

OLDS COLLEGE POLICY

Olds College recognizes the need for Policies and Procedures, and the need for staff and students to be familiar with and follow such policies and procedures. It is the intent of Olds College that breach of College policies or procedures shall result in disciplinary measures up to and including suspension or termination. This applies to all College staff and representatives.

CATEGORY:	B. Financial and Administrative
SUBJECT:	Public Disclosure of Travel and Expenses
POLICY NUMBER:	B21
CROSS REFERENCE:	B300 – 11PR Travel Expense
NEW \ REVISED	
Administrative Services Committee	Academic Council
October 13, 2015	

POLICY STATEMENT

The purpose of this policy is to improve accountability and transparency through routine disclosure of information on expenses of the Board of Governors and senior College administration. It establishes parameters for the proactive and routine disclosure of expense information. The policy abides by a request from the Minister of Enterprise and Advanced Education and a Government of Alberta Treasury Board Directive for public disclosure of travel and expenses in Government of Alberta Agencies, Boards and Commissions.

SPECIFIC GUIDELINES

Routine disclosure of expense reports demonstrates commitment to enhanced transparency and accountability of the College to the Government of Alberta and its taxpayers. Disclosure provides consistent and timely access to expense information and furthers the principles of the Freedom of Information and Protection of Privacy Act with respect to proactive release of information.

Expenses are defined as costs and allowances incurred by an individual in the course of College business and include:

- travel, including transportation, accommodation, meals and incidentals; and
- hospitality and working sessions.

Requirements to routinely disclose expense reports apply to the following individuals and those incurring expenses on these individuals' behalf:

- Board of Governors;
- President;
- Vice Presidents; and
- Any other position of Olds College as requested by the President.

Expenses are to be reported by individual regardless of how the expense has been paid or is being reimbursed. Expenses incurred by one individual on behalf of another must be attributed for disclosure purposes to the individual for which the expenses were incurred.

PROCEDURES

Expense reports must, at a minimum, include the following components:

- name and position of individual who incurred the expense;
- date of transaction(s);
- transaction amount(s);
- expense category (travel, including transportation, accommodation, meals and incidentals; and hospitality);
- description and rationale;
- supporting documentation (receipts).

Information that would normally be withheld under the *Freedom of Information and Protection of Privacy Act*, such as personal information, must be redacted from supporting documentation and will not be publicly disclosed.

Reporting requirements shall include:

- Expense reports: Expense reports will be generated directly from the College's financial system to demonstrate integrity and authenticity of disclosed information. Summarized monthly expenses and fiscal year to date expenses will be posted on the College's website.
- Reports for reimbursed expenses: Reports will be made available on the College's website on a quarterly basis, within one month and 10 business days past the end of the quarter.

IMPLEMENTATION AND ADMINISTRATIVE RESPONSIBILITY

Manager of Budget and Financial Reporting through the Vice President responsible for Business Services.

This policy will be reviewed at least every 5 years or in accordance with revised reporting requirements requested by the Minister of Innovation and Advanced Education or a revised Government of Alberta Treasury Board Directive.