

November 7, 2010

To: The Board of Governors of Exhibition Place

ACTION REQUIRED

From: Dianne Young, Chief Executive Officer

Subject: **Business Expense Policy**

Summary:

This report proposes that a Business Expense Policy be implemented for Employees of the Board of Governors of Exhibition Place. The specific language is in substance identical to the policy adopted by City Council in August 2007, but modified to address the particular nature of Exhibition Place.

Recommendation:

It is recommended that the Board approve a Business Expense Policy as outlined in Appendix "A".

Financial Implications:

There are no financial implications arising from the recommendations in this report.

Decision History:

At its meeting of November 3, 2006, the Board approved the Human Resources Manual governing employees of the Board of Governors of Exhibition Place. As part of the 2009 Strategic Plan, Exhibition Place has a Goal of *Sustaining a high-performing organization through alignment of people, processes and systems and through the recognition of our dedicated and excellent staff* and pursuant to that Goal will *continuously improve governance mechanisms including auditing City Council meetings* and amend by-laws and policies if required in keeping with City Council.

Issue Background:

Exhibition Place does not have a policy that clearly addresses payment or reimbursement for alcohol related expenses.

Comments:

Historically, there has been an unwritten policy that the Board does not pay for or reimburse Board employees for expenses relating to alcohol consumption at business functions. However, because there is no clear written policy on this matter, there has been some misunderstanding of

this at various times. City of Toronto Council in August 2007, adopted a very clear policy with respect to employee claims for expenses related to alcohol consumption and the attached Policy replicates the City policy allowing for reimbursement of alcohol in limited unique circumstances.

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Submitted by:

Dianne Young, Chief Executive Officer



Appendix "A"

Business Expense Policy – Employees of the Board of Governors of Exhibition Place

FORMERLY CALLED:	NEW
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DATE OF ISSUANCE		
November	25	2010

SUPERCEDES POLICY DATED		

PAGE		
1	of	2

To clearly define the policy for reimbursement of expense claims incurred by Employees (permanent, temporary or contract) of the Board of Governors of Exhibition Place in unique circumstances where the expense relates to the consumption of alcohol while attending a business related function.

Alcohol Related Expenses

All Employees will only contribute to or pay for the cost of alcohol provided at events as described below, subject to pre-authorized approval of the Chief Executive Officer or his / her designate.

- (a) Hosted association meetings, sales and marketing missions, client and industry events or symposiums;
- (b) Hosted ceremonies;
- (c) Hosted national and international meetings or symposiums; and
- (d) Official visits by national and international delegations (luncheons and dinners)

Reimbursement of Alcohol Related Expense Claims by a Duly Authorized Employee

Expense claims for the consumption of alcohol incurred while conducting business may be reimbursed if claimed by an Employee who is duly authorized by the Chief Executive Officer, or his/her designate, prior to incurring alcohol related expenses, to conduct such business by the Chief Executive Officer, or his/her designate. Sound professional judgment must be exercised and Employees are expected to limit costs, taking into consideration:

- frequency of occurrence
- amount being claimed is reasonable
- expense claim can withstand public scrutiny

All expense claims must be approved by the appropriate Division Manager as pursuant to the Board's Financial By-Law.

Procedures for Alcohol Related Expenses

Forms to be completed:

- Pre-Authorization Form for an event/meeting/conference
- Expense Claim Form upon completion of the event/meeting conference

Instructions for Alcohol Related Expenses

1. Before the event/meeting/conference takes place, the pre-authorization form must be completed and approved by the Chief Executive Officer, or his/her designate. If approved, the original form should be kept by the appropriate Division Manager until such time as the expense claim form is filled out.

Appendix "A"

Business Expense Policy – Employees of the Board of Governors of Exhibition Place

2. After the event/meeting/conference, an expense claim form must be completed and approved by the appropriate staff in accordance with the Division's delegation of financial authority with the following documentation attached to the form:
 - receipt or invoice (original signed)
 - list of description of attendees (original, signed, legibly recorded/documentated)
 - approved pre-authorization form
3. Original copies of the receipt, list of attendees, approved pre-authorized form and related expenses and approved expense claim form must be attached to expense claim form.

Procedures for Alcohol Related expense claims by a duly Authorized Employee

Instructions for claiming alcohol related business expenses by a duly authorized employee:

1. Prior to incurring alcohol related expenses, the authorized Employee authorization form must be completed by the appropriate Division Manager and signed/approved by the Chief Executive Officer or his/her designate. The original must be forwarded to the Chief Financial Officer.
2. During the meeting, the most senior duly authorized Employee present shall pay the bill and keep the original receipt. The original receipt and list of attendees must be signed by this employee.
3. After the meeting, an expense claim form must be completed and approved by the appropriate staff in accordance with the Division's delegation of financial authority with the following documentation attached to the form:
 - original receipt (signed)
 - list of description of attendees (original, signed, legibly recorded/documentated)
4. Original copies of the receipt, list of attendees and approved expense claim form must be submitted to the Chief Financial Officer.

Approved By: Chief Executive Officer & The Board of Governors of Exhibition Place