

AUDIT AND OPERATIONAL REVIEW COMMITTEE MEETING – FEBRUARY 18, 2010

COUNCIL MEMBER EXPENSE POLICY

Recommendation

The City Auditor recommends:

1. That the Council Member Expense Policy Version R13 which incorporates the recommendations from the Audit and Operational Review Committee meetings held on 16 February 2010 be approved.
2. That the Council Member Expense Policy incorporating the Audit and Operational Review Committee's recommendations of today, be forwarded to the Committee of the Whole meeting of 23 February 2010.
3. That Policy 01.36, Council Member Expense Policy, be replaced with the new Version R13 and assigned a new policy number with the effective date being retroactive to February 1, 2010 and the Election section of the Policy effective January 1, of an election year.

Contribution to Sustainability

The Council Member Expense Policy is being finalized.

Economic Impact

There is no economic impact.

Communications Plan

Not applicable as the policy is a draft policy being tabled for discussion.

Purpose

The Council Member Expense Policy has been refined and amended as a result of the recommendations approved by the Audit and Operational Review Committee meeting held on February 16, 2010.

Background - Analysis and Options

The original Council Member Expense Policy was approved by Council on December 14, 2009.

Refinements were made to the Policy as a result of training sessions held in January 2010 and Audit and Operational Review Committee meetings held on February 1, 3, and 16, 2010.

The February 16, 2010 meeting provided the following recommendations:

The Audit and Operational Review Committee recommends:

- 1) **That the Council Member Expense Policy, Version R12E, contained in the memorandum of the City Auditor, dated February 16, 2010, be amended as follows:**

- i) 4.1 Council Members and Council Staff: delete the first sentence in bullet 14 “Council members are to personally pay for York Region expenses and claim reimbursement directly from York Region”;
- ii) 4.2 Finance Staff: insert:
 - Finance staff shall review submitted expense documentation and ensure the documentation is in accordance with policy prior to processing submitted expenses for payment;
- iii) 4.3 City Auditor : delete bullet 1 “Expense Review”;
- iv) 4.3 City Auditor, amend as follows:
 - Dispute Resolution and/or Exemption to the Policy: In the cases of uncertainty on the interpretation of any item in the Council Member Expense Policy or exemption to the Policy, the City Auditor should be consulted on the intended interpretation of the Council Member Expense Policy in question. If any dispute or exemption is not resolved the matter will be brought forward to the Audit and Operational Review Committee for a final ruling. In the meantime any disputed items will not be paid by the City;
- v) Advertising insert:
 - Eligible Expense /Council Member Budget
 - Advertising is permitted if it is related to the business of the City in all types of media of charitable/non-profit organizations with either (1) an address in Vaughan (2) holding the event in Vaughan or (3) providing services to Vaughan. The organization must either provide a registration number (charitable or non-profit) or must have Community Service Organization (CSO) status with the City of Vaughan.
 - Council Members must provide a copy of the organization’s letter/notice/flyer/e-mail to the Council Member or a copy of the print ad, as well as (1) proof of payment if seeking reimbursement or (2) supporting documentation if requesting a cheque from the City.
 - Advertising is provided under Council Corporate Budget on behalf of all Council Members.
Narrative: Council Members cannot place any advertising after June 30th in an election year;
- vi) Community Expense: (Donations to Community Groups): reword to state donations are not eligible under the Council Member Budget and delete narrative;
- vii) Community Expense: (Event Tickets): replace “York Region” where it appears in this section with “Vaughan”;
- viii) Community Expense: (Hosting Events by Council Member): In the first bullet under “Narrative” add the sentence, “In the event the Member of Council is raising funds, receiving donations or services-in-kind, the event or initiative must be authorized by Council”;
- ix) Office Decoration and Maintenance: replace the words “At the beginning of each term” in bullet one with “Once during the term”;
- x) Spousal/Companion Expenses: delete the narrative;
- xi) Stationary: insert “That toner cartridges be charged to Council Members budgets beyond normal allocation charged under Council Corporate Budget per calendar year”;

- xii) **Mileage & Parking:** increase the Council Members mileage allowance to \$980 per month; and
- xiii) **That the Council Member Expense Policy include appropriate wording to be provided by staff to the effect that Members of Council not award work to family members;**

Relationship to Vaughan Vision 2020

This report is consistent with the priorities previously set by Council and the necessary resources have been allocated and approved.

Regional Implications

Not applicable

Conclusion

The Council Member Expense Policy was approved by Council on December 14, 2009. From the Audit and Operational Review Committee meetings of February 1, 3 and 16, 2010, the Policy has been refined to provide more clarity and understanding with some policy changes. The Policy is being brought forward at this time for further discussion and refinement.

Attachments

Report on the Council Member Expense Policy version R13.

Report prepared by:

Michael Tupchong

Respectfully submitted,

Michael Tupchong CA, CIA, CPA, CFE
City Auditor

Barbara Cribbett CMA
Commissioner of Finance

DRAFT POLICY MANUAL

SECTION: CORPORATE	(To be completed by Clerk's Dept. following Council approval) POLICY NO.: XXXX
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(To be completed by Clerk's Dept)XXXXXX)

DEPARTMENT: COUNCIL	SUBJECT: COUNCIL MEMBER EXPENSE POLICY
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1.0 PURPOSE

This policy guides the expenditures that support Councillors in performing their diverse roles and in representing their constituents. The approved Councillor budgets allow Councillors to:

- Administer their offices
- Represent the City at functions or events

This policy is intended to:

- Provide Councillors with the ability to allocate resources in the most efficient way to meet their own particular requirement.
- Identify the process that Councillors and their staff use to administer their budgets.
- Recognize Councillors’ accountability for managing City resources allocated to them.
- Provide specific and clear direction regarding diverse expenses, clarifying what expenses are “eligible”, “ineligible” along with some narrative.

2.0 GENERAL TERMS AND DEFINITIONS

2.1. Business Related Expenses

- Business expenses are incurred in the interest of the City for the advancement of the City.
- Business expenses support the attainment of the City’s approved goals and objectives.
- The City will only pay for business expenses incurred in furthering the interest of the City.
- A business expense is incurred for the City’s benefit and not for a personal benefit.
- Business expenses are subject to the normal approvals that are contemplated in the City’s Purchasing Policies and other policies and are permissible expenditures.
- Business expenses are eligible for reimbursement; personal expenses are not.
- Council approval is required for a Council Member(s) to represent the City (Council) in an official capacity at an event or function and the expense is a business expense chargeable to *Council Corporate Budget*.
- Without Council approval, the Council Member is not representing the City (Council) in an official capacity at an event or function. He/she is therefore representing his/her ward or The Region and then it is a business expense and would be charged to the Council Member Budget.

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- Council approval is required before a Council Member may charge an expense to Council Corporate Budget. Without Council approval, the business expense is charged to individual Council Member Budget.
- If there is doubt and it is not certain whether the expense is business or personal, then it is more than likely personal. *A business type expense can be supported and defended against any challenge.*
- Business related expenditures will be reimbursed by the City, within the terms of this policy.
- Expenses that are incurred in the interest of the City for the advancement of the City, and which support the attainment of the City’s approved goals and objectives.

2.2. Council Corporate

- Refers to the Council Corporate Account from which expenses are paid that relate to Council as a Whole or that are shared by Council Members. Council approval is required before a Council Member may charge an expense to the Council Corporate Budget.

2.3. Family Members

- Spouse, common-law partner, or any person with whom the person is living as a spouse outside of marriage
- Parent, including step-parent and legal guardian
- Child, including step-child and grandchild
- Siblings and children of siblings
- Aunt/uncle, niece/nephew, first cousin
- In-laws, including mother/father, sister/brother, daughter/son
- Any person who lives with the Member on a permanent basis

2.4. Ineligible Expenses

- Ineligible expenses under this policy are expenses that will not be reimbursed to Council Members, nor paid by the City of Vaughan on behalf of the Council Members.
- Expenses that would otherwise be eligible under this policy, but that result from a contract with, or purchase of supplies, material or equipment, from family members of Council Members, will be ineligible if the family member is an owner, senior executive or any employee who directly benefits financially from the contract or purchase.
- If an expense is not dealt with in the Policy, then the expense is ineligible to be charged to the Council Member’s Budget. If an expense is not specifically prohibited in the policy, it shall not be interpreted as being eligible simply by omission.

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3.0 GUIDING PRINCIPLES

When interpreting this policy, the following principles should be kept in mind:

- 3.1 Integrity of Council
 - The integrity of City Council as a whole and the offices of the Councillors must be protected.

- 3.2 Accountability
 - The public expects the public funds Councillors use when they perform their duties to be used prudently.
 - Councillors are the stewards of City resources and are ultimately accountable to the public and their constituents for the type and level of expenses they incur.
 - Councillors’ expenses must be reasonable and reflect what the public expects of an elected official.

- 3.3 Transparency
 - The public has a right to know how public funds allocated to Councillors are spent.
 - The public’s right to Councillors’ expense information must be balanced against the need to protect privacy and personal information, and allow time for proper accounting and reconciliation of expenses.

- 3.4 Compliance
 - The Council Corporate Budget and the Individual Councillors’ Budgets must be administered in accordance with policies and procedures of the City as well as other statutory requirements.

4. ROLES AND RESPONSIBILITY

4.1. Council Members and Council Staff

- Public funds may not be expended or committed for personal use, non-City business use, campaign or election related purposes.
- Authorize expenditures from their Office Budget or staff budgets. Council Members or their authorized staff must sign off all receipts, invoices and packing slips with original signatures (signature stamps and electronic signatures will not be accepted).
- Meet all financial, legal and Income Tax obligations.
- Stay within total budget and within specific limits within expense categories in this

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Policy. Unspent annual budget is not transferable to future years.

- Council Members are to forward requests to purchase Computer Hardware/Software, Telephone and Fax, Wireless Equipment and Office Equipment, to the Information Technology Management department, and Office Decorations and Office Furniture to the Building & Facilities department, to coordinate with the Purchasing department and ensure compliance with corporate standards. Assets purchased will be inventoried by ITM and Building & Facilities departments.
- Safeguard and maintain all Computer Hardware/Software, Office Decorations, Office Equipment, Office Furniture, Telephone and Fax, and Wireless Equipment provided by the City and purchased with City funds.
- Ensure that all purchases are in accordance with Purchasing Policies and procedures. If the Vendor of Record is not used then the reason should be written on the documentation.
- Ensure that all goods/services are received in good condition. Invoices and Packing Slips must be signed (and dated) by the Council Member or his/her designate.
- Strictly comply with Council Member Expense Policy, Accounting, Financial and Budget Policies/Procedures at all times.
- Since Council Members use public funds when they perform their duties, the public expects public funds to be used prudently.
- Council Members are the stewards of City resources and are ultimately accountable to the public and their constituents for the type and level of expenses they incur.
- Council Members' expenses must be reasonable and reflect what the public expects of an elected official.
- Council Members' business expenses and personal expenses must be kept separate.
- The City will not pay for York Region expenses on behalf of the Council Member.
- At the end of the term, if not returning, return all assets (Computer Hardware/Software, Office Decorations, Office Equipment, Office Furniture, Telephone and Fax, and Wireless Equipment) provided by the City and purchased with City funds. Returned assets may be purchased from the City at fair market value utilizing personal funds.
- Council Members or their staff should submit claims for reimbursement once a month. However, if this is not possible, then claims must be submitted at least quarterly
- Should a Council Member exceed the limits placed on an expense in the Policy, then the Council Member must reimburse the City for the over-expenditure.
- If a Council Member wishes to deviate from this Policy, Council approval must be obtained in advance

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4.2. Finance Staff

- Provide Members of Council with monthly budget reports relating to their individual budgets.
- Finance staff shall review submitted expense documentation and ensure the documentation is in accordance with policy prior to processing submitted expenses for payment.

4.3. City Auditor

- Dispute Resolution and/or Exemption to the Policy: In the cases of uncertainty on the interpretation of any item in the Council Member Expense Policy, or exemption to the Policy, the City Auditor should be consulted on the intended interpretation of the Council Member Expense policy in question. If any dispute or exemption is not resolved the matter will be brought forward to the **Audit and Operational Review Committee for a final ruling**. In the meantime any disputed items will not be paid by the City.

5. USE OF CORPORATE CREDIT CARD

- The Corporate Credit Card is provided to the Mayor. It is to be used for City business expenses of the Cardholder as outlined in this policy.
- Personal Expenses shall not be put on the Corporate Credit Card.
- All credit card expenses must be supported with detailed original receipts and the signed credit card receipt. A credit card receipt in itself is unacceptable. If on a rare occasion the detailed original receipt is mislaid, an explanation of the detail and business purpose of the expense must be provided, signed and dated by the Mayor and accompany the signed credit card receipt.
- If the Corporate Credit Card is used for City business to pay for other Council members and/or City Staff, information should be written on supporting documentation. If the expense is a business meal, then the business purpose of the meeting and who attended must be noted. The expenses may be charged to the Mayor's budget, or if agreed in advance, the expense may be split and charged back to the Council Members' and/or City Staffs' budget for their share.
- If through exceptional circumstances, personal expenses are charged to the Corporate Credit Card, the Mayor must reimburse the City by personal cheque within the same month the personal expenses were incurred, so that the City is not out of pocket when it

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pays the full monthly balance owing.

- Public funds may not be expended or committed for personal use, non-City business use, campaign or election related purposes.

6. CORPORATE RESOURCES AVAILABLE/ALLOCATED TO COUNCILLORS

- Council Member Budget
 - Each Council Member is provided with an annual office budget to pay for expenses that are allowed in the Council Member Expense Policy.
 - Annual Council Member Budgets are subject to approval by Council as a Whole.
 - Surplus Council Member budgets may not be transferred to the next year.
 - Each individual Council Member has discretion over the allocation of their budget, within the framework of City of Vaughan policies and procedures, and any relevant statutory requirements.
- Council Corporate Budget
 - To fund general support for all Council Members
 - Used for expenses on behalf of, or shared by all Council members
 - Council as a body share certain resources and receive a consistent level of corporate support related to the basic functions of the office.
 - Annual Council Corporate Budget is subject to approval by Council as a Whole
 - The Council Corporate Budget is prepared and monitored by the Clerk's Department, in accordance with this policy
 - The Clerk's Department will have purchasing responsibility for the Council Corporate Budget expenditures.
- Office
 - On a one time basis at the beginning of each term of Council up to \$2,500 limit, the City will thoroughly clean carpets (replace if necessary), clean blinds, (replace if necessary) and paint the walls for each City Hall Councillor office for incoming new or returning Council Members.
 - On-going regular cleaning of offices (carpets, garbage)

7. REVIEW AND SIGN-OFF PROCESS

- Council Members are responsible for authorizing and signing all expenditures.
- (1) A Council Member's Expense Submission Form with complete signed supporting documents should be submitted for reimbursement or (2) Purchasing documents with complete signed supporting documents should be submitted for payment to Vendors.

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- The Audit and Operational Review Committee has recommended at the December 10, 2009 meeting that Council Members' expenses are to be reviewed by the City Auditor for the remainder of the term of Council to ensure compliance with the Council Member Expense Policy and are confirmed by him by way of signature and date, before they are sent for payment processing. (See Roles and Responsibilities Section 4).

8. SUPPORTING DOCUMENT REQUIREMENTS

- All requests for payment or reimbursement must be supported by appropriate original hard copy documentation, original detailed receipts and proof of payment. Credit card receipts on their own will not be accepted. If on a rare occasion, the detailed original receipt is mislaid, an explanation on the detail and business purpose of the expense must be provided, be signed and dated and accompany the signed credit card receipt.
- Supporting documentation should show:
 - Name of vendor/organization
 - Details of the expense
 - Business purpose if applicable
 - Names of participants if applicable
 - Amount of the expense
 - Date of the expense
 - Proof or acknowledgement of goods/services received
 - Examples of supporting documentation – notice/flyer, letter, receipt, credit card transaction slip, vendor transaction receipt, restaurant detailed receipt, bank-stamped cheque, copy of e-mail, purchase order, field purchase order, packing slip, invoice, parking ticket, boarding pass, vendor statements, bank statements, correspondence.
- Any additional specific supporting documentation required anywhere in this policy must be provided
- Reimbursement to Councillor - Council Member's Expense Submission form with complete signed supporting documents should be submitted
- Direct payment to Vendor – Purchasing documents with complete signed documents should be submitted

<u>EXPENSE TYPE</u>	<u>COUNCIL MEMBER EXPENSE POLICY</u>
<p>Dispute Resolution and/or Exemption to the Policy</p>	<ul style="list-style-type: none"> • Council Members are responsible for their own expenses and sign their validity, accuracy and verify that they are in compliance with the Council Member Expense Policy. • Should a Council Member <u>exceed the limits</u> placed on an expense in the Policy, then the Council Member must reimburse the City for the over-expenditure. • <i>In the cases of uncertainty on the interpretation of any item in the Council Member Expense Policy or exemption to the policy, the City Auditor should be consulted on the intended interpretation of the Council Member Expense Policy in question. If any dispute or exemption is not resolved, the matter will be brought forward to the Audit and Operational Review Committee for a final ruling. In the meantime any disputed items will not be paid by the City.</i>
<p>Advertising (1)</p>	<p><u>Eligible Expense(Council Member Budget</u></p> <ul style="list-style-type: none"> • <i>Advertising is permitted if it is related to the business of the City in all types of media of charitable/non-profit organizations with either (1)an <u>address in Vaughan</u> (2) holding the <u>event in Vaughan</u> or (3)<u>providing services to Vaughan</u> . <u>The organization must either provide a registration number (charitable or non-profit) or must have Community Service Organization (CSO) status with the City of Vaughan.</u></i> • Council Members must provide a copy of one of the following: the organization's <u>letter/notice/flyer/e-mail to the Council Member or copy of the print ad, as well as (1) proof of payment if seeking reimbursemen or (2) supporting documentation if requesting a cheque from the City.</u> • Advertising is provided under Council Corporate Budget on behalf of all Council Members <p><u>Narrative:</u></p> <ul style="list-style-type: none"> • <u>Council Members cannot place any advertising after June 30th in an election year.</u> • See Transitional Guidelines at the back of this Expense section.

<p>Advertising (2)</p>	<p><u>Eligible: (Council Corporate Budget)</u></p> <ul style="list-style-type: none"> • Holiday greetings and/or advertising on behalf of all Council Members. Advertising is not limited to any religion but is determined by Council in the appropriate local newspapers. Season's Greeting cards are distributed by the Secretary to the Mayor and Members of Council on behalf of all Council Members. <p><u>Note:</u> This section is to be read in conjunction with the above section.</p>
<p>Books, Magazines, Newspapers, Periodicals</p>	<p><u>Eligible Expense (Council Member Budget):</u></p> <ul style="list-style-type: none"> • Books, magazines, newspapers and periodicals that are related to the business of the City and/or Region of which the City is a part of. <p><u>Ineligible Expense:</u></p> <ul style="list-style-type: none"> • Lifestyle / entertainment magazines (e.g. sports, cooking, gardening, fashion, celebrities, travel, how to etc.). <p><u>Narrative:</u></p> <ul style="list-style-type: none"> • Name of book or magazine must be included on the invoice. • Council Members must identify the <i>business purpose</i> for the books, magazines, newspapers, periodicals when the business reason is not evident. • Delivery address must be City Hall office. • Council Members must provide an original subscription invoice or renewal notice indicating delivery address of publication.
<p>Business Appreciation Expense: (Members of Council with Staff)</p>	<p><u>Eligible: (Council Corporate Budget)</u></p> <ul style="list-style-type: none"> • Special staff appreciation events with all Members of Council invited, or other events as approved by Council. • <i>Reasonable</i> alcohol. • <i>Reasonable</i> expenses. <p><u>Narrative:</u> <u>Expenses must be supported by (1) original detailed receipts, (2) signed credit card receipts, and provide details of 1) Business Purpose of Meeting 2) Names of Participants .</u></p>

<p>Hospitality Expense (External Parties)</p>	<p><u>(1) Economic Development/Business Investment, and Culture</u></p> <p><u>Eligible: (Economic Development Budget)</u></p> <ul style="list-style-type: none"> Where <i>Council approves</i> a business hospitality situation, special catering, venue rentals and transportation expenses are eligible for the <i>Mayor and all of Council</i> to host external parties (special constituents, business contacts, representatives of other levels of government, international delegations or visitors from out of town) visiting the City for potential economic development/business investment and cultural opportunities. On a Council-approved business trip, the Mayor and/or Council Members may reciprocate hospitality to their hosts in appreciation of their cordiality and goodwill. <i>Reasonable</i> alcohol during meals or receptions involving business hospitality. <i>Reasonable</i> entertainment expenses. <p><u>(2) Other Hospitality</u></p> <p><u>Eligible: (Council Corporate Budget)</u></p> <ul style="list-style-type: none"> Where Council approves a hospitality situation whereby one or more Council Members are hosting external parties visiting the City with little/no intention of pursuing economic development/business investment and cultural opportunities, but (1)to have a workshop, conference, meeting for some other purpose or (2) for other miscellaneous reasons. <i>Reasonable meals and refreshments.</i> <i>Reasonable venue costs.</i> <p><u>Ineligible Expense:</u></p> <ul style="list-style-type: none"> <i>Alcohol</i> <p><u>Narrative:</u></p> <ul style="list-style-type: none"> All hospitality expenses of external parties, must be supported by (1) <u>original detailed receipts</u>, (2) <u>signed credit card receipts</u>, and provide details of 1) <u>Business Purpose of Meeting</u> 2) <u>Names of Participants</u> .
<p>Business Meeting Expense (1)</p> <p>(Staff and/or Council Members and /or External Parties)</p>	<p><u>Eligible Expense(Council Member Budget):</u></p> <ul style="list-style-type: none"> Business meals in the interest of the City of Vaughan for: meetings with City employees, Council Members’ staff, other Council Members, External Parties (business constituents, business contacts, government officials, or business visitors from out of town) or employees of a City agency, board, commission or special purpose body. Meals consumed by Council Members prior to attending evening functions or events. In-town conference/seminar at which meals are not provided and where no per diem may be claimed. Per diem is allowed <u>only if overnight stay is required and no meals are included/provided.</u> Up to two attendance tickets/registration fees at government events/functions. Facility rental Catering order, including coffee, tea, juices, pop, cookies, snacks, light food Venue set-up fees, including audio-visual equipment, flip charts, set-up fees, cleaning charges External facilitator fees <p><u>Ineligible Expense:</u></p> <ul style="list-style-type: none"> Alcohol is a personal expense.

	<ul style="list-style-type: none"> • <i>Entertainment or Holiday</i> meals with City employees, Council Members' staff, other Council Members or employees of a City agency, board, commission or special purpose body <i>and their relatives</i>. <p><u>Narrative:</u></p> <ul style="list-style-type: none"> • For attendance at government events/functions, one ticket must be used by the Council Member. The second ticket can be used for the Council Member's staff or spouse/companion (in circumstances where it is customary and expected that a spouse/companion attend, <i>based on the nature of the event (e.g., gala)</i>). If the Council Member is unable to attend, then the Council Member Assistant may use the ticket. The Council Member or Assistant must be <u>in attendance</u>. • Council Members must provide a copy of one of the following: <u>letter/event notice/flyer/e-mail requesting the Council Member's attendance as well as (1) proof of payment if seeking reimbursement or (2) supporting documentation if requesting a cheque from the City.</u> • All business meeting expenses must be supported by <u>(1) original detailed receipts, (2) signed credit card receipts, and provide details of 1) Business Purpose of Meeting 2) Names of Participants.</u>
<p>Business Meeting Expense(2)</p> <p>(Staff and/or Council Members)</p>	<p><u>Eligible: (Council Corporate Budget)</u></p> <ul style="list-style-type: none"> • Catered meals for Council meetings when required, and kitchen supplies. Catered meals (lunches and dinners) to be the responsibility of the Assistant of the Chair of the Committee and are to be purchased at the discretion of the Chair of the Committee. Kitchen supplies are to be purchased by the Secretary to the Mayor and Members of Council. <p><u>Ineligible Expense:</u></p> <ul style="list-style-type: none"> • Alcohol • All business meeting expenses must be supported by <u>(1) original detailed receipts, (2) signed credit card receipts, and provide details of 1) Business Purpose of Meeting 2) Names of Participants.</u>
<p>Cable Television</p>	<p><u>Eligible Expense (Council Member Budget):</u></p> <ul style="list-style-type: none"> • Additional cable connections if required. <p><u>Ineligible Expense:</u></p> <ul style="list-style-type: none"> • Movie/entertainment channel programming. • Monthly cable fee for <i>Home Office</i>. • Cable installation and program fee for <i>Home Office</i>. • Cable equipment purchase or rental for <i>Home Office</i>. • Specific cable channels and programs <p><u>Narrative.:</u></p> <ul style="list-style-type: none"> • Basic cable (at no cost) is provided in each Council Member's office at City Hall as a corporate expense. • Cable connection at City Hall is provided from City centralized resources (Building & Facilities Department). Requests for additional cable connection at City Hall must be made to the City's Building and Facilities department
<p>Community Expense: (Donations to Community Groups)</p>	<p><u>Ineligible Expense (Council Member Budget):</u> Any form of donations is ineligible and are not to be charged to the Council Member Budget.</p> <p><u>Eligible (Council Corporate Budget)</u> Grants, donations or sponsorship, on behalf of the Corporation, as <u>authorized by Council.</u></p>
<p>Community Expense: (Event Tickets)</p>	<p><u>Eligible Expense (Council Member Budget):</u></p> <ul style="list-style-type: none"> • Up to two tickets per <u>charitable or fund-raising</u> event (in circumstances where it is customary and expected that a spouse/companion attend, <i>based on the nature of the event</i>)

	<p>(e.g., gala)</p> <ul style="list-style-type: none"> One participation fee for the Council Member to participate in <u>charitable or fund-raising</u> events such as golf tournaments, walkathons. <p><u>Ineligible Expense:</u></p> <ul style="list-style-type: none"> Entertainment events such as theatre shows, musical performances or other concerts are ineligible expenses <u>unless it is a charitable or fund-raising event.</u> Raffle tickets, silent auctions, table prize tickets at events <p><u>Narrative:</u></p> <ul style="list-style-type: none"> <u>The charitable or fund-raising event must be for a charitable/non-profit organization with either (1) an address in Vaughan (2) holding the event in Vaughan or (3) providing services to Vaughan . The organization must either provide a registration number (charitable or non-profit) or must have Community Service Organization (CSO) status with the City of Vaughan.</u> For charitable events or dinners, event organizers must make out <i>charitable receipts to the City of Vaughan.</i> One ticket must be used by the Council Member. The second ticket can be used for the Council Member's staff or spouse/companion (in circumstances where it is customary and expected that a spouse/companion attend, <i>based on the nature of the event (e.g.,gala)</i> . If the Council Member is unable to attend, then the Council Member Assistant may use the ticket. <u>The Council Member or Assistant must be in attendance.</u> Council Members must provide a copy of one of the following : <u>event notice/flyer/e-mail requesting the Council Member's attendance as well as (1) proof of payment if seeking reimbursemen or (2) supporting documentation if requesting a cheque from the City.</u>
<p>Community Expense: (Gifts and Promotion) (1)</p>	<p><u>Eligible Expense (Council Member Budget):</u></p> <ul style="list-style-type: none"> <i>City-related promotional items</i> such as fridge magnets, souvenir T-shirts, pins, ties, pens, etc. Payment for gifts from the Economic Development Department's gift inventory. Gifts/flowers/awards for constituents, community leaders, seniors for special occasions (max \$100 for each occasion). <p><u>Ineligible Expenses:</u></p> <ul style="list-style-type: none"> Gifts for Council staff or other employees of City agencies, boards, commissions and special purpose bodies. <p><u>Narrative:</u></p> <ul style="list-style-type: none"> Council Members must provide an original invoice or receipt detailing gift items, quantity, cost and purpose of the items. Expenses incurred for flowers/gifts/awards to specific constituents, community leaders or seniors must include an <u>explanation on how it relates to City business e.g., illness/death/remembrance of a prominent community leader, congratulate/recognize an achievement of a constituent. There may be other special circumstances.</u>
<p>Community Expense: (Gifts and Promotion) (2)</p>	<p><u>Eligible Expense (Council Corporate Budget)</u></p> <ul style="list-style-type: none"> Grade 12 Proficiency Awards or as authorized by Council. Gifts (flags, promotional items) presented by the <u>Mayor or designate, on behalf of the City</u> and all Council Members, to Official Guests and Dignitaries. Flowers (or donations to charitable organizations for deaths) for special occasions (births, deaths, illnesses) provided by the <u>Mayor or designate on behalf of the City</u> and all Council Members to community leaders and to senior city officials and their immediate family (mother, father, spouse, child, sibling), to a maximum of \$250 (1January 2010). <p><u>Eligible Expense (Corporate Communication Budget)</u></p>

	<ul style="list-style-type: none"> Sponsorship of the Christmas Staff Children's party, the Christmas Staff Open House or as <i>authorized by Council</i>. <p>Note:</p> <ul style="list-style-type: none"> This section is to be read in conjunction with the above section
<p>Community Expense: (Hosting Events by Council Member)</p>	<p><u>Eligible Expense (Council Member Budget):</u></p> <ul style="list-style-type: none"> Costs directly associated with hosting an event Total costs limited to \$1500 maximum per event. Example: Space rental fees or permit fees, venue decorations and set-up, miscellaneous supplies, equipment rental, including stage, chairs, tables, sound systems, a/v equipment etc. <p><u>Ineligible Expense:</u></p> <ul style="list-style-type: none"> Payment to City staff of other departments to organize event. Event costs (as above) for an event organized entirely by a third party <i>with no direct Council Member participation</i>. Council Member Events after the cut-off date of June 30th during an election year. <p><u>Narrative:</u></p> <ul style="list-style-type: none"> Where the Council Member is raising funds, receiving donations or services-in-kind, the event or initiative must be <i>authorized or endorsed by Council</i> so as to be in alignment with the Code of Ethical Conduct on Gifts and Benefits Rule No.2 1(j). To be eligible, <i>proof is required of Council Member hosting the event e.g name on flyer, name as co-sponsor of event.</i> Council Member community event expenses can supplement events organized by program areas, e.g. park opening by Parks, Recreation and Culture, or Environment Days by Waste Management Services etc. Council Member hosting events can be co-organized with community groups. Council Members must provide an <i>original detailed invoice</i> from vendor, including <i>nature of service, date and venue</i> of event. Council Members must comply with the policy on donations to Council Member hosting events. Donations received for Council Member hosted events, must be reported to both the <i>Integrity Commissioner</i> and the City Clerk's Office. Donation Cheques received must be made in the name of the City of Vaughan and forwarded to the Finance department. Donations received by Council Members for a specific event must be maintained in a specific identified City account and must be dedicated to the event originally funded. Surplus donations received in excess of the cost of the specific event during a calendar year, can be carried forward between calendar years to be used for the same specific event only. Where the specific event is not repeated or continued, any excess funds in the specific account will be forwarded to Council Corporate Budget. Donations received for hosting community events and expenditures funded by donations, are subject to the same disclosure requirements as expense funded by the Council Member's Office Budget. <p><u>Form:</u> Integrity Commissioner – Gifts and Benefits Information Statement</p>
<p>Corporate Credit Card Expenses</p>	<ul style="list-style-type: none"> The Corporate Credit card is provided to the Mayor. It is to be used for City business expenses of the Cardholder. Personal expenses shall not be put on the Corporate Credit Card. All credit card expenses must be supported with <i>detailed original receipts and the signed credit card receipt</i>. A <i>credit card receipt</i> in itself is unacceptable. If on a rare occasion the <i>detailed original receipt</i> is mislaid, an explanation of the <u>detail</u> and <u>business purpose</u> of the

	<p>expense must be provided, <u>signed and dated</u> by the Mayor and accompany the <i>signed credit card receipt</i>.</p> <ul style="list-style-type: none"> If the Corporate Credit Card is used for City business to pay for other Council Members and/or City Staff, information should be written on supporting documentation. If the expense is a business meal, then the <i>business purpose</i> of the meeting and <i>who attended must be noted</i>. The expense may be charged to the Mayor's budget, or if agreed in advance, the expense may be split and charged back to the Council Members' and/or City Staffs' budgets for their share. If through an <u>exceptional circumstance</u>, personal expenses are charged to the Corporate Credit Card, the Mayor must reimburse the City by <i>personal cheque within the same month the personal expenses were incurred</i>, so that the City is not out of pocket when it pays the full monthly balance owing. <p>Public funds may not be expended or committed for personal use, non-City business use, campaign or election related purposes.</p>
Memberships (1)	<p><u>Eligible Expense (Council Member Budget):</u></p> <ul style="list-style-type: none"> Memberships for the Council Member or their staff that are related to the Council Member's work in the community or for the City. <p><u>Ineligible Expense:</u></p> <ul style="list-style-type: none"> Retail memberships(e.g., Costco). Award programs. (e.g., credit card annual fees) <p><u>Narrative:</u> Council Members must identify how a membership is relevant to City business when the business reason is not evident.</p>
Memberships (2)	<p><u>Eligible (Council Corporate Budget)</u> Corporate memberships and fees for AMO and FCM or as authorized by Council for all Council Members.</p>
Newsletters and Flyers, Photocopying and Postage	<p><u>Newsletters/Flyers:</u></p> <p><u>Eligible Expense (Council Member Budget):</u></p> <ul style="list-style-type: none"> Design, writing, copy-editing, printing costs. Distribution costs through Canada Post or private firms. Translation fees. Clip art or stock photo fees. <p><u>Ineligible Expense:</u></p> <ul style="list-style-type: none"> Printing and distributing newsletters after cut-off date (June 30th) during an election year unless so directed and approved by Council. <p><u>Narrative:</u></p> <ul style="list-style-type: none"> Council Members are encouraged to use the Photocopying services of the Mailroom for bulk photocopying and the Vendor of Record for printing services. If the Council Member chooses to use other printers, he/she must follow Purchasing policy. Newsletters must relate to the business of the City, York Region and/or relations with other levels of Government. The use of electronic newsletters is governed by "eNewsletters Publication and Mailing Database Policy" which was approved by Council in 2007. Council Members must submit an <i>original invoice</i> from vendor along with a <u>copy of the newsletter or flyer</u>. <p><u>Photocopying:</u></p> <p><u>Eligible Expense (Council Member Budget):</u></p> <ul style="list-style-type: none"> Photocopying charges for copies done by Council Member's Office, mailroom or outside vendors. <p><u>Other information about photocopying:</u> For outside vendors, Council Members must provide an <i>original invoice detailing the date of the</i></p>

	<p><i>job and number of copies.</i></p> <p>Postage:</p> <p><u>Eligible Expense (Council Member Budget):</u></p> <ul style="list-style-type: none"> • Canada Post related costs. • Courier delivery costs by outside courier service. <p><u>Narrative:</u></p> <p>The City Clerk’s Office coordinates all mail services through the City’s mailroom, and allocates charges based on usage.</p>
<p>Office Decoration and Maintenance (Maximum \$3,500)</p>	<p><u>Eligible Expense (City’s Building and Facilities Budget):</u></p> <ul style="list-style-type: none"> • Once during each term, up to \$2,500 limit, the City will thoroughly clean carpets (replace if necessary), clean blinds (replace if necessary), paint the walls for the City Hall Offices of incoming new Council Members. Returning Council Members may also request the same, as required once during each term. • Ongoing regular cleaning of offices (carpets, garbage). <p><u>Eligible Expense (Council Member Budget):</u></p> <p><i>During</i> the Council term, Council Members will be charged:</p> <ul style="list-style-type: none"> • The cost of painting and re-keying for City Hall. <p><u>Ineligible Expense:</u></p> <ul style="list-style-type: none"> • Home Office decorating and maintenance costs. <p><u>Eligible Expense (Council Corporate Budget):</u></p> <p><i>Once per term</i>, up to a limit of \$1,000:</p> <ul style="list-style-type: none"> • Artwork purchased for City Hall Office. • Area Rugs. • Vases, decorations and ornaments. <p><u>Narrative:</u></p> <ul style="list-style-type: none"> • See Council Member Responsibilities.
<p>Office Furniture (1)</p>	<p><u>Eligible Expense (Council Member Budget):</u></p> <p><u>Office Furniture:</u></p> <ul style="list-style-type: none"> • Costs for refurbishing or repairing furniture to corporate standard. • Moving costs for City furniture at other storage locations. • Transportation costs from vendor <p><u>Ineligible Expense:</u></p> <ul style="list-style-type: none"> • Furniture for Home Office. <p><u>Narrative:</u></p> <ul style="list-style-type: none"> • All furniture that Council Members buy must be consistent to a Corporate standard to be established by Council. • See Council Member Responsibilities.

<p>Office Furniture (2)</p>	<p><u>Eligible (Council Corporate Budget)</u></p> <ul style="list-style-type: none"> • Basic furniture to corporate standard will be provided to and be shared between Council Members and their staff at the Vaughan City Hall Office. <p><u>Note:</u></p> <ul style="list-style-type: none"> • This section is to be read in conjunction with the above section.
<p>Photographic Supplies & Services</p>	<p><u>Eligible Expense (Council Member Budget):</u></p> <ul style="list-style-type: none"> • Professional photographer or videographer fees. • Processing and digital print fees. • Frames, CDs, and other output devices. • Film or other storage mechanisms. <p><u>Provided from the City's centralized resources:</u></p> <ul style="list-style-type: none"> • Random informal photographic services are provided by the Corporate Communications department during normal work hours for Council-approved initiatives. <p><u>Narrative:</u></p> <ul style="list-style-type: none"> • Eligible expenses above must be solely for City business. • Council Members <u>cannot use photographs or materials that were taken with City resources or by City staff for election-related purposes.</u> Can only use photography for uses consistent with City policy on photography.
<p>Spousal/ Companion Expenses</p>	<p><u>Eligible Expense(Council Member Budget):::</u></p> <ul style="list-style-type: none"> • It may be protocol, in exceptional circumstances where it is customary and expected that a spouse/companion attend, <i>based on the nature of the event (e.g.,gala)</i>, to have a spouse/companion attend a function due to (1) Hospitality (2) Community Expense(Event Tickets). • <u>Refer to appropriate sections for complete details.</u> <p><u>Ineligible Expense:</u></p> <ul style="list-style-type: none"> • Spousal/companion fees for airline tickets, conference registrations, additional accommodation, meals, travel, tours etc should be paid for personally.
<p>Spousal Expenses</p>	<p><u>Eligible (Council Corporate Budget)</u></p> <p>Council supported fundraising events: Purchase of a City table for the Mayor and Council Members and their spouses for Council supported fundraising events (Humber Regional Hospital Gala, York Central Hospital Gala, York Region Police Chief's Dinner and Vaughan</p>

	Health Care Foundation Gala and Chairman's Dinner for the Arts.
Staff-Salary and Benefits Overage	<u>Eligible Expense (Council Member Budget):</u> Salaries and Benefits for part-time assistance exceeding vacation coverage provided, if required.
Stationary -Office Supplies -Printing Services	<u>Eligible Expense (Council Member Budget):</u> <ul style="list-style-type: none"> • Toners, labels, paper and supplies available from the City's vendor. • General office supplies e.g., staples, pens, pencils, highlighters, post-it notes, writing pads, filing folders and miscellaneous supplies. • Stationery including envelopes, letterheads, business cards, diaries. <u>Narrative:</u> <ul style="list-style-type: none"> • <u>Toner cartridges</u> which exceed the normal allocation (one per Council Member) which is charged to Council Corporate Budget per calendar year, will be charged to Council Member Budgets. • Charge for direct usage by Council Member's office including direct support staff, except toners as stated above. • Council Members' staff are set up so that they can directly order supplies from the City's vendor on-line. • Use of City of Vaughan logo must comply with the City's standard logo. • See Transitional Guidelines at the back of this Expense section
Technology Suite (1) -Computer Hardware, Software and Accessories -Wireless (Cell phones, Blackberry, PDAs) -Internet Services -Office Equipment -Telephone and Fax	<u>Eligible Expense (Council Member Budget):</u> <u>Computer Hardware, Software and Accessories</u> <ul style="list-style-type: none"> • <u>Other than scheduled replacement</u> of corporate standard computer hardware, software and peripherals that have been approved by the Information Technology Management (ITM) department for Council Members and their staff. • Includes any <u>upgrades</u> from corporate standard irrespective if scheduled or unscheduled replacement. <u>Wireless (Cell phones, Blackberries, PDAs)</u> <ul style="list-style-type: none"> • <u>Unscheduled/scheduled replacement</u> of cost of equipment such as blackberries, cell phones or other Personal Digital Assistants (PDAs), <u>limited to only one unit each per Council Member and staff member.</u> The Mayor as head of Council is permitted to have 2 phones. • <u>Wireless blackberry/cellphone monthly charges</u> including System Access Fee, 911 fee (limited to one plan per person. The Mayor as head of Council is permitted to have 2 plans, but with separate service providers) <ul style="list-style-type: none"> • Business-related text messaging costs. • Business-related local or long-distance charges from any phone. • Voice Roaming charges. • Peripherals such as battery chargers, carrying cases, data (memory) stick etc. <u>Internet Services</u> <ul style="list-style-type: none"> • High-speed internet connection for Home Office (Council Member and staff). • Installation costs. • Modem rental fees. <u>Office Equipment</u> <ul style="list-style-type: none"> • Fax machine, shredder, audio-visual equipment, camera, video camera and small appliances for City business. • Maintenance contracts for equipment.

- Carrying case for equipment.
 - Peripherals for equipment.
- Telephone and Fax:**
- Peripherals such as headsets, etc.
 - Standard Home Office Telephone and Fax equipment as determined by ITM, and associated dedicated communication line.
 - Home Office Monthly fees, including fees for specialty features such as call display, call waiting, messaging.
 - Pay-per-use conference calling for City Hall Office or Home Office.
 - Home Office *business-related* long-distance charges.
 - Home Office 411 calls.
- Ineligible Expense:**
- Computer Hardware, Software and Accessories**
- Non-corporate standard hardware or software.
 - Equipment that Council Members or their staff may have bought outside of the required ITM procurement process.
- Wireless (Cell phones, Blackberries, PDAs)**
- Personal long-distance calls
 - Pay-per-use calls
 - Personal messaging/downloads
- Internet Services**
- Fees for access to for-fee sites.
- Office Equipment**
- Equipment for Home Office other than one fax machine.
- Telephone and Fax:**
- Personal long-distance calls.
 - Pay per use calls.
 - Phones not supported by ITM
- Narrative:**
- Computer Hardware, Software and Accessories**
- Must follow the ITM procurement process through the ITM department.
- Wireless (Cell phones, Blackberries, PDAs)**
- Must buy wireless equipment and set up a plan through ITM department with corporate vendor and corporate contract. Limited to one phone and one plan per Council Member.
 - Council Members who are not returning to office will be permitted to retain their cell phone numbers and reassign those to their personal cell phones.
 - Council Members must reimburse the City for any *personal* long-distance calls from City Hall office or Home office and related roaming charges..
 - Council Members **must provide only the front pages of the monthly bill itemizing the services and charges**. Back-up pages containing a detailed list of telephone calls are not required and will be shredded.
 - The monthly cell phone bill must be *signed (and dated)* by the Council Member to verify that the charges have been reviewed and are correct.
- Internet Services**
- Council Members must arrange for internet set-up at the Home office with the ITM department. The connection must be primarily for City business usage.
- Office Equipment:**
- Must be for business purposes.
- Telephone and Fax:**
- Home Office telephone/fax line must be dedicated for City business only.
 - Council Members must reimburse the City for any personal long-distance calls made from

	<p>City Hall office or Home office monthly.</p> <ul style="list-style-type: none"> • Council Members must submit the first few pages of the monthly bill identifying the services and itemized fees for each service. Back-up pages containing detailed list of telephone calls are not required. • Telephone equipment purchased must be supported by the <i>original itemized invoice</i> showing details of the equipment. • Council Members must provide an <i>original work order</i> and <i>invoice</i> detailing any installation or connection work, the address of the work and charges. • Additional phone or fax lines (other than what has been provided out of ITM budget) for the Council Member's office at City Hall must be arranged through the ITM office. Costs will be charged to Council Member Budget. <p><u>Form:</u> Form - Payment of Wireless Expenses</p>
<p>Technology Suite (2)</p> <p>-Computer Hardware, Software and Accessories</p> <p>-Wireless (Cell phones, Blackberries, PDAs)</p> <p>-Internet Services</p> <p>-Office Equipment</p> <p>-Telephone and Fax</p>	<p><u>Eligible Expense (Council Corporate Budget):</u></p> <p><u>Wireless (Cell phones, Blackberries, PDAs)</u></p> <ul style="list-style-type: none"> • <i>Unscheduled/Scheduled replacement</i> of cost of wireless <u>data card</u> for use with a portable computer (one per Council Member). • <u>Monthly data charges</u>, including data packages for Council Members limited to <u>one wireless plan</u> per person. • <u>Data Roaming Charges.</u> <p><u>Office Equipment</u></p> <ul style="list-style-type: none"> • Lease, rental, purchase, maintenance and repair costs of all <u>shared</u> equipment for example: photocopier machine, fax machine, reception area, kitchen appliances, furnishings, accessories etc. <p><u>Eligible Expense (Information Technology Management Budget):</u></p> <p><u>Computer Hardware, Software and Accessories</u></p> <ul style="list-style-type: none"> • <i>Scheduled replacement</i> of corporate standard computer hardware, software and peripherals that have been approved by the Information Technology Management department. <p><u>Internet Services</u></p> <ul style="list-style-type: none"> • Internet access through the City's network at City Hall. <p><u>Telephone/Fax:</u></p> <ul style="list-style-type: none"> • City Hall office telephone/fax lines. • City Hall office monthly fees, including fees for specialty features such as call display, call waiting, messaging • City Hall business-related long-distance charges. • City Hall office basic telephone equipment. • City Hall office fax machine. • City Hall office 411 calls. <p><u>Note:</u> This section is to be read in conjunction with the above section.</p>
<p>Training (1)</p>	<p><u>Eligible Expense (Council Member Budget):</u></p> <ul style="list-style-type: none"> • Specialized individual training and seminars for Council Members and support staff that meets specific business requirements. <p><u>Ineligible Expense:</u></p> <ul style="list-style-type: none"> • Training unrelated to City business. • Physical fitness, sports, arts programs. • Personal development programs for degrees or diplomas. <p><u>Narrative:</u></p> <ul style="list-style-type: none"> • To be reimbursed for training/seminar fees, Council Members and their staff must provide

	<p><u>proof</u> that they have completed the course or program, and an original fee receipt from the education body.</p> <ul style="list-style-type: none"> • Council Member staff cannot claim overtime for training that takes place after office hours or on weekends. <p>If there is doubt about the eligibility of a training seminar/course, consult the Human Resources department on it's appropriateness.</p>
<p>Training (2)</p>	<p><u>Eligible (Council Corporate Budget)</u></p> <ul style="list-style-type: none"> • Group training and seminars for Council Members and Council support staff as approved by Council. <p><u>Provided from the City's centralized resources:</u></p> <ul style="list-style-type: none"> • Training and development programs from the City. <p><u>Narrative:</u></p> <p>Training and seminars must meet <i>City-related business requirements.</i></p>
<p>Transportation:</p> <ul style="list-style-type: none"> -Mileage & Parking -Taxi -Car Rental -Bus, Subway, Train 	<p><u>Council Members (excluding the Mayor) have a choice between:-</u> (a)Monthly Allowance or (b)Mileage Claim.</p> <p><u>(a) Monthly Allowance Method (no details required)</u></p> <ul style="list-style-type: none"> • <i>The Allowance is conditional to a boundary of 80 kms one way from City Hall.</i> <p><u>Eligible Expense (Council Member Budget):</u></p> <ul style="list-style-type: none"> • The Audit and Operational Review Committee agreed to increase the amount to \$980 per month. • Transportation (air, train, bus, car rental) or kilometrage (if driving) to get from <u>City Hall to destination and return</u>. If driving, total kilometers claimed must <i>be reduced by 160 kms by Council Members on the Allowance method.</i> • <i>Council members on the <u>monthly Allowance</u> may only claim <u>business related taxi, car rental, bus, subway/train</u> expenses if the destination city is <u>more than 80 kms</u> one way from City Hall. Within the boundary of 80 km one way from City Hall, these expenses cannot be claimed.</i> • Business-related parking fees <p><u>Narrative:</u></p> <ul style="list-style-type: none"> • Monthly Allowance is to cover all local business related travel expenses (subway, bus, taxi, car rental, train, mileage) within the boundary (within 80km one way from City Hall). No details of mileage are required by the City. • The monthly Allowance once chosen, will be enforced to the end of the tax year. • A Council Member's decision for the monthly Allowance must be in <u>writing</u> and sent to the Director of Human Resources. • Without written notification, Council Members will be reimbursed on the Mileage Claim method. • Allowances will show on the annual T4. Council Members must keep records of personal and business mileage for Income Tax purposes. • Business-related Parking expenses must be supported with <i>original receipts</i> from parking operators indicating <i>date, time, and parking location</i>. Credit card receipts will not be accepted unless it has all the relevant details. <p><u>(b)Mileage Claim Method (Details required)</u> <u>Eligible Expense (Council Member Budget)</u></p> <ul style="list-style-type: none"> • Use of personal vehicles to travel for business purposes. <i>Cannot claim travel expense (rides on cabs or other modes of transportation) between home and the normal work location. For Council Members, City Hall is considered their normal work location.</i> • Business related taxi, car rental (includes insurance coverage, gasoline costs), bus,

subway/train expenses.

- Transportation (air, train, bus, car rental) or kilometrage (if driving) to get from City Hall to destination and return. If travel from home to destination to City Hall to home, claim total kilometers *less distance from home to City Hall to home and any personal mileage*. If travel from home to destination to home, claim total kilometers *less distance from home to City Hall to home*. ***I.E. for ALL mileage claims, claim total mileage less (distance from home to City Hall to home and any personal mileage)***.
- Business-related parking fees.
- Business Trips by Council Members or their staff.

Narrative:

- The rate of reimbursement per kilometrage will be at the same rate as applied to City employees.
- Council Members are accountable for the accuracy of the kilometrage claimed.
- The reimbursement is not a taxable benefit.
- Business-related Parking expenses must be supported with *original receipts* from parking operators indicating *date, time, and parking location*. Credit card receipts will not be accepted unless it has all the relevant details

Other information about kilometrage:

- Council Members and their staff must report the date, start of day odometer reading and end of day odometer reading, the number of personal kilometers travelled, and the business purpose of the trip according to established categories (e.g. business meeting, ward meeting, constituency meeting and special event).
- Detailed destination addresses are not required. Intersection information (e.g. Hwy 7 and Weston, etc) or building names (e.g. Pierre Berton Library, etc) are acceptable for security and privacy protection reasons.
- Council Members or their staff should submit claims for kilometrage and parking expense at least once a month.

Ineligible Expense for Allowance or Mileage Claim method.

1. Gasoline.
2. Personal vehicle maintenance and repair costs.
3. Vehicle licensing fees.
4. Insurance costs.
5. Clean Air Certification costs.
6. Fines for parking, speeding, traffic violations.
7. Tow and impound fees.
8. Car-wash fees.
9. Charges for damage to rental vehicle

Narrative Applies to Allowance or Mileage Claim :

Taxi

- Council Members must provide an original Taxi receipt with the date and the “to” and “from” destinations. Credit card receipts and statements will not be accepted. If a receipt is mislaid the required information must be provided in writing, be signed and dated.

Car Rental

- *Compact* cars should be rented at all times.
- Driver must be either the Council Member or their staff. City policies prohibit any third-party drivers where City funds are used to pay the rental fee.
- Collision damage coverage must be secured.
- Council Members must submit an *invoice showing the date of rental, model of car, rental rate and any insurance purchased*.

Bus, Subway, Go Train

Train, subway or bus receipts are required.

	<p><u>Mayor's Lease Vehicle:</u></p> <ul style="list-style-type: none"> • The Mayor is provided with a lease vehicle and therefore does not qualify for a Monthly Allowance or Mileage Claim. • Vehicle expenses for lease, repairs, insurance, license, maintenance, fuel, car wash/cleaning, highway tolls and business parking are charged to the Mayor's budget. <u>Original receipts/invoices are required.</u> Credit Card receipts alone will not be accepted. Missing receipts require written explanation of the detail of the expense with signature and date. <p><u>Form:</u> Kilometrage & Parking Expense Form for those claiming mileage including parking.</p>
<p>Transportation: Highway Tolls</p>	<p><u>Eligible Expense (Council Member Budget):</u></p> <ul style="list-style-type: none"> • Highway tolls for business meetings. <p><u>Ineligible Expense:</u></p> <ul style="list-style-type: none"> • Highway tolls related to travel between home and normal work location as this is considered a personal expense by the Canada Revenue Agency. For Council Members, City Hall is their normal work location. • Purchase of a transponder or service fees associated therewith. <p><u>Other information about tolls:</u></p> <ul style="list-style-type: none"> • Must identify <u>business purpose</u> use of the toll highway. Toll billing statement showing the vehicle plate number, must be presented, be signed (and dated) to verify the charges and support the claim.

<p>Travel:</p> <p>Conferences, Seminars and Business Trips</p>	<p><u>Eligible Expense (Council Member Budget):</u></p> <ul style="list-style-type: none"> • Conference registration. • Transportation (air, train, bus, car rental) or kilometrage (if driving) to get from <u>City Hall to destination and return</u>. If driving, the <i>lesser</i> of economy airfare or mileage will be reimbursed. Total kilometers claimed must be <i>reduced by 160 kms and any personal mileage by Council Members on the Allowance method</i>. • <i>Council members on the <u>monthly Allowance</u> may only claim these business <u>related taxi, car rental, bus, subway/train</u> expenses if the destination city is more than 80 kms one way from City Hall as the Allowance replaces claiming these expenses.</i> • Hotel (lowest rate category available on the basis of single room accommodation only at the government/lowest rate where available). <i>Up charges</i> for additional individuals are a personal responsibility. • Business Faxes • Business Computer and Internet Charges • Business Hospitality expenses where an external party is hosted (Business Hospitality Policy applies). • Trip cancellation insurance • Laundry and dry cleaning expenses • Business telephone calls • Reasonable personal long distance telephone charges to family at home will be allowed in consideration of being out of town on City business. • Parking • Extra Medical Insurance- only when travelling <u>outside</u> of Canada. • Visa and Medical shots only if required and for travelling outside of Canada. If this is covered by the City's medical plan, then expenses may not be claimed. <p><u>Per Diem: \$125 Maximum (January 1, 2010)</u></p> <ul style="list-style-type: none"> • <u>To cover one or more meals per day. No receipts are required.</u> • <u>To qualify, overnight stay is required and one must be personally responsible for at least one meal per day. If 3 meals per day are included/provided with the conference fee/seminar/business trip, then cannot claim a per diem allowance.</u> • Should a Council Member not participate in any of the 3 daily meals included/provided for particular reasons, this will not provide grounds to be eligible for the per diem. <u>Original detailed receipts</u> will then be required for reimbursement of meals consumed limited to \$125 per day (inclusive of tax and gratuities). • The number of days claimed for the per diem calculation will be the full or partial days at the conference/seminar or business trip provided one is responsible for at least one meal per day i.e. all meals per day are not included/provided. • Travel the <u>day before or the day after</u> the conference/seminar/business trip does not qualify for per diem allowance. Require <u>detailed original receipts</u> for meals. • In <u>exceptional circumstances</u>, reimbursement would be permitted for the total day's meal expenses which exceed the per diem rate. <u>Original detailed receipts</u> would be required to support the expenses with a <u>written explanation</u> of the circumstances. • For travel outside of Canada, <i>per diem will be in U.S. dollars. No receipts are required.</i> <p><u>Ineligible Expense:</u></p> <ul style="list-style-type: none"> • Personal expenses(see "Personal" at front for details)
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- Sightseeing expenses
- Medical Insurance(when travelling within Canada)
- In Suite Services e.g. movies, bar services
- Alcoholic beverages(considered personal expense except in hospitality situations.)

Narrative:

- Must be related to the business of City of Vaughan.
- Cash advances for hotel and per diem costs can be requested up to *two weeks* before the travel date.
- Reimbursement will be made for airfare, hotel reservations and conference registration fees that are paid in advance.
- Economy class for airfare or train.
- *Boarding passes/tickets*, to prove flight taken, will be required to be submitted after the trip.
- If a Council Member chooses to use his/her own vehicle as a mode of travel to the destination, reimbursement will be the *lesser* of economy airfare or mileage (less 160 kms and any personal mileage for those on the Allowance)..
- A Conference may be paid in advance only if the City receives an early-booking discount. Council Members can request the City to reimburse expenses for only a portion of the trip, if a City program, agency, board, commission or special-purpose body, or any organization which is an **Eligible body** (provincial, regional and local governments or political subdivisions of them, the Federal government or a foreign government within a foreign country, or a conference, seminar or event organizer) where the member is either speaking or attending in an official capacity, under the Code of Conduct, Gifts and Benefits section, or if the Council Member has an official or speaking role at the conference and the organizer is paying the remainder of the costs for the trip.
- Council Members must report to the *Integrity Commissioner* within 30 days from the first date of travel, all travel costs *funded by* an Eligible body under the Code of Conduct.

Other information about out-of-town conferences and business travel:

- **Attendance at any Conferences, Seminars or Business Trips outside Canada and the USA shall be approved by special resolution of Council.**
- **All travel costs exceeding \$3800 (January 1, 2010) must be approved by Council.**
- A *Travel Notification Form* must be submitted to the City Clerk's Office at least 10 days before traveling.
- Travel reimbursement must include *any itinerary* confirming travel dates and airline booking.
- Reimbursement of conference registration fees must include a copy of the *conference brochure* confirming the cost and conference dates.
- The reimbursement of hotel costs must include an *original hotel invoice* itemizing room costs and other incidentals.
- Claims for travel, must be submitted to the City Clerk's Office within 30 days after returning from travel. **Original receipts must accompany all claims.**
- Foreign currency will be converted into Canadian currency, based on the exchange rate on the date when the expense was paid, unless a credit card statement is provided to show the actual Cdn dollars charged to their credit card for the expenses.
- No report is required on the outcome of a conference however for *business travel a comprehensive report is required.*
- Adherence to this Policy does not exempt a Council Member from being subject to a Code of Ethical Conduct investigation, nor does it preclude the Integrity Commissioner from receiving complaints against a Member or investigating complaints. under the Code of Conduct Complaint Protocol.

Where the Council Member has sought the opinion of the Integrity Commissioner

- before traveling, and if the Integrity Commissioner receives a complaint about the very

matter on which the Commissioner has already provided an opinion, the Integrity Commissioner may investigate the complaint as (a) the Members may not have followed the recommendations in the opinion of the Integrity Commissioner or (b) some of the facts may have changed from the time the opinion was sought.

Forms:

- Form - Travel Notification Form
- Integrity Commissioner –Gifts and Benefits Information Statement..

APPROVAL PROCESS

1. Council Members shall ensure that their attendance at Conferences, Seminars or Business Trips meets the following guidelines:
 - a) Attendance is relative to the work of the municipality and, will benefit Council Members in the performance of their duties or the Corporation at large.
 - b) Council services will not be unduly disrupted.
 - c) Funds have been identified in their current budgets.
2. All attendance at Conferences, Seminars or Business Trips must be approved by Council for the Mayor and Council Members *unless approved in the annual budget*.
3. Following approval, substitutions shall be approved by the City Manager.

CONFERENCES AND SEMINARS OUTSIDE THE GREATER TORONTO AREA

1. The maximum amount which may be expended by a Council Member, or a member of staff for attendance at a Conference or Seminar ***outside the Greater Toronto Area***(but within Canada or USA) without a special resolution from Council shall be **\$3,800**(Jan 1, 2010):
2. Conferences and Seminars outside the Greater Toronto Area are *authorized through the budgetary process*.
3. Conferences and Seminars outside the Greater Toronto Area but within Canada or the USA, shall be limited to two per year for Council Members.
4. Any Council Member who wishes to attend a Conference or Seminar in excess of the limitation outlined in 3 above shall have such attendance approved by special resolution of Council.
5. Conferences and Seminars held by the Federation of Canadian Municipalities (FCM) and the Association of Municipalities of Ontario (AMO) shall be included in the limitation as outlined in 3 above.
6. Council Members who are members of the Executive of the FCM or AMO shall be exempted from the limitations as outlined in 3 above.

CONFERENCE, SEMINARS, WITHIN THE GREATER TORONTO AREA

1. Conferences and Seminars *within the Greater Toronto Area* are *authorized through the budgetary process*.

An estimated amount of **\$2,950** per Council Member may be placed in the budget submissions to cover attendance at Conferences and Seminars **within the GTA**.

Websites

Provided from the City's centralized resource (ITM Budget)

- Council Members are provided with a standard page on the City's internet site at www.Vaughan.ca for the purposes of publishing contact information and professional profile information. Any changes are to be requested through the ITM department.

Ineligible Expense:

- Any fees relating to a Council Member's external websites.

Narrative:

- The personal website of each Council Member hosted *outside* of the City's internet URL address is entirely the responsibility of the Council Member.
- City staff cannot provide any advice related to these external sites, including wording for disclaimers.

	<ul style="list-style-type: none"> • The City recommends that Council Members choose a web-hosting company operating <i>from Canada</i> to reduce the risk of breaching the privacy of constituents under the United States Patriots Act requirements. • The Council Members' standard City internet page cannot advocate for a political party, or candidates in any election campaign. <p style="text-align: center;"><u>Council Members may not publish links to their personal web sites from their City's website page site.</u></p>
<p>Transition Provisions</p>	<p><u>Committed Expenses:</u></p> <ul style="list-style-type: none"> • Some expenses may have been committed and expensed prior to the February 1, 2010 effective date. In these circumstances, these expenses will be determined as not contravening the Council Member Expense Policy. These expenses can be verified to supporting documentation dated before February 1, 2010. <p><u>Audit Review Period:</u></p> <ul style="list-style-type: none"> • Council Members expenses are to be audited by the City Auditor during the first 6 month implementation period to monitor compliance with the Council Member Expense Policy and to identify any policy areas requiring clarification. <p style="text-align: center;">Any transitional issues arising from application of the policy from February 1, 2010 to March 9, 2010 will have regard for the ammended policy.</p>

ELECTION YEAR:

Use of Corporate Resources during an Election Year

- The following guidelines apply to an acclaimed Council Member or a Council Member not seeking re-election, as well as all Council Members who seek re-election.
- Under the Municipal Elections Act, the City of Vaughan cannot provide subsidy to any candidates in a municipal election campaign.
- Corporate Resources is defined as any City resources, including the Council Member's office budget, City facilities, City staff and City programs and services.
- An election year begins on (January 1) and ends on the end of term of Council, November 30th.
- Council Members will not be allowed to use the office expense budget for advertising, newsletters, and community expenses after **June 30th**.
- Nothing in this Policy shall preclude a Council Member from performing his/her job as a Council Member, nor inhibit him/her from representing the interests of the constituents who elected them.

a. Policies Applicable During Entire Election Year

- Corporate resources (any City resources, including the Council Member's office budget, City facilities, City staff and City programs and services) and funding may not be used for any election-related purposes.
- Staff may not canvass or actively work in support of a municipal, provincial or federal candidate or party during normal working hours unless they are on a leave of absence without pay, lieu time, float day or vacation leave.
- The Office Budget for Council Members for the period January 1 to November 30 in a municipal election year be restricted to 11/12ths of the approved Office Budget with the provision that subsequent to election day:
 - new Council Members be allocated a budget equal to 1/12th of the approved budget amount for the month of December; and
 - re-elected Council Members have available to them the balance of funds remaining as of Election Day.
- Council Members may not deliver any unsolicited material outside their existing ward where printing and/or distribution costs are paid by the City. Care should be taken to ensure that the mailing of newsletters be restricted to the member's ward only (with accommodation made for the normal spillage associated with Canada Post postal walks.) This policy to be effective not only during an election year but at all times.
- Council Members may not:
 - Print or distribute any material paid by City funds that illustrates that a Council Member or any other individual is registered in any election or where they will be running for office;
 - Profile (name or photograph), or make reference to, in any materials paid by City funds, any individual who is registered as a candidate in any election;
 - Print or distribute any material using City funds that makes reference to, or contains the names or photographs, or identifies registered candidates for municipal elections; and that Minutes of City Council and Committee meetings be exempt from this policy;
- Council Members are responsible to ensure that the content of any communication material, including printed material such as newsletters, advertising etc., funded by the city for the operation of each Council Member's Office, is not directly election-related.
- Web sites or domain names that are funded by the City of Vaughan may not include any election-related campaign material.
- The City is to be reimbursed for all election-related calls from cell phones, blackberries and PDA's which are funded by the City.
- No Council Member shall undertake campaign-related activities on municipal property during regular working hours.

- Council Members may not use the City's voice mail system to record election related messages.
- Council Members may not use the services of any staff in the City of Vaughan to assist in any communication activity related to the preparation or distribution of campaign related materials or events.
- No photographic or video materials may be created by City staff for use in any campaign materials.
- The City of Vaughan logo will not be used in any campaign related materials.

b. **Discontinued Activities during an Election Year**

The following activities be discontinued for Council Members after **June 30th** of an election year unless so directed and approved by Council.

- The ordering of **stationery**.
- The ordering of **office furniture and furnishings**, except those of an emergency nature, as well as no movement of furniture and furnishings.
- Council Members will not distribute **media releases** using the City of Vaughan media relations or departmental communications networks. No **advertising** paid for by the City of Vaughan shall contain the name of a Council Member or the Mayor.
- Printing and general distribution of **newsletters**.
- **Community expenses**, including Council Member **hosted** events, **tickets** to events and functions, and **gifts and promotions**.