



## Procedure

Procedure Name	<b><i>Public Disclosure of Expenses</i></b>		
Procedure #	LC 3.1	Parent Policy	LC 3.0 Public Disclosure of Expenses
Policy Owner	Vice President Administration	Effective Date	February 1, 2021
Procedure Owner	General Counsel	Next Review Date	February 1, 2026
Approved by	Vice President Administration	Approval Date	January 27, 2021

### 1.0 Purpose/ Background

The routine public disclosure on a regular basis of expenditures by the Institute's leadership related to travel and hospitality demonstrates the commitment to responsible use of Institute funds, the accountability of the Institute's leadership to its constituents, and transparency with regard to expenditures incurred in the conduct of Institute business, and is consistent with the access principles of the Freedom of Information and Protection of Privacy Act.

### 2.0 Definitions

Term	Definition
Discloser(s)	Board Chair and all Board Members while acting in capacity of a Board Member, as well as the members of the Institute's Executive Team
Executive Team	President and Vice Presidents of the Institute
External Working Session Expenses	Any food or beverages expenses incurred in respect of food or beverages provided to or attributable to an individual and to any staff or external parties attending meetings attributable to that individual at which Institute Business is being discussed, or which is for the purpose of providing information to employees or stakeholders or which facilitates Institute Business, and which is held at a commercial eating establishment. For the purposes of this Procedure, a commercial eating establishment includes the Nest but does not include Ernest's
Institute Business	Activities intended to promote and achieve the goals and objectives of the Northern Alberta Institute of Technology
Travel Expenses	Costs and allowances incurred by an individual in the course of Institute Business, including those that arise from airfares, accommodations, meals, other forms of travel (e.g. taxis, rented vehicles), incidentals, and per diems

### 3.0 Procedures

#### 3.1 General Procedures

- 3.1 The Institute will disclose to the public, without cost to the public, those expenses identified in in this Procedure.
- 3.2 Disclosure shall be in a manner that is accurate, consistent, and transparent.

- 3.3 Disclosure of the identified expenses will be required for the Board Chair and all Board Members while acting in capacity of a Board Member, as well as the members of the Institute's Executive Team ("the Discloser").

**3.2 Categories of Expenses included in Disclosure**

- 3.2.1 The expenses to be included within the disclosure requirements are travel expenses incurred by or attributable to Disclosers and External Working Session expenses incurred by or attributable to Disclosers. This includes those expenses directly incurred by the Institute as well as those that are reimbursed to the Discloser by the Institute, and regardless of how an expense has been paid for or is being reimbursed (e.g. Procurement Card, Expense Claims System, Invoice to the Institute, transfers within Departments of the Institute, petty cash).
- 3.2.2 It is recognized that there are circumstances that arise where, for transactional convenience, a travel expense is incurred initially by the Institute but then the Institute is partially or fully reimbursed by a Discloser or by a third party. As examples, travel involves combined Institute Business as well as personal travel, or the Discloser is combining Institute business with the business of a third party that the Discloser also represents, or the expense is fully reimbursed by a client of the Institute. In those cases, the net expense that is incurred by the Institute shall be disclosed pursuant to this Guideline.

**3.3 Method and Frequency of Disclosure and Duration of Posting**

- 3.3.1 The method of disclosure by the Institute will be by posting on the external website of the Institute.
- 3.3.2 Posting will be quarterly to align with the overall reporting procedures of the Institute and shall reflect the expenses required to be disclosed for events that have occurred or been completed during the quarter. The intent is for posting to occur by the thirtieth (30th) business day after the quarter end for the required expense disclosure of the preceding quarter.
- 3.3.3 The disclosure for each quarterly reporting will remain posted on the external website for a period of three (3) years from the date it was initially required to be posted.

**3.4 Expense Report and Documentation Requirements**

Disclosers will be required to ensure that Expense Reports and any other documentation prompting payment of expenses to be disclosed include the following components:

- (a) Name and position of individual who incurred the expense;
- (b) Date of event(s);
- (c) Transaction amount(s);
- (d) Expense category; and
- (e) Description or rationale for incurring the expense.

### 3.5 Protection of Privacy

Information that would normally be withheld in the case of an access request pursuant to the *Freedom of Information and Protection of Privacy Act*, including personal information the disclosure of which would be an unreasonable invasion of an individual's privacy, and commercial or trade secret information that would be harmful to the business interests of a third party, must be redacted or severed from any supporting documentation that will be posted and will not be publicly disclosed.

### 3.6 Roles and Responsibilities

- 3.6.1 The Associate Vice President Finance or designate(s) will be responsible for identification and compilation of the information necessary for the disclosures required herein which will be generated from or pulled from a number of sources including but not limited to Expense Reports, travel agent invoices, catering services, petty cash and procurement cards. The Associate Vice President Finance or designate shall be responsible for the general administration of this Procedure.
- 3.6.2 The Associate Vice President ITS or designate will be responsible for the development of business processes and systems criteria to facilitate the posting of the disclosures on the external website of the Institute.
- 3.6.3 General Counsel or designate will be responsible for establishing procedures for the implementation of article 3.5 of the Procedure including training of staff that are involved with reporting expenses attributable to Disclosers.

## 4.0 Exceptions to the Procedure

- 4.1 Exceptions to this procedure must be documented and formally approved by the Policy Lead.
- Procedure exceptions must include:
- The nature of the exception
  - A reasonable explanation for why the procedure exception is required
  - Confirmation that the exception aligns with the general principles
  - Any risks created by the procedure exception and how they will be managed.

## 5.0 Related Documentation

FO 3.0 Employee Expense Reimbursement Policy  
FO 3.01 Employee Expense Reimbursements Procedure  
FO 9.0 Hospitality, Celebrations and Working Sessions Policy  
FO 9.1 Hospitality, Celebrations and Working Sessions Procedure

### Document History

Date	Action/ Change
January 2022	Updated position titles
January 2021	Transferred from Guideline to Procedure