



(CORPORATE)

Finance - Procurement Policy & Procedure

Approved By:	Bill Bevan	Page:	1 of 13
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I. POLICY

PURPOSE

The purpose of this procurement policy is to ensure all goods and services achieve value for money and are procured by the Society in an open, fair and transparent manner.

To help ensure that expenditures represent value for money spent while promoting fair dealings with suppliers, the Society shall:

- Specify the principles that shall govern the planning, acquisition and management of the goods and services needed by the Society.
- Specify the requirements for adherence to those principles.
- Specify the responsibilities of individuals/organizations involved in acquisition of goods and services and with the administration of this policy.
- Establish prudent requirements for the competitive acquisition of goods and services.
- Adhere to those requirements, unless they can document adequate reasons for doing otherwise.

The Board of Directors has the ultimate responsibility for all procurement by the Society. The Board delegates this responsibility to the CEO or designate through the approval of the annual budget or by specific resolution.

The CEO or designate is responsible for approval of all procurement within the approved budget.

PRINCIPLES

This policy is based on the following key principles:

- **Accountability** – The Society must be accountable for the results of its procurement decisions and the appropriateness of the processes.
- **Transparency** – The Society must be transparent to all stakeholders. Wherever possible, stakeholders must have equal access to information on procurement opportunities, processes and results.
- **Value for Money** – The Society must maximize the value it receives from the use of public funds. A value-for-money approach aims to deliver goods and services at the optimum total lifecycle cost.
- **Quality Service Delivery** – Front-line services provided by the Society must receive the right product, at the right time, in the right place.
- **Process Standardization** – Standardized processes remove inefficiencies and create a level playing field.

SCOPE

1. This policy applies to the planning, acquisition and management of goods and services including, consulting and professional services.
2. The principles and requirements of this policy apply to all Society acquisitions other than those specifically excluded within this policy.
3. This policy shall be reviewed as a part of a policy review cycle that occurs at least once every four years.
4. Any exception to this policy shall be justified and documented. Refer to Appendix A for exemptions and exceptions (attachment).
5. For greater clarity on terms used in this document. Refer to Appendix B for definitions (attachment).
6. Procurement practices are subject to the Ontario Broader Public Sector Supply Chain Code of Ethics outlined in Appendix C (attachment).

APPLICATION

This policy applies to Board members, senior executives and any employees (or their equivalent) of the Society for the Society's acquisition of goods, construction, and services, including but not limited to IT and consulting services.

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EXCEPTIONS & EXEMPTIONS

Refer to Appendix A for the exceptions and exemptions to this policy. Where the Society relied on an exception or exemption to this policy, the rationale for the exception or exemption is formally documented. Exemptions and exceptions relate to the procurement of the goods/or services only. All other requirements of this policy apply.

CO-OPERATIVE PURCHASING

The Society may participate with other government agencies or public authorities in co-operative purchasing where it is in the best interests of the Society to do so. The decision to participate in co-operative purchasing agreements will be made by either the CEO or authorized designate or the CFO. The policies of the government agencies or public authorities calling the cooperative procurement are to be the accepted policy.

ACCESSIBILITY

In accordance with section 5 of the Accessibility for Ontarians with Disabilities Act, Integrated Accessibility Standards Regulation, the Society is committed to incorporating accessibility criteria or features when procuring goods or services, except where it is not practicable to do so. The Society recognizes that it might not always be possible to ensure that goods or services procured are accessible. In this regard, the Society will provide an explanation, upon request, in accordance with this regulation.

MANDATORY REQUIREMENTS

Segregation of Duties

The Society appropriately segregates the five functional procurement roles: budgeting, commitment, requisition, receipt, and payment. The roles lie with different departments or, at a minimum, with different individuals.

Approval Authority

The Society has established and maintains an approval authority schedule (AAS) (attachment) for competitive procurement of goods and non-consulting services. The AAS reflects financial levels of authority for each of the five procurement roles identified in Segregation of Duties. The AAS must be approved by the Society's Board of Directors.

Prior to commencement, any procurement must be approved by the appropriate AAS. In addition,

prior to commencement, any non-competitive procurement of goods and non-consulting services, the level of approval authority must shift one level higher than the AAS level for competitive procurement.

Prior to commencement, procurement of consulting services follows the same AAS as goods and non-consulting services with the following exceptions:

- Non-competitive procurement under \$1,000,000 must be approved by the CEO; and,
- Non-competitive procurement of \$1,000,000 or more requires Board of Directors approval.

Competitive Procurement Thresholds

The Society must conduct an open competitive procurement where the estimated value of goods or services is \$100,000 or more, and must competitively procure consulting services irrespective of value.

Goods, Non-Consulting Services and Construction		
Total Procurement Value	Means of Procurement	Alternate Means
\$ 0 to under \$100	Petty cash	Invitational, Open
\$100 to under \$5,000	Procurement card (p-card)	Invitational, Open
\$5,000 to under \$10,000	Purchase order, invoice	Invitational, Open
\$10,000 to under \$100,000	Invitational competitive (minimum 3 suppliers invited to bid)	Open Competitive
\$100,000 or more	Open competitive process	None

Consulting Services		
Total Procurement Value	Means of Procurement	Alternate Means
\$ 0 to under \$100,000	Invitational or open competitive process	None
\$100,000 or more	Open competitive	None

When determining the value of procurement for approval or procurement purposes, taxes do not need to be considered. The value of procurements must not be reduced (i.e. divide a single procurement into multiple procurements) in order to circumvent the AAS requirements. For multi-year procurements, calculate the total projected value for the entire period of the anticipated agreement including optional renewals.

Information Gathering

The Society may choose to use a formal process such as Request for Information (RFI) or Request for Expression of Interest (RFEI), where the results of informal information gathering are not sufficient and where the time and effort required to conduct such processes is seen as warranted.

A response to RFI or RFEI must not be used to prequalify suppliers and must not influence the opportunity of participating supplier(s) to become the successful proponent in any subsequent opportunity. Information gathered during an RFI or RFEI process is subject to all documentation management requirements of this policy.

Supplier Pre-Qualification

A Request for Supplier Qualification (RFSQ) may be used to gather information about supplier capabilities and qualifications for an immediate need or identify qualified candidates in advance of expected future competitive procurements. An RFSQ must include language to ensure there is no obligation to purchase goods or services as the result of prequalification.

Competitive Bid Documents

Open competitive procurements must be made available through an electronic tendering system that is readily accessible by all Canadian suppliers (i.e. MERX, Biddingo, etc).

Response times for suppliers must be a minimum 15 days for procurements valued at \$100,000 or more. For procurements with a higher degree of complexity, risk or value, a minimum response time of 30 days must be considered.

Competitive procurement documents must clearly identify a bid submission date and closing time which falls on a regular working day (Monday to Friday, excluding holidays). Submissions received after the closing time must be returned unopened.

Competitive procurement documents must include bid dispute resolution procedures to ensure that any bid disputes are handled in fair, ethical, reasonable and timely fashion. The Society must ensure that such resolution procedures comply with similar procedures set out in the applicable trade agreements.

Evaluation Criteria

Evaluation criteria must be developed, reviewed and approved by an appropriate authority prior to commencement of the competitive procurement process.

Competitive procurement documents must:

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- Clearly outline mandatory, rated and other criteria that will be used in evaluation of submissions, including the weight of each criterion.
- Maximum justifiable weight must be allocated to the cost/price component of the evaluation.
- Criteria may not be structured to discriminate or provide preferential treatment to any supplier.
- Mandatory criteria must be kept to a minimum to ensure that no bid is unnecessarily disqualified.
- Evaluation criteria can be altered only by means of addendum to the competitive procurement documents.
- Clearly state that bids not meeting mandatory requirements will be disqualified.
- Disclose the methodology that will be used to evaluate bids, including the method of resolving a tie score.
- Clearly state that alternative strategies or solutions will not be considered unless specifically requested in the procurement documents. If competitive procurement documents request suppliers to provide alternative strategies or solutions as part of their submission, the procurement documents must disclose the criterion that will be used to evaluate alternative strategies and solutions.
- Include any options to extend the agreement.

Evaluation Process

The Society shall create evaluation teams for the purposes of evaluating competitive bids.

Evaluation teams must:

- Be aware of restrictions related to use of confidential and commercially sensitive information collected through the procurement process.
- Refrain from engaging in activities that create or appear to create a conflict of interest.
- Individually sign a conflict of interest declaration and non-disclosure agreement.
- Individually complete an evaluation matrix to rate each submission. Records of evaluation scores retained for audit purposes.
- Ensure that all commentary or ratings are fair, factual and defensible.
- Not discriminate or exercise preferential treatment in awarding contracts as the result of a competitive procurement process.

Establishing and Awarding Contracts

The agreement between the Society and the successful supplier must be formally defined in a signed written contract before the provision or supplying of goods or services commences. Where the procurement documents included a form of agreement, that form is to be used to finalize the agreement. Where an alternative strategy has been used and there is no form of agreement in the

procurement documents, the agreement between the Society and the supplier must be defined formally in a signed contract, before delivery of the goods or services. Where an immediate need exists for goods or services, and the Society and supplier are unable to finalize the contract as described above, an interim purchase order may be used. The justification of such decision must be documented and approved by the appropriate authority.

Contracts must:

- Include appropriate cancellation or termination clauses.
- For complex procurements including provision of professional services, the Society should consider the inclusion of assessment, cancellation or termination clauses at specific life cycle stages of the procurement.
- Include dispute resolution clauses as per procurement documentation.
- In applicable, include rules for expense claim and reimbursement which are compliant with the Broader Public Sector Expense Directive.

The term of an agreement and any options to extend the agreement must be set out in the competitive procurement documents. Approval by an appropriate authority must be obtained before executing any modifications to the term of agreement. Extending the term of agreement beyond those set out in the competitive procurement documents where the extension affects the value and/or stated deliverables of the procurement is a non-competitive procurement.

For procurements valued at \$100,000 or more, contract award notification must be posted:

- In the same manner as the procurement documents;
- After the agreement between the Society and supplier has been finalized; and,
- To identify the name of the successful supplier, agreement start and end dates, and any extension options.

For procurements valued at \$100,000 or more, the Society must inform all unsuccessful suppliers concerning their entitlement to a supplier debriefing. The Society must allow unsuccessful suppliers 60 calendar days following the contract award notification date to request a briefing.

Non-Competitive Procurement

The Society may engage in non-competitive procurements only under the circumstances outlined in Appendix A. Prior to commencement of non-competitive procurement, supporting documentation must be completed and approved, at a minimum, one level higher on the AAS level for competitive procurement of the same value. The supporting documentation must demonstrate the rationale for selection of the particular supplier or over available suppliers, and how fees charged are commensurate with the goods or services being procured.

Contract Management

The Society shall ensure that:

- All procurements and the resulting contracts are managed responsibly and effectively.
- Payments are made in accordance with the terms of the contract, invoices must contain detailed information sufficient to warrant payment, and any overpayments are recovered in a timely manner.
- Assignments are properly documented, supplier performance is managed and documented, and any performance issues must be addressed.
- For service contracts, the Society must:
 - Establish clear terms of reference for the assignment. The terms should include objectives, background, scope, constraints, staff responsibilities, tangible deliverables, timing, progress reporting, approval requirements and knowledge transfer requirements.
 - Establish expense claim and reimbursement rules compliant with the Broader Public Sector Expenses Directive and ensure expenses are claimed and reimbursed in accordance with these rules.
 - Ensure expenses are claimed only as explicitly permitted by the contract.

Procurement Record Retention

All procurement documentation and other pertinent information must be retained in a recoverable format for seven (7) years including but not limited to: procurement justification or business case, approvals, evidence of receipt of deliverables, information concerning the process used to select the supplier, advertisements, all responses and submissions, supplier consultations, evaluations, awards, contracts, and payments.

Conflict of Interest

The Society must monitor any conflict of interest that may arise as a result of any employee or other organization member, advisor, supplier or other stakeholder's involvement with supply chain activities. Individuals involved with supply chain activities must declare actual or potential conflicts of interest. Where a conflict arises, it must be evaluated and appropriate mitigating action taken.

II. PROCEDURE

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Subject to the provisions and exemptions contained in this policy, the overall objective is to acquire and supply at the right time and in the most economical manner the goods and services needed to meet Society mandatory requirements in keeping with the following principles and guidelines:

- Goods and services shall be acquired only after consideration of the needs, alternatives, appropriateness of good or service for the purpose required, timing, and the overall Society supply strategy.
- Justification for acquisitions \$25,000 or greater (*or other predetermined threshold*) not included in the Society's annual budget or forecast will be documented separately.
- Prior to placing orders for goods and services valued in excess of \$10,000 (*or other predetermined threshold*), document the Society's rationale for the purchase and include the documented justification in the appropriate file. The level of justification documentation should reflect the value of the purchase.
- For goods and services that will be paid for, via installments, assess the appropriateness of buy vs. lease and document the rationale for the decision made.
- Once acquired, goods and services shall be managed efficiently, effectively and economically.
- Supporting documentation (*e.g. contracts, purchase justification, quotations, etc.*) shall be included in the appropriate files.
- Access for suppliers to compete for Society business shall be open, fair, transparent, and consistent and recognize the needs and responses of the community the Society serves. Conflicts of interest (*e.g. where a non-arms length relationship exists*) and unfair advantages shall be avoided in acquiring goods and services and in resulting contracts. Suppliers shall not be permitted to gain a monopoly for a particular kind of work; and relationships shall not be created which result in continuous reliance on a particular supplier.
- To ensure a transparent process, procurement will be based on a clear definition of the product or service requirement, and a clear outline of the review and criteria to be undertaken. The decision to choose the low bidder will be based solely on the requirements as documented, the bidder document, and the application of the review criteria. The same decision should be arrived at each time given the same set of facts, which will facilitate the dispute resolution process.
- The Society will factor in costs associated with conversion from existing supplier(s) to new supplier(s) when evaluating competitive bids.

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- The CEO or authorized designate shall ensure relevant specifications, budget authorization, approval authority and terms and conditions for the purchase of goods or services.
- Contract terms shall typically be 3 to 5 years with options to renew up to 3 to 5 additional years.
- The CEO or authorized designate shall ensure quote submissions are reviewed and that all specifications of the quote are met.
- Where applicable, purchase threshold values shall be based on projected annualized expenditures by supplier with prior year spending by supplier used as a guideline.
- The Society reserves the right to accept or reject any submission.

PROCUREMENT DOCUMENTATION

Contact the Purchasing Department for any applicable tools and templates. Alternatively, all applicable tools and templates are located at Q:\Procurement Directive Tools (April 2011)\CAS Tools & Templates.

The level of acquisition documentation shall reflect the value of the purchase. All acquisitions which are greater than \$10,000 shall be documented. The greater the value of the purchase, then the greater the level of documentation required.

Proposed procurement documentation shall be reviewed to ensure clarity, reasonableness and quality.

Procurement documentation should avoid use of specific products or brand names where possible. The Society may specify a specific product, brand name or approved equal for essential functionality purposes to avoid unacceptable risk or for some other valid purpose. In such instances, the rationale for the decisions shall be documented.

Documentation by Procurement Method

Verbal or Written Quote: Documentation should include a brief description of the goods or services, the name(s) of the supplier(s) solicited, the date of the quote(s), and the rationale for choosing a specific supplier.

Invitational Competitive Quotes: This is a competitive process whereby a minimum of 3 suppliers are invited to provide a quote. Care must be taken as to how bids are sought, supplier lists are

maintained and how competition is encouraged. Documentation should include a description of the goods or services, a copy of the documentation provided to suppliers to solicit quotations, a list of all suppliers invited to quote including a note on any supplier who declined to provide a quote, copies of all quotes received, and the rationale for choosing the successful supplier.

Open Competitive Procurements (i.e. Request for Quotation, Request for Proposal, etc): This is an open competitive process done where the good or service is valued at \$100,000 or more. Documentation should include: planning and stakeholder consultations, competitive procurement document, documented communication with suppliers (i.e. emails, etc), addendums, supplier submissions, evaluation documents, approved business case, financing and budget considerations, notification letters, electronic tendering records, contract, etc.

PROCUREMENT OF PROFESSIONAL SERVICES FOR CHILDREN AND YOUTH IN CARE

Prior to committing to any service, suppliers will be required to submit a quote based on information provided regarding the requested service. Suppliers will be given as much information as possible to accurately reflect the service requested.

A Funds Requisition will be completed by the worker requesting the service. This form will include the supplier's quoted fee and will require the appropriate approval authorities based on the cost of the service.

Suppliers will be made aware that if for unforeseen circumstances the service requested will exceed the original quote, the supplier will be required to submit an explanation (via email or phone) documenting the reason(s) and will be required either a verbal or written confirmation for approval before proceeding.

All services exceeding their original approval will require further approval by the appropriate approval authorities.

Professional suppliers will be required to submit detailed invoices containing sufficient detail to assess the appropriateness and reasonableness of amounts billed and will include (when appropriate) an explanation as to why an invoice exceeds the original quote.

CONTRACT ADMINISTRATION

The award of contract shall follow the mandatory requirement noted above. A purchase order is to be used when the resulting contract is straightforward and will contain the Society's standard terms and conditions. A formal agreement is to be used when the resulting contract is complex and will contain terms and conditions other than the Society's standard terms and conditions.

It shall be the responsibility of the CEO or authorized designate and CFO to determine if it is in the

best interest of the Society to establish a formal agreement with the supplier. If this applies, the formal agreement shall be reviewed and approved. Where a formal agreement is issued, the Society may issue a purchase order incorporating the formal agreement. Where a formal agreement is not required, the Society shall issue a purchase order incorporating the terms and conditions relevant to the award of contract.

Where a contract contains an option for renewal, the CEO or authorized designate may exercise such option provided that all of the following apply:

- The supplier's performance in supplying the goods, services or construction is considered to have met the requirements of the contract;
- The CEO or authorized designate and CFO agree that the exercise of the option is in the best interest of the Society;
- Funds are available in within the Society's approved budget including authorized revisions to meet the proposed expenditure; and,
- A valid business case has been completed. The business case shall be authorized by the CEO or the authorized designate and shall address the above points.

Contract amendments should adhere to the following:

- No amendment shall be made unless the amendment is in the best interest of the Society.
- No amendment that changes the price of a contract shall be agreed to without a corresponding change in requirement or scope of work.
- Amendments are subject to the identification and availability of sufficient funds within the Society's approved budget.
- The CEO or authorized designate and CFO may authorize amendments provided that the total amended value of the contract is within the approval authority.
- Where the proposed amendment exceeds the original contract or the Society's approved budget, a report from the CFO shall be submitted to the CEO or authorized designate for approval.

The CEO or authorized designate is authorized to execute formal agreements in the name of the Society. The Society shall execute purchase orders issued in accordance with these provisions. The CFO shall be responsible for the safeguarding of original purchasing and contract documentation.

The CEO or authorized designate shall document rationale where the performance of a supplier has been unsatisfactory in terms of failure to meet contract specifications, terms and conditions or for health and safety violations. The CFO may prohibit an unsatisfactory supplier from bidding on future contracts for a period of up to three years.

The Society shall maintain a register of all goods and services contracts valued in excess of

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\$25,000 for which this policy applies.

ASSET MANAGEMENT AND DISPOSAL

All goods and services acquired for Society use must be managed in an efficient, effective and economical manner. Appropriate systems must be established and maintained to enable the effective management and security of the Society's assets, including the periodic physical verification of movable assets.

Movable assets comprise durable items of machinery, business equipment and related apparatus, vehicles and other modes of transport, furniture and furnishings that are capable of being moved, whether the assets are in use or being held for later use, transfer, trade-in or disposal.

When goods are received by the Society, it shall:

- Arrange for the prompt inspection of goods on receipt to confirm conformance with the terms of the contract;
- Rectify discrepancies immediately. and,
- Coordinate an appropriate course of action for any supplier non-performance or discrepancies.

All departments shall notify the CFO (*or designate*) when assets become obsolete or surplus to their requirements. The CFO (*or designate*) shall be responsible for ascertaining if the items can be of use elsewhere within the Society. If items cannot be used, they may be offered for sale using a method appropriate to the materiality of the disposal. Justification for the method of disposal used must be documented by the Society along with a list of the actual items disposed.

Appendix A

Exemptions and Exceptions to Competitive Procurement Requirements

The Society should employ a competitive procurement process to achieve optimum value for money. It is recognized however that certain circumstances and activities may require the use of non-competitive procurement. The circumstances and activities that will be excluded from the competitive procurement requirements of this policy are noted below. These exceptions are generally consistent with the *Agreement on Internal Trade (AIT)* or other trade agreements.

The exception for a non-competitive procurement is solely for the good or service that falls within the exceptions listed. It is not an exemption with respect to the administration, documentation, contract management, or other requirement of the procurement policy.

A. Licensed Professional and Specific Services for Children and Youth in Care:

The procurement of services from licensed professionals including medical doctors, dentists, pharmacists, nurses, psychologists, as well as boarding rate expenditures including reimbursable expenses paid to foster parents and outside paid resources and support services for children and youth that have been placed by the Society.

B. Sole Source

Where only one supplier is available to meet the requirements of a procurement in the following circumstances:

- To ensure compatibility with existing products, to recognize exclusive rights, such as exclusive licenses, copyright and patent rights, or to maintain specialized products that must be maintained by the manufacturer or its representative;
- Where there is an absence of competition where the goods or services can be supplied only by a particular supplier and no alternative or substitute exists;
- For the procurement of goods or services the supply of which is controlled by a supplier that is a statutory monopoly;
- For the purchase of goods on a commodity market;
- For work to be performed on or about a leased building or portions thereof that may be performed only by the lessor;
- For work to be performed on property by a contractor according to provisions of a warranty or guarantee held in respect of the property or the original work;
- For a contract to be awarded to the winner of a design contest;
- For the procurement of a prototype of a first good or service to be developed in the course of and for particular contract for research, experiment, study or original development, but not for any subsequent purchases;
- For the purchase of goods under exceptionally advantageous circumstances such as bankruptcy or receivership, but not for routine purchases;
- For the procurement of original works of art;
- For the procurement of subscriptions to newspapers, magazine or other periodicals; and,
- For the procurement of real property.

C. Single Source

Inherent factors can limit the procurement process. As a result, the Society may conduct non-competitive procurements in the following circumstances:

- Where an unforeseeable situation of urgency exists and the goods or services cannot be obtained in time by means of open procurement procedures. Failure to plan and allow sufficient time for a competitive procurement process does not constitute an unforeseeable situation of urgency. See the clarification noted below in section D.
- Where goods or services regarding matters of a confidential or privileged nature are to be purchased and the disclosure of those matters through an open tendering process could reasonably be expected to compromise government confidentially, cause economic disruption or otherwise be contrary to the public interest;
- Where a contract is to be awarded under a cooperation agreement that is financed, in whole or in part, by an international cooperation organization, only to the extent that the agreement between the entity and the organization includes rules for awarding contracts that differ from the obligations set out in the Directive;
- Where construction materials are to be purchased and it can be demonstrated that transportation costs or technical considerations impose geographic limits on the available supply base, specifically in the case of sand, stone, gravel, asphalt, compound and pre-mixed concrete for use in the construction or repair of roads;
- Where compliance with open tendering provisions set out in the Directive would interfere with the society's ability to maintain security or order or to protect human, animal or plant life or health; and,
- In the absence of a receipt of any bids in response to a call for proposals or tenders made in accordance with the Directive.

D. Emergency Situations

For the purpose of this procedure, an "emergency" means a situation where the immediate purchase of goods and services is essential to prevent serious delays in service delivery or to prevent or remedy damage to agency property or to restore an essential service. This includes an imminent or actual danger to the life, health or safety of an official or an employee while acting on the agency's behalf (e.g. emergency boiler repairs or replacement), an imminent or actual danger of injury to or destruction of real or personal property belonging to the society.

Under emergency circumstances, the Executive Director has the authority to take the necessary steps to address the emergency and will subsequently inform the Board of Directors of the actions taken, setting out the details of any purchases made pursuant to this authority and the circumstances justifying the action taken. If the cost to remedy the emergency exceeds \$25,000 (*agency can change depending on agency authority levels*) or will result in an increase to the approved budget, the President of the Board of Directors will authorize the purchase based on the Executive Director's recommendation.

Appendix B

Definitions

“Goods and services” means any goods, construction, and services, including but not limited to IT and consulting services;

“Members of an Organization” means all trustees, members of the board of directors, senior executives, and employees of the Organization, or their equivalent;

“Supply Chain Activities” means all activities directly or indirectly related to the Organization's planning, sourcing, procurement, moving, and payment processes.

“Accountability” means the obligation of an employee, agent or other person to answer for or be accountable for, work, action or failure to act following delegated authority.

“Agreement” means the formal written document that will be entered into at the end of the procurement process.

“Approval Authority” means the authority delegated by the Organization to a person designated to occupy a position to approve on its behalf one or more procurement functions within the plan-to-pay cycle up to specified dollar limits subject to the applicable legislation, regulations and procedures in effect at such time.

“Award” means the notification to a proponent of acceptance of a proposal, quotation or tender that brings a contract into existence.

“Best value” means the optimal balance of performance and cost determined in accordance with a pre-defined evaluation plan; best value may include a time horizon that reflects the overall life cycle of a given asset

“Blanket purchase contract” means any contract for the purchase of goods and services which will be required frequently or repetitively but where the exact quantity of goods and services required may not be precisely known or the time period during which the goods and services are to be delivered may not be precisely determined

“Bid” means a proposal, quotation or tender submitted in response to a solicitation from a contracting authority. A bid covers the response to any of the three principal methods of soliciting bids, i.e., Request for Proposal, Request for Tender and Request for Quotation.

“Bid Protest” means a dispute raised against the methods employed or decisions made by a contracting authority in the administration of a proposal, tender, or quotation process.

“Chief Executive Officer” means the head of operations at Organizations.

“Competitive Procurement” means a set of procedures for developing a procurement contract through a bidding or proposal process. The intent is to solicit fair, impartial, competitive bids.

“Conflict of Interest” means a situation in which financial or other personal considerations have the potential to compromise or bias professional judgment and objectivity. An apparent conflict of interest is one in which a reasonable person would think that the professional's judgment is likely to be compromised.

“Construction” means construction, reconstruction, demolition, repair or renovation of a building, structure or other civil engineering or architectural work and includes site preparation, excavation, drilling, seismic investigation, the supply of products and materials, the supply of equipment and machinery if they

are included in and incidental to the construction, and the installation and repair of fixtures of a building, structure or other civil engineering or architectural work, but does not include professional consulting services related to the construction contract unless they are included in the procurement.

“Consultant” means a person or entity that under an agreement, other than an employment agreement, provides expert or strategic advice and related services for consideration and decision-making. A consultant provides expert or strategic advice related to operational consideration and decision-making and not to clinical or case management decision making. A consultant does not include services associated with implementing projects once a strategic decision has been made by Management.

“Consulting Services” means the provision of expertise or strategic advice that is presented for consideration and decision-making. Consulting Services provide advice for operational consideration and decision making and not in relation to clinical or case management services.

“Contract” means an obligation, such as an accepted offer, between competent parties upon a legal consideration, to do or abstain from doing some act. It is essential to the creation of a contract that the parties intend that their agreement shall have legal consequences and be legally enforceable. The essential elements of a contract are an offer and an acceptance of that offer; the capacity of the parties to contract; consideration to support the contract; a mutual identity of consent or consensus ad idem; legality of purpose; and sufficient certainty of terms.

“Designated broader public sector organization” means an Organization to which section 12 of the *Broader Public Sector Accountability Act, 2010* applies.

“Electronic Tendering System” means a computer-based system that provides suppliers with access to information related to open competitive procurements.

“Evaluation Criteria” means a benchmark, standard or yardstick against which accomplishment, conformance, performance and suitability of an individual, alternative, activity, product or plan is measured to select the best supplier through a competitive process. Criteria may be qualitative or quantitative in nature.

“Evaluation Matrix” means a tool allowing the evaluation team to rate supplier proposals based on multiple pre-defined evaluation criteria.

“Evaluation Team” means a group of individuals designated/responsible to make award recommendation. The evaluation team would typically include representatives from the Organization and subject matter expert(s). Each member participates to provide business, legal, technical and financial input.

“Goods” means moveable property (including the costs of installing, operating, maintaining or manufacturing such moveable property) including raw materials, products, equipment and other physical objects of every kind and description whether in solid, liquid, gaseous or electronic form, unless they are procured as part of a general construction contract.

“Goods and Services/Goods or Services” means all goods and/or services including construction, consulting services and information technology.

“Information Technology” means the equipment, software, services and processes used to create, store, process, communicate and manage information.

“Invitational Competitive Procurement” means any form of requesting a minimum of three (3) qualified suppliers to submit a written proposal in response to the defined requirements outlined by an individual/organization.

“Non-discrimination” means fairness in treating suppliers and awarding contracts without prejudice, discrimination or preferred treatment.

“Offer” means a promise or a proposal made by one party to another, intending the same to create a legal relationship upon the acceptance of the offer by the other party.

“Procurement” means acquisition by any means, including by purchase, rental, lease or conditional sale, of goods or services.

“Procurement Card (P-Card)” means an organizational credit card program primarily used for low-cost, non-inventory, non-capital items, such as office supplies. The card allows procurement or field employees to obtain goods and services without going through the requisition and authorization procedure. P-cards may be set up to restrict use to specific purchases with pre-defined suppliers or stores, and offer central billings.

“Procurement Policies and Procedures (PPP)” means a framework and mandatory requirements to govern how Organizations conduct sourcing, contracting and purchasing activities, including approval segregation and limits, competitive and non-competitive procurement, conflict of interest and contract awarding.

“Procurement Value” means the estimated total financial commitment resulting from procurement, taking into account optional extensions.

“Professional service supplier” means a supplier of services requiring professional skills for a defined service requirement including: Lawyers, Psychologists, management and financial consultants; and firms or individuals having specialized competence in planning or other disciplines

“Purchase Order (PO)” means a written offer made by a purchaser to a supplier formally stating the terms and conditions of a proposed transaction.

“Purchase requisition” means a written or electronically produced request in an approved format and duly authorized to obtain goods or services

“Request for Expressions of Interest (RFEI)” means a document used to gather information on supplier interest in an opportunity or information on supplier capabilities/qualifications. This mechanism may be used when a BPS organization wishes to gain a better understanding of the capacity of the supplier community to provide the services or solutions needed. A response to a RFEI must not pre-qualify a potential supplier and must not influence their chances of being the successful proponent on any subsequent opportunity.

“Request for Information (RFI)” means a document issued to potential suppliers to gather general supplier, service or product information. It is a procurement procedure whereby suppliers are provided with a general or preliminary description of a problem or need and are requested to provide information or advice about how to better define the problem or need, or alternative solutions. A response to an RFI must not pre-qualify a potential supplier and must not influence their chances of being the successful proponent on any subsequent opportunity.

“Request for Proposal (RFP)” means a document used to request suppliers to supply solutions for the delivery of complex products or services or to provide alternative options or solutions. It is a process that uses predefined evaluation criteria in which price is not the only factor.

“Request for Supplier Qualifications (RFSQ)” means a document used to gather information on supplier capabilities and qualifications, with the intention of creating a list of pre-qualified suppliers. This mechanism may be used either to identify qualified candidates in advance of expected future competitions or to narrow the field for an immediate need. Organizations must ensure that the terms and conditions built into the RFSQ contain specific language that disclaims any obligation on the part of the Organization to call on any supplier to provide goods or services as a result of the pre-qualification.

“Requisition” means a formal request to obtain goods or services made within an Organization, generally from the end-user to the procurement department.

“Sealed bid” means a formal sealed response received as a part of a quotation, tender or proposal

“Segregation of Duties” means a method of process control to manage conflict of interest, the appearance of conflict of interest, and errors or fraud. It restricts the amount of power held by any one individual. It puts a barrier in place to prevent errors or fraud that may be perpetrated by one individual.

“Services” means intangible products that do not have a physical presence. No transfer of possession or ownership takes place when services are sold, and they (1) cannot be stored or transported, (2) are instantly perishable, and (3) come into existence at the time they are bought and consumed.

“Supplier/Vendor” means any person or organization that, based on an assessment of that person’s or organization’s financial, technical and commercial capacity, is capable of fulfilling the requirements of procurement.

“Supply Chain Activities” means all activities whether directly or indirectly related to organizational plan, source, procure, move, and pay processes.

“Trade Agreements” means any applicable trade agreement to which Ontario is a signatory.

“Supplier Debriefing” means a practice of informing a supplier why their bid was not selected upon completion of the contract award process.

“Vendor of Record” (VOR) is a procurement arrangement resulting from a fair, open, transparent and competitive process that authorizes one or more qualified vendors to offer specific goods or services for a defined period of time on terms and conditions, including pricing and/or discounting, as set out in a particular VOR agreement

Ontario Broader Public Sector Supply Chain Code of Ethics

Goal: To ensure an ethical, professional and accountable BPS supply chain.

I. Personal Integrity and Professionalism

Individuals involved with Supply Chain Activities must act, and be seen to act, with integrity and professionalism. Honesty, care and due diligence must be integral to all Supply Chain Activities within and between BPS organizations, suppliers and other stakeholders. Respect must be demonstrated for each other and for the environment. Confidential information must be safeguarded. Participants must not engage in any activity that may create, or appear to create, a conflict of interest, such as accepting gifts or favours, providing preferential treatment, or publicly endorsing suppliers or products.

II. Accountability and Transparency

Supply Chain Activities must be open and accountable. In particular, contracting and purchasing activities must be fair, transparent and conducted with a view to obtaining the best value for public money. All participants must ensure that public sector resources are used in a responsible, efficient and effective manner.

III. Compliance and Continuous Improvement

Individuals involved with purchasing or other Supply Chain Activities must comply with this Code of Ethics and the laws of Canada and Ontario. Individuals should continuously work to improve supply chain policies and procedures, to improve their supply chain knowledge and skill levels, and to share leading practices.

This document is required to be approved by the Society's Board of Directors.

Delegation of Financial Authority Framework for the Windsor-Essex Children's Aid Society

This *Delegation of Financial Authority Framework* is developed for the efficient administration and financial operation of agency.

The framework consists of:

1. A description of the delegation framework and its implementation, roles and responsibilities;
2. Appendix A, which delegates authorities and responsibilities to specific positions so that decisions are made by those persons who are in the most appropriate position to do so in terms of their knowledge, responsibility and control;

While delegating authority and responsibility in accordance with Signing Authorization Appendix A, the Chief Executive reserves the right to revoke a delegation under any circumstance. The Chief Executive also reserves the right to exercise a delegated authority of any position or to delegate the authority or responsibility to any person.

These financial delegations are implemented on July 1, 2011 and, from that date, supersede all previous delegations.

INTRODUCTION

The *Delegation of Financial Authority Framework* supports the business functions and the effective administration of the Windsor-Essex Children's Aid Society by clearly setting out sources of authority for areas of the financial responsibilities that have been delegated. It documents the delegation of financial accountability to delegated positions and ensures the appropriate division of responsibility between authority levels.

The purpose of the framework is to ensure that the controls to manage funds are adequate and that staff, who are authorized to manage funds, understand and are able to meet their obligations.

The Chief Executive delegates authority to facilitate effective administration and assigns financial and administrative responsibility to satisfy managerial requirements for financial transparency, accountability and control. This includes delegating authority as close as possible to the point of service with due regard to efficiency as well as risk management.

Levels of delegation in the framework reflect the agencies' efforts to streamline approval processes by placing decision-making authority at the lowest practical level within the organization while matching delegated authority with operational responsibility.

It is essential for everyone to note that, while responsibility and authority can be delegated, accountability cannot be delegated. Individuals receiving delegated authority must ensure that decisions comply with relevant agency policies.

WHAT IS DELEGATION OF AUTHORITY?

Delegation of Authority is the assignment of a power, responsibility or practice by the person who is required to carry out the authority to another person(s) or another position(s).

While authorities and responsibilities can be delegated, accountability; that is, the obligation to answer for results and the manner in which responsibilities are discharged, cannot be delegated. Should issues arise, immediate and appropriate action will be taken under any circumstance as determined by the Chief Executive.

Individuals receiving delegated financial authority are responsible for having full understanding and appreciation of their delegated authority and have the knowledge, skills and abilities to exercise that authority in an effective, efficient and ethical manner.

PRINCIPLES OF DELEGATION

The following principles govern the delegation of financial authority and responsibility:

- Delegations are based on business requirements and made within the context of ethical behaviour and relevant agency policies.
- Delegations should increase the efficiency and effectiveness of business management and service delivery by allowing decisions to be made by persons who are responsible and accountable. Delegations should be made to persons at the appropriate level to carry out their duties. Proper delegations should result in the effective distribution of workload among individuals in the organization.
- Delegations are generally made to classes of employees rather than to individual employees.
- Delegations of authority are properly evidenced and authenticated (specimen signatures required where physical signature is provided or receipt from e-mail account where confirming/approving electronically).
- Delegations can only be made to agency employees and the President and Treasurer of the Board where joint signatures are required for items exceeding set expenditure limits.
- No one can exercise financial authority approval where the transaction has a personal benefit (e.g. approving your own travel expense claim).
- Delegations of authority for a specific position ends when the employee leaves the position. However, all authorized delegation of authority decisions made by him/her during his/her tenure remain effective.

POLICY

Delegations are documented on a Delegation of Financial Authority form that is retained by Financial Services. The specimen signature is used by the Finance Department in processing payments.

Delegation of Financial Authority specimen signature is updated annually to ensure they are current, or when there is a significant change in the organizational structure or personnel.

Specific financial policies are premised upon the financial delegations authorized in this Framework.

FINANCIAL SIGNING AUTHORITIES DEFINED

Financial signing authority is a collective term used to account for three types of authorities and one level of confirmation.

Contract Signing Authority:

Contract Signing Authority is the authority to sign a legally binding document that sets out each party's obligations with respect to the acquisition of goods or services.

Where the terms and conditions of a contract are being changed with no impact on the dollar value, an amendment to the contract can be authorized. Where the dollar value of a contract is impacted, a new amount must be authorized by the Contract Signing Authority.

Delegated levels which are reflected in the Appendix apply to same contract and total amount of contract(s). For example, a placement contract that costs \$250/day for up to 30 days (\$7,500) would require the Director's approval. Similarly, if a renewal contract is required, it is the total amount of the two contracts that determines who has the delegated approval level. For example, a placement contract that costs \$150/day for 15 days (\$2,250) is signed by the supervisor who has delegated contract authority of up to \$3,500. Subsequently, it is determined that the same child requires the placement to be extended for another 15 days. In this case, the total value of the two contracts would exceed \$3,500, (initial contract \$2,250 plus extension (renewal) contract \$2,250 = \$4,500), thus requiring the Directors approval.

All individuals with Contract Signing Authority must ensure that agency policies are followed before they commit funds.

Administrative Confirmation:

Administrative Confirmation facilitates the efficient processing of invoice payments where prior Contract Signing Authority has been provided. This confirmation is extended to the Case Worker position where the individual in this position is most knowledgeable of the actual services received.

Administrative Confirmation is exercised only where prior contract approval has been received and where the contract is still valid (see Contract Signing Authority). This authority provides confirmation whether services or products invoiced have been received as noted on the invoice and is consistent with the terms and conditions of the contract.

Upon receipt of confirmation, the Finance Department will process the invoice for payment.

Spending Authority:

Spending Authority is the authority to approve a commitment of funds for the purchase of goods and services within approved spending limits. This authority, at the lowest level, is delegated to the Supervisor position.

Spending Authority is initially exercised at the time when a commitment is made to purchase goods or services. At the lowest level, committing funds for services are to be consistent with the placement of care assessment.

All individuals with Spending Authority must ensure that agency policies are followed before they commit funds.

Payment Authority:

Payment Authority is the authority to certify accounts are correct and may be paid. It requires verification that all required checks have been performed including accuracy, adequate internal control systems are in place, the Spending Authority exercised is valid, and expenditures are recorded prior to releasing payment. Based on this authority, funds are released as payment.

Payment Authority is delegated to the Finance Department, with the lowest level being the Manager of Financial Services. The Payment Authority specimen signature is reflected at the batch level.

ROLES AND RESPONSIBILITIES

Chief Executive Officer:

- Responsible for the financial affairs of the agency.
- Delegate's responsibilities for operational requirements by position as set out in this framework.
- Delegates the authority of the Chief Executive during periods of absence.
- Reserves the right to revoke a delegation under any circumstance.
- Has a full understanding of the policies and procedures that are relevant and ensures compliance for the proper execution of the authority delegated to Executive Director.
- Exercises delegated financial authority as set out in this framework.

Chief Operating Officer:

- Ensures that those receiving financial delegations within their areas of responsibilities have an understanding and appreciation of their delegated authority.
- Remains accountable for their areas of responsibilities and implements corrective action and improvements where irregularities or discrepancies are identified.
- Has a full understanding of the policies and procedures that are relevant and ensures compliance for the proper execution of the financial authority delegated to Director.
- Exercises delegated financial authority as set out in this framework.

Chief Financial Officer:

- Implements appropriate financial delegations of authority as set out in this framework.
- Ensures that those receiving financial delegations have an understanding and appreciation of their delegated authority.
- Delegation of Financial Authority specimen signature is updated annually to ensure they are current, or when there is a significant change in the organizational structure or personnel.
- Delegations of financial authority are properly evidenced and authenticated (specimen signatures required where physical signature is provided or receipt from e-mail account where confirming/approving electronically).
- Ensures that delegation of financial authorities do not exceed the limits set in this framework.
- Updates financial policies and procedures and provides advice on interpretation.
- Monitors the performance of the financial delegations and takes appropriate action to correct or improve delegated practices.
- Has a full understanding of the policies and procedures that are relevant and ensures compliance for the proper execution of the financial authority delegated to CFO.
- Exercises delegated financial authority as set out in this framework.

Directors and Supervisors:

- Ensures that those receiving financial delegations within their areas of responsibilities have an understanding and appreciation of their delegated authority.
- Remains accountable for their areas of responsibilities and implements corrective action and improvements where irregularities or discrepancies are identified.
- Has a full understanding of the policies and procedures that are relevant and ensures compliance for the proper execution of the financial authority delegated to Supervisor.

- Exercises delegated financial authority as set out in this framework.

Case Worker:

- Has a full understanding of the policies and procedures that are relevant and ensures compliance for the proper execution of the Administrative Confirmation delegated to case worker.
- Ensures prior contract approval has been received and the contract is still valid.
- Exercises Administrative Confirmation as set out in this framework.

Finance Department: -Manager of Financial Services

- Maintains documentation of the Delegation of Financial Authority specimen signature.
- Certifies accounts are correct and may be paid ensuring all required checks have been performed including accuracy, adequate internal control systems are in place, the delegated financial authority exercised is valid, and expenditures are recorded prior to releasing payment.
- Processes payment transactions ensuring Payment Authority is exercised.

Suppliers and Cooperative Purchasing

The Society uses both a purchase order system and supplier management procedures. A purchase order system formalizes the purchasing process, regularly seeking out good potential suppliers, going through more elaborate approval and contracting processes, and tracking various aspects of supplier performance

Procedures related to suppliers are established to ensure that:

- The right supplier(s) is chosen
- The service / supplies that are ordered are authorized
- The service /supplies that are authorized and ordered arrive in good time and in good shape
- The suppliers invoice at prices that were quoted
- The suppliers are paid in reasonable order and time
- Suppliers who prove to be dishonest or unreliable are not used again

To help ensure that expenditures represent value for money spent while promoting fair dealings with vendors; WECAS establishes prudent requirements for the competitive acquisition of goods and services, and will adhere to those requirements, unless there is documentation on adequate reasons for doing otherwise.

- For professional services, such as Psychiatrists, Physicians, Lawyers, etc. the agency will accept government certification as being a qualified vendor of choice.
- Other professionals such as Psychologists, Therapists, Counselors and Interpretative Services will require confirmation of qualifications and the completion of the Professional Vendor's Qualification Checklist.
- Where there are limited resources for professional services available a competition for vendor of choice will not be required.

A 'Vendor of Record' listing is available to staff identifying which vendors are available for agency use.

In order to ensure that billings are reasonable and appropriate, or even whether services have been delivered the following procedures are followed:

- Rationale for purchase /service will be documented on the 'funds requisition' form, based on corporate need or a clinical decision, and documented on the Plan of Care, Plan of Service, Recordings, and/or case notes ;
- Rationale on why a specific professional firm and/or individual was selected, based on a clinical decision and selected from the list of qualified vendors will be documented on the 'funds requisition' form.
- Invoices from professionals must contain sufficient detail to assess the appropriateness and reasonableness of amounts billed.
- Appropriate Signing Authority on all requests for service will be required prior to approval.
- Vendors are available for agency use.

Reference – Procurement of Goods and Services & Contractual Obligations Policy

APPENDIX A: Delegated Financial Authority by Position

Appendix A, which delegates authorities and responsibilities to specific positions so that decisions are made by those persons who are in the most appropriate position to do so in terms of their knowledge, responsibility and control.

The Chief Executive reserves the right to revoke a delegation under any circumstance. The Chief Executive also reserves the right to exercise a delegated authority of any position or to delegate the authority or responsibility to any person.

EL7***Subject to Executive Limitations Policy – EL7 Make any purchase or commit the Agency to any expenditure not included in the Service Plan of greater than \$100,000.

Individuals receiving delegated authority must ensure that decisions comply with relevant agency policies.

Administrative Confirmation is only exercised where prior contract approval has been received and where the contract is still valid.

EXPENDITURE APPROVALS

EXPENDITURE AUTHORIZATION/APPROVALS

GOODS & NON-CONSULTING SERVICES

AMOUNT	AMOUNT	APPROVAL LEVEL BY POSITION
\$ - to \$	500	ADMINISTRATIVE ASSISTANTS & MIDDLE MANAGEMENT
\$ 501 to \$	15,999	DIRECTORS
\$ 16,000 to \$	99,999	SENIOR EXECUTIVE
\$ 100,000 to \$	149,999	EXECUTIVE DIRECTOR
greater than \$	150,000	BOARD OF DIRECTORS

Approval Authorizations are based on Board Approved Annual Budgets, any expenditure not contained in the annual budget must have Executive Director's approval

Expenditure Authorization applies to service/budget area of approver only

(e.g.. Information Technology director is not able to authorize an expenditure in the client services budget area, On-Going not able to authorize and expenditure in the technology budget area)

Accounting Process Clarification for Contract Approvals

Once a contract has been approved and signed, accounting will

continue to make payments based on that approval unless notified otherwise, Upon expire date accounting will attempt to notify the responsible department of contracts which will expire
Should an invoice have a variance from the stipulated contract which has been approved and signed, accounting will send the invoice and contract to the applicable approver for further clarification/approval before payment is made

EXPENDITURE APPROVALS

EXPENDITURE AUTHORIZATION/APPROVALS

CONSULTING SERVICES

AMOUNT	AMOUNT	APPROVAL LEVEL BY POSITION
\$ - to \$	\$ -	ADMINISTRATIVE ASSISTANTS & MIDDLE MANAGEMENT
\$ - to \$	\$ -	DIRECTORS
\$ - to \$	24,999	SENIOR EXECUTIVE
\$ 25,000 to \$	99,999	EXECUTIVE DIRECTOR
greater than \$	100,000	BOARD OF DIRECTORS

Approval Authorizations are based on Board Approved Annual Budgets, any expenditure not contained in the annual budget must have Executive Director's approval

Expenditure Authorization applies to service/budget area of approver only

(e.g.. Information Technology director is not able to authorize an expenditure in the client services budget area, On-Going not able to authorize and expenditure in the technology budget area)

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All expenditure approvals must be signed by all parties up to their approval level.

DEPARTMENT EXPENDITURE TYPE APPROVAL EXAMPLES

Approvals outside of your departments service area are not allowed

Expense Description Examples	INTAKE	FAMILY SERVICES	KINSHIP SERVICES	ADOPTION SERVICES	CHILDREN'S SERVICES	RESOURCES
Court Parental Assessment	YES	YES	NO	NO	NO	NO
Court Psychological Consult	YES	YES	NO	NO	YES	NO
Non-Court Psychological	NO	NO	YES	NO	YES	YES
Consulting- Client/Service related	YES	YES	YES	YES	YES	YES
Consulting- Non-Service related	NO	NO	NO	NO	NO	NO
Admission Protection, food cards, Kinship support	YES	YES	YES	NO	NO	NO
Parental Access, other travel requirements	YES	YES	NO	NO	YES	NO
Distribution of Food Vouchers	YES	YES	NO	NO	YES	NO
Within Foster Financial Handbook Guidelines, OCBE guidelines, etc	NO	NO	NO	NO	YES	YES
Orthodontic Consult - per policy	NO	NO	NO	NO	YES	NO
Damages	NO	NO	NO	NO	NO	YES
Hold Bed at OPR (maximum 7 days, letter required) see policy and procedures for further information	NO	NO	NO	NO	NO	YES
Board Payment to OPR with approval Ministry per diem	NO	NO	NO	NO	NO	YES
Special Agreements (total or contract, max 90 days)	NO	NO	NO	NO	NO	YES
Special Needs Agreements One to One Staffing	NO	NO	NO	NO	NO	YES
Child in Care Travel Outside Essex County-	NO	NO	NO	NO	NO	NO
School Transportation (max 1 month)	NO	NO	NO	NO	NO	NO

All expenditure approvals must be signed by all parties up to their approval level.

DEPARTMENT EXPENDITURE TYPE APPROVAL EXAMPLES

Approvals outside of your departments service area are not allowed

Expense Description Examples	INTAKE	FAMILY SERVICES	KINSHIP SERVICES	ADOPTION SERVICES	CHILDREN'S SERVICES	RESOURCES
Daycare Fees	NO	NO	YES	NO	NO	NO
Adoption Subsidies (based on annual cost)	NO	NO	YES	YES	NO	NO
Staff Travel - out of country as per car rental policy	YES	YES	YES	YES	NO	YES
Specialty Office Supplies	NO	NO	NO	NO	NO	NO
Training per the training committee	NO	NO	NO	NO	NO	NO

All expenditure approvals must be signed by all parties up to their approval level.

DEPARTMENT EXPENDITURE TYPE APPROVAL EXAMPLES

Approvals outside of your departments service area are not allowed

Expense Description Examples	Admin Support	Information Technology	Finance	Human Resources	Building Maintenance
Non-Court Psychological Assessment	NO	NO	NO	YES	NO
Consulting- Client/Service related	NO	NO	NO	NO	NO
Consulting- Non-Service related	YES	YES	YES	YES	YES
Staff Travel - out of country as per car rental policy	YES	YES	YES	YES	YES
Specialty Office Supplies	NO	NO	NO	NO	NO
Training Registration & Associated costs per person (still must complete appropriate training information forms)	YES	YES	YES	YES	YES
Meeting Expenses - room rentals (when agency space not available). Food services etc.	YES	NO	NO	NO	NO
Equipment	NO	YES	NO	NO	NO