



REPORT TO

## CORPORATE SERVICES, STRATEGIC PLANNING AND PROPERTY COMMITTEE

### EMPLOYEE EXPENSE REIMBURSEMENTS

*“Stay in that house, eating and drinking whatever they give you, for the worker deserves his wages.  
Do not move around from house to house.”*  
*(Luke 10:7)*

Created, Draft	First Tabling	Review
January 12, 2016	January 21, 2016	<a href="#">Click here to enter a date.</a>
P. De Cock, Comptroller of Business Services & Finance		
<b>RECOMMENDATION REPORT</b>		

**Vision:**

*At Toronto Catholic we transform the world through witness, faith, innovation and action.*

**Mission:**

*The Toronto Catholic District School Board is an inclusive learning community rooted in the love of Christ. We educate students to grow in grace and knowledge and to lead lives of faith, hope and charity.*



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## **A. EXECUTIVE SUMMARY**

This report provides a summary of internal and external controls currently in place that govern the reimbursement of employee expenses while pursuing the objective of ensuring and enhancing public trust and confidence in the use of public funds.

## **B. PURPOSE**

1. This report responds to a Board of Trustees' motion approved during the Corporate Affairs, Strategic Planning and Property Committee meeting held on October 15<sup>th</sup> 2015.

## **C. BACKGROUND**

1. The Board of Trustees during the Corporate Affairs, Strategic Planning and Property Committee held on October 15<sup>th</sup> 2015 approved the motion that "all public funds expensed by all TCDSB staff be posted online beside the trustee expenses, including proper receipts."

## **D. EVIDENCE/RESEARCH/ANALYSIS**

1. The current practice at the TCDSB requires expense reimbursements for trustees and senior management staff to submit and disclose all supporting original document for public disclosure.
2. The operational processes are currently governed by two TCDSB Policies as follows:
  - a) Trustee Services and Expenditures (T.17)
  - b) Employee Expenses (F.M.01)
3. TCDSB is further governed by the Broader Public Sector Accountability Act 2010 (Part IV – Expense Claims: Allowable Expenses), under which the Management Board of Cabinet issued the Broader Public Sector Expenses Directive. All TCDSB Policies and Operational Procedures have been updated in order to ensure compliance with this Directive.

4. The cost associated with processing the expense reimbursements for 12 trustees have been summarized in the table below:

Staff	Process	Time (Hrs)
5 FTE	Collecting supporting documents, Matching receipts with Expense Forms, Following-up for missing documents, Preparation of Expense Forms for submission to Business Services. Updating Trustee Budget Status Reports, Verifying supporting documents, Redacting supporting documents to remove any personal/confidential information Review and audit prepared reports, Follow-up any inquiries by trustees concerning expenses Posting Trustee Budget Status Reports to TCDSB's website Final Review and Sign-off before posting	48
Total Time Required		
Staff Time per Trustee/Quarterly Report		4

5. Expanding the requirement to process and publicly disclose expense reimbursements for all TCDSB employees would require additional administrative supports by the factor described in the table above. Staffing in the instructional areas, i.e. Classroom Teachers, Educational Assistants, Student Support Staff, Library and Guidance, School Administration, in total exceeds 9400 FTE. In addition, approximately 1000 FTE Staffing positions in Central Board Administration, School Operations & Maintenance and Transportation brings this total to approximately 10,400 FTE.
6. All employees must be considered in the context of submitting requests for expense reimbursement for out-of-pocket costs, mileage claims, and supplies purchased for the classroom from school and/or CSPC funds.
7. The operational and administrative impact for processing and publicly disclosing expense reimbursements for all employees would become cost prohibitive given the current need for fiscal restraint and generation of operational efficiencies.

8. Furthermore, proceeding to publicly disclose expense reimbursements for all employees will require further consultation and review with the respective employee groups' unions.
9. An environmental scan was conducted within the GTA to verify if this level of detail disclosure was provided by other public sector employers. The results appear in the table below:

**G.**

<b>Employers</b>	<b>Council/Trustee</b>	<b>Senior Leadership Team</b>	<b>Staff</b>
York Region	Yes	No	No
City of Toronto	Yes	Yes	No
City of Markham	Yes	No	No
York Catholic DSB	Yes	No	No
Toronto Catholic DSB	Yes	Yes	No
Toronto DSB	Yes	No	No

**R  
ECOMMENDATION**

That the Board of Trustees endorse the continuation of the existing practice of disclosing only Senior Staff and Trustees' reimbursement of expenses in compliance with existing TCDSB Policies and the Broader Public Sector Expenses Directive.