

To: Toronto Public Library Board – November 15, 2004

From: City Librarian

Subject: **Expense Claim Policy**

Purpose:

To request Toronto Public Library Board approval of a policy, that will guide the reimbursement of legitimate, reasonable expenses incurred by employees, Board members and approved others while conducting business for the Library.

Funding Implications and Impact Statement:

Not applicable.

Recommendation:

It is recommended that the Toronto Public Library Board approve the *Expense Claim Policy* appended as Attachment 1.

Background:

Since amalgamation, the Library has used an administrative policy for the control and processing of expense claims for employee expenditures for attendance at conferences and seminars, business travel and accommodation, use of personal automobile, parking, memberships and association fees. This administrative policy represented a compilation of the various procedures and policies that were in effect within the former library systems and within the City of Toronto.

During the 2003 audit, the external auditors recommended that authorizations for claims be reviewed.

Comments:

The *Expense Claim Policy*, appended as Attachment 1, has been developed to reflect the current needs of the Library's operation and covers the reimbursements of personal expenditures incurred while on Library business for employees as well as Board members and others who may be approved to do business for the Library. Reimbursements to Councillors on the Library Board for personal expenditures will be governed by this policy.

This policy covers the reimbursement of personal expenditures for conferences and seminars, business travel and accommodation (in-town and out-of-town), travel advances, per diem allowances, reimbursement for use of personal automobile and parking, meal allowance, business meetings, professional memberships and association fees, and travel to meetings on the way to/from place of work.

This policy is based on the practices at the City of Toronto, and the specific authorizations for the Directors, the City Librarian, the Board Chair and Vice Chair have been established following the general practice within other City Agencies, Boards and Commissions.

Conclusion:

The *Expense Claim Policy* will standardize authorizations and increase control of the reimbursement of personal expenses to staff, Board members and approved others.

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List of Attachments:

Attachment 1: Toronto Public Library Expense Claim Policy