

# **THE OTTAWA POLICE SERVICES BOARD**



## **FINANCIAL ACCOUNTABILITY PROCEDURES MANUAL**

**APPROVED TBD**

**Adopted by By-law #1 of 2018**

**OTTAWA POLICE SERVICES BOARD**

**BY-LAW NO 1 OF 2018**

**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 XX<sup>th</sup> day of XXX, 2018.**

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**EXECUTIVE DIRECTOR**

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**CHAIR**

# FINANCIAL ACCOUNTABILITY PROCEDURES MANUAL

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# CHAPTER ONE: LEGISLATIVE AUTHORITY

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## 1.0 LEGISLATIVE AUTHORITY

### 1.1 INTRODUCTION

Section 31(6) of the *Police Services Act* states that, “The Board may, by by-law, make rules for the effective management of the police force”.

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 *Police Services 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 decisions.

#### 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 41(2) of the *Police Services Act*, the Chief of Police is required to report to the Board and to obey its lawful orders and directions. 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. 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 duties are set out in Section 41 of the *Police Services Act*.

# CHAPTER ONE: LEGISLATIVE AUTHORITY

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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) “Board” means the Ottawa Police Services Board;
- (b) “Chief of Police” means the Chief of Police of the Ottawa Police Service;
- (c) “Director General” means Director General, Corporate Services of the Ottawa Police Service;
- (d) “Deputy Chief” means Deputy Chief Operations or Operations Support of the Ottawa Police Service;
- (e) “Chief Financial Officer” means the Chief Financial Officer of the Ottawa Police Service;
- (f) “General Counsel” is the General Counsel of the Ottawa Police Service
- (g) “Senior Officer” means a Superintendent, Chief Official, Inspector, or Civilian Director of the Ottawa Police Service.
- (h) “Chief Official” means any of the Chief Financial Officer, Chief Information Officer, Chief Strategic Planning Officer, Chief Human Resources Officer and Chief Physical Environment Officer of the Ottawa Police Service.

## CHAPTER ONE: LEGISLATIVE AUTHORITY

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- (i) “Executive Director” is the Executive Director of the Police Services Board

## CHAPTER TWO: ADMINISTRATIVE PROCEDURES

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### 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 Director General, or his/her designate, for safekeeping.

##### 2.1.3 ACCESS TO 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

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### 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 Director General 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

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### .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 Director General;
- (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 Policy and Governance 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 Director General. 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

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## 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, unless it has been approved by the Board as a pre-commitment against the following year's budget.

## CHAPTER THREE: CONTRACTS AND FINANCIAL PROCEDURES

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### .4 Estimates Required

No work or improvement 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 Director General 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.

The Director-General will advise the City Treasurer of these changes.

#### .3 Increases to Capital Budgets

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

- (a) Does not exceed the lesser of 10% 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

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The Director-General will advise the City Treasurer of these changes.

### .4 Closure of Capital Projects

Where an approved capital project has been completed, and all financial commitments cleared, the Director General 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 Director-General will advise the Board and City Treasurer of these closures through the Quarterly Financial Status Report.

### 3.1.4 DEFERRED COST POLICY

#### .1 Application

This policy applies when, as a result of unforeseen circumstances, the Police Service was not able to complete specific projects or acquire fixed assets during the year for which the budget was approved.

#### .2 Procedure

Items and amounts may be carried forward into the next budget year as Reserve for Deferred Cost provided they meet the following criteria:

- (a) Value shall be a minimum of \$10,000 on an individual item basis; and
- (b) The amount may not represent an accumulation of individual items; and
- (c) Funds must be available in the account from which funds are to be deferred and the deferral must not produce or increase an overall Police Service annual deficit.

## CHAPTER THREE: CONTRACTS AND FINANCIAL PROCEDURES

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### .3 Only One Deferral

All deferred items that remain unspent at the end of the deferral year will lapse unless a special request is prepared by the Director General and approved by the Chief of Police.

## 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 Director General. 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 \$50,000 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 \$50,000 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 Director General.

### 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.

### 3.2.3 PROCUREMENT PROCEDURES - MATERIAL, GOODS OR SERVICES

#### .1 Amount not exceeding \$1,000

Purchases not exceeding \$1,000 may be paid from a petty cash fund (See Annex 1), procurement card or corporate card, or payment request document.

## CHAPTER THREE: CONTRACTS AND FINANCIAL PROCEDURES

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.2 Amount not exceeding \$15,000

Purchases not exceeding \$15,000.00 may be made through the use of procurement card or 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 \$50,000

Where a requirement is estimated to cost more than \$15,000 and less than \$50,000, 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 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 \$50,000

Requirements estimated to exceed \$50,000 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.

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

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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 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 Director General, who shall have discretion to revoke such delegation.

- .2 Delegated Spending and Competitive Contract Authority

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



## CHAPTER THREE: CONTRACTS AND FINANCIAL PROCEDURES

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Rank/Position	Authority Limit
Constable	Not to exceed \$1,000
Sergeant / Civilian Supervisor	Not to exceed \$10,000
Staff Sergeant/ Civilian Manager	Not to exceed \$25,000
Inspector (if not specified) / Civilian Director	Not to exceed \$50,000
Inspector Material Management/ Chief Officials/ Superintendent / General Counsel/ Board Executive Director	Not to exceed \$75,000
Deputy Chief / Director General	Not to exceed \$200,000
Chief of Police / Board Chair	Not to exceed \$500,000

### .3 Delegated Spending and Non-Competitive Contract Authority

Delegated authority for non-competitive sole source or direct negotiation procurement of greater than \$10,000 shall be in accordance with the maximum limits set out below:

Rank/Position	Authority Limit
Superintendent / Chief Officials/ General Counsel	Not to exceed \$50,000
Deputy Chief / Director General	Not to exceed \$75,000
Chief of Police / Board Chair jointly with Supply Branch	Not to exceed \$100,000

### .4 Temporary exceptions to Maximum Limits

The Chief of Police must approve any variances from the maximum OPS staff authority limits listed in Section 3.2.4.2 and 3.2.4.3.

### .5 Reporting to the Board

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.

### .6 Procurement Card / Corporate Card

The Chief of Police may designate the Police Services staff authorized to use a procurement card or corporate card. The Financial Services Section will issue guidelines for the use of the procurement card and corporate card. Authorized users shall adhere to these guidelines.

## CHAPTER THREE: CONTRACTS AND FINANCIAL PROCEDURES

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### .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, delegated authorities shall be in accordance with those of the City of Ottawa service provider under the City of Ottawa Purchasing By-Law.

### .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 10% 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.

### 3.3.2 TRAVEL

#### .1 OPS Employee Travel outside Canada

Prior authorization of funds for travel outside Canada by OPS employees and advance payments or a corporate card for such travel must be approved by the Chief of Police.

#### .2 OPS Member Travel within Canada

Senior Officers may authorize funds for travel within Canada by Police Service members and advance payments or a corporate card for such travel, within the limits of the approved Operating Budget.

## CHAPTER THREE: CONTRACTS AND FINANCIAL PROCEDURES

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### .3 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.

### .4 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.

#### .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 assigned location for that day (the "Assigned Office").

#### .2 Request for Reimbursement

Members are expected to submit their request for reimbursement on the form provided by the OPS, within a reasonable time from the occurrence such as by the end of the following month after the occurrence. In order to be considered for reimbursement, all requests must be submitted to Finance on or before the 15<sup>th</sup> of January of the following year or by the date specified in year-end correspondence from Finance, whichever is earlier.

## CHAPTER THREE: CONTRACTS AND FINANCIAL PROCEDURES

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### 3.3.4 SUBSIDY AND GRANT APPLICATIONS

The Director General, or designate, has authority to apply to the Provincial and Federal governments for subsidies and grants for all Police Service programs and projects.

### 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 Risk Management Program. The City Treasurer will assume responsibility for purchasing all appropriate insurance coverage, adjusting services and other related professional services to provide for the risk management needs of the Board within the guidelines 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 Director General

The Director General 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 Director General 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

## CHAPTER THREE: CONTRACTS AND FINANCIAL PROCEDURES

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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 Director General 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.

### 3.3.9 SECONDMENT AGREEMENTS

The Chief of Police has the authority to approve secondment agreements involving Ottawa Police Service members, and shall report all such approvals to the Board in the quarterly Workforce Management Report.

## 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.

## CHAPTER THREE: CONTRACTS AND FINANCIAL PROCEDURES

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### 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.

### 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.

### 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.

## 3.5 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.

## CHAPTER THREE: CONTRACTS AND FINANCIAL PROCEDURES

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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 other officer under 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.

### .4 Payment by Chief Financial Officer

(a) Subject to the provisions governing financial accountability procedures in this manual, the Chief Financial Officer or delegate, shall submit for payment by the City of Ottawa Finance Department any account for goods or services supplied to the Police Service except those accounts that should, in the opinion of the Chief Financial Officer, be referred to the Board for determination of the appropriateness of the expenditure.

## 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

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### 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 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

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

### 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. BONDS

The Chief Financial Officer may require employees having control, direction or authority over change or cash funds or imprest bank accounts to execute bonds in such sums as the Director General may determine, or to furnish bonds or other security for such sums, for the faithful performance by the employees of their duties in administering the funds under their control.

### 8. REPORTS

The Chief of Police shall receive annual reports from the Director General on the operations of all funds and accounts established under this section. If at any time the Director General 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.

### 9. LIMITS

No individual expenditure from a petty cash fund shall exceed \$1,000.00 unless the Chief Financial Officer has authorized a greater limit.

No individual expenditure from the Imprest Account shall exceed \$10,000.00 unless the Chief Financial Officer has authorized a greater limit.

## ANNEX 1: PETTY CASH, INPREST AND CHANGE FUNDS

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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

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### 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 to and from the airport; train or bus stations may be claimed.

## ANNEX 2: GENERAL TRAVEL EXPENSES

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### .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 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.

## 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.

## ANNEX 2: GENERAL TRAVEL EXPENSES

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.2 Paid by Another Organization

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

5 FOREIGN EXCHANGE, COST OF TRAVELLERS CHEQUES AND MEDICAL INSURANCE

.1 All Claims in Canadian Funds

All claims shall be submitted in terms of Canadian funds. The cost of purchasing travelers cheques and currency conversion charges are allowable expenses provided receipts are submitted.

.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.

.2 Processing

The Financial Services Section shall process the travel advance.

.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

## ANNEX 2: GENERAL TRAVEL EXPENSES

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the Financial Services Section within ten days after the Board member or employee's return to the Municipality.

- 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 Chief of Police or Board Chair 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 trunks, hand luggage, clothing and other personal equipment, or for personal services such as laundry, dry-cleaning, shoe shines, valet services and other personal expenses, will not be allowed for reimbursement.

#### .3 Long Distance Telephone Calls

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.

#### .4 Hospitality

No alcohol charges will be reimbursed.

### 9 OUTSTANDING TRAVEL ADVANCES AND CLAIMS

#### .1 Travel Expense Claim Mandatory

## ANNEX 2: GENERAL TRAVEL EXPENSES

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Within 15 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 15<sup>th</sup> of January of the following year.

### .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.

## 10 SPECIAL CASES

### .1 Expense 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.

## 11 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 these guidelines.