



HOSPITALITY AND COMMUNITY RELATIONSHIP EXPENDITURES

PREAMBLE

This Procedure provides a decision-making and accountability framework for expenditures related to hospitality and community relationship expenditures incurred by Society employees within the meaning of this procedure.

Definitions

For the purpose of this procedure:

- **Hospitality expenditures** means:
The provision of food, beverages, accommodation, transportation or other amenities at Society expense to persons who are not engaged in work for the Society, except where it is for incentive and appreciation. This excludes appreciation events for Foster Parents, Children in Care, Volunteers and Staff.
- **Community Relationships expenditures** means:
Discretionary, occasional gestures at Society expense, which manifest the Society's support to organizations or persons that provide services to the Society and/or its clients and, as such, contribute to maintaining good working relationships between the Society and those organizations or persons.

The Society assumes no obligation to reimburse expenses that do not comply with this procedure:

- Employees are expected to familiarize themselves with this procedure and to seek clarification from their immediate Supervisors (hereafter Supervisor), if required, prior to incurring any expenditure.
- Supervisors are responsible for ensuring compliance with this procedure and for taking remedial action if required.

Employees who are Recipients of Hospitality or of a gift from a community partner:

- Gifts of appreciation may be accepted if they are token in nature, valued at up to \$30.00.
- Gifts valued above \$30.00 must be justified and approved by the Manager or Director of the recipient.
- In all cases where hospitality is provided to Society staff or board members, conflict of interest guidelines will prevail in determining whether such hospitality should be reasonably accepted. If in doubt, an employee should consult with his/her supervisor.
- Acceptance of hospitality from vendors, current or prospective, may constitute a conflict of interest and may therefore be disallowed. Supervisors ensure that employees are aware of their conflict of interest obligations (see G 1-5-30).

GENERAL REIMBURSEMENT GUIDELINES

Employees are entitled to reimbursement for expenses incurred in the course of their work on behalf of the Society. Expenses must be:

- Work related
- Modest and appropriate
- Strike a balance between economy, health & safety and efficiency of operations

In the event of an overpayment of expense claims, such overpayment will be recovered promptly from the payee.

- **Non-Reimbursable Expenses**

Expenses of a personal nature will not be reimbursed. Such expenses include but are not limited to:

- Recreational purposes (e.g. video rentals, mini-bars)
- Personal items
- Traffic/parking violations
- Alcoholic drinks, unless part of hospitality within the meaning of this procedure
- Expenses incurred on behalf of friends/family

- **Receipts**

- Original receipts (not photocopies) must be submitted with all expense claims. Credit card slips by themselves are not sufficient to support a claim for reimbursement.

- In the event of missing receipts, an exception to this directive may be made at the individual discretion of the manager or supervisor and only with appropriate documentation from the claimant that a receipt has been misplaced.

- Original receipts plus credit card slips, if applicable, obtained via the use of Society credit cards must in all cases be submitted to accounting monthly for reconciliation to the credit card statement.

- **Time Limit for Claims**

The Society assumes no obligation to pay expenses submitted more than 90 days after the date they are incurred. Exceptions will only be at the discretion of a Director or Executive Director.

- **Verification**

Supervisors having responsibility for approving expense claims are responsible for monitoring compliance with this procedure. Expense approval limits are as defined in the Society's designated signing authority procedure.

- **Exceptions**

Decisions regarding whether to approve exceptional reimbursement must be reviewed on a case by case basis and approved by an employee's Director or the Executive Director.

If a Director decides to exercise discretion in making an exception, and in order to ensure a proper record for audit purposes, the rationale for the exception must be documented and must accompany the expense claim.

HOSPITALITY GUIDING PRINCIPLES:

- Hospitality may be extended when it will facilitate Society business or is considered desirable as a matter of courtesy.
- Hospitality is extended in an economical, consistent and appropriate way.
- Hospitality expenditures should be consistent with the status of the guest(s), the number of persons attending and the business purpose to be achieved.
- Where guests at a Society hospitality function include vendors or prospective vendors to the Society, the hospitality provided does not give, or is not perceived to give, preferential treatment to any vendor.

COMMUNITY RELATIONSHIPS GUIDING PRINCIPLES

- The Society may incur an expenditure to support an organization or an individual within that organization with whom the Society has a continuing service relationship where that expenditure would be viewed as supportive and enabling a continuation of that service relationship.
- Examples of community relationship expenditures would include flowers arrangements sent to commemorate a significant event (e.g., death of an immediate family member, achievement), honorariums for those helping to coordinate/deliver a community event, the purchase of tickets to attend a community event hosted by that organization and participation in an event or activity that supports that organization.
- The Executive Director manages the budget and provides prior approval of all Community Relationship expenditures and reports annually to the Board on these activities.

PROCEDURE

HOSPITALITY:

- 1. Staff members** hosting a hospitality event on behalf of the Society determine the appropriate level of hospitality expenditures in accordance with this procedure's guidelines and, where appropriate, seek their **supervisor's** (hereafter supervisor) guidance before committing to any expenditure. (see Expenditure Authorization Procedure G2-2-30 for level of approval required in relation to amount of expenditure);
- 2. Supervisors** obtain prior approval from their **own direct manager** when vendors or prospective vendors are to attend a hospitality function, to ensure that the hospitality provided does not give, or is not perceived to give, preferential treatment to any vendor;
- 3. Staff members** in charge of hosting a hospitality event ensure that a hospitality expense record is kept which includes the following:
 - The circumstances of the event (business purpose)
 - The form of hospitality
 - Cost supported by original receipts

- Name and location of establishment where the event takes place, where applicable
 - Names, titles and companies/agencies of attendees
 - Documented approval of expenditures;
4. **The staff member hosting** a hospitality event appends the hospitality expense record to the appropriate payment or reimbursement form, i.e. Yellow copy of Purchase Order returned to Finance, Payment request or Society Credit Card reconciliation form;
5. **Supervisors** upon approving reimbursement:
- Ensure that all hospitality expenses submitted qualify for reimbursement in accordance with this procedure;
 - Ensure that appropriate, original receipts are provided to support expense claims;
 - Ensure that unusual items are appropriately explained or that proof was given for prior approval;
 - Ensure the rationale for an exception is documented and accompanies the expense claim.

COMMUNITY RELATIONSHIPS:

1. Staff members with their supervisor's approval identify community relationship expenditures that, in their opinion, should be supported by the Society pursuant to this procedure and document their requests with rationale on a Payment Request for consideration and prior approval by the Executive Director;
2. The **Executive Director** may either approve or deny the proposed expenditure.



-PROCEDURE-

INCIDENTAL EXPENSES

OVERVIEW

The Society reimburses employees for approved incidental expenses while conducting Society business. Such incidental expenses would include, for example:

- parking expenses
- meals for clients, where necessary and approved by a supervisor
- meals at training sessions held outside the office.

Expenses of a personal nature will not be reimbursed. Such expenses include but are not limited to:

- traffic/parking violations
- alcoholic drinks
- expenses incurred on behalf of friends/family
- meals for employees themselves, unless reimbursement is permitted under the Travel Expenses procedure (G 2-3-30)

Meal Expenses – Clients

- The Society does not encourage the expectation that workers will always take a client (child or adult) out for a meal/snack when visiting. However there are circumstances where workers may find it necessary to purchase meals/coffee for clients. In cases where this practice is authorized by the Supervisor, only the cost of the client's meal expenses will be reimbursed within the limits outlined below. If a worker has a doubt about whether an expense is appropriate, he/she should consult her/his Supervisor prior to making the expenditure.
- In all cases claims for expenses must be substantiated with a detailed receipt, showing the client's name and rationale for incurring the expense. (See Incidental Expense Claim Form)

Expense claims are to be submitted within 30 days of the date that the expense was incurred using an Incidental Expenses Form. The Society assumes no obligation to pay expenses submitted more than 90 days after the date they are incurred.

Incidental expenses can be claimed in conjunction with mileage claims as per Procedure G 2-3-10 - Mileage Claims.

Except for minor expenses (e.g., parking), employees are encouraged to seek guidance from their supervisor prior to incurring an expense (e.g., meals with children/clients) to ensure that it is

necessary and within acceptable limits for the expense. The same provisions apply to volunteers or students.

Where an assignment requires an employee to travel at least 160 kilometres or more from her/his place of employment and obtain accommodation please refer to the Travel Expenses procedure (G 2-3-30) and the Collective Agreement or Standard Terms of Reference of Employment as applicable. In those cases, please submit claim following the Travel Expenses procedure and using a Travel Expense form (attached) within 2 weeks of the event (as per Collective Agreement).

PROCEDURE

1. To claim an incidental expense, the **employee** completes an Incidental Expenses Form (see attached) detailing:
 - a.) the date and nature of the expense;
 - b.) the name of the client involved, where applicable;
 - c.) the purpose/reason for incurring the expense
 - d.) the amount of expense. If the expense is for a meal, the following maximum amounts apply:

Breakfast	\$11.00
Lunch	\$16.00
Dinner	\$28.00
2. The **employee** attaches original, detailed receipts to support each claim. If detailed receipts are lost/not available, a deviation, signed by the **Manager** responsible for the employee's team, is required before the claim will be processed;
3. The **employee** totals the incidental expenses at the end of the month and forwards the form to her/his supervisor. If the employee also has a mileage claim, the incidental expense total is listed on the Kilometre Report Form and processed as per Procedure G 2-3-10 - Mileage Claims;
4. The **supervisor** reviews the Incidental Expenses Form for accuracy and reasonableness and signs the form authorizing payment if the claim is acceptable. If there are errors or omissions, the supervisor addresses these with the employee;
5. The **supervisor** forwards the approved form to the accounts clerk in the Finance Department;
6. The **accounts clerk**:
 - a.) checks documentation;
 - b.) assigns items to the appropriate cost centre;
 - c.) processes the claim to be paid with the last payroll of the month. (See electronic Bulletin Board for submission/payment schedule)



-PROCEDURE-

PERQUISITES

PREAMBLE

This procedure provides a decision-making and accountability framework for perquisites and sets out rules on perquisites that are allowable and not allowable pursuant to the Broader Public Sector Perquisites Directive issued by the Management Board of Cabinet under the authority of the *Broader Public Sector Accountability Act, 2010*. (See attached)

As such, the Society complies with the Ontario Broader Public Sector guidelines regarding the provision of perquisites and consideration thereof:

- As a rule, the Society will not provide perquisites.
- In limited and exceptional circumstances, a perquisite may only be considered with prior approval where it is demonstrated to be a business-related requirement.
- Where a perquisite is deemed allowable and approved, proper documentation of the supporting business case and of the approval is completed and maintained for audit purposes.

DEFINITION:

A perquisite or “perk” is defined as a privilege that is provided to an individual or to a group of individuals, which provides a personal benefit and is not generally available to others.

GUIDELINES:

Not Allowed

The following are examples of perquisites that are **not allowed** under any circumstances:

- Club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs;
- Seasons tickets to cultural or sporting events;
- Clothing allowances not related to health and safety or special job requirements;
- Access to private health clinics – medical services outside those provided by the provincial health care system or by the employer’s group insured benefit plans;
- Professional advisory services for personal matters, such as tax or estate planning.

Not considered perquisites

The following are examples of things that are not considered perquisites and therefore not subject to this procedure:

- Provisions of collective agreements and/or terms and conditions of employment;
- Insured benefits;
- Items generally available on a non-discriminatory basis for all or most employees (e.g. an employee assistance program, pension plans or similar);
- Health and safety requirements (e.g. provision of personal protection equipment);
- Employment accommodations made for human rights and/or accessibility considerations (e.g. special workstations, work hours, religious holidays);
- Discounted corporate rates that are paid by members without reimbursement or subsidy from the Society;
- Expenses covered under an organization's rules on travel, meals and hospitality (established in accordance with the Broader Public Sector Expenses Policy);
- Training workshops, conferences and tuition reimbursement for work related courses;
- Overtime, compensatory time or in lieu time related to working additional hours.

ACCOUNTABILITY FRAMEWORK:

All **management** employees are responsible for complying with this procedure and ensuring that unallowable perquisites are not provided by any means, including:

- An offer of employment letter, as a promise of a benefit
- An employment contract, or
- A reimbursement of an expense.

Prior approval, supported by a business case, must be obtained before offering an allowable perquisite.

- Requests for allowable perquisites for Board members and for staff members must be submitted to and approved by the **Executive Director**.
- Requests for allowable perquisites for the Executive Director must be submitted to and approved by the **President of the Board of Directors**.
- Where allowable perquisites were approved:
 - The **Executive Director** provides the Board of Directors with summary information about the approved perquisites and the annual perquisite expenditures;
 - The **Director, Finance and Administration**, ensures that a record of the perquisite business case and its approval is maintained for audit purposes as per usual requirements.

Approval under this procedure is not required for anything that is not considered to be a perquisite. (See examples listed above).



-PROCEDURE-

PROCUREMENT: GOODS, SERVICES & PROFESSIONAL SERVICES

OVERVIEW

The purpose of this procedure is to provide guidance for the procurement of goods, services and professional services in accordance with the Ontario Broader Public Service (BPS) Directive and the BPS Code of Ethics (See attached).

To this end, this procedure establishes:

- Principles governing the planning, acquisition and management of the goods and services needed by the Society;
- Requirements for adherence to those principles;
- Responsibilities of individuals / organizations involved in acquisition of goods and services and with the administration of this procedure;
- Prudent requirements for the competitive acquisition of goods and services;
- Requirement for documentation of adequate reasons for not adhering to the principles set out in this procedure.

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- Expenditure Authorization FORM
- Verbal Quotation FORM
- Written Quote FORM

I. APPLICATION AND SCOPE

This procedure applies to the budget planning, commitment to purchase/acquire and the management of goods and services, including consulting and professional services. This procedure applies to Board members, Management and Employees of the Society and applies to all goods and services, including but not limited to IT and professional consulting services acquired by the Society.

The principles and requirements of this procedure apply to all Society acquisitions other than those specifically excluded within this procedure. Any exception to this policy needs to be justified and documented.

This procedure does not apply to the following non-competitive purchases:

- Boarding expenditures (including boarding, relief, respite, training, experience and other related payments to care providers, special rate agreements, holding, unplanned discharge and guaranteed payments);
- Allowances and Expenditure reimbursements paid to Foster Parents (direct care, birthday, seasonal, clothing, spending allowances, mileage, etc.);
- Financial and service subsidy payments to adoptive parents;
- Health and related costs incurred on behalf of a Society client;
- Utilities, property taxes and other purchases where no alternative supply is possible or practical;
- Items covered by Collective Agreement, Terms and Conditions of Employment or Employment Contract;
- Small dollar purchases where the annualized aggregate is less than \$1,000 and each individual purchase is less than \$100 under Section VI of this procedure.

II. PRINCIPLES AND GUIDELINES

Subject to the provisions and exemptions contained in this procedure, the overall objective is to acquire and supply at the right time and in the most economical manner the goods and services needed to meet Society mandatory requirements in keeping with the following principles and guidelines:

Accountability - The Society is at all times accountable for the results of its procurement decisions and the appropriateness of the process.

Transparency - The Society's procurement practices are transparent to all stakeholders. Wherever possible, stakeholders have equal access to information on procurement opportunities, processes and results.

Value for Money - The Society maximizes the value it receives from the use of public funds ensuring that goods and services are provided at the optimum total life-cycle cost.

Quality Service Delivery – Products and services provided by the Society are of optimal quality and provided on a timely basis to meet the needs of the Society and its clients.

Process Standardization - The Society utilizes standardized processes in its procurement practices to ensure an efficient and effective process and to ensure that a level playing field is maintained.

Conflict of Interest - The Society monitors any conflict of interest that may arise as a result of any employee or other organization member, advisor, supplier or other stakeholders' involvement with supply chain activities. Individuals involved with supply chain activities must declare actual or potential conflicts of interest. Where a conflict arises, it must be evaluated and appropriate mitigating action taken. (See Conflict of Interest Policy G 1-5-30 and Procedure G 1-5-35)

III. DEFINITIONS

Refer to Appendix "A" below for definitions.

IV. ROLES AND RESPONSIBILITIES

Approval Authority

The Society has established an expenditure authorization procedure (EAP) that identifies the level of authorization required to approve the procurement of goods and services. (see Expenditure Authorization Procedure G 2-2-30) Prior to commencement, any procurement must be approved by an appropriate authority in accordance with the EAP.

Where the procurement of goods and non-consulting services is determined to be non-competitive – that is where the Society has decided to "sole-source" the procurement - the level of approval authority must be one level higher than the level for competitive procurement. For example, if a Manager would normally be able to approve a competitive purchase up to \$ 15,000 and the "sole source" procurement is for \$ 25,000, the Manager must document why the Society deviated from our procurement procedure and a Director must approve the procurement and deviation.

Segregation of Duties

Under the BPS procurement directive, the Society is required to segregate at least three of the five functional procurement roles with different departments or, at minimum with different individuals. The 5 functional procurement roles and responsibilities are:

- Budgeting - Director of Finance and Executive Director
- Commitment - Department Directors, Managers and Supervisors
- Requisitioning – Front line workers, administrative staff, others as directed
- Receipt - Front line workers, administrative staff, others as directed
- Payment – Finance department and cheque /payment approval as per the Society's banking resolution.

There is a provision within the directive that allows for organizations to develop adequate compensating controls where their size does not permit full segregation.

V. PROCUREMENT PROCESS

Planning, Needs and Budget

The Society follows appropriate planning processes when determining whether goods and services are to be procured. For example, goods and services are only acquired after consideration of the needs, alternatives, appropriateness of good or service for the purpose required, timing and the overall Society supply strategy.

Procurement takes into consideration that the total value of the goods and services to be acquired is within the overall budgeted expenditures as approved annually by the Board of Directors. Those with budget responsibilities (Supervisors, Managers and Directors) are responsible to ensure that, in their area of responsibility, those employees who are initiating purchases are aware of the annual budget constraints.

The procurement value determines the procurement process to be followed:

- The total procurement value includes the cost of freight, installation but not taxes.
- When a series of purchases are being planned, the procurement value is the estimated total of the commitment.
- Multiple purchases may not be used to circumvent competitive procurements. For example, if the Society was committing to purchase toner in varying amounts over the next year, the procurement value would be the estimated total to be purchased in one year.
- For multi-year procurements; calculate the total projected value for the entire period of the anticipated agreement including optional renewals;
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VI. COMPETITIVE PROCUREMENT VALUE THRESHOLDS/APPROVAL LEVELS

For the Purchase of Goods, Non-Consulting Services and Construction”

Goods, Non-Consulting Services and Construction			
Procurement Value	Means of Achieving Procurement	Requirements	Alternate Means
\$ 0 - \$99.99	Petty cash to maximum \$50, incidental expense claim or credit card.	None - reimbursement may also be through incidental expense claim form.	
\$100 - \$2,999.99	Purchase order, service request or credit card.	A verbal quote documented as part of the payment request or credit card process.	Invitational, Open
\$3,000 to \$9,999.99	Purchase order, service request or credit card.	A minimum of 2 verbal quotations documented on prescribed form.	Invitational, Open
\$10,000 to \$99,999.99	Invitational competitive (minimum 3 suppliers invited to bid)	A minimum of 3 written quotations received and evaluated as per procedure.	Open Competitive
\$100,000+	Open competitive process	RFP posted on Society and OBPA website	None

For the Purchase of Consulting Services

Consulting is defined as “the provision of expertise or strategic advice that is presented for consideration and decision-making”

Invitational competitive is defined as “any form of requesting a minimum of three (3) qualified suppliers to submit a written proposal in response to the defined requirements outlined by an individual/ organization.”

Consulting Services			
Procurement Value	Means of Achieving Procurement	Requirements	Alternate Means
\$ 0 - \$99,999.99	Invitational OR open competitive process	RFP posted on Society and OBPA website	N/A
\$100,000+	Open competitive		N/A

Refer to Appendix “D” for the procurement process flowchart.

VII. VENDORS OF RECORD AND OTHER PROCUREMENT – see Appendix C

VIII. COMPETITIVE BIDDING REQUIREMENTS – DOCUMENTATION, PROCESS, TIMELINES

- **Procurement Document Requirements:**

The Society’s documentation for competitive procurement must include:

1. Evaluation criteria documented as follows:
 - Must be disclosed in the procurement documents provided to those bidding;
 - Must include mandatory, rated and other criteria that will be used in evaluation of submissions, including the weight of each criterion:
 - Maximum justifiable weight must be allocated to the cost/price component of the evaluation;
 - Mandatory criteria must be kept to a minimum to ensure that no bid is unnecessarily disqualified;
 - Criteria may not be structured to discriminate or provide preferential treatment to any supplier;
 - Evaluation criteria are to be altered only by means of addendum to the competitive procurement documents.
2. Disclosure of the methodology to be used to evaluate bids, including the method of resolving a tie score.
3. A statement that bids not meeting mandatory requirements will be disqualified.
4. A statement that alternative strategies or solutions will not be considered unless specifically requested in the procurement documents. Alternatively, if a competitive procurement requests that suppliers provide alternative strategies or solutions as part of their

submission, the procurement documents must disclose the criterion that will be used to evaluate alternative strategies and solutions.

5. The terms of the agreement and any options to extend the agreement. Note that extending beyond the terms as stated in the procurement documents amounts to a non-competitive procurement where the extension affects the value and/or stated deliverables of the procurement.

6. The bid submission date and closing time.

- Competitive procurement documents must clearly identify a bid submission date and time which falls on a regular working day (Monday to Friday, excluding holidays).
- Submissions received after the closing time must be returned unopened.

7. Competitive procurement documents will include bid dispute resolution procedures to ensure that any bid disputes are handled in fair, ethical, reasonable and timely fashion.

- Competitive bid documents must be made available through an electronic tendering system that is readily accessible by all Canadian suppliers, such as the Ontario Public Buyers Association, MERX and on the Society's external web-site.
- As per the BPS directive, the Society ensures that such resolution procedures comply with similar procedures set out in the Agreements on Internal Trade, Chapter 5, Article 514, Bid Protest Procedures.

Timelines

Response times for vendors to bid must be a minimum 15 days for procurements valued at \$100,000 or more. For procurements with a higher degree of complexity, risk or value, a minimum response time of 30 days is required.

Evaluation of Bids – Criteria and Process

The Society creates Evaluation Teams for the purposes of evaluating competitive bids. The evaluation criteria must be developed, reviewed and approved according to the Society's expenditure authorization procedure (EAP).

The Evaluation Team must:

- Be aware of restrictions related to use of confidential and commercially sensitive information collected through the procurement process;
- Refrain from engaging in activities that create/appear to create a conflict of interest;
- Individually sign a conflict of interest declaration and non-disclosure agreement that is included in the evaluation documentation;
- Individually and independently complete an evaluation matrix to rate each submission;
- Ensure that all commentary or ratings are fair, factual and defensible;
- Not discriminate or exercise preferential treatment in awarding contracts as the result of the competitive procurement process;
- Where possible and practical, complete the evaluation of all non-monetary factors prior to opening/considering price/cost factors;

- Declare the winning bid according to the supplier that receives the highest evaluation score and meets all the mandatory requirements set out in the procurement documents

Awarding & Establishing Contracts

The agreement between the Society and the successful supplier is formally defined in a signed written contract or form of agreement (as per the procurement documents) before the provision or supplying of goods or services commences.

Where an immediate need exists for goods or services, and the Society and supplier are unable to finalize the contract as described above, an interim purchase order may be used. The justification of such decision must be documented and approved by the appropriate signing authority.

Contracts must:

- Include appropriate cancellation or termination clauses;
- For complex procurements including provision of professional services, Society should consider inclusion of assessment, cancellation or termination clauses at specific life cycle stages of the procurement;
- Include dispute resolution clauses as per procurement documentation.

Contracts for Services must include:

- Clear terms of reference including objectives, background, scope, constraints, staff responsibilities, tangible deliverables, timing, progress reporting, approval requirements and knowledge transfer requirements;
- Include rules for expense claim and reimbursement rules which are compliant with the Society's procedures and the Broader Public Sector Expense Directive.

Modifications to terms of agreements:

- May only be made when the terms of agreements and options to extend the agreement have been set out in the original procurement documents;
- Must be approved by the appropriate expenditure approval authority;
- Note that extensions beyond the dates set out in the procurement documents where the extension affects the value and/or stated deliverables of the procurement is a non-competitive procurement.

Contract awards must be publicly posted for procurements valued at \$100,000 or more in the same manner as the procurement documents. This award notification will:

- Be posted after the agreement for delivery of goods/services has been finalized;
- Include the name of the successful supplier;
- Include the start and end dates of the agreement;
- Include information on extension options.

For procurements in excess of \$100,000, the Society informs all unsuccessful suppliers concerning their entitlement to a supplier debriefing. The Society allows unsuccessful suppliers 60 calendar days following the contract award notification date to request a debriefing.

IX. NON-COMPETITIVE PROCUREMENT

The Society may engage in non-competitive procurements only under the circumstances outlined in Appendix “C”. Where the procurement of goods and non-consulting services is determined to be non-competitive – that is where the Society has decided to “sole-source” the procurement - the level of approval authority must be one level higher than the level for competitive procurement.

Supporting documentation must be completed and approved prior to commencement of non-competitive procurement including:

- The rationale for selection of the particular supplier or over available suppliers;
- How fees charged are commensurate with services being procured.

X. CONTRACT MANAGEMENT

The Society ensures that:

- All procurements and the resulting contracts are managed responsibly and effectively;
- Payments are made in accordance with the terms of the contract;
- Invoices contain detailed information sufficient to warrant payment;
- Any overpayments are recovered in a timely manner;
- Supplier performance is managed and documented;
- Contracts for services include statements that expense claims must be compliant with the Society’s expense claim limitations that are compliant with the Broader Public Sector Expenses Directive and are claimed only as explicitly permitted by the contract

Retention of Procurement Documentation

For reporting and auditing purposes, all procurement documentation, as well as any other pertinent information must be retained in a recoverable form for a period of seven years.

Upon completion of any Invitational or Competitive process the following documentation shall be forwarded to the Finance Department for Record retention:

- A copy of the procurement justification or business case;
- Information about supplier consultations, including requests for information, undertaken in the process of development of the procurement documents;
- Evidence that all required approvals were obtained;
- Copies of all procurement documents used to qualify and select suppliers;
- Where procurement was conducted using a non-competitive method, justification, applicable exemptions and associated approvals;
- Copies of all advertisements of procurement documents;
- Copies of all successful and unsuccessful submissions, including conflict-of-interest declarations and other attached forms;
- Information regarding any procurement process issues; evaluation of all submissions; all supplier debriefings, including written documentation of the offer of supplier debriefing;

- Copies of all award letters, notices and posted announcements;
- Copies of all agreements;
- Information regarding all changes to the terms and conditions of the agreement, including any changes that resulted in an increase in the agreement price;
- Information regarding supplier performance after agreement execution, including performance monitoring and management, as well as the knowledge transfer mechanisms;
- Information regarding risk assessments and contingency plans;
- Contractor security screening decisions;
- Information regarding procurement-related protests, disputes or supplier complaints, including any agreement disputes;
- Evidence of receipt of the deliverables.

The Society shall handle, store and maintain Supplier confidential and commercially sensitive information. Staff handling and having access to this information are aware of the Society's requirement to protect commercially sensitive information

APPENDIX A - DEFINITIONS

Accountability	The obligation of an employee, agent or other person to be accountable for work, action or failure to act following delegated authority.
Agreement	A formal written agreement or contract for supply of goods, services, equipment or construction.
Agreement on Internal Trade (AIT)	A national agreement that regulates trade between the provinces to ensure equal access to public-sector procurement for all Canadian suppliers. The agreement aims to reduce barriers to the movement of persons, goods, services and investments within Canada. http://www.ic.gc.ca/eic/site/ait-aci.nsf/eng/home
Approval Authority	The authority delegated by the Organization to a person designated to occupy a position to approve on its behalf one or more procurement functions within the plan-to-pay cycle up to specified dollar limits subject to the applicable legislation, regulations and procedures in effect at such time.
Approval Level	Criteria, often dollar levels that define which approvals are needed for various business transactions. Limits are set on the size and nature of the business transactions and are assigned to the individual or job role authorized to execute based on the appropriate level of responsibility.
Award	The notification to a proponent of acceptance of a proposal, quotation or tender that brings a contract into existence.
Best Value	The optimal balance of performance and cost determined in accordance with a predefined evaluation plan; best value may include a time horizon that reflects the overall life cycle of a given asset.
Bid	A proposal, quotation or tender submitted in response to a solicitation from a contracting authority. A bid covers the response to any of the three principal methods of soliciting bids, i.e., Request For Proposal, Request For Tender and Request For Quotation.
Bid Protest	A dispute effected against the methods employed or decisions made by a contracting authority in the administration of a proposal, tender or quotation process.
Bidder's Conference	A meeting chaired by the soliciting Organization to discuss with potential proponents, technical, operational and performance specifications, and/or the full extent of financial, security and other contractual obligations related to a bid solicitation.
Bid Repair	A term used to describe the improper alteration or modification of a bid either by the bidder or by the procuring entity after the deadline for the receipt of bids has passed.
Blanket purchase contract	Any contract for the purchase of goods and services which will be required frequently or repetitively but where the exact amount of goods and services required may not be precisely known or the time period during which the goods and services are to be delivered may not be precisely determined.
Broader Public Sector (BPS)	As defined in the Broader Public Sector Accountability Act, 2010.
BPS Procurement Directive	BPS Procurement Directive, which replaces the BPS Supply Chain Guideline issued by the Ministry of Finance in 2009.

Ceiling Price of VOR Arrangement	Dollar value of an individual procurement under the VOR arrangement above which Organizations must conduct procurement using an open competitive process instead of utilizing the VOR arrangement.
Chief Executive Officer	Refers to the head of operations at organizations.
Competitive Procurement	A set of procedures for developing a procurement contract through a bidding or proposal process. The intent is to solicit fair, impartial competitive bids.
Conflict of Interest	A situation in which financial or other personal considerations have the potential to compromise or bias professional judgment and objectivity. An apparent conflict of interest is one in which a reasonable person would think that the professional's judgment is likely to be compromised.
Construction	Construction, reconstruction, demolition, repair or renovation of a building, structure or other civil engineering or architectural work and includes site preparation, excavation, drilling, seismic investigation, the supply of products and materials, the supply of equipment and machinery if they are included in and incidental to the construction, and the installation and repair of fixtures of a building, structure or other civil engineering or architectural work, but does not include professional consulting services related to the construction contract unless they are included in the procurement.
Consultant	A person or entity that under an agreement, other than an employment agreement, provides expert or strategic advice and related services for consideration and decision-making.
Consulting Services	The provision of expertise or strategic advice that is presented for consideration and decision-making.
Contract	An obligation, such as an accepted offer, between competent parties upon a legal consideration, to do or abstain from doing some act. It is essential to the creation of a contract that the parties intend that their agreement shall have legal consequences and be legally enforceable. The essential elements of a contract are an offer and an acceptance of that offer; the capacity of the parties to contract; consideration to support the contract; a mutual identity of consent or consensus ad idem; legality of purpose; and sufficient certainty of terms.
Contract A	Contract A is a contract that may arise between an organization and a supplier after the supplier submits a response to an RFP, RFQ or RFSQ and sets the terms for awarding Contract B to a supplier. Contract A is a binding agreement on both the organization and a supplier who submits a bid response. It sets out the selection process, evaluation criteria and any other terms that the parties must follow during the competitive procurement process. Whether Contract A is formed will depend on the intent of the parties to enter into contract and can be determined by the terms of the competitive procurement documents. Terms that tend to indicate the intent include: 1) irrevocability of a bid; and 2) a non-refundable deposit.
Contract B	Contract B is a contract between the organization and the supplier that was selected pursuant to the competitive procurement process for the supply of goods or services. Contract B sets out the terms of the work project such as price, timeframe and any other terms that the parties must follow for the duration of the project.
Directive	See BPS Procurement Directive.

Electronic Tendering	A computer-based system that provides suppliers with access to information related to open competitive procurements.
Equipment	All capital equipment, supplies, operational and service documents to be delivered, including all parts provided during the warranty period, and further includes all work necessary to deliver and install the equipment.
Evaluation Criteria	A benchmark, standard or yardstick against which accomplishment, conformance, performance and suitability of an individual, alternative, activity, product or plan is measured to select the best supplier through a competitive process. Criteria may be qualitative or quantitative in nature.
Evaluation Matrix	A tool allowing the evaluation team to rate supplier proposals based on multiple pre-defined evaluation criteria.
Evaluation Team	A group of individuals designated/responsible to make an award recommendation. The evaluation team would typically include representatives from the purchasing organization and subject-matter expert(s). Each member participates to provide business, legal, technical and financial input.
Evaluation Team Lead	The individual responsible for coordinating the evaluation process
Fair Market Value	The price that would be agreed to in an open and unrestricted market between knowledgeable and willing parties dealing at arm's length who are fully informed and not under any compulsion to transact.
Goods	Moveable property (including the costs of installing, operating, maintaining or manufacturing such moveable property) including raw materials, products, equipment and other physical objects of every kind and description whether in solid, liquid, gaseous or electronic form, unless they are procured as part of a general construction contract.
Goods and Services, Goods or Services	All goods and/or services including construction, consulting services and information technology.
Information Technology	The equipment, software, services and processes used to create, store, process, communicate and manage information.
Invitational Competitive Procurement	Any form of requesting a minimum of three (3) qualified suppliers to submit a written proposal in response to the defined requirements outlined by an individual/ organization.
Irregular result	In any procurement process where competitive bids or proposals are submitted and any of the following has occurred is likely to occur: <ul style="list-style-type: none"> ○ The lowest responsive bid or proposal exceeds the estimated cost or budget allocation ○ For any reason the award of the contract to or the purchase from the lowest responsive bidder or proponent is procedurally inappropriate or not in the best interest of the Society ○ The specifications of a tender call or request for proposal cannot be met by two or more suppliers
Irregularities contained in bids	Defined in appendix "B" and includes the appropriate response to those irregularities

Irrevocable letter of credit	An irrevocable letter on the financial institution's standard form containing a request that the party to whom it is addressed pay the bearer or a person named therein money as a result of failure to perform or fulfil all the covenants, undertakings, terms, conditions and agreements contained in the contract.
Invitational	Invitational competitive procurement is the contractual acquisition (purchase or lease) by an Organization of any good or service, which enables some but not all suppliers to compete in a fair and open environment.
Members of an Organization	All trustees, members of the board of directors, senior executives and employees of the Organization or their equivalent
Non- Discrimination	Fairness in treating suppliers and awarding contracts without prejudice, discrimination or preferred treatment.
Offer	A promise or a proposal made by one party to another, intending the same to create a legal relationship upon the acceptance of the offer by the other party.
Open Competitive Process (RFP, RFQ or Request for Tender)	Open competitive procurement is the contractual acquisition (purchase or lease) by an Organization of any good or service, which enables all suppliers to compete in a fair and open environment. Open competitive procurement ensures the highest level of fairness, impartiality, and transparency; it maximizes suitability and the value for money of the obtained goods or services.
Organization	Every organization that is in scope for all purposes of the Directive.
Procurement	Acquisition by any means, including by purchase, rental, lease or conditional sale of goods or services.
Procurement Card (P-Card)	An organizational credit card program primarily used for low-cost, non-inventory, non-capital items, such as office supplies. The card allows procurement or field employees to obtain goods and services without going through the requisition and authorization procedure. P-cards may be set up to restrict use to specific purchases with pre-defined suppliers or stores, and offer central billings.
Procurement Lead	An individual assigned to each procurement to ensure that it is conducted in an ethical, lawful, effective and accountable manner.
Procurement Policies and Procedures	A framework and mandatory requirements to govern how Organizations conduct sourcing, contracting and purchasing activities, including approval segregation and limits, competitive and non-competitive procurement, conflict of interest and contract awarding.
Procurement Value	The estimated total financial commitment resulting from procurement, taking into account optional extensions.
Professional service supplier	A supplier of services requiring professional skills for a defined service requirement including: Lawyers, Psychologists, management and financial consultants: and firms or individuals having specialized competence in planning or other disciplines.
Purchase Order	A written offer made by a purchaser to a supplier formally stating the terms and conditions of a proposed transaction.
Purchase requisition	A written or electronically produced request in an approved format and duly authorized to obtain goods and services

Request For Expressions of Interest (RFEI)	A document used to gather information about supplier interest in an opportunity or information about supplier capabilities/qualifications. This mechanism may be used when a BPS organization wishes to gain a better understanding of the capacity of the supplier community to provide the services or solutions needed. A response to a RFEI must not pre-qualify a potential supplier and must not influence their chances of being the successful proponent on any subsequent opportunity.
Request For Information (RFI)	A document issued to potential suppliers to gather general supplier, service or product information. It is a procurement procedure whereby suppliers are provided with a general or preliminary description of a problem or need and are requested to provide information or advice on how to better define the problem or need, or alternative solutions. A response to an RFI must not pre-qualify a potential supplier and must not influence their chances of being the successful proponent on any subsequent opportunity.
Request For Proposal (RFP)	A document used to request suppliers to supply solutions for the delivery of complex products or services or to provide alternative options or solutions. It is a process that uses predefined evaluation criteria in which price is not the only factor.
Request For Quotation (RFQ)	A document similar to an RFT where an Organization describes exactly what needs to be purchased and the evaluation is based solely on price.
Request For Supplier Qualifications (RFSQ)	A document used to gather information on supplier capabilities and qualifications with the intention of creating a list of pre-qualified suppliers. This mechanism may be used either to identify qualified candidates in advance of expected future competitions or to narrow the field for an immediate need. Organizations must ensure that the terms and conditions built into the RFSQ contain specific language that disclaims any obligation on the part of the Organization to call on any supplier to provide goods or services as a result of the pre-qualification.
Request For Tender (RFT)	A document used to request supplier responses to supply goods or services based on stated delivery requirements, performance specifications, terms and conditions. An RFT usually focuses the evaluation criteria predominantly on price and delivery requirements.
Requisition	A formal request to obtain goods or services made within an Organization, generally from the end user to the procurement department.
Sealed bid	A formal sealed response received as part of the quotation, tender or proposal
Segregation of Duties	A method of process control to manage conflict of interest, the appearance of conflict of interest, and errors or fraud. It restricts the amount of power held by any individual. It puts a barrier in place to prevent errors or fraud that may be perpetuated by one individual.

Service	An intangible product that does not have a physical presence. No transfer of possession or ownership takes place when services are sold and they (1) cannot be stored or transported, (2) are instantly perishable, and (3) come into existence at the time they are bought or consumed.
Single Sourcing	A non-competitive method of procurement of goods or services from a supplier in situations where there is or may be another supplier or suppliers capable of delivering these goods or services.
Sole Source	The use of a non-competitive procurement process to acquire goods or services where there is only one available supplier for the source of the goods or service.
Supplier/ Vendor	Any person or organization that, based on an assessment of that person's or organization's financial, technical and commercial capacity, is capable of fulfilling the requirements of procurement.
Supply Chain Management	The full range of processes that manage the flow of goods, services, information and funds between suppliers and end users, as well as the supporting infrastructure required to enable these processes.
Supply Chain- Related Activities	All activities, whether directly or indirectly related to the organization's plan, source, procure, move and pay processes.
Tender	A sealed bid which contains an offer in writing to execute some specified services, or to supply certain specified goods, at a certain price, in response to a publicly advertised request for bids
Total Cost of Ownership	Total cost of ownership includes items such as the purchase price, implementation fees, upgrades, maintenance contracts, support contracts, license fees and disposal costs.
Total life-cycle cost	The total cost of using goods, equipment or services over the entire time of use or service including initial, operating and maintenance costs.
Trade Agreements	Any applicable trade agreement to which Ontario is a signatory (e.g., Agreement on Internal Trade and Ontario-Quebec Trade and Cooperation Agreement).
Value for Money/ Best Value	A value-for-money approach aims to deliver products and services with a lower total life-cycle cost while maintaining a high standard.
Vendor-of- Record (VOR) Arrangement	A procurement arrangement that authorizes organizations to select a supplier from pre-qualified supplier(s) through a formal second-stage process, for a defined period, on terms and conditions set out in the VOR arrangement
I Verbal quote:	Verbal quote documentation includes a brief description of the goods or services, the name(s) of the vendor(s) solicited; the date of the quote(s) and the rationale for choosing a specific vendor whenever multiple quotations are required.
Written Quote:	Written quote document includes a description of the goods or services; a copy of the documentation provided to vendors to solicit quotations; a list of all vendors invited to quote including a note on any vendor who declined to provide a quote; copies of all quotes received; and the rationale for choosing the successful vendor

Appendix B - IRREGULARITIES CONTAINED IN BIDS

IRREGULARITY	RESPONSE
Late Bids	Automatic rejection; not read publicly and returned unopened to the bidder.
Unsealed Envelopes	Automatic rejection
Incomplete, illegible or obscure bids or bids which contain additions not called for, erasures, alterations, errors or irregularities of any kind.	May be rejected as informal
Documents, in which all necessary Addenda have not been acknowledged.	Automatic rejection
Failure to attend mandatory site visit.	Automatic rejection
Failure to include signature of the person authorized to bind the Contract.	Automatic rejection
Conditions placed by the Proponent on the Total Contract Price.	Automatic rejection
Bids Containing Minor Mathematical Errors	<p>If the amount tendered for a unit price item does not agree with the extension of the estimated quantity and the tendered unit price, or if the extension has not been made, the unit price shall govern and the total price shall be corrected accordingly</p> <p>If both the unit price and the total price are left blank, then both shall be considered as zero.</p> <p>If the unit price is left blank but a total price is shown for the item, the unit price shall be established by dividing the total price by the estimated quantity.</p> <p>If the total price is left blank for a lump sum item, it shall be considered as zero.</p> <p>If the Tender contains an error in addition and/or subtraction and/or transcription in the approved tender documentation format requested (i.e. not the additional supporting documentation supplied), the error shall be corrected and the corrected total contract price shall govern.</p> <p>Tenders containing prices which appear to be so unbalanced as to likely affect the interests of the Society adversely may be rejected.</p>

APPENDIX C - OTHER

NON-COMPETTIVE PROCUREMENT, VENDORS OF RECORD, REQUESTS FOR INFORMATION, EXPRESSION OF INTEREST, PRE-QUALIFICATION

EXEMPTIONS/EXCEPTIONS TO COMPETITIVE PROCUREMENT REQUIREMENTS

The Society should employ a competitive procurement process to achieve optimum value for money. It is recognized however that certain circumstances and activities may require an agency to use non-competitive procurement. The circumstances and activities that will be excluded from the competitive procurement requirements of this policy are noted below. These exceptions are generally consistent with the Agreement on Internal Trade (AIT) or other trade agreements.

Note, the exception is for a non-competitive procurement of the good or service that falls within the categories listed, and is not an exemption with respect to the administration, documentation, contract management, or other requirement of the procurement policy.

Licensed Professional and Specific Services for Children and Youth in Care:

The procurement of services from licensed professionals including medical doctors and dentists, pharmacists, nurses, psychologists and lawyers as well as boarding rate expenditures including reimbursable expenses paid to Foster Parents and Outside Paid Resources and support services for the case of children and youth that have been placed by the Society are excluded form this procedure.

Single Source Supply:

Where only one supplier is available to meet the requirements of the Society procurement including the following circumstances:

- to ensure compatibility with existing products, to recognize exclusive rights, such as exclusive licenses, copyright and patent rights, or to maintain specialized products that must be maintained by the manufacturer or its representative;
- where there is an absence of competition where the goods or services can be supplied only by a particular supplier and no alternative or substitute exists;
- for work to be performed on the behalf of the Society through a building lease agreement where the lessor will invoice costs back to the lessee;
- for work to be performed according to provisions of a warranty or guarantee held in respect of the original work;
- for the procurement of a prototype or a first good or service to be developed that may be needed for research purposes, a particular study or other original purposes;
- for the purchase of goods under duress such as bankruptcy or receivership, where the Society has clearly documented the advantageous value that would be received;
- for the procurement of real property.

Limiting Circumstances:

Limiting circumstances may exist where inherent factors limit the procurement process that can be undertaken. Under limiting circumstances, the Society can deviate from competitive procurement requirements provided it does not do so for the purpose of avoiding competition between suppliers or in order to discriminate against suppliers. Limiting circumstance may include:

- where goods or consulting services regarding matters of a confidential or privileged nature are to be purchased and the disclosure of those matters through an open tendering process could reasonably be expected to compromise government confidentially, cause economic disruption or otherwise be contrary to the public interest;
- where compliance with open tendering provisions would interfere with the Society's ability to maintain security or order;
- in the absence of a receipt of any bids in response to a call for tenders made in accordance with the directive.

Emergency Situations:

For the purpose of this procedure, an "Emergency" means a situation where the immediate purchase of goods and services is essential to prevent serious delays in service delivery or to prevent or remedy damage to Society property or to restore an essential service.

An "Emergency" includes an imminent or actual danger to the life, health or safety of an official or an employee while acting on the Society's behalf (e.g. emergency boiler repairs or replacement), an imminent or actual danger of injury to or destruction of real or personal property belonging to the Society.

Under emergency circumstances, the Executive Director has the authority to take the necessary steps to address the emergency and will subsequently inform the Board of Directors of the actions taken setting out the details of any purchases made pursuant to this authority and the circumstances justifying the action taken.

If the cost to remedy the emergency exceeds \$100,000 or will result in an increase to the approved annual budget, the President of the Board of Director will authorize the purchase based on the Executive Director's recommendation.

VENDOR OF RECORD:

A Vendor-of-Record arrangement is defined as “a procurement arrangement that authorizes the Society to select a supplier from pre-qualified supplier(s) through a formal second-stage process, for a defined period, on terms and conditions set out in the VOR arrangement”

On-going purchases/services

Employees responsible for purchasing goods or services obtain, on an annual or applicable periodic basis, quotations from prospective vendors for goods such as office equipment and vehicles, and for professional services where acquisitions/services are required on an on-going but unpredictable basis. These constitute periodic quotations and the vendors will be identified as Vendors of Record. The periodic quotations from Vendors of Record are retained and used for on-going purchases/services for the duration of the quotation period. If the lowest priced vendor is unable to meet delivery time frames, the Society goes to the next lowest priced vendor from the periodic quotations.

Cyclical review of on-going agreements for the purchase of goods and services

The Society reviews its multi-year purchasing commitments within 6 months of the end of the each agreement and follows the appropriate procurement process for renewal of these agreements. (Examples include Building Cleaning Services, Headstart Transportation Services, Security Services, etc.) Copies of these contractual agreements and the timetable for renewal is maintained in the Finance Department.

In addition, the Society is committed to reviewing agreements for the following professional services in the timeframes shown:

Service	Reviewed Every	Last/Next Review
Audit Services	8 years	Mar 31/09 - 2016
Banking Services	10 years	Deviation
Insurance Broker Services	6 years	Mar 31/14 - 2020
Corporate Legal Services	8 years	Mar 31/12 - 2020
Employee Assistance Services	8 years	Mar 31/13 - 2021
Benefit Administration Services	8 years	Mar 31/13 - 2021
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Professional Consulting Services

A Vendor of Record arrangement was created in December 2011 for professional consulting services and identified 13 consultants who would be used to fulfil the Society’s requirements. Subsequently 2 additional consultants were added to fill gaps in subject matter expertise for Aboriginal, Victims Services and Resource Development.

INFORMATION GATHERING

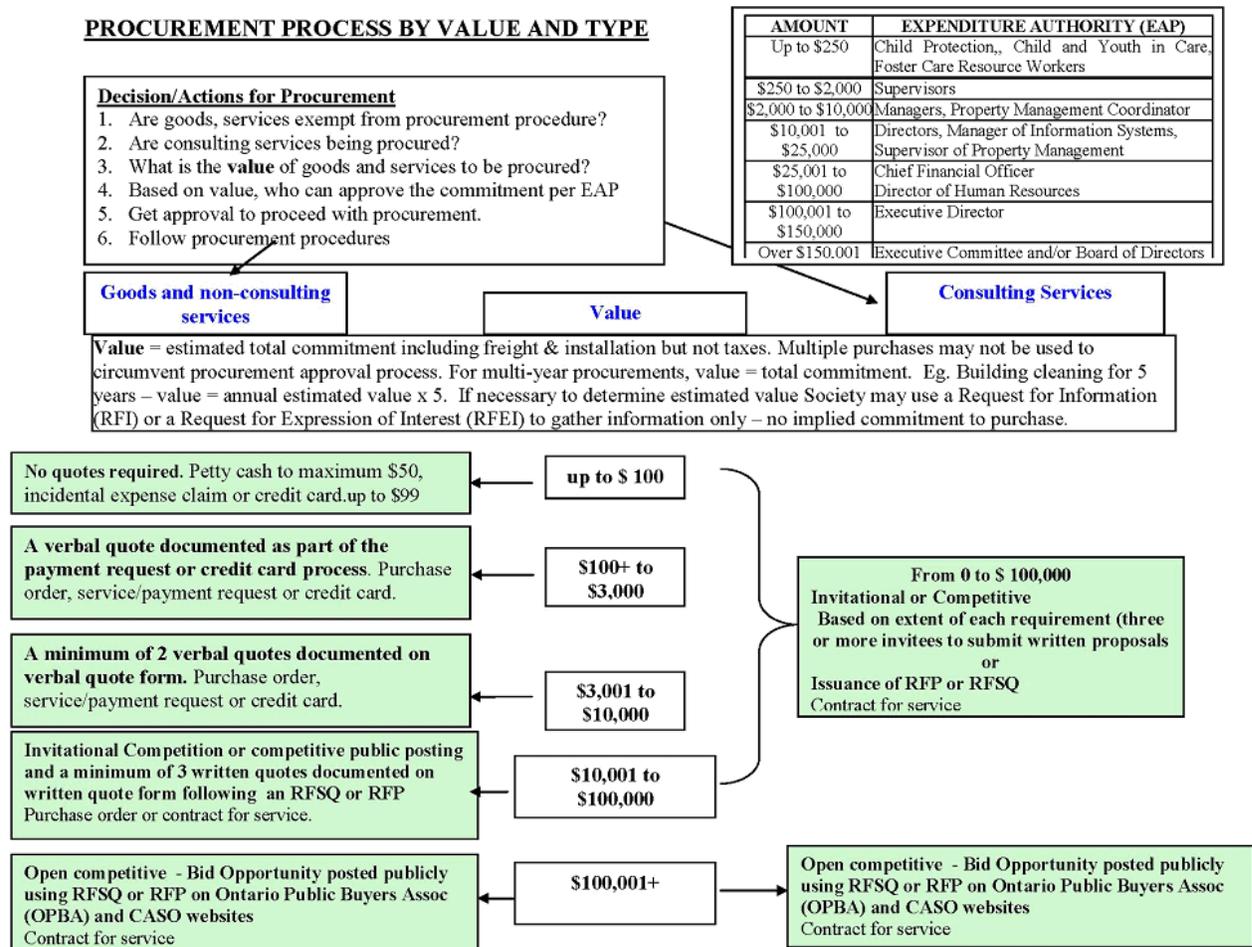
The Society may choose to use a formal process such as Request for Information (RFI) or Request for Expression of Interest (RFEI), where the results of informal information gathering are not sufficient and where the time and effort required conducting such processes is seen as warranted.

An RFI and RFEI must not be used to pre-qualify vendors. An RFI or RFEI may not alter or influence the opportunity for a participating supplier to become the successful bidder in any subsequent opportunity. Information gathered during an RFI and RFEI process is subject to all documentation management requirements of this procedure.

SUPPLIER PRE-QUALIFICATION

Suppliers may be pre-qualified to either gather information about supplier capabilities and or qualifications for an immediate purchase or in advance of expected future competitive procurements. In development of “Request for Supplier Qualification” the Society includes language to ensure there is no obligation to purchase goods or services as the result of pre-qualification.

APPENDIX D - PROCUREMENT PROCESS FLOW CHART





PROCEDURE-

PURCHASE/PROVISION OF BEVERAGES AND FOOD FOR INTERNAL MEETINGS AND EVENTS

OVERVIEW

This procedure outlines the Society's procedures and criteria for supplying food and beverages for internal meetings and events including:

- Staff training events (see requirements below)
- Board activities

The Society does not supply food and beverages for activities that involve only employees including team days, retirement parties and similar staff only functions.

The Society permits the purchase/provision of beverages and food for staff training events and Board activities using the following criteria:

- **Coffee/Drinks and/or Snacks** can be provided if a training event or Board function is 3 hours or more in duration. The cost of these services is not to exceed \$3.50 per person attending (including taxes).
- **Lunch** can be provided if the training event or Board function is 3 hours or more in duration and requires attendees to work through their normal mid-day meal hour and where providing lunch can be demonstrated to be cost efficient rather than taking a lunch break. The total cost of the lunch is not to exceed \$ 12 per person attending (including taxes).
- **Dinner** can be provided if the training event or Board function is 3 hours or more in duration and requires attendees to work through their normal evening meal hour and where providing dinner can be demonstrated to be cost efficient rather than taking a dinner break. The total cost of the dinner is not to exceed \$20 per person attending (including taxes).

The above criteria apply to all Society training events and Board or Committee meetings where employees, clients, volunteers and others attend.

The above criteria do not apply to the Foster Parent and Youth recognition events (see Procedure S 4-6-90), Staff Recognition (see Procedure G 5-4-90) or planned team days.

Hospitality - exception:

When a Society business meeting or event includes parties that are not employees, volunteers or foster parents, a Manager or Director may approve the purchase of food and beverages as part of the Society's hospitality process. (For example, a meeting with our OPR partners that was held to discuss new standards for child in care service) In these circumstances, the meeting or event would not have to meet the above time/number of participants criteria, but would still be required to adhere to the financial criteria. (also see Procedure G 2-2-60 Hospitality)

PROCEDURE:

- I. The **Supervisor/Manager** requests that the **Administrative or Unit Assistant** make the arrangements for the meeting/event and advises what food and/or beverages are required, the number of attendees and the proposed length of time for the event.
- II. The **Administrative or Unit Assistant** responsible for making the arrangements for the meeting/event determines if the meeting/event qualifies using the above criteria. If there are any concerns with respect to whether the meeting or event will meet the criteria, the **Administrative or Unit Assistant** consults with their Supervisor or other direct report before purchasing or placing an order for food or beverages.
- III. If ordering from our Society cafeteria (there is a minimum 1 day notice required)
 - A. The **Administrative or Unit Assistant** creates and signs the 3 part purchase order form requesting the items agreed to and itemizing the date, time, purpose of the meeting, number of attendees and the total price.
 - B. The Supervisor/Manager approves the purchase order form.
 - C. The **Administrative or Unit Assistant** sends/delivers the white copy of the purchase order to the Society Cafeteria.
 - D. The Cafeteria completes service and, within 1 week, prepares an invoice and submits this to the **Administrative or Unit Assistant** responsible.
 - E. The **Administrative or Unit Assistant** reviews the invoice, attaches the yellow copy of the purchase order, codes the invoice to the appropriate cost centre and line item and submits the invoice/purchase order to the Supervisor for approval.
 - F. Once approved the invoice is submitted by the **Administrative or Unit Assistant** to Accounts for payment.
- IV. If purchasing food and/or beverages from elsewhere, the **individual purchasing the items** submits an incidental expense claim form with all receipts attached, approved by their **Supervisor/Manager**, that includes the following details:
 - Date and length of time for the meeting/event
 - Purpose of the meeting/event
 - The number of attendees.

Deviations:

In the event that

- food/beverages were purchased for an event/meeting that does not qualify using the above criteria OR

- the limits as set out above have been exceeded:
- I. The person who originally authorized the purchase documents the explanation for the deviation from this procedure and submits it with the Cafeteria invoice to their immediate supervisor for approval. **The Supervisor** reviews the explanation and, where appropriate, approves it with or without directions; Note that the person who approves the deviation must be one management level above the person that had approved the original purchase.
 - II. The **Administrative or Unit Assistant** submits the invoice and/or incidental expense form and the approved deviation to Accounts for payment.



-PROCEDURE-

TRAVEL AND EXPENSE REIMBURSEMENT - BOARD MEMBERS

PREAMBLE

The Society has comprehensive travel and expense reimbursement procedures that apply to staff as they conduct business on behalf of the Society. The purpose of this procedure is to provide a summarized version for Board Members to support their requirements.

Generally, Board Members are not expected to travel extensively on behalf of the Society as Board meetings and other business activities take place within the Ottawa area. The Society does not reimburse its volunteer Board Members for mileage to/from meetings or events within the Ottawa area, but out of pocket costs associated with conducting business on behalf of the Society would be reimbursed. (e.g., parking to attend an advocacy meeting)

When out of town travel is required (mostly to Toronto and Eastern Ontario cities), the Society will provide reimbursement for all costs incurred as per the following procedure.

APPROVAL FOR TRAVEL

Travel plans and costs are to be approved by the Board President before travel occurs. If the Board President is travelling, the Board Vice President must approve the travel plan.

EXPENDITURES/REIMBURSEMENT ACCOUNTABILITY PRINCIPLES

The following principles govern the Society's travel expense reimbursement practices. In general, expenses must be business related, modest and appropriate and strike a balance between economy and efficiency of operations.

Non-Reimbursable Expenses

Expenses of a personal nature are not reimbursed. These include but are not limited to:

- Recreational purposes (e.g. video rentals, mini-bars)
- Personal items
- Traffic/parking violations
- Alcoholic drinks, unless part of hospitality
- Expenses incurred on behalf of friends/family

Receipts

- Original receipts (not photocopies) are submitted with Expense Claims. Credit card slips by themselves are not sufficient to support a claim for reimbursement.
- In the event of missing receipts, a deviation, approved by the Board President, and accompanied with appropriate documentation from the claimant that a receipt has been misplaced, may be considered for reimbursement.
- In the event of an overpayment of expense claims, such overpayment will be recovered promptly from the claimant.
- The Board Members' Expense Claim Reconciliation Form is submitted to support all travel reimbursement. (see attached)

Time Limit for Claims

The Society assumes no obligation to pay expenses submitted more than 90 days after the date they are incurred. Exceptions will only be at the discretion of the Board President.

Travel Arrangements

- Board Members are encouraged to make travel arrangements through the Society's Executive Office (613-216-6375) to ensure that the most cost effective mode of transportation is selected.
- If Board Members choose to make travel arrangements themselves, 3 cost quotations must be sought, documented and submitted when requesting reimbursement. The option chosen should be the most practical and economical choice.

Car Rental

- A rental vehicle is required for all business travel that exceeds 350 km.
- The size of the rental car is not to exceed a mid-size car. Upgrades to full size cars are permitted if the rate charged does not exceed mid-size car rental rates. Exceptions are to be documented and approved in writing. In no case will the Society reimburse for the rental of a luxury vehicle or sports car.
- The rental car must be re-fuelled before returning it, in order to avoid higher gasoline charges imposed by the rental car agency.
- Board Members who choose to use their personal vehicle instead of renting a car, may submit a mileage claim for a maximum of 350 km for that trip.

Taxi travel

- Where practical, local public transit/hotel shuttles should be used. Receipts for reimbursement are not required. Where other means of travel are not available or practical, taxi travel will be reimbursed only with receipts.
- A taxi is to be used where group travel is more economical than the total cost if the individuals had travelled separately.

Rail Transportation

Travel by rail (coach class) is permitted when this is the most practical and economical way to travel.

Air Transportation

- Travel by air (economy class) is permitted when this is the most practical and economical way to travel.
- Travel in fare classes above economy class will only be reimbursed at the economy class rate.

Accommodation

- Reimbursement will be made for the equivalent cost of single accommodation in a standard hotel room. Suites, executive floors or concierge level accommodation will only be reimbursed at the equivalent cost of single room accommodation at the same location.
- Private stays with family and friends are encouraged. A maximum of \$30.00 per night for gratuitous lodging is allowed. No receipt is required.
- For extended stays out of town at a single location, long term accommodation arrangements are encouraged to take advantage of lower weekly or monthly rates. This may include the rental of a housekeeping facility. Long term stay out of town requires approval of the Board President.

Meal Expenses

- Reasonable and appropriate meal expenses are reimbursed subject to approval, when a Board Member is required to travel out of town.
- Original, itemized receipts must be provided. Reimbursement must not exceed the amount actually spent, (including taxes and gratuities) as validated by a receipt.
- Reimbursement of meal costs will not include cost of alcoholic beverages.
- Meal Rates:
 - o Breakfast \$ 9.00
 - o Lunch \$ 15.00
 - o Dinner \$ 26.00

For a full day of meal claims, (i.e.: breakfast, lunch and dinner) you have the discretion to allocate the daily total three meal rate of \$50.00 among meals with a suggested cap of \$26.00 for any single meal. For less than a full day of meal claims, you are to be guided by the schedule of rates above.

Other out of pocket expenses

- Reasonable gratuities for meals, hotel room services and taxis as well as for parking meters, bus tickets and subway tokens while out of town will be reimbursed.
- Receipts are not necessary to support reimbursement of these out of pocket expenses.

Additional Business Expenses

- While travelling on Society business, additional business expenses may be incurred not otherwise specifically contemplated in this procedure. Such reasonable expenses such as business calls, air/rail phones, computer access charges, photocopying, fax expenses will be reimbursed with receipts.
- Reimbursement will be made for reasonable costs for necessary personal calls home for each night away.

PROCEDURE

- I. The **Board President** determines and authorizes when business travel is necessary and, where appropriate, gives consideration to alternatives to travel such as teleconferencing and videoconferencing;
- II. The **Board President** ensures that travel arrangements made by **Board Members** are consistent with this procedure;
- III. Upon receiving approval for travel, the **Board Member** makes travel arrangements as follows:
 - Contacts the Executive Office (613-216-6375) to make travel arrangements where appropriate;
 - If arranging for their own travel, **Board Members** follow the travel procedures above (e.g. Accepts the lowest common carrier fare/provides quotes to support);
 - Upon return, the **Board Member** submits an expense claim using the attached Board Members Travel Expense Claim Reconciliation Form;
 - Expense claims are submitted on a timely basis (Note - The Society assumes no obligation to pay expenses that are submitted more than 90 days after the date they are incurred.);
 - Explanations are documented for expenses that do not comply with the above procedure;
 - Original receipts and appropriate descriptions are provided for all expenses claimed;
- IV. In approving a travel expense claim, **the Board President:**
 - Ensures that all expenses submitted qualify for reimbursement in accordance with this procedure;
 - Ensures that appropriate, original receipts are provided to support expense claims;
 - Ensures that any expenses that are not in compliance with this procedure are appropriately explained or that proof was given for prior approval;
 - Ensure the rationale for an exception is documented and accompanies the expense claim.



-PROCEDURE-

TRAVEL EXPENSES

PREAMBLE

Employees are entitled to reimbursement for travel and miscellaneous expenses incurred in the course of their work on behalf of the Society for the purpose of providing direct service or conducting other Society business.

This Procedure provides a decision-making and accountability framework for reimbursement of such travel expenditures.

The Society assumes no obligation to reimburse expenses that do not comply with this procedure.

Employees should familiarize themselves with this procedure and seek clarification from their Supervisors, if needed, prior to incurring any travel expenditures for which they wish to be reimbursed by the Society.

Supervisors ensure compliance with this procedure and take remedial action if required.

APPROVAL FOR TRAVEL

- Normal travel related to a direct service or other Society business and within the Society's area of geographical jurisdiction does not require prior approval – such claims are approved after incurrence. For purposes of this procedure “geographical jurisdiction” is defined to include bordering jurisdictions in close proximity. For Ottawa this includes travel to West Quebec including the former municipalities of Aylmer, Gatineau and Hull. (See G 2-3-10 Mileage Claims Procedure)
- Travel outside the Society's geographical jurisdiction requires prior approval from an employee's immediate supervisor.
- Employees who are planning to travel outside of Ontario need to complete a travel plan identifying the reason for the travel, the method of travel to be used, the estimated costs of the travel. This plan must be approved prior to travel taking place. **(See Travel Plan for Travel Outside of Ontario Procedure G 2-3-40)**
- Long term stay out of town requires approval of a Director or Executive Director.
- Travel outside of Ontario (excluding West Quebec and Montreal) requires prior approval from a Director or Executive Director.

- Travel outside of Canada requires prior approval from the Executive Director. A detailed proposed cost of travel will be inherent in the approval process but in no circumstances will expenses of a personal nature be reimbursed by the Society.

EXPENDITURES / REIMBURSEMENT ACCOUNTABILITY PRINCIPLES

The following principles govern travel expense reimbursement practices at the Society.

Expenses must be:

- Work related
- Modest and appropriate
- Strike a balance between economy and efficiency of operations

In the event of an overpayment of expense claims, such overpayment once discovered will be recovered promptly from the payee.

Non-Reimbursable Expenses

Expenses of a personal nature will not be reimbursed. Such expenses include but are not limited to:

- Recreational purposes (e.g. video rentals, mini-bars)
- Personal items
- Traffic/parking violations
- Alcoholic drinks, unless part of hospitality
- Expenses incurred on behalf of friends/family

Receipts

- Original receipts (not photocopies) must be submitted with all Travel Expense Claims. Credit card slips by themselves are not sufficient to support a claim for reimbursement.
- In the event of missing receipts, a deviation, approved by the manager, and only with appropriate documentation from the claimant that a receipt has been misplaced, may be considered.
- Original receipts plus credit card slips, if applicable, obtained via the use of Society credit cards must in all cases be submitted to Finance Department monthly for reconciliation to the credit card statement (see attached Master Card Reconciliation Form).
- Travel Expense Claim Reconciliation Form (see attached form) are to be submitted to support all travel reimbursement.

Time Limit for Claims

The Society assumes no obligation to pay expenses submitted more than 90 days after the date they are incurred. Exceptions will only be at the discretion of a Director or Executive Director.

Verification

Those having responsibility for approving expense claims are responsible for monitoring compliance with this procedure and for taking remedial action if required.

Expense approval limits are as defined in the Society's designated signing authority procedure (G 2-2-30).

Exceptions Approval

Decisions whether to approve exceptional reimbursement must be reviewed on a case by case basis and approved by an employee's Director or the Executive Director.

Where a Director decides to exercise discretion in making an exception and in order to ensure a proper record for audit purposes, the rationale for the exception must be documented and accompany the expense claim.

Travel Advances

- Where travel is expected to be of a longer duration (more than two days) a cash advance may be provided at the discretion of the Director of Finance & Administration. Travel advances from petty cash or in amounts lower than \$100.00 will not be provided. Exceptions may be made from time to time with the approval of a Director or Executive Director
- All employees when on assignment, required to travel and obtain accommodation at least one hundred and sixty (160) kilometres or more from their place of employment, may apply and receive an advance of one hundred dollars (\$100.00) per day for expenses from which meals, accommodation, travel and ground transportation shall be paid by the employee.

Loyalty Programs

Employees may participate in loyalty programs (i.e. frequent traveller programs) provided they abide by the requirements of this procedure and select the most cost-effective means of travel through a Society approved vendor, where applicable.

Medical/Health Insurance

- Employees travelling within Canada are not reimbursed for the cost of privately arranged medical/health travel insurance where such coverage is already offered by OHIP or QHIP; employees with specific needs or concerns in this respect review their need for coverage with their immediate supervisors prior to purchasing any coverage.
- Employees travelling outside of Canada and wishing to be reimbursed for medical/health insurance coverage, review their need for coverage with their immediate supervisors and seek approval for the purpose of a reimbursement prior to purchasing any coverage; consideration is given to coverage which may be available through the Society's Health Plan, where applicable

Vehicle Insurance

- Only employees with a valid driver's licence (excluding Ontario's G1 licence or other provinces' learning permit) are authorized to drive their own or other vehicles in the course of Society business.
- Personal vehicles used for Society business must be insured at the vehicle owner's expense for personal motor vehicle liability. Coverage of two million dollars (\$2,000,000) in liability insurance is required as per the Society's procedure Vehicles Owned and Rented by the Society G 7-2-10 and drivers are obliged to ensure that

their motor vehicle insurance coverage includes business use of their vehicles. The Society provides an insurance subsidy to designated employees as per the Collective Agreement and Standard Terms and Conditions of Employment to assist with the added cost of business use coverage and liability coverage as stated in Society Mileage Procedure G 2-3-10.

- The Society assumes no financial responsibility for privately owned vehicles other than paying the rate per kilometre when used for Society business. The Society is not responsible for reimbursing deductible amounts related to insurance coverage except as per the Collective Agreement and Standard Terms and Conditions of Employment. Those driving a personal vehicle on Society business cannot make claim to the Society for damages as a result of a collision.
- Accidents must be reported immediately to local law enforcement authorities, the rental car agency (if applicable), the automobile insurance company (if using a personal vehicle) and the person's immediate supervisor as per Society Accident Reporting procedure G 5-5-21.

Car Rental

- A rental vehicle will be required for all business travel that exceeds 350 km.(Procedure G 7-2-10)
- The size of the rental car is not to exceed a mid-size car. Upgrades to full size cars are permitted if the rate charged does not exceed mid-size car rental rates. Exceptions are to be documented and approved in writing. In no case will luxury or sports car rentals be reimbursed.
- The rental car must be refuelled before returning it, in order to avoid higher gasoline charges imposed by the rental car agency.
- Employees travelling to the Toronto area and beyond may choose to use the 407 ETR route (barrier-free toll highway that stretches for 130 km between Oshawa and Burlington). ETR Mileage charges will be reimbursed by the Society either to the rental car company or to the employee provided appropriate documentation accompanies the expense claim.
- Employees who, instead of renting a car as per Procedure G 7-2-10, choose to use their personal vehicle, may not submit a mileage claim for more than 350 km for that trip.

Kilometre Reimbursements Rates for Personal Vehicle Use

- Rates of reimbursement are pursuant to the Society's Collective Agreement and Standard Terms and Conditions of Employment for all staff.
- Mileage claims are to be submitted on the Society approved mileage card as per Society Mileage Claim procedure G 2-3-10.
- In all cases, travel is reimbursed from the employee's permanent location to their destination. Travel from home to location of work is not reimbursable.
- For one trip where the round trip exceeds 350 km, see previous heading.

Taxi travel

- Where practical, local public transit/hotel shuttles must be used. Receipts for reimbursement are not required.

- Where other means of travel are not available or practical, taxi travel will be reimbursed only with receipts.
- A Taxicab is to be used where group travel is more economical than the total cost, had individuals travelled separately.

Rail Transportation

- Travel by rail (coach class) is permitted when this is the most practical and economical way to travel.

Air Transportation

- Travel by air is permitted when this is the most practical and economical way to travel. The standard is economy class. Travel in fare classes above economy class will only be reimbursed at the economy class rate.

Travel Arrangements:

- Staff may choose to make travel arrangements themselves or use the Society's corporate travel agent, Hudson Travel Group. If using HTG for travel arrangements, see Travel Arrangements as per Society Corporate Credit Cards procedure G 2-2-35.
- If staff choose to make travel arrangements themselves, 3 cost quotations must be sought, documented and submitted to Accounts when requesting reimbursement. The option chosen should be the most practical and economical choice.

Other Travel Expenses

- Reimbursement claims for hotel accommodation in the Society's geographical jurisdiction area will not be accepted unless pre-approved by a Director.
- For trips requiring an overnight stay, reimbursement will be made for the equivalent cost of single accommodation in a standard room. Employees who use suites, executive floors or concierge levels will be reimbursed for the equivalent cost of single room accommodation at the same location.
- Private stays with family and friends are encouraged. A maximum of \$30.00 per night for gratuitous lodging is allowed. No receipt is required.
- For extended stays out of town at a single location, long term accommodation arrangements are encouraged to take advantage of lower weekly or monthly rates. This may include the rental of a housekeeping facility. Long term stay out of town requires approval of a Director or Executive Director.

Other out of pocket Expenses

- Reasonable gratuities for meals, hotel room services and taxis will be reimbursed.
- While on an out-of-town trip, reasonable expenses related to parking meters, bus tickets and subway tokens will be reimbursed.
- Receipts are not necessary to support reimbursement of these out of pocket expenses.

Calls to Home

- Reimbursement will be made for reasonable costs for necessary personal calls home for each night away.

Additional Business Expenses

- While travelling on Society business, additional business expenses may be incurred not otherwise specifically contemplated in this procedure. Such reasonable expenses such as business calls, air/rail phones, computer access charges, photocopying, fax expenses will be reimbursed with receipts.

Meal Expenses

- Reasonable and appropriate meal expenses are reimbursed subject to approval, when an employee is required to be away from his or her work location over a normal meal period.
Example: for a worker away for 2 days including travel, lunch and dinner on day one and breakfast and lunch on day two would be allowable.
- Original, itemized receipts must be provided. Reimbursement must not exceed the amount actually spent, (including taxes and gratuities) as validated by a receipt.
- Receipts for meals and accommodation expenses shall be submitted to the Society by the employee within thirty (30) days of the event. The employer reserves the right to restrict expenses if they are found excessive.
- Reimbursement of meal costs will not include cost of alcoholic beverages.
- No reimbursement will be made for meals consumed at home prior to departure or on return, or for meals included in the cost of transportation, accommodation, seminars and/or conferences.

Meal Rates:

Breakfast	\$ 9.00
Lunch	\$ 15.00
Dinner	\$ 26.00

For a full day of meal claims, (i.e.: breakfast, lunch AND dinner) employees have the discretion to allocate the daily total three meal rate of \$50.00 among meals with a suggested cap of \$26.00 for any single meal.

For less than a full day of meal claims, employees are to be guided by the schedule of rates above.

Credit Cards

- Credit card purchases must be substantiated by detailed receipts provided to accounting for reconciliation of the credit card statement. A credit card slip is not deemed sufficient detail.
- Refer to Society Corporate Credit Card procedure G 2-3-500 for further details.

PROCEDURE

- I. **Direct Supervisors** (hereafter Supervisors; as the case may be (Supervisor, Manager, Director, Executive Director) determine and authorise when business travel is necessary and, where appropriate, give consideration to alternatives to travel such as teleconferencing and videoconferencing;
- II. **Supervisors** ensure that travel arrangements made by employees reporting to them are consistent with this procedure; where needed, **Supervisors** provide guidance to assist

employees in applying the accountability principles of this procedure to their particular circumstances and needs;

- III. **Supervisors** seek next level approval for any deviation by submitting a documented rationale for the deviation, where required;
- IV. Upon receiving supervisory approval for travel, the **employee** makes travel arrangements as follows:
 - Use service providers designated by the Society where appropriate;
 - Request and accept lowest common carrier fare;
 - Use the corporate charge card to prepay hotel accommodations where possible;
 - Supply an itinerary to and notify their **Supervisor** of any changes so that travellers may be contacted in an emergency;
 - Where applicable, cancel hotel bookings prior to 6:00 p.m. to avoid no-show charges;
- V. Upon returning, the **employee** submits expense claims as follows, using the attached Travel Expense Claim Reconciliation Form:
 - Submit all expense claims on a timely basis within thirty (30) days of incurring expenses (The Society assumes no obligation to pay expenses submitted more than 90 days after the date they are incurred.);
 - Provide explanations for unusual expenses (if any hospitality expenses were incurred, refer to Procedure G 2-2-50);
 - Provide original receipts for all expense claims;
 - Provide descriptions for all expenses claimed;
- VI. In approving travel expense claims, **Supervisors**:
 - Ensure that all expenses submitted qualify for reimbursement in accordance with this procedure;
 - Ensure that appropriate, original receipts are provided to support expense claims;
 - Ensure that unusual items are appropriately explained or that proof was given for prior approval;
 - Ensure the rationale for an exception is documented and accompanies the expense claim.



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-PROCEDURE-

TRAVEL PLAN FOR TRAVEL OUTSIDE OF ONTARIO

PREAMBLE

The Society requires employees that are planning to travel outside of Ontario to complete a travel plan identifying the reason for the travel, the method of travel to be used, the estimated costs of the travel. This plan must be approved prior to travel taking place.

This requirement is part of the Ministry of Child and Youth Services' directive on travel expenses as outlined in the Society's Travel Expense Procedure. (See G 2-3-30)

The purpose of this procedure is to define the requirements for documenting the travel plan and identify who is responsible for completing the documentation.

APPROVAL FOR TRAVEL

Normal travel related to a direct service or other Society business and within the Society's area of geographical jurisdiction does not require prior approval – such claims are approved after incurrence. For purposes of this procedure “geographical jurisdiction” is defined to include bordering jurisdictions in close proximity. For Ottawa this includes travel to West Quebec and Montreal. (See G 2-3-10 Mileage Claims Procedure)
Travel outside the Society's geographical jurisdiction requires prior approval from an employee's immediate supervisor and/or a Director/Executive Director on the prescribed form as follows.

- o Long-term stays out of town requires approval of a Supervisor and a Director or Executive Director on the prescribed form.
- o Travel outside of Ontario (excluding the West Quebec area) requires prior approval from a Supervisor and a Director or Executive Director on the prescribed form.
- o Travel outside of Canada requires prior approval from a Supervisor and the Executive Director on the prescribed form.

Travel outside of Ontario and Canada must include a written rationale to demonstrate that the travel is critical to the organization's priorities; and documentation to demonstrate that the requested travel arrangements (i.e. transportation mode, accommodation, etc.) are cost-effective, including a detailed itemization of all expenses that are expected to be incurred on the prescribed form.

PROCEDURE

1. In preparation for travel outside of Ontario as defined above and prior to committing to travel costs, the **employee** completes the travel approval form documenting:
 - a.) the destination address including street number, city, province/state, country
 - b.) the date of the proposed trip;
 - c.) who will be travelling
 - d.) if applicable, the client's name or the client file number
 - e.) the purpose of the trip
 - f.) the estimated cost of travel including transportation, accommodation, meals and incidentals.
 - g.) A statement indicating that the employee has either:
 1. used the Society's corporate travel agency, HTG, who are responsible for purchasing travel at the lowest practical cost or
 2. completed their own research to determine the most cost effective travel choice including documentation to support their decision.
2. The **employee** submits the completed form to their **Supervisor** for approval.
3. If approved, the **Supervisor** submits the form for either **Director or Executive Director** approval.
4. If approved, the **employee** ensures that the travel arrangements are completed as per the travel plan. Travel cannot take place until an approved travel plan is completed.
5. If the **employee** has used HTG for arranging travel, the **employee and/or the Unit Assistant** ensures that the approved travel plan is submitted to Finance to support travel expenditures that have been charged to the Society's corporate travel card.
6. If the **employee** used another Society credit card to arrange travel, the **employee and/or the Unit Assistant** ensure that the approved travel plan is attached to the receipts that are submitted to Finance in support of the MasterCard charges.
7. If the **employee** used their own credit card to arrange travel, the **employee and/or the Unit Assistant** ensures that the approved travel plan is submitted to Finance with their travel expenditures reimbursement form.
8. **Accounts** receives and retains the travel approval form along with the associated receipts that relate to the travel expenditures