

THE OTTAWA POLICE SERVICES BOARD



FINANCIAL ACCOUNTABILITY PROCEDURES MANUAL

APPROVED TBD

Adopted by By-law #1 of 2024

OTTAWA POLICE SERVICES BOARD

BY-LAW NO 1 OF 2024

A by-law of the Ottawa Police Services Board to amend By-law No. 1 of 2008 to adopt a revised Financial Accountability Procedures Manual of the Ottawa Police Services Board.

The Ottawa Police Services Board enacts as follows:

- 1. By-law No. 1 of 2008 entitled “A by-law of the Ottawa Police Services Board to adopt the Financial Accountability Procedures Manual of the Ottawa Police Services Board”, as amended, is amended by repealing Annex A and by substituting the new Annex A, attached hereto, in its place.**
- 2. This by-law shall come into force and take effect on the date of passing.**

ENACTED AND PASSED this 25th day of March, 2024.

EXECUTIVE DIRECTOR

CHAIR

FINANCIAL ACCOUNTABILITY PROCEDURES MANUAL

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CHAPTER ONE: LEGISLATIVE AUTHORITY

1.0 LEGISLATIVE AUTHORITY

1.1 INTRODUCTION

Section 38(1)(a) of the *Community Safety and Policing Act, 2019 (CSPA)*, states that, “A Police Service Board shall establish policies respecting the administration of the police service”.

The respective roles and responsibilities of both the City of Ottawa Police Services Board (the “Board”) and the Chief of Police are set out in detail in the *Community Safety and Policing Act*. In general terms, the division of responsibilities between the Board and the Chief of Police is based on the distinction between policy decisions on the one hand and operational and administrative decisions on the other. The Board has the authority to make policy decisions and the Chief of Police has the authority to render all operational and administrative financial decisions.

Any successor legislation to the Community Safety and Policing Act will serve as the subsequent point of reference for this manual, as deemed required.

1.1.1 THE BOARD

The Board has the authority to establish the objectives and priorities of the Ottawa Police Service. In accordance with Subsection 79(2)(c) of the CSPA, a Chief of Police is required to comply with the lawful directions of the Board. The practical effect of these legislative authorities is that the Board determines overall policies that would include various priorities and objectives and the Chief of Police selects the methods and means of attaining these goals.

The Board also possesses the power to determine the Ottawa Police Service budget by deciding the personnel, equipment and facilities that are required in order to provide police services to the citizens within its jurisdiction, as outlined under Subsection 50(2) of the *Community Safety and Policing Act*. After having made this determination, the Board is required to submit its budgetary estimates to the City of Ottawa Council for approval.

1.1.2 CHIEF OF POLICE

The Chief of Police has general authority to make the operational, and administrative decisions required to operate the Police Service. The Chief of Police’s specific role and responsibilities are set out in Section 79 of the *Community Safety and Policing Act*.

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1.1.3 BUDGET

The Chief of Police plays a consultative role with respect to the budget of the Board. In that regard, the Chief of Police may develop and recommend budget expenses to the Board.

1.1.4 OPERATIONS OF THE OTTAWA POLICE SERVICE

The day-to-day operation of the Ottawa Police Service requires delegation of certain authorities by both the Board and the Chief of Police. All such delegations as they pertain to financial administration are set out within this Manual.

1.2 DEFINITIONS

In this Manual:

- (a) "Assigned Office" means an employee's assigned OPS office location to perform their designated duties for a short duration (i.e. week or less), if this differs than their "Home Office";
- (b) "Board" means the Ottawa Police Services Board;
- (c) "Chief Administrative Officer" means Chief Administrative Officer, Corporate Services of the Ottawa Police Service;
- (d) "Chief Financial Officer" means the Chief Financial Officer of the Ottawa Police Service;
- (e) "Chief Official" means any of the Chief Financial Officer, Chief Information Officer, Chief Strategic Planning Officer and Chief Human Resources Officer of the Ottawa Police Service;
- (f) "Chief of Police" means the Chief of Police of the Ottawa Police Service;
- (g) "Competitive Contract Authority" is a form of procurement used to acquire goods or services when there are multiple vendors willing and able to provide the required goods or services;
- (h) "Deputy Chief" means Deputy Chief Operations or Operations Support of the Ottawa Police Service;

CHAPTER ONE: LEGISLATIVE AUTHORITY

- (i) "Executive Director" is the Executive Director of the Police Services Board;
- (j) "Home Office" means an employee's main designated work location;
- (k) "General Counsel" is the General Counsel of the Ottawa Police Service;
- (l) "Non-Competitive Contract Authority" is a form of procurement used to acquire goods or services from a specific vendor, as there are no other vendors willing or able to provide the required goods or services;
- (m) "Senior Officer" means a Superintendent, Chief Official, Inspector, or Civilian Director of the Ottawa Police Service.

CHAPTER TWO: ADMINISTRATIVE PROCEDURES

2.0 ADMINISTRATIVE PROCEDURES

2.1 FORMS AND RECORDS

2.1.1 FORMS

The Chief of Police shall have the authority to approve all administrative procedures and forms.

2.1.2 CUSTODY

Original contracts, agreements and other documents shall remain in the custody of the Chief Administrative Officer, or his/her designate, for safekeeping.

2.1.3 ACCESS TO FINANCIAL INFORMATION

The Chair is designated as the head of the institution for the purposes of administering the Municipal Freedom of Information and Protection of Privacy Act. With respect to requests related to files held by the Board, the powers and duties of the head may be delegated to the Executive Director. With respect to requests related to files held by the Ottawa Police Service, the powers and duties of the head may be delegated to the Chief of Police.

2.1.4 BOARD MEMBERS ACCESS TO INFORMATION AND ADVICE

.1 General Principle

As a general principle, all Board members, acting in their capacity as members of the Board and in the performance of their official duties, shall have timely access to information under the control of the Police Service and shall direct all requests for such information and advice related thereto to the Chief of Police.

.2 Access by Chief of Police

The Chief of Police shall have full, free and unrestricted access to all records, reports, property and personnel of the Police Service, subject to any restrictions established by law.

CHAPTER TWO: ADMINISTRATIVE PROCEDURES

2.2 EXECUTION OF DOCUMENTS AND PRODUCTION

2.2.1 INTRODUCTION

When execution of documents is required, the Board Chair and Executive Director are authorized to sign documents in the name of the Board.

In principle, all contracts, agreements and other documents intended to legally bind or commit the Board in any manner are to be executed by both the Board Chair and Executive Director. However, the Board has delegated authority to persons who may act on behalf of the Board. Provided that the requisite external and internal approvals have been obtained, funds are properly available or appropriated and all other preconditions have been satisfied, these persons may exercise complete or limited authority to execute documents on behalf of the Board.

2.2.2 AUTHORITY TO EXECUTE DOCUMENTS

.1 General Authority

Subject to the exceptions set out below, all contracts, agreements or other documents having the effect of, or with the intent of, legally binding or committing the Board in any course of action shall be signed by two of the following:

- (a) The Board Chair or in the absence of the Board Chair, the Vice Chair;
- (b) The Executive Director; and
- (c) The Chief of Police or, in the absence of the Chief of Police, the Chief Administrative Officer or the Deputy Chief.

.2 Delegations of Authority

Where delegations of authority have been granted by the Board to the Chief of Police or employee of the Police Service, the delegation includes the authority to execute any related documents in the name of the Board, unless the terms of the delegation require the signature of the Board Chair and Executive Director.

CHAPTER TWO: ADMINISTRATIVE PROCEDURES

.3 Approved Budget Items

Where authority exists within an annual operating or capital budget, the Chief of Police, or designate, may execute, in the name of the Board, any documents required to give effect to such approved expenditure provided that:

- (a) Funds are available as certified by the Chief Administrative Officer;
- (b) All the administrative procedures such as those regarding purchasing, awarding of contracts and authorization of funds have been followed; and
- (c) All other approvals or preconditions have been obtained or satisfied.

2.3 AMENDMENTS TO THE MANUAL

The Board's Finance and Audit Committee is responsible for initiating a full review of the manual once every four years, at minimum, in consultation with the Chief of Police and Chief Administrative Officer. Individual amendments, if necessary and applicable, may be presented at any time. Board approval must be obtained for all amendments.

CHAPTER THREE: CONTRACTS AND FINANCIAL PROCEDURES

3.0 CONTRACTS AND FINANCIAL PROCEDURES

3.1 AUTHORIZATION OF CONTRACTS AND EXPENDITURES

3.1.1 INTRODUCTION

The Chair of the Ottawa Police Services Board and the Executive Director possess the authority to bind the Police Services Board legally in a variety of agreements, contracts and undertakings. This authority, however, extends only to the formal aspects of signing a document in the name of the Board. Of greater importance is the underlying approval process that must be followed before a document can be presented to the Chair and Executive Director for signing.

As a general rule, any contract or expenditure may be carried out only with the permission of the Board. However, the Board can delegate authority to persons or bodies, either complete or restricted, to approve a contract or expenditure.

3.1.2 SPENDING AUTHORITY

.1 Budget Approved by the Board

Except as otherwise provided, no contract shall be entered into or any expenditure incurred unless provided for in the budget which has been approved by the Board and Council of the City of Ottawa.

.2 Authority of Chief of Police

The Chief of Police shall have authority to incur expenditures to meet the day-to-day operating service needs and capital project needs of the Police Service as per the procedures and delegated authorities contained in this manual.

.3 Appropriation Prior to Contract

No contract shall be entered into until the necessary appropriation has been made for it, if it exceeds the delegated authority levels of the Chief of Police, unless it has been approved by the Board as a pre-commitment against the following year's budget.

CHAPTER THREE: CONTRACTS AND FINANCIAL PROCEDURES

.4 Estimates Required

No work or improvement, exceeding \$15,000, shall be authorized without an estimate of the amount payable for it or, in the absence of an estimate, without a limit on the amount payable.

3.1.3 BUDGET TRANSFERS

.1 Board Approval

No contract shall be entered into nor any expenditure incurred involving an amount larger than that provided in the budget without the prior approval of the Board, except as otherwise provided herein.

.2 Increases in Operating Budgets

The Chief of Police and the Chief Administrative Officer may jointly approve increases to authorized amounts in the operating budget provided that:

- (a) All such increases are offset by corresponding decreases in other Police Service activities so as to remain within the total budget provisions; and
- (b) In no case shall the total budget for personnel salary and benefits costs be increased or decreased under this section without the approval of the Chief of Police, or delegate.

The Chief Administrative Officer will report the operating budget and any associated changes to the City Treasurer, or delegate.

.3 Increases to Capital Budgets

Where authority has been given in the budget for a particular capital project, the Chief of Police and Chief Administrative Officer may jointly approve increases to such authorized amounts provided that the total amount of the increases:

- (a) Does not exceed the lesser of 25% of the applicable capital budget or \$250,000;
- (b) Such increases are offset by corresponding decreases in other projects with like funding sources.

CHAPTER THREE: CONTRACTS AND FINANCIAL PROCEDURES

The Chief Administrative Officer will report the capital budget and any associated changes to the City Treasurer, or delegate.

.4 Closure of Capital Projects

Where an approved capital project has been completed, and all financial commitments cleared, the Chief Administrative Officer may close the project, as follows:

- (a) By returning any remaining balance proportionately to the originating source of the funding, or;
- (b) If the project is overspent, by identifying the additional funding source to offset the deficit.

The Chief Administrative Officer will advise the Board and City Treasurer of these closures through the Quarterly Financial Status Report.

CHAPTER THREE: CONTRACTS AND FINANCIAL PROCEDURES

3.2 PURCHASING

3.2.1 INTRODUCTION

The role and authority of the Supply Branch of the Finance Department at the City of Ottawa in purchasing on behalf of the Board shall be as determined by the Chief of Police and the Chief Administrative Officer. In instances where the Supply Branch acts on behalf of the Board, the Supply Branch shall be subject to the procedures set out in the City of Ottawa Purchasing By-Law, except as varied by this manual.

As a general rule, materials, goods, or services estimated to cost more than \$75,000, after tax, shall be procured on behalf of the Board by the Supply Division with Police Service management as per delegated authorities in this manual.

All purchases of less than \$75,000, after tax, by way of Request for Quotation shall be in accordance with the delegated authorities contained in this manual, and the instructions, procedures and forms established by the Chief Administrative Officer. For purchases between \$15,000 and \$75,000, after tax, the Ottawa Police Services Finance Team is available to consult to ensure the below procurement procedures are being adhered to correctly.

3.2.2 DIVISION OF EXPENDITURES

No contract or purchase shall be divided or awarded in series at constant or varied time intervals to avoid the requirements of this Manual, within a single budget year.

3.2.3 PROCUREMENT PROCEDURES - MATERIAL, GOODS OR SERVICES

All dollar thresholds and ranges per Section 3.2.3 are after tax amounts

.1 Amount not exceeding \$1,000

Purchases not exceeding \$1,000 may be paid from a petty cash fund (See Annex 1), corporate card, or payment request document. In some circumstances, exceptions to the rule for petty cash may be made if proper sign-off is obtained by a Senior Officer.

CHAPTER THREE: CONTRACTS AND FINANCIAL PROCEDURES

.2 Amount not exceeding \$15,000

Purchases not exceeding \$15,000 may be made through the use of corporate card, or payment request document.

Wherever applicable, employees of the Ottawa Police Service will make use of the Standing Offer Schedule maintained by the City of Ottawa Supply Branch.

.3 Amount exceeding \$15,000 - less than \$75,000

Where a requirement is estimated to cost more than \$15,000 and less than \$75,000, employees of the Ottawa Police Service shall:

- (a) Review with Supply Branch the approved Standing Offer listing;
- (b) If necessary subject to part (a), attempt to issue a minimum of three (3) Requests for Quotations on such terms and conditions as are deemed fit;
- (c) Issue a Purchase Order, Departmental Purchase Order or make a payment without reference, which means that no purchase order is issued but the invoice must be approved for payment by the requester prior to processing.

.4 Amount in excess of \$75,000

Requirements estimated to exceed \$75,000 shall be procured under the guidelines for Tenders and Requests for Proposal as set out in the City of Ottawa Purchasing By-Law, with the exception of those noted in Sections 3.2.3.5 and 3.2.3.6.

Monthly payments based on usage, per defined contractual agreements, are a distinct exception to this limit e.g. Fleet fuel purchasing and monthly mobility costs.

Corporate Supply shall award a Purchase Order to the selected vendor.

.5 Cooperative Purchasing Groups and other collective purchasing arrangements

Procurement may be completed and contract awarded in accordance with the specifications of a cooperative purchasing group of which the Ottawa Police Service is a member. Such award can occur without further procurement effort from OPS Finance staff or City Supply Branch staff.

CHAPTER THREE: CONTRACTS AND FINANCIAL PROCEDURES

These purchasing arrangements are treated as Competitive procurement as defined in Section 1.2 and must adhere to the applicable delegated spending authority.

Where another level of government, municipality, agency or public authority has completed a competitive procurement arrangement and offers to extend to the Ottawa Police Service the same terms and pricing offered by the successful bidder, the Service may enter into a contract with the successful bidder without further procurement effort from OPS Finance staff or City Supply Branch staff.

.6 Consultants and Legal Services

Notwithstanding the guidelines noted in Sections 3.2.3.1 to 3.2.3.4, the OPS is authorized to retain outside consulting and legal services, and to exercise discretion in the choice and the selection of their duties. The City Supply Branch staff will not provide a Purchase Order for the procurement of these services under this OPS exception, as it does not abide by the above, outlined procurement procedures, as supported by the City. Therefore, if this clause is leveraged by OPS, a payment without reference must be made, or a Departmental Purchase Order may be issued.

The OPS shall select the most qualified candidate based upon such terms and conditions as are deemed fit under the circumstances. In selecting the candidate, the following factors shall be considered:

- (a) Completeness of the proposal;
- (b) Degree of similar work experience;
- (c) Knowledge of the Ottawa area;
- (d) Knowledge of policing;
- (e) Successful completion of the appropriate security clearance;
- (f) Any factors peculiar to the project being considered.

3.2.4 DELEGATED SPENDING AND CONTRACT AUTHORITY

- .1 The delegated authority to purchase requirements of the Ottawa Police Service shall include the delegation of spending authority, to execute contracts and any other related documents on behalf of the Board.

OPS Management will identify which employees are to be awarded delegated authority, within the maximum limits established in section 3.2.4.2. A written instrument setting down such delegation shall be filed with the Chief Administrative Officer, who shall have discretion

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to revoke such delegation.

.2 Delegated Spending and Competitive Contract Authority

All dollar thresholds per Section 3.2.4.2 are after tax amounts.

Delegated authority for competitive procurement as defined in Section 3.2.3 shall be in accordance with the maximum limits set out below:

Rank/Position	Authority Limit
Constable / Civilian Member	Not to exceed \$2,000
Sergeant / Civilian Supervisor	Not to exceed \$10,000
Staff Sergeant / Civilian Manager	Not to exceed \$25,000
Inspector / Civilian Director (if not specified)	Not to exceed \$75,000
Director Material Management / Chief Officials / Superintendent / General Counsel / Board Executive Director	Not to exceed \$150,000
Deputy Chief / Chief Administrative Officer	Not to exceed \$300,000
Chief of Police	Not to exceed \$750,000

.3 Delegated Spending and Non-Competitive Contract Authority

All dollar thresholds per Section 3.2.4.3 are after tax amounts.

Delegated authority for non-competitive sole source or direct negotiation procurement of greater than \$15,000 shall be in accordance with the maximum limits set out below:

Rank/Position	Authority Limit
Superintendent / Chief Officials / General Counsel / Board Executive Director	Not to exceed \$75,000
Deputy Chief / Chief Administrative Officer	Not to exceed \$150,000
Chief of Police	Not to exceed \$250,000

.4 Temporary exceptions to Maximum Limits

The Chief Financial Officer must approve any variances from the maximum OPS staff authority limits listed in Section 3.2.4.2 and 3.2.4.3. This is to be reviewed and approved on a quarterly basis.

.5 Reporting to the Board

CHAPTER THREE: CONTRACTS AND FINANCIAL PROCEDURES

All contracts awarded under delegated authority that exceed \$25,000 shall be presented for the information of the Board in the Quarterly Financial Status report. Any contracts approved and awarded separately through a Board report, are not required to be included in this Quarterly report.

.6 Corporate Card

The Chief of Police, or delegate, may designate the Police Services staff authorized to use a corporate card. The Financial Services Section will issue guidelines for the use of the corporate card. Authorized users shall adhere to these guidelines. A copy of the Ottawa Police Service Corporate Card Policy and Procedures document is available on the OPS Intranet and accessible to all members.

.7 Service Level Agreements with the City of Ottawa

Where projects are administered by City of Ottawa partners through a Service Level Agreement with the Ottawa Police Service, the appropriate delegated authorities and purchasing by-laws shall be determined between the City of Ottawa service provider and the Ottawa Police Service, as applicable to the project.

.8 Special Circumstances

Where, in the opinion of the Chief of Police, special circumstances exist requiring action beyond that prescribed by the delegated authorities and procedures of this manual, and time is not sufficient to proceed in accordance with such procedures, the Chief of Police shall take such action as is necessary to obtain the required supplies or service, and shall report such action to the Board in the next Quarterly Financial Status report.

3.3 OTHER DELEGATED FINANCIAL AUTHORITY

3.3.1 VARIATIONS TO APPROVED CAPITAL PROJECT CONTRACTS

Where a capital project contract has been approved, the Chief of Police may approve cumulative increases for volume, new or substitution changes up to a maximum of the lesser of 25% of the contract amount or \$250,000.

Such increases may apply to the original capital project contract amount or to a subsequent revised amount approved by the Board.

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3.3.2 TRAVEL

.1 OPS Employee Travel

Prior authorization of funds for travel must be approved by the Chief of Police, or delegate, if;

- (a) the travel is outside of Canada or the US, or
- (b) if the estimated training (e.g. registration fees) and travel costs exceed \$8,000 CAD, converted from the local currency.

In addition, advance payments or a corporate card for such travel must be approved by the Chief of Police, or delegate.

Senior Officers may authorize funds for travel within Canada and the US by Police Service members and advance payments or a corporate card for such travel, within the limits of the approved Operating Budget, if the requested travel funds are within the aforementioned \$8,000 CAD maximum.

.2 Travel by Board Members

The Board Chair has authority to approve travel by Members of the Board, and the Executive Director to advance payments for such travel, within the limits of the approved Operating Budget.

.3 General Travel Expenses

In addition to the specific provisions of individual collective agreements, persons authorized to travel are entitled to reimbursement for travel expenses as follows, subject to the restrictions or special provisions set out in Annex 2:

- (a) Transportation including ground travel;
- (b) Living expenses;
- (c) Accommodation; and
- (d) Registration for conferences and seminars.

3.3.3 VEHICLE EXPENSE

The Chief of Police has authority to permit Police Service staff to use their own vehicles on Police Service business. Unless the collective agreement specifies a different rate, reimbursement for the use of personally owned vehicles will be made in accordance with the rates outlined in Annex 2. Please refer to the applicable collective agreement for supplemental information.

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.1 Mileage Reimbursement Guidelines

Mileage reimbursement is based on the principle that a member, while on duty, should be reimbursed for all official business mileage accumulated in a privately owned vehicle that is *beyond* the normal round-trip mileage incurred from the employee's home to the employee's assigned OPS work location (the "Home Office").

This may include:

(a) *Additional* mileage to/from any other work location(s) that day e.g. travel between OPS station, client sites, etc. or

(b) *Additional* mileage to/from the assigned work location for that day (the "Assigned Office"). This would be calculated as the mileage from an employee's home to the Assigned Office, less the mileage from an employee's home to the employee's Home Office. If the Assigned Office is closer to the employee's home than the Home Office, no mileage will be reimbursed.

.2 Request for Reimbursement

Members are expected to submit their request for reimbursement on the mileage/parking form provided by the OPS, by the later of:

a) a 90-day period from the final travel date, or;

b) the end of the quarter in which the occurrence took place.

In order to be considered for reimbursement, all requests must be submitted to Finance on or before the 15th of January of the following year or by the date specified in year-end correspondence from Finance, whichever is earlier.

3.3.4 SUBSIDY AND GRANT APPLICATIONS

The authority to apply to the Provincial and Federal governments for subsidies and grants for all Police Service programs and projects is based on the authority limits as per Section 3.2.4, based on the subsidy and grant dollar values.

3.3.5 INSURANCE

.1 Role of the City Treasurer

The Treasurer of the City of Ottawa has general authority to supervise the Board's insurance requirements. The City Treasurer will assume responsibility for purchasing all appropriate insurance coverage, adjusting services and other related professional services to provide for the insurance needs of the Board within the guidelines

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and policies established by the Board.

.2 Report to the Board

The Board Solicitor shall report to the Board, not less frequently than on an annual basis, all expenses related to insurance claims paid in the current year and any known outstanding insurance claims.

3.3.6 PAYMENT OF GRANTS BY BOARD

.1 Role of the Chief Administrative Officer

The Chief Administrative Officer has authority to pay grants to any person or body without passing a by-law, where provided for in the Operating Budget.

.2 Delegation

- (a) Once the Board approves the payment of a grant to any person, institution or association in the Operating Budget, or in an individual or supplementary estimate in any year, the Chief Administrative Officer shall immediately pay the authorized grant to the person, institution or association in accordance with normal financial management and subject to whatever conditions have been imposed by the Board in the approval of the estimate.
- (b) Where the payment of a grant includes the purchase of service or otherwise requires an agreement between the person, institution or association and the Board, the Executive Director and Chair are authorized to execute such agreements in the name of the Board and to affix the seal of the Board to them.

3.3.7 LENDING AND BORROWING EQUIPMENT

The Chief of Police, Deputy Chiefs or Chief Administrative Officer have the authority to lend to and borrow equipment from other agencies as required to meet operational needs.

3.3.8 OFFERING OF PUBLIC REWARDS

The Chief of Police has the authority to approve the offering of a public reward up to a limit of \$100,000 provided that funds are available within the existing approved budget, in accordance with the Board's policy CR-10 on Public Rewards. Rewards over \$100,000 shall require the approval of the Board.

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3.3.9 COVERT ASSETS

Some materials, goods, or services are required to be purchased covertly to prevent the covert asset from being traced back to the Ottawa Police Service. Exceptions to the procurement process may be required to maintain confidentiality, e.g. PO issuance through the City might not be feasible as per subsection 3.2.3.3. However, these purchases will still adhere to the delegated spending and contract authority of this manual. When Board approval is required, this will be presented as in camera item at the applicable Board meeting. Where the issuance of a payment without reference form is required, a member of the covert teams will approve such issuance pursuant to the delegated spending authority as described in subsection 3.2.4.3.

3.4 CONFLICT OF INTEREST

3.4.1 GIFTS, ENTERTAINMENT AND HOSPITALITY

No Board Member or employee of the Ottawa Police Service shall accept any gift, hospitality or other benefits that could be construed as being received in anticipation of a future vendor relationship, or in recognition of a past vendor relationship.

3.4.2 PROPERTY OF THE BOARD

No property or material belonging to the Board shall be delivered to or used by any Board Member or employee of the Ottawa Police Service for personal or private use.

3.4.3 BOARD CONTRACTS

No Board Member or employee of the Ottawa Police Service shall receive any sum of money, gift, hospitality or other benefit as agent for or on behalf of any person in relation to a contract with the Board.

3.4.4 PROVISIONS OF THIS MANUAL GOVERN ALL OTTAWA POLICE SERVICE PURCHASES

No Board Member or employee of the Ottawa Police Service shall purchase or offer to purchase, on behalf of the Board, any goods or services except in accordance with this Manual.

3.4.5 PERSONAL PURCHASES

The Board or employees of the Ottawa Police Service, at public expense, shall make no personal purchases. Likewise, the Ottawa Police Service shall not use budgeted funding to purchase goods or services for sale from Board members or Ottawa Police Service employees.

CHAPTER THREE: CONTRACTS AND FINANCIAL PROCEDURES

3.4.6 UNDISCLOSED INTERESTS

No Board Member or employee of the Ottawa Police Service shall have any undisclosed financial or personal interest, either direct or indirect, in any contract with the Board. Any potential conflict of interest should be disclosed by the Board Member or employee of the Ottawa Police Service and brought forth to their respective chain of command, either to the Deputy Chief, Board Executive Director or Chief Administrative Officer.

3.4.7 NO BIDDING ON BOARD REQUIREMENTS

No Board Member or employee of the Ottawa Police Service may bid on purchases of goods and services authorized by the Board.

3.4.8 NO BIDDING ON SALE OF BOARD PROPERTY

No Board Member or employee of the Ottawa Police Service may bid on the sale of Board property or goods disposed of by public auction.

3.4.9 SELLING ON BOARD PREMISES

The Chief of Police must approve the sale of goods and services on Board premises or through any Board sponsored medium.

3.4.10 DISPOSAL OF ASSETS

The Chief of Police, or delegate, must approve the method of disposal of assets upon retirement from the Ottawa Police Service. Options may include: donation or disposal of goods, auction of items or return to vendor when buying replacement assets, in return for a potential discount.

3.5 CERTIFICATION AND PAYMENT OF ACCOUNTS

3.5.1 MATERIALS, GOODS AND SERVICES

.1 Approval of Accounts / Payment Document

Every account and payment document for material, goods or services shall be certified as having been received to the satisfaction of the person who personally received such material, goods or services.

Every account and payment document for material, goods or services supplied to the Ottawa Police Service shall be examined and certified for payment by direction of the Chief of Police, or delegate, under

CHAPTER THREE: CONTRACTS AND FINANCIAL PROCEDURES

whose supervision the material, goods or services were purchased.

.2 Payment Document Authorization

The appropriate employee of the Board or the Ottawa Police Service shall authorize the payment document required.

.3 Authority of Chief Financial Officer

All payment documents shall be forwarded to the Chief Financial Officer. The Chief Financial Officer or delegate shall examine the payment document, certify it for availability of funds and submit the account for payment by the City of Ottawa Finance Department.

3.5.2 ISSUANCE OF CHEQUES

.1 Issuance

The Chief Financial Officer shall arrange with the City of Ottawa Finance Department for the issuance of all cheques in payment of salaries or wages and of accounts for work done or material supplied, that the Ottawa Police Service is authorized to pay.

.2 Payment by Cheque or Electronic Funds Transfer

Subject to the provisions concerning petty cash or imprest funds, all sums of money due to any person for goods supplied or services rendered shall be paid by cheque or electronic funds transfer through the City of Ottawa Finance Department.

ANNEX 1: PETTY CASH, IMPREST AND CHANGE FUNDS

ANNEX 1: PETTY CASH, IMPREST AND CHANGE FUNDS

1. DEFINITIONS

"Change Fund" means a fund of money to be maintained and used for the acceptance of cash payments for the sale of goods or services; can also be referred to as a "Float".

"Imprest Bank Account" means an account established with a chartered bank or trust company to be maintained and used for the payment of money for the purchase of goods or services, including information from informants, drug buys and other operational policing requirements, with amounts being typically greater than transactions from either a Change Fund or a Petty Cash Fund.

"Petty Cash Fund" means a fund of money to be maintained and used for the payment of money for purchases of limited goods or travel.

2. ESTABLISHMENT OF FUNDS

With the approval of the Chief of Police, the Chief Financial Officer may establish an Imprest Bank Account in any Division.

With the approval of the Chief Financial Officer, a change fund or petty cash fund may be established in any Division.

3. AMOUNTS AND PROCEDURES

Such funds and accounts shall be in such amounts and shall be managed, maintained and operated in accordance with the instructions, procedures and forms established by the Chief Financial Officer.

4. IMPREST FUNDS

The Chief Financial Officer or Superintendent of the Intelligence Directorate may:

- (a) Authorize and direct the opening or closing of an imprest bank account;
- (b) Specify which person or persons shall have the authority to draw cheques on the account;
- (c) Revoke the authority of any person to draw and to sign cheques on the account; and,

ANNEX 1: PETTY CASH, IMPREST AND CHANGE FUNDS

(d) Determine the types and amounts of disbursements to be made from the account.

A quarterly report of the above activity is to be provided to the Chief Financial Officer.

5. DISBURSEMENTS

The Chief of Police shall approve every disbursement from a fund. The Chief of Police may delegate responsibility to another employee of the Board to give such approvals in accordance with Subsection 3.2.4.

6. INSPECTION

The Chief Financial Officer and the appointed Auditor may order the production of and may inspect all funds and records at all reasonable times.

7. REPORTS

The Chief Administrative Officer shall receive annual reports from the Chief Financial Officer on the operations of all funds and accounts established under this section. A reconciliation of the Imprest Fund that is managed by Finance will be prepared and included in this annual reporting package for the Chief Administrative Officer. The reconciliation is to include the opening balance, dollar summary of transactions, and closing balance, agreeing to a bank statement.

If at any time the Chief Financial Officer or the appointed Auditor observes or discovers any discrepancy of \$500 or more in a change or cash fund or imprest bank account, or any impropriety or slackness in the handling of a fund or in accounting for it, the discrepancy shall be reported immediately to the Board Chair and a complete report shall be made at the next meeting of the Board.

8. LIMITS

No individual expenditure from a petty cash fund shall exceed \$1,000 unless the Chief Financial Officer has authorized a greater limit, or per exceptions approved as per Section 3.2.3.1.

No individual expenditure from the Imprest Account shall exceed \$10,000 unless the Chief Financial Officer has authorized a greater limit.

ANNEX 1: PETTY CASH, INPREST AND CHANGE FUNDS

Immaterial amounts owed to the member for reimbursement, i.e. under \$5, will not be reimbursed unless requested by the member.

No disbursement shall be made out of any fund for any purpose unless the purpose is one for which funds have been appropriated in the current operating budget.

ANNEX 2: GENERAL TRAVEL EXPENSES

ANNEX 2: GENERAL TRAVEL EXPENSES

The provisions of these regulations do not apply to persons employed by the Ottawa Police Service who are required in the normal course of carrying out their duties to travel throughout or to destinations within the limits of City of Ottawa.

1 TRANSPORTATION

.1 Mode of Transportation

The mode of transportation will be at the discretion of the Senior Officer of the Section and this method of travel should be the most economical and practical and in the best interest of the Service. The use of personal vehicles is to be allowed only when it is the most economical means of transportation.

.2 Alternatives

Subject to scheduling and time or operational constraints, alternative modes of transportation for travel between Ottawa and Montreal or Toronto will be considered. When reviewing the alternatives, the following factors should be considered: mode of travel cost, travel time (i.e. travel days) and cost of accommodation.

.3 Reimbursement

Reimbursement for transportation will only be made on the basis of actual expenditures. Receipts must support all expenditures. If it is deemed a member did not travel in the most economical means possible per Annex 2.1.1, then the lesser amount will be reimbursed.

.4 Reimbursement for Vehicle Usage

Unless the relevant collective agreement specifies a different rate, reimbursement for the use of personal vehicles will be in accordance with Treasury Board of Canada rates effective January 1 of the calendar year in which the vehicle is used.

.5 Ground Transportation

Actual expenditures for ground transportation in relation to the execution of employment duties, including travel to and from the airport, train or bus stations, for work-related travel may be claimed.

ANNEX 2: GENERAL TRAVEL EXPENSES

.6 Rented Vehicles

The use of rented vehicles for transportation from location to location may be authorized where, in the opinion of the Senior Officer of the Section, this method of travel is economical and practical and in the best interest of the Service.

2 LIVING EXPENSES

.1 Daily Rates

Unless the relevant collective agreement specifies a different rate, the per diem allowance (daily rate) that may be claimed for personal living expenses incurred within Canada and outside Canada will be made in accordance with Treasury Board of Canada rates effective January 1 of the calendar year in which the travel is claimed.

.2 Conditions for Claim

Only living expenses incurred outside the City of Ottawa will be eligible for reimbursement.

.3 Expenses Incurred Above Approved Amounts

Where expenses incurred exceed the per diem rates and other allowable charges, the Chief Financial Officer may, on the recommendation of the appropriate member of Executive Command, approve the expenses. The approval will be conditional upon the submission of a statement justifying the additional expenses and will include a comment from the Chief Financial Officer with respect to the availability of funds.

3 ACCOMMODATION

.1 Type

The accommodation chosen should be the most economical (e.g. government rates) and advantageous to the conduct of business.

.2 Receipt Data

Receipts are required in support of all accommodation expenses and must show the place, date, number of days or part days and the rate per day for single occupancy.

ANNEX 2: GENERAL TRAVEL EXPENSES

4 REGISTRATION FEES

.1 Paid by the Ottawa Police Service

A copy of an application for registration or a brochure from the sponsoring organization must support requests for an advance to prepay registration fees.

.2 Paid by Another Organization

A receipt issued by the sponsoring organization must support registration fees paid.

5 FOREIGN EXCHANGE AND MEDICAL INSURANCE

.1 All Claims in Canadian Funds

All claims shall be submitted in terms of Canadian funds. The cost of currency conversion charges are allowable expenses provided receipts are submitted. The Ottawa Police Service Finance Team will perform the foreign exchange conversions.

.2 Medical Insurance Cost Included

The cost of purchasing out-of-country medical insurance coverage is an allowable expense provided receipts are submitted in evidence of the expense incurred. The maximum coverage will be the premium for single coverage for the actual number of days on business.

6 TRAVEL ADVANCE REQUEST

.1 Request preparation

The requests for travel advances are to be approved by the Supervisor of the person travelling and submitted by the staff member concerned. In the case of travel by a Board member, the requests for travel advances are to be approved and submitted by the Executive Director. Travel advances may also be withdrawn through members' corporate credit cards. In both cases, any advances received must be reconciled as part of the statement of travel submission. A statement of travel must be completed after receiving a cash advance through withdrawal on a member's corporate credit card, as if not completed, these cash advances may be considered a taxable benefit and added to a member's T4 if ever audited by the CRA.

ANNEX 2: GENERAL TRAVEL EXPENSES

.2 Processing

The Financial Services Section shall process the travel advance. If the travel advance is through a member's corporate credit card, this advance can be processed by the member.

.3 Requirements

A Statement of Travel Expenses must be submitted in accordance with the following requirements:

- a. Every person who travels must render accounts of expenses incurred and refund any unused balance of a travel advance. Under normal circumstances, such statement shall be filed with the Financial Services Section within thirty days after the Board member or employee's return to the Municipality. If not submitted within 30 days, Finance will then follow-up for a second time, and copy the individual's Supervisor. If not submitted within 60 days, Finance will then follow-up for a third time, and copy both the individual's Supervisor and Senior Officer.
- b. All accounts must show separately the individual expenses incurred or daily allowance provided within these regulations.

7 RECEIPTS

.1 No Receipts Situation

In the absence of receipts or other substantiation of expenditures as required by these regulations, specific approval of the account by the Supervisor or Board Executive Director, or their delegate, will be required before the account can be processed by the Financial Services Section.

8 UNACCEPTABLE CLAIMS FOR REIMBURSEMENT

.1 Stopovers

Expenses connected with stopovers at resorts or other places while not on duty will not be allowed for reimbursement unless the result is a lower cost to the Service.

.2 Personal Effects and Services

Claims for loss of personal effects, for medical and hospital treatment, for purchase of, clothing and other personal equipment, or for personal services such as laundry, dry-cleaning, valet services

ANNEX 2: GENERAL TRAVEL EXPENSES

and other personal expenses, will not be allowed for reimbursement. With the exception of reasonable personal calls, charges for long distance telephone calls for matters other than Service business will not be allowed for reimbursement.

.3 Hospitality

No alcohol charges will be reimbursed.

9 OUTSTANDING TRAVEL ADVANCES AND CLAIMS

.1 Travel Expense Claim Mandatory

Within 30 days after the planned return to Ottawa, a Board member or employee of the Ottawa Police Service is required to submit a travel expense claim and remit any outstanding advance.

Members are expected to submit their travel expense claim on the form provided by the OPS. In order to be considered for reimbursement, all requests must be submitted to Finance on or before the 15th of January of the following year. This is the one exception to the 30-day rule, due to year-end reporting requirements.

The same level of escalation will apply as discussed in Section 6.

.2 Penalty for Non-Compliance

Employees of the Ottawa Police Service with outstanding travel advances who have not complied with this requirement will not be allowed further travel advances. In the event that the matter cannot be resolved, the Chief Financial Officer may deduct the amount owing from the next and subsequent pay cheques, if necessary. Suspension or cancellation of a members corporate credit card may also result if cardholders are non-compliant.

10 CORPORATE CARD

.1 Authorized User

The Chief of Police, or designate, may determine which Police Services employees are authorized to use a corporate card for travel purposes.

.2 Guidelines for Use

The Financial Services Section will issue guidelines for the use of the corporate card for travel purposes. Authorized users shall adhere to

ANNEX 2: GENERAL TRAVEL EXPENSES

these guidelines.