

# Peterborough Family Health Team

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<b>Policy Number:</b>	FHT-BD-0030	<b>Effective Date:</b>	April 28, 2020
<b>Policy Name:</b>	Public Accountability	<b>Date Reviewed:</b>	
<b>Approved by:</b>	Board of Directors	<b>Date Revised:</b>	
<b>Review Frequency:</b>	Every 2 years	<b>Next Review Date:</b>	April 2022

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## Public Accountability Policy

### PURPOSE

The Peterborough Family Health Team (PFHT) is required to follow the Broader Public Sector Accountability Act (BPSAA) and as such is dedicated to operate in accordance with the Broader Public Service (BPS) Directives. This policy is written in accordance to the language and spirit of the Directives as well as adhere to PFHT's Mission, Vision and Values.

### SCOPE

- A. To provide a framework of accountability to guide the effective oversight of public resources.
- B. To set out rules and principles for the reimbursement of expenses to ensure fair and reasonable practices.
- C. To ensure transparency and communication to the public about expenses.

### PRINCIPLES

This directive is based on three key principles, which ensures that all PFHT expenditures align with the intent of the BPSAA and the values of the organization:

- A. Accountability: PFHT must be accountable for public funds. All expenses must support organizational objectives.
- B. Transparency: PFHT must be transparent to all stakeholders. The rules for incurring and reimbursing expenses are clear, easily understood, and available to the public.
- C. Value for money: Taxpayer dollars are used prudently and responsibly.

### POLICIES AND PROCEDURES

#### 1. GENERAL GUIDELINES

- The expense rules apply to any person in the organization making or approving an expense claim.
- In order to ensure compliance, claimants are required to abide by the current management approved accountability framework (section 2), under which authority for approvals are established.
- Written approval (with the exception of discretionary expenses) following the accountability framework is required before any arrangements are made.
- Expenses for a group can only be claimed by the most senior person present.
- Good record keeping practices must be maintained for verification and audit purposes.
- The expense rules will be posted on PFHT's website, so they are available to the public.

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## 2. ACCOUNTABILITY FRAMEWORK

### a. APPROVAL FOR EXPENSES (NON DISCRETIONARY)

Claimant	Approver
Employee	HR Manager, Finance Manager, Director of Programs and Services or Executive Director
Management	Executive Director (if ED unavailable, Finance Manager & Director of Programs and Services)
Executive Director	Board

### b. PROCESS FOR APPROVAL

A request from the claimant, in writing by email, to the approver should outline:

- 1) Details of the request
- 2) Cost
- 3) Dates
- 4) Justification of the request

The approver will review the request based on the approval process, merits and budget.

Once a decision is made, a response will be sent back to the Claimant

## 3. CLAIMS PROCESS

Claimants are considered to be any person making a claim under the terms of this policy. This includes all staff, Board, Advisory, or Committee members; and all others engaged in any form of work for the organization. When submitting a claim for an expense, claimants must abide by the following procedures:

- a. Ensure appropriate approval have been obtained before any expenses are incurred, following the Accountability Framework
- b. After the expense(s) have been incurred, all claimants must fill out and submit an Expense Report Form, along with appropriate original and itemized receipts (credit card slips are not sufficient)
  - I. Original receipts (strongly preferred) or copies of the original receipts are needed for PFHT staff and wherever possible for non-PFHT claimants
  - II. 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
- c. Submit Expense Claims within 60 days of the event, unless otherwise pre-authorized, and mandatory by the end of the quarter or fiscal year end.
- d. Repay any overpayments – this is considered a debt owing to PFHT.

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- e. If leaving employment with PFHT, submit any claims for expenses before leaving.

## 4. APPROVAL PROCESS

When granting approval on an expense, approvers must abide by the following:

- a. Taxpayer dollars are used prudently and responsibly with a focus on accountability and transparency
- b. Expenses for travel, meals, and hospitality support organization objectives
- c. Plans for travel, meals, accommodation and hospitality are necessary and economical with due regard for health and safety
- d. Only legitimate expenses incurred during the course of business are reimbursed
- e. Approval is granted only for claims that include all appropriate documentation
- f. Approvers are prohibited from approving their own expenses – this includes instances where claimants' expenses are incurred by their approver

## 5. MANAGERIAL DISCRETION

Managerial Discretion is the administrative authority to make decisions with some degree of flexibility, while following the intent of this policy.

When exercising discretion, the rationale must be documented and filed with the claim.

Managerial Discretion must be consistent with the BPSAA Directives, be able to be properly explained and documented, be fair and equitable, reasonable, and appropriate.

When a situation arises and discretion needs to be exercised, approvers should consider whether the request is:

- a) Able to stand up to scrutiny by the auditors and members of the public
- b) Properly explained and documented
- c) Fair and equitable
- d) Reasonable
- e) Appropriate

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.

## 6. TRAVEL

### General Requirements

Where possible and practical, travel should be planned in advance in a manner which avoids unnecessary travel costs. The mode of transportation (Air/Rail/Bus/Rental Car/Personal Vehicle) should

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be based on the most economical and practical way to travel. Excessive Mileage should be avoided where practical by renting a vehicle.

If airfare is required, prior approval is mandatory and only economy class will be reimbursed

Employees using their own vehicle to travel will be reimbursed at the PFHT approved Kilometer Rate per the employee handbook.

A monthly car allowance may be available to management staff in accordance with the terms and conditions of their employment contract.

Travel between an employee's home and their usual place of work is considered a personal expense and will not be reimbursed

It is permissible for staff to add on vacation days to travel, however this must be approved in advance of the travel. Any additional expenses related to vacation components of travel, including higher rates of airfare based on departure/return dates will be the sole responsibility of the employee.

## 7. PARKING

PFHT has multiple office locations throughout the city and county. Each location has a different cost relating to parking (ranging from no cost to a monthly fee). This creates an imbalance where one employee effectively earns less for the same position because they work at a different location within PFHT. To ensure equality and fairness, PFHT will pay for the parking of all employees. The paid parking is a taxable benefit.

## 8. ACCOMMODATION & MEALS

- a) Employees are to seek approval for hotel accommodation (if outside of discretionary funds)
  - I. Reimbursement for accommodation will be for single accommodation in a standard room + taxes
  - II. Reasonable parking and telephone/internet costs will be recognized for reimbursement
  - III. Where an employee makes private arrangements to stay with family or friends, an allowance of \$30 per claim is allowed.
  - IV. Costs for Alcohol and personal entertainment will not be reimbursed
- b) Meal costs will be reimbursed when
  - I. It is recognized that from time-to-time, when on PFHT business, it is necessary for employees to incur costs for meals. Meal reimbursement rates are based on the following OPS (Ontario Public Service) per diem guidelines:
    - 1) Breakfast - 10.00
    - 2) Lunch - 12.50
    - 3) Dinner - 22.50

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- II. Meals expense for a group of employees can only be paid and claimed by the most senior person. The most senior employee in attendance shall pay the bill to ensure proper expense authorization occurs.
- III. Meal Expenses may not be claimed where a registration fee already provides for meals
- IV. Expenses must be accompanied by an original receipt (or copy) to support claims
- V. Alcoholic beverages are not reimbursed.

## 9. HOSPITALITY

Hospitality will not be offered solely for the benefit of employees, volunteers, board members and stakeholders in accordance with BPS Directives. Hospitality, where offered, must be modest and appropriate. For greater clarity, PFHT may provide meals to employees, volunteers, board members and stakeholders who contribute their meal period while engaged in training or providing service to PFHT and this shall not be considered hospitality.

## 10. EXPENSES NOT ELIGIBLE FOR REIMBURSEMENT

- 1) Alcoholic refreshment charges
- 2) Penalties for traffic or parking violations
- 3) Expenses of a personal nature (entertainment, movie rentals, dry cleaning, and other sundries)
- 4) Charges for the use of recreational/fitness facilities
- 5) Season Tickets to cultural or sporting events
- 6) Access to private health clinics
- 7) Professional advisory services for personal matters (i.e. tax or estate planning)
- 8) Charges incurred by a family member
- 9) Donation to charities
- 10) Event charges for the benefit of any political party
- 11) Non-Business related activities occurring solely for the benefit of staff (office social events, and holiday parties)
- 12) Expenses of external consultants and other contractors relating to hospitality, incidental or food expenses including the following: meals, snacks, beverages gratuities or personal phone calls

## 11. SERVICE AWARDS

PFHT values the contributions, knowledge and experience of long-term employees. In appreciation of this dedicated service and as an incentive to maintain seasoned employees, PFHT recognizes employees as they reach the 10 year milestone anniversary of employment. In recognition of their tenure, the employee will be provided with a gift card valued at \$200.

## 12. POSTING

This policy will be made public on PFHT's website.