- Scope of the audit; or
- Wording of the auditor's report.

We are pleased to inform you that we had no disagreements with management during the course of our audit.

Issues Discussed

The auditor generally discusses, among other matters, the application of accounting principles and auditing standards, and fees, etc. with management during the initial or recurring appointment of the auditor during the normal course of business. There were no major issues

discussed during our audit with regards to our retention that were not in the normal course of business.

Difficulties Encountered During the Audit

We encountered no significant difficulties during our audit that should be brought to the attention of the Board.

We shall be pleased to discuss further with you and at your convenience any matters mentioned above.

This communication is prepared solely for the information of the Board and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication.

Yours truly,

A handwritten signature in black ink, appearing to read "OHCI LLP".

OUSELEY HANVEY CLIPSHAM DEEP LLP

Per: Eric Wilson

FEDERATION OF ONTARIO PUBLIC LIBRARIES

[Insert date when Board approved and asserted that they have taken responsibility for the financial statements]

Audit Representation Letter

Ouseley Hanvey Clipsham Deep LLP
Chartered Professional Accountants
200 - 205 Catherine Street
Ottawa, Ontario
K2P 1C3

Dear OHCD:

This representation letter is provided in connection with your audit of the financial statements of FEDERATION OF ONTARIO PUBLIC LIBRARIES for the year ended December 31, 2025 for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian accounting standards for not-for-profit organizations.

To the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves, we confirm that:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the most recent audit engagement letter for the preparation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations; in particular, the financial statements are fairly presented in accordance therewith.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian accounting standards for not-for-profit organizations.
- All events subsequent to the date of the financial statements and for which Canadian accounting standards for not-for-profit organizations require adjustment or disclosure have been adjusted or disclosed.

- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. If applicable, a list of the uncorrected misstatements is attached to this letter.

Information Provided

- We have provided you with:
 - Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

All transactions have been recorded in the accounting records and are reflected in the financial statements.

- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the organization and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
- We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.
- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related-party relationships and transactions of which we are aware.
- We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.
- The nature of all material measurement uncertainties has been appropriately disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.
- We have informed you of all outstanding and possible claims, whether or not they have been discussed with legal counsel.
- All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements.

- The organization has satisfactory title to all assets, and there are no liens or encumbrances on the organization's assets that have not been disclosed in the financial statements.
- We have disclosed to you, and the organization has complied with, all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.
- We acknowledge that we are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.

CONFIRMATION OF APPROVAL AND RESPONSIBILITY

This is to confirm that the Board of Directors has reviewed, approved, and taken responsibility for the financial statements of the FEDERATION OF ONTARIO PUBLIC LIBRARIES as of December 31, 2025 and for the period then ended, as of the date that has been inserted at the beginning of this letter.

This further confirms that the Board, or designated Committee, has received and reviewed all communications from you including the audit engagement letter, the audit independence letter, the audit planning letter and the audit findings letter.

Yours truly,

FEDERATION OF ONTARIO PUBLIC LIBRARIES

Per: _____
Executive Director

Per: _____
Member of the Board

**FEDERATION OF ONTARIO PUBLIC LIBRARIES/
FÉDÉRATION DES BIBLIOTHÈQUES PUBLIQUES DE L'ONTARIO**

FINANCIAL STATEMENTS
DECEMBER 31, 2025

DRAFT



INDEPENDENT AUDITOR'S REPORT

To the Members,
FEDERATION OF ONTARIO PUBLIC LIBRARIES:

Opinion

We have audited the financial statements of FEDERATION OF ONTARIO PUBLIC LIBRARIES ("the Entity"), which comprise the statement of financial position as at December 31, 2025, and the statements of changes in net assets, operations and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2025, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of management and those charged with governance 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.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity, or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

OUSELEY HANVEY CLIPSHAM DEEP LLP

Licensed Public Accountants
Ottawa, Ontario
Date TBD

**FEDERATION OF ONTARIO PUBLIC LIBRARIES /
FÉDÉRATION DES BIBLIOTHÈQUES PUBLIQUES DE
L'ONTARIO**

STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025

	2025	2024
CURRENT ASSETS		
Cash (note 2)	\$ 66,724	\$ 71,629
Cash - internally restricted - internal (note 1)	147,563	127,176
Accounts receivable	-	552
Prepaid expenses	4,500	2,158
	\$ 218,787	201,515
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 30,854	\$ 24,906
Deferred revenue	450	-
	31,304	24,906
Net assets		
Internally restricted reserve (note 1)	147,563	104,716
Unrestricted	39,920	71,893
	187,483	176,609
	\$ 218,787	\$ 201,515
Approved on behalf of the Board		
Approved on behalf of the Board		

**FEDERATION OF ONTARIO PUBLIC LIBRARIES/
FÉDÉRATION DES BIBLIOTHÈQUES PUBLIQUES DE
L'ONTARIO**

**STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2025**

	2025	2024
INTERNALLY RESTRICTED RESERVE		
Balance - beginning of year	\$ 104,716	\$ 104,716
Transfer from unrestricted assets	42,847	-
Balance - end of year	\$ 147,563	\$ 104,716
UNRESTRICTED NET ASSETS		
Balance - beginning of year	\$ 71,893	\$ 35,514
Net revenue for the year	10,874	36,379
Transfer to internally restricted	(42,847)	-
Balance - end of year	\$ 39,920	\$ 71,893

**FEDERATION OF ONTARIO PUBLIC LIBRARIES /
FÉDÉRATION DES BIBLIOTHÈQUES PUBLIQUES DE L'ONTARIO**

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budget 2025 (unaudited)	2025	2024
REVENUE			
Membership fees	\$ 280,000	277,138	\$ 278,653
Gifts and donations	-	1,500	450
Interest	3,200	2,199	4,175
Other income	-	4,698	4,094
	283,200	285,535	287,372
EXPENDITURE			
Office consultants and staff	153,866	152,107	141,877
Public relations and contract services	50,600	40,695	38,113
Marketing and promotion	22,250	27,831	21,068
Audit and accounting	26,700	28,034	9,473
Board expenses	9,000	7,549	10,410
Administration	14,200	10,544	16,224
Membership	3,700	375	3,725
Telecommunications	5,200	2,915	3,705
Office equipment and supplies	4,450	1,881	3,610
Working groups	5,000	-	-
Insurance	2,000	1,933	1,928
Bank charges and interest	700	382	810
Other expenses	-	415	50
	297,666	274,661	250,993
NET REVENUE (EXPENSE) FOR THE YEAR	\$ (14,466)	10,874	\$ 36,379

**FEDERATION OF ONTARIO PUBLIC LIBRARIES /
FÉDÉRATION DES BIBLIOTHÈQUES PUBLIQUES DE L'ONTARIO**

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2025

	2025	2024
CASH PROVIDED BY (USED FOR)		
OPERATING ACTIVITIES		
Net revenue for the year	\$ 10,874	\$ 36,379
Changes in non-cash working capital items:		
Accounts receivable	552	1,534
Prepaid expenses	(2,342)	7,088
Accounts payable and accrued liabilities	5,948	(14,139)
Deferred revenue	450	-
	15,482	30,862
CHANGE IN CASH FOR THE YEAR	15,482	30,862
Cash beginning of the year	198,805	167,943
CASH END OF YEAR	\$ 214,287	\$ 198,805

FEDERATION OF ONTARIO PUBLIC LIBRARIES / FÉDÉRATION DES BIBLIOTHÈQUES PUBLIQUES DE L'ONTARIO

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2025

The Federation of Ontario Public Libraries / Fédération des Bibliothèques Publiques de l'Ontario is incorporated without share capital under the laws of the Province of Ontario and qualifies as a nonprofit organization. The Federation supports public libraries and the communities they serve by educating the public on the role of public libraries to governments and other public and private sector bodies. As a registered not for profit, the Federation is not subject to income tax.

1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

a) Revenue recognition

The Federation follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received and/or receivable, if the amount to be received can be reasonably estimated and collection is reasonably assured.

Membership fees are recognized as earned over the term of the membership. Membership terms are on a calendar year-basis. Memberships paid in advance of the next fiscal year are recorded as deferred revenue.

b) Internally restricted net assets

As reflected in the statement of changes in net assets, the Federation has internally restricted the use of net assets. This fund is invested in a high interest savings account for use at the Board discretion.

c) Financial instruments

Financial instruments, including cash, investments, accounts receivable, accounts payable and accrued liabilities are recorded at fair value on initial recognition and then subsequently at cost or amortized cost, unless management has elected to carry them at fair value. The Federation has not elected to carry any of its financial instruments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred or acquisition and financing costs.

Financial assets are assessed for indicators of impairment annually at the year/period end date. If there is an indicator of impairment, the Federation determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized by selling the financial asset or the amount the Federation expects to realize by exercising its right to any collateral held to secure repayment of the asset. If events or circumstances change in a future period, an impairment loss can be reversed to the extent of the improvement, but not exceeding the initial carrying value.

FEDERATION OF ONTARIO PUBLIC LIBRARIES / FÉDÉRATION DES BIBLIOTHÈQUES PUBLIQUES DE L'ONTARIO

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

d) Use of estimates

The preparation of these financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

e) Tangible capital assets

The Federation's policy is to expense tangible capital assets in the year acquired.

2. BANK CREDIT FACILITY

The Federation has \$10,000 deposited as security against the Federation credit card facility. The security is being held in a Long Term Non- Redeemable GIC with ScotiaBank with a maturity date of March 29, 2026 and an interest rate of 2.89%.

3. TANGIBLE CAPITAL ASSETS

During the year, the organization purchased no capital assets.

4. RISKS ASSOCIATED WITH FINANCIAL INSTRUMENTS

Interest rate risk

Cash represents amounts on deposit with financial institutions, earning interest at market rates. The Federation manages its exposure to its interest rate risk by maximizing the interest income earned on temporary excess funds while maintaining the minimum liquidity necessary to conduct operations on a day-to-day basis. Fluctuations in market rates of interest do not have a significant impact on the Federation's results of operations.

Credit risk

Credit risk arises from the possibility that a member will default on its financial obligations. The Federation minimizes this risk via regular review of unpaid accounts. The Federation does not have a significant concentration of credit risk with any one member.

Credit risk associated with cash is minimized substantially by ensuring that it is held in a major financial institution, while excess funds are invested in secure instruments such as guaranteed investment certificates.

Liquidity risk

Liquidity risk is the risk that the Federation will not be able to meet a demand for cash or fund its obligations as they come due. It also includes the risk of the Federation not being able to liquidate assets in a timely manner at a reasonable price. The Federation meets its liquidity requirements by preparing and monitoring an annual financial budget and maintaining its excess cash in investments that are highly liquid instruments.

Client: **FOPL - FEDERATION OF ONTARIO PUBLIC LIBRARIES**
Engagement: **FOPL 2025**
Period Ending: **2025-12-31**
Trial Balance: **3110 - Trial Balance**
Workpaper: **Combined Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit	
Adjusting Journal Entries					
Adjusting Journal Entries JE # 1					
To adjust Visa 9458 Balance and record ROMA Conference Expense for 2025					
5610	Marketing and Promotions:Conferences & Exhibitions	CC	3,616.00		
2021	Visa 9458			3,616.00	
Total			3,616.00	3,616.00	
Adjusting Journal Entries JE # 2					
To record prepaid expenses from 2024					
5645	Marketing and Promotions:Website	L	1,274.25		
1320	Prepaid Expenses - 1			1,274.25	
Total			1,274.25	1,274.25	
Adjusting Journal Entries JE # 3					
To record prepaid expenses in 2025 - Roma Conference Fees 2026					
1320	Prepaid Expenses - 1	L	3,616.00		
5610	Marketing and Promotions:Conferences & Exhibitions			3,616.00	
Total			3,616.00	3,616.00	
Adjusting Journal Entries JE # 5					
To clear AR Balance to 0 as per client					
5990	Write-off	C	37.50		
1202	Accounts Receivable - History			37.50	
Total			37.50	37.50	
Adjusting Journal Entries JE # 6					
To agree Opening Balance to PY audit					
5950	UNKOWN EXPENSE	TT	377.00		
3500	Opening Balance			377.00	
Total			377.00	377.00	
Total Adjusting Journal Entries			8,920.75	8,920.75	
Reclassifying Journal Entries					
Reclassifying Journal Entries JE # 4					
To record AR Credit Balances (Gananoque, Mississippi and Penetanguishene) to Deferred Revenue					
1200	Accounts Receivable	C	450.00		
2610	Deferred Revenue			450.00	
Total			450.00	450.00	
Total Reclassifying Journal Entries			450.00	450.00	
Total All Journal Entries			9,370.75	9,370.75	

Tickmarks

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