

## London Public Library

### Travel and Business Expense Policy

**Effective:** January 19, 2023

**Next Review:** January 2027

#### **PURPOSE**

To address the methods and procedures by which the London Public Library (Library) Board Members (Board Member(s)) and Employees will be governed when attending to authorized business.

#### **BACKGROUND**

This policy is prepared in compliance with the requirements of the City of London's [Travel & Business Expenses Policy](#) as amended December 13, 2022. Specifically, the City policy directs that policies be established with respect to travel and expenses for elected and appointed officials, and that local boards and commissions (including London Public Library) also be directed to adopt the said policies to direct the expenditure of funds for any and all expenses covered by this policy, subject to the limitations of the annual budgets.

#### **SCOPE:**

This policy applies to Board Members and Employees of the Library.

The authority for the expenditure of funds for any and all expenses covered by this policy extends only to the extent of the financial limitations imposed by budget, grant requirements and/or donor intentions.

Where an active contract and/or collective bargaining agreement is in place that addresses items contained within this policy that the terms of the contract/collective bargaining agreement will be followed.

#### **DEFINITIONS:**

**Accommodation** means commercial lodging facilities such as hotels, motels, corporate residences or apartments.

**Authorized** means that prior approval has been received for the activity from the designated approval authority.

**Board Member** means a person who is appointed as a member of the Library Board.

**Employee** means a person who is employed by the Library and includes all Employees, including Page and Casual staff.

**Expense Review Officer (ERO)** means the person responsible for administering this policy, having budgetary control over the general ledger account to be expensed and London Public Library Board Meeting having authority over the Board Members and Employees incurring the expenditure; as defined below.

**Expense Reports** includes both the Travel Expense form(s) and Library corporate credit card statements, including a description of the expenditure paid by the Board member or Employee.

**Incidental/Personal Expenses** includes, but is not limited to: gratuities/tips, non-alcoholic beverages, personal phone calls, laundry and dry cleaning.

**Per Diem** means an allowance to cover out-of-pocket personal living expenses exclusive of Accommodation or transportation. This allowance is intended to include meals, taxes, gratuities and all other qualifying Incidental/Personal Expenses.

**Out of Town** Means going beyond the city limits of London, Ontario.

## **ERO**

In accordance with the requirements of the City of London's Travel and Business Expense Policy (By-law No. CPOL.-227(b)-10), the following are appointed as EROs for the Library and shall be responsible for administering this policy within the Library, addressing any justifiable exceptions; and for auditing and processing all Expense Reports in accordance with this policy, while maintaining the right to request additional explanations, documentation or justification of any or all of the Expense Reports:

- Chief Executive Officer & Chief Librarian ("CEO"),
- Director, Financial Services, and
- Director, Human Resources.

## **Appeal Committee**

The Library Board shall appoint an Ad Hoc Appeal Committee for the purpose of dealing with disputes between Board Members or Employees and the ERO. The Appeal Committee for Employees shall be comprised of the following:

- The Library Board Chair,
- The Library Board Vice Chair,
- CEO, and
- Director, Financial Services (unless there is a conflict of interest)

For the CEO and Board Members, the committee shall consist of members of the Board Executive. Member(s) of the Board Financial Oversight Committee may serve as alternate(s) if there is a conflict of interest.

Decisions of the Appeal Committee shall be final.

## **RESPONSIBILITIES:**

### **Board Members / Employee Role**

The Board Member or Employee is responsible for adhering to the provisions of this policy, in addition to the completion and submission for approval of the required Expense Reports and appropriate supporting documentation. To avoid duplicate payments and to facilitate appropriate reviews, copies of credit card statements are not acceptable as receipts; however, may be required to provide proof of purchase.

### **ERO Role**

The EROs are responsible for reviewing and authorizing the expense report. Under no circumstances may an ERO authorize expenses incurred on their own behalf.

The ERO's signature indicates that:

- The expense is a legitimate business expense; and funds are available within the approved budget;
- The purchasing method does not violate the Library's [Procurement of Goods and Services Policy](#);
- Appropriate supporting documentation, as outlined in this policy, is submitted; and,
- The expense has been charged to the correct expense code.

The ERO is responsible for pre-approving individual travel and business expenses expected to be reimbursed at an amount greater than \$1,000 and to approve local mileage claims in excess of \$500.

### **Financial Services Role**

Approved Expense Reports are to be forwarded to the Financial Services Department for processing on a timely basis. Financial Services and/or the external auditors may conduct reviews at any time, without notice, to assess compliance with this policy. Failure to comply may result in corrective and/or disciplinary action up to and including dismissal.

## **POLICY STATEMENT:**

It is the policy of the Library to reimburse Board Members and Employees for expenses incurred while conducting Authorized business on behalf of the Library. The Library may partially or wholly reimburse Board Members and Employees for expenses incurred, while attending approved conventions, conferences, seminars, workshops, meetings, and other opportunities, based on existing financial resources.

The Library reserves the right to alter reimbursement amounts if doing so is in the best interest of the Library (e.g. withdrawing the offer of Per Diem reimbursement to allow for a greater number of Employees to attend a conference deemed critical to staff development).

### **1. Travel & Business Expense Budgets**

- 1.1 Prior to the finalization of the annual budget, the Library's executive shall develop an annual estimate of business expense and out-of-town travel costs prepared on the basis of this policy as part of the regular budgeting process.
- 1.2 Separate travel and expense budgets shall be established for Board Members and Employees annually.
- 1.3 Board Members and Employees incurring expenses, while conducting business on behalf of the Library, may be held responsible for expenditures in excess of the appropriate budget and/or approved expenditure amount. Such expenses will be reviewed and appropriate authorization given before these expenses are reimbursed.
- 1.4 All Board Members within their term will be given equal opportunity to attend Authorized events and/or opportunities listed in section 2.1.
- 1.5 Supporting documentation must be submitted to Financial Services (as per the departmental procedures) when seeking expense reimbursement, Per Diem allowances and/or other financial transactions. Some examples of appropriate supporting documentation include, but are not limited to; receipts, confirmation of reservations, conference or seminar itinerary. The supporting documentation must indicate the Board Member or Employee name, date(s), location, description of the event, meals provided, cost (including HST, duties, exchange rate, etc.) and be pre-approved by the appropriate Supervisor, Manager or Director.
- 1.6 In the event that a Board Member or Employee receives financial support from external sources (association, organization, award, scholarship, etc.) to attend an event, the Library in its discretion may supplement the support - provided documentation detailing the external support is submitted.

## 2. Authorized Travel and Expenses

2.1 Board Members will be entitled to receive a Per Diem rate and/or reimbursement for travel and expenses while attending the following, subject to prior approval and available funds:

2.1.1 Conferences or meetings of associations of which the Library is an organizational member of; or that hold significant interest to Board Member development and furthers the goals of the Library's strategic plan, or

2.1.2 Conferences or board meetings of any organization on which the Board Member sits as a director/committee member representing the Library and where the Library is entitled to voting delegate status because of its membership;

2.2 It is expected that an Employee may be required to travel in or Out of Town to participate in conferences, association gatherings or for committee business. In cases where it is practicable to do so, and in discussion with the employee's manager and where remote conferencing are options, the Library Employee will participate in meetings remotely. When travel is required, Employees will be entitled to receive a per diem rate and/or reimbursement for expenses while attending the following when prior approval has been granted provided that such opportunities further the goals of the Library's strategic plan:

2.2.1. Travel from one Library location to another to conduct Library business

2.2.2. Traveling from a Library location to another institution within the city to conduct Library business

2.2.3. Travel within the City of London from another institution to a library location, when that institution is the first destination of the day

2.2.4. Conferences or meetings of relevant associations of which an Employee or the Library is a member or that offer content deemed to significantly further the Library's strategic plan

2.2.5. Board/Executive/Committee meetings of associations referred to in 2.2.4 above, provided that an Employee's position as a director/committee member has been approved and the selection thereof is done in consultation with the Supervisor of the Branch/Department

2.2.6. Meetings with peers to discuss best practices

Permission to attend staff development opportunities shall be granted with the understanding that the pay received shall not exceed that of a normal workday (i.e. seven (7) hours). It is also understood that Employee travel to and from the meeting/conference exceeding their normal daily commute is considered travel to and from work (see 4.4.6). The Employee will be reimbursed for travel expenses per this policy but will not be able to claim time traveled as work time.

### **3. Per Diem Allowance**

- 3.1. The Per Diem rate shall be as established by the Library Board from time to time, provided that it shall not exceed that established by the City of London for Employees and appointed Board Members. A Board member or Employee who receives a Per Diem allowance may not claim additional Personal Expenses. A corporate purchasing card should not be used to purchase expenses covered under the Per Diem allowance.
- 3.2. The Per Diem rate will be paid in Canadian funds.
- 3.3. The Per Diem allowance is intended to cover the following normal daily expenses: meals and snacks, gratuities, business calls, and miscellaneous business-related expenses. The Per Diem does not apply to travel related to 2.2.1 - 2.2.3.
- 3.4. The Per Diem rate of \$75 will be applied to a 24-hour travel period. At the discretion of the ERO, a partial Per Diem may be paid to cover costs associated with partial days away. Where meals have been provided by the host, the Per Diem rate will be reduced by the amount reflected below:
  - Breakfast \$15.00
  - Lunch \$25.00
  - Dinner \$35.00
- 3.5. An overnight stay in association with a one-day meeting or business event out-of-town is justified (and therefore the Per Diem rate applied) depending on the scheduled start and end times of the meeting and that the distance required to be travelled exceeds 150 km.
- 3.6. Where a partial day per diem is applicable the following proration will be applied:
  - Breakfast \$15.00 - If a Board Member or Employee is required to depart before 6:00 am
  - Lunch \$25.00 - If a Board Member or Employee is required to depart before 12:00 noon
  - Dinner \$35.00 - If a Board Member or Employee is unable to return home until after 6:00 pm

No other expenses will be reimbursed.

### **4. Travel Allowances**

#### **4.1. Mode of Transportation**

Board Members and Employees may choose their own method of transportation on the understanding that reimbursement will be based on the most direct route, the

most economical and most practical method being used, as approved by the Director, Financial Services. The loss of productive time must be minimized.

#### 4.2. Air Transportation:

4.2.1 Economy class airfare is to be used. The costs of an additional night(s) Accommodation will be reimbursed if it is required to take advantage of a discount airfare, or as a result of an unscheduled layover (such as equipment or emergency weather delays) and provided that the cost of the extra Accommodation is not greater than the savings realized from the discounted airfare.

4.2.2. Board Members and Employees may be Authorized by the ERO to upgrade to business/first-class air travel if:

- less expensive seats are not available, or
- the departure time is not acceptable, or
- the individual is travelling on a continuous flight in excess of five hours.

#### 4.3. Rail Transportation:

4.3.1 Board Members and Employees will be reimbursed for economy rail transportation costs.

4.3.2. Board Members and Employees may choose to upgrade to business/first-class travel by paying the difference between economy and business/first class. The difference will be payable to the Library when the ticket is booked.

#### 4.4. Personal Vehicles:

4.4.1. Personal vehicles may be used by Board Members and Employees where it is demonstrated that this method of transportation is more economical and practical than the use of other transportation and said use of personal vehicle is Authorized. A Board Member or Employee may use their personal vehicle to travel when conducting Library business at their own risk and is responsible for advising their insurance provider of this use.

4.4.2. The current Board approved mileage rate will apply.

4.4.3. Expenses relating to personal vehicles such as maintenance, repair, insurance premiums (standard or extra), accident deductibles or tickets, etc. will not be reimbursed.

4.4.4. 407 ETR charges are a reimbursable expense (receipt/proof of payment is required).

4.4.5. In order to claim reimbursement for driving costs, a Board Member or Employee is responsible for ensuring that their vehicle is:

- Insured in compliance with applicable legislation and the requirements of the insurance provider; and
- Covered by valid third-party liability insurance of not less than \$1,000,000.

- 4.4.6. In the event of an accident while travelling to conduct Library business the Employee will promptly provide a report to the immediate supervisor, Director, Financial Services, Director, Human Resources and the Employee's insurance representative. Board Members should provide a report to the Board Chair, CEO and the Director, Financial Services.
- 4.4.7. In case of accident, the claim for property damage will be first made against the automobile insurance of the driver of the vehicle. If the Employee is injured, a claim should be made immediately by completing a Supervisor's Report of Injury. Board Members should contact the Board Chair, CEO or Director, Financial Services.
- 4.4.8. In the event of the loss of library property in vehicles – see *Library property in the care, custody and control of an Employee in their vehicle*.
- 4.4.9. Any violation related to the safe operation of the vehicle is the responsibility of the Board Member or Employee. The Library will not be responsible for any tickets, fines and/or other charges issued by any law enforcement agency. Such tickets, parking fines and/or other charges are the responsibility of the Board Member or Employee should they be incurred.
- 4.4.10. An Employee will not be reimbursed for transportation costs when travelling from home to a Library location or from a Library location to home at the beginning or end of a shift.

#### 4.5. Rental Vehicles:

- 4.5.1. Rental vehicles may be used by Board Members and Employees where it is demonstrated that this method of transportation is more economical and practical than the use of taxis, limousines, etc. The most economical size of vehicle must be used, depending on the requirements of the occasion and the number of passengers.
- 4.5.2. The rental contract must be registered under the name "London Public Library – Applicant Name."
- 4.5.3. Board Members and Employees who rent vehicles in their own name become contractually responsible for meeting the terms of the contract, including any loss or damage to the vehicle.

#### 4.6. Parking Expenses

- 4.6.1. Board Members and Employees will be reimbursed for the cost of parking their motor vehicle at a transportation terminal while they are out-of-town on business, subject to the submission of appropriate receipts and provided that the cost of the parking does not exceed the cost of ground transportation from their home or place of business to the transportation terminal. Loss or damage to the vehicle, while parked, shall not be the responsibility of the Library.
- 4.6.2. Board Members and Employees will be reimbursed for parking while on Authorized Library business within City of London limits, not at the Employee's



reporting branch and not in excess of the time needed to conduct business. Reimbursement is subject to the submission of appropriate receipts and approval by the designated authority.

#### 4.7. Taxis/Limos/Buses:

- 4.7.1. Board Members and Employees will be reimbursed for the actual costs of taxicabs, airport limousines or buses (or equivalents) for transportation between the individual's home or workplace and the designated transportation terminal as well as between the transportation terminal and the hotel or other destination point. Reimbursement will also be made for actual and reasonable costs incurred for such vehicles on approved Library business whether within the City of London or at an approved location.
- 4.7.2. An Employee who must travel from one Library location to another, to conduct Library business, may use a taxi or city bus transportation, as required.
- 4.7.3. An Employee will not be reimbursed for the use of a taxi or city bus transportation from home to a Library location or from a Library location to home at the beginning or end of a shift.
- 4.7.4. The use of a taxi or city bus transportation must be approved in advance by the Employee's supervisor.

#### 4.8. Personal Travel

Board Members or Employees who wish to combine a business trip with personal travel may do so provided that they assume all additional expenses not related to the business travel.

#### 4.9. Out of Town Mileage:

- 4.9.1. The mileage rate is the approved rate of the Library Board.
- 4.9.2. When more than one Board Member or Employee is travelling in the same motor vehicle, only the owner of the said vehicle is entitled to reimbursement for mileage expenses as provided by this policy.

#### 4.10. Accommodation

- 4.10.1. An overnight stay in association with a one-day meeting or business event out-of-town is justified depending on the scheduled start and end times of the meeting and that the distance required to be travelled exceeds 150 kilometres.
- 4.10.2. When possible, the name "London Public Library" shall appear on all hotel (room) registrations and in each case available government, corporate or conference rates should be requested.
- 4.10.3. If a conference rate is available at the specific hotel(s) and a Board Member or Employee chooses Accommodation at another hotel, instead of a hotel where conference rates apply, Accommodation expenses will be reimbursed only to an amount that is equal or less than the conference rate.

- 4.10.4. If a Board Member or Employee chooses to stay overnight with friends or relatives while on business related to the Library instead of at a hotel, Accommodation expenses will not be reimbursed.
- 4.10.5. Incidental room charges for services that are required for business (e.g. telephone and internet) are part of Accommodation expenses. Other Incidental room costs (e.g. mini-bar, movies) are not considered part of Accommodation expenses and will not be reimbursed.
- 4.10.6. If multiple Employees are attending a conference and require Accommodations, every effort should be made by attendees to share rooms equal to the number of beds available (e.g. two beds, two attendees). Employees unwilling to share a room and without an approved Accommodation request will receive reimbursement equal to half of the conference rate.

#### 4.11. Spousal Expenses

Board Members and Employees shall be responsible for all additional expenses incurred as a result of a spouse or companion travelling with them, save and except the cost of Accommodation as referred to in section 4.10 above if the per room rate is a flat rate (i.e. not a per person rate).

### 5. Registration Fees

- 5.1. Registration fees for Authorized attendance at a convention, conference, seminar, workshop or annual meeting may be reimbursed partially or in full by the Library upon submission of a registration form/invoice from the appropriate organization or receipt of payment.
- 5.2. The maximum Library contribution for registration fees for conventions and related events will not exceed the preferred rate for members of the organization sponsoring the event unless the Board Member or Employee is required by the Library to attend.

### 6. Hosting

- 6.1. On occasions when it becomes necessary for a Board Member or an Employee to host or entertain individuals relating to the advancement of the affairs of the Library, such hosting or entertaining shall not be extended solely to an individual(s) who is employed by the Library or solely to the spouse or companion of the Board Member or Employee, unless the individual, spouse, or companion is attending in a Library business-related capacity. In such cases, all expenses must be accompanied by receipts plus a written explanation setting out the following:
  - a) the purpose for the hosting and the particular circumstances;
  - b) the names and the positions held of the person(s) hosted; and
  - c) the location at which the hosting took place.

- 6.2. Hospitality such as beverages, meals, tours or other entertainment is only to be provided to Officials/Employees that have been identified by prior approval to act as hosts to guests of the City.
- 6.3. Reasonable expenses associated with the hosting of business contacts, such as business lunches or dinners, may be reimbursed when the expense is considered to be necessary for the advancement of the interests of the Library (Officials or Employees alone are not considered “business contacts”). The request for reimbursement must include the purpose of the hosting, and the name(s) of the individual(s) hosted.
- 6.4. When two or more Officials or Employees are present for a business/hosting event, the highest-ranking person present must pay for the expenditure and prepare the respective expense report. If this is not feasible, the resultant expense report must still be approved by the ERO of the highest-ranking person present.

## **7. Business Events /Public Functions**

- 7.1 Expenses associated with events such as committee meetings, award banquets or business-related events where the purchase of a ticket and/or meal is required will be reimbursed when such an expense is considered to have a direct relationship to Library business or interests. Such expenses must be approved in advance of tickets being purchased.
- 7.2 Expenses incurred at or for political fundraising events where Board Members and Employees have been requested to attend are not reimbursable.

## **8. Meals in Town (Board Member or Employees in Attendance and Working Meetings)**

- 8.1. It may be necessary for Officials or Employees to conduct Library business over a meal, or an Official or Employee may incur meal expenses in conjunction with attending a function on Library business. It is the responsibility of the ERO to determine whether the meal expense should be reimbursed, given the particular circumstances. Receipts must be detailed and include a description of the purpose of the meal and a list of all persons in attendance.
- 8.2. When two or more Officials or Employees are present for a meal in-town, the highest-ranking person present must pay for the expenditure and prepare the respective expense report. If this is not feasible, the resultant expense report must still be approved by the ERO of the highest-ranking person present.

## **9. Travel and Expense Statements**

- 9.1. Board Members and Employees are responsible for filing a *Travel and Expense Claim* form with the Director, Financial Services within ten days of their return from the date of a business expense incurred in order to claim expenses from an event

covered by this policy – the exception being routine travel associated with 2.2.1 - 2.2.3 which should be submitted monthly.

- 9.2. Original itemized receipts for all expenses must be filed with the *Travel and Expense Claim* form before the claim is processed.
- 9.3. Board Members and Employees claiming mileage expenses, will complete an *Incidental Mileage Allowance Claim* form detailing the date, destination and distances of their travels.
- 9.4. All payment for expenses will be made in Canadian dollars. Foreign currency will be compensated in Canadian dollars, using the Bank of Canada exchange rate unless a credit card statement is attached.

## **10. Employee injured while traveling on Library business**

- 10.1. If an Employee is injured while on Library business they have a choice of either suing a responsible party or claiming WSIB.
- 10.2. The Employee is required to notify their immediate supervisor and the Manager, Human Resources so that the accident form and/or WSIB form can be completed so that the Employee and Library have a record in case of later claim.

## **11. Accountability and Reporting**

### **11.1. Authorization of Expenses**

Travel and expense claims are approved in the following manner:

- Employee expense claims: approved by the immediate Director/Manager or designate;
- Manager expense claims: approved by the immediate Director or designate;
- Director expense claims: approved by the CEO;
- CEO expense claims: approved by the Board Chair or Vice Chair;
- Board Member expense claims: approved by the Board Chair or Vice Chair;
- Board Vice Chair expense claims: approved by the CEO or Director Financial Services;
- Board Chair expense claims: approved by the CEO or Director, Financial Services.

### **11.2. Reporting to the Board and City of London**

The annual "Statement of Expenses - Senior Administration" report (as per the City of London Council Resolution By-Law No. CPOL.-227(a)-451) will be presented to the Board each December. This report details an itemized list of expenses incurred within the calendar year. The list will include the date, location, purpose of the trip and total expenditure for each Board Member, the CEO and Directors.

Under the requirements of the [Municipal Act, 2001](#), the Library will submit an annual statement of expenses, incurred by Board Members, the CEO, and Directors to the City Treasurer for submission to Council prior to March 31. All expense information is considered to be public information.

**INQUIRIES:**

- Director, Financial Services
- Director, Human Resources
- CEO and Chief Librarian