



Windsor-Essex Catholic District School Board

Section: Administration

**Policy A: 04 Expense
Reimbursement for
Employees/Consultants/
Contractors**

POLICY:	A:04
EFFECTIVE:	April 24, 2007
AMENDED:	
RELATED POLICIES:	Pr A:04 A:27 Pr A:27
REPEALS:	Replaces A:04 Compensation For Use of Auto, A:06 A:25
REVIEW DATE:	2017-2018

1.0 OBJECTIVE

- 1.1 To establish guidelines and control requirements for authorizing and/or reimbursing employees and Board consultants/contractors for expenses related to travel, meal, accommodation, professional development and hospitality.

2.0 DEFINITIONS

- 2.1 “Hospitality” for the purposes of this policy is the provision of food, accommodation, transportation, token gifts, and other amenities paid out of public funds to individuals who are not engaged to work for the Board (i.e. would not include trustees, employees, consultants/contractors)

3.0 GUIDING PRINCIPLES

- 3.1 The Windsor-Essex Catholic District School Board shall be accountable for public funds used to reimburse travel, meal, accommodation, professional development and hospitality expenses and shall ensure that all expenses support the Board’s business objectives.
- 3.2 The procedures for authorizing and/or reimbursing expenses shall be clear, easily understood and transparent to all stakeholders.
- 3.3 Taxpayer dollars shall be used prudently and responsibly. Plans for travel, meals, accommodation, professional development and hospitality must be necessary and economical with due regard for health and safety.
- 3.4 Legitimate authorized expenses incurred during the course of Board business shall be reimbursed.
- 3.5 The Board recognizes the need for staff to be informed with regard to current educational issues and practices and educational conventions. Staff development opportunities such as conferences and seminars are a significant means of assisting staff to be informed with regard to educational matters.

4.0 SPECIFIC DIRECTIVES

- 4.1 Administration shall develop procedures that support the principles of this policy and address the following directives:
- a) The establishment of a clear accountability framework where the authority for appropriate expense approvals is clear.
 - b) There shall be no reimbursement for the purchase of alcoholic beverages.
 - c) Reimbursement for hospitality must never be offered solely for the benefit of anyone covered by this policy (i.e. employees, contractors/consultants). Examples of such non-reimbursable expenses would include costs of office social events, retirement parties, holiday lunches.
 - d) Reimbursed expenses are subject to examination by the Business Department, the Regional Internal Audit Team and/or the Board's external auditors and should be completed with care and accuracy and supported by the appropriate original invoices and/or receipts.
 - e) The establishment of circumstances in which a consultant or contractor can claim and be reimbursed for allowable expenses.
- 4.2 Any request for expenditure reimbursement that is not in compliance with the spirit of this policy as determined by the Board's Business Department may be denied or alternatively reported to the Director of Education for decision.

5.0 RESPONSIBILITY

- 5.1 The Director of Education shall ensure that administrative procedures are developed that are in compliance with the principles and directives of this policy, and with the Broader Public Sector Guidelines.
- 5.2 The Chair of the Board is responsible to:
- a) Approve travel, meal, accommodation, professional development and hospitality reimbursement requests of the Director of Education.

5.0 REVIEW AND EVALUATION

- 6.1 The effectiveness of this policy shall be assessed through trustee and staff satisfaction measures.
- 6.2 This policy shall be reviewed during the 2017- 2018 policy review cycle.

7.0 REFERENCES

The Broader Public Sector Accountability Act, 2010
Broader Public Sector Expenses Directive

Procedure Pr A: 04A – Expense Reimbursement for Employees/Contractors/Consultants

Policy A: 27 - Purchasing Cards.

Pr A: 27 – Purchasing Cards.

F: 02 Purchasing/Disposal of Assets

Pr F: 02 Purchasing/Disposal of Assets