



Returning light to a darkened memory

By IAN WINTRIP

I adopted Cleveland when I was in my third year of university, pursuing a business degree and a chartered accounting designation. He was a bear-like black lab puppy and I brought him 'home' to university in Waterloo. Not only did Cleveland help me manage stress, he also attracted women and picked up crumbs. He was awesome.

We also had adventures, like the time he swallowed a sewing needle and had to have surgery to remove it. Or when we went down to the lake and Cleveland pretended he was swimming to Buffalo. My family had a dog when I was a kid, but Cleveland was my own. I loved having him around. We were inseparable.

Fifteen years later, around midday on October 5, 2009, I was called home. Cleveland was struggling. He couldn't lift his aging, 90-pound body on his own. I had to make a very tough decision that day, one that has helped me to understand a key issue faced by the

Toronto Humane Society (THS). The euthanasia decision is a difficult and complex one, involving not just health, but emotional and behavioural factors. It is a decision that cannot be made lightly.

Revitalization

As many people living in and around Toronto know, the last year has been a turbulent one for the THS. Last November 26, the Ontario Society for the Prevention of Cruelty to Animals (OSPCA) executed a search warrant and took control of operations at the shelter.

By this past April 1, a settlement had been reached. The former board of directors would resign and a special meeting would allow the members to elect 15 new directors. For more than two years, a group called the Association for the Reform of the Toronto Humane Society (ART) had been working to bring change to the THS. With the court ordered election of a new

See Financial on page 17



Pet lover, chartered accountant and chartered business valuator Ian Wintrip with his dog, Boston. Wintrip is on the Toronto Humane Society's board of directors, helping the organization overcome a much-publicized scandal in late 2009.

Financial stability is a top objective

Continued from page 13

board, ART recruited 15 individuals with diverse backgrounds to run in the election. The group was made up of veterinarians, animal welfare experts, business leaders and lawyers.

I was approached by a fellow chartered accountant to join the group, in the belief that a forensic accountant would help the THS chart a new course. At the end of May, the members elected our slate; the next day I was elected treasurer.

Our first goal was to reopen the shelter. It had been closed through April, May and most of June. We made sure that the building was safe, clean and welcoming, and that we were financially prepared. Then, toward the end of June, the shelter reopened under the watchful eye of our members, donors, employees, the Canada Revenue Agency, the bank, OSPCA, Toronto Animal Services, College of Veterinarians of Ontario and the media.

To say that we, as a board, have been under a microscope would be an understatement. But this has helped us to focus on returning the THS to its former glory.

Putting animals first

It has been amazing to be part of the restart. Slowly, the halls at 11 River Street have filled with barks, meows and chirps. Animals have

been brought in and adopted out. It's heartening.

While we are encouraged that the shelter is open again, we're still keenly aware of the challenges facing the board. We were elected on a platform that promised to give Toronto's animals every chance to succeed — not just cute puppies and kittens, but also senior cats and dogs with health problems. At the same time, we have to bring financial stability back to the organization so it can meet this objective. These are the board's two biggest challenges.

We must ensure that the policies and procedures of the THS do in fact give the animals every chance to succeed. That means equipping the shelter with dedicated veterinary staff, animal care workers and specialists in animal behaviour, so the euthanasia decision is made with the care and collaboration such an important decision warrants.

To help us overcome these challenges, we have sought out the best practices in the industry. We invited Bill Bruce, director of animal and

While we are encouraged that the shelter is open again, we're still keenly aware of the challenges facing the board.

Ian Wintrip, CA, CBV, DIFA

bylaw services for the City of Calgary, to visit the THS and share his thoughts and ideas. Calgary is internationally recognized for its success in animal services, thanks in large part to Bruce's leadership. His advice has been invaluable.

In the medium to long term, the THS is dedicated to educating the public about animals and providing services that will help prevent pet overpopulation. The board has begun planning initiatives such as a trap-neuter-release program for feral cats, and a high-volume spay neuter clinic to encourage the public to have their pets fixed.

Reversing the downward spiral

If the board can bring financial stability to the organization, we can achieve these goals. We must be transparent, to rebuild the trust of members and donors who fund the organization. We must learn from the mistakes of the past, to ensure a bright future for the THS and the animals in its care. Donors and members don't want their dollars spent on lawyers and accountants dealing with the past. We must look

forward and focus our attention and spending where it belongs — on the animals.

As a chartered business valuator and investigative and forensic accountant, my challenge at the outset was to understand the financial situation that we had been presented with as a board.

It was not pretty. The organization was experiencing liquidity problems as a result of dwindling donations and fewer bequest dollars. This financial situation forced us into a strategy of slowly building the shelter back up, cutting administrative costs where we could and gradually building up the intake of animals. This cautious and patient approach has paid off so far as we have been able to see the operation stabilize in our first few months, and can now see how we might be turning a corner.

In turning this proverbial corner, it is crucial that the board regain trust, rebuild relationships and revive its donor base. The THS is entirely funded by private donations and bequests, as we receive no government funding. Monthly donors

— members of our 'Save the Animals' team — are crucial to funding day-to-day operations. Yet since 2007, the THS has lost approximately 2,500 monthly donors at an average donation of \$21 per month — that's \$630,000 per year. We need to win these people back. And we are, albeit slowly.

Now we must keep the momentum going. To gain this trust, I am helping the organization optimize its systems and controls, including a review of its budgeting process, so that the organization can be held accountable for its use of donor funds.

In the meantime, my personal challenge is to not come home with a new pet each week. When Cleveland was 10, I brought home a rambunctious and troublemaking Labradoodle named Boston. The way Boston looks at me sometimes, I swear he is telling me that he'd like to have a little brother to push around, just like Cleveland did.

Ian Wintrip, CA, CBV, DIFA, is a director at Wintrip Wolkoff Shin, forensic accounting and business valuation consultants, www.wws-forensic.com. He specializes in intellectual property and class action litigation. He is also a volunteer director and treasurer for the Toronto Humane Society. He can be reached at 416-849-9973 or iwintrip@wws-forensic.com.