

Number: II 014
Subject: Trustee Expenses

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September 29, 2008, November 30, 2009.

Policy Statement:

The Waterloo Catholic District School Board is committed to an organizational culture that operates with integrity and promotes responsibility, excellence and accountability with respect to decisions and practices. The Board recognizes the need to reimburse Trustees for expenses reasonably incurred in carrying out their role as Trustee. Therefore, it is a policy of the Waterloo Catholic District School Board that Trustees shall be reimbursed for travel and out-of-pocket expenses reasonably incurred in connection with carrying out the responsibilities of a Trustee.

References:

The Education Act and Regulations
The Income Tax Act.
Report of the Auditor, December 2005
MOE Trustee Expense Guideline, July 2009

COMMENTS AND GUIDELINES

Travel

1. The Board will reimburse automobile expenses at the current system rate for all travel incurred on behalf of the Board.
2. Trustees will be reimbursed for travel for business to/from their home.
3. Trustees will be reimbursed based on the standard travel distance, where applicable or for actual mileage travelled.

Convention and Conference Expenses

4. The Board will underwrite the expenses incurred by a Trustee in attendance at conventions, conferences etc. in the following manner:
 - a) When accommodation is required, the traveller should stay at a host hotel, in the case of a conference, at the lowest rate offered to attendees; otherwise standard hotel room accommodation will be reimbursed. Reasonable expenses eligible for reimbursement include telephone, internet, and standard parking charges. Expenses of personal nature such as hotel movies, mini bars, and valet parking (when a self serve option is available) are not eligible for reimbursement;

- b) Registration fees for conference – in most cases the registration fees will be paid directly by the administration office prior to the conference.
 - c) Travel expense is defined as the most practical mode of transportation to suit to the occasion at standard pricing. The reimbursable cost of air travel shall be up to Economy Air Fare or equivalent.
 - d) Expenses containing a personal component will not be reimbursed. If such expenses are charged to a Board purchasing card, the claimant will be required to reimburse the Board for these costs.
5. The Chair has the right to approve or disapprove attendance and number of persons at any conference, etc. to ensure the Board operates within budget allowances.

Meals

- 6. Meals will be reimbursed at actual cost up to a maximum of \$75.00 (CDN) per day including taxes, gratuities and other reasonable sundry expenses while at conferences, conventions, or other Board related business. The lesser of the actual cost or the maximum will be reimbursed.
- 7. All meals must be accompanied by an original, separate, and itemized receipt including written on the back – the names of the people at the meal and the business reason for the meal (i.e. attending conference). Meals appearing on a Trustee's hotel bill must be accompanied by an itemized receipt.

Gifts and Donations

- 8. Gifts to any groups or individuals will not be reimbursed unless approved in advance by Board of Trustees.
- 9. Donations may be made on behalf of the Board of Trustees if approved by the Board in advance. Supporting a fundraiser or event for a specific political party is not eligible for reimbursement.

Advertising and Communications

- 10. Trustees will not be reimbursed for expenses related to political advocacy. Only Board approved advertising and communication will be reimbursed.

Office Supplies

- 11. The Board does not reimburse Trustees for home office equipment. The Board will reimburse Trustees for printer paper and toner. Any other purchases require special approval from the Board.
- 12. All items must be returned to the Board, and all expenses will cease to be covered upon the Trustee's end of term or date of resignation.

Alcohol

- 13. Alcohol will not be reimbursed under any circumstance. Alcoholic beverages appearing on meal receipts will not be reimbursed.

Other Considerations

- 14. The Board recognizes that certain expenses (such as those incurred for professional development and conferences) may create a financial burden for elected Trustees or Student Trustees. As such these

costs will be expensed through the Chair of the Board of Trustees or the Executive Administrative Assistant of the Board of Trustees purchase card.

Other Expenses

15. Any other extraordinary or unusual expenses that a trustee feels should be paid by the Board must be submitted to the Chair of the Board with a written explanation and request for payment. The Chair of the Board may approve or disapprove of payment.
16. The Chair of the Board will be issued a Board Purchase Card with a limit of \$1,000. This is in recognition of the extraordinary expenses incurred in this role. The Purchase Card must be used for board expenses as noted above. When purchases made on the Purchasing Card are reconciled, the Chair must submit original receipts as per the normal Purchasing Card expenditure process as outlined in the Business Services Manual.

Approval of Expenses

17. An expense voucher may be submitted at the end of each month for payment but must be submitted at least quarterly listing dates, location and reasons for the claim.
18. All expense must be accompanied by original receipts and the original bill/invoice providing the details of the expense.
19. At year end, all expenses must be approved and submitted to accounting for reimbursement prior to the second Friday in September. Claims filed after that date will be denied.
20. All trustee expense claims must be approved by the Chair.
21. The expense claims of the Chair must be approved by the Superintendent of Business and Treasurer.
22. On an annual basis, the Internal Auditor will review and make available a summary report on all Trustees and their compliance with this policy.

Where an expense claim is denied

23. When a Trustee's expense claim has been denied, the Trustee will be informed of the reason in writing. If the Chair of the Board denies the claim, the Chair will inform the Trustee. If the Superintendent of Business and Treasurer denies the claim, the Superintendent of Business and Treasurer will inform the Trustee outlining the reason(s) for the denial.
24. If the Trustee disagrees with the denial, the Trustee may bring the matter to the next regular meeting of the Audit Committee for a recommendation. In making their decision, the Audit Committee will determine whether or not the denial is consistent with the terms of the Board Policy. If a satisfactory resolution is not reached then the affected party shall contest the decision during a public meeting of the Board of Trustees.