

OACAS EXPENSES POLICY AND GUIDELINES

PURPOSE

This policy sets out guidelines and principles for the reimbursement of business related expenses, including travel, meal and hospitality expenses, to ensure consistency in application and compliance with the Broader Public Sector Expenses (BPS) Directive.

SCOPE

This policy applies to any person in the organization making an expense claim, including the following:

- Employees
- Volunteers
- Employment Agency staff
- Consultants and Contractors engaged by OACAS

Board members refer to the Board Expenses policy, which is compliant with the BPS Directive.

PRINCIPLES & VALUES

- **Accountability** - OACAS is accountable for public funds used to reimburse travel, meal and hospitality expenses. All expenses must support the business objectives of OACAS.
- **Transparency** – OACAS' transactions are transparent to all stakeholders. The guidelines for incurring and reimbursing travel, meal and hospitality expenses are clear, easily understood and available to the public on the OACAS website.
- **Value for Money** - Public funds utilized by OACAS are used prudently and responsibly. Plans for travel, meals, accommodation and hospitality are necessary and economical with due regard for health and safety.
- **Integrity** – Exercising good judgement, ethically and with integrity, as part of a public trust
- **Equity** - Is clear, understandable and consistently applied

RESPONSIBILITY OF CLAIMANTS

- i. Claimants will obtain all appropriate approvals before incurring any expenses. Where these are incurred as a regular part of your job duties, your supervisor may pre-approve specific expenses as part of your employment (e.g. you travel frequently to remote areas where groceries are more practical to purchase. Your Supervisor may pre-approve and document this regular expense so that approval is not needed each time). Expense claims must be approved by your direct report, or if delegated, by an individual at a minimum one level higher in the organizational structure.
- ii. Employees are obliged to understand and be compliant with this policy and to seek clarification from their supervisor, if required.
- iii. Where staff must make a “practical and economical” decision, as described in this policy, both must be considered, on balance, in arriving at a decision (e.g. a flight costs a reasonable amount more than driving but is more practical given the amount of time it

- saves. In this case it may be appropriate to book air travel).
- iv. Be aware of conflict of interest guidelines that govern OACAS.
 - v. Provide original, itemized receipts with all claims (not required for meals unless charged to the corporate credit card) and provide descriptions for all expenses claimed including the purpose of the trip, and for meals the names of all participants. Employees can submit an expense claim with an electronic (scanned/photocopy) copy of a receipt, however the original receipt must be forwarded to finance within 15 working days after the expense claim was submitted. Failure to submit the original receipts within the specified time could result in delayed processing of subsequent expense claims. Note: credit card slips are not sufficient. Mileage claims are to be accompanied by a print out of the trip calculation (e.g. Google maps or other approved application).
 - vi. OACAS recognizes that original receipts for parking meter fares and transit fares are not normally issued and therefore these costs can be expensed without an original receipt. For transit fares, obtain a transfer slip where available, and this can be used as a receipt.
 - vii. Submit claims within the timeframe specified in this policy. Refer to the "Time Limit for Claims" section of this policy.
 - viii. Repay any overpayments.
 - ix. Submit any claims for expenses before leaving employment with OACAS.
 - x. Obtain pre-approvals from appropriate authorities for travel.
 - xi. Use service providers designated by the Association where appropriate (such as the travel vendor).
 - xii. Best effort must be made to cancel hotel bookings prior to the hotel's cancellation notice deadline to avoid cancellation charges.

RESPONSIBILITY OF APPROVERS

Approvers, for the purposes of approving any expenses, have financial delegation of authority and are governed by this policy.

Approvers are required to:

- i. Review and approve claims. Approvers are required to provide approval only for expenses that were necessarily incurred in the performance of organizational business and that include all appropriate documentation. Individuals having responsibility for approving expense claims are responsible for following the principles and guidelines set out in this policy, monitoring compliance with this policy by regularly auditing random samples and for taking remedial action, if required. If expenses are submitted to finance for payment and are not compliant with this policy, the claim will be returned to the approver for correction.
- ii. Ensure that travel arrangements are consistent with OACAS policy requirements.
- iii. Ensure that appropriate documents and receipts are provided to support expense claims. Check that print outs of mileage calculations (e.g. Google Maps) are attached and consistent with the claimed expense.
- iv. Approvers may exercise managerial discretion with some degree of flexibility but there is never discretion to depart from the principles and the mandatory requirements of this policy. When exercising discretion, the rationale must be documented and filed with the claim. Approvers should consider whether the request is:
 - o Able to stand up to scrutiny by auditors, OACAS members and the public
 - o Properly explained and documented
 - o Fair and equitable

- o Reasonable
- o Appropriate
- v. Approvers are accountable for their decisions, which must be:
 - o Subject to good judgement and knowledge of the situation
 - o Exercised in appropriate circumstances
 - o Compliant with the principles and mandatory requirements of the BPS Directive
- vi. Be aware of conflict of interest guidelines, for the purposes of hospitality that govern OACAS.
- vii. In the case where individuals are temporarily acting in positions with approval authority, they may exercise full authority of the position provided that they do not approve their own travel expenses.

RESPONSIBILITIES OF FINANCE

- i. Supporting and training managers in the approval of claims, including the review of claims for accuracy, where necessary.
- ii. Reconcile and attach original receipts to expense claims that were submitted with electronic copies of receipts.
- iii. Conduct independent audits on cross-department samples for the purposes of confirming that employee expense claims are in compliance with this policy and the Broader Public Sector Expenses Directive.
- iv. Return claims to approvers for correction if they are not consistent with this policy.
- v. Issue expense claim payments and recover overpayments, when required.
- vi. Retaining expense claim records in the same format and for the same time period as all OACAS accounts payable claims.

The Internal Operation Department will conduct post payment review of credit cards usage. The findings of this review may lead to:

- cancellation of credit card, where warranted, and
- limiting use of what the credit card may be used for by a cardholder.

RECEIPTS

- i. Original, itemized receipts showing details such as date, taxes etc., must be provided for all expense claims except where noted in this policy. An electronic (scanned/photocopy) copy of a receipt, can be submitted with an expense claim, however the original receipt must be forwarded to finance within 15 working days after the expense claim was submitted. Failure to submit the original receipts within the specified time could result in delayed processing of subsequent expense claims. Credit card and debit card slips by themselves are not sufficient to support a claim for reimbursement as detailed itemized receipts must be submitted.
- ii. OACAS recognizes that original receipts for parking meter fares and transit fares are not normally issued and therefore these costs can be expensed without an original receipt. For transit fares, obtain a transfer slip where available, and this can be used as a receipt.
- iii. No reimbursement will be made in the event of missing receipts. By exception, if there is not an itemized receipt, submit a written explanation to provide the approver with adequate information for decision-making (explain why the receipt is unavailable and a

description itemizing and confirming expenses must be provided).

TIME LIMIT FOR CLAIMS

As a best practice, expenses are required to be submitted for reimbursement within two weeks following the last day of each month they were expensed, but, no later than 7 business days after quarter end.

- April, May and June (1st quarter) claims must be submitted by 7 business days after June 30
- July, August and September (2nd quarter) claims must be submitted by 7 business days after September 30
- October, November and December (3rd quarter) claims must be submitted by 7 business days after December 31
- January, February and March claims (4th quarter) must be submitted by 7 business days after March 31

TRAVEL

This policy applies whenever travel is required. For the purpose of this policy, travel does not refer to a person's regular commute to work. Expenses related to a person's regular commute to work are not reimbursable. The following "Level of Approval Required for Travel" chart identifies the level of approval required for travel, whether travel occurs irregularly or is part of your regular job duties.

Staff are required to use OACAS' designated vendors for all travel and accommodations, including air services, hotel services, car rental services, taxis or like services, rail bookings and motor coach bookings, unless what is required is not available. Refer to Appendix 1, OACAS Business Travel Guidelines for information on making travel arrangements.

When Travel is Part of the Regular Job Duties

There are some jobs where frequent travel is a requirement; part of the regular job duties and specifically stated in the job description. On hiring, managers should ensure that staff are aware of this policy and how it will affect their job. In these situations, approvers should meet with the employee to determine appropriate strategies (e.g. pre-approval for frequent or regular travel, when meals can be reimbursed, use of vehicles, etc.). The goal is to ensure that managers and employees have a documented, common understanding of how the policy is applied.

When Travel Occurs Irregularly

In the majority of positions, travel occurs irregularly, on an as-needed basis; for example, to attend training, meetings, consultations, etc.

Level of Approval Required for Travel

Role	Travel in Ontario	Travel in Canada (outside of Ontario)	International Travel
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CEO	N/A	N/A	OACAS Board Chair
Director	N/A	CEO	CEO
Manager / Supervisor	Director	Director	Director and CEO
Employee	Manager/Supervisor	Director	Director and CEO
Consultant	Contract Lead	CEO	CEO

Notes:

- i. *Travel to a destination in Ontario includes traveling outside the province when it provides a more practical and economical route between provincial destinations (e.g. traveling to Winnipeg to reach Kenora may be the most economical route).*
- ii. *When occurrences are frequent (part of an employee's regular job duties), travel in Canada may be pre-approved (e.g. not required each time an employee is traveling)*

International Travel

If travelling internationally, in addition to the guidelines set out elsewhere in this Policy, the following guidelines apply.

International travel requires:

- Approval as set out in the *Level of Approval Required for Travel Chart* above
- Rationale demonstrating critical value of travel for OACAS priorities and interests, and details showing how the travel will produce a benefit for OACAS
- Estimation of anticipated expenses and/or the most reasonable method of travel must be used

Billing

- Choose the most cost-effective accommodation or method of travel. It is expected that all travel be booked through the approved OACAS travel vendor, unless not possible (e.g. you are in a remote area, outside of business hours and must take the next available flight and the travel vendor emergency line has not been successful).
- Any loyalty points or air miles earned on the OACAS corporate credit card are property of OACAS

Passports, Visas and Immunization

You may be reimbursed for the cost of a passport and/or visa, plus the cost of immunizations and medications if necessary, for business related international travel.

Transportation – How to Get There

OACAS employees are expected to make travel arrangements through OACAS' approved travel vendor.

Airplane

Air travel is permitted if it is the most practical and economical way to travel. Economy (coach) class is the standard option for ticket purchase. Original boarding pass/ticket is to be provided.

Train

Travel by train is permitted if it is the most practical and economical way to travel. Economy (coach) class is the standard option for ticket purchase. International train travel should be at the Canadian equivalent to coach class. Original ticket is to be provided.

Vehicle

When road transportation is the most practical and economical way to travel, the order of preference is:

- i. Rental vehicle.
- ii. Personal vehicle, if it is more practical and economical than a rental vehicle.

If travel is required frequently as part of the job duties these arrangements are to be pre-approved and documented with your supervisor.

Rental Vehicle

When renting a vehicle, the choice must be guided by the principle that the rental vehicle is the most practical and economical size, taking into account the business purpose, number of occupants and safety considerations (including weather). Rental cars are to be arranged through OACAS' designated vendor.

- Compact or Medium class model or their equivalent is the standard option. In exceptional circumstances:
 - o If a compact or medium class model is not available, the following options may be permitted, by exception, and selection is to be made in this order:
 - Large Class
 - High Occupancy Car and Van (6 seats or more)
 - o An upgrade to a larger vehicle, such as a mini-van, may be permitted when more than five persons are travelling together, with pre-approval
- In no case will luxury or sports car rentals be allowed
- Unless not possible, the rental car must be re-fueled before returning it, in order to avoid higher gasoline charges often charged by the rental car company. In cases where the rental company gas rate is lower than the typical local gasoline rates, it may be refilled by the car rental company.

Personal Vehicle

OACAS will assume no financial responsibility for the use of your own vehicle other than paying the kilometric rate.

If you will be driving more than 200 kilometers in a day you should consider using a rental vehicle. If your work travel schedule requires you to drive your personal vehicle for more than five (5) days within a single calendar month, even if you are not exceeding 200 kilometers in a single day, you should consider lower cost options, such as vehicle rental or meeting via audio or video

conferencing.

Accident Reporting

Accidents must be reported immediately to local law enforcement authorities, the rental car agency, the automobile insurance company (if using a personal vehicle), the employee's Supervisor and OACAS Internal Operations to ensure reporting to OACAS' corporate insurer.

Mileage Reimbursement and Rates for Personal Vehicle

Mileage rates for personal vehicles will be reimbursed as \$0.52 per kilometer.

- Mileage is to be claimed for the **shorter distance between two points**, starting from either your assigned place of work or your place of departure. For example:
 - o if driving from your home to Peel CAS is a **shorter** distance than the drive from your office at 75 Front Street to Peel CAS then you would claim for the trip from your home to Peel CAS
 - o if driving from your home to Peel CAS is a **longer** distance than the drive from your office at 75 Front Street to Peel CAS then you would claim for the trip from your office to Peel CAS
- Expense claims are to be submitted on OACAS' Staff Expense Claim Form
- Travel from home to your assigned office location is personal travel and is not reimbursable
- OACAS will, on a regular basis, select a random sample of mileage reports and audit to check the accuracy of distances claimed for trips. Accuracy and reasonableness will be verified by using an online trip calculator to calculate the trip distance (e.g. printout of Google Maps). The onus is on the claimant to accurately track their trips and submit a trip calculator report with the expense claim. In the event of an overpayment of a mileage claim, such overpayment will be recovered from the employee.

Parking and Tolls

- Reimbursement is provided for necessary and reasonable expenditures on parking, as well as tolls for bridges, roads and ferries, when driving on OACAS business
- Parking costs incurred in the office area as part of a regular commute to work will not be reimbursed
- There is no reimbursement for traffic or parking violations
- Toll fees for 407 ETR or other ETR routes may be expensed by exception, with pre-approval or in situations where your regular non-toll route is blocked by an accident or other emergency

Taxis or Approved Like Service

- Taxis or approved like service may be used in cases where:
 - o Group travel by cab is more economical than the total cost of having individuals travel separately
 - o Travelers are carrying/transporting luggage or other items
 - o Taking a cab allows you to meet an unusually tight schedule for meetings

Public Transit / Shuttles

Local public transportation including airport/hotel shuttles should be used wherever possible. Employees may expense the cost of travel to and from the airport, but the most economical method of transportation is to be selected (e.g. free shuttle service from hotel, if available).

Employees who regularly use public transit for business purposes should consider acquiring a Presto Card for business use only as this can reduce the cost of fares. CEO approval, in writing, is required.

ACCOMMODATION

Staff are expected to use OACAS' designated vendor for arranging accommodations.

- Reimbursement will be made for single accommodation in a standard room, at the most practical and economical option
- For extended stays at a single location, accommodation must be arranged with prior approval. This will take advantage of lower weekly or monthly rates.
- Incidentals, such as coffee, tea, gum, min-bar, movies, personal items, etc., will not be reimbursed
- Private stays with friends or family are acceptable and a gift may be provided to the friends or family
 - o A maximum of \$30 per night is allowed for accommodation including any meals
 - o The \$30 value may be given in the form of a small gift. This must be expensed with an original receipt. Gifts of alcohol are not permitted.
- Reimbursement for overnight accommodation within your office area is not permissible, except in emergency or exceptional circumstances. For example:
 - o You are required to remain close to your office for periods long in excess of your standard working hours
 - o Your services are deemed necessary (and approved, accordingly) for the purposes of emergency, crisis management or other critical meetings

It is expected that employees will use good judgement when selecting a hotel, as part of a public trust. For example, staying in a luxury hotel, even if nightly rate is affordable, is discouraged.

MEALS

You may incur a meal expense when you are on OACAS business and you are away from the office area (i.e. at least 24 km) over a normal meal period. In exceptional circumstances, when on business and away from the office area or assigned place of work and it is within 24 km, meal expenses may be reimbursed (e.g. required to stay at a Consultation for work purposes) with approval.

Employees must purchase their own meals when they are on OACAS business. Meals purchased by a staff member for another/other staff are not eligible for reimbursement, except for business meetings (see requirements under the business meetings section below). When on business travel away from the office area (i.e. at least 24 km), each employee must purchase their own meal and claim the reimbursable amount.

Meal expenses will be reimbursed at the established meal reimbursement rates, regardless of the actual meal costs. This is a meal allowance. Taxes and gratuities are included in the meal

reimbursement rates. Receipts are not required to be submitted with meal claims or retained. Meals charged to the corporate credit card will be reimbursed at:

- The actual amount if the cost is less than the allowance for the meal; or
- the meal allowance amount if the cost is greater than the meal allowance amount.

Meals must be purchased in order to be able to submit a claim for reimbursement. Reimbursement is for restaurant/prepared food only. Reimbursement for groceries must have prior approval and/or a written rationale must be submitted with the claim. (e.g. traveling in remote areas or consuming meals when restaurants are closed.)

A meal allowance will not be provided for meals consumed at home or included in the cost of transportation, accommodation (e.g. breakfast included with hotel rate), seminars or conferences.

Alcohol cannot be claimed and will not be reimbursed as part of travel or meal expenses. There are no exceptions to this rule.

Meal Rates in Canada

Reimbursement for meal expenses incurred in Canada are subject to the maximum rates set out in the chart below. **These rates are an allowance and include taxes and gratuities.**

Meal	Meal Reimbursement Allowance
Breakfast	\$10.00
Lunch	\$12.50
Dinner	\$22.50

If you are starting your day at home, or ending your day at home, it is expected that you will eat these meals at home. For example:

- If you are leaving home in the morning for an overnight trip, it is expected that you will eat breakfast at home and not claim for the breakfast meal.
- If you arrive home in the evening in time for dinner; it is expected that you will eat dinner at home and not claim for the dinner meal.

Use of Corporate credit card to purchase meals:

Employees are encouraged to purchase meals using their own funds by credit/debit/cash. An expense claim must be submitted for the meal allowance.

If a meal purchased on the corporate credit card is less than the meal allowance for that meal, the amount reimbursed would be the amount paid for the meal; if the amount paid for the meal is greater than the meal allowance, the difference would be deducted from the employee's pay. Note: the original receipt for the meal must be retained and attached to the credit card reconciliation statement as the credit card policy requires original receipts for all purchases.

Example 1: (Preferred) An employee uses his/her personal credit card/debit/cash to purchase

breakfast for \$9.50. The employee would be eligible for a \$10.00 meal allowance. The employee may submit an expense claim for a breakfast meal allowance for \$10.00. No receipt is required.

Example 2: An employee uses his/her personal credit card/debit/cash to purchase breakfast for \$10.50. The employee would be eligible for a \$10.00 meal allowance. The employee may submit an expense claim for a breakfast meal allowance for \$10.00. No receipt is required.

Example 3: An employee purchased breakfast for \$9.50 on a corporate credit card. The employee would be eligible for \$9.50. Note: the employee would not be entitled to the difference between the breakfast meal allowance and the amount paid. Original receipt required.

Example 4: An employee purchased breakfast for \$11.50 on a corporate credit card. The employee would be eligible for \$10.00. A payroll deduction will be automatically made for \$1.50 for the difference between the breakfast meal allowance (\$10.00) and amount charged to the credit card (\$11.50). Note that the employee can always choose to pay the difference between the meal allowance and the cost of the meal using their personal credit/debit/cash at point of purchase. Original receipt required.

It is expected that employees will use good judgement when selecting a restaurant. For example, having lunch at a fine dining restaurant even if the meal falls within the allowed rates, is discouraged.

Daily Maximum Meal Rates

If an employee will be conducting business away from their assigned place of work, they may expense for allowable meals to a total of \$45/day (**including taxes and gratuities**).

Meal Rates Outside of Canada

- Rates are in funds identified in each country based on Government of Canada established rates, found here:
<https://www.njc-cnm.gc.ca/directive/d10/v238/s659/en> (United States)
https://www.njc-cnm.gc.ca/directive/app_d.php?lang=eng (Other countries)
- Rates include taxes and gratuities and are in a designated currency for conversion, as described. United States rates are in Canadian currency.

Tips/Gratuities

You may be reimbursed for reasonable gratuities and are required to keep a record of gratuities paid. These amounts cannot not exceed:

- 10-15% on a restaurant meal when charged to a corporate credit card or 10% on a taxi fare

Gratuities are only to be provided when it is not automatically included in the rate.

Telecommunication

Business Travel

With prior approval, you may use your OACAS cell phone for business purposes when traveling

out of country. Contact OACAS IT at least 5 business days prior to travelling to determine what is covered in the cell plan and how to manage voice and data roaming charges. Wherever possible, you are expected to use the least expensive means of communication, such as calling card or internet access through local networks.

If you are away on OACAS business, reimbursement will be made for:

- Reasonable, necessary personal calls home for each night away
- Business calls
- Emergency calls from or air or rail phones
- Internet connections and computer access charges
- Facsimile transmissions
- Word processing and photocopying services
- Rental and transportation of necessary office equipment

Personal Travel

Employees taking their OACAS cell phone abroad for personal travel must *contact OACAS IT at least 5 business days prior to travelling out of country* to discuss options for a suitable data/roaming package so that you do not incur excess voice and data roaming charges, as overages can be very costly.

Employees are responsible for paying for a suitable roaming package and tracking data use to ensure usage does not exceed the plan's limits. Overages in excess of the voice and data roaming package must be paid by the employee. It is recommended employees turn off data, not add or update apps, view videos or pictures while roaming.

HOSPITALITY

For the purpose of this policy, hospitality is the provision of food, beverage, accommodation, transportation and other amenities, at OACAS' expense, with people who are not employed with OACAS or other designated BPS organizations (e.g. an organization hosts a dinner event with individuals who aren't exclusively working with BPS organizations, then hospitality is applicable to all).

Functions involving only people employed at OACAS (employees, volunteers, employment agency staff, board members, consultants and contractors engaged by OACAS), or people who are employed with other designated BPS organizations are not considered hospitality and cannot be reimbursed. This means that hospitality may never be offered solely for the benefit of any person in the organization or for the benefit of anyone working for a designated BPS organization unless there are non-BPS attendees.

- Reimbursement of hospitality expenses which is solely for the benefit of any person in the organization is disallowed as reimbursable under this policy. This includes social events, retirement parties or holiday luncheons but excludes business meetings and internal events.
- Hospitality may be extended in an economical and consistent manner when it can facilitate OACAS business and it is necessary as a matter of courtesy or protocol.

- Expenses are reimbursable for both the employee and the guest(s).
- Prior written approval by the CEO is required for hospitality events where alcohol will be served. Alcohol should be provided in a responsible manner (e.g. with food) and preference should be given to wine, beer and spirits produced in Ontario
- Tobacco purchased for use in a ceremony at an aboriginal event (usually natural tobacco) may be permitted for reimbursement

When Hospitality is Appropriate

- Hospitality may be extended on behalf of OACAS when:
 - o Engaging in discussion of official matters, or sponsoring formal conferences with representatives from CASs or other organizations
 - o Honouring distinguished people for exceptional public service that furthers the vision and mission of OACAS
 - o Conducting prestigious business-related ceremonies
 - o Hosting other events that further the mission and vision of OACAS
- Minimize costs where possible, taking into consideration the guest's status, the size of the event and the intended business purpose
- All expenses must be documented and include original itemized receipts
- The claim must include event details such as:
 - o Purpose, date and location
 - o Type of hospitality (e.g. dinner, reception, etc.)
 - o Attendees (listed by name and organization)
 - o Appropriate prior approvals

BUSINESS MEETINGS AND EVENTS NOT CONSIDERED HOSPITALITY

- Catering or reimbursements may be claimed for allowable expenses (e.g. refreshments or food) at onsite or offsite business meetings with individuals, including those who are employed at other designated BPS organizations, and events that include staff and/or OACAS Board Members. Alcohol cannot be claimed and will not be reimbursed.
- Any decisions about expenses should be made with due consideration for prudent and responsible use of money, in an economical and consistent manner. Minimize costs where possible, taking into consideration the size of the meeting/event and the intended business purpose.

Examples of permitted business meetings and events include:

- Staff development or training
- Board, Board Committee or sector governance table meetings
- Internal or external business meetings between staff and Board Members (e.g. onsite or offsite working business meals)
- Internal or external business meetings between staff and/or board members with member agency representatives, stakeholders or any other business interests. (e.g. onsite or offsite working business meals)

Food and refreshments and meal reimbursements for routine business meetings which only include internal staff (e.g. team meetings and meeting with staff members) are not permitted.

EXPENSES FOR CONTRACTORS AND CONSULTANTS

- Consultants and other contractors will not be reimbursed for any hospitality, incidental or food expenses
- Reimbursement for allowable expenses (e.g. travel) can be claimed only when the contract specifically allows for it

EXPENSES FOR HOME OFFICE

OACAS will reimburse the following expenses to employees who are assigned to work from a home office and not at 75 Front Street. This arrangement is written into an employee's employment contract, or separately in writing to the employee.

1. Office supplies (under \$25)
 - Employee may purchase office supplies directly from local vendor using the Corporate Credit Card
2. Office supplies (above \$25)
 - Employees must order through OACAS for shipment directly to the employee's work location
 - For office supplies contact OACAS Facilities
 - For IT supplies contact OACAS IT
3. Home telephone line
 - This cost is not covered. Employees are provided with the following options:
 - Bring Your Own Device (BYOD) – allowance of \$50/month (taxable benefit; bill of services is not required)
 - Choose Your Own Device (CYOD) – paid by OACAS
4. Internet
 - Allowance of \$50 (taxable benefit; bill of services is not required)
5. Office furniture
 - This cost is not covered

OTHER REASONABLE EXPENSES

OACAS recognizes that employees may incur other expenses when conducting OACAS business which are not included as part of this policy. Some examples are:

- Supplies for training sessions (under \$25 may be purchased on an employee's corporate credit card. Over \$25 must be ordered directly through OACAS).
- A gift, when culturally appropriate (e.g. to an Aboriginal Agency)
- A gift or acknowledgement for a significant event or occurrence with a member, stakeholder, organization, OACAS board member or individual

- Postage, courier

Any decisions about expenses should be made with due consideration for prudent and responsible use of money, in an economical and consistent manner. Minimize costs where possible, taking into consideration the intended business purpose.

OACAS agrees to reimburse reasonable expenses incurred during the course of OACAS business, providing it is aligned with the principles and values of this policy. These expenses must be pre-approved, unless not possible.

Expenses must be claimed using the OACAS Expense Claim form following the guidelines within this policy, particularly in the following sections:

- Responsibility of Claimants
- Responsibility of Approvers
- Responsibilities of Finance
- Receipts
- Time limit for claims

INSURANCE

Medical & Health Insurance *Travel within Canada*

Employees who are enrolled in the OACAS group health benefits plan are covered by the plan in the event of illness or injury. The cost of additional private medical/health insurance will not be reimbursed for travel within Canada.

Employees who are not enrolled in the OACAS group health benefits plan are not covered by the plan and should arrange for reasonable and appropriate travel medical and health insurance. This cost is reimbursable with pre-approval.

Consultants, appointees and other persons contracted with OACAS should assess their coverage for medical and health insurance within Canada. This cost is not reimbursable.

Travel Outside of Canada

Employees are responsible for arranging out-of-country medical and health insurance. Review coverage under the OACAS group health benefits plan prior to deciding what additional coverage may be required. For OACAS employees the cost of additional coverage is reimbursable, with pre-approval and can be charged on the corporate credit card. When purchasing out-of-country medical and health insurance it is advised that you also purchase the option that allows for immediate payment of costs at the time of the incident (i.e. up-front payment option).

Consultants, appointees and other persons contracted with OACAS should assess their coverage for medical and health insurance when travelling outside of Canada. This cost is not reimbursable.

Travel Accident Insurance

Employees who are enrolled in the OACAS group health benefits plan have basic insurance for accidental injury or accidental death. Extra insurance may be arranged at the traveler's expense.

This cost is not reimbursable.

Employees not enrolled in the OACAS group health benefits plan should arrange for reasonable and appropriate travel accident insurance. This cost is reimbursable with pre-approval.

Consultants, appointees and other persons contracted with OACAS should assess their coverage for medical and health insurance when travelling outside of Canada. This cost is not reimbursable.

Vehicle Insurance

The OACAS corporate insurance program includes rental vehicle collision damage waiver (CDW) for work related purposes. Therefore, you are required to always decline the collision damage waiver (CDW) offered by the car rental agency.

If you are using your personal vehicle, the following apply:

- Only employees with valid drivers' licenses are authorized to drive their own or other vehicles in the course of OACAS business
- Personal vehicles used for OACAS business must be insured at the vehicle owner's expense for personal motor vehicle liability. Coverage must be equal to or greater than the minimum liability specified in the Insurance Act (\$1,000,000) and other mandatory coverage as required by law. Drivers must satisfy themselves whether their motor vehicle insurance coverage must include business use of their vehicles. OACAS does not reimburse costs of business use coverage or collision and liability coverage.
- OACAS assumes no financial responsibility for privately owned vehicles other than paying the kilometric rate when used for OACAS business

DISABILITY DISCLOSURE (ACCOMMODATION)

OACAS is committed to a work environment that is inclusive and barrier free. Accommodation will be provided in accordance with the Ontario Human Rights Code. Employees with a disability are required to make accommodation requests known in advance by contacting the Human Resources Department to discuss arrangements for reasonable and appropriate accommodation.