


PROCEDURE: 200.32.02

SECTION: Finance	
TOPIC: Public Disclosure of Expenses Procedure	
EFFECTIVE DATE: August 19, 2014	REPLACES:
LATEST APPROVAL DATE: October 21, 2014 June 19, 2015	
NEXT REVIEW: August, 2017	ARCHIVED:
APPROVING AUTHORITY:  Original signed by President + CEO	

INTENT:

On October, 2012 the Government of Alberta implemented a new comprehensive disclosure policy on travel, accommodation, meals and hospitality expenses. The purpose of this policy is to improve accountability and transparency through routine disclosure of information on expenses reimbursed to elected and other government officials. Expenses are reimbursed and reported online under the Ministry that incurred the expense.

As a publicly funded institution, the Alberta College of Design + Art (the “College”) is committed to transparency and being accountable for the prudent and effective stewardship of College funds. The intent of this procedure is to demonstrate this accountability and transparency through the routine disclosure of expenses reimbursed to senior College officials to enhance public confidence in the College’s oversight of expenses and public resources used in the course of College business. This procedure establishes parameters for the public disclosure of expense information related to senior officials of the College, in line with the directive of the Government of Alberta Treasury Board and Finance.

SCOPE:

This Procedure applies to expenses incurred by individuals in the course of fulfilling the responsibilities of the positions or offices of the Board of Governors of the College and the Senior College Officials and their Executive Assistants.

DEFINITIONS:

Expenses: mean costs and allowances incurred by an individual in the course of College business and include travel, including transportation, accommodation, meals and incidentals; hospitality and working sessions; and other direct costs incurred in fulfilling the role of the senior official to achieve the goals and objectives of the College.

College Business: means activities intended to promote and achieve the goals and objectives of the College

Hospitality Expenses: means any expenses incurred in respect to hospitality provided to guests of the College or individuals otherwise not engaged in work for the College as a matter of courtesy or to facilitate College business

Senior College Official: means the Chair of the Board of Governors, the President and CEO, Vice Presidents, and Associate Vice Presidents.

Working Session Expenses: means any expenses incurred in respect of food or beverages provided to College staff and to any third parties attending meetings held to facilitate the College business.

PRINCIPLES:

1. College 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 in the course of College Business and to the achievement of College goals and objectives.
2. Sound business practices shall govern all payments and/or reimbursements for legitimate expenses. Only legitimate and reasonable expenses incurred during the course of College business are reimbursed in accordance with established College procedures for making and processing travel, meals, and hosting expenses and associated reimbursements.
3. Expenses to be disclosed will be those costs incurred by the Senior College Officials related to their performance of College duties that are within the scope of the College's Travel Procedure, Hosting Procedure, Purchasing Procedure and Procurement Card guidelines regardless of how the expense was paid or reimbursed. Costs incurred on behalf of other individuals, departments or units, or those that are reimbursed by third parties are not within the scope of disclosure.
4. The public disclosure of expenses will include the name and position of the individual who incurred the expense; the date each expense was incurred; the amount of each expense; a description if not evident, and the related business purpose.
5. Expenses incurred by one individual on behalf of any Senior College Official will be attributed, for disclosure purposes, to the Senior College Official for whom the expenses were incurred.
6. Information that would normally be withheld under the Provincial Freedom of Information and Protection of Privacy Legislation (FOIP) will be redacted prior to the public disclosure of the expenses.

7. The public disclosure of all expenses reimbursed for each Senior College Official will be made reported quarterly on the College's public website and will at minimum disclose the following information:
- Name and position of the senior College Official
 - Date of the Transaction
 - Description of the event or business purpose for the expense
 - Transaction amount
 - Expense Category (e.g. transportation, accommodation, meals, hospitality, working session, general/incidentals)

PROCEDURE:

1. Senior College officials and their Executive Assistants prepare expense claims and procurement card filings in accordance with College procedures and requirements. The documents are submitted to Accounts Payable for processing.
2. A quarterly summary of the expense claim and procurement card filings for each of the Senior College Officials will be produced on a quarterly basis. This summary will be distributed for inclusion in the upcoming Finance + Audit Committee meeting package and provided to Senior College Officials for information/review.
3. The Quarterly summary will be reviewed by the Board of Governors' Finance + Audit Committee. If approved, as accepted, the summary will be published on the College's public website. Exceptions will be dealt with on an individual basis.
4. Following completion of any adjustments that may be required, the support to the Finance + Audit Committee will prepare the document for public posting by flattening the images to ensure document security. The flattened images are then filed in "N:\Communities\Reports\Expense Claim Disclosure Public" for public posting to acad.ca.
5. The Computing + Technical Services Digital Media Technician will then be advised that the information is available for posting to the website.
6. Reports will be published within two weeks after the Finance + Audit Committee review of quarterly expenditures and maintained on the College website for two years from the date they were initially published.

REFERENCE:

Travel Procedure 200.05.02
 Hosting Procedure 200.20.1
 Purchasing Procedure 200.03.03
 Procurement Card Guidelines
 Delegation of Signing Authority 200.03.01
 Signing Authority Matrix 200.03.01A
 President + CEO's Cabinet Terms of Reference