

Agency Expense Policy:

4.5 Employee Reimbursements

4.5.1 Travel and Reimbursement for Expenses

a) Employees are entitled to reimbursement for travel and miscellaneous expenses incurred in the course of their work on behalf of FCSLLG including travel and miscellaneous expenses for approved training. Reimbursement is in accordance with the Collective Agreement.

b) Mileage expenses are recorded monthly on expense reports in CPIN using IExpense and should include:

- i. Date travelled
- ii. Km's travelled
- iii. Client name if applicable
- iv. Purpose of travel

c) IExpense forms are submitted to the employee's manager for approval and forwarded to Finance for payment.

d) The following principles govern FCSLLG travel and miscellaneous expense reimbursement practices.

i. **Accountability:** FCSLLG is accountable for public funds used to reimburse travel, meals, hospitality, and other miscellaneous expenditures and must ensure all expenditures support FCSLLG's core business objectives.

ii. **Transparency:** FCSLLG must be transparent to all stakeholders. The rules for incurring and reimbursing travel, meals and hospitality must be clear, easily understood, and available to the public on FCSLLG's website.

iii. **Value for Money:** FCSLLG will use taxpayer dollars prudently and responsibly. All plans for travel, meals, accommodation must be necessary, economical, and managed with due regard for health and safety.

iv. **Fairness:** FCSLLG will reimburse legitimate authorized expenses incurred during FCSLLG work related activities only.

Responsibilities:

a) Employees making expenditure claims (Claimants) must:

- i. Obtain all appropriate approvals before incurring expenses.
- ii. Submit itemized receipts with all claims including meal allowance claims.
- iii. Submit claims monthly on the approved FCSLLG expense form.
- iv. If the information above is not available or is not possible, the claimant must submit a written explanation with the claim to provide the approver with adequate information for decision-making.

- v. Re-pay any overpayments – it is considered a debt owing to FCSLLG
- vi. If leaving FCSLLG, submit any claims for expenses before leaving the organization.

b) Individuals approving the claims (Approvers) must:

- i. Not approve their own expenses.
- ii. Provide approval only for expenses that were necessarily incurred in the performance of FCSLLG business; and
- iii. Provide approval only for claims that include all appropriate documentation.
- iv. Requests for reimbursement should not be rejected solely because they arose from mistakes or misinterpretations of the requirements of these practices. Decisions whether to approve exceptional reimbursements must be reviewed on a case-by- case basis and approved by a claimant’s immediate manager. Approvers are accountable for their decisions, which should be:
 - Subject to good judgement and knowledge of the situation.
 - Exercised in appropriate circumstances; and
 - Comply with the principles outlined above.
 - Where a manager decides to exercise discretion in making an exception and to ensure a proper record for audit purposes, the rationale for the exception must be documented and accompany the expense claim.

FCSLLG assumes no obligation to reimburse expenses, which do not comply with these practices. Expenses of a personal nature will not be reimbursed. Such expenses include but are not limited to:

- a) Recreational purposes (e.g., video rentals, mini-bars charges)
- b) Personal items
- c) Traffic/parking violations
- d) Alcoholic drinks
- e) Expenses incurred on behalf of friends/family

Itemized receipts must be submitted with all expense claims. Credit card slips by themselves are not sufficient to support a claim for reimbursement.

- a) In the event of missing receipts, an exception to this practice may be made at the individual discretion of the manager and only with appropriate documentation from the claimant that a receipt has been misplaced or not made available to the claimant at the time the expenditure was incurred.
- b) FCSLLG assumes no obligation to pay expense claims submitted more than ninety (90) days after the date they are incurred. Exceptions will only be at the discretion of a senior manager.
- c) All expenses must be submitted for the agency’s fiscal year end annually. Fiscal year end is March 31st. All expenses must be submitted and approved by April 30th. After this date expense, claims will not be reimbursed.
- d) Managers having responsibility for approving expense claims are responsible for monitoring compliance with these practices.

- e) See finance practice manual for FCSLLG expenditure approval limits. f) Travel Advances: In general, FCSLLG does not extend travel advances.
- g) Where travel is expected to be of a longer duration (more than one day), a travel advance may be provided at the discretion of the employee's manager.

4.5.2 Loyalty Programs:

Employees may participate in loyalty programs (i.e., frequent traveler programs) provided they select the most cost-effective means of travel.

4.5.2 Approval for travel:

- a) Normal travel related to a direct service or other FCSLLG business and within FCSLLG's jurisdiction does not require prior approval – such claims are approved after incurred. If travel outside of LLG is determined between the worker and manager to be a requirement of normal business, such travel will not require prior approval. E.g., A youth/foster parent/ or OPR residing in Eastern Ontario. Any exceptional travel will require prior approval. Normal FCSLLG expense practices with govern the reimbursement of these claims.
- b) Travel outside of Ontario requires prior approval from a Director. Normal FCSLLG expense guidelines will govern reimbursement of claims.
- c) Travel outside of Canada requires prior approval from the Executive Director. A detailed proposed cost of travel will be required for the approval process but in no circumstances will FCSLLG allow expenses of a personal nature be reimbursed. A proposal for travel outside of Ontario and Canada must include a written rationale to demonstrate that the travel is critical to FCSLLG's organizational 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 will need to be incurred.
- d) In most cases, travel is reimbursed from the employee's primary FCSLLG work location to their destination. Travel from home to an employee's work location is not reimbursable. There are instances where employees are required to attend at an alternate site (e.g., client visit). Mileage is calculated from the employee's assigned office site or their home address, whichever is the lesser amount.
- e) Where attendance at approved training or approved work commitments demands travel beyond the usual jurisdiction, and where start or finish times of training or other work commitments demand that the employee depart or return before or beyond the usual work hours, travel time will be compensated in accordance with agency flex and overtime rules as applicable.
- f) Where several employees are attending the same event and circumstances make it feasible, FCSLLG may designate carpools.
- g) Employees will not be reimbursed for the cost of privately arranged medical/health insurance for travel within Canada and the United States since coverage in the event of illness, injury or death is provided through the agency health insurance plan for eligible employees. During FCSLLG business

employees will be reimbursed for the cost of privately arranged medical/health insurance purchased for travel outside of the scope of the agency health insurance plan.

h) A receipt of the premium paid must be provided and accompany the expense claim.

i) Only employees with valid drivers' licenses are authorized to drive during FCSLLG business.

j) Staff may rent a vehicle when travelling over 160 km in one day if it is more economical than using their own vehicle. The vehicle must be rented with the agency's preferred vendor.

k) For agency business, the vehicle is rented by the employee in her/his own name and paid for by the staff's personal credit card. The expenditure for the rental will be detailed on the month-end iExpense report and reimbursed accordingly.

l) Employees are not to purchase vehicle rental insurance coverage when renting vehicles. Insurance coverage is available through FCSLLG's non-owned automobile policy.

m) Rental vehicle coverage is called the "27 endorsement" the primary policy (OAP1) must reflect not only staff's corporate/business use but also the realities of their private lives. The staff member may need coverage that allows for the "personal" rental of cars when on vacation, etc. This would be outside of any connection with FCSLLG. As in all matters of insurance, full disclosure is of utmost importance to ensure that the broker/agent has all facts that develop a tailored insurance policy fitting both the individual and corporate needs of the individual.

n) In the event of an accident in a vehicle rented for agency business because the employee is the renter/lessee, OAP1 coverage will be called on to respond first in a settlement of the claim. This is the same as if an employee had an accident while driving their own vehicle on agency business.

o) Employees may choose to use the 407 ETR route. ETR mileage charges will be reimbursed by FCSLLG either to the rental company or to the employee provided appropriate documentation accompanies the expenditure claim.

p) Kilometer reimbursement rates for personal vehicle use are pursuant to the collective agreement and/or non-bargaining staff guidelines.

q) Car insurance reimbursement rates are pursuant to the collective agreement and/or non-bargaining staff guidelines.

r) Where practical, local public transit/hotel shuttles must be used. Receipts for reimbursement are required when available.

s) Taxi travel: Where local public transit or hotel shuttles are not available, practical, or safe, taxi travel will be reimbursed only with receipts.

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

u) Travel by air is permitted when this is the most practical and economical way to travel. The standard is to purchase the most economical fare available.

v) Other travel Expenditures: Reimbursement for hotel accommodation in FCSLLG's geographical jurisdiction area will not normally be approved. Exceptional or emergency situations may arise where employees who reside outside of Lanark, Leeds and Grenville are required to remain in FCSLLG's jurisdiction overnight. These exceptions may be approved by an employee's manager. Prior approval is required in these circumstances.

w) Other expenditures: Reasonable gratuities for meals, hotel room services and taxis will be reimbursed. Original receipts are required to support these expenditures. Likewise, reasonable expenses related to parking meters, bus tickets and subway tokens will be reimbursed. Receipts are required to support reimbursement of these expenses where possible.

x) Reimbursement will be made for reasonable costs for necessary personal calls home for each night away. Wherever possible, agency cell phones should be used to minimize these costs.

y) While traveling on FCSLLG business, additional business expenses may be incurred not otherwise contemplated in this practice manual. Such reasonable expenses such as business calls, air/rail phones, computer access charges, photocopying, fax expenses, etc. will be reimbursed with receipts.

z) Reasonable and appropriate meal expenses will be reimbursed with manager approval when employees are required to be away from her work site over a normal meal period.

aa) The collective agreement and non-bargaining guidelines set out the applicable rates. The amount reimbursed will be limited to the lower of the actual cost or the agency allowance. Receipts must accompany all meal claims.

bb) Reimbursement of meal costs in no case will include the cost of alcoholic beverages.

cc) 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.

dd) FCSLLG does recognize that there are circumstances where workers may purchase meals/beverages for clients. In cases where the manager authorizes these activities, the expense will be reimbursed within the same limits as meal expenses outlined above. Prior approval for these activities is required. In every case the claim for expense must be substantiated with a detailed receipt, client's name, case number and rationale for the expenditure.

ee) Where an employee is working past normal working hours on approved overtime beyond three (3) hours past normal closing time or three (3) hours prior to normal opening time, a meal allowance subject to the above limits will be reimbursed.

ff) Hospitality is the provision of food, beverages, accommodation, transportation, or other amenities at agency expense to persons who are not engaged in FCSLLG work.

Hospitality may be extended in an economical, consistent, and appropriate way when it will facilitate FCSLLG business or is considered desirable as a matter of courtesy.

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 hospitality events are extended by FCSLLG and where guests include vendors or prospective vendors, managers are responsible for obtaining prior

approval to ensure that the hospitality provided does not give, or is not perceived to give, preferential treatment to any vendor.

gg) Hosts must ensure that hospitality expense records include:

- i) The circumstance of the event (business purpose)
- ii) The form of hospitality
- iii) Cost supported by receipt
- iv) Name and location of establishment
- v) Names, titles, and company attendees
- vi) Approvals by appropriate FCSSLG manager

hh) Gifts of appreciation may be accepted if modest in nature. In all cases where hospitality is provided to agency 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 their manager.

ii) Hospitality activities that include the provision of alcoholic beverages must be approved in advance by the Executive Director.

jj) FCSSLG from time to time will provide a meal during work time or incur other miscellaneous expenditures for employees, foster parents and/or volunteers (including members of the Board of Directors). These expenditures must always be in support of FCSSLG's core business objectives. The guiding principles outlined above in this practice manual will govern all FCSSLG activities of this nature.