

<b>Board Expenses and Reimbursement Policy</b>					
<b>Approved By:</b>	Board of Directors				
<b>Approval Date:</b>	May 11, 2018	<b>Effective Date:</b>	March 22, 2006	<b>Review Date:</b>	5 years
<b>Responsible Portfolio / Unit / Committee:</b>	Finance Audit and Risk Management Committee/Administration - Finance				
<b>Responsible Officer(s):</b>	Director of Finance				

## 1.0 Purpose

The Northern Ontario School of Medicine (NOSM) is committed to maintaining high standards for performance based on fair, ethical, legal, environmental, and professional business practices

Directors and non-Director Community Members are accountable for the fiscal management of the Northern Ontario School of Medicine, and as such, it is particularly important that the members are diligent in minimizing expenses incurred in the performance of their duties.

The purpose of this policy is to set out the conditions under which expenses incurred for authorized travel on NOSM Board business by individuals will be reimbursed.

The Ontario Broader Public Sector (BPS) Expenses Directive was issued by Management Board of Cabinet, effective April 1, 2011. The purpose of the Directive is to set out the requirement for the designated BPS organizations to establish policies where expenses are reimbursed from public funds.

Individuals are reminded that the School's budget for travel-related expenses is very limited, and are encouraged to travel as economically as reasonably possible when attending to Board business. Other methods of participation should be considered for meetings, in that all NOSM meetings are made available via telephone, videoconference or WebEx.

## 2.0 Scope and Authority

This policy is intended to govern the reimbursement of expenses and reimbursements to individuals on the Board of Directors or its Committees as it relates to their duties.

Expenditures and accounting must adhere to the NOSM Travel Management and General Expenses policies and summary.

### **3.0 Definitions:**

The following definitions are outlined in the Broader Public Sector Expenses Directive and apply this policy.

“Accountability” means the School is accountable for public funds used to reimburse travel, meal and hospitality expenses. All expenses support business objectives. •

“Transparency” means the School is transparent to all stakeholders. The rules for incurring and reimbursing travel, meal and hospitality expenses are clear, easily understood, and available to the public.

“Value for Money” means the dollars are used prudently and responsibly. Plans for travel, meals, accommodation and hospitality are necessary and economical with due regard for health and safety.

“Fairness” means legitimate authorized expenses incurred during the course of the business of the School are reimbursed.

### **4.0 General**

1. When making travel arrangements, “value for money” considerations must be paramount. Careful consideration of costs, mode of travel, travelling time and convenience will realize the most economical and effective use of all resources.
2. Expenses of a personal nature will not be reimbursed.
3. Travel expenses paid by NOSM may not be used by the claimant for a claim at any other organization.
4. Rates and allowances referred to in the NOSM Travel Management and General Expenses policies should be regarded as maximum guidelines.
5. As it relates to Board and Committee meetings, authorized travel includes:
  - a. Travel by members (including Directors and non-Director Community Members) ordinarily residing outside the Greater Sudbury/Thunder Bay for the purpose of attending required Board or Committee meetings; and or;
  - b. Travel by any Member for attending specific events as a Director outside the greater Sudbury/Thunder Bay area, where either the Dean-CEO or the Chair of the Board has requested attendance at such function.
6. There should be no expectation that travel expenses will be borne by the School when a Director’s or non-Director Community Member’s requirement to be present at a meeting coincides with a personal or business reason for being at the particular location where the meeting is being held.

### **5.0 Expense Reimbursement Procedure**

All expense reimbursement claims from funds, whether operating, restricted, capital or ancillary funds, require approval on a one up basis by the person to whom a claimant reports and shall follow the NOSM Travel Management and General Expenses policies and summary.

All Directors and non-Director Community Members seeking reimbursement must complete a Travel Expense Summary

Following the appropriate approvals, and subject to the limitations imposed by this policy, reimbursement will be made by direct deposit or cheque in an amount equivalent to the actual expenses incurred and approved.

## 5.0 Related Documents

- [Travel Management and General Expenses](#) & [Travel Expense Summary](#) (as amended)

## 6.0 Cognizant Office/Getting Help

Queries regarding interpretations of this document and resolution of issues should be directed to:

Secretary to the Board  
705-662-7206

Director of Finance  
807-766-7307

## 7.0 Version History

DO NOT REMOVE THIS VERSION RECORD FROM THIS DOCUMENT		
Version	Date	Authors/Comments
1.0	2006 03 22	Original Policy – enacted.
1.1	2012 03 01	Review – minor edits
2.0	2018 05 11	Approved with edits.