



Occupational Health
Clinics for Ontario
Workers Inc.

Centres de santé
des travailleurs (ses)
de l'Ontario Inc.

Expenses Policy

Date approved by OHCOW Board of Directors December 13, 2012.

TITLE: Travel, Meal and Hospitality Expenses Policy

1.0 PURPOSE

The purpose of this Policy is:

- To set out rules and principles for the reimbursement of business-related expenses that will ensure fair and reasonable practices; and
- To provide a framework of accountability to guide the effective oversight of **OHCOW** resources in the reimbursement of such expenses.

2.0 APPLICATION AND SCOPE

This Policy sets out the rules for managing travel, meal and hospitality expenses for OHCOW and applies to:

- All **OHCOW** employees,
- OHCOW's Board of Directors,
- Members of OHCOW's Advisory Councils, and
- All other appointees or individuals doing work for OHCOW, either by contract or on a volunteer basis.

Travel expenses will be reimbursed by OHCOW in accordance with guidelines and rules set out in this Policy. OHCOW assumes no obligation to reimburse expenses that are not in compliance with the Policy.

This Policy does not prevail over legislation and where provisions contained in the Policy are in direct conflict with corresponding provisions of a signed collective agreement with an authorized bargaining agent, the collective agreement shall prevail.

3.0 DEFINITIONS

The following definitions apply for the purpose of this Policy:

- Claimant refers to any person making a claim for expense reimbursement under this Policy.
- Approver refers to the person with the delegated authority to make approvals under this Policy.
- Managing Director refers to the employee that is head of OHCOW's operations.

- Chair refers to the Chair of OHCOW's Board of Directors.
- Independent Consultant and Third Party Contractors are individuals or entities under contract to OHCOW to provide consulting or other non-consulting services.
- An itemized receipt is an original document that identifies the vendor, along with the date and amount of each expense item paid by a claimant. Credit card receipts and photocopies do not constitute an original itemized receipt.
- Hospitality is the provision of food, beverage, accommodation, transportation and other amenities at the expense of OHCOW to people who are not engaged in work for:
 - ✓ OHCOW, or
 - ✓ other organizations covered under the Broader Public Service Expenses Directive, including other Health and Safety Associations, or
 - ✓ any Ontario Government ministry, agency or public entity covered by the Ontario Government's Travel, Meal and Hospitality Expenses Directive.

4.0 PRINCIPLES

The following principles must be considered and followed in implementing this Policy:

- **OHCOW** dollars are to be used prudently and responsibly with a focus on accountability and transparency.
- Expenses for travel, meals and hospitality support OHCOW's objectives and constitute necessary and authorized expenditures incurred during the course of **OHCOW** business.
- Planned expenditures in respect to travel, meals, accommodation and hospitality are economical, with due regard for operational efficiency and health and safety.
- Only legitimate authorized expenses incurred during the course of OHCOW's business are reimbursed.
- Best practices are in place, that include:
 - ✓ Prior approval to incur expenses;
 - ✓ Consideration of other options for meetings, (e.g. audio or video teleconferencing), before travel is approved;

- ✓ Use of corporate credit cards, where provided, for authorized business travel and related expenses;
- ✓ Use of vendors of record for travel-related services whenever possible.

5.0 NON-DISCRETIONARY RULES

- With the exception of pre-approved alcohol at a hospitality event, alcohol cannot be expensed to OHCOW and will not be reimbursed as part of any travel or non-travel meal expense.
- Expenses for a group can only be claimed by the most senior person present.
- Expenses cannot be claimed by an individual that are incurred by his/her supervisor or approver.
- All individuals covered under this directive are strictly prohibited from directly or indirectly approving their own expenses.
- Documentation and records related to all travel, meal and hospitality expenditures must be maintained by OHCOW for verification and audit purposes.
- Overpayments or inappropriate expenses reimbursed under this Policy are considered a debt owing to OHCOW and must be repaid.
- Expenses of a personal nature will not be paid for or reimbursed by OHCOW. Such expenses include but are not limited to:
 - ✓ Recreational expenditures (e.g. video rentals, mini-bars, etc.);
 - ✓ Traffic or parking violations;
 - ✓ Expenses related to a person's regular commute to work;
 - ✓ Social functions that do not constitute approved hospitality, such as retirement parties, holiday events/meals, etc;
 - ✓ Alcoholic beverages, unless part of an approved hospitality event;
 - ✓ Expenses of family members, unless authorized as part of an approved hospitality event;
 - ✓ Other personal items.

6.0 ACCOUNTABILITY FRAMEWORK

This Policy sets out the approval authority for travel, meals and hospitality expenses within OHCOW. In some cases, a specified level of approval is identified in respect to certain expenditures, while in other cases, a requirement may be stated, (e.g. prior approval is required), without identifying a specific

approver. The following approval levels for travel and expense reimbursement will apply unless otherwise stated in the Directive:

Approval for Travel Plans			
Individual	Travel in Ontario	Travel in Canada & Continental USA	International Travel
Chair	N/A*	Treasurer	Chief Prevention Officer
BOD Member	Board Chair	Board Chair	Chief Prevention Officer
MANAGING DIRECTOR	N/A*	Board Chair	Chief Prevention Officer
Employee	Manager/Supervisor	MANAGING DIRECTOR	Chief Prevention Officer
Consultant	Contract Manager	MANAGING DIRECTOR	Chief Prevention Officer

* Given the level of responsibility, approval of travel plans is not required

Approval of Expense Claims	
Individual	Approval Authority
Chair	Treasurer
BOD Member	Board Chair
MANAGING DIRECTOR	Board Chair
Employee	Manager/Supervisor
Consultant	Contract Manager

Authority to Establish Additional Rules

The MANAGING DIRECTOR, of OHCOW has the authority to establish additional expense rules that may be necessary to meet specific operational needs. Any such additional rules must be consistent with those laid out in this Policy and the Broader Public Sector Expenses Directive and do not replace existing rules required in that Directive or over-ride specific direction from the Ministry. Additional rules must include the date of approval and be accessible to all individuals covered by the rules.

Managerial Discretion

Managerial discretion is the administrative authority to make decisions and choices with some degree of flexibility, while maintaining compliance with this Policy.

Managerial discretion should only be exercised where extenuating circumstances are found to exist and cannot be applied in respect to the non-discretionary

expense rules listed in section 5 of this Policy. All decisions to exercise managerial discretion should be taken very carefully, with the rationale for the decision fully documented and filed with the expense claim for verification and audit purposes. Decisions to exercise management discretion must be:

- Subject to good judgment and knowledge of the situation;
- Exercised in appropriate circumstances;
- Comply with the principles and mandatory requirements set out in this Policy;
- Able to stand up to the scrutiny of auditors;
- Properly explained and documented;
- Fair and equitable;
- Reasonable; and
- Appropriate.

Responsibilities of the Board of Directors and Managing Director

The Board of Directors of OHCOW and its Managing Director are responsible for effective communication and implementation of this Policy, such that:

- All individuals covered under the Policy are aware of its content, including their entitlements and obligations;
- Processes are in place to support compliance with the Policy;
- The expense rules are posted on OHCOW's website and made available to the public.

Responsibilities of Claimants

Individuals, to whom this Policy applies, have an obligation to inform themselves of its requirements, to comply with these requirements and to seek clarification as needed, to ensure such compliance. To support decision-making by the individual authorized to approve the expense claim, those submitting claims for reimbursement of expenses under this Policy must:

- Have obtained all appropriate approvals before incurring the expenses or provide an explanation as to why approval was not obtained. (Claimants should consult with their manager/approver in advance to ensure approved travel arrangements include required accommodation for any special needs);
- Provide full details of expenses, including business purpose of the expense, start and destination points of travel, etc;
- Include original, itemized receipts with all claims or provide a written explanation, (dated and signed), as to why a receipt is not available, along with full details on the expense, including reason for the expense, date, location, merchant's name and address, purchases, itemized costs and applicable taxes and gratuities. (In the event of a lost or misplaced

receipt, a duplicate of the original receipt may be available from the vendor);

- Expense claims should be submitted within one month~~s~~ time following the date in which the expenditures were incurred. The exception being the final month of the fiscal year in which all expenses should be submitted one week after the fiscal year end. Where this is not possible or simply has not occurred for some reason, an explanation should be provided with the expense claim as to why the timeline was not met;
- Ensure all expense claims have been submitted before exiting the organization;
- Repay any overpayments or inappropriate expenses reimbursed under this Policy;
- Ensure good record keeping for verification and audit purposes.

Responsibilities of Approvers

Individuals authorized to approve expenses under this Policy have an obligation to inform themselves of its requirements, to comply with these requirements and to provide assistance to staff in achieving compliance with the expense rules contained in the Policy.

In approving travel under this Policy, approvers must:

- Ensure the requested travel is required for the performance of OHCOW's business;
- Consider alternatives to travel, such as audio or video conferencing, before authorizing the travel;
- Approve the most economical means of travel under the circumstances, whenever travel is deemed necessary.

In approving claims for reimbursement of expenses under this Policy, approvers must:

- Only authorize expenses that were necessary in the performance of OHCOW's business and are consistent with this Policy;
- Ensure all appropriate approvals have been obtained to incur the expense;
- Only approve group expenses that have been submitted by the most senior person present;
- Ensure appropriate receipts and adequate documentation are provided to support the claim for reimbursement, including written explanations and details where required;
- Assume full responsibility for exercising managerial discretion within the guidelines of the Policy;
- Ensure good record keeping for verification and audit purposes;
- Ensure they do not directly or indirectly approve their own expenses.

7.0 TRAVEL

OHCOW provides products and services to various clients throughout Ontario and occasionally outside the Province. Provision of these products and services over a large geographic area requires travel by employees and management of OHCOW, either as part of one's regular job duties or on an as-needed basis. As indicated in section 6, prior approval by the appropriate authority is required for all **OHCOW** business-related travel as follows:

Individual	Travel in Ontario	Travel in Canada & Continental USA	International Travel
Chair	N/A*	Treasurer	Chief Prevention Officer
BOD Member	Board Chair	Board Chair	Chief Prevention Officer
MANAGING DIRECTOR	N/A*	Board Chair	Chief Prevention Officer
Employee	Manager/Supervisor	MANAGING DIRECTOR	Chief Prevention Officer
Consultant	Contract Manager	MANAGING DIRECTOR	Chief Prevention Officer

7.1 Travel as Part of Regular Job Duties

Where frequent travel is a requirement of an individual's regular job duties, (e.g. serving clients in the field), approval for the travel may be obtained through a regular, periodic review of the employee's travel plans/schedule with the relevant manager/supervisor.

7.2 Occasional/Infrequent Travel

Where regular travel is not a requirement of one's job and occurs irregularly, on an as-needed basis, (e.g. to attend training, meetings, conferences, consultations, representing OHCOW at an event, etc.), prior written approval for the travel must be obtained from the appropriate authority.

Where approval to travel has been obtained, any change to the individual's travel plans or itinerary, should be reported to the relevant manager/approval authority as soon as possible.

Until such time that loyalty points can be accumulated through OHCOW's corporate travel card, participation in frequent flyer or other loyalty programs is permitted provided the employee:

- Pays the annual fee, if any, related to the program, (the fee is not a permissible travel expense);

- Chooses the most cost-effective accommodation or method of travel; and
- Uses the corporate travel card, where provided, to pay for all travel expenses.

Loyalty points can be redeemed at the user's discretion; however, they cannot be redeemed for cash by using points for business purposes, then submitting a claim for reimbursement.

7.3 Out-of-Province Travel Requests

Requests for travel outside of Ontario, including those where some or all expenses are being paid by external parties, must receive prior approval from the required approval authority, as outlined in sections 6.0 and 7.0 of this Policy. Such requests should be submitted well in advance of the planned travel and must be supported by the following:

- A sound business rationale for the travel that demonstrates the critical value/benefit to the priorities and interests of OHCOW and/or occupational health and safety prevention;
- Documentation that provides a detailed itemization of all anticipated expenses associated with the travel, including mode and class of travel, accommodation, meals, etc. and
- Confirmation and acknowledgment of any travel warnings by the Federal Department of Foreign Affairs and International Trade related to the proposed travel.

Other requirements associated with the travel, such as VISAs, immunizations and medications, shall be the responsibility of the traveler.

7.4 Travel Insurance

Medical and Health Insurance

The cost of additional private medical/health insurance will not be reimbursed for travel within Canada.

Traveling outside of Canada

Unless covered in the employees benefit package employees are responsible for arranging appropriate out-of-country medical insurance.

This cost is reimbursable but must be approved in advance of travel. Employees are advised to choose the type of insurance that allows for immediate payment of costs at the time of the incident (i.e., up-front payment option).

Travel Accident Insurance

Employees should seek advance approval for purchase of travel accident insurance.

Vehicle Insurance

Rental vehicles

Employees should purchase the collision damage waiver coverage offered by the rental company. The insurance costs can be claimed as a travel expense.

Liability insurance

When renting a vehicle for OHCOW business, the employee must:
name the renter as OHCOW
list him/herself and any other drivers on the rental contract

Using a Personal Vehicle

If an employee uses his/her personal vehicle while on OHCOW business, the following apply.

- The vehicle must be insured at the vehicle owner's expense for personal motor vehicle liability.
- It is the driver/owner's responsibility to ensure that the motor vehicle insurance includes coverage for business use of the vehicle.
- OHCOW will not reimburse the costs of insurance coverage for business use, physical damage or liability.
- OHCOW is not responsible for reimbursing deductible amounts related to insurance coverage.
- In the event of an accident, the employee will not be permitted to make a claim to OHCOW for any resulting damages.
- OHCOW assumes no financial responsibility for personal vehicles
- Keep daily logs to track the business use.

7.5 Mode of Transportation

Public Transit:

Local public transportation, including hotel/airport shuttles should be used whenever possible.

Taxis:

The use of taxis for business-related transportation may be justified in cases where:

- Group travel by cab is more economical than the total cost of having individuals travel separately by public transit or shuttle;
- Taking a cab allows the employee to meet an unusually tight schedule for meetings; or
- There is no other travel mode available.

Taxi expenses must be supported by a receipt or signed declaration that the expense was incurred, along with the rationale for choosing a taxi. The starting point and destination must also be included in the expense report.

The costs of taxis used to commute to work or home are not considered business-related expenses and will not be reimbursed, except in exceptional circumstances; where, for instance:

- Weather, health or safety conditions indicate it is the best and most appropriate option; or
- Transport of significant work-related baggage or parcels is required.

Vehicles

When road transportation is deemed to be the most practical and economical way to travel, the order of preference shall be:

- A **OHCOW** fleet vehicle; (***This would apply only in respect to staff members who are required to travel frequently as part of their job and have therefore been assigned an OHCOW-owned or leased vehicle as the most cost-efficient means of business travel for delivering cores services to clients. Where company-owned or leased vehicles are not required for the effective performance of one's job, the assignment of the vehicle would constitute a perquisite - see sample Perquisites Policy.***)
- Rental vehicle;
- Personal vehicle . if it is more economical than a rental vehicle.

OHCOW Fleet Vehicle

OHCOW fleet vehicles that have been assigned to an employee or group of employees based on regular job-related travel requirements, should be used whenever possible whenever they are deemed to be the most economical form of transportation. Assigned vehicles may only be used for **OHCOW** business travel and must be operated by individuals with a valid Ontario driver's license for the class of motor vehicle. A detailed log of all vehicle usage must be kept by the employee and provided to management upon request. Passengers riding in **OHCOW** vehicles are restricted to those passengers whose travel is related to **OHCOW** business.

Rental Vehicles

When a rental vehicle is deemed appropriate, a compact model or its equivalent shall be the standard. Any exceptions to this rule must be pre-approved, with a fully documented rationale guided by the principle that the rental vehicle is the most economical and practical size, taking into account the business purpose of

the travel, number of occupants and safety conditions, (including weather). **The rental of luxury and sports vehicles is strictly prohibited.** To avoid higher gasoline charges, rental vehicles should be refueled before being returned.

Personal Vehicles

In making decisions on the most appropriate vehicle to be used for business travel, approvers must take into account the frequency of travel, as well as the distance involved. If an individual will be driving more than 200 kilometers in a day for instance, an **OHCOW** fleet vehicle, or rental vehicle should be considered, as opposed to authorizing use of a personal vehicle. Similarly where an individual is required to travel, (i.e. audio or video conferencing will not suffice), more than 5 days in a calendar month, even if less than 200 kilometers in a single day, lower cost options, such as vehicle rental should be examined.

Where use of a personal vehicle has been authorized for **OHCOW** business travel, the employee:

- Shall be reimbursed in accordance with kilometric rates contained in this Policy. OHCOW will assume no financial responsibility for the use of an individual's own vehicle other than paying the kilometric rate;
- Must comply with the relevant insurance rules contained in this Policy and may be required to provide proof of same; and
- Must keep daily logs of business usage to support expense claims.

Accident/Incident Reporting

Motor vehicle incidents must be reported immediately to local law enforcement authorities, as well as:

- The employee's immediate supervisor;
- The relevant car rental agency;
- The employee's personal automobile insurance company, if the accident involved a personal vehicle.

Kilometric Reimbursement Rates

Individuals within the scope of this Policy shall be reimbursed at the following rates for business-related travel, based on kilometers accumulated from April 1st of each year:

Employees Not Covered by a Collective Agreement		
Total kilometers Driven per fiscal year	Southern Ontario (\$ per km)	Northern Ontario (\$ per km)
0-4000 km	0.40	0.41
4001-10,700 km	0.35	0.36

10,701 . 24,000 km	0.29	0.30
More than 24,000 km	0.24	0.25

Employees Covered by (COPE) Collective Agreement	
Total kilometers Driven per calendar year per CRA prescribed rates.	(\$ per km)
0-5000 km	0.53
More than 5,000 km	0.47

Employees Covered by (USW) Collective Agreement	
Total kilometers Driven per calendar year	(\$ per km)
0-5000 km	0.52
More than 5,000 km	0.46

Parking and Tolls

Necessary and reasonable expenditures for parking, as well as tolls for bridges, ferries and highways are reimbursable when driving on **OHCOW** business. Rationale for use of toll routes must be documented to support decision-making. Use of Highway 407 as an alternative to normal transportation routes should be pre-approved whenever possible.

Parking costs incurred as part of a regular commute to work will not be reimbursed.

Air Travel

All travel is permitted if it is the most practical and economical mode of travel, with economy, (coach class), as the standard option for ticket purchase except in exceptional, pre-approved instances, (e.g. health reasons). Where approved, air travel should be arranged in advance and be booked for fixed dates; open ended tickets should not be purchased.

Travel in business class may be considered in limited circumstances, such as:

- Long international flights;
- When justified for health-related accommodation requirements; or

- Where economy class seating is unavailable and travel is required for emergency reasons.

Requests for non-economy/business class air travel must include details as to the reason for the request and decisions to approve such travel must be fully documented and retained by the relevant approval authority for audit purposes.

Rail Transportation

Travel by rail is also permitted when this is the most practical and economical way to travel, with a coach class economy fare as the standard.

With prior approval, business class may be permissible in limited circumstances where, for instance:

- Selection of the travel time will result in reduced meal or accommodation expenditures, such that business class becomes a more economical option; or
- A legitimate need exists for medical accommodation or other health and safety considerations.

Requests for non-economy/business class rail travel must include details as to the reason for the request and decisions to approve such travel must be fully documented and retained by the relevant approval authority for audit purposes.

7.6 Accommodation

In the normal conduct of business, reimbursement for overnight accommodation within an individual's home office area will be neither authorized nor approved. However, such accommodation may be considered in emergency or highly unusual circumstances where, for instance:

- An employee is required to remain close to the office area for periods long in excess of standard working hours; or
- An employee's services are deemed necessary and approved accordingly, for the purposes of emergency or crisis management.

Reimbursement for authorized overnight accommodation will be made for single accommodation in a standard room. **There will be no reimbursement for suites, executive floors or concierge levels.**

As an alternative to commercial accommodation, private stays with family or friends are acceptable and payment may be provided to the friends or the family as follows:

- A maximum of \$30.00 per night is allowed for private accommodation, including any meals. In lieu of a receipt, employees may submit a written explanation describing the purpose of the trip, identifying the host and the number of days the employee stayed.
- The **\$30.00/amount** may be given in the form of a small gift (which must be accompanied by a receipt) or by cash or cheque.

For extended stays at a single location, prior approval for accommodation must be made such that OHCOW may take advantage of lower weekly or monthly rates.

Penalties for non-cancellation of guaranteed hotel reservations are the responsibility of the claimant and may only be reimbursed in exceptional circumstances,

8.0 MEALS

OHCOW employees may receive reimbursement for meals consumed when conducting **OHCOW** business 24 km or more from the employee's home office area/headquarters. Meals shall not be reimbursed by OHCOW when:

- Consumed within an individual's home office/headquarters area, unless part of a pre-approved business meeting that must occur over a meal period, (see section on business meetings involving meals);
- Consumed at one's home residence; or
- Included in the cost of transportation, accommodation, seminars, conferences, etc.

Meal Reimbursement Rates in Canada

Individuals within the scope of this Policy shall be reimbursed the following amounts for meal expenses incurred when conducting **OHCOW** business 24 km or more, from the individual's home or as part of a pre-authorized business meeting involving meals.

Employees not Covered by a Collective Agreement	
Meal	Maximum Reimbursement
Breakfast	\$8.75
Lunch	\$11.25
Dinner	\$20.00

The above reimbursement rates are not an allowance; they reflect the maximum amount that can be reimbursed, (including taxes and gratuities), for a meal that has actually been consumed by an employee. Original itemized receipts for all

meal expenses must be provided in order to receive reimbursement. Photocopies and credit card receipts do not qualify as original receipts.

When more than one meal has been consumed in a day, employees may allocate the combined maximum rates between the meals. For example, an employee who claims for breakfast and lunch while traveling on **OHCOW** business, may combine the maximum reimbursement rate for the two meals, (i.e. \$20), regardless of what was spent on each meal.

While reimbursement is intended for restaurant/prepared food only, there may be exceptional circumstances, (e.g. medical/special dietary reasons), where alternatives, such as grocery purchases are warranted. Such claims require prior approval based on a written rationale.

Meal Reimbursement Rates Outside of Canada

When authorized to travel on OHCOW business outside of Canada, federal reimbursement rates as set out in the appendices of the Treasury Board of Canada Travel Directive, April 1, 2008 or successor Directive, may be used. These documents can be found on the federal government website using their alphabetical listing of policies to access the Travel Directive.

The two relevant appendices are:

- Appendix C . Allowances Modules 1,2 and 3
- Appendix D . Allowances . Module 4

The following chart sets out when and how to use the appendices

Travel to	Rates found in	Application for this Policy
USA	Appendix C	<ul style="list-style-type: none"> - rates are in US funds - rates include taxes and gratuities
International, (outside Canada & continental USA)	Appendix D	<ul style="list-style-type: none"> - rates are in funds identified for each country - there are often different rates depending on the city - rates include taxes and gratuities

Business Meetings Involving Meals

As a general rule, it is expected that all business meetings be conducted within **OHCOW** offices during regular business hours and scheduled around normal meal periods. At times however, there may be a legitimate need to hold a business meeting during a normal meal period either:

- Within the office, (e.g. unexpected urgent matters, periods of extremely high workload/tight timelines).
- In a restaurant, (when attendance in the office would not be appropriate).

Prior approval of the MANAGING DIRECTOR is required for all business meetings involving meals. Requests made to expense meals at a business meeting must include the purpose of the meeting, required attendees, proposed time and location of the meeting and the reason the meeting needs to be convened during a normal meal period,

Detailed information/documentation on all approved meetings involving meals must be retained for audit purposes, including those authorized by the Chair in respect to Board of Director meetings.

Expensed and/or reimbursed amounts for meals consumed during authorized business meetings are not to exceed the normal meal allowance rates specified in this Policy in respect to each person in attendance, (see section on meal reimbursement rates).

In accordance with the non-discretionary rules of this Policy, requests for reimbursement of expenses associated with an authorized business meeting involving meals are to be claimed by the most senior person present. Such claims must include original itemized receipts, along with confirmation of the required prior approval, a copy of the meeting agenda and the job titles and names of all individuals in attendance at the meeting for whom expenses are being claimed.

Alcohol cannot be claimed and will not be reimbursed as part of a travel or non-travel meal expense. There are no exceptions to this rule.

9.0 HOSPITALITY

Hospitality is the provision of food, beverage, accommodation, transportation and other amenities at the expense of OHCOW to people who are not engaged in work for:

- ✓ OHCOW *or*
- ✓ other organizations covered under the Broader Public Sector Expenses Directive, including other Health and Safety Associations or
- ✓ any Ontario Government Ministry, agency of public entity covered by the Ontario Government's Travel, Meal and Expenses Directive.

Functions involving only individuals in the organizations listed above, (such as social events, retirement parties, holiday meals, etc), are not considered hospitality and may not be expensed to OHCOW.

It may be appropriate to extend hospitality when:

- it can facilitate OHCOW's business goals and objectives
- it is considered desirable as a matter of courtesy or protocol.

All hospitality functions require prior approval of the MANAGING DIRECTOR or authorization of the Chair, (for hospitality events proposed by the Board of Directors), and arrangements should not be made until such approval or authorization has been obtained.

Alcohol at Hospitality Events

All proposals to include the consumption of alcohol at a hospitality event must be pre-approved by the Chief Prevention Officer, based on a solid business case to support why the serving of alcohol is deemed appropriate. When serving alcohol at a hospitality event, the following conditions must be met:

- Prior approval of the Chief Prevention Officer has been obtained;
- Alcohol is provided in a responsible manner, (e.g. food must always be served when alcohol is available);
- The cost of alcoholic beverages does not exceed the cost of the food;
- Preference is given to wine, beer, and spirits produced in Ontario.

Attendees at Hospitality Events

In proposing a hospitality event:

- The list of proposed attendees, including **OHCOW** attendees, must be fully documented and justified;
- The number of **OHCOW** attendees should be limited to those who have a direct involvement in the business purpose of the event;
- Partners or family members of a **OHCOW** representative should be included only when required by protocol.

Reimbursement Claims for Hospitality

All expense claims for hospitality should be approved by the individual who authorized the event, (i.e. MANAGING DIRECTOR or Chair), and must be accompanied by original, itemized receipts for all costs and include full documentation in respect to:

- The purpose/business reason for the event;
- Form of hospitality provided, (e.g. meal, reception, conference, etc);
- Date(s) and location(s), of the event(s);
- Names of attendees, including organizations they represent.

Gifts of Appreciation

Token gifts of appreciation, valued at up to \$30.00 may be provided at a hospitality event in exchange for service or expertise provided by individuals at the event, excluding attendees representing OHCOW; other Health and Safety Associations; or any Ontario Government Ministry, agency of public entity covered by the Ontario Government's Travel, Meal and Expenses Directive.

10.0 EXPENSES OF INDEPENDENT CONSULTANTS AND OTHER CONTRACTORS

Independent consultants and other third party contractors will not be reimbursed for any hospitality, incidental or food expense, including:

- Meals, snacks and beverages;
- Gratuities;
- Laundry or dry cleaning;
- Valet services;
- Personal telephone calls;
- Dependent care; and
- Home management.

Any other expenses provided to such consultants and contractors must be included in the contract for services and be consistent with the provisions of this Directive.