

EXPENSE TRANSPARENCY

Background

The Board of Trustees shall ensure effective stewardship of funds in the performance of Division business, by using sound logic and financial responsibility in carrying out its duties. All business expenses incurred shall be reasonable, appropriate and able to withstand the scrutiny of auditors or members of the general public.

Definitions

Business travel:

meetings with external parties and the associated costs, including travel, meals, accommodations, parking, business insurance on private vehicles and related incidentals to the benefit of individuals.

Professional learning:

formal courses, conferences, seminars and other professional-learning events and associated costs, including registration, materials, travel, meals, accommodations, parking and related incidentals to the benefit of individuals.

Professional-membership dues:

dues paid to a professional association on behalf of an individual Board member, the Superintendent or the Secretary-Treasurer.

Working sessions:

meetings with internal departments or schools and the associated costs, including travel, meals, accommodations, parking, business insurance on private vehicles and related incidentals to the benefit of individuals.

Guidelines

1. Expense Transparency: Specifics

- 1.1. All business-expense receipts shall be itemized and include details of the expense—for example, a list of those attending the meal and the reason for business travel. Alcohol is not an eligible expense and cannot be claimed through a purchase card or expense reimbursement.
- 1.2. Business-expense claims should be submitted by the end of the month in which the business expense was incurred and shall be submitted no later than quarterly.
- 1.3. When business expenses are incurred, the appropriate signing authority shall approve the expenses as follows:
 - 1.3.1. The Board Chair's expenses shall be approved by the Secretary-Treasurer.
 - 1.3.2. The Board Vice-Chair's and trustees' expenses shall be approved by the Board Chair.

- 1.3.3. The Superintendent's expenses shall be approved by the Board Chair.
- 1.3.4. The Secretary-Treasurer's expenses shall be approved by the Superintendent.
- 1.4. On a quarterly basis, business expenses incurred by the Board, Superintendent and Secretary-Treasurer related to working sessions, business travel, professional learning and professional-membership dues shall be reported online through the Division's website.
 - 1.4.1. The reports shall include a summary of the expenses incurred during the previous three months, a description, rationale for the expenses and copies of the detailed receipts of more than \$20, with sensitive information redacted.
- 1.5. To minimize administrative costs, the following business expenses will not be allocated to individual Board members nor reported on the quarterly summaries posted on the Division's website:
 - 1.5.1. general overhead costs related to the business of the Board;
 - 1.5.2. professional-membership dues paid on behalf of the Division; and
 - 1.5.3. meal costs at catered events.

Last reviewed:	Last updated:
Sept. 17, 2015	Sept. 17, 2015
	Feb. 18, 2016
Dec. 12, 2016	
Feb. 12, 2018	
	Aug. 30, 2018
Feb. 19, 2019	
	Dec. 19, 2019
Feb. 11, 2020	
June 4, 2020	June 18, 2020
Feb. 9, 2021	March 18, 2021
March 1, 2022	March 17, 2022
March 14, 2023	
May 10, 2023	May 25, 2023
June 10, 2024	June 20, 2024
April 8, 2025	April 17, 2025