



PUBLIC DISCLOSURE OF EXPENSES PROCEDURE

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| Procedure Type: | Institutional | Initially Approved: | August 19, 2014 |
| Procedure Sponsor: | Vice-President, Finance and Operations | Last Revised: | November 5, 2024 |
| Administrative Responsibility: | Finance Department | Review Scheduled: | November 2029 |
| Approver: | President and CEO | | |

A. PURPOSE

As a publicly funded institution, Alberta University of the Arts (AUArts) is committed to transparency and being accountable for the prudent and effective stewardship of University funds. This procedure intends to demonstrate this accountability and transparency through the routine disclosure of expenses reimbursed to Senior Officials of the University to enhance public confidence in the University's oversight of expenses and public resources used for AUArts Business.

This procedure establishes parameters for the public disclosure of expense information in line with the Government of Alberta's Public Disclosure of Travel and Expenses Policy and is consistent with the access principles of the Alberta Freedom of Information and Protection of Privacy Act (FOIP).

B. SCOPE

This procedure applies to expenses incurred by individuals while fulfilling the responsibilities of the positions or offices of Senior Officials.

C. PROCEDURES

1. PRINCIPLES

- 1.1 AUArts resources are to be used in a manner that is prudent and consistent with the principles of accountability and transparency. Expenses incurred for travel, meals and hospitality must be demonstrated as being necessary for AUArts Business and to the achievement of AUArts goals and objectives.
- 1.2 Sound business practices shall govern all payments and/or reimbursements for legitimate expenses. Only legitimate and reasonable expenses incurred during AUArts business are reimbursed per established AUArts procedures for making and processing travel, meals, and hosting expenses and associated reimbursements.
- 1.3 Expenses to be disclosed will be those costs incurred by Senior Officials related to their performance of AUArts duties that are within the scope of the of AUArts' Travel Expense Claim Procedure, Hosting Procedure, and are in

alignment with the Government of Alberta public disclosure requirement regardless of how the expense was paid or reimbursed. Costs incurred on behalf of other individuals, or units, or those reimbursed by third parties are not within the scope of the disclosure.

- 1.4 Expenses incurred by one individual on behalf of any Senior Official will be attributed, for disclosure purposes, to the Senior Official for whom the expenses were incurred.
- 1.5 Information that would normally be withheld under FOIP will be redacted prior to the public disclosure of the expenses.
- 1.6 The public disclosure of all expenses reimbursed for each Senior Official will be made and reported quarterly on AUArts' public website and will at minimum, disclose the following information:
 - a) Name and position of the senior AUArts Official
 - b) Description of the event or business purpose for the expense
 - c) Transaction amount
 - d) Expense Category (e.g., travel, including transportation, accommodation, meals and related incidentals; Hospitality and Working Session Expenses)

2. ADMINISTRATION

- 2.1 Senior Officials prepare expense claims and procurement card filings in accordance with University procedures and requirements. The documents are submitted to Accounts Payable for processing.
- 2.2 Following completion of any adjustments that may be required, the document will be filed for public posting by flattening the images to ensure document security.
- 2.3 A quarterly summary of the expense claim and procurement card filings for each of the Senior Officials will be produced on a quarterly basis. The summary will be shared with the Board of Governors' Finance and Audit Committee and then published on AUArts' public website within two weeks of the meeting date of the Finance and Audit Committee. Reports will be posted to the website for a period of two years.

D. DEFINITIONS

AUArts Business: Activities intended to promote and achieve the mission, mandate, goals and objectives of AUArts.

Expenses: Costs and allowances incurred by an individual fulfilling AUArts business and includes expenses incurred in fulfilling the role of the Senior Official to achieve the goals and objectives of AUArts, including those arising from travel, including transportation, accommodation, means and related incidentals; or Hospitality or Working Session Expenses.

Hospitality Expenses: Any expenses incurred in respect to hospitality provided to guests of AUArts or individuals otherwise not engaged in work for AUArts as a matter of courtesy or to facilitate AUArts business.

Senior Official: Board of Governors members, the President and CEO, Vice Presidents, Deans, University Secretary and Executive Director People and Culture.

Working Session Expenses: Any expenses incurred in respect of food or non-alcoholic beverages provided to AUArts staff and to any third parties attending meetings held to facilitate AUArts business.

University: Alberta University of the Arts (AUArts).

E. RELATED POLICIES

- Board of Governors Expenses Policy

F. RELATED LEGISLATION

- Alberta's Freedom of Information and Protection of Privacy Act

G. RELATED DOCUMENTS

- Travel Expense Claim Procedure
- Hosting Procedure
- Delegation of Signing Authority Policy and Signing Authority Matrix
- Government of Alberta

H. REVISION HISTORY

| Date (mm/dd/yyyy) | Description of Change | Sections | Person who Entered Revision (Position Title) | Person who Authorized Revision (Position Title) |
|------------------------------|--|-----------------|---|--|
| 11/05/2024 | Review and Revisions to closer align with GOA Public Disclosure of Expense Policy. | All | Director, Finance and University Secretary | VP, Finance and Operations |
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