

Condominium Authority of Ontario

Travel, Meal and Hospitality Expense Policy

1.0 Purpose

This policy sets out the principles, accountability framework and mandatory requirements for incurring, approving and reimbursing travel, meal and hospitality expenses on behalf of the Condominium Authority of Ontario, including the Condominium Authority Tribunal.

2.0 Definitions

- (a) “Condo Authority” means the Condominium Authority of Ontario.
- (b) “CAO Expense Activities” refer to the undertaking of cost related activities on behalf of the organization under this policy
- (c) “Tribunal” means the Condominium Authority Tribunal
- (d) “Claimant” refers to any person making a claim under this policy
- (e) “Approver” refers to the person with the authority to make the approvals under this policy

3.0 Background

Launched in September 2017, the Condo Authority remains focused on our vision for a strong and vibrant condominium sector in Ontario. Condo Authority supports owners through consumer protection and strives to engage and empower condominium communities throughout the province with its digital service delivery model, which provides users access to information, education and dispute resolution.

The CAO is accountable for the funds received under the Condominium Act, 1998, including expenditures for travel, meal and hospitality expenses. These expenses must support the CAO’s business objectives and must be appropriate and reasonable.

The CAO is transparent to all stakeholders. The requirements for incurring and reimbursing travel, meal and hospitality expenses are clear, easily understood, and available to the public.

Plans for travel, meal and hospitality expenses are by the most economic means possible with due regard for health, safety and business requirements (e.g. accommodation at the conference venue).

Legitimate authorized expenses incurred in accordance with this Policy will be paid by the Condo Authority or reimbursed to the claimant. In the event of overpayment of expense claims, such overpayment will be recovered promptly from the payee.

Pre-approval and approval of expense claims by CAT members will be done, in writing, by the CAT Chair. Payment of the expenses will be approved by the Chief Executive Officer.

Claimants are obliged to familiarize themselves with this Policy and comply with it.

4.0 Important Information

4.1 CAO Expense Activities or Individual Claimants

- The undertaking of costs related activities on behalf of the Condo Authority that will result in a travel, meal or hospitality expense claim or invoice, including CAO Board Chair, CAO Board directors, the CEO, committee and sub-committee members, advisory committee members, employees, CAT members, contract staff or external persons (retained by the CAO).
- Claimants are obliged to familiarize themselves with this policy and comply with it.

4.2 Approvers

Those with responsibility for approval to proceed with travel, meal and hospitality activities and/or expense reimbursement including the Board Chair, Board of Directors, Secretary, Treasurer, the Chief Executive Officer & Registrar, CAT Chair, and any other personnel with delegated approval authority (e.g. Chief Financial & Operations Officer.)

5.0 Accountability Framework

- The CAO is accountable for the funds received under the Condominium Act, including expenditures for travel, meal and hospitality expenses. These expenses must support the CAO's business objectives and must be appropriate and reasonable.
- The CAO is transparent to all stakeholders. The requirements for incurring and reimbursing travel, meal and hospitality expenses are clear, easily understood, and available to the public.
- Plans for travel, meal, and hospitality expenses are by the most economic means possible with due regard for health, safety and business requirements (e.g. accommodation at conference venue).
- Legitimate authorized expenses incurred in accordance with this Policy will be paid by the Condo Authority or reimbursed to the claimant. In the event of overpayment of expense claims, such overpayment will be recovered promptly from the payee.
- Appropriate approvals must be obtained in writing before incurring expenses; if no prior approval was obtained, then a satisfactory written explanation must be provided;
- Prior written approval is required for travel destinations within and outside Ontario (see Appendix A);
- Prior written approval of the Board of Directors is required for hospitality events where alcohol will be served;
- Expenses cannot be self-approved;
- Original, itemized receipts or scanned, itemized receipts must be submitted with all claims (credit card slips are not sufficient). If there is not an itemized receipt, then a satisfactory written explanation must be submitted, or the expense may not be approved; and
- Expenses incurred by the Chair will be approved by the Secretary or Treasurer of the Board.

6.0 Mandatory Requirements

6.1 Individual Claimants

- Other options for meetings should be considered before travel is approved, including audio or video, conference calls;
- Alcohol may not be claimed by an individual and will not be reimbursed;
- Consultants and other contractors will not be reimbursed for any hospitality, incidental or food expenses. However, where the contract between the CAO and a consultant provides for reimbursement of reasonable expenses for travel by air, rail or car or for hotel accommodation, the CAO shall reimburse these expenses in accordance with this Policy, provided that they are approved in advance, in writing;
- Expenses for a group can only be claimed by the most senior person present;
- Claims should be submitted within 60 (sixty) days of the end of the month in which the expense was incurred. Failure to do so could result in disqualification for reimbursement;
- Overpayments are to be considered a debt owing to the CAO which must be reimbursed;
- Expenses for business meals require receipts and must adhere to the amounts allowed; and
- Receipts and good record-keeping practices must be maintained for verification and audit purposes.

6.2 CAO Hosted Events

- Where considered practical for the conduct of business, food/refreshments for business meetings may be served;
- Hospitality may be extended by the CAO to individuals who are not engaged in work for the CAO, if it can facilitate the CAO's business, or when it is considered desirable as a matter of courtesy or protocol. Food must always be served at hospitality events where alcohol is available, and the cost of any alcohol should not exceed the cost of the food. The Board must approve any hospitality event where alcohol will be served; and
- Social events for the CAO's employees, such as festive luncheons, picnics, farewell functions and celebrations, are not reimbursable. Food and beverages served at these events must be paid for by staff.

7.0 Eligible Reimbursable Expenses by Individual Claimants

The CAO will reimburse claimants direct out-of-pocket expenses for business purposes. The selection of the mode of transportation should be based on cost, time efficiency, convenience, safety and practicality. Expenses of a personal nature are not eligible for reimbursement.

7.1 Eligible expenses include but are not limited to:

- Use of privately owned vehicle for business purposes (see Appendix B for reimbursement rates);
- Meals when travelling for business or business breakfasts/lunches/dinners (see Appendix B for reimbursable rates);
- Transportation and accommodation when travelling for business purposes (see Appendix B for reimbursable rates);
- Food/refreshments for business meetings hosted by the CAO; and
- Parking, tolls, taxi fare, ride-sharing (e.g. Uber) costs or public transportation when away from the workplace or working late on requirement from CAO.

7.2 Non-eligible expenses include but are not limited to:

- Alcohol;
- Home internet services;
- Personal items, personal entertainment, personal care;
- Recreational items related to accommodation costs (including but not limited to, mini-bar, video rental);
- Traffic, towing and parking violations;
- Travel costs for a regular commute between home and the CAO;
- Vehicle insurance on a privately-owned vehicle while on the CAO's business;
- Expenses incurred on behalf of family or friends; and
- Expenses not tied to conducting business of the CAO.

8.0 Reimbursement Records for Individual Claimants

Records must be maintained for verification and audit purposes. Expense claims must include original or scanned itemized receipts (credit card slips are not sufficient). In the absence of an itemized receipt, a written explanation of why the receipt is unavailable must be submitted and a description itemizing and confirming the expense must be provided. Overpayment is considered to be a debt owing to the CAO and must be repaid.

9.0 Review of this Policy

This Policy will be reviewed every three years or sooner as necessary to ensure that it continues to effectively serve its intended purpose.

Approval Authority:	Condo Authority Board of Directors
Previous Approval Date:	April 4, 2018
Revised Date:	September 13, 2023

Appendix A: Approvals Required for Travel

	Ontario	Canada and United States	Outside Canada and United States
CAO Chair	N/A	CAO Board of Directors	CAO Board of Directors
CAO Board Director	CAO Chair	CAO Chair	CAO Chair
Chief Executive Officer/Registrar	N/A	CAO Chair	CAO Chair
Stakeholder Advisory Committee member	Chief Executive Officer/Registrar	CAO Chair	CAO Chair
CAT Chair	CAO Chair	CAO Chair	CAO Chair
CAT Member	CAT Chair	Chief Executive Officer/Registrar	CAO Chair
CAO Staff	Chief Executive Officer/Registrar	Chief Executive Officer/Registrar	CAO Chair

Appendix B: Reimbursement Rates for Eligible Expenses (aligned with Ontario Government rates)

Meals

Expenses incurred for meals (including taxes and gratuities) are reimbursed up to the following daily limits:

Breakfast.....	<u>\$15.00 CAD</u>
Lunch.....	<u>\$25.00 CAD</u>
Dinner.....	<u>\$35.00 CAD</u>
Total:.....	<u>\$75.00 CAD</u>

When a claimant is eligible to claim more than one meal on a given day, the maximum rates for the eligible rates may be combined. For example, the combined rate for breakfast and lunch is \$40.00. This becomes the maximum rate to the two meals, regardless of what is spent on each meal.

Transportation

The reimbursement rate for the use of a privately-owned vehicle is 0.40 CAD per kilometer. Adequate vehicle insurance, including business use coverage must be in place, but will not be reimbursed by the CAO.

The CAO will reimburse economy class air and train travel. Ground transportation to and from the airport or train station will also be covered.

Vehicle rentals must be based on the most economical size of vehicle for the required task and number of occupants. The cost of Third Party Automobile, Property Damage and Personal Injury Liability insurance will also be reimbursed.

Ancillary items such as GPS units are not permitted.

Parking, tolls for bridges, ferries and highways will also be reimbursed.

Accommodation

Hotels should be selected according to the best location and price. The CAO will reimburse single accommodation in a standard room of an economy class hotel (generally, a three- or four-star level of accommodation). Employees should ask for corporate rates, if available.

Reasonable calls to home on a nightly basis, internet connection costs, and reasonable laundry expenses if away on business travel for 5 days, will also be covered.

Approvers Discretion

Approvers have the discretion to depart from these rates in Appendix B if the expense is consistent with the principles, accountability framework and mandatory requirements outlined in this policy, and the rationale is duly documented on the expense claim. Prior written approval must be obtained.