Audit and Administration Committee
REPORT 09-017
AS AMENDED BY COUNCIL ON DECEMBER 9, 2009

9:30 a.m.
Wednesday, December 2, 2009
Albion Room
Hamilton Convention Centre
One Summer’s Lane

Present: Chair B. Clark
Vice-Chair R. Powers
Mayor Eisenberger
Councillors B. Bratina, C. Collins, B. Morelli, M. Pearson,

Absent with Regrets: T. Whitehead (personal)

Also Present: C. Murray, City Manager
H. Tomasik, Executive Director – Human Resources
T. Tollis, Treasurer – Finance and Corporate Services
P. Barkwell, City Solicitor; Lisa Pasternak, Senior Solicitor
– Legal Services
K. Christenson, City Clerk; M. Meyer, Legislative Assistant
– City Clerk’s Office

THE AUDIT AND ADMINISTRATION COMMITTEE PRESENTS REPORT 09-017
AND RESPECTFULLY RECOMMENDS:

1. Appointment of Chair and Vice-Chair

   (a) That Councillor R. Powers be appointed Chair of the Audit and Administration Committee for 2010;

   (b) That Councillor B. Morelli be appointed Vice Chair of the Audit and Administration Committee for 2010.
2. Tax Appeals Under Section 357 and 358 of the Municipal Act 2001
   (FCS09006(h)) (City Wide) (Item 5.2)
   (a) That the tax write-offs processed under Section 357 of the Municipal
       Act, 2001, in the amount of $39,888 be approved as set out in Appendix
       A, attached hereto; and
   (b) That the tax appeals, due to a gross or manifest clerical error, pursuant
       to Section 358 of the Municipal Act, 2001, in the amount of $2,760 be
       approved as set out in Appendix B, attached hereto.

3. Monthly Status Report of Tenders and Requests for Proposals for
   October 14, 2009 to November 12, 2009 (FCS09027(g)) (Item 5.3)
   That Information Report FCS09027(g) respecting Monthly Status Report of
   Tenders and Requests for Proposals for October 14, 2009 to November 12,
   2009 be received.

4. Accounts Receivable Write-Offs for December 2009 (FCS09122) (City
   Wide) (Item 5.4)
   (a) That the General Manager of Finance and Corporate Services be
       authorized to write-off uncollectible accounts receivables in the amount
       of $164,043.79, attached hereto as Appendix C; and
   (b) That the Schedule of Accounts Receivable Write-Offs (under $1,000),
       attached hereto as Appendix D, be received for information.

5. Innovative Workplace Practices (HUR09021) (City Wide)
   (Item 5.5)
   That Information Report HUR09021 respecting Innovative Workplace
   Practices be received.

6. Municipal Health and Safety Association Audits (HUR09023) (City Wide)
   (Item 5.6)
   That Information Report HUR09023 respecting Municipal Health and Safety
   Association Audits be received.
7. Louise Dompierre, Art Gallery of Hamilton, Respecting Outstanding Loan (Item 6.1)

(a) That the presentation from Louise Dompierre, Art Gallery of Hamilton, respecting the Art Gallery of Hamilton’s outstanding loan to the City of Hamilton be received;

(b) That loan interest, in the amount of $91,428 on the Building Loan with the Art Gallery of Hamilton, representing the interest related to City Property Upgrades, be reversed;

(c) That the remaining amount of the Building Loan with the Art Gallery of Hamilton, in the amount of $317,198, representing the bulk of the upgrades to City Property, be funded from Surpluses resulting in the 2009 Closure of the Work In Progress Capital Accounts; and

(d) That recommendations (b) and (c) be subject to a payment of $610,000 from the Art Gallery of Hamilton in final payment of all outstanding loan obligations.

(e) That $82,601 be reimbursed to the Art Gallery of Hamilton for the capital upgrade to the chimney.

8. Award of Tender C12-10-09 Short Term Rental Vehicles (FCS09116) (City Wide) (Item 8.1)

That the Corporate Tender C12-10-09 Short Term Rental Vehicles be awarded as follows:

(a) Part One, Cars - to Avis Car Inc. with an estimated total three year contract price of $53,550.00;

(b) Part Two, Vans and Pickup Trucks - to Avis Car Inc. with an estimated total three-year contract price of $100,105.00;

(c) Part Two, Full Size Cargo Van - to 2064973 Ontario Inc. o/a Dollar Thrifty with an estimated total three-year contract price of $6,113.00;

(d) Part Three, Special Vans - to Avis Car Inc. with an estimated total three-year contract price of $21,580.00;

(e) Part Four, Hourly Rentals for various vehicles to Carter Lease & Rental with an estimated total three-year contract price of $1,380.00;
(f) Part Four, Hourly Rentals for full size passenger van to 2064973 Ontario Inc. o/a Dollar Thrifty with an estimated total three-year contract price of $250.00; and

(g) Part Four, Hourly Rentals for full size pick-up truck to Enterprise Rent-A-Car Canada Ltd. with an estimated total three-year contract price of $217.00.

9. Hamilton Ballet Youth Ensemble Tax Appeal Under Section 357 and 358 of the Municipal Act, 2001 (FCS09118)) (Ward 2) (Item 8.2)

(a) That a tax classification change from Commercial Taxable to Exempt for the Hamilton Ballet Youth Ensemble (HBYE) regarding 108–112 James Street North (Tivoli Theatre) under Section 357 of the Municipal Act, 2001 be approved;

(b) That the 2006 to 2008 tax classification also be changed from Commercial Taxable to Exempt under Section 358 of the Municipal Act, 2001; and

(c) That full tax exemption remains in force until such time as the property is sold or the intended use of live ballet is discontinued.

10. Policy for Business Travel, Seminars and Conferences - Amendments (FCS04065(c)) (City Wide) (Item 8.3)

That the Policy for Business Travel, Seminars and Conferences as amended, attached hereto as Appendix E, be approved.

11. Corporate Standard for Ruggedized Mobile Computer Devices (FCS09119) (City Wide) (Item 8.4)

(a) That the City of Hamilton establish the Panasonic ToughBook Notebook Computer as the Corporate Standard for all City staff requiring a fully ruggedized mobile computer.

(b) That the Corporate Standard be reviewed in 2013 when the Desktop and Mobile Computer contract will be reviewed.

(c) That the Panasonic Toughbook be acquired directly from the Manufacturer.

12. Reserve/Revenue Funds and Trust Accounts Statement of Investment Policies and Procedures Review (FCS09110) (City Wide) (Item 8.5)

Council – December 9, 2009
(a) That the revised “Statement of Investment Policies and Procedures” City of Hamilton – Reserve/Revenue Funds and Trust Accounts (SIP&P) attached hereto as Appendix F be approved; and

(b) That the previous “Statement of Investment Policies and Procedures” approved in Report FCS07005 be rescinded.

13. Hamilton Street Railway Plan (1994) Actuarial Valuation as at January 1, 2009 (FCS09113) (City Wide) (Item 8.6)

(a) That the January 1, 2009, actuarial valuation for the Hamilton Street Railway Plan (1994) per Appendix ‘A’ to report FCS09113 be received for information;

(b) That the Treasurer be authorized to file the January 1, 2009, actuarial valuation with the Financial Services Commission of Ontario (FSCO) and Canada Revenue Agency (CRA);

(c) That the method for valuing assets, on a solvency basis, be changed from market value of assets to the smoothing of asset technique for deficit funding purposes; and

(d) That the current budgeted amount of $3.87 million be maintained and used to fund both the Hamilton Wentworth Retirement Fund (HWRF) and the Hamilton Street Railway (HSR) special payments for the years 2009 to 2011 with any shortfall funded from the Hamilton Wentworth Retirement Fund (HWRF) Actuarial Deficiency Provision (112065).

14. Personnel Matter (HUR09020) (City Wide) (Item 12.1)

Whereas Council became aware on Wednesday, December 9, 2009, with the exception of those members of Council present at the meeting of the Audit and Administration Committee who became aware on Wednesday, December 2, 2009 of:

(i) the event, or series of events, as set out in Appendix “A” attached to this Resolution; and,

(ii) that the event, or series of events, as set out in Appendix “A”, if proven, constitutes a contravention of the Code of Conduct, and of the City Policies on Harassment and Discrimination Prevention and Personal Harassment Prevention: and

(ii) the identity of the member of Council involved in the event or series of events as set out in Appendix “A” attached to this Resolution;

Council – December 9, 2009
Now therefore be it resolved that:

(a) Council refer Appendix "A" to the Integrity Commissioner as a Complaint pursuant to Section 8(1) of By-law 08-154, as amended; and

(b) Appendix "A" remain confidential until the Integrity Commissioner’s Investigation and Report is completed, pursuant to Section 8(11) of By-law 08-154 as amended; and

(c) That the referral to the Integrity Commissioner is deemed to be the referral to an external investigator as required by the Resolution Procedures under the Harassment and Discrimination Prevention and Personal Harassment Prevention Policies.

(b)(d) That the contents of Report HUR09020 remain confidential as the subject-matter pertains to a personnel matter.

15. 2010 Advance Payments to External Boards and Agencies (FCS09117) (City Wide)

(a) That effective January 1, 2010, an advancement of funds be provided to the external boards and agencies, in the specified amount and on the specific dates as shown in Table One to Report FCS09117, “2010 Advance Payments to External Boards and Agencies”; and

(b) That any outstanding arrears due to the City of Hamilton, by any Boards or Agencies, be applied against the approved grant funding, including advances, until the debt is satisfied, at which point the organization will receive the balance of any approved payment.

FOR THE INFORMATION OF COUNCIL:

(a) CHANGES TO THE AGENDA (Item 1)

The Committee Clerk advised the following change to the agenda:

Deleted from the agenda is Item 8.7, Governance Review Subcommittee Report 09-004.

Council – December 9, 2009
On a motion, the agenda was approved as amended.

(b) DECLARATIONS OF INTEREST (Item 2)

There were no declarations of interest.

(c) MINUTES (Item 3)

(i) Minutes of the meeting held on November 18, 2009 (Item 3.1)

The minutes of the Audit and Administration Committee meeting held on November 18, 2009 be approved as presented.

(d) Minutes of Various Sub-Committees (FOR INFORMATION PURPOSES ONLY) (Item 5.1)

That the following minutes of various sub-committees be received:

(a) Hamilton Mundialization Committee – May 20, 2009
(b) Hamilton Mundialization Committee – September 16, 2009

(e) Louise Dompierre, Art Gallery of Hamilton, Respecting Outstanding Loan (Item 6.1)

Louise Dompierre, Art Gallery of Hamilton, made a presentation to Committee respecting the Art Gallery’s outstanding balance on a line of credit owed to the City of Hamilton. A handout was distributed to the Committee and a copy was submitted for the record. Highlights of the presentation included, but were not limited to:

- History and circumstances leading to the line of credit
- The AGH would like to propose full payment of the loan by year-end based on the following considerations
  - Reversal of interest charges by City of Hamilton in the amount of $91,428
  - City contribution towards City Property upgrades in the amount of $311,909

The Committee discussed the matter and asked for additional information from staff respecting the funding/grant programs available to the AGH. Tony Tollis, Treasurer, advised that one option would be to review the capital works accounts to see if there are surpluses in other projects that could be applied here. Mr. Tollis further advised that, in terms of waiving the interest, there is an interest-free loan program available to those who do upgrades to City properties.

Committee asked whether staff could report back by year-end. Tony Tollis, Treasurer advised that staff could get back to the Committee Chair and work on a motion to be presented at Council.
Committee passed the following motion:

That Finance staff be directed to report back with possible solution respecting the request for a reversal of interest charges on the line of credit and the request for a City contribution towards City property upgrades.

(f) Policy for Business Travel, Seminars and Conferences - Amendments (FCS04065(c)) (City Wide) (Item 8.3)

Councillor Powers requested clarification respecting per diems paid on the first and last day of business travel. Tony Tollis, Treasurer, advised that the policy has changed so that per diems are paid based on overnight stays and the last day of travel is paid based on the submission of receipts. Councillor Powers suggested that he and Mr. Tollis discuss this further prior to Council.

(g) Outstanding Business List Items requiring Approval for Proposed New Due Dates (Item 11.1)

The proposed new due dates for the following Audit and Administration Committee Outstanding Business List items were approved:

(i) Item “A” – Civil Litigation Trial Costs
   Current Due Date: Q0409
   Proposed New Due Date: Q0210 (June 2010)

(ii) Item “B” – Improvements within the City of Hamilton Procurement Process
    Current Due Date: Dec 09
    Proposed New Due Date: Q0210 (to coincide with Purchasing Section Operational Review Report)

Committee passed the following motion:

That staff be directed to include performance evaluation in the tendering process as part of the Purchasing Review.

(iii) Item “I” – Alcohol-related events in City-owned facilities
    Current Due Date: Dec. 2/09
    Proposed New Due Date: March 2010

Councillor Powers advised staff that the report must come back to Committee no later than March and include facilities, parks, and other City-owned venues.

(h) Outstanding Business List Items to be Removed (Item 11.2)
The removal of the following Audit and Administration Committee Outstanding Business List items was approved:

(i) Item “E” – Innovative Work Environment
(ii) Item “J” – Health, Safety and Wellness Policy

(i) **Personnel Matter (HUR09020) (City Wide) (Item 12.1)**

Committee moved into Closed Session at 10:01 a.m. pursuant to Section 8.1, subsections (d) and (f) of the City’s Procedural By-Law and Section 239 of the Ontario Municipal Act, as the subject matter pertains to a personnel matter respecting an identifiable individual and advice that is subject to solicitor-client privilege, including communications necessary for that purpose.

Committee reconvened in Open Session at 10:40 a.m.

Committee passed a motion as outlined in Item 14 above.

(j) **ADJOURNMENT (Item 13)**

The Audit and Administration Committee adjourned at 10:45 a.m.

Respectfully submitted,

Councillor Brad Clark, Chair
Audit and Administration Committee

Mary-Ann Meyer
Legislative Assistant
December 2, 2009

Council – December 9, 2009
### 357-08-297 10 Goulding Ave
- **Roll Number**: 081091037200000
- **Explanation**: Demolition of old house; new home being built
- **YEAR**: 2008
- **Amount**: -142.21

### 357-08-314 37-39 King William
- **Roll Number**: 020153511500000
- **Explanation**: Demolition of 7th apartment to convert to required fire escape
- **YEAR**: 2008
- **Amount**: -6666.42

### 357-08-341 347 Dewitt Rd
- **Roll Number**: 003130376000000
- **Explanation**: Demolition of house June 2008
- **YEAR**: 2008
- **Amount**: -821.77

### 357-08-365 0 Upper Centennial Pkwy
- **Roll Number**: 003850271260000
- **Explanation**: Tax Class Conversion; cancelled severance did not occur in 08
- **YEAR**: 2008
- **Amount**: 0.00

### 357-08-366 0 Upper Centennial Pkwy
- **Roll Number**: 003850001250000
- **Explanation**: Tax Class Conversion; cancelled severance did not occur in 08
- **YEAR**: 2008
- **Amount**: 0.00

### 357-09-016 37-39 King William
- **Roll Number**: 020153511500000
- **Explanation**: Cancelled handled through Minutes of Settlement
- **YEAR**: 2009
- **Amount**: 0.00

### 357-09-020 400 Burlington St E
- **Roll Number**: 030225058800000
- **Explanation**: Demolition of office and service garage
- **YEAR**: 2009
- **Amount**: -2691.63

### 357-09-028 235 Glencairn Ave
- **Roll Number**: 050372074600000
- **Explanation**: Tax Class Conversion; now all residential
- **YEAR**: 2009
- **Amount**: -237.73

### 357-09-039 55 Head St
- **Roll Number**: 260110098000000
- **Explanation**: Demolition of all structures
- **YEAR**: 2009
- **Amount**: -10040.80

### 357-09-050 3472 Highway 6
- **Roll Number**: 902510198000000
- **Explanation**: Exempt city property
- **YEAR**: 2009
- **Amount**: -601.87

### 357-09-052 0 Hampton Brook Way
- **Roll Number**: 902510210000000
- **Explanation**: Exempt city property
- **YEAR**: 2009
- **Amount**: -148.60

### 357-09-131 5 6th Concession Rd E
- **Roll Number**: 303610615000000
- **Explanation**: Demolition of original building; new building under construction
- **YEAR**: 2009
- **Amount**: -8061.78

### 357-09-140 1477 Guyatt Rd
- **Roll Number**: 901310346000000
- **Explanation**: Demolition of old house; new home being built
- **YEAR**: 2009
- **Amount**: -1394.74

### 357-09-146 5 Madison
- **Roll Number**: 030236575600000
- **Explanation**: Demolition of garage
- **YEAR**: 2009
- **Amount**: -25.78

### 357-09-165 226 Duke St
- **Roll Number**: 010095040700000
- **Explanation**: Major renovations; denied CVA already reflects the state of the home
- **YEAR**: 2009
- **Amount**: 0.00

### 357-09-169 60 Limeridge Rd W
- **Roll Number**: 080931000400000
- **Explanation**: Demolition of house and garage
- **YEAR**: 2009
- **Amount**: -213.43

### 357-09-176 15 Cedar Ave
- **Roll Number**: 030253067400000
- **Explanation**: Demolition of house
- **YEAR**: 2009
- **Amount**: -939.29

### 357-09-195 968 West 5th St
- **Roll Number**: 080971060200000
- **Explanation**: Demolition of house and garage
- **YEAR**: 2009
- **Amount**: -1115.30

### 357-09-206 467 Rexford Dr
- **Roll Number**: 070691083800000
- **Explanation**: Demolition of house and garage
- **YEAR**: 2009
- **Amount**: -40.65

### 357-09-210 8 Oriole Ave
- **Roll Number**: 003110128000000
- **Explanation**: Demolition in ground pool filled in
- **YEAR**: 2009
- **Amount**: -343.32

### 357-09-227 70 Beach Rd
- **Roll Number**: 030273000400000
- **Explanation**: Tax Class Conversion; form ITN to CTN
- **YEAR**: 2009
- **Amount**: -6402.96

**TOTAL**: (39,888.28)
### B- overcharge (Assessment Roll)
- B1 -overcharged-application denied
- E - Exempt

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<th>Appeal No.</th>
<th>Property Address</th>
<th>Roll Number</th>
<th>Reason</th>
<th>Explanation</th>
<th>Year</th>
<th>Amount</th>
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<td>80 Greensteam Cres</td>
<td>003010149570000</td>
<td>B</td>
<td>Date of sale on supp bill correct but value needed adjustment</td>
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<td>358-09-035</td>
<td>2128 Kirk Rd</td>
<td>901410399000000</td>
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<td>Incorrect square footage on house recorded as 3196 only 2825</td>
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<td>-189.83</td>
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<tr>
<td>358-09-036</td>
<td>2128 Kirk Rd</td>
<td>901410399000000</td>
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<td></td>
<td>2007</td>
<td>-94.53</td>
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<td>358-09-072</td>
<td>17 Private Rd</td>
<td>303410112000000</td>
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<td>Old house demolished in 2001 still on roll</td>
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<td>-624.85</td>
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<td>358-09-073</td>
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<td>-574.70</td>
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<td>358-09-074</td>
<td>81 Charlton Ave E Unit 102</td>
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<td>Roll was created in error condo unit and parking under same pin</td>
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**TOTAL** (2,760.22)
**A/R Write-Offs over $1,000 December 2009**

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<th>TOTAL</th>
<th>CUSTOMER NAME</th>
<th>DESCRIPTION</th>
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<td></td>
<td><strong>Bankrupt/Received Final Settlement</strong></td>
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<td>$133,770.59</td>
<td>Infoplace Ticket Centres **</td>
<td>HSR Ticket and Bus Pass Sales</td>
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<td><strong>Unable to Locate/Sent to Collection</strong></td>
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<td>Payroll and Tuition Overpayment</td>
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<tr>
<td>$1,242.12</td>
<td>150 Sanford Ave N Inc</td>
<td>False Fire Alarm Charges</td>
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<td>$164,043.79</td>
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</tbody>
</table>

**Write off to be funded from HSR Tickets in Public Hands Account**

**** Identifiable Individual. Name left off at request of Council

**Note:** Amounts listed have been allowed for in the December 2008 year end figures. Write-offs will not affect the 2009 budget.
## A/R Write-Offs under $1,000 December 2009

<table>
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<th>TOTAL</th>
<th>CUSTOMER NAME</th>
<th>DESCRIPTION</th>
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<td><strong>Unable to Locate/Sent to Collection</strong></td>
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<td>Pavement cuts</td>
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<td>KickAss Productions Inc</td>
<td>Movie Shoot Road Closure</td>
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<td><strong>Property Sold/Exhausted Collection Efforts</strong></td>
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<td>381.99</td>
<td>****</td>
<td>Maintenance Charge - Lodges</td>
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<td><strong>$ 3,024.93</strong></td>
<td></td>
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</tr>
</tbody>
</table>

**** Identifiable Individual. Name left off at request of Council

**Note:** amounts listed have been allowed for in the December 2008 year end figures. Write-offs will not affect the
2009 budget.
POLICY

This policy applies to all business travel where over night stay is required and provides for the reimbursement of expenses incurred by those persons authorized to attend. The employees of the Police Services, Hamilton Entertainment Convention Facilities Inc. and the Hamilton Public Library are to follow this travel policy as approved by their individual boards. All members of Council will follow and uphold the requirements of this policy.

1. ATTENDANCE AUTHORIZATION

Conditional upon the availability of funds provided in the current budget.

Attendance by Elected Officials at any conference, seminar or other business travel requires Council Approval where applicable.

Employee travel requires the following approvals:

a) Travel within Ontario must be approved by the immediate supervisor and the Director or above.

b) Travel outside of Ontario but within Canada must be approved by the immediate Supervisor and the General Manager or above.

c) Travel outside of Canada must be approved by the immediate Supervisor and the City Manager. The City Manager’s travel outside of Canada must be approved by the Mayor.

Supporting documentation must include and clearly identify the event attended, date of the event, purpose of the event and, when applicable, identification of all individuals whose expenses are reimbursed with the submission.

Documented approval for travel must be obtained before any travel expenses are incurred or committed to. Payment for travel expenses incurred or committed to prior to obtaining documented approval will be the sole financial responsibility of the employee if the travel request is denied. An approved Travel Advance Form must be submitted to Accounts Payable before the travel only if an advance is being requested, or be attached to the payment requisition for registration or other travel expenses being paid in advance.
2. ADVANCE AND EXPENSE REIMBURSEMENT

Travel advances will not be made for less than $250. If the estimated cost of out of pocket expenses is less than $250, the employee must claim for a refund upon submission of final travel expenses. Requests for cash advances are not mandatory and discretion should be used when determining the requirement for each trip.

Application for travel advances will be signed by the claimant indicating authority for the City to recover through the Payroll system any advances unaccounted for.

In order to receive early discounts, and confirm registration, employees may incur out of pocket expenses in advance of the travel dates. These expenditures can be recovered by making a notation on the Travel Advance Form requesting an early release of the advance.

Travel advances are subject to the approvals granted under Section 1 above.

Actual travel expenses that are less than 10% greater than the original approved estimated cost of travel can be approved by departmental signing authority.

Actual travel expenses that are greater than 10% over the original approved estimated cost of travel must be approved by the approver of the travel as outlined in the approval chart in Section 1 above.

In exceptional circumstances, the City Manager may approve staff expenses over or outside the limits of this policy.

3. REGISTRATION

Subject to the approvals granted in Section 1 above, request for payment of the registration fee for the delegate to attend the conference or meeting is forwarded to the Financial Services Division. Advance discounts should be realized where possible.

An approved Travel Advance Form must be submitted to Accounts Payable with the request for payment of registration fees or other travel expenses in advance of the trip.
Copy of course, conference or seminar agenda is required providing information on cost, location, dates and meals. This information must be attached either to the Travel Expense Form when requesting an advance, thus allowing accurate calculation of the per diem, or if no advance requested to the Travel Expense Form when submitted for final accounting.

Any fees paid prior to the conference, referred to as prepaid expenses, are to be reflected on the Travel Advance/Reimbursement Form to be submitted to Financial Services. All costs related to the travel must be included on the form so the approver is aware of all costs related to the travel, and so the total cost of travel is reported on one form.

4. TRANSPORTATION

The most economical and efficient mode of transportation should be used as follows:

- Economy airfare including all applicable taxes, surcharges and cancellation insurance:
  
  NOTE: Upgrades from economy airfare will be acceptable for non North American air travel to no higher than business class in recognition of the travel times involved.

  The cost of seat selection will be reimbursed.

  Expenses incurred to change travel plans are allowable provided the changes are a result of mandatory City Business. Only charges relating to the employee are reimbursable.

  Luggage cost charged by airlines is reimbursable.

  The cost of passports will not be reimbursed.

- Train/bus fare when applicable.

- Transfer fees to and from transportation terminals at points of departure and arrival should be the most economically feasible method available as circumstances warrant. Parking expenses should be included in this cost decision.
• Car rental, including fuel purchases, instead of public transportation may be claimed providing it is more economical or if required under certain circumstances. A reputable rental company must be used to ensure adequate insurance coverage is secured. A national rental chain is considered to be a reputable company as opposed to a local operation.

• Where an individual uses his/her own car for business travel their personal insurance rates may be affected. Employees are responsible for ensuring that they have adequate insurance coverage. If personal insurance assessments are increased due to the use of a personal car for business travel, a request for reimbursement including documentation substantiating the claim can be made to Accounts Payable for an amount as approved by Council or specified in the collective agreement. The current applicable mileage rate for the use of personal automobiles on City business will be reimbursed. This rate is determined by the current corporate rate, or by collective agreements for unionized employees. While operating a personal automobile on City business, the individual is responsible for all vehicular costs, for example, repairs, fines, fuel insurance, deductibles, etc. Mileage will be reimbursed to/from the regular place of work, or to/from the employee’s residence, whichever is less.

• Unless exceptional circumstances apply (see note below), the charges for the use of a personal automobile shall not exceed the equivalent cost of economy airfare, plus airport parking and transfers.

• Shared transportation is encouraged when appropriate.

NOTE: Written justification (supported cost comparison) for use of personal automobile when air or train travel appears to be the most appropriate means of transportation must be obtained at the time of initial authorization to attend.

Use of personal automobile may be appropriate when traveling with bulky displays or traveling in groups.
5. ACCOMMODATION

Reasonable accommodation expenses where overnight accommodation is required are allowable as follows:

- The accommodation chosen should be the most economical and advantageous to the conduct of City business.

- The actual cost of a single room will be allowed provided such cost does not exceed the “Government Rate” when available.

- Subject to budgetary funding, double occupancy may be required at the discretion of the Approver providing the employee is in agreement.

- Receipts are required in support of all such expenses and must show the place, date and number of days or part days and the rate per day for single occupancy.

- Internet charges for business use on hotel bills will be reimbursed. Other incidental expenses detailed on the hotel bill such as movies or meals will not be reimbursed because they are covered by the per diem reimbursement.

6. PER DIEMS

Per Diem represents the maximum that will be paid without receipts when overnight stay is required. Department heads may approve a lesser amount.

A “Per Diem” expense allowance is to cover the cost of meals, gratuities, personal telephone charges (other than reasonable telephone charges for calls to family at home which is not to exceed one per day) and all other incidental expenses not covered by Sections 3, 4, 5 and 7 and will apply only when overnight accommodation is required.

- One full per diem can be claimed for each overnight stay. Expenses can be claimed for the final day by submitting actual receipts.

- Where some meals are provided by either the event registration or the airline, the per diem will be reduced as follows:

  Breakfast    $15.00
  Lunch        $15.00
  Dinner       $25.00
• Under extenuating circumstances, people traveling under this policy may be reimbursed for meals upon submission of receipts even if the meal is supplied by the conference. In this circumstance, there must be a valid reason for the person not being able to attend the meal as supplied by the conference.

• When overnight accommodation is not required, personal meal expenses will be reimbursed based upon submitted receipts to a maximum of $15 for breakfast, $15 for lunch and $25 for dinner.

• For non North American travel only, reimbursement in excess of these maximums will be made if the actual expenses are reasonable in the opinion of the department head and proper receipts are submitted for all expenses. Approval of these expenses in excess of maximum per diem rates will be made on an individual basis, subject to their merits and general policy for reimbursement of allowable expenses.

• To accommodate the potential higher cost of meals outside of Canada, increased per diems are allowable. For travel within United States, $100 CDN per diem ($20 breakfast, $20 lunch, $35 dinner, $25 incidentals) can be claimed for each overnight stay. For travel outside of North America, $125 CDN per diem ($25 breakfast, $25 lunch, $45 dinner, $30 incidentals) can be claimed for each overnight stay. Expenses can be claimed for the final day by submitting receipts and translating at an estimated exchange rate of the country of travel, to a maximum of the above foreign daily per diem allowances.

• When it is necessary to entertain clients while traveling, detailed receipts must be submitted indicating what was purchased, who was entertained and the reason. An amount will be deducted from the per diem for the employee meal claimed as part of this entertainment receipt.

• Currency rates used should reflect the prevailing rate at the time of exchange as closely as possible. Reasonable estimates using the exchange rate during the time of travel are acceptable and should be used if actual rates are not available.

• While this policy addresses the maximum that the City will pay for travel, the individual may choose to upgrade at his/her own expense. If paid directly by the City, reimbursement must be received at time of claim submission. Examples include additional accommodation expenses for an accompanying spouse or extended stays.
7. MEDICAL INSURANCE

City employees and Elected Officials have coverage under the City’s group plan for in country travel. Employees and Elected Officials will be reimbursed for additional medical coverage they choose to purchase for out of country travel only. An appropriate receipt substantiating this claim is required when submitting this expense.

8. EXTENDED STAYS

At times, and with prior written authorization, special travel savings may be available to the City if the individual traveling stays longer than the duration of the business stay. Reimbursement of costs for extended stay will be made only if it can be demonstrated that there are overall cost savings associated with the extended stay. Any loss of work days due to the “extended” travel must be charged to the employee’s vacation entitlement. Savings must be substantiated by airline quotes, etc.

Sometimes employees pay for extended stays themselves. This is allowable as long as it can be proved ahead of time that there is no cost to the City for this extended stay, and the employee uses their vacation time.

9. REPORTING

All expense claims/reimbursements must be submitted to the Financial Services Division within 30 working days of the event. Claims without travel advances are subject to the same deadlines. Reimbursements of advanced funds must be accompanied by a receipt issued by the Financial Services Division. It is the employee’s responsibility to deposit all refunds of travel advances to the City of Hamilton bank account.

If an employee’s expense claim “actual” is overdue under this policy, the individual will be notified in writing with a copy to the General Manager. Elected officials with an overdue “actual” expense claim form will be notified in writing. Additional expense claims/advance requests including mileage claims and all other reimbursements will not be processed until the past due actual has been received.

Expenses unsubstantiated by proper receipts are not allowable. Travel expenses which have been submitted without receipts will automatically be processed in Accounts Payable by deducting the unsubstantiated amount. If this action causes the advance to exceed the adjusted claim, the employee will be notified and required to pay the difference. Should the payment not be made within a reasonable time period, the city reserves the right to deduct the amount owing to the City from the employee’s pay.
A minimum one-page evaluation report on any conference, seminar or field trip requiring overnight accommodation shall be completed and filed with the final expense claim, with a copy to his/her immediate supervisor. In the case of a General Manager, a copy shall be filed with the City Manager. Elected officials are exempt from preparing this report. The standard report format is attached as an Appendix to this policy.

**ITEMS NOT ALLOWABLE**

Claims for reimbursement will **not** be allowed for:

- **Personal Effects and Services** – Claims for loss of personal effects, for medical and hospital treatment, for purchase of trunks, hand luggage, clothing and other personal equipment, or for personal services such as, shoe shines, valet services and other personal expenses.

- Items not substantiated by receipts, except for per diem claims, will not be reimbursed.

- Gratuities are covered by the per diem. They are to be excluded from reimbursement unless justifiable circumstances (see note below).

**NOTE:** Handling charges for bulky items such as exhibits are permissible provided they are indicated separately on the advance form and pre-approved. Receipts should be obtained where at all possible; however, expenses without receipts will be reimbursed if they were pre-approved and are reasonable (in the opinion of the department head) and equal to or less than the pre-approved amount.

- Long distance phone calls are covered by the per diem. They are to be excluded from reimbursement as appropriate **unless** these calls were made for City business and in consideration of being out-of-town on City business, one call per day to family at home will be allowed. These must be properly identified on the hotel and/or cell bill.

**REFERENCE**

Forms: Travel Expenses
Standard Travel Report Conference Findings
Conference Findings

Employee Name: 
Employee Position: 
Division: 
Event (and dates attended): 
Location: 
Total Cost: 

Describe in one or two paragraphs (or in point form) one or more findings from your attendance at this event that should be shared with your fellow employees or senior management of the Department and Corporation. Consider how it may improve the job performance of others, or result in improved public/service delivery and customer service, or contribute to improved budgetary performance by your Division, our Department and the City (new revenues, cost reductions, greater productivity, etc.). Include networking opportunities or learning experiences that resulted by your attendance.

Will this information help the Department, and City, achieve their goals and, if so, which goals in particular?

Please rate the Conference (1 is very poor, 10 is excellent)

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Recommended future attendance by self or others

Please fill out this form to evaluate business travel when overnight accommodation is required.