


PROCEDURE: 200.32.01

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

INTENT:

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

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

SCOPE:

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

DEFINITIONS:

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

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

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

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

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

PRINCIPLES:

1. College resources are to be used in a manner that is prudent and consistent with the principles of accountability and transparency. Expenses incurred for travel, meals and hospitality must be demonstrated as being necessary in the course of College Business and to the achievement of College goals and objectives.
2. Sound business practices shall govern all payments and/or reimbursements for legitimate expenses. Only legitimate and reasonable expenses incurred during the course of College business are reimbursed in accordance with established College procedures for making and processing travel, meals, and hosting expenses and associated reimbursements.
3. Expenses to be disclosed will be those costs incurred by the Senior College Officials related to their performance of College duties that are within the scope of the College's Travel Procedure, Hosting Expense Procedure Purchasing Procedure and Purchasing Card guidelines regardless of how the expense was paid or reimbursed. Costs incurred on behalf of other individuals, departments or units, or those that are reimbursed by third parties are not within the scope of disclosure.
4. The public disclosure of expenses will include the name and position of the individual who incurred the expense; the date each expense was incurred; the amount of each expense; a description if not evident, the related business purpose; and all associated receipts.
5. Expenses incurred by one individual on behalf of any Senior College Official will be attributed, for disclosure purposes, to the Senior College Official for whom the expenses were incurred.

6. Information that would normally be withheld under the Provincial Freedom of Information and Protection of Privacy Legislation (FOIP) will be redacted prior to the public disclosure of the expenses.
7. The public disclosure of all expenses reimbursed for each Senior College Official will be made reported monthly on the College's public website and will at minimum disclose the following information:
 - Name and position of the senior College Official
 - Date of the Transaction
 - Description of the event or business reason for the expense
 - Transaction amount
 - Expense Category (eg. transportation, accommodation, meals, hospitality, working session, general/incidentals)
 - Supporting receipts

PROCEDURE:

1. Senior College officials and their Executive Assistants prepare expense claims and procurement card filings in accordance with College procedures and requirements. The documents are submitted to Accounts Payable for processing.
2. Each month when expense claims and procurement card filings are received for the Senior Officials and their Executive Assistants, the Accounts Payable Coordinator will scan the submissions and forward all scanned submissions to the College Receptionist.
3. At the end of each month the Receptionist combines the submissions for each person into one file, renames the file with the person's name (example: "Vice President X - October 2012.pdf"), and completes the redacting necessary.
4. Following review, the Receptionist advises the Vice President, Finance & Corporate Services and his Executive Assistant the redacted filing is complete and available for final review prior to posting.
5. The Executive Assistant to the Vice President, Finance & Corporate Services places a copy of the reviewed files into a Community folder "N:\Communities\Cabinet\Expense Claim Disclosure Review" and notifies each person with a disclosure file that the files are available for review. Each person reviews their file by the deadline provided, normally three working days, and advises the Executive Assistant to the Vice President, Finance & Corporate Services of any errors, omissions or disclosure changes required.

Following completion of any adjustments that may be required, and approved by the Vice President Finance & Corporate Services, the Executive Assistant to the Vice President Finance & Corporate Services prepares the document for public posting by flattening the images to ensure document security. The flattened images are then filed in "N:\Communities\Reports\Expense Claim Disclosure Public".

6. The Executive Assistant to the Vice President, Finance & Corporate Services advises the Computing + Technical Services Digital Media Technician to confirm the security of the documents and to post the website.

7. Reports will be published within two months after the month of expenditure and maintained on the College website for two years from the date they were initially published.

REFERENCE:

Travel Procedure 200.05.01
Hosting Procedure 200.20.1
Purchasing Procedure 200.03.03