



Section:	Governance	Review Period:	2019-01-14
Policy Title:	Governance Policy Manual - Section 7.8 - Expense Reimbursement	Approval Date:	2016-07-13
		Revision Date:	2024-01-22
Page:	1 of 8	Approved By:	CFO

<b>PURPOSE</b>	To define standards to be followed regarding expense reimbursement.
<b>APPLICATION</b>	This policy applies to Board Members, Employees and consultants or contractors engaged by Children's Treatment Network of Simcoe York providing consulting or other services.
<b>POLICY</b>	<p><b>Accountability</b></p> <p>Children's Treatment Network of Simcoe York (CTN) is bound by the Broader Public Sector Expenses Directive issued by Management Board of Cabinet effective April 1, 2011.</p> <p>CTN is accountable for public funds used to reimburse travel, meal and hospitality expenses. All expenses reimbursed to employees, board members and consultants or contractors engaged by the organization must be in support of business objectives of CTN and comply with the policy and procedures outlined in this document.</p> <p>The Chief Executive Officer (CEO) has the authority to establish additional rules regarding expenses provided they are consistent with the rules set out in this policy and are necessary to meet specific operational needs. Any additional rules do not replace existing rules outlined in this policy.</p> <p>Individuals making claims (claimants) are required to:</p> <ul style="list-style-type: none"> <li>• Obtain all appropriate approvals before incurring expenses.</li> <li>• Submit original, itemized receipts with all claims. Credit card and debit card payment notices are not considered original receipts and cannot be used to support claims for expense reimbursement.</li> <li>• Submit claims no later than 90 days after the date of which the expense was incurred.</li> <li>• If the information above is not available or is not possible, submit a written explanation with the claim to provide the approver with adequate information for decision-making.</li> <li>• If leaving employment with CTN, submit claims for expenses prior to the last day worked.</li> </ul> <p>CTN will maintain original receipts and records for verification and audit purposes.</p> <p><u>Approval of Travel, Meal and Hospitality Expenses</u></p> <p>The approval authority for travel, meal and hospitality expenses will be the supervisor each employee directly reports to.</p> <p>Individuals approving expenses (approvers) are accountable for their decisions which must be:</p>



Section:	Governance	Review Period:	2019-01-14
Policy Title:	Governance Policy Manual - Section 7.8 - Expense Reimbursement	Approval Date:	2016-07-13
		Revision Date:	2024-01-22
Page:	2 of 8	Approved By:	CFO

	<ul style="list-style-type: none"> <li>• Subject to good judgment and knowledge of the situation</li> <li>• Exercised in appropriate circumstances; and</li> <li>• Comply with the principles and mandatory requirement set out in this policy</li> </ul> <p>When situations arise and discretion needs to be exercised, approvers should consider whether the request for discretion is:</p> <ul style="list-style-type: none"> <li>• Able to stand up to scrutiny by the auditors and members of the public</li> <li>• Properly explained and documented</li> <li>• Fair and equitable</li> <li>• Reasonable</li> <li>• Appropriate</li> </ul> <p>It is the responsibility of both the approver and the claimant to work out appropriate arrangements which would meet the test of being fair and equitable.</p> <p>Approvers may assign a designate in their absence to approve expenses.</p>
<b>PROCEDURES</b>	<p><b>7.8.1 Travel Expenses</b></p> <p>The CEO and Directors are not required to obtain prior written approval for travel expenses within Ontario. The travel must be necessary for the conduct of CTN business. All other employees require written approval prior to travel expenses being incurred (excluding mileage reimbursement). Expenses within Ontario are to be approved as indicated in the approval authorities table above.</p> <p>Travel expenses outside of Ontario but within North America require prior approval from the CEO.</p> <p>Travel expenses outside North America are to be approved by the Chair, Vice Chair or Treasurer of the Board of Directors.</p> <p>Requests for approval of international travel must be accompanied by written rationale demonstrating critical value for CTN priorities and interests. The request must include details of how the travel will produce benefit for CTN. The lowest cost and most reasonable method of travel must be used and documentation showing detailed itemization of anticipated expenses must accompany the request for approval.</p> <p>When planning any travel, business continuity must be considered when determining whether senior management or key individuals with specialized knowledge should travel together.</p>



Section:	Governance	Review Period:	2019-01-14
Policy Title:	Governance Policy Manual - Section 7.8 - Expense Reimbursement	Approval Date:	2016-07-13
		Revision Date:	2024-01-22
Page:	3 of 8	Approved By:	CFO

The type of travel selected should be the most practical and economical way to travel considering distance and time required for travel. Staff members are required to report itinerary changes and any potential impact on costs to their approver as soon as possible. The corporate credit card is to be used whenever possible, to pay for advance and/or block bookings of travel expenses such as hotel and air travel.

Employees claiming mileage reimbursement are required to apply good judgment, ensure the expense is necessary for the business of CTN and is applicable to the role the employee performs.

**7.8.2 Transportation**

Individuals should seek to obtain the most cost effective arrangements available.

Air and rail travel is permitted if it is the most practical and economical way to travel. Economy/coach class is the standard option for ticket purchase. Travel in business class must have prior approval by the CEO and may be considered for international flights or flights within Canada and the USA if related to health reasons.

When road transportation is the most practical and economical way to travel, employees and board members are expected to use their personal vehicle. CTN assumes no financial responsibility for the use of personal vehicles other than paying the current kilometric rate.

Reimbursement is provided for necessary and reasonable expenses for parking and tolls for bridges, ferries and highways when driving for CTN purposes. CTN does not reimburse for traffic or parking violations.

Local public transportation including hotel/airport shuttles should be used wherever possible.

**7.8.3 Insurance**

Employees who are required to use a vehicle in the performance of their duties or for work-related travel must have a minimum of \$1,000,000.00 dollars of liability insurance and must ensure that they have the appropriate insurance coverage for their specific vehicle.

**Note:** Personal vehicles are not to be used in the transport of clients or their family members.

Employees who may be required to use a vehicle in the performance of their duties must:

- Retain and carry a valid driver's license;



Section:	Governance	Review Period:	2019-01-14
Policy Title:	Governance Policy Manual - Section 7.8 - Expense Reimbursement	Approval Date:	2016-07-13
		Revision Date:	2024-01-22
Page:	4 of 8	Approved By:	CFO

- Carry proof from their insurance carrier confirming that they have \$1,000,000 of liability insurance and the required coverage;
- Ensure that their vehicle is in good working order at all times;
- Assume sole responsibility for their individual policy and payment of insurance premiums; and
- Assume full responsibility for the cost of fines resulting from traffic violations, parking tickets, theft, loss or damage to their vehicle, etc. while driving on agency business.

**7.8.4 Accommodation**

In the normal conduct of CTN business, reimbursement for overnight accommodation within the respective office area will neither be authorized nor approved. Reimbursement will be made for accommodation when travelling outside of the CTN office areas for single accommodation in a standard room. There will be no reimbursement for hotel suites, executive floors or concierge levels.

For extended stays at a single location, accommodation must receive prior approval at the appropriate level. Employees must seek lower weekly or monthly rates wherever available.

Penalties that are incurred for non-cancellation of guaranteed hotel reservations will be the claimant's responsibility and will only be reimbursed in exceptional circumstances.

Private stays with friends and family are acceptable, and a cash payment or gift may be provided to the friends or family. A maximum of \$30 per night is allowed for accommodation including any meals with friends or family. Instead of a receipt, the claimant must submit a written explanation on the expense claim form describing the purpose of the trip, identifying the host and the number of days stayed. The \$30 value may also be given in the form of a small gift in which case the claim for reimbursement must be accompanied by a receipt.

**7.8.5 Meals**

The cost of alcoholic beverages will not be reimbursed as part of a travel or meal expense. There are no exceptions to this rule. If alcohol is ordered with a meal the claimant is required to request separate receipts for the meal and alcohol consumed. Only the receipt for the meal expense is eligible for reimbursement.

Reasonable and appropriate meal expenses may be reimbursed. Meal expenses incurred for CTN business purposes, while the claimant is away from CTN's geographical boundaries



Section:	Governance	Review Period:	2019-01-14
Policy Title:	Governance Policy Manual - Section 7.8 - Expense Reimbursement	Approval Date:	2016-07-13
		Revision Date:	2024-01-22
Page:	5 of 8	Approved By:	CFO

over a normal meal period are eligible for reimbursement. Internal meetings are not eligible for meal reimbursement.

Original, itemized receipts are required, and reimbursement must not exceed the actual amount spent on meals. Taxes and gratuities are included in the meal rates.

Reimbursement is for restaurant/prepared food only. Reimbursement for groceries must have prior approval and accompanied by a written rationale.

Reimbursement will not be provided for meals consumed at home or included in the cost of transportation, accommodation, seminars or conferences.

Reimbursement for meal expenses incurred in Canada is subject to the maximum rates set out below. These rates include taxes and gratuities.

- Breakfast – Maximum Amount - \$15.00
- Lunch – Maximum Amount - \$20.00
- Dinner – Maximum Amount - \$30.00

The rates for individual meals only – the meal must have been consumed to be eligible for reimbursement.

When more than one meal is claimed for any day, the combined maximum rates may be allocated between the meals. The maximum rate for the multiple meals becomes the total for the meals consumed, regardless of the amount spent on each meal. It is not possible to claim a combined rate and not to have consumed that number of meals.

**7.8.6 Other Kinds of Expenses**

Individuals requiring a cash advance for the purposes of travel must complete a cheque requisition form at least two weeks in advance of the event. This form must be properly approved by the employee's supervisor. Cheque requests will be processed in accordance with the CTN's weekly cheque or EFT batch.

Personal or recreational items including pay per view movies and items from the mini-bar will not be eligible for reimbursement.

Reimbursement for reasonable gratuities for porter, hotel room services and taxis will be allowed. Claimants are required to keep a record of gratuities paid.

Reasonable amounts for gratuities include:



Section:	Governance	Review Period:	2019-01-14
Policy Title:	Governance Policy Manual - Section 7.8 - Expense Reimbursement	Approval Date:	2016-07-13
		Revision Date:	2024-01-22
Page:	6 of 8	Approved By:	CFO

- 10% - 15% on a restaurant meal
- 10% on a taxi fare
- \$2 - \$5 per night for hotel housekeeping for up to 2 nights, \$10 maximum for a longer stay
- \$2 - \$5 per bag for a porter

Individuals are permitted to use company cell phones and mobile internet devices for business purposes when travelling within Canada.

Wherever possible, individuals are expected to use the least expensive means of communication.

When travelling on CTN business, reimbursement will be made for reasonable and necessary personal calls home for each night away.

**7.8.6 Hospitality**

Hospitality is the provision of food, beverage, accommodation, transportation and other amenities at public expense to individuals who are not engaged in work for CTN. Functions involving only people who work for CTN are not considered hospitality functions.

Hospitality may be extended in an economical and consistent manner when it facilitates the business of CTN and is considered desirable as a matter of courtesy or protocol.

Staff appreciation and recognition events and staff retirement teas are examples of expenses that do not fit the definition of hospitality. Expenses for such events will be allowable under the condition that such events are conducted with due consideration for the prudent and responsible use of taxpayer dollars, and for government direction on accountability and transparency.

Prior approval from the CEO is required for all hospitality events.

The consumption and reimbursement of alcohol at a hospitality event is permitted upon approval from the CEO and should only be provided in a responsible manner. Food must always be served when alcohol is available. Preference should be given to wine, beer and spirits produced in Ontario.

Costs should be minimized where possible with due regard for the guests' status, the size of the event and the intended business purpose.



Section:	Governance	Review Period:	2019-01-14
Policy Title:	Governance Policy Manual - Section 7.8 - Expense Reimbursement	Approval Date:	2016-07-13
		Revision Date:	2024-01-22
Page:	7 of 8	Approved By:	CFO

For hospitality events where guests may include current or prospective vendors, care should be taken to avoid actual and perceived preferential treatment of any vendor.

Appropriate token gifts of appreciation, valued up to \$30, may be offered in exchange for gifts of service or expertise to people who are not engaged in work for CTN. Gifts valued over \$30 must have prior approval of the CEO.

**7.8.7 Expenses for Consultants and Other Contractors**

Consultants and other contractors will not be reimbursed for any hospitality, incidental or food expenses, including:

- Meals, snacks and beverages
- Gratuities
- Laundry or dry cleaning
- Valet services
- Dependent care
- Home management
- Personal telephone calls

**7.8.8 Responsibilities**

Chair, Vice Chair or Treasurer of the Board of Directors are responsible for:

- Approving expenses of the CEO in accordance with this policy
- Approving travel expenses outside of North America
- Board Member expenses are to be approved by the Board Chair or designate

CEO is responsible for:

- Approving travel expenses for personnel outside of Ontario but within North America
- Ensuring all employees and appointees are made aware of their responsibilities under this policy
- Ensuring this policy is applied and monitored appropriately
- Ensuring staff with delegated authority are able to effectively apply this directive
- Delegating approval authority to the appropriate levels
- Ensuring that all persons covered by this policy are aware of their responsibilities
- Approving international travel as appropriate
- Provide written authorization for alcohol served at hospitality events



Section:	Governance	Review Period:	2019-01-14
Policy Title:	Governance Policy Manual - Section 7.8 - Expense Reimbursement	Approval Date:	2016-07-13
		Revision Date:	2024-01-22
Page:	8 of 8	Approved By:	CFO

	<ul style="list-style-type: none"> <li>Reviewing Board Member expenses verifying alignment with the expense policy prior to submission to the Board Chair for approval</li> </ul> <p>Director of Corporate Services is responsible for:</p> <ul style="list-style-type: none"> <li>Ensuring the principles and rules of this policy are implemented and monitored, including implementing processes that support the policy</li> <li>Ensuring there is an appropriate records retention system and that documents including claims and approvals are maintained and stored</li> <li>Ensuring that claims are fully documented by ensuring regular spot checks</li> <li>Ensuring that the policy is maintained and updated as required, consistent with applicable government directives</li> </ul> <p>Directors are responsible for:</p> <ul style="list-style-type: none"> <li>Carrying out any delegated authorities and assigned tasks in accordance with this policy,</li> <li>Exercising managerial discretion judiciously,</li> <li>Ensuring staff are aware of the requirements of this policy,</li> <li>Seeking timely direction when there are questions of application,</li> <li>Taking appropriate action in the case of non-compliance.</li> </ul> <p>Individuals are responsible for:</p> <ul style="list-style-type: none"> <li>Following the principles and rules set out in this policy</li> <li>Being aware of any conflict of interest rules that apply to their situation</li> <li>Being aware of relevant statutes, directives, policies and guidelines</li> </ul>
<b>REFERENCE</b>	Broader Public Sector Expenses Directive, April 2011