

**TO:** Mayor Kogon and Members of Council

**SUBMITTED BY:** Shelley Rector, CPA, CMA – Chief Financial Officer

**DATE:** March 18, 2019

**SUBJECT:** **Modifications to Expense Policy**

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**ORIGIN:** The policy was changed in November due to changes to the Municipal Government Act and Regulations. Implementation of those changes has been happening since November resulting in some updating being required.

**LEGISLATIVE AUTHORITY:** Bill 10 Amending the MGA and Paragraph 3 of the Regulations to the Municipal Government Act – FRAM (Financial Reporting and Accounting Manual)

**RECOMMENDATION:** That the attached proposed Expense Reimbursement Policy be forwarded to the March 25, 2019 Regular Council meeting for amendment.

**BACKGROUND:** The new policy was passed in November in order to ensure compliance with the revised legislation. Since then we have put a procedure in place to manage the claims process which has identified a few areas that require additional modification.

**DISCUSSION:** The following changes are recommended:

1. It has been an administrative challenge to manage claims for the incidental amount of \$30. It is recommended that this simply be removed from the policy for ease of managing the claims process;
2. The policy has also been adjusted to ensure inclusion of Committee members and Commissioners to whom the policy applies;
3. The section on credit cards created some confusion, so the language has been made clearer; and
4. It has been adjusted to reflect language changes due to the changes to the way Council remuneration is taxed by the Federal government.

There are a few other changes which are mostly “housekeeping items” which are highlighted in the attached “red-line” version of the policy.

The recommended changes to the policy comply with all requirements of the legislation and regulations.

**FINANCIAL IMPLICATIONS:** While the adoption of the recommended policy will not have any direct, immediate budget implications, it will result in a strengthening of internal controls - making a positive contribution to the control environment.



**COMMUNITY ENGAGEMENT:** None at this time.

**ENVIRONMENTAL IMPLICATIONS:** None identified.

**ALTERNATIVES:** Leave the policy as it currently is.

**ATTACHMENTS:** Proposed Expense Reimbursement Policy and red-lined version.

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Report prepared by: SG Rector, CPA, CMA - CFO

Report and Financial approved by: