TOTAL COMMUNICATION ENVIRONMENT

Section F:
Finance / Administration

Policies and Procedures

Revised: 2016

Objectives of Manual

- *To provide a systemic approach to managing the operations of the business consistently, fairly and efficiently.*
- *To assign tasks and responsibilities to specific individuals*
- *To explain tasks and communicate additional information crucial for legal or regulatory reasons.*

Underlying Principles

MANAGEMENT'S RESPONSIBILITIES:

- *To operate the business in an effective, responsible and ethical manner*

CONTROLS & SYSTEMS:

- *To allow the business activity to be carried out efficiently and effectively*

MATERIALITY:

- *Refers to how significant something may be to the business*

ETHICAL & HONEST BEHAVIOUR:

- *The assumption underlying the operation of the business.*

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F.1 ADMINISTRATION

F.1.1 ANNUAL BUDGET

SCOPE:
All employees, volunteers (hereafter referred to as Parties)

RATIONALE:
An annual budget provides a reasonable financial plan that allows *Total Communication Environment* to meet its goals and successfully carry out the agency mandate within the community and forms the basis of the financial service contract with the funding Ministry.

POLICY STATEMENT:
A financial budget is developed prior to the commencement of each fiscal year-end. The budget is approved by the Board of Directors and is used to monitor and evaluate the financial status of *Total Communication Environment* throughout the fiscal year. The Board approved budget is submitted to the Ministry in the approved format and within the deadline as determined by the Ministry of Community & Social Services.

REFERENCES:
Ministry Financial Guidelines, Total Communication Environment Bylaws, Financial Statements Policy and GAAP

ANNUAL BUDGET

PREPARATION AND MONITORING OF ANNUAL BUDGET

PREPARATION:

- The ***Director of Finance*** coordinates and initiates the preparation of the annual operating budget for review by the Finance Committee.
- Three months prior to *Total Communication Environment's* fiscal year-end each location prepares a preliminary "draft" budget based on personal outcomes, individual needs, and the operating needs of each location. When a department is requesting more than their base budget they complete a Request for Additional Budget Form.
- Each budget is reviewed by the ***Director of Operations***, signed off and submitted to the ***Director of Finance*** who prepares a "draft" consolidated budget.
- The draft-consolidated budget is reviewed at a special meeting of the *management team* and amended as necessary to address prioritized needs.
- The amended budget is submitted for review to the ***Finance Committee***. Once reviewed and recommended by the ***Finance Committee*** the annual operating budget is forwarded to the Board of Directors for approval.
- Approval of the consolidated budget occurs not less than **one month** prior to *Total Communication Environment's* fiscal year-end.
- Upon approval by the Board of Directors the budget is submitted to the Ministry of Community & Social Services in the format as directed by the ministry and within the required time deadline for submission.
- Any amendments to the budget as may be required through ministry funding changes, personal outcomes or changes in program status are presented to the ***Finance Committee*** and identified in the monthly financial statement review. Budgets are not usually changed, deviations from the budget are recorded as variances and the reasons for the variances are noted.

MONITORING:

- On a monthly basis, the ***Finance Committee*** compares actual results with the approved consolidated budget, and receives a variance report for any line that has a negative variance of more than $2,000 or 5%. Senior management and the Director of Finance will prepare alternative actions and strategies for the Finance committees review. The Finance Committee recommends to the Board an action plan that controls significant ongoing negative variances.

- The *Director of Finance ensures that mon*thly financial statements are prepared and provided to Program Supervisors by program location. Program Supervisors will review these statements and prepare a report by location, utilizing a standardized variance report template, outlining current and projected variances from the approved budget plan, a plan to reconcile to the budget, and an action plan to address any ongoing negative variances, and/or the allocation of any projected surplus. Variance reports are reviewed by senior management and Director of Finance.

F.1.2 CONFIDENTIALITY

SCOPE:

All employees, Independent Contractors, consultants, students, and volunteers (hereafter referred to as Parties)

RATIONALE:

To ensure the confidentiality of information related to people supported, Parties (refer to Scope), and the business of *Total Communication Environment* is maintained.

POLICY S*TATEMENT*

Parties (refer to *Scope)* are entrusted with information regarding the people supported by *Total Communication Environment*, their families, Parties (refer to Scope) and the business of *Total Communication Environment.* All Parties are required to maintain complete confidentiality regarding all information relating to service delivery and support, personnel matters and the business of *Total Communication Environment.* Parties (refer to Scope) are required to read and sign Confidentiality Policy.

REFERENCES:

Privacy Act, Payroll Policy

CONFIDENTIALITY

INFORMATION COVERED

All information covered by federal and provincial legislation is confidential.

People receiving support & Parties (refer to Scope): Anything that names or identifies a person as a present or past program participant or applicant, which suggests or describes their condition, health status, or living or working circumstances or address is confidential. Such information is considered personal and confidential regardless of the source, including whether it is obtained intentionally or unintentionally; from the person, his family or partner, or from another source; or through oral, written, or electronic medium. Any and all records obtained or kept in any of the above ways is confidential.

Financial & Accounting: Information as relates to the business of *Total Communication Environment* including but not limited to bank information, payment, Parties (refer to Scope) information, payroll information, employee benefit information, financial disclosure, individualized funding arrangements, and/or any information as deemed to be confidential. See Data/Record Management Policy.

GUIDELINES

All persons subject to this procedure will sign a Confidentiality Agreement indicating that they have read the policy & procedures, understand the expectations and/or requirements, and agree to follow procedures. The Director of Operations or his delegate is responsible for reviewing this procedure with all new employees during their orientation and filing the signed Agreement in employee's personnel file. The Chair of the Board of Directors is responsible for reviewing this procedure with all new Board and Committee Members during their orientation and filing the signed Agreement with other Board documents

Regarding people who receive support:

- People who have applied for, receive, or formerly received services through *Total Communication Environment*, their families, and their partners have a right to expect that all information relative to their personal life will be maintained in a manner assuring its privacy.
- With certain specific exceptions (see Program Confidentiality Policy / Privacy Policy or legislation) disclosures of personal information can only be made in accordance with the explicit, currently valid, written, informed consent of the person. Similarly, if information concerns a family member or partner, then that family member or partner must give specific, written informed consent to any discussion of that information.
- Parties (refer to Scope) are entrusted with information regarding the people they support, their families and *Total Communication Environment*.
- **In the event that the Parties (refer to Scope) are in doubt as to whether certain information is confidential, no disclosure is made without reviewing the situation with the appropriate Program Supervisor or management personnel.**
- *Total Communication Environment* will not release confidential information as relates to people who receive support or individual funding without the person or family's/advocate's written consent (see

Program Policy for Consent Form) unless required to do so by law and/or legislation. Any information deemed to be confidential is approved by the Executive Director prior to release.

- No information, which *Total Communication Environment* receives from other sources about a person, can be forwarded without their written consent (see Program policy for Consent Form). Information or reports received from other agencies can only be released by the original agency.
- The use of recording devices is prohibited unless all parties involved in discussion given written approval. The recording is the property of *Total Communication Environment*.
- This policy of caution and discretion in handling confidential information extends to both external and internal disclosure.

BUSINESS/FINANCIAL INFORMATION:

- Information is deemed to be confidential as relates to Individualized Funding Contracts; Special Services at Home contracts (SSAH); invoices paid to workers engaged by families; funding allocated to person receiving support and can only be released with the express consent of person receiving funding.
- All payroll/benefit information; personnel & payroll records are confidential (See Payroll/Benefit Administration Policy)
- All Parties (refer to Scope) are required to maintain complete confidentiality regarding all information relating to service delivery and support, **personnel matters and the business** of *Total Communication Environment*.
- Internal queries regarding accounts, postings, payments and general information is only released after being verified as accurate. If there is any doubt regarding information being requested then the issue is discussed with Director of Finance prior to release of information.
- Release of financial information external to the agency must be approved by the Executive Director
- **In the event that the Parties (refer to Scope) are in doubt as to whether certain information is confidential, no disclosure is made without reviewing the situation with the appropriate Program Supervisor or management personnel.**
- Audited statements are considered public information after approved by the Board of Directors.

The Director of Operations or his delegate is responsible for reviewing this policy with all new employees on the first day of employment and ensuring that a signed Confidentiality Agreement form (see attached) is filed in the personnel record.

Violation of this policy, in part or whole, will be considered grounds for disciplinary or other actions. Sanctions may include reprimand, prohibition from further access to information, or termination of employment

CONFIDENTIALITY AGREEMENT

I, _____ as an employee/Board or Committee Member/volunteer/provider of service for *Total Communication Environment*, have read and understand the *Total Communication Environment* Policy on Confidentiality and Client Documentation Policy. In the course of my involvement with *Total Communication Environment,* I have access to sensitive and/or personal information, which I obtain, am exposed to, or have disclosed to me by *Total Communication Environment* staff, Supervisors or Directors relating to past, present, or future activities. I agree that all such sensitive and/or personal information is to be considered confidential, either during or following the term of my involvement with *Total Communication Environment*.

1. I agree not to disclose to any third parties any sensitive and/or personal information or material which I am privy to or which results from my involvement with *Total Communication Environment*, irrespective of whether such information or material is transmitted to me verbally, visually or in writing, except where permission/consent is appropriately gained as outlined in the relevant policy.

2. I agree not to make copies of any printed, photographic or recorded information or material, which I am exposed to, unless otherwise directed.

3. I agree not to disclose any sensitive and/or personal information or material (written/verbal/visual) which I am exposed to, except when the disclosure of such information or material may be necessary in the performance of my respective duties or when legally required. I further agree to use my best efforts to keep secure any information or material which I am exposed to so as to prevent against its loss or disclosure to unauthorized parties.

4. I agree that upon the inadvertent loss or disclosure to any unauthorized third party or parties of information or material which I have access to, I will immediately notify: - *(if Employee*) my immediate Program Supervisor;

- *(in any other capacity)* my contact person.

5. I agree not to utilize, for personal gain, any of the information or material (written/verbal/visual), which I may be exposed to.

Dated at _____, Ontario, this __day of _____, 2_____.
(city/town)

_____		_____
Signature of:	Employee	Signature of Witness
	Board Member	(for Employee, must be witnessed by
	Committee Member	Supervisor or personnel from Administration)
	Volunteer	
	Provider of Service	

F.1.3 CONFLICT OF INTEREST

SCOPE:

All Officers, Directors and employees of *Total Communication Environment;* any person responsible for the approval, issuance or allocation of an order, contract, commitment or specification for materials or services to be furnished by external suppliers for *Total Communication Environment* hereafter referred to as "Parties". Any of the aforementioned persons or person responsible for the determination of prices or terms, for the sale of or purchase of materials, supplies or services, to clients or from suppliers, on behalf of *Total Communication Environment* also falls under this policy. (hereafter referred to as Party)

RATIONALE:

Conflict of interest is a situation where the other personal or business interests of the Parties are in conflict with the best interests of *Total Communication Environment*. A conflict of interest may occur when a direct or indirect personal gain or benefit is given to or received by:

1. the Parties, or
2. a family member of the Parties, or

a direct or indirect advantage or privilege is given to or received by:

1. the Parties, or
2. a family member of the Parties.

This policy also applies to a perceived conflict of interest where a public perception may exist as to a conflict of interest.

Occasionally it is in the best interest of *Total Communication Environment* to acquire goods and services from, or to give or sell goods or services to, external organizations that have associations with *Total Communication Environment* or with some of its employees. To protect employees of *Total Communication Environment,* as well as the *organization* itself, from allegations of conflict of interest, transactions must be dealt with in an arms- length basis.

POLICY STATEMENT:

All financial transactions administered by *Total Communication Environment* adhere to all ministry guidelines, *Total Communication Environment* policies/procedures and any legislation as pertains to conflict of interest.

CONFLICT OF INTEREST

GUIDELINES AND PROCEDURES

- Officer, Director and/or Employee of *Total Communication Environment* are prohibited from accepting substantial gifts, benefits or favours for their use or enjoyment offered by a client, supplier, proposed supplier, purchaser, proposed purchaser, donor, proposed donor, association, institution or person with whom the member is dealing with on behalf of *Total Communication Environment.*
- Substantial is defined as any amount in excess of one hundred dollars ($100.00).
- Any transaction that can be perceived as a conflict of interest as described in this policy/procedure is not allowed.
- All conflicts of interest, real or perceived, are required to be stated and acknowledged at the beginning of each monthly Board of Directors meeting and the Director or Officer in conflict prohibited from participating in any discussion or decision-making related to the matter.

Officer, Director and/or Employee of *Total Communication Environment* must always deal at arm's length when conducting business or having financial dealings on behalf of *Total Communication Environment* with any enterprise. In particular:

> A party is not dealing at arm's length when Total Communication Environment is buying, selling or giving goods or services from or to that party or some member of his or her immediate family, or when Total Communication Environment is dealing with an enterprise where that party or some member of his or her immediate family has a financial interest.

(a) Any Officer, Director and/or Employee is prohibited from approving requisitions or payments for the purchase of goods or services from enterprises in which the member, or some member of his or her immediate family has financial interest, and

(b) All parties (see Scope) are prohibited from selling, giving or approving sales or gifts to enterprises in which the member or some member of his or her immediate family has a financial interest.

- All parties (see Scope) are prohibited from doing business with, having financial dealings with or receiving remuneration or substantial[1] gifts from any supplier, purchaser or enterprise that competes or conflicts with the aims and objectives of *Total Communication Environment.*

When any party finds himself or herself in a situation which breaches, has breached or is likely to breach these guidelines, the party shall immediately disclose the matter to his or her immediate supervisor. In each case, where a breach of this policy has been reported to a supervisor, the Executive Director shall be immediately advised in writing of the breach. Any gift unknowingly received by an employee must be turned over to *Total Communication Environment* with a disclosure.

F.1.4. DATA / RECORD MANAGEMENT

SCOPE:

All employees, students and volunteers. (hereafter referred to as Party)

RATIONALE:

To ensure accountability, confidentiality and security of all internal documentation and records stored electronically or on paper. To ensure continuity of the daily operations of *Total Communication Environment* in providing services to people who receive support and to all Parties (refer to Scope).

POLICY STATEMENT:

Total Communication Environment collects and maintains accurate records and databases including but not limited to, Client Information System, Finance and Administration records, personnel records and databases. *Total Communication Environment* has an internal control system and regularly completes audits of these data, record management and control systems to ensure accuracy and security of all information. All personal records of people who receive support, their families, and all Parties (refer to Scope) of *Total Communication Environment* are kept in Databases or Information Systems and are maintained in a manner assuring privacy.

REFERENCE:

Privacy Act, Confidentiality Policy, Information Technology Policy, Financial Statements and Return Policy, Payroll Policy

DATA / RECORD MANAGEMENT

DATA REPORTING

TOTAL COMMUNICATION ENVIRONMENT collects, maintains and provides reports on the following databases:

- Finance
- Human Resources
- Client Information
- Statistical Program/service data
- Others as may be required

Procedures are based on the needs of each particular database and program/cost center of operation.

ACCESS TO INFORMATION

Only an authorized Party (refer to Scope) has access to information records.

Security precautions are established and practiced to protect personal and confidential information and files.

ELECTONRIC INFORMATION:

All information systems are protected by individual passwords. Only persons authorized by the **Executive Director** or designate can have access to or view records in respective information systems. A level of access is granted to authorized users only.

PAPER FILED INFORMATION:

- All paper records are stored in a locked cabinet or locked office space.
- Keys are available to authorized person(s) only.

DISCLOSURE OF INFORMATION

- Confidentiality with respect to Party (refer to Scope) information is maintained and the person's right to privacy is considered in any sharing of information.
- Every effort is made to ensure that information collected and shared is accurate and complete.
- MCSS reserves the right to conduct random audits of TCE to ensure appropriate processes are in place related to service provision, supports and costs.
- Disclosure of Information adheres to Privacy Policy and legislation.

STORAGE AND DESTRUCTION OF RECORDS

- Archived files are stored as required by law and general accepted accounting principles.
- Financial records are maintained as per provincial and federal regulations. Detail is retained for 7 years; trial balance is retained always.
- Records will be retained relating to past and present residents for a period of twenty (20) years from the date of last entry. In the case of the death of an individual, records will be retained for a period of not less than five (5) years. During the time period of active use, the files will be stored in a lockable file system. Once a file becomes subject to sporadic use it will be purged and relocated to an archive area for the balance of the twenty year period from the date of last entry or five year period in the case of death.
- Personnel records are maintained as per provincial and federal regulations.
- Destruction of records is authorized and supervised as per provincial and federal policies.

COLLECTION OF PROGRAM STATISTICS

- All program Supervisors will gather and compile service data and information pertinent to the support that is provided. This statistical information reflects the activity of the supports provided.
- Statistical information is submitted each month for entry into the database.
- A summary report is prepared & reviewed quarterly.
- Analysis of information is used to assist in identifying service needs, planning and reporting to the Ontario Ministry through quarterly reports.
- Statistical information is reported for data as defined by the Ontario Ministry.

SYSTEM AUDITS

- There are ongoing review processes for all information systems.
- Records and data are audited by internal personnel and external bodies as applicable to ensure compliance to all legislation.

F.1.5 COMPUTERS / INFORMATION TECHNOLOGY

SCOPE:

All employees, students and volunteers (hereafter referred to as Party)

RATIONALE:

This policy sets the guidelines for acceptable use of computers and the Internet (World Wide Web and its related forums) by Parties (refer to Scope) of *TOTAL COMMUNICATION ENVIRONMENT*, the primary purpose of which is to assist personnel in carrying out the duties of their employment.

To provide a set of guidelines for Parties (refer to Scope) to ensure appropriate use of agency resources.

POLICY STATEMENT:

As technology advances, the computer/internet has become a powerful information resource. Proper use of the computer/internet can enhance the capabilities of people supported, Parties (refer to Scope) and Total Communication Environment. In many cases, access to the computer/internet has become a job necessity.

Total Communication Environment is responsible for putting into place the appropriate computer/internet usage procedure. *Total Communication Environment* provides guidelines for acceptable and unacceptable uses of the computer/internet by employees of *Total Communication Environment.*

REFERENCE:

Confidentiality Policy, Privacy Act, Data/Record Management Policy

All hardware and software issued by Total Communication Environment remain the property of Total Communication Environment. This includes, but is not limited to peripheral hardware (mouse, keyboard, USB memory device, printer or any other hardware issued by Total Communication Environment.

Each Party (refer to Scope) who is issued a laptop or other electronic device (i.e. Blackberry) signs an agreement for responsibility and agrees to adhere to Policy. (see form attached).

COMPUTERS / INFORMATION TECHNOLOGY

ACCEPTABLE USE PRACTICE

Access for internet utilization is intended for business purposes.

- Communication and information exchanges directly relating to the mission, charter and work tasks of *Total Communication Environment*
- Use for advisory, standards, research, analysis and professional society or development activities related to the mandate of *Total Communication Environment*
- Document sending and receiving (e-mail of reports, updates, etc).
- Correspondence regarding individuals we support, supported families, other residences, Program Supervisors, physicians etc.

The above notwithstanding, as a progressive employer, we recognize that from time to time Parties (refer to Scope) may need to access the internet and/or send and receive personal e-mail during working hours. While this activity is discouraged, it is permitted on an exceptional basis provided it does not interfere with the Party (refer to Scope)'s job responsibilities and completion of daily tasks. All such activity when necessary during the course of a workday should be confined to the Party (refer to Scope)'s lunch hour and/or break times. The Party (refer to Scope)'s Program Supervisor may withdraw this privilege at any time and excessive personal use of the internet and/or e-mail constitutes a performance issue subject to discipline up to and including dismissal.

UNACCEPTABLE USE PRACTICE

It is not acceptable to use Total Communication Environment's computer and/or internet facilities:

- For activities unrelated to job responsibilities or the agency's mission except as noted above.
- For any purpose that violates agency policies and/or legal standard
- For any illegal activities
- To violate or infringe on the rights of any other person, including the right to privacy
- To violate agency regulations prohibiting harassment
- To transmit threatening, obscene or harassing materials or correspondence.
- For unauthorized distribution of TOTAL COMMUNICATION ENVIRONMENT data and information.

- To interfere with or disrupt network users, services or equipment.
- For private purposes such as marketing or business transactions; for personal, financial, or commercial gain.
- For solicitation for religious and political causes.
- For private advertising of products or services.
- For revealing or publicizing proprietary or confidential information.
- For representing personal opinions as those of *Total Communication Environment*
- For downloading commercial software in violation of its copyright.
- For downloading any software or electronic files without the approval of the Program Supervisor responsible for Information Technology and reasonable virus protection measures in place.

COPYRIGHTED MATERIAL

- Users may download copyrighted material but its use is strictly within the agreement as posted by the author or current copyright law. Copyrights protect and prohibit misuse of all original works of authorship in any tangible medium of expression. This prohibition includes plagiarism, which is using someone else's ideas or writings and passing it on as one's own.

ELECTRONIC MAIL (E-MAIL)

- E-mail is considered agency internet activity and is subject to all policies regarding acceptable/unacceptable uses of the internet.
- E-mail transmitted through agency computers and internet medium is not to be considered private or secure.
- E-mail messages are to be treated the same as other agency correspondence. Presentation and content are to be consistent with agency policies and procedures related to the subject of the message and/or attachments. Staff ensures channels of communication, confidentiality and internal controls are maintained.

ALLEGED BREACH OF POLICY PRACTICE

Total Communication Environment reserves the right to monitor and/or log all data files and internet activities on *Total Communication* computer/internet equipment without notice including e-mail and all website communication. Failure to follow *Total Communication Environment's* Computer and Information Technology Policy may result in loss of computer/internet use, and/or disciplinary action and/or legal prosecution up to and including dismissal.

- The Party (refer to Scope) is informed of the alleged breach, given an opportunity to respond to the allegation, and if not satisfactorily explained, is asked to discontinue or where applicable provide a remedy.
- If this unacceptable use is not discontinued or remedied, then progressive discipline is applied.
- Correspondence via the e-mail for supported individuals must only be done after their approval has been established.

TOTAL COMMUNICATION ENVIRONMENT reserves the right to change its policies and rules at any time, based on the fact that technology continually changes and new safety measures must be implemented as they arise in accordance with TOTAL COMMUNICATION ENVIRONMENT related policies, i.e. Confidentiality, etc.

Responsibility for compliance with this policy lies with the Party (refer to Scope).

TOTAL COMMUNICATION ENVIRONMENT reviews any alleged breach of this Computer and Information Technology Policy on an individual basis. If the alleged breach is of a serious nature the Party (refer to Scope) shall be given an opportunity to be heard.

SECURITY MEASURES

USERS:

- Each user is given a username
- Each user is provided a password for access to the network and a different password for access to the e-mail
- Passwords are not to be shared at any time except with the ***Program Supervisor*** for emergency purposes
- Passwords are considered personal "signatures" for the purpose of network communications
- Passwords are changed every 3 months to ensure security. The user contacts the ***Program Supervisor*** to change the e-mail password.

DATA:

- Users are responsible for backup of documents and/or work created (eg. My Documents)
- Proper firewall hardware devices and software are used to prevent data compromise from outside sources.
- ***Program Supervisors*** are responsible to download server operating system security updates as distributed by the developer.
- Current and valid licenses are maintained for all operating systems and software in use by *Total Communication Environment.*
- The ***Program Supervisors*** are responsible for connection of workstations and/or remote locations to the server and internet to ensure data security.
- All workstations have up to date and active antivirus solution and operating system updates in place at all times. The ***Program Supervisors*** are responsible for reviewing computers to ensure compliance.

HARDWARE AND SOFTWARE MAINTENANCE:

- When prompted by the system, users accept and download operating system updates as distributed by the developer.
- If any question arises the user is to contact the ***Program Supervisor*** immediately for clarification.
- Workstations are kept clean and free of dust/clutter. Internal cleaning is performed at least once a year by the ***Program Supervisor*** using CO2 spray to remove accumulated dust.
- Workstations are kept from direct contact with the floor using carts or are placed on a desktop.
- Workstations are kept away from direct sunlight and heating sources such as heating vents, microwaves, televisions etc.
- Users are to take care and responsibility for foreign objects or substances around the workstation (i.e. Food, drinks, paperclips etc).

COMPUTER BACK-UPS

- TCE has four Servers dedicated to its operation.
- TCE backs up data, as well as applications, systems etc. on removable cartridges daily. This is taken off-site by the Finance Assistant.
- The daily backup information is compiled into one week of data and removed off-site by the Director of Finance each Wednesday.
- The backed up data is available in a form which allows one to restore a computer system from bare metal. The operating system, application and data components are utilized from the backup cassette to rebuild or restore the backed up system to another server.
- These backups occur for disaster recovery purposes, whereby a server could be rebuilt by reinstalling the operating system, software applications, restoring data and settings.
- Backups operate at night and/or on the weekends to avoid network slowdowns/interruptions. All backups are labelled.
- Backups are checked to ensure if they are successful. If there are problems, the IT support person is contacted.
- Only the TCE computer consultant can restore files from computer backup tapes.
- Quarterly backups for data also occur and are not overwritten until the end of the fiscal year. *
- Backups are also completed at the end of each Fiscal. This backup tape is not overwritten and is stored in a locked fireproof filing cabinet. These backup tapes will be kept according to TCE's Retention Policy (keep seven (7) years plus current)*
- Documents that have been created/deleted in the same day will not have been backed up on the tape and therefore cannot be recovered. Also if a user does not shut down the computer, files are left open and are not backed up.

DISASTER RECOVERY AND BUSINESS CONTINUITY PLAN

There are a number of Policies & Procedures already in place through the Fire Safety Plan, Emergency Preparedness (including Pandemic) and Health & Safety Manual to ensure safety for residents and staff. A number of residential sites have generators and this has been incorporated into Emergency Plans. These procedures should be followed.

There are a number of options in place that will assist TCE in the event of a disaster.

- TCE has an extensive insurance policy in place that includes replacement costs for computer hardware/software, loss of business time and cyber protection as well, in the event of a cyber-attack. The insurance representative would be contacted immediately with an assessment of damage/plan for replacements.

- TCE has a backup process in place (see Policy re: Computer Backups). Backup tapes of all Servers, data and applications are available for quick implementation. This backup data will ensure there is very little loss of information. It is noted that by ensuring backup cassettes are located outside of the Server Room (offsite and/or in a Fireproof Cabinet), this is another assurance of success in a disaster recovery/business continuity.

- TCE has a number of locations outside of the main business office that could be utilized in an emergency situation. In the event of the loss of our servers, an emergency plan has been established with the TD Bank which will enable TCE to continue to meet payroll and pay vendors through the use of our bank files on the TD website until a new system has been installed.

- The decision of whether or not to set up a temporary office would be dependent on the disaster and which areas are damaged e.g. Long term power outage, consideration would be given to locations that have generators as outlined in the Fire Safety Plan.

- TCE contracts for IT supports and the system is tested regularly to ensure that everything is operating smoothly and regular backups are occurring as scheduled. This ongoing maintenance will ensure that in the case of a disaster, the systems will be recovered with the least amount of loss of data/time.

AGREEMENT FOR LAPTOP OR OTHER ELECTRONIC EQUIPMENT USAGE ISSUED BY TOTAL COMMUNICATION ENVIRONMENT

I Party (refer to Scope)_____am in possession of the following _____for use as it relates to my job responsibilities in my position at Total Communication Environment.

Brand Name and Type of Equipment
(i.e. Laptop, Projector, Blackberry etc.):

Model #:

Serial #:

Date Purchased:

By signing this agreement and agreeing to sign out and return the equipment to the Administration Office, I understand and agree that the equipment remains the property of *Total Communication Environment.* All software and information also is the property of *Total Communication Environment.*

Further I agree that if there is damage to or loss of the equipment that is caused by abuse or neglect on my part I will report to my immediate Supervisor and take responsibility for repair and/or replacement.

I agree to abide by all pertinent policies and procedures of *Total Communication Environment.*

_____ _____

Signature Party (refer to Scope) Date

_____ _____

Signature Receptionist Date

Time & Date Out: _____

Time & Date Returned: _____

Cc Personnel File

F.1.6 FINANCIAL STATEMENTS AND RETURNS

SCOPE:

All stakeholders (hereafter referred to as Party)

RATIONALE:

To provide accountability guidelines for *Total Communication Environment*, to provide financial information to be reviewed by all accountable parties, to initiate necessary processes to offset budget variances and to ensure agency remains financially sound.

POLICY STATEMENT:

Monthly financial statements of *Total Communication Environment* are provided to the Board of Directors.

An external audit is contracted annually to provide an independent opinion of *Total Communication Environment's* financial position and prepared according to Generally Accepted Accounting Principles.

All financial reports including but not limited to ministry reports, payroll reports and charitable tax return are submitted to the proper authorities within the allowed period of time.

REFERENCES:

Payroll Policy, Data Record Management Policy, Computer/Information Technology, Annual Budget Policy

FINANCIAL STATEMENTS AND RETURNS

AGENCY ACCOUNTABILITY & BUDGET CONTROL

- Separate financial budgets are maintained for all department detail codes (programs).
- Expenditure budgets are sufficiently detailed to allow for full identification of all expenditure items in accordance with ministry financial reporting requirements. Expenditure budgets are further detailed to the extent necessary to maintain full internal control of expenditure by:
  - Cost centre number / description
  - Account number / description
- Revenues and expenditures are apportioned to cost centres by specific identification wherever possible. If specific identification of shared revenues and/or expenditures is not possible, these are allocated to cost centres on a reasonable basis.
- The ***Director of Finance*** is responsible for the preparation and adherence to budget procedures which ensure that:
  - Time deadlines for submission to the ministry are adhered to:
  - Program Supervisors are aware of their respective financial budgets and of the year-to-date budget variance status for their program;
  - Year-to-date budget variances are reported and explained on a monthly basis and reviewed thoroughly with the Executive Director
  - The *Finance Committee* is informed on a monthly basis of year-to-date budget line variances of more than $2,000 or 5% and provided with an explanation for the variance and a plan to control any ongoing negative budget variances.
- Every effort is made to best meet the needs of the person receiving support.
- Reallocation of budget dollars and/or expenditure postings are reviewed to address the need for flexibility in attaining personal outcomes yet meeting the reporting requirements of the ministry for the fiscal period.
- Transfer of in-year funds between expenses and/or cost centers is submitted in writing using the appropriate form and approved by the ***Director of Operations and the Director of Finance.***
- Transfer of funds meets *Ministry Guidelines*.

FINANCIAL REPORTING

- Financial records are maintained in accordance with Generally Accepted Accounting Principles.
- Financial reports meet federal and provincial government reporting requirements.
- Financial reports include full disclosure requirements.
- The ***Director of Finance*** is responsible for the maintenance of financial reports and for the preparation and adherence to the financial procedures required to maintain accounting records.
- Accounting records document revenues and expenditure from all sources and identify revenue and expenditures separately for each cost center.
- The ***Director of Finance*** coordinates and initiates preparation of the financial statement(s) for *Total Communication Environment*. Subsequent to the completion of the annual financial statement, and

within **90** calendar days of the fiscal year-end, an independent audit is completed.

- The audited statements are prepared by a chartered accountant selected by the Board of Directors and recommended for appointment annually by the General Membership, and licensed under The Public Accountancy Act, R.S.O. 1970, c. 373.
- The services of an auditor are tendered at a minimum of every **five (5) years.**
- All working papers and other required information are gathered and summarized by the finance department under the direction of ***Director of Finance*** and made available to the auditor.
- The audited financial statements are reviewed with the ***Finance Committee*** and presented to the Board of Directors for approval prior to the AGM.
- The ***Finance Committee*** presents any recommendation made by the auditor to the Board of Directors.
- The ***Finance Committee*** presents the audited statements to the general membership at the AGM. A vote to accept the report is held with the results of the vote recorded in the minutes of the meeting.
- A **registered charity information return** is completed and filed with Revenue Canada within six months of *Total Communication Environment's* fiscal year-end. The ***Director of Finance*** ensures the report is completed and filed on behalf of *Total Communication Environment* within the allowed time period.
- Approved audited financial statements are available upon request from the finance department.

F.1.7 INSURANCE

SCOPE:
All employees, volunteers & students (hereafter referred to as Party)

RATIONALE:
To specify the insurance coverage required and the process to update the coverage from time to time.

POLICY STATEMENT:
Total Communication Environment carries such insurance coverage as is prudent and cost-effective to protect its assets, Parties (refer to Scope), visitors, Board of Directors and day-to-day business activities.

Insurance coverage at minimum adheres to ministry service contract requirements.

REFERENCE:
Fixed Asset Policy, Vehicle Policy, Building & Properties

INSURANCE

RESPONSIBILITY

- The ***Director of Finance*** is responsible for ensuring that appropriate insurance is in place.
- The Finance Department is advised, in writing, of changes in insurance requirements (Director of Operations and Program Supervisors).
- In the event of a claim, ***Supervisor/staff*** advises ***Director of Finance*** regarding insurance coverage.

DEFINITIONS

"Risk" means the possibility of a negative or adverse outcome and the magnitude or severity of the consequences of that outcome.

"Directors & Officers Coverage" means liability insurance coverage for Board of Directors.

"Property Coverage" means insurance coverage for loss or damage to property. Property includes real property (land & buildings) and moveable property (equipment, files etc).

"Umbrella Coverage" means additional liability insurance over and above liability coverage otherwise included in automobile or fleet coverage, property coverage, directors' insurance and any other liability coverage.

INSURANCE COVERAGE

NOTE: *Various technical insurance items are set out below. While they are generally self-explanatory, a detailed explanation is beyond the scope of this manual. Please consult documentation and/or insurance agent for further explanation*.

- *Total Communication Environment* has in place insurance coverage that is reasonable, prudent and cost-effective.
- Insurance coverage includes deductibles of at least **$1,000** to minimize the frequency of claims and the cost of coverage.
- *Total Communication Environment* reviews the services provided by the insurance agency at least every **five years**. The review process includes inviting ***two firms*** as well as the incumbent to submit proposals.
- ***Director of Finance*** reviews the company's insurance coverage with the agent annually. The review process includes the agent soliciting quotes from other insurance companies, if deemed appropriate.
- *Total Communication Environment* carries property insurance coverage to the total replacement cost of all property, including the following:

- Blanket coverage
- Replacement costs on buildings & equipment
- Electronic data processing equipment, software, date and media
- Boiler and machinery
- Tenant's improvements
- Property of others
- Exterior glass and sign coverage
- By-laws coverage, including demolition and debris removal, increased cost construction, undamaged portion
- Flood and earthquake coverage
- Sewer backup coverage
- Off-premises coverage
- Environmental clean-up and removal
- In-transit
- Postage meters, currency, negotiable instruments or other special coverage, as required.

➢ *Total Communication Environment* provides for insurance coverage on the fleet of trucks, vans and automobiles both owned and leased, including the following coverage.

- Comprehensive insurance covering collision or upset and other sources of damage
- Uninsured motorist coverage
- Medical insurance
- Liability coverage of at least $1 million supplemented by umbrella liability coverage.
- Any other coverage required by law

➢ *Total Communication Environment* carries Business Interruption Insurance to such levels as is cost-effective and appropriate.

- *Total Communication Environment* carries Commercial General Liability insurance with a limit of not less than ***$5million*****/ or as may be determined by the insurance company** and includes *Third party liability coverage*
- Tenants legal liability
- Wrongful dismissal coverage
- Employee and director's lia***bility co*****verage**
- **Errors and omissions**
- **negligence**

➢ ***Total Comm****unication Environment* carries Comprehensive Dishonest, Disappearance and Destruction Bond insurance with an overall limit of not less than ***$2 million***.

➢ *Total Communication Environment* carries Directors and Officers insurance with an overall limit of not less than ***$5 million*****.**

F.1.8 CONTRACTORS ON-SITE LIABILITY

SCOPE:

All employees, volunteers and students (hereafter referred to as Party)

RATIONALE:

To reduce the inherent risk involved when personnel external to the agency including but not limited to contractors and consultants are working on *Total Communication Environment* property.

POLICY STATEMENT:

Total Communication Environment ensures that personnel external to the agency including but not limited to contractors and consultants working on property that *Total Communication Environment* owns or operates sign a Waiver of Liability, understand the inherent risks and are required to provide proof of personal insurance either through a private company or the Workers Safety and Insurance Board.

REFERENCE:

Contracts, Building & Properties Policy

NON-EMLOYEE ON-SITE LIABILITY RESPONSIBILITY

- Any person who enters into a contract on behalf of *Total Communication Environment* is responsible for implementation of the Waiver of Contractor Liability requirement.
- For contractors who are engaged occasionally (i.e. Plumbers, electricians): the ***Director of Operations*** ensures there is a copy of insurance and/or WSIB on file. A list of approved contractors is provided to each location in case of need.

CONTRACTOR ON-SITE LIABILITY

DEFINITIONS

"Risk" means the possibility of negative or adverse outcome and the magnitude or severity of the consequences of that outcome.

PROCEDURES

Volunteers:

- All Parties (refer to Scope) authorized to invite, arrange or approve non-employees working on site, without pay, assure that a Waiver of Liability Form has been signed by the person prior to beginning the work. A completed copy is provided to the ***Director of Operations***.
- Waivers are dated for a period no longer than 12 months starting from the date that the work has begun.
- Contractors/consultants working on property owned or operated by *Total Communication Environment* are notified that they are not covered by Workers' Safety and Insurance Board.
- By signing the waiver the person agrees to save *Total Communication Environment* harmless should an occurrence arise on site which causes the person damage or loss.

Contractors:

- All contractors are required to provide proof of insurance, and/or WSIB clearance certificate prior to contract approval or commencement of work.
- In case of emergency contractors are to be called based on list provided (see Responsibilities above). In the event no contractor on list is available employee is to notify On-Call Supervisor. On-call Supervisor ensures the proper form is provided prior to commencement of work in location.

Attachment:

Waiver & Liability Form

WAIVER OF LIABILITY

NAME OF VISITOR: _____

ADDRESS: _____

TELEPHONE NUMBER _____

I, _____ I have been advised that I am not covered by the Workplace Safety and Insurance Board, advised of the location specific Health and Safety requirements, and the inherent risks of working on the premises, do hereby release and forever discharge *Total Communication Environment*, and members of the agency from all claim demands, damage actions or causes of action arising from my work while at *Total Communication Environment*. I further release *Total Communication Environment* and its servants from all claims or demands whatsoever in law or in equity.

The waiver is to remain in force for a period of one year (12 months) from the date of signing or the duration of the working period, whichever is less.

WHEREOF I have signed as having read and understood the content,

This _____day of _____20__.

Authority's Signature_____ Person's Signature_____

F.1.9 FRAUD

SCOPE:

All employees, volunteers, students (hereafter referred to as Party)

RATIONALE:

To protect *Total Communication Environment's* revenue, property, information and other assets from any attempt by either Parties (refer to Scope), community members, contractors, or agents to gain by deceit financial or other benefits.

Definitions:

Fraud and other similar irregularities include but are not limited to:

- Forgery or alteration of cheques or any other form of currency including drafts, securities etc.
- Any misappropriation of funds, securities, supplies or any other assets
- Any irregularity in the handling or reporting of money transactions
- Misappropriation of furniture, fixtures and/or equipment
- Seeking or accepting anything of material value from vendors, consultants or contractors doing business with *Total Communication Environment* in violation of the Conflict of Interest Policy
- Unauthorized use or misuse of *Total Communication Environment* property, equipment, materials or records
- Any computer related activity involving the alteration, destruction, forgery or manipulation of data for fraudulent purposes or misappropriation of software owned by *Total Communication Environment.*
- any claim for reimbursement of expenses that are not made for the exclusive benefit of *Total Communication Environment*
- any false information on timesheets including hours for pay not worked
- any similar or related irregularity.

POLICY STATEMENT

Any suspected acts of fraud, misappropriation or other similar irregularity are fully investigated. An objective and impartial investigation is conducted regardless of the position, title, and length of service or relationship with *Total Communication Environment* of any party who might be or becomes involved in or is the subject of such investigation.

Where there are reasonable grounds to indicate that a fraud may have occurred, on the advice of the Executive Director local police services are contacted.

Any substantiated acts of fraud are cause for discipline up to and including dismissal.

REFERENCE: Conflict of Interest Policy; Confidentiality Policy;

FRAUD

ALL PARTIES

- Any Party (refer to Scope) who has knowledge of an occurrence of irregular conduct or has reason to suspect that a fraud has occurred immediately notifies her/his supervisor. If the Party (refer to Scope) has reason to believe that the employee's supervisor may be involved, the Party (refer to Scope) immediately notifies the Executive Director or designate.
- The Party (refer to Scope) does not discuss the matter with anyone other than her/his supervisor, the Executive Director and the police.
- Parties (refer to Scope) who knowingly make false allegations are subject to discipline up to and including dismissal.

SUPERVISORS

- Upon notification from the Parties of suspected fraud, or if the Supervisor has reason to suspect that a fraud has occurred, the Supervisor immediately notifies the Executive Director or designate.
- The Supervisor does not attempt to investigate the suspected fraud or to discuss the matter with anyone other than the person to whom the fraud is reported and the police.

EXECUTIVE DIRECTOR OR DESIGNATE

- Upon notification or discovery of a suspected fraud, the Executive Director or designate promptly investigates the fraud.
- Where there are reasonable grounds for suspecting that a fraud has taken place the local police service is contacted.

SECURITY OF EVIDENCE

- Once a suspected fraud is reported immediate action is taken to prevent theft, alteration or destruction of relevant records. Such actions include but not limited to:
    - Removing the records
    - Placing them in a secure location
    - Limiting access to the location where the records currently exist
    - Preventing the individual suspected of committing the fraud from having access to the records

CONFIDENTIALITY

- All participants in a fraud investigation keep the details and results of the investigation confidential.
- Particulars of the investigation may be disclosed by the Executive Director with potential witnesses if such disclosure would further the investigation.

PERSONNEL ACTIONS

IF A SUSPICION OF FRAUD IS SUBSTANTIATED BY THE INVESTIGATION, DISCIPLINARY ACTION SHALL BE TAKEN UP TO AND INCLUDING DISMISSAL.

WHISTLE-BLOWER PROTECTION

- In relation to whistle-blower protection, no employee or person acting on behalf of the employer shall:

    - dismiss or threaten to dismiss any Party (refer to Scope);
    - discipline or suspend or threaten to discipline or suspend any Party (refer to Scope);
    - impose any penalty upon the Parties (see Scope); or
    - intimidate or coerce any Party (refer to Scope)

  Because the Party (refer to Scope) has acted in accordance with the requirement of the policy. The violation of this section results in discipline up to and including dismissal.

FOLLOW-UP

- The alleged fraud or audit investigation is not discussed with the media by any person other than the Executive Director or designate.
- The results of the investigation are documented. If the report concludes the allegations are founded, the report is forwarded to the local police services.
- All legal and personnel actions, any records, documents and other evidentiary material is forwarded to the appropriate department and held in a secure location.
- Information relating to investigations is reported to the external auditors.

F.2 PURCHASING AND PROCUREMENT

F.2.1 SUPPLY CHAIN CODE OF ETHICS

SCOPE:
All employees, volunteers (hereafter referred to as Parties)

RATIONALE

To specify the principles that shall govern the planning, acquisition and management of procurement of goods, services and consulting services and the use of credit and purchasing cards by *Total Communication Environment*, and to specify the mandatory requirements for adherence to those principles.

GENERAL

1. The overall objective is to acquire and supply at the right time and in the most economical manner the goods, services and consulting services needed to meet TCE's requirements in keeping with the following principles:
   - *Planning* - Goods, services and consulting services shall be acquired only after consideration of needs, alternatives, timing and the overall TCE supply strategy.
   - *Acquiring* - Goods, services and consulting services shall be acquired from qualified vendors as outlined in this Best Practice to meet specified needs and to achieve, at the best price/cost value for money. Quality, quantity, delivery, servicing, experience, environmental sustainability, and the financial capability of the vendor should be taken into consideration when acquiring goods, services and consulting services.
   - *Managing* - Once procured, goods, services and consulting services shall be managed efficiently, effectively and economically.

GOAL

To ensure an ethical, professional and accountable supply chain.

I. Personal Integrity and Professionalism

Individuals involved with Supply Chain Activities must act, and be seen to act, with integrity and professionalism. Honesty, care and due diligence must be integral to all Supply Chain Activities within TCE and between TCEs, suppliers and other stakeholders. Respect must be demonstrated for each other and for the environment. Confidential information must be safeguarded. Participants must not engage in any activity that may create, or appear to create, a conflict of interest, such as accepting gifts or favours,

providing preferential treatment, or publicly endorsing suppliers or products.

II. Accountability and Transparency

Supply Chain Activities must be open and accountable. In particular, contracting and purchasing activities must be fair, transparent and conducted with a view to obtaining the best value for public money. All participants must ensure that public sector resources are used in a responsible, efficient and effective manner.

III. Compliance and Continuous Improvement

Individuals involved with purchasing or other Supply Chain Activities must comply with this Code of Ethics and the laws of Canada and Ontario. Individuals should continuously work to improve supply chain policies and procedures, to improve their supply chain knowledge and skill levels, and to share leading practices.

F.2.2 PROCUREMENT POLICIES AND PROCEDURES

A: SEGREGATION OF DUTIES

At least three of the five functional procurement roles are segregated:

Requisition, Budgeting, Commitment, Receipt and Payment

Responsibilities for these roles lie with different individuals. The Executive Director, Director of Finance, Director Operations, Program Supervisor and the Finance Assistant are each involved at different stages of the procurement process.

B: RESPONSIBLE MANAGEMENT

All authorized personnel, including Program Supervisors, will be orientated with the systems, processes and procedures, including regular staff training to enable responsible and effective management of the procurement of goods, services and consulting services in accordance with the mandatory requirements of this Best Practice.

Any exemptions from this Policy require the prior written approval of the Executive Director, and the rationale for the exemption should be clearly documented.

In managing procurement contracts:

- All payments must be in accordance with contractual provisions;
- All payments for expenses must be in accordance with Policy for Travel, Meal and Hospitality Expense Reimbursement;
- Any overpayment must be recovered wherever possible;
- Training of authorized staff, including Program Supervisors, must take place, where applicable, to support prudent management.

C: PLANNING

Authorized staff, including Program Supervisors must undertake planning as an integral part of the acquisition process.

The following planning requirements must be addressed and documented for all procurement activities:

- Early identification of needs;
- Clear definition of requirements;
- Justification for the acquisition;
- Availability of necessary human, financial, technical and accommodation resources;
- Consideration of alternative ways to satisfy the needs and selection of the most appropriate procurement option;
- An estimate undertaken of the procurement value; and
- Necessary authorization to proceed in accordance with each TCE's delegation of authority.

D: APPROVAL AUTHORITY

1. GOODS AND NON-CONSULTING SERVICES

TCE has an established approval authority schedule (AAS) for procurement of goods and non-consulting services. The AAS identifies which authorities are allowed to approve procurements for different dollar thresholds. The AAS is approved by TCE Board of Directors.

Prior to commencement, any procurement of goods and non-consulting services must be approved by an appropriate authority in accordance with the AAS of TCE. Prior to commencement, any non-competitive procurement of goods or non-consulting services must be approved by an authority one level higher than the AAS requirements for competitive procurement.

Prior to commencement, any procurement of consulting services must be approved in accordance with the Procurement Approval Authority Schedule (AAS) for Consulting Services below.

Procurement Method	**Procurement Value**	**Approval Authority**
Invitational Competitive	$0 up to but not including $100,000	TCE's AAS for goods and non-consulting services
Open Competitive	Any value	TCE's AAS for goods and non-consulting services
Non-competitive*	$0 up to but not including $100,000	Executive Director
	$100,000 or more	Board of Directors

Exemption-based only

2. COMPETITIVE PROCUREMENT THRESHOLDS

Prior to commencement, any procurement of goods and non-consulting services must be approved in accordance with the Procurement Approval Authority Schedule below:

Procurement Approval Authority Schedule Goods, Non-Consulting Services and Construction

Total Procurement Value	**Means of Procurement**	**Authorization level**
$0 up to but not including $100	Petty Cash	staff
$100 up to but not including $1000	Purchase Order, Cheque Requisition or Credit or Purchasing Card	Program Supervisor
$1,000 up to but not including $5,000	Purchase Order, Cheque Requisition, Credit or Purchasing Card, Invoice	Director of Operations or Finance - 3 documented quotes are required (telephone and internet are acceptable)
$5,000 up to but not including $100,000 of Budgeted Expenditures	Invoice Schedule	Executive Director - 3 invitational written quotes are required
$100,000 and over	Written Contract and payment schedule	Board of Directors - Open tender competitive process

TCE will not reduce the overall value of procurement (e.g., dividing a single procurement into multiple procurements) in order to circumvent the approval requirements of the AAS or the AAS for Consulting Services or the competitive procurement thresholds.

Where there are only two (2) vendors, TCE must consider and/or invite both.

Where there is only one (1) vendor available for the purchase of the required service or non-consulting service, no competitive selection process is required however documentation regarding the search process and results must be included with the file.

2. 1. UNBUDGETED EXPENSES

The Board of Directors approves payments for any unbudgeted item that creates a deficit and exceeds **five thousand dollars ($5,000).** *(Also see F.4.4 UNBUDGETED EXPENSES)*

3. INFORMATION GATHERING

Where results of informal supplier or product research are insufficient, formal processes such as a Request for Information (RFI) or Request for Expression of Interest (RFEI) may be used if warranted, taking into consideration the time and effort required to conduct them. A response to RFI or RFEI must not be used to pre-qualify a potential supplier and must not influence the chances of the participating suppliers from becoming the successful proponent in any subsequent opportunity.

4. SUPPLIER PRE-QUALIFICATION

The Request for Supplier Qualification (RFSQ) enables TCE to gather information about supplier capabilities and qualifications in order to pre-qualify suppliers for an immediate product or service need or to identify qualified candidates in advance of expected future competitions. Terms and conditions of the RFSQ document must contain language that disclaims any obligation of the TCE to call on any supplier to provide goods or services as a result of pre-qualification.

5. POSTING COMPETITIVE PROCUREMENT DOCUMENTS

Calls for open competitive procurements must be made through an electronic tendering system that is readily accessible by all Canadian suppliers.

6. TIMELINES FOR POSTING COMPETITIVE PROCUREMENTS

TCE must provide suppliers a minimum response time of 15 calendar days for procurement of goods and services valued at $100,000 or more. TCE must consider providing suppliers a minimum response time of 30 calendar days for procurements of high complexity, risk, and/or dollar value.

7. BID RECEIPT

Bid submission date and closing time must be clearly stated in competitive procurement documents. TCEs must set the closing date of a competitive procurement process on a normal working day (Monday to Friday, excluding provincial and national holidays).

Submissions that are delivered after the closing time must be returned unopened.

8. EVALUATION CRITERIA

Evaluation criteria must be developed, reviewed and approved by an appropriate authority prior to commencement of the competitive procurement process. Competitive procurement documents must clearly outline mandatory, rated, and other criteria that will be used to evaluate submissions, including weight of each criterion.

Mandatory criteria (e.g., technical standards) should be kept to a minimum to ensure that no bid is unnecessarily disqualified. Maximum justifiable weighting must be allocated to the price/cost component of the evaluation criteria. All criteria must comply with Section 7.2.14, Non-discrimination, of the Directive. The evaluation criteria are to be altered only by means of addendum to the competitive procurement documents.

TCE may request suppliers to provide alternative strategies or solutions as a part of their submission. TCE

must establish criteria to evaluate alternative strategies or solutions prior to commencement of the competitive procurement process. Alternative strategies or solutions must not be considered unless they are explicitly requested in the competitive procurement documents.

9. EVALUATION PROCESS DISCLOSURE

Competitive procurement documents must fully disclose the evaluation methodology and process to be used in assessing submissions, including the method of resolving tie score. Competitive procurement documents must state that submissions that do not meet the mandatory criteria will be disqualified.

10. EVALUATION TEAM

Competitive procurement processes require an evaluation team responsible for reviewing and rating the compliant bids. Evaluation team members must be made aware of the restrictions related to utilization and distribution of confidential and commercially sensitive information collected through the competitive procurement process and refrain from engaging in activities that may create or appear to create a conflict of interest.

Evaluation team members must sign a conflict-of-interest declaration and non-disclosure of confidential information agreement.

11. EVALUATION MATRIX

Each evaluation team member must complete an evaluation matrix, rating each of the submissions. Records of evaluation scores must be retained for audit purposes. Evaluators must ensure that everything they say or write about submissions is fair, factual, and fully defensible.

12. WINNING BID

The submission that receives the highest evaluation score and meets all mandatory requirements set out in the competitive procurement document must be declared the winning bid.

13. Non-Discrimination

TCE will not discriminate or exercise preferential treatment in awarding a contract to a supplier as a result of a competitive procurement process.

14. EXECUTING THE CONTRACT

The agreement between TCE and the successful supplier must be formally defined in a signed written contract before the provision of supplying goods or services commences.

Where an immediate need exists for goods or services, and TCE and the supplier are unable to finalize the contract as described above, an interim purchase order may be used. The justification of such decision must be documented and approved by the appropriate authority.

15. ESTABLISHING THE CONTRACT

The contract must be finalized using the form of agreement that was released with the procurement documents. In circumstances where an alternative procurement strategy has been used (i.e., a form of agreement was not released with the procurement document), the agreement between TCE and the successful supplier must be defined formally in a signed written contract before the provision of supplying goods or services commences.

16. TERMINATION CLAUSES

Contracts will include appropriate cancellation or termination clauses and legal advice will be sought on the development of such clauses. When conducting complex procurements, TCE shall consider, as appropriate, the use of contract clauses that permit cancellation or termination at critical project life-cycle stages.

17. TERM OF AGREEMENT MODIFICATIONS

The term of the agreement and any options to extend the agreement must be set out in the competitive procurement documents. An approval by an appropriate authority must be obtained before executing any modifications to the term of agreement.

Extending the term of agreement beyond that set out in the competitive procurement document amounts to non-competitive procurement where the extension affects the value and/or stated deliverables of procurement.

18. CONTRACT AWARD NOTIFICATION

For procurements valued at $100,000 or more, TCE must post, in the same manner as the procurement documents were posted, contract award notification. The notification must be posted after the agreement between the successful supplier and TCE was executed. Contract award notification must list the name of the successful supplier, agreement start and end dates, and any extension options.

19. : SUPPLIER DEBRIEFING

For procurements valued at $100,000 or more, TCE must inform all unsuccessful suppliers about their entitlement to a debriefing.

TCE must allow unsuccessful suppliers 60 calendar days following the date of the contract award notification to request a debriefing.

20. NON-COMPETITIVE PROCUREMENT

TCE shall employ a competitive procurement process to achieve optimum value for money. It is recognized, however, that special circumstances may require TCE to use non-competitive procurement.

TCE may utilize non-competitive procurement only in situations outlined in the exemption, exception, or non-application clauses of the AIT or other trade agreements. Prior to commencement of non-competitive procurement, supporting documentation must be completed and approved by an appropriate authority within the TCE.

21. CONTRACT MANAGEMENT

Procurements and the resulting contracts must be managed responsibly and effectively. Payments must be made in accordance with provisions of the contract. All invoices must contain detailed information sufficient to warrant payment. Any overpayments must be recovered in a timely manner.

Assignments must be properly documented. Supplier performance must be managed and documented, and any performance issues must be addressed. To manage disputes with suppliers throughout the life of the contract, TCE shall include a dispute resolution process in their contracts.

For services, TCE will:

• Establish clear terms of reference for the assignment. The terms should include objectives, background, scope, constraints, staff responsibilities, tangible deliverables, timing, progress reporting, approval requirements, and knowledge transfer requirements.

• Establish expense claim and reimbursement rules compliant with TCE's Expense Policy and ensure all expenses are claimed and reimbursed accordingly.

• Ensure that expenses are claimed and reimbursed only where the contract explicitly provides for reimbursement of expenses.

22. PROCUREMENT RECORDS RETENTION

For reporting and auditing purposes, all procurement documentation, as well as any other pertinent information must be retained in a recoverable form for a period of seven years.

TCE has a written policy for handling, storing and maintaining the suppliers' confidential and commercially sensitive information.

23. CONFLICT OF INTEREST

TCE must monitor any conflict of interest that may arise as a result of the Members, advisors', external consultants', or suppliers' involvement with the Supply Chain Activities. Individuals involved with the Supply Chain Activities must declare actual or potential conflicts of interest. Where a conflict of interest arises, it must be evaluated and an appropriate mitigating action must be taken.

24. BID DISPUTE RESOLUTION

Competitive procurement documents must outline bid dispute resolution procedures to ensure that any dispute is handled in an ethical, fair, reasonable, and timely fashion. Bid dispute resolution procedures must comply with bid protest or dispute resolution procedures set out in the applicable trade agreements.

E OTHER RELATED POLICIES

TCE will conduct procurement activities according to the law in Ontario, including contract law, the law of competitive processes, privacy legislation, accessibility legislation and any other legislation as may be applicable.

TCE may also be subject to various trade agreements, including but not limited to the Agreement on Internal Trade (AIT) and the Ontario–Quebec Trade and Cooperation Agreement (Ontario–Quebec Agreement).

F. TCE CREDIT AND PURCHASING CARDS

1. TCE credit or purchasing cards are to be used for low-dollar value purchases, not to exceed $5,000, wherever permitted under the procedures listed in this Policy.
2. Under no circumstances may a TCE credit or purchasing card be used to circumvent TCE purchasing or procurement policies or restrictions.
3. Under no circumstances may a TCE credit or purchasing card be used for personal use.
4. TCE credit or purchasing cards are issued to individuals approved by the Executive Director.
5. Specific parameters for each authorized credit or purchasing card such as a dollar limit per transaction, credit limit per month, expiry date, number of transactions per month, and purchasing restrictions are determined and approved by the Executive Director
6. Itemized statements must be reconciled monthly to original receipts and submitted to Finance for review and posting and retention for audit purposes.

G DEFINITIONS

“Accountability” means the obligation of an employee, agent or other person to answer for or be accountable for, work, action or failure to act following delegated authority.

“Agreement” means the formal written document that will be entered into at the end of the procurement process.

“Approval Authority” means the authority delegated by TCE to a person designated to occupy a position to approve on its behalf one or more procurement functions within the plan-to-pay cycle up to specified dollar limits subject to the applicable legislation, regulations and procedures in effect at such time.

“Award” means the notification to a proponent of acceptance of a proposal, quotation or tender that brings a contract into existence.

“Bid” means a proposal, quotation or tender submitted in response to a solicitation from a contracting authority. A bid covers the response to any of the three principal methods of soliciting bids, i.e., Request for Proposal, Request for Tender and Request for Quotation.

“Bid Protest” means a dispute raised against the methods employed or decisions made by a contracting authority in the administration of a proposal, tender, or quotation process.

“Competitive Procurement” means a set of procedures for developing a procurement contract through a bidding or proposal process. The intent is to solicit fair, impartial, competitive bids.

“Conflict of Interest” means a situation in which financial or other personal considerations have the potential to compromise or bias professional judgment and objectivity. An apparent conflict of interest is

one in which a reasonable person would think that the professional's judgment is likely to be compromised.

"Construction" means construction, reconstruction, demolition, repair or renovation of a building, structure or other civil engineering or architectural work and includes site preparation, excavation, drilling, seismic investigation, the supply of products and materials, the supply of equipment and machinery if they are included in and incidental to the construction, and the installation and repair of fixtures of a building, structure or other civil engineering or architectural work, but does not include professional consulting services related to the construction contract unless they are included in the procurement.

"Consultant" means a person or entity that under an agreement, other than an employment agreement, provides expert or strategic advice and related services for consideration and decision-making.

"Consulting Services" means the provision of expertise or strategic advice that is presented for consideration and decision-making.

"Contract" means an obligation, such as an accepted offer, between competent parties upon a legal consideration, to do or abstain from doing some act. It is essential to the creation of a contract that the parties intend that their agreement shall have legal consequences and be legally enforceable. The essential elements of a contract are an offer and an acceptance of that offer; the capacity of the parties to contract; consideration to support the contract; a mutual identity of consent or consensus ad idem; legality of purpose; and sufficient certainty of terms.

"Electronic Tendering System" means a computer-based system that provides suppliers with access to information related to open competitive procurements.

"Evaluation Criteria" means a benchmark, standard or yardstick against which accomplishment, conformance, performance and suitability of an individual, alternative activity, product or plan is measured to select the best supplier through a competitive process. Criteria may be qualitative or quantitative in nature.

"Evaluation Matrix" means a tool allowing the evaluation team to rate supplier proposals based on multiple pre-defined evaluation criteria.

"Evaluation Team" means a group of individuals designated/responsible to make award recommendation. The evaluation team would typically include representatives from the TCE and subject matter expert(s). Each member participates to provide business, legal, technical and financial input.

"Goods" means moveable property (including the costs of installing, operating, maintaining or manufacturing such moveable property) including raw materials, products, equipment and other physical objects of every kind and description whether in solid, liquid, gaseous or electronic form, unless they are procured as part of a general construction contract.

"Goods and Services/Goods or Services" means all goods and/or services including construction, consulting services and information technology.

"Information Technology" means the equipment, software, services and processes used to create, store, process, communicate and manage information.

"Invitational Competitive Procurement" means any form of requesting a minimum of three (3) qualified suppliers to submit a written proposal in response to the defined requirements outlined by an individual/TCE.

"Non-discrimination" means fairness in treating suppliers and awarding contracts without prejudice,

discrimination or preferred treatment.

"Offer" means a promise or a proposal made by one party to another, intending the same to create a legal relationship upon the acceptance of the offer by the other party.

"Procurement" means acquisition by any means, including by purchase, rental, lease or conditional sale, of goods or services.

"Procurement Policies and Procedures (PPP)" means a framework and mandatory requirements to govern how TCE conducts sourcing, contracting and purchasing activities, including approval segregation and limits, competitive and non-competitive procurement, conflict of interest and contract awarding.

"Procurement Value" means the estimated total financial commitment resulting from procurement, taking into account optional extensions.

"Purchase Order (PO)" means a written offer made by a purchaser to a supplier formally stating the terms and conditions of a proposed transaction.

"Request for Expressions of Interest (RFEI)" means a document used to gather information on supplier interest in an opportunity or information on supplier capabilities/qualifications. This mechanism may be used when TCE wishes to gain a better understanding of the capacity of the supplier community to provide the services or solutions needed. A response to a RFEI must not pre-qualify a potential supplier and must not influence their chances of being the successful proponent on any subsequent opportunity.

"Request for Information (RFI)" means a document issued to potential suppliers to gather general supplier, service or product information. It is a procurement procedure whereby suppliers are provided with a general or preliminary description of a problem or need and are requested to provide information or advice about how to better define the problem or need, or alternative solutions. A response to an RFI must not pre-qualify a potential supplier and must not influence their chances of being the successful proponent on any subsequent opportunity.

"Request for Proposal (RFP)" means a document used to request suppliers to supply solutions for the delivery of complex products or services or to provide alternative options or solutions. It is a process that uses predefined evaluation criteria in which price is not the only factor.

"Request for Supplier Qualifications (RFSQ)" means a document used to gather information on supplier capabilities and qualifications, with the intention of creating a list of pre-qualified suppliers. This mechanism may be used either to identify qualified candidates in advance of expected future competitions or to narrow the field for an immediate need. TCE must ensure that the terms and conditions built into the RFSQ contain specific language that disclaims any obligation on the part of TCE to call on any supplier to provide goods or services as a result of the pre-qualification.

"Requisition" means a formal request to obtain goods or services made within TCE, generally from the end-user to the procurement department.

"Segregation of Duties" means a method of process control to manage conflict of interest, the appearance of conflict of interest, and errors or fraud. It restricts the amount of power held by any one individual. It puts a barrier in place to prevent errors or fraud that may be perpetrated by one individual.

"Services" means intangible products that do not have a physical presence. No transfer of possession or ownership takes place when services are sold, and they (1) cannot be stored or transported, (2) are instantly perishable, and (3) come into existence at the time they are bought and consumed.

"Supplier/Vendor" means any person or organization that, based on an assessment of that person's or organization's financial, technical and commercial capacity, is capable of fulfilling the requirements of

procurement.

“Supply Chain Activities” means all activities whether directly or indirectly related to the organization plan, source, procure, move, and pay processes.

“Trade Agreements” means any applicable trade agreement to which Ontario is a signatory.

“Supplier Debriefing” means a practice of informing a supplier why their bid was not selected upon completion of the contract award process.

Also see: *F.4.2. Guidelines for Proper Payment Authorization*

F.2.3 CAPITAL ASSETS

SCOPE:

All employees or volunteers involved in the purchase, recording, or use of capital assets. (hereafter referred to as Party)

RATIONALE:

To provide guidelines for the capitalization, recording, and security of capital assets.

POLICY STATEMENT:

All individual assets with a cost below $20,000 that would otherwise be capitalized and which are explicitly and fully funded by external parties will be expensed. The related funding will be recognized immediately in revenue. This is in consideration of what is relevant and helpful to the users of the financial statements.

REFERENCES:

F.2 Purchasing and Procurement Policy , Insurance Policy, Financial Statements and Returns Policy

CAPITAL ASSETS

DEFINITIONS

- A **"Capital Asset"** includes tangible items such as machinery, furniture and equipment, leasehold improvements, land, buildings, and vehicles, and intangible items such as a patent, software, or trademark. Also known as "Fixed Asset".
- **"Capitalize"** means recording the cost of a "capital asset" in a journal in order that its cost may be spread over more than one fiscal period.
- The **"Economic Life"** of an asset is the length of time that an asset is estimated to be able to be used for.
- A "**Capital Asset Group"** means a group of assets that share the same characteristics, especially estimated economic life, and therefore can be grouped together for reporting purposes into one asset account.
- "**Amortization or Depreciation"** means the spreading of the acquisition cost of capital assets over their useful economic lives.
- "**Straight-line method of amortization"** means the cost will be spread on an equal basis in each period over the useful economic life of the asset.

CAPITALIZATION

- Capital assets with an acquisition value exceeding **$2,000** and with an economic life exceeding one year are capitalized.
- The acquisition value of a capital asset includes the purchase price, taxes, shipping and handling costs, installation costs, and cost of major additions or improvements to the asset, such as customization i.e. computer program.
- Capital asset purchases follow all purchasing policies and spending authorizations.

CAPITAL ASSET GROUPS

- Capital assets are assigned to one of the following capital asset groups:
  - land,
  - buildings,
  - computer equipment, software
  - furniture and equipment,
  - leasehold improvements,
  - vehicles, or
  - machinery.
- The ***Finance Department*** is responsible for the maintenance of capital asset records by groups.
- The ***Director of Finance*** is responsible for approving new asset groups and ensuring appropriate disclosure of groups in the financial statements.

USEFUL ECONOMIC LIFE

- The useful economic life by capital asset group is as follows:
  - land – not applicable,
  - buildings – *40 years*,
  - computer equipment – *5 years*,
  - computer software – *3 years*,
  - furniture and equipment – *5 years*,
  - leasehold improvements – *3 years*,
  - vehicles – *5 years*, and
  - machinery *10 years*.
- The ***Finance Department*** is responsible for the maintenance of historical capital asset records that justify the estimated useful economic lives by capital asset group.
- The ***Director of Finance*** is responsible for approving any changes to the useful economic life estimated for a capital asset group, and ensuring appropriate disclosure of economic life in the financial statements.

AMORTIZATION ON A STRAIGHT-LINE BASIS

- All capitalized capital assets excluding land are amortized on a straight-line basis over the useful economic life of the capital asset group. In the year of addition the amortization for a year will be prorated.
- The ***Finance Department*** is responsible for the maintenance of worksheets calculating amortization for each asset, totaling by asset group for financial reporting purposes.
- The ***Director of Finance*** is responsible for ensuring appropriate disclosure of amortization by asset group in the financial statements.

DISPOSAL OF CAPITAL ASSETS – RECORDING

- When an asset is no longer useful to the agency it is disposed of in a manner that maximizes the benefit to Total Communication Environment. See related policy / procedure regarding methods of disposing of capital assets.
- The ***Finance Department*** is responsible for accounting for the disposal of the capital asset. The worksheets reflect the prorated amortization for the period. A loss or gain on the sale is recorded based on the net selling price versus the net book value of the asset at time of sale.
- The ***Director of Finance*** is responsible for ensuring accuracy of the recording of the disposals.

SECURITY

- Capital assets represent a significant investment on the part of Total Communication

Environment. Parties (refer to Scope) and volunteers are expected to safeguard Total Communication Environment's assets at all times.

- All Parties (refer to Scope) are responsible for immediately reporting a missing or damaged capital asset to their Supervisor. For accidents, an *accident/incident form* is completed outlining how the accident occurred and the extent of the damage.
- Permission from the responsible Program Supervisor is required to remove capital assets from company premises.
- The ***Finance Department*** is responsible for maintaining capital asset records. Each year end this listing of assets should be verified by Program Supervisors to ensure all capital assets are accounted for. Any missing asset is investigated by the responsible Program Supervisor and the ***Director of Finance.***
- The ***Director of Operations*** is responsible for managing the keys to property and other capital assets. A listing will be maintained of who has been given a key – signed and dated by the Party (refer to Scope). The ***Director of Operations*** will keep a backup key for all capital assets in a secure location. Where possible, keys will be ones that cannot be duplicated.

F.2.4 BUILDINGS & PROPERTIES

OPERATIONS POLICY

SCOPE:
All employees, students and volunteers (hereafter referred to as Party)

RATIONALE:
To provide guidelines for the acquisition, disposal and upkeep of buildings owned and/or operated by the Agency; to provide standards for the upkeep, maintenance and general appearance of these buildings

POLICY STATEMENT:

- *Total Communication Environment* purchases, rents or leases buildings and other facilities in which to provide quality supports and services.
- Such buildings and facilities are kept in a clean, secure and safe condition.
- Such buildings meet all legislative requirements.
- All properties are maintained to reflect a quality environment, meet quality standards for people and reflect a positive community presence.
- Any personnel entering the properties respect the rights and privacy of the persons in the locations.
- Residences are entered only upon notification to and approval from occupants except in emergency situations

REFERENCES:
Contracts Policy, Non-Employee On Site Liability Policy, Disposition of Property Policy, Insurance Policy

BUILDING & PROPERTIES

MAINTENANCE STAFF ENTERING RESIDENTIAL LOCATIONS

- The privacy of the person receiving support is respected at all times.
- Permission to enter a location to do maintenance work is requested prior to commencement of repair or maintenance.
- An explanation is given to all persons regarding the necessity for maintenance staff to be able to enter his/her home to do repairs, maintenance etc. when requested.

GENERAL MAINTENANCE OF RESIDENTIAL PROPERTIES

- A person living in the residence is consulted and involved in decorating and maintenance decisions of his/her private space.
- The common area of the residence is maintained to reflect a quality lifestyle. Residents and/or families are consulted and involved in any decorating decisions of the common areas such as painting, wallpaper, flooring etc. Every consideration is given to practicality, colour coordination, safety and ease of maintenance. Management approves any final decision as to what can be accomplished within budget.
- In homes which are rented, the owner of the building is approached by the Program Supervisor for approval to redecorate or interior design.
- The staff and Program Supervisor are responsible for initiating maintenance requests and requirements through written request (i.e. Work orders).
- In collaboration with residents, support staff and Program Supervisors, the ***Director of Operations*** inspects, on a quarterly basis, with the consent of the occupants, the common areas of the homes for upkeep, needs, cleanliness, and any maintenance issues which need to be addressed to ensure a quality environment and positive community presence for those occupying the residence.
- All maintenance issues are itemized by location with cost estimate, prioritized agency wide and submitted to the ministry on an annual basis.
- Residences are inspected annually for structural maintenance and minor capital repairs and maintenance needs which specifically identify health & safety issues. The report generated from this inspection is the basis for minor capital requests.

PLANNED MAINTENANCE PROGRAM

- Each program location receives an annual schedule and calendar of planned property maintenance and safety inspections coordinated centrally by the Director of Operations or his delegate
- The ***Program Supervisor*** liaises with the local Fire Department Officers on an annual basis to ensure that their requirements are met regarding building design, safety equipment and usage. These inspections are to occur within the required time frame. All subsequent work required to meet compliance with fire code is to take priority and be addressed to the satisfaction of the Fire Department prior to due date.

- The ***Program Supervisors*** coordinates and records annual inspections, for review by the Director of Operations, to include but not limited to:
  - Fire Department inspections
  - Fire Plan Review
  - Smoke Detectors
  - Fire extinguishers
  - Electrical systems
  - Heating system and chimney
  - Hazardous substances
- Others as necessary and required by municipal and provincial legislation. A "Maintenance Repair Form" is completed by the program staff when a non-urgent repair or maintenance item is identified and forwarded to the Program Supervisor who verifies accuracy and then forwards to the ***Director of Operations.***
- A list of available emergency maintenance and repair service providers is available in each program location to respond to situations which require immediate assistance prior to the next regular business day i.e. loss of heat, plumbing emergency, etc.

F.2.5 VEHICLES

FLEET MANAGEMENT AND USE OF OTHER ROAD TRANSPORTATION

SCOPE:
All Employees, Students and Volunteers (hereafter referred to as Party)

RATIONALE:
The objective is to establish guidelines for road transportation usage and fleet management practices across the organization with respect to how fleet vehicles are selected, acquired, and used in ways that provide the best possible support to *Total Communication Environment's* operations and the environment.

Key principles:

- fleet vehicles are provided only when required to conduct TCE business;
- fleet vehicles are managed in accordance with the life cycle approach to fleet management and with the principles of economy, prudence, and minimizing negative environmental impact;
- fleet vehicles are safe for employees' use; and
- a combination of fleet vehicles, car rentals, and the use of personal staff vehicles should be utilized to meet the business needs of the TCE in a cost effective and operationally efficient manner

POLICY STATEMENT:
All *Total Communication Environment* owned/leased vehicles are maintained and operated according to Ministry of Transportation regulations and *Total Communication Environment* standards

REFERENCES:
Insurance Policy, Occupational Health & Safety Act

ACQUISITION PLANNING AND VEHICLE SELECTION

1. Prior to the acquisition of any vehicle, transportation alternatives must be considered including:

    - Can travel be avoided by using alternatives such as Teleconferencing or Video Conferencing?
    - Can the transportation needs be met by alternative means, i.e., public transit, car pooling, existing fleet vehicle, daily vehicle rental?
    - If a daily rental vehicle is to be employed can a hybrid vehicle be rented?
    - If transportation alternatives cannot meet the requirement, is a new or additional vehicle actually required? Can an existing vehicle be redeployed?
    - If a vehicle is needed what size or type of vehicle is actually required to meet operational requirements?
    - Within the vehicle type selected what vehicle is the most fuel efficient and emits the least carbon dioxide?

2. Vehicles are to be acquired as necessary for Ministry-funded program delivery.

3. When new vehicles are acquired, TCE must choose vehicles from the Ontario Public Service's vehicle selector list. Any exceptions to this standard must be approved by the TCE Executive Director.

4. All fleet vehicles must be of a minimum size and engine capacity that will appropriately handle tasks to be performed and to enable effective and efficient program delivery.

5. Each TCE policy will outline a delegation of authority for approval for the acquisition, operation and disposal of fleet vehicles and use of other road transportation.

ALTERNATIVE FUEL VEHICLES AND HYBRID AND ADVANCED TECHNOLOGY VEHICLES

6. In support of the reduction of greenhouse gas emissions, TCE will give careful consideration to the use of alternative fuel vehicles, hybrid technology vehicles or other advanced technology vehicles in their fleet vehicles wherever it is cost effective and operationally feasible to do so.

OPTIONS AND PACKAGES

7. All vehicles must be equipped with standard manufacturer option packages that optimize the life-cycle cost, purchase price and subsequent resale value of the vehicles. Options or packages that are for comfort or convenience only must not be ordered on TCE fleet vehicles. The TCE Executive Director must approve any exemption.

8. Lifecycle evaluation should include capital cost (including all options and taxes), fuel costs and the cost of greenhouse gas emissions, less the vehicle's residual value. Cost should be included for the period that TCE intends to own or lease the vehicle.

FULL SIZE CARS OR SPORT UTILITY VEHICLES

9. Acquisition of vehicles (type, size, etc) must be appropriate for program delivery purposes and accompanied by a business case approved by the Executive Director.

VEHICLE OPERATIONS

10. Persons other than TCE's employees and residents may only be transported as passengers in fleet vehicles when such transportation is necessary for program delivery or beneficial to the operations.

11. Anyone driving a TCE vehicle must have a valid driver's license, and must be authorized in accordance with the TCE delegation of authority to drive vehicles for business purposes.

CONFIRMATION OF LICENSE

- A valid class "G" (minimum) Driver's License and a driver's abstract are required to drive a *Total Communication Environment* owned/leased vehicle.
- Parties (refer to Scope) are required to provide the following information prior to operating an owned/leased vehicle by *Total Communication Environment*:
- a photocopy of Party's (refer to Scope) valid class "G" (minimum) Driver's License is kept on file and provided to the insurance company as requested;
- a current driver's abstract which documents that the Party (refer to Scope) has not received any convictions of a serious nature within the past year; and
- a signed "Confirmation of Valid Driver's License and/or Auto Insurance" form (01-04-08a) indicating that the Party (refer to Scope) has a valid driver's license, no traffic-related convictions within the past year, and
- acknowledgement of sole responsibility to inform Human Resources immediately following a change in status of the Party (refer to Scope)'s driver's license , driving record and/or insurance prior to operating a vehicle owned/leased by *Total Communication Environment*.

TRAFFIC LAWS & SAFETY RULES

- Drivers are to obey all traffic laws and posted speed limits and ensure that seat belts are worn by all passengers while the vehicle is in motion. Drivers are to refrain from engaging in any type of negligent behaviour that puts the safety of the driver, passengers, vehicle and others at risk.
- Supported individuals are never to be left unattended in the vehicle.
- People who receive support and who weigh less than the average twelve year old are not encouraged to ride in the front seat of a vehicle with dual air bags unless the vehicle automatically recognizes the size and then disengages the passenger airbag.
- All windows and doors must be closed and locked whenever the vehicle is not in use.

SMOKING, ALCOHOL, DRUGS

- Smoking is not permitted in agency owned/leased vehicles. Eating and drinking are not permitted by driver while the vehicle is in motion.
- No Party (refer to Scope) enters, remains in, or drives a vehicle while the Party's (refer to Scope) ability to operate a vehicle is affected by alcohol, drugs or another substance.

OWNERSHIP, INSURANCE, GAS CARD

- A photocopy of Ownership is kept in the vehicle and the originals are kept at the administration office.
- The original insurance binder (pink slip) is kept in the vehicle.
- The gas card is kept in the glove box.
- The keys are stored in a safe location in the house, when not in use.

VEHICLE LOG

- The following information is recorded on the "Vehicle Log" form (see form attached) by each driver:
  - date and time
  - destination
  - mileage — odometer reading at the start and finish of the trip
  - fuel/oil purchases — record the cost of fuel and oil purchased
  - visual check completed at start and finish of trip and any concerns/comments required

VISUAL CHECK

- Prior to driving a vehicle, drivers complete a visual circle check that records completion of check on the "Vehicle Log. See form attached
- Drivers complete and record a "Visual Circle Check" (see form attached) upon completion of the outing to ensure the vehicle is in the same condition as it was found in and that the interior is clean and free of garbage.

GAS, OIL & MAINTENANCE

- TCE provides fleet fuel cards to charge vehicle operating fuel expenses. Fuel should be purchased from the designated Vendor whenever possible in order to ensure the best value.
- Fleet fuel cards used for personal use or to fill vehicles other than authorized by the Executive Director is fraud and theft. Such incidents lead to disciplinary action up and including dismissal.
- All TCE vehicles will be operated with the fuel that is recommended by the vehicle manufacturer.

Unless specifically recommended by the manufacturer, gasoline powered fleet vehicles will not be fueled with mid range or premium gasoline.

- In support of the Government of Ontario's initiative to reduce greenhouse gas emissions, TCE gasoline powered fleet vehicles will be fueled with ethanol blended gasoline (or other alternative fuels when they become available) when they are commercially available and competitively priced.
- TCE will give consideration to the use of bio-diesel fuel in all diesel powered vehicles when it is commercially available and competitively priced. Any bio-diesel fuel employed in TCE vehicles must carry the appropriate Society of Automotive Engineers (SAE) designation to meet engine manufacturer's warranty requirements.
- All fuel and oil receipts shall be forwarded to the finance department on a weekly basis.
- All fuel receipts will be matched to monthly statement of account. Any missing receipts will be noted to the Program Supervisor who will follow up and verify the purchase immediately and report the findings to the finance department. Should the receipt not be available and there is no record of the trip and/or gas purchase in the program documentation, the Program Supervisor will inform the Director of Operations who will immediately request a copy of the signed receipt for verification.
- All mechanical problems with the vehicle are reported immediately to a Program Supervisor
- Program Supervisors are responsible to ensure that vehicles receive required maintenance at warranty required intervals.
- Fleet vehicles shall be maintained in full accordance with the warranty plan, all manufacturer recall notices and in a manner that ensures their safe, efficient operation and have regard for their appearance and enhancement of asset value.
- Maintenance and service of all vehicles is recorded and monitored on the "Vehicle Service Form" by the immediate Program Supervisor.

INCIDENTS AND VIOLATIONS

- Incidents involving property damage to other vehicles, property or *Total Communication Environment* vehicles are immediately reported to a Program Supervisor and, when required, the police.
- For incidents involving any harm or injury to a person, a report will be made to the insurance company.
- For incidents of minor physical damage to a vehicle the Program Supervisor will discuss the situation with the finance department; determine the cost of repairs and if appropriate report to insurance company.
- Payment of all traffic and parking fines and violations are the responsibility of the driver and must be reported to Human Resources immediately.

OUTINGS

- Outings will be booked in a cooperative manner between locations to ensure equitable usage of the vehicle.
- Outings which involve long distances (out of town trips) are approved by the immediate Program

Supervisor one week prior to the required date.

ROAD TRANSPORTATION

- When road transportation is the most practical and economical way to travel, the order of preference shall be:
  - TCE vehicle when available;
  - Personal vehicle when a TCE vehicle is not available. Employees using their own vehicle for the Employer's business shall be paid a pre-set mileage rate. The Employer shall authorize the use of private vehicles for its business. Employees must maintain adequate third-party liability insurance and endorsement for the extent of business use, as required by the employee's insurer.
  - In lieu of using a vehicle, employees shall be reimbursed for parking or other means of public transit while on Employer business.
  - This does not include reimbursement for transportation to and from regular shifts.
- Bridge, ferry and highway tolls and necessary parking fees paid while driving on TCE business will be reimbursed. Receipts must be obtained and submitted in accordance with the Travel, Meals and Hospitality Expenses Policy.
- Accidents must be reported immediately to local law enforcement authorities, the rental car agency (if applicable), the automobile insurance company (if using a personal vehicle), and the person's immediate supervisor (and the corporate charge card company if applicable).

CAR RENTAL

- The size of the rental car must be the most economical and practical required for program delivery and number of occupants. Exceptions must be documented and approved by the Director of Operations. Luxury and sports car rental are prohibited.
- The rental car must be refueled wherever possible before returning it, in order to avoid higher gasoline charges imposed by the rental car agency.

OTHER ROAD TRANSPORTATION

- Whenever practical, local public transportation/hotel shuttles must be used. Receipts for reimbursement are not required.
- Reimbursement for taxicabs may be claimed only where justified by exceptional circumstances, for example:
  - When other means of transportation are not available;
  - When weather conditions so warrant;
  - When health or safety warrants; or
  - When the transport of work-related baggage or parcels is required.

  Prior approval for this expense must be obtained wherever possible.
- Taxicab expenses are also justified where group travel by taxicab is more economical than the total cost, had individuals traveled separately.

VEHICLE LOG/CIRCLE CHECK PROGRAM:

DATE	DESTINATION	KM START	KM FINISH	VISUAL CHECK PRIOR TO TRIP	VISUAL CHECK END OF TRIP	INITIALS

This form must be completed each time the vehicle is used. Reviewed by PS:_____

VEHICLE VISUAL CIRCLE CHECK

Check:

1. for damage to vehicle, including bumpers, body, panel, tires, lights, etc.
2. all gauges and wipers
3. lights are working, including high and low beams, signal lights, brake lights, etc.
4. windows and mirrors are clear and clean
5. rear and side doors are securely closed
6. tires are not soft or show evidence of bald spots
7. all seat belts are functional
8. that spare tire, flashlight and extra batteries, flares/portable reflectors, fire extinguisher and first aid kit are present and in good working condition in the vehicle

EACH DRIVER/EMPLOYEE MINIMUM ONCE A SHIFT

_____ _____

Employee/Driver Signature Date

F.2.6 BORROWING OF AGENCY PROPERTY

SCOPE:
All employees, students and volunteers (hereafter referred to as Party)

RATIONALE:
To provide guidelines for the lending of property (fixed assets) owned or leased by the agency.

POLICY STATEMENT:
To ensure the fixed assets owned or leased by the agency are returned in safe and working order when loaned to an individual or agency. The lending of any asset owned or leased by the agency will be approved by the Director of Operations, Director of Finance or Executive Director.

REFERENCES: Fixed Assets Policy

BORROWING OF AGENCY PROPERTY

RESPONSIBLITY

- An agreement is signed by both the borrower and the agency identifying the item being borrowed, the date and time, the name, telephone number and address of the person borrowing the item, and the date and time the item will be returned.

- The borrower accepts all responsibility for the item while in his/her possession.

- When the item is returned both the agency and the borrower check the item for any damages. If the item is damaged while in the possession of the borrower, the borrower is responsible for the cost of any damages.

- If the item is lost or stolen the borrower is responsible for replacement either through personal insurance or self.

F.2.7 DISPOSITION OF PROPERTY

SCOPE:
All employees (hereafter referred to as Party)

RATIONALE:
To establish a method to provide accountability for all surplus or obsolete furniture, equipment or materials owned by *Total Communication Environment* including:

- all furniture, equipment or materials that are additional to the requirements of a department after taking into account the needs of the department over the next two years,
- all furniture, equipment or materials rendered useless due to normal wear, breakage beyond economical repair, and or considered valueless for trade-in purposes and,
- all technically obsolete equipment or materials that have been rendered obsolete due to advances in technology.

POLICY STATEMENT:
It is the responsibility of *Total Communication Environment* to identify, declare and dispose of surplus or obsolete furniture, equipment or materials in a responsible and accountable manner that maximizes the benefit to Total Communication Environment.

REFERENCE:
Fraud Policy, Conflict of Interest Policy

F.2.8 DISPOSAL OF FURNITURE, EQUIPMENT OR MATERIAL

DECLARING FURNITURE, EQUIPMENT OR MATERIALS SURPLUS OR OBSOLETE

When furniture, equipment or material becomes surplus or obsolete to a department/location, the ***Program Supervisor,*** completes the standard Declaration Form, ***approved by the Director of Operations*** and then forwards the completed form to the ***Finance Department.***

Declaration Form provides the following information:

- Date the item was declared surplus or obsolete
- The name of the declaring department and its general ledger accounting code
- Physical location of the item
- Quantity of items being declared (i.e. 6 tables)
- Complete description of the item, technical data, model, serial number, etc.
- Original value of the item and the year of purchase (estimate if not known)
- Condition of the item - good, fair, poor, or scrap
- Suggested prospective buyers, if known at the time of declaration
- If the item is to be replaced
- Signature of Program Supervisor

TRADE-INS OR SURPLUS OR OBSOLETE FURNITURE, EQUIPMENT OR MATERIALS

- When a program needs to replace the item that it has declared surplus or obsolete, information concerning this item is included on the purchase requisition for its replacement. The ***Finance Department*** is alerted of a possible "trade- in**,"** which may be of benefit while negotiating the final price of the replacement.
- The Program Supervisor who is making the purchase may use the item as a trade-in for another Program that is purchasing a similar item if the item is not needed by the declaring Program. In any case, the trade-in value received is identified with the declaring Program and the appropriate credit is transferred to it.

TRANSFER OF SURPLUS OR OBSOLETE FURNITURE, EQUIPMENT OR MATERIALS

- The ***Program Supervisor*** advertises **within the agency, by posting on Intranet, the agency's website,** surplus or obsolete furniture, equipment or materials. Items declared must be considered to be acceptable for use by other departments within *Total Communication Environment.* All articles are transferred based on need or on a first come, first serve basis.

SALE OF SURPLUS OR OBSOLETE FURNITURE, EQUIPMENT OR MATERIALS

- Where an asset is considered to be of significant value an appraisal is required.
- Any surplus or obsolete furniture, equipment or materials that are not used as trade-ins, or transferred to another department after having been advertised for a period of **fifteen (15) working days**, are advertised for sale to the Parties (refer to Scope) of *Total Communication Environment.* If the article is not sold to a Party (refer to Scope) after **ten (10) working days** then the article can be disposed or donated.

DECLARATION FORM FOR DISPOSAL OF OBSOLETE ITEMS

Location: _____ Date: _____

Account Codes: _____

Department / Location / expense account

Item: _____

Number of Items: _____

Make/brand: _____

Model #: _____

Serial #: _____

Year purchased: _____

Purchase Price: _____

Condition: ☐ Good ☐ Fair ☐ Poor ☐ Scrap

Prospective buyers: _____

_____

Item to be replaced: ☐ YES ☐ NO

_____ _____

Program Supervisor *Director of Operations*

F.3 BANKING

F.3.1 BANK ACCOUNTS

SCOPE:
Employees, Board of Directors (hereafter referred to as Party)

RATIONALE:
To provide guidance for the opening and operation of bank accounts

POLICY STATEMENT:
All bank accounts are to be maintained and reconciled based on Generally Accepted Accounting Practices.

REFERENCES:
Cheque Signing Authority Policy, Payment Processing Policy

BANK ACCOUNTS

RESPONSIBILITY

The Director of Finance is responsible for ensuring bank accounts are maintained in compliance with sound financial practices.

DEFINITIONS

"Operating Account" means the bank account used for the majority of *Total Communication Environment's* cash receipts and disbursements. Other accounts may be used for special purposes.

"Outstanding cheques" means a cheque that has been issued by *Total Communication Environment* but has not yet been recorded by the bank.

"Outstanding Deposits" means a deposit that has been deposited to the bank account by *Total Communication Environment* but not yet recorded by the bank.

"Petty Cash" means a small amount of cash kept on hand at a work site to be used for necessary minor purchases, to avoid the expense of issuing cheques.

AUTHORIZATION

- New bank accounts must be approved by a resolution of the Board of Directors
- All cheques require two (2) signatures, with authorized signatories as approved by resolution of the Board of Directors.

OPERATING ACCOUNT

- *Total Communication Environment*'s main Canadian dollar account at the Toronto Dominion Bank shall be used for all Canadian dollar receipts and disbursements.

PROCESS FOR OPERATION OF ACCOUNTS

- All payments made by *Total Communication Environment*, with the exception of payments made from petty cash, must be made by cheque, or direct payment through bank transfer.
- All funds received by *Total Communication Environment* must be deposited to one of the bank accounts. All deposits include the following:
  - Copy of cheque/stub/receipt to be attached to deposit summary
  - Receipt for all cash received indicating from whom, "cash", account to which to record the revenue
  - "cash" receipts must equal cash deposited to account
  - summary of deposit is posted to accounts by person other than the person who prepared the deposit

RECONCILIATIONS

- Every bank account is reconciled monthly, within one week of receiving bank statement.
- The reconciliation indicates outstanding cheques, outstanding deposits, unrecorded bank charges, and other reconciled items.
- Discrepancies are reported to the bank in writing immediately and followed up appropriately.
- Posting of adjustments to bank account as a result of the reconciliation process are to be recorded in month to which the bank statement refers.
- All reconciliations are reviewed and signed off by the ***Director of Finance***.
- The Executive Director will review and sign off bank reconciliations on an ad hoc basis but not less than twice annually.

F.3.2 INVESTMENTS

SCOPE:
Board of Directors, employees (hereafter referred to as Party)

RATIONALE:
To specify what investments are permitted for funds that are not required for current operations.

POLICY STATEMENT:
Excess funds are invested in liquid investments with very low levels of risk. Investment strategies adhere to ministry financial guidelines.

REFERENCE:
Bank Accounts Policy

RESPONSIBILITY

The ***Executive Director*** and the ***Director of Finance*** are responsible for investing excess funds.

DEFINITIONS

"Risk" means a measure of the possibility of gain or loss. It consists of credit risk, foreign exchange risk, interest risk and liquidity risk.

"Credit Risk" means the risk that a debtor will not repay an obligation when due.

"Foreign Exchange Risk" means the risk due to fluctuations in foreign exchange rates.

"Liquidity Risk" means the risk of being unable to buy or sell an investment quickly or at a price close to its market value.

- Monthly the Finance Department forecasts non-recurring disbursements including:
  - Capital expenditures
  - Loans and loan repayments
  - Operating expenditures and obligations
  - Other investing uses of cash
  - Other financing uses or sources of cash
- The Finance Department identifies the level of surplus funds not required for day-to-day operations by:
  - Reviewing historical cash levels
  - Updating the cash flow forecast monthly
  - Taking account of any other appropriate factors

INVESTING EXCESS FUNDS

- *Total Communication Environment* maintains an investment account with investment dealer or bank
- The account is authorized by a resolution of the Board of Directors
- The transfer of excess funds to or from the investment account requires two authorized signatories.
- Investments are only made to low risk securities. Investments are made in securities listed below that carry low levels of credit risk, foreign exchange risk, interest rate risk and liquidity risk.
- Investments are made according to ministry financial guidelines.
- Investments are made to the following securities:
  - Obligations of the Government of Canada or guaranteed by the Government of Canada
  - Obligations of a Province or Municipality of Canada or guaranteed by a Province or Municipality of Canada

-
- The term of the investment is selected based on:
  - ✓ The date when the excess funds is be required to be disbursed
  - ✓ The interest rates available for shorter periods versus longer periods
- An investment report is prepared monthly, reviewed by the Finance Committee of the Board of Directors and entered into the minutes of the meeting for review by the Board of Directors.
  - Investments held at the end of the month, accrued interest and market value
  - Interest income and any other income earned for the month and year-to-date
  - Calculation of effective yield.
- *Total Communication Environment* does not enter any investments or financial instruments without prior approval by the Board of Directors.

Attachments:

Monthly Investment Report

MONTHLY INVESTMENT REPORT

Monthly Investment Report

Description of investment	Date acquired	Cost (If sold during the quarter, enter 0)	Market value	Interest received	Interest accrued, net	Total Interest

F.4 EXPENSES

SCOPE:

All employees, students and volunteers (hereafter referred to as Party)

RATIONALE:

To establish and maintain internal control over the acquisition of goods and services.

POLICY STATEMENT:

The practice for purchasing goods and services by *Total Communication Environment* is in accordance with Generally Accepted Accounting Principles, Ministry Guidelines, and sound financial practices.

REFERENCE:

F.2.2 PROCUREMENT POLICIES AND PROCEDURES, Payment Processing Policy, Unbudgeted Expenses Policy

F.4.1 GUIDELINES FOR PROPER PAYMENT AUTHORIZATION

- **All invoices are approved prior to payment**
- Authorization is to include:
  - **Date** - Date of request.
  - **Completed by**- Name of the person completing the form.
  - **Payable to** - The name and complete address of the payee.
  - **Description** - Reason for payment cross-referenced to supporting details or documents and attached to the requisition. Indication of goods received, price correct and extension checked.
  - **Coding section** - The account code or codes to be debited and the corresponding amounts with taxes (PST/GST or HST) identified separately
  - **Coding section** – The account code, portion of GST or HST to be refunded (i.e. 50
  - **Amount** – Total amount of the cheque to be issued.
  - **Approved by -** Requires authorized signature[1]
  - **Special delivery instructions** - If the cheque is not to be directly routed to the payee then the appropriate routing instruction needs to be reported in this space.
  - **Date required –** record date cheque is required if different from regular cheque run.
- Person to whom the cheque is to be written (i.e. Cheque Requisition) cannot approve payment.
- All purchases are within the approved budget.
- Any purchase in excess of budget refer to Policy – Unbudgeted Expenses
- It is the responsibility of the Party (refer to Scope) involved in the purchase and reimbursement of goods and services to ensure compliance with this policy and procedure. The ***Finance Department*** is responsible for verifying that the amount requested is supported by the attached documents and that the signature is the appropriate signing authority.
- The Program Supervisor of the Program the expense is related to approves the requisition. . Only individuals with the appropriate level of authority are able to approve the cheque requisition.

Also see F.2.2 PROCUREMENT POLICIES AND PROCEDURES

F.4.2 PAYMENT PROCESSING

SCOPE:
All employees, students, volunteers and signing officers (hereafter referred to as Party)

RATIONALE:
To provide guidance and principles for the processing of payment by invoices.

POLICY STATEMENT:
Invoices are processed by cheque or direct payment, properly authorized and supported by documentation according to Generally Acceptable Accounting Principles and sound financial practices.

REFERENCE:
Petty Cash Funds Policy, Purchase Policy, Bank Account Policy, Cheque Signing Authority Policy

PAYMENT PROCESSING

RESPONSIBILITY

- The ***Director of Finance*** is responsible for ensuring bank accounts are maintained in compliance with sound financial practices.
- Parties (refer to Scope) authorized to pay with credit card adhere to all *Total Communication Environment* policies and procedures.
- The finance department personnel are responsible to ensure appropriate authorization and documentation in accordance with policy and practice.
- Signing officers are responsible for ensuring payments are only made for items that are properly authorized.

DEFINITIONS

"Payee" means the person or company to whom a payable is made.

"Voided cheque" means a cheque that has been classified by *Total Communication Environment* as unusable.

INVOICE PAYMENT

The following are standards for the achievement of quality financial support services for *Total Communication Environment.*

PAYMENT PROCESSING:

- All invoices are stamped and coded with vendor #, account number, GST/HST applied to appropriate rebate account upon receipt.
- All invoices are paid by due date.
- No interest or late fees will be paid. Any exception to this, due to unavoidable circumstances, will be brought to the attention of the ***Director of Finance*** prior to payment, for approval by initial and date.
- All invoices are approved according to Payment Authorization Policy before payment.
- Financial issues are dealt with in a professional manner. Information is considered confidential (see Confidentiality Policy). Any release of information is approved by Executive Director or designate.

PAYMENT BY CHEQUE

BLANK STOCK:

- Blank cheque stock is pre-numbered

  Blank cheque stock is kept in a secure location

  VOID CHEQUES:

- Voided cheques are retained and the word "VOID" handwritten or stamped across them.
- For cheques voided after signing, the signatures are to be removed from the cheque.
- All copies of the voided cheque are to be fastened together and filed with the numerical filing copy (see Cheque Copies below).

CHEQUE AUTHORIZATION:

- All cheques are authorized by a "***Cheque Requisition Form***" or by a complete voucher package.
- The completed "***Cheque Requisition Form***" is approved as per the "*F.2 Purchasing and Procurement Policy* ".
- The complete payment package consists of an invoice, and if applicable, receiving report and/or purchase order. Evidence of approval in accordance with the "*F.2 Purchasing and Procurement Policy* " appears on the front of the voucher package.
- Any invoices about which there are questions are to be placed in a folder and followed up prior to cheque payment process that week.

PROHIBITED PAYEES:

- Cheques are not issued "in blank", that is, where the name of the payee is not shown
- Cheques are not issued where the payee is "bearer" or "cash".

CHEQUE SIGNING AUTHORITIES:

- All cheques require two authorized signatures [see Signing Authority Policy].
- No authorized signing officer signs his/her own cheque.
- Any extra monies, such as an honorarium, distributed to a Party (refer to Scope) is acknowledged in writing and signed by the ***Executive Director.***
- The first cheque signer reviews the supporting documentation and satisfies himself/herself that it is reasonable, complete and that the payment has been properly authorized.
- The second cheque signer satisfies himself/herself that appropriate procedures are followed and that the cheque appears reasonable.

CHEQUE COPIES:

- The original cheque is mailed to the payee along with any required supporting documentation (i.e. payment stub from invoice / account number).
- One copy of the cheque/stub is attached to the voucher package and filed alphabetically.

- The second copy of the cheque is filed in a sequentially numbered cheque file One copy of the stub is attached to the invoice and filed in the supplier file.**
- Numerical cheques are reviewed and initialed by the Director of Finance quarterly to ensure all are present **
- Voided cheques (see Voided Cheques process above), with all copies, are filed in the numerical cheque file.

DIRECT ONLINE PAYMENT / PREAUTHORIZED PAYMENT

- Payments paid directly through the banking on-line system are managed either by transferring funds per vendor account number or authorizing (pre-authorized payment) the vendor to transfer funds automatically each month.
- Vendor accounts setup is approved by the Director of Finance.
- All transfer of funds requires two authorized individuals to process. One authorized individual prepares the payment and the other senior authorized individual (Director of Finance or Operations or Executive Director) authorizes the payment. All authorized individuals are assigned private PIN numbers which are required to be entered in order to complete electronic fund transactions**.** Vendor accounts are setup on the bank "pay bill" system including a separate Payee and Account number for separate accounts (i.e. utilities).
- All invoices are properly authorized as per cheque procedure above.
- A journal entry is prepared based on invoices paid. All invoices are attached to journal entry. An identifying journal entry descriptor is used for direct payments and is to include a sequential numerical record (i.e. PAY001…).
- The journal entry to record payment is completed based on actual activity in bank (each payment process has entry to bank).
- The journal entry is approved by the ***Director of Finance or designate*** by signature
- Invoices and journal are filed as per copy of cheque, alphabetically in payable files.

ELECTRONIC FUNDS TRANSFER

- Contracts are paid directly to the payee's bank account. The payee supplies *Total Communication Environment* with the appropriate bank*ing information including name* of bank, transit number, and bank account along with a voided, blank cheque.
- Account numbers are setup through the *Total Communication Environment* bank.
- For equalized monthly payments (i.e. per diem) a "blanket" payment journal is established and authorized by the ***Director of Finance***.
- All invoices are properly authorized as per cheque procedure above.
- Authorized invoices are input to the accounting system and setup for transmission to the bank for direct payment,
- All transfer of funds requires two authorized individuals to process. One authorized individual prepares the payment and the other senior authorized individual (Director of Finance or Operations or Executive Director) authorizes the payment. All authorized individuals are assigned private PIN numbers which are required to be entered in order to complete electronic fund transactions. Bank

Statement is verified for correct transfer amount(s) within one day of transmission or as per bank policy regarding cancellation

- A copy of invoices, authorizations and transmission to the bank is retained in the finance records by date.

F.4.3 CHEQUE SIGNING AUTHORITY

SCOPE

All employees, students, volunteers and authorized signing authorities. (hereafter referred to as Party)

RATIONALE:

To establish limits and procedure for cheque signing.

POLICY STATEMENT:

To ensure sound financial accountability and internal control cheques written on any business bank accounts held by Total Communication Environment require two signatures by authorized signing authorities.

REFERENCES:

Payment Processing Policy, Bank Account Policy

CHEQUE SIGNING AUTHORITY

PROCEDURE

- The following procedures are followed with respect to signing authority and limits for cheques written on any *Total Communication Environment* business bank accounts.

Signing Authority - Cheques to a Maximum of *$5000 within the approved budget*

- The signatures may be a combination of any two signing authorities as outlined in *Total Communication Environment* bylaws.

Chairperson
Treasurer
Executive Director
Director of Finance
Director of Operations

Signing Authority – Cheques over *$5000 not within the approved budget*

- Any cheque not within the approved budget and over **$5,000** written on any *Total Communication Environment* bank account requires the signature of at least one board member, and one other signing authority.

Signing Authority Exceptions

- Cheques over ***$5,000*** written for expenses that have been approved by the Ministry and the Board that are not within the approved budget may be signed by any two signing authorities as described above. (i.e. retrofit, repairs & maintenance, special project ministry expenses).

Review Cheque Listing

- The Director of Finance will submit the cheque listing to the Treasurer on a quarterly basis for review and signoff.

F.4.4 UNBUDGETED EXPENSES

SCOPE:
Program Supervisors, Directors, Board of Directors (hereafter referred to as Party)

RATIONALE:
To set guidelines for the reporting of unbudgeted expenses.

POLICY STATEMENT:
The Board of Directors approves payments for any unbudgeted item that creates a deficit and exceeds **five thousand dollars ($5,000).**

REFERENCES:
F.2. Purchasing and Procurement, Expenses, Payment Processing Policy, Conflict of Interest Policy, Annual Budget Policy

UNBUDGETED EXPENSES

PROCEDURES FOR UNBUDGETED EXPENSES

- To ensure that the best possible price has been secured for *Total Communication Environment,* quotes must be obtained as outlined in the *F.2 Purchasing and Procurement Policy* .
- If the expenditure is the result of an emergency, then the consent of any two of the following three persons is sufficient, **the Executive Director or Designate, the Chairperson, or the Treasurer**. Verbal or electronic authorization is accepted with appropriate documentation (date, time).
- Details of all emergency purchases are discussed at the next regularly scheduled meeting of the Board of Directors.

F.4.5 TRAVEL, MEALS, HOSPITALITY & OTHER ELIGIBLE EXPENSES

This Policy is based on four key principles.

A. Accountability

TCE is accountable for public funds used to reimburse travel, meal and hospitality expenses. All expenses support business objectives.

B. Transparency

TCE is transparent to all stakeholders. The rules for incurring and reimbursing travel, meal and hospitality expenses are clear, easily understood, and available to the public.

C. Value for Money

Taxpayer dollars are used prudently and responsibly. Plans for travel, meals, accommodation and hospitality are necessary and economical with due regard for health and safety.

D. Fairness

Legitimate authorized expenses incurred during the course of the business of TCE are reimbursed.

SCOPE:

All employees, volunteers & students (hereafter referred to as Party)

RATIONALE:

The Parties (refer to Scope) are reimbursed for any reasonable out-of-pocket expenses incurred in the services of Total Communication Environment.

Expenses must:

- Be work-related
- Be modest and appropriate; and
- Strike a balance among economy, health & safety, and efficiency of operations.

POLICY:

Eligible expenses include travel, meals, mileage, parking, hospitality and incidental costs incurred while the Party (refer to Scope) is on *Total Communication Environment* business.

Administration

- Expenses of a personal nature will not be reimbursed. Such expenses include but are not limited to expenses for:
  - Recreational purposes;
  - Personal items;
  - Traffic and parking violations;
  - Social events that do not constitute hospitality; and
  - Alcoholic drinks

- Original receipts (not photocopies) must be submitted with all claims.
- Program Supervisors must ensure that appropriate record retention arrangements are in place for claims documentation.
- Overpayments, namely amounts reimbursed or paid that are not in accordance with the terms of this policy, shall be recovered from the claimant as a debt owing to TCE.
- All claims must be submitted on a timely basis, and no later than the end of the first month of the fiscal year following the fiscal year in which the expense was incurred. Director of Finance may extend this time limit using the principles to guide exceptions set out in this Policy.
- The Director approving claims for reimbursement is responsible for monitoring compliance with each TCE's policy.
- Where a Director decides to exercise discretion in making an exception, and in order to ensure a proper record for audit purposes, the rationale for the exception must be documented and accompany the claim.
- Requests for reimbursement should not be rejected solely because they arose from mistakes or misinterpretation of the requirements of this Directive. Decisions whether to approve reimbursement or to require repayment must be reviewed on a case-by-case basis.
- Principles to guide exceptions to the rules:

  - Trust - use discretion and latitude for persons and supervisors to act in a fair and reasonable manner;
  - Flexibility - management decisions respect the duty to accommodate, respond to persons' needs and interests, and consider unforeseen circumstances;
  - Stewardship - ensure consistent, fair and equitable application of the Standards giving consideration to all circumstances, while maintaining the shared responsibility for wise and prudent use of public resources.

Each TCE's policy will outline a delegation of authority for approval of the reimbursement of all expenses.

The Board Chairperson or other Executive Member will approve the reimbursement of expenses for the Executive Director.

REFERENCES:

F.2 Purchasing and Procurement Policy , Payment Processing Policy

TRAVEL, MEALS, HOSPITALITY & OTHER ELIGIBLE EXPENSES

GENERAL GUIDELINES

- An employee receives prior approval from the immediate supervisor to be reimbursed for any purchases / expenses made on behalf of *Total Communication Environment.*
- Expense claims are in writing on an ***Expense Claim Form***, accompanied by receipts, and authorized by the appropriate supervisor. Following the approval, the claim is forwarded to the finance department for payment.
- An expense claim is paid only when accompanied by appropriate receipts.
- All traffic, parking or other tickets are the responsibility of the employee.
- No expense claim is accepted if it is more than ***90 days old.***

MEALS

As per Government of Ontario Treasury Board Guidelines, current year:
https://www.ontario.ca/document/travel-meal-and-hospitality-expenses-directive

There are daily maximums for meal allowances for business travel when away from on behalf of the agency:

- **Breakfast**
- **Lunch**
- **Dinner**

These are maximums and include an amount for a gratuity. The reimbursement amount is based on actual receipts within these Guidelines.

TRAVEL / MILEAGE

Mileage is paid out at a set kilometer rate per the *Collective Agreement/Board of Directors* for any travel pertinent to the performance of job duties.

- Kilometres are accumulated from April 1 of each fiscal year. Reimbursement rates are based on accumulated kilometres.

- Prior approval by the appropriate authority is required for all business travel or trips with residents. The most practical and economical way to travel (including accommodation) will be chosen in each circumstance, unless an exception is granted by the appropriate authority.

- Daily trip logs will be maintained to ensure tracking of business and personal use of the Agency's vehicles.

- Travellers may participate in loyalty programs (i.e. frequent flyer programs), provided that they select the most cost-effective mode of travel.

- Employees who require cash advances for anticipated out-of-pocket expenses that cannot be charged on the corporate charge card may in special circumstances receive a travel advance, by submission of a written request at least one week prior to the travel date.

- Accidents must be reported immediately to local law enforcement authorities, the rental car agency (if applicable), the automobile insurance company (if using a personal vehicle), and the person's immediate supervisor (and the corporate charge card company if applicable).

CAR RENTAL

- The size of the rental car must be the most economical and practical required for the business task and number of occupants. Exceptions must be documented and approved by the appropriate spending authority. Luxury and sports car rentals are prohibited.

- The rental car must be refueled wherever possible before returning it, in order to avoid higher gasoline charges imposed by the rental car agency.

- Whenever practical, local public transportation/hotel shuttles must be used.

- Reimbursement for taxicabs between home and work may be claimed only where justified by exceptional circumstances, for example:

    - When other means of transportation are not available;
    - When weather conditions so warrant;
    - When health or safety warrants; or,
    - When the transport of work-related baggage or parcels is required.

Prior approval for this expense must be obtained wherever possible.

Taxicab expenses are also justified where group travel by taxicab is more economical than the total cost, had individuals travelled separately.

RAIL TRANSPORTATION

- Travel by rail *(coach* class) *is* permitted when *this is the most* practical *and* economical way to travel.

AIR TRANSPORTATION

- Travel by air is permitted when this is the most practical and economical way to travel. Travel must be arranged in advance and be booked by fixed dates; open-ended tickets are prohibited.

Commercial Air Travel

- The standard is economy class. Any exception to this standard must receive prior approval from the Executive Director, or in the case of the Executive Director, approval from the Board of Directors, with reasons clearly documented i.e. health reasons.

OTHER TRAVEL EXPENSES

- **Accommodation**

  - Reimbursement for overnight accommodation within the geographic work area will not normally be authorized. Exceptional or emergency situations that require personnel to remain close to their work-site for periods long in excess of normal working hours, such as emergency situations, extended collective bargaining sessions, may be considered.

  - Reimbursement will be made for single accommodation in a standard room, and no reimbursement will be made for suites, executive floors, or concierge services.

- **Gratuities**

  Reasonable gratuities for meals, bellhop, hotel room services, and taxis will be reimbursed. Receipts are not necessary to support reimbursement of these expenses.

- **Laundry/Dry Cleaning Services**

  Individuals who are away from home for five or more consecutive days shall be reimbursed for reasonable expenses for laundry, dry cleaning and valet services required as a result of conducting business, based on receipts.

Approved travel claims are paid through payroll as a non-taxable reimbursement item.

PARKING

A parking receipt is required at all times, unless at a parking meter.

INCIDENTAL / OTHER EXPENSES

All other expenses incurred by the employee on *Total Communication Environment* business must have the prior approval of the appropriate authority and original receipts must be submitted to claim the expense as per the Government of Ontario's Treasury Board guidelines

F.4.6 HOSPITALITY EXPENSES & REIMBURSEMENT

SCOPE

All employees, students, and volunteers (hereafter referred to as Parties)

RATIONALE:

This policy establishes spending guidelines for hospitality expenditures. Hospitality is the provision of food, beverages, accommodation, transportation or other amenities at the Agency's expense to persons who are guests and not engaged directly in work for TCE. Hospitality should be extended in an economical, consistent, and appropriate way when it will facilitate TCE business and it is considered desirable as a matter of courtesy. For the purpose of this policy, hospitality expenditures include all costs that may be incurred by the Parties (refer to Scope) while conducting *Total Communication Environment's* business with:

a) on-site guests of *Total Communication Environment*
b) off-site guests of *Total Communication Environment*

POLICY STATEMENT

This policy is designed to control costs and to expedite the reimbursement process for Parties (refer to Scope), and suppliers for expenses incurred while entertaining guests or visitors while conducting *Total Communication Environment's* business.

- Hospitality is extended in circumstances such as these examples:
  - Engaging representatives of other organizations, government, family groups, Union
  - Hosting a sectoral meeting on-site and providing refreshments
  - Purchasing a lunch for the negotiating team during an all-day meeting collective bargaining session
  - Purchasing a retirement gift for a long-time colleague/friend of the Agency
  - Sending flowers to a funeral of a supporter/donor/family member of a resident

- Hospitality expenditures should minimize costs but be consistent with: the status of the guest(s), the number of persons attending, and the business purpose to be achieved.

- Hospitality expenses must be recorded. Information on the circumstances giving rise to the hospitality, the form of hospitality, the cost, name and location of establishment, number of attendees, names of individuals entertained and their titles/company name and approvals by the appropriate authority must be documented.

GIFTS OF APPRECIATION

Token gifts of appreciation, valued at up to $50, may be extended to persons who are not attached to TCE in exchange for pro bono services. Gifts valued above $30 must be justified and approved by an immediate supervisor.

CONSULTANTS AND OTHER CONTRACTORS

In no circumstances can hospitality, incidental or food expenses be considered allowable expenses for consultants and contractors under the rules or in any contract between TCE and a consultant or contractor.

Reimbursement for allowable expenses can be claimed and reimbursed only when the contract specifically provides for it.

PERQUISITES

Total Communication Environment does not provide perquisites (perks) for their employees.

Under no circumstances would the following be provided:

1. Club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs;
2. Seasons tickets to cultural or sporting events
3. Clothing allowances not related to health and safety or special job requirements;
4. Access to private health clinics – medical services outside those provided by the provincial health care system or by the employer's group insured benefit plans;
5. Professional advisory services for personal matters, such as tax or estate planning.

HOSPITALITY EXPENSES & REIMBURSEMENT

PROCEDURES

- As part of the budget process a contingency is set up for hospitality expenses. Once the Board of Directors has approved the budget the amount by Program is available for incurred hospitality expenses.
- The ***Program Supervisor*** preauthorizes and approves claims for reimbursement of hospitality expenditures made on behalf of *Total Communication Environment.* The ***Program Supervisor*** may not approve claims over their annual budgeted amount for hospitality expenses.
- When large gatherings are planned, the expenditure is billed directly to *Total Communication Environment,* by completing a **Purchase Requisition** in advance of the event.
- Eligible expenses incurred for hospitality are reimbursed by completing and submitting an expense claim. Claims for personal reimbursement should indicate the number of guests and the reason for the expense. Supporting documents, such as a receipt for a meal or a parking permit, are attached to the claim.

RESPONSIBILITY

It is the responsibility of the Program Supervisor to ensure hospitality expenses do not exceed the allocated budgeted amount for the year.

AUTHORITY

- The ***Program Supervisor*** has the authority to approve expenses incurred within the limit of their budget. The Executive Director must approve any expenses incurred which exceed budgeted allocation.
- The Executive Director has the responsibility of:
  - Ensuring that the principles and mandatory requirements contained in this Policy are adhered to within TCE;
  - Approving exemptions when, in their judgment, there exists a legitimate reason for doing so;
  - Making final decisions on all matters concerning employee/ consultant expenses within TCE;
  - Authorizing reimbursement, in exceptional circumstances, of expenses not specifically mentioned in this Policy; and,
  - Delegating approval authority to appropriate levels within the organization.
- The expense claims of the Executive Director will be reviewed and approved by the Chairperson of the Board and/or the designated Board member/committee.

F.4.7 TRAVEL, MEALS, HOSPITALITY & OTHER ELIGIBLE EXPENSES REIMBURSEMENT RESPONSIBILITY

RESPONSIBILITIES OF CLAIMANTS

- Claimants must:

  - consider alternatives to travel such as teleconferencing and videoconferencing; and, obtain approval from appropriate authority levels for travel;
  - obtain written authorization in advance by using the appropriate travel request form. In exceptional circumstances, travel may be post-authorized;
  - request and accept the lowest fare practicable;
  - use the corporate charge card for payment of travel, accommodation, meal, car rental and other related expenses wherever possible;
  - supply an itinerary to and notify their supervisors in the event of any changes, so that travelers may be contacted in an emergency;
  - in the event of changes, cancel hotel bookings prior to 6:00 p.m. on the day of arrival to avoid "no-show" charges. Penalties incurred for non-cancellation of guaranteed hotel reservations will be the employee's responsibility and will be reimbursed only in exceptional circumstances;
  - submit all expense claims on a timely basis, and no later than the end of the first month of the fiscal year following the fiscal year in which the expense was incurred;
  - report any taxable benefits to CRA;
  - become familiar with, and adhere to, the provisions of this Policy; and
  - follow applicable conflict of interest rules and/or regulations

- When submitting an expense claim, claimants must:
  - verify the travel and other business-related expenses;
  - provide explanations (or proof of prior approval from an appropriate spending authority) for unusual expenses, and when claiming for another employee/ appointee/ consultant;
  - attach original receipts to support expense claims;
  - note any expenses that are reimbursable by another ministry, or classified agency; and,
  - provide descriptions for expenses claimed.

Responsibilities:

Approval Authority

- The Executive Director/Director of Operations has the authority to approve expenses incurred within the limit of their budget. The Executive Director must approve any expenses incurred which exceed budgeted allocation.

Executive Director/Director of Operations must:

- ensure that expenses are consistent with the principles of this Policy (work-related, modest and appropriate, and strike a balance among economy, health & safety, and efficiency of operations) and comply with all TCE policies;
- determine and authorize when business travel is necessary;
- ensure that all travel arrangements are consistent with the provisions of this Policy;
- ensure that expenses were necessarily incurred in the performance of TCE business;
- ensure that appropriate receipts are provided to support expense claims, and that claims documentation is stored within the office;
- ensure that any unusual items are explained appropriately or proof is given of prior approval; and,
- ensure that employees and appointees are aware of all conflict of interest rules and/or regulations.

REFERENCES:
F.2 Purchasing and Procurement Policy, Payment Processing Policy, Conflict of Interest Policy

F.4.8 PETTY CASH FUNDS

SCOPE:
All employees, students and volunteers (hereafter referred to as Parties)

RATIONALE:
From time to time *Total Communication Environment* is required to make cash purchases. Cash may be required in each program on a regular basis to conveniently pay for incidental, minimal purchases as they are incurred in the day to day operations.

POLICY
Petty cash funds are established at a number of locations within *Total Communication Environment*. Guidelines and processes are in place to provide for accountability of these funds.

REFERENCE:
Conflict of Interest Policy, Payment Processing Policies, *F.2 Purchasing and Procurement Policy*

PETTY CASH

ESTABLISHMENT OF PETTY CASH FUNDS

- The request for a petty cash fund is made in writing by the department requesting the petty cash fund. The request must include:
  - The name of the Parties (refer to Scope) delegated to assume the responsibility of petty cash.
  - The proposed amount of the fund
- The ***Program Supervisor*** of the department requesting the petty cash fund assumes the responsibility of regulating, delegating custodianship and ensuring the safekeeping of the fund. The Program Supervisor may delegate the authority to approve petty cash disbursements to some other Parties (refer to Scope) within the department.

DISBUSEMENT FROM PETTY CASH FUNDS

The following procedures are for all Parties (refer to Scope) who access petty cash funds:

- Individual petty cash purchases do not exceed $***50.00.*** Requests in excess of that amount require a purchase requisition.

- The following items are excluded from petty cash expenditures:
  - Salary or wage payments.
  - Personal loans or advances.
  - Purchases that benefit Parties (refer to Scope), such as personal gifts.

All disbursements from a petty cash fund must have a Petty Cash Voucher indicating the details of the purchase including date, store, item(s) purchased, and the employee's signature. A receipt of the purchase is attached to the voucher.

REPLENISHMENT OF PETTY CASH

- When a petty cash fund reaches the 50% level the Program Supervisor responsible for the petty cash fund applies for the replenishment in cash for all vouchers paid to date.
- When replenishment of the petty cash fund is required the ***Program Supervisor*** completes a petty cash replenishment summary. Any discrepancy exceeding ***amount*** is accompanied by a written explanation.
- The petty cash summary and original vouchers with receipts attached, is forwarded to the *Finance Department*.
- The finance department audits the petty cash vouchers and verifies:

- vouchers are supported by receipts
- the coding section is complete and all amounts are accounted for
- erroneous or incorrect vouchers are returned for correction. In such instances, the dollar amount of the rejected vouchers is deducted from the replenishment. Returned vouchers are resubmitted after correction.

- Upon completion of the audit by the accounting, the cash is made available for the petty cash fund.
- The *Finance Department* records the transaction in the accounting system of *Total Communication Environment.*

F.4.9 PAYROLL / BENEFIT ADMINISTRATION

SCOPE:
All Employees

RATIONALE:
To ensure salaries, wages, and benefits are processed according to acceptable accounting practices, collective agreement and applicable legislation.

POLICY STATEMENT:
Payment of salaries, wages and benefits is administered as specified by Human Resource Policies, Collective Agreement and applicable legislation both provincial and federal.

The Board of Directors is responsible for the financial obligations of the agency including payment of wages and statutory deductions. To ensure due diligence, the Board of Directors is advised of the status of remittances of the employer's and employee's share of the payroll withholdings to Canada Revenue Agency or any other government agency as legislated.

REFERENCE:
Annual Budget Policy, Financial Statements and Returns Policy, Confidentiality Policy, Privacy Act, Employments Standards Act, Ministry of Labour, Collective Agreement, Fraud Policy

PAYROLL/ BENEFITS ADMINISTRATION

RESPONSIBILITY & DEFINITIONS

RESPONSIBILITIES:

All Employees:

- All employees are responsible for ensuring that completed and duly approved time sheets are submitted to the *Finance Department* one business day after the pay period ending.

Finance:

- Ensures regular and overtime pay for all employees are reflected on the next available payroll and that all request for payment is property approved, reviewed and reconciled.
- Ensures payroll is processed in a timely manner and according to collective agreement, legislation and contracts
- Ensures benefits are paid in full and on time

Human Resources/Operations:

- Provides details of contract, casual employment arrangements, new hires, changes to existing payroll, transfer of locations to payroll prior to transmission of payroll for period ending
- Ensures current and accurate information is entered into the Human Resource Database.
- Produces reports as pertain to human resource information (i.e. Vacation, sick time, training completed, policy sign off)

DEFINITIONS:

"Pay Period" means the period of time generally reflected in each pay i.e. Biweekly = two weeks

"Direct Deposit" means a payroll arrangement whereby the employee's pay is deposited directly into a bank account as specified.

"Exception Basis" means a type of time reporting whereby basic regular hours are assumed by the system and only those hours that are not regular, such as overtime, are reported.

"Source Deduction" means a payment made by the employer from wages as a deduction from the employee's pay before the net pay is deposited i.e. Employment Insurance, Health Benefits, and Canada Pension Plan

"SIN" means Social Insurance Number

"Gross Pay" means the amount of pay earned by an employee prior to any deductions

"Net Pay" means the amount actually paid to the employee after appropriate deductions have been made from Gross Pay.

PROCEDURE – PAYROLL PROCESSING

Salaries:

- Each pay those employees paid as salaried employees are paid a gross amount equal to the annual salary divided by the number of pay periods in the current calendar year (i.e. Bi-weekly = 26 pay periods)
- Changes to salary rates must be authorized by the Executive Director and approved by the Board of Directors.

Wages and Overtime:

- Each pay period, hourly paid employees are paid for the actual hours worked, plus time and one-half for any time worked in excess of weekly hours as outlined in a collective agreement or as determined by Employment Standards. Payment of hours worked on statutory holidays is as required under the Employment Standards Act.
- Time sheets are maintained for each hourly paid employee for each pay period. Based on the payroll system used one or both of the following occurs:
  - *Exception Basis*: regularly scheduled hours are assumed and the time sheet reflects all overtime and premium hours worked as well as variance from regularly scheduled works such as vacation time, sick time. Time sheets are signed by the employee and signed by the employee's supervisor to evidence approval
  - *Time sheet*: each hourly paid employee completes a time sheet indicating hours/shifts worked each day. Time taken as vacation, sick etc is clearly indicated on the timesheet. Each timesheet is entered with bi-weekly hours and categorized as indicated on the timesheet (i.e. Sick, vacation, worked, overtime etc)
- Overtime amounts paid are not included in calculations for pay-based benefits or pension unless required otherwise under agreement, contract or collective agreement.
- Complete and approved time sheets are submitted to the *Payroll/Finance Department* one business day after the pay period
- Changes to wages, premium and overtime rates are authorized by the Executive Director.

Union and Professional Dues

- Union and professional dues that are payable by the employee are treated as a source deduction.

Direct Deposit

- All employees are paid by direct deposit into a Canadian bank account identified by the employee and verified by the bank as pertaining to the particular employee.
- Before the release of funds to the bank, the ***Director of Finance*** *or designate* authorizes total payroll

and individual deposits **

Casual Employees

- Casual employee is an employee who is employed with no guarantee of minimum hours of employment. A casual employee provides his/her full name, address and SIN during orientation.
- Casual employee completes a time report that is approved by his/her supervisor
- Casual wages are paid according to the approved payroll schedule and are subject to the same regulated source deductions as regular employees
- At the end of his/her employment casual employees receive a record of employment.

Contract Employees

- Contract employee is paid according to the terms of his/her contract.
- All payments to a contract employee are authorized by the employee's supervisor.

Review and Authorization of Payroll

- No additions, deletions and/or changes to payroll are processed unless the required approvals are indicated. The ***Director of Finance*** *or designate* reviews and initials as evidence of review, all additions, deletions and/or changes to payroll before processing.
- The ***Director of Finance or designate*** reconciles the total payroll to the previous period payroll or to a standard payroll to ensure that all changes are documented and explained. The reconciliation is signed and dated. **
- The ***Director of Finance or designate*** reviews exception reports produced by the payroll system. The exception reports show unusual amounts and ensure that all items are explained. The review is signed and dated.
- The ***Director of Finance or designate*** reviews and signs off the payroll register for reasonability at each pay period and review, sign off and date the payroll reconciliation and exception reports (as above).
- The payroll is detailed through a journal entry to the accounting system. The journal is reviewed and entered by personnel other than employee preparing through the designated payroll system.

Monthly Reconciliation

- Once each month, the ***Director of Finance or designate*** reconciles all payroll expenses, assets and liabilities from the general ledger to the payroll register. All differences are cleared and uncleared discrepancies are reported to the ***Director of Finance*** immediately.
- All remittances required to governments, government agencies or any other agencies (including but not limited to tax deductions, CPP, EI, workers compensation, health taxes, pensions, dues, charitable donations etc) are made within the time required. The ***Director of Finance or designate*** ensures remittances from ADP are made on time by reviewing information slips, returns and statements of account as received.
- Pay cheques not cashed and/or direct deposits rejected are investigated and followed up on a timely basis.

Annual Reconciliation and Review

- The ***Director of Finance or designate*** reviews and reconciles the gross amount paid to every employee against the information in the employee payroll file.
- The reconciliation required for federal and provincial tax purposes are prepared annually. The ***Director of Finance*** signs off on reconciliation as evidence of being satisfied that all employees were paid according to policy and their employment agreements.

> ***As per ministry financial guidelines (See: Ministry document - Admissible / Inadmissible Expenditures) provisions for unused vacation / sick leave and wage settlements are not admissible. Costs are admissible when payment is made.***

PROCEDURE – EMPLOYEE STATUTORY BENEFIT ADMNISTRATION

Source Deduction for Benefits

- Every employee's pay advice contains detailed itemization of all deductions from the employee's gross pay.

Reconciliation

- Every month the ***Director of Finance*** *or designate* reconciles the source deductions made from employees' pay to Total Communication Environment records and returns filed for Employment Insurance – EI, Canada Pension Plan – CPP, benefits plans, pension plans and all other deductions
- Every month the ***Director of Finance*** *or designate* reconciles Workplace Safety and Insurance Board (WSIB), Employer Health Tax, and other remittances to Total Communication Environment's records and returns filed.
- Every month the ***Director of Finance*** *or designate* reconciles source deductions to the general ledger and to remittances for all other Total Communication Environment-facilitated employee purchases through payroll, such as Canada Savings Bonds or RRSP.
- Payroll administrator ensures proper authorized documentation is signed and dated by employee for all voluntary source deductions (i.e. Savings Bonds, RRSP)
- A statutory declaration and report is presented monthly to the Board of Directors through the Finance Committee to confirm remittances.

PROCEDURE – EMPLOYEE RECORDS

Purpose of Employee Payroll Records

- Employee records contain personal information as related to payroll to fulfill the following functions:
  - Provide accurate pay
  - Provide appropriate benefits
  - Track service, and accumulated vacation and sick day credits
  - Track seniority for union employees

- All employee-specific information is kept confidential.
- Payroll records are kept in Human Resources personnel files (see Human Resource policies for details of other information maintained in this file).

Employee Payroll Records

- Employee payroll records contain
  - Name
  - Date of Birth (for benefits and pension purposes)
  - Employee number, if applicable
  - Social insurance number (for T-4 purposes)
  - Direct deposit bank account information
  - Title, job classification and step (on pay grid, if applicable)
  - Salary or basic wage rate
  - Full-time or part-time designation (if part-time the number of regular scheduled hours)
  - Start date and years of service
  - Current period hours and overtime hours worked (for non-salaried employees)
  - History of hours and overtime hours worked (for non-salaried employees)
  - Income tax deduction category
  - Benefits indicators for each benefit
  - RRSP and/or pension contribution indicator
  - History of wages/salary, overtime, deductions and special payments made year-to-date
  - History of wages/salary, overtime, deductions and special payments made for previous years
- All electronic payroll-related employee records are password protected and all paper-based payroll-related employee records are kept locked
- Any information that may affect the privacy rights of an employee is not disclosed. In case of a dispute or uncertainty, legal counsel is consulted.
- Employee records are maintained for the duration of the employment, pension period and are retained for a period of ***seven (7)*** years following termination of employment.

PAYROLL MANAGEMENT REPORTING

The ***Finance Department*** is responsible for producing such management reports as are required or deemed useful and necessary by the ***Director of Operations***, the ***Director of Finance*** and the Executive Director.

OVERTIME ANALYSIS:

- An analysis of overtime paid to each employee, and/or by location is performed periodically or at the request of the Director of Operations or the Program Supervisor (see Overtime Analysis form)
- The overtime analysis is used to provide insight into places where appropriate use of part-time or contract employees may reduce overall cost to the agency
- The analysis is also used to confirm that no employees are exceeding the maximum overtime levels allowed by law (ESA).
- Recommendations are made by the ***Director of Finance*** to the Director of Operations... The Director of Operations will work with the *Program Supervisor* to determine what action, if any, is to be taken as a result of the analysis.

CONTRACT HOURS ANALYSIS

- An analysis of hours worked by and amounts paid to contract employees is performed periodically or at the request of the Director of Operations or the Program Supervisor
- This analysis is used to provide insights into places where Total Communication Environment might more economically use regular staff to reduce overall cost to the agency
- Recommendations are made by the ***Director of Finance or designate*** to the *Program Supervisor* involved. The *Program Supervisor* determines what actions, if any, are to be taken as a result of this analysis.

PENSION PLAN

RESPONSIBILITY:

- Non-union employees are eligible to initiate or terminate membership in the Pension Plan. The employee is also responsible for making any investment decisions required of the plan and or reviewing performance of the plan from time to time.
- Direct service, unionized employees are members of the 'Multi-sector pension plan' (MSPP) administered by CUPE.

Finance

- Is responsible for providing enrolment forms to non-union employees when they become eligible to join the plan, arranging for periodic information sessions on the plan, registering the plan and submitting returns to the government as appropriate.
- Is responsible for collecting and submitting remissions from unionized employees to the designated administrators of the MSPP as indicated by the collective agreement.
-

Finance Department

- Is responsible for processing source deductions and remittances to the Pension provider for non-unionized employees and for initiating a periodic comprehensive performance assessment of the provider. The finance department is responsible for ensuring that participation in the plan is properly authorized.

PENSION ADMINISTRATION PROCEDURES

- All regular full-time non-union employees may participate in a group plan arranged by Total Communication Environment. Participation is through payroll deductions based on the agreed contribution rate as outlined in the employment contract. Membership in the plan is voluntary. The employee is responsible for enrolling in the plan. Forms are obtained from the Finance Department. No deductions are processed until the forms are signed by the employee.
- Any changes to the payroll deduction amount and to the personal and beneficiary information provided to the agency is the responsibility of the employee
- Total Communication Environment contributes according to specified agreement.
- The Finance Department ensures that the plan is registered and the appropriate returns are filed with the required government authorities (usually the Provincial Government and the Canada Revenue Agency (CRA))
- The Pension Plan enables every employee to make their own decisions with respect to the proportion of their funds invested in various funds. Total Communication Environment bears no responsibility for the performance of any fund or for the investment choices made by the employee. Employees must make their own investment decisions based upon the choices offered by the plan.
- The Finance Department ensures that the plan provider provides employees with access to a representative to discuss their investment choices and benefit options upon retirement.
- Every **five (5) years**, a comprehensive comparative performance assessment is completed with at least two suppliers. This analysis is provided to the Finance Committee.
- All direct service, unionized employees participate in the Multi-sector pension plan. Participation is through payroll deductions based on the agreed contribution rate as outlined in the collective agreement. Membership in the plan is mandatory.

F.4.10 YEARS OF SERVICE AWARDS POLICY

SCOPE:
All Employees

RATIONALE:
To recognize the significant contribution and commitment of employees.

POLICY STATEMENT:
On an annual basis, employees with 5, 10, 15 and 20 years of service will receive a monetary award and a certificate of appreciation. In addition, their name will be added to a 'Years of Service' Plaque at TCE's main office.

REFERENCE: Payment Processing Policy

PROCEDURE:
Each September, the finance staff will compile and forward a list, to the Executive Director, of employees with 5, 10, 15 and 20 years of service anniversaries within the fiscal year.

Monetary awards in the following amounts will be prepared by cheque for long-term service:

5 Years:	$ 50.00
10 Years:	$100.00
15 Years	$300.00
20 Years	$900.00
25 Years	$1,250.00
30 Years	$1,500.00

Cheques for long-term service along with a certificate of appreciation will be presented in person by the Executive Director or designate to the employee at an annual 'staff appreciation' event or delivered by mail.

F.4.11 DONATIONS

SCOPE:
Employees, students and volunteers (hereafter referred to as Parties)

RATIONALE:
To ensure donations to *Total Communication Environment* are recorded according to legislated requirements as established by Canada Revenue Agency.

POLICY STATEMENT:
For all monetary and gifts in kind donations official tax receipts are issued according to the regulations set out by Canada Revenue Agency charity division.

No tax receipt is issued for services (see Donations in Kind)

REFERENCE:
Financial Statement and Return Policy, Ethical Guidelines for Accepting Donations Policy, Fraud Policy

PROCEDURE FOR ISSUING AND RECORDING RECEIPTS

- A permanent record of all monetary donations is maintained. At the minimum each record includes the date the money was received, the full name and address of the donor, the nature of the donation, and the number of the tax receipt issued for the donation.
- A thank you letter accompanies all tax receipts mailed to donors. This formal acknowledgement shall be carried out in a timely basis.
- Blank pre-numbered tax receipts shall be kept on site and in a secure place. Access to the tax receipts shall be restricted to the Finance Director or delegate**..**
- Official tax receipts for cash gifts must include the following information:
- A statement that it is an official receipt for income tax purposes;
- TCE's name, address and CRA charitable registration number
- Serial number of the receipt
- Place where receipt was issued
- Date donation was received and date receipt was issued'
- Full name, including middle initial, and address of donor;
- Amount of the gift;
- Value and description of any advantage received by the donor;
- Eligible amount of the gift;
- Signature of Executive Director or delegate; and
- Name and web-site of the Canada Revenue Agency (www.cra.gc.ca/charities).

- All pre-numbered tax receipts must be accounted for. Spoiled tax receipts shall be marked void and kept in a secure place for a minimum of seven (7) calendar years from the date of the occurrence. A written report is required whenever a numbered receipt is missing. The report includes the number of the missing tax receipt, the date that the loss occurred, or was discovered, and an explanation of the loss. The report is signed by the ***Director of Finance*** or designate.
- Tax receipts are not backdated**.**
- ***A registered* charity information return is completed and filed with Canada Revenue Agency within six months of the fiscal year-end. The registered charity information return is completed by the ***Director of Finance*** or designate and reviewed and signed by the Executive Director and or Treasurer.
- With the exception of bequests, *Total Communication Environment* prefers donations not be made anonymously.
- According to CRA guidelines, donors cannot choose to direct their gifts to an individual unless it was identified by TCE beforehand through a fundraising drive. TCE must have full discretion in deciding how to allocate its funds.
- According to CRA guidelines, a general direction from the donor that the gift be used in a particular program operated by TCE is acceptable, provided that no benefit accrues to the donor or anyone not at arm's length to the donor.

F.4.12 DONATIONS IN KIND

SCOPE:
All employees, volunteers & students (hereafter referred to as Parties)

RATIONALE:
To ensure any objects donated where a tax receipt is requested meets accepted financial procedures and adheres to guidelines as established for charitable organizations by Canada Revenue Agency.

Definition: Donations in Kind, where the objects donated become the permanent property of the *Total Communication Environment* and a tax receipt for value is issued by *Total Communication Environment.*

Total Communication Environment periodically receives donations in the form of art, furniture, appliances, vehicles, etc. These gifts are referred to as Donations in Kind and require evaluation for the purpose of formal acknowledgement and issuance of tax receipts by *Total Communication Environment.*

POLICY STATEMENT:

Tax receipts for Donations in Kind are issued in accordance with Canada Revenue Agency regulations which include an appropriate independent appraisal.

**No tax receipt is issued for services except according to CRA guidelines (see Policy: Donations In Kind)

REFERENCES:
Donations Policy, Ethical Guidelines for Accepting Donations Policy, Financial Statements and Returns Policy, Fraud Policy

DONATIONS IN KIND

TAX RECEIPT FOR DONATIONS IN KIND

- Prior to accepting a Donation in Kind the gift is first approved by the Executive Director or designate.
- When a Donation in Kind has been approved***, the Executive Director or designate*** assists in or completes the negotiations with the donor. When a tax receipt for the value of the donation is issued, the /Executive Assistant arranges for an appraisal to be made in a manner acceptable to Canada Revenue Agency.

- The ***Director of Finance*** or designate issues tax receipts for Donations in Kind.

  These tax receipts, in keeping with the tax statutes, are issued in a format acceptable to Canada Revenue Agency. In addition to the cash donation details required on all donation receipts, the following information shall also be included:
  - *Day on which the donation was received (if not already indicated)*
  - *Brief description of the property transferred to TCE*
  - *Name and address of the appraiser(s); and*
  - *Deemed fair market value of the property in place of amount of gift above.*
  - *If the gift is considered to be worth $1000 or more a copy of the appraisal certificate is attached to each tax receipt (when one is received)*
- A record of Donations in Kind is maintained by *Total Communication Environment* for a period of not less than seven years. Whether or not the donor receives a tax receipt*, an acknowledgement of the gift* is issued by *Total Communication Environment.* Letters of acknowledgement are mailed not more than ten working days after acceptance of *the gift. A record of all such do*nated objects is maintained with the words "no appraised value", shown opposite each object recorded.
- Upon receiving a Donation in Kind the ***Executive Assistant*** arranges to have the gift included in *Total Communication Environment's* collection or inventory. The ***Executive Assistant*** also provides the ***Director of Finance*** with the necessary information so that the article can be properly recorded into the asset accounts and adequately insured.

****Donation of services**

- An invoice is paid by *Total Communication Environment* for labour. A monetary donation can then be made to *Total Communication Environment* based on value of service. A receipt is issued for monetary donation.

- As is required by Generally Accepted Accounting Principles (GAAP), donated goods are to be recorded as revenue, with an offsetting expense or asset, as appropriate, in the fiscal year that the donation was received.

F.4.13 ETHICAL GUIDELINES FOR ACCEPTING DONATIONS

SCOPE:

All employees, students & volunteers (hereafter referred to as Parties)

RATIONALE:

To ensure all donations are treated in an ethical and legal manner and within the guidelines of acceptable financial principles.

POLICY STATEMENT:

Total Communication Environment follows ethical guidelines for accepting donations; promoting the agency. These guidelines include Human Rights, Criminal Code, and Conflict of Interest guidelines.

REFERENCES:
Donations Policy, Donations In-Kind Policy, Privacy Act, Confidentiality Policy, Fraud Policy

ETHICAL GUIDELINES FOR DONATIONS

GUIDELINES FOR ACCEPTING DONATIONS

- *Total Communication Environment* does not knowingly accept donations from corporations, foundations, or individuals that are not supportive of the agency mission, values, vision and goals.
- *Total Communication Environment* does not participate in, or endorse an event, or employ third party fundraisers that are not supportive of its goals.
- *Total Communication Environment* does not allow product representations of its logo on any corporate sponsorship without express and written permission of the Board of Directors
- *Total Communication Environment* does not allow access to people receiving support for promotional media or advertising without the express written consent of the person or parent/guardian (if applicable).
- *Total Communication Environment* does not allow open access to its Parties (refer to Scope) for promotional media, advertising, or perceived gain.
- Companies whose primary business involves promoting, producing or selling the following products are not considered for direct corporate sponsorship: cigarettes, tobacco, or alcohol including wine, beer or spirits.
- Adheres to all legislation including Privacy Act

HUMAN RIGHTS

- *Total Communication Environment* supports the Human Rights Code Statutes of Ontario (1990) and does not knowingly accept funds from, or align itself with, any funding source which is known to have violated the rights of an individual as a result of that person's race, religion, gender, sexual preference or disability.

CRIMINAL ACTIVITY

- *Total Communication Environment* does not knowingly accept donations from any funding source involved in any criminal activity past or present.