

**POLICY: FINANCE – BOARD AND STAFF EXPENSES**

**POLICY #: B-FIN-25**

COMMITTEE:	Finance and Infrastructure	PASSED:	26 October 2017
TOPIC:	Board and Staff Expenses	AMENDED:	
		REVIEW PERIOD:	3 years

**PURPOSE**

To establish the financial control framework that supports Library Board and staff conduct of Library business travel and education in an accountable and transparent manner.

The Library recognizes that Board members and staff are important elements in the delivery of services and that the Library is committed to providing the necessary training and development to enable service objectives to be met. Therefore attendance by technical, professional and managerial staff at appropriate conferences for the purposes of development and networking is encouraged. To provide guidelines to staff for consistency and accountability when travelling on Library business, attending conferences, seminars, or other training opportunities, it is essential to have a clear and understandable policy supported by sound procedures clearly defining authority to attend, funding source, permitted expenses and payment limits and reporting requirements.

**POLICY**

Board members and staff may incur expenses within approved budget limits while representing the Library, engaging in Library business, attending meetings, conferences, seminars, and other training opportunities. Generally Board and staff may attend only one conference outside of British Columbia in a calendar year.

**1. Travel Authorization and Request for Travel Advance**

Before any commitment or pre-payments / deposits are made, each member of staff shall submit a Travel Authorization and Request for Travel Advance form for approval in accordance with the following

<b>Traveller</b>	<b>For travel within CAN &amp; USA, authorization by:</b>	<b>For travel outside of CAN &amp; USA, authorization by:</b>
Staff	Director	Board Resolution
Director/Board Member	Board Chair	Board Resolution
Board Chair	FIC Chair and Director	Board Resolution

See procedure #8 for additional approval requirements regarding spousal or partner travel.

## 2. Review and Approval of Travel Expense Reports

Each Board or staff member shall submit a completed and approved Travel Expense Report to District Accounts Payable within 30 calendar days of the last scheduled day of the event, setting out all expenses necessarily incurred to attend the event. Non-compliance will be reported to the Chief Financial Officer (CFO) and the approving officer for appropriate action. Approval of a completed Travel Expense Report is made in accordance with the following:

<b>Traveller</b>	<b>Approval by:</b>
Staff	Director
Director/Board Member	Board Chair
Board Chair	FIC Chair and Director

The approving officer for the Board Chair in the event of non-compliance will be the Chair of the Finance and Infrastructure Committee and CFO.

The CFO or designate will review the financial limits in the Appendices once every three years, and update the limits to reflect current market conditions.

## 3. Settlement of Over Expenditures

Within 30 calendar days of notification of a claimed over expenditure the Board or staff member is required to pay back to the Library any amount claimed and received in excess of the prescribed expense limits set out in this policy. Failing this, in the case of staff the amount owing is to be deducted from the individual's salary and in the case of a Board member repayment options will be reviewed by the CFO with the Board.

## 4. Corporate Functions

The Library can host or co-host Corporate Functions such as civic celebrations, award, fundraising or recognition events and community forums. Events may include entertainment and meals (occasionally including the serving of alcoholic beverages).

These Corporate Functions are not considered Board or staff expenses under this policy. To be recognized as a Corporate Function the appropriate request Form is used, must be budgeted, submitted to and approved in advance by the Board Chair. The Board Chair will inform the Board of the approval in a timely manner.

Expenses incurred at a Corporate Function can be covered by a cash advance or paid for by the Director and be submitted for reimbursement on a Corporate Function Expense Report. The CFO

will review both the accompanying Corporate Function Request Form, budget, Corporate Function Expense Report and expenses incurred for reasonableness and approve the reimbursement.

## **RESPONSIBILITIES**

### **Board Members**

- Support this policy and procedures

### **Chief Financial Officer**

- Supports this policy and procedures
- Oversees all aspects of financial service delivery

### **Director of Library Services**

- Supports this policy and procedures
- It is the responsibility of the Director, Library Services or designate to plan for and include provision for attendance at conferences, seminars, and training opportunities for the Board and staff.

## **RELATED POLICIES AND MANAGEMENT GUIDELINES**

- MG-FIN-25.0 BOARD AND STAFF EXPENSES