

## TORONTO SENIORS HOUSING CORPORATION (TSHC) AUDIT & FINANCE AND RISK COMMITTEE (AFRC) MEETING

### AGENDA

**Date: Tuesday, May 3, 2022**

**Time: 4:00pm – 5:30pm**

**Location: WebEx & Livestream**

Item	Time	Description	Action	Supporting Documents	Presenter
1.	4:00 10 min	Chair's Remarks	Information	NA	Lawrence D'Souza, Chair
2.	4:10 2min	Approval of Public Meeting Agenda	Approval	Agenda	Chair
3.	4:12 2min	Chair's Poll re: Conflict of Interest	Declaration	N/A	Chair
4.	4:14 1min	Approval of Minutes of AFRC meeting of March 14, 2022	Approval	Minutes of AFRC meeting of March 14, 2022	Chair
5.	4:15 1min	Approval of Closed Session Minutes of AFRC meeting of March 14, 2022	Approval	N/A	Chair
6.	4:16 15min	Finance related Policies for approval <ol style="list-style-type: none"> <li>1. Procurement Policy</li> <li>2. Expense Claims Policy</li> <li>3. Investments Policy</li> </ol>	Approval	<ul style="list-style-type: none"> <li>• Board Report</li> <li>1. Procurement Policy</li> <li>2. Expense Claims Policy</li> <li>3. Investments Policy</li> </ul>	Norman Rees
7.	4:31 15min	<ul style="list-style-type: none"> <li>• AFRC Work Plan Activities</li> <li>• Scheduling of future AFRC meetings</li> </ul>	Information	N/A	Norman Rees
8.	4:46 1 min	Motion to move into Closed Session	Approval	N/A	Chair
9.	4:47 2 min	<i>Confidential report dealing with matters</i>	Approval	Closed Session Agenda	Chair

**Toronto Seniors  
Housing Corporation**

10.	4:49 10min	<i>that are not required to be disclosed under the Municipal Freedom of Information and Protection of Privacy Act, including but not limited to personal matters about identifiable individuals, a proposed or pending transaction with a third party, and recommendations of proposed policy or processes</i>	Information	Verbal Report	Norman Rees
11.	4:59 15min		Information	Verbal Report	Norman Rees
12.	5:14 10min		Information	Verbal Report	Norman Rees
13.	5:24 1 min		Approval	N/A	Chair
14.	5:25	Adjournment	N/A	N/A	Chair

**TORONTO SENIORS HOUSING CORPORATION (TSHC)  
Audit & Finance and Risk Committee (AFRC)**

**Date: March 14, 2022**

**Time: 4:00pm – 5:30pm**

**Location: WebEx & Livestream**

**Draft Minutes**

The Audit & Finance and Risk Committee (AFRC) of the Toronto Seniors Housing Corporation held its public meeting on March 14, 2022, at 4:00pm via WebEx video conference. The meeting was live streamed on YouTube and subsequently posted the link to TSHC's website.

**Members in Attendance:**

Lawrence D'Souza (Chair) and Warren Law.

TSHC staff present: Michael Sherar, Interim Transitional Lead and Chief Corporate Officer, Norman Rees, Interim Finance Lead and Rajni Vaidyaraj, Interim Executive Assistant (Recording Secretary).

**ITEM 1: CHAIR'S REMARKS**

The Chair welcomed everyone and called the meeting to order. The Chair noted the Acknowledgement of the Land.

**ITEM 2: APPROVAL OF PUBLIC MEETING AGENDA**

The Chair asked if there were any additions to the public meeting agenda. Hearing none:

*Motion*            **UPON MOTION**, duly made by Mr. Warren Law, and seconded by  
*Carried*            Mr. Lawrence D'Souza, **IT WAS RESOLVED THAT** the public  
meeting agenda, as presented, is hereby approved.

**ITEM 3: CHAIR'S POLL RE: CONFLICT OF INTEREST**

The Chair asked if there was any conflict of interest to be declared. No conflicts were declared.

**ITEM 4: APPROVAL OF MINUTES OF AFRC MEETING OF JANUARY 6, 2022**

The Chair tabled the public minutes of the January 6, 2022 meeting and asked that they be taken as read.

*Motion*           **UPON MOTION**, duly made Mr. Warren Law and seconded by Mr.  
*Carried*           Lawrence D'Souza, **IT WAS RESOLVED THAT** the public meeting  
minutes of January 6, 2022, as tabled, are hereby approved.

**ITEM 5: 2022/2023 DRAFT AFRC ACTIVITIES**

At the invitation of the Chair, Mr. Norman Rees shared the visual presentation of the Committee's 2022 calendar activities and said that he is looking for the Committee's comments and feedback. He stated that his objective is to share what the flow of the 2022 activities would look like followed by activities in 2023 for this Committee, recognizing that the board dates have yet to be established for 2023. He also noted that he has mapped out all the activities presented in the calendar to the workplan on a monthly basis.

Mr. Rees provided a high-level summary of the cycle of all the activities month by month for both 2022 and 2023. He noted that a major and important piece of work is the development of the ERM framework policy reporting and monitoring mechanism that the Board and the senior management team would like to put in place. Mr. Rees noted that he has not included this framework in the cycle assuming that it will likely be developed after the new CEO is in place in June 2022.

Mr. Rees recommended to the Committee to consider the reporting of the financial results to be done on a quarterly cycle rather than on monthly cycle with the assumption that the Board meetings next year will be scheduled on a quarterly basis. He noted that he plans to bring to the Committee a series of policies for approval in May and these policies will largely mirror the Toronto Community Housing Corporation (TCHC) policy templates.

Mr. Rees and Mr. Sherar responded to questions from Mr. Law and Mr. D'Souza about the insurance company that TSHC plans to use, matters related to insurance coverage from June to August and key performance indicators.

There were no further questions and the Committee members thanked Mr. Rees for his presentation and appreciated all his efforts in this work.

**ITEM 6: MOTION TO MOVE INTO CLOSED SESSION**

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*Motion*        **UPON MOTION**, duly made by Mr. Warren Law, and seconded by  
*Carried*        Mr. Lawrence D'Souza, and unanimously carried, **IT WAS  
RESOLVED THAT** the Committee move into a closed session.

**ITEM 7-9: CLOSED SESSION**

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**ITEM 10: ADJOURNMENT**

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The Chair thanked the Committee members and the staff for their participation at today's meeting.

*Motion*        **UPON MOTION**, duly made by Ms. Warren Law, and seconded by  
*Carried*        Mr. Lawrence D'Souza, and unanimously carried, **IT WAS  
RESOLVED THAT** the public meeting terminate at 5:30p.m.

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Lawrence D'Souza, Chair  
Audit, Finance and Risk Committee

**Toronto Seniors Housing Corporation  
Audit, Finance and Risk Committee Meeting  
FINANCE RELATED POLICIES FOR APPROVAL**

Item #6

DATE: May 3, 2022

**Report: BD: 2022-XX****To:** Audit, Finance and Risk Committee**From:** Norman Rees**Date:** May 3, 2022**PURPOSE: FOR APPROVAL****RECOMMENDATION:** The Audit, Finance and Risk Committee recommends that the Board of Directors adopt the following resolution:**BE IT RESOLVED THAT** the Board of Directors approve the following policies to be effective June 1, 2022:

1. Procurement Policy
2. Expense Claim Policy and
3. Investment Policy

**REASON FOR RECOMMENDATION:**

These policies are foundational to the TSHC's operations for June 1, 2022.

The Procurement and Expense Claim policies have been adapted from the existing TCHC policies.

The Investment Policy reflects the start up nature of TSHC's business activities and recognizes that any investment of funds is likely to be only to be short term in nature.

The Procurement and Expense Policy procedures have been included in the attachments for your information.

The Capital Expense Policy review has been rescheduled to later in the year to coincide with the related operational activity.

**List of Attachments**

Attachment 1: Procurement Policy and procedure

Attachment 2: Expense Claim Policy and procedure

Attachment 3: Investment Policy

Norman Rees

Interim Finance Lead

**Item # 6**

**Attachment # 1**

**Procurement Policy**



## **TORONTO SENIORS HOUSING CORPORATION (TSHC) Procurement Policy**

<b>Policy Owner:</b>	Finance
<b>Type:</b>	Board Policy
<b>Approval By:</b>	Board of Directors
<b>First approved:</b>	May 18, 2022 (pending)
<b>Effective Date:</b>	
<b>Last Reviewed:</b>	

### **Policy Summary**

This policy guides employees with respect to procurement of goods, services and construction. Toronto Seniors Housing Corporation's (TSHC) Procurement business cycle is a shared service that Toronto Community Housing Corporation (TCHC) performs on the behalf of TSHC and therefore TSHC will use the procurement procedures in place at TCHC for all TSHC related procurements.

### **Policy Statement**

This Procurement Policy will promote ethical, legal, efficient, effective, professional, and accountable sourcing strategies. Toronto Seniors Housing will use fair, open, and transparent processes to make procurement decisions based on a "value for money" criterion.

*"Value for Money"* means that the selection of goods, services and construction will be based on an optimal combination of relevant factors beyond the price by leveraging the aggregate spend to achieve economies of scale, where possible. This includes such factors as:

- total cost of acquisition
- quality and fit-for-purpose issues
- product or service lead time and delivery schedule
- vendor performance
- product or service support
- environmental and sustainability issues
- support and maintenance considerations
- end-of-life disposal
- other corporate objectives

## **Scope**

This policy applies to all planning, acquisition and management of goods, services and construction by all officers, directors, employees, agents and designated representatives of Toronto Seniors Housing.

This policy must be read in conjunction with the Procurement Procedures, Procurement Protocols, and Financial Signing Authorities.

## **Exceptions**

This policy does not apply to purchases of the following goods and services:

- a. Sale or purchase of real property
- b. Goods or services intended for resale to the public
- c. Goods or services from other public sector bodies or non-profit organizations
- d. Health care services, including services provided by medical doctors, dentists, nurses and pharmacists
- e. Utilities, including hydro and electricity
- f. Anything covered by the Employee Expense Policy or the Tenant Expense Policy.

## **Guiding Principles**

Effective procurement is a critical support function for public institutions as they responsibly manage public funds. The objective of this policy is to ensure that Toronto Seniors Housing conducts procurement processes that conform to the following principles:

- a) Compliance with all applicable laws, regulations, by-laws, policies and trade treaties
- b) Consistency with other Toronto Seniors Housing policies and procedures
- c) Open, fair, and transparent procurement that affords equal access to all qualified vendors
- d) Reciprocal non-discrimination and geographic neutrality with respect to Ontario's trading partners and avoidance of preferences for local vendors
- e) Achieving best value for Toronto Seniors Housing for the expenditure of public funds through consideration of the full range of procurement formats and the adoption of commercially reasonable business practices
- f) Achieving maximum benefit for the residents of Toronto Seniors Housing
- g) Effective balance between accountability and transparency and efficiency
- h) Adherence to the highest standards of ethical conduct

## **Policy Details**

### **Notification of Procurement Opportunities**

Notification of public procurement opportunities shall be listed by Toronto Community Housing on their website and appropriate tendering websites and other media on behalf of TSHC.

## **Award Information**

Final award notifications for all public competitions will be posted online by TCHC.

## **Unsolicited Bids**

Toronto Seniors Housing will not accept or consider unsolicited bids with a procurement value of \$100,000 or greater. Unsolicited bids with a procurement value of less than \$100,000 may be considered on a case-by-case basis with approval of the CEO, but Toronto Seniors Housing is under no obligation to consider or accept any unsolicited bid.

## **Conflicts of Interest**

Toronto Seniors Housing must ensure that it effectively manages internal and external conflicts of interest. All conflicts must be declared in writing to TSHC Procurement who will then notify the TCHC Procurement Unit.

## **Internal Conflict of Interest**

Toronto Seniors Housing must ensure that the management of all procurement projects is free from internal conflicts of interest.

All participants in the Procurement Project (including all procurement staff, all involved members of the TSHC Business Unit and all members of the evaluation team) must ensure that there are no undeclared internal conflicts of interest.

The Toronto Seniors Housing Board of Directors and staff must not have any direct or indirect involvement in any Procurement Project or decision outside of the required approvals and procurement roles set out in these procedures.

## **External Conflict of Interest**

In addition to ensuring that there are not internal conflicts of interest, Procurement Projects must also be free of external conflicts of interest. All vendors must be required to declare, as part of their Bid in a procurement process, that there are no conflicts of interest, or they must provide details of any actual or apparent conflicts of interest. The TCHC Procurement Unit must ensure that all procurement templates include appropriate conflict of interest language and declarations.

Where a vendor is retained to participate in the development of a Solicitation Document or the specifications for inclusion in a Solicitation Document, that vendor must not be allowed to submit a Bid or directly or indirectly participate in the submission of any Bid in response to that Solicitation Document. While this restriction shall be deemed to apply to all Toronto Seniors Housing Procurement Projects, it must be disclosed in the initial procurement process by which the vendor is retained.

## **Procurement Record Keeping**

Proper documentation must be maintained for all stages of the Procurement Project.

## **Access to Information**

The maintenance, release and management of all procurement records must be in accordance with Toronto Seniors Housing's Records Retention Policy. Toronto Seniors Housing is subject to the *Municipal Freedom of Information and Access to Information Act*. TSHC Procurement and TSHC Business Units in co-operation with Toronto Community Housing will be responsible for any requests for access to procurement-related documents.

## **Confidentiality**

Toronto Seniors Housing must ensure that Bidder and vendor information submitted in confidence as part of a Procurement Project is adequately protected. The TCHC Procurement Unit, TSHC Procurement and TSHC Business Units must ensure that all Bids and contracts are kept in a secure location and only accessible by those individuals directly involved with the Procurement Project.

## **Procurement Review and Audits**

Toronto Seniors Housing shall conduct regular reviews and audits of its procurement activities, procedures and practices to ascertain compliance with this Policy.

## **Policy Review**

The Procurement Policy will be reviewed by TSHC Procurement and the TCHC Strategic Procurement Unit and assessed once every two years to ensure its goals are being met.

The Procurement Procedures will be reviewed and assessed once a year to ensure the integrity of each process and that they are promoting the Procurement Policy objectives.

## **Item #6**

### **Attachment 1**

#### **Procurement Method and DOA**

Toronto Seniors Housing Corporation

DIRECT AWARD - Values exclude taxes

Item	Method	Threshold Levels	Vendor	Board or Board Committee as appropriate	CEO, Director of Finance	Director	Corporate Controller, Senior Manager	Manager	Seniors Housing Unit (SHU)					Tenant Services Coordinator
									Director, Seniors Housing	Assistant General Manager	Manager	Supervisor	Superintendent	
<b>BUDGETED</b> - Authority to approve requisition and/or sign contact (Single signature on contract)	Direct Award	\$200.00 to \$9,999.99	Minimum 1 quote whether vendor is on or not on the roster (3 quotes preferred)		\$200.00 to \$9,999.99	\$200.00 to \$9,999.99	\$200.00 to \$9,999.99	\$200.00 to \$9,999.99	\$200.00 to \$9,999.99	\$200.00 to \$9,999.99	\$200.00 to \$9,999.99	\$200.00 to \$9,999.99	\$200.00 to \$500.00	
		\$10,000 and greater			Over \$500,000	\$10,000 to \$499,999.99	\$10,000 to \$249,999.99	\$10,000 to \$99,999.99	\$10,000 to \$49,999.99	\$10,000 to \$99,999.99	\$10,000 to \$49,999.99	\$10,000 to \$24,999.99		
<b>UNBUDGETED</b> - Authority to approve requisition and/or sign contact (Single signature on contract)	Direct Award	\$200.00 to \$9,999.99	Minimum 1 quote whether vendor is on or not on the roster (3 quotes preferred)		\$100.00 to \$4,999.99	\$100.00 to \$4,999.99	\$100.00 to \$4,999.99	\$100.00 to \$4,999.99	\$100.00 to \$4,999.99	\$100.00 to \$4,999.99	\$100.00 to \$4,999.99	\$100.00 to \$4,999.99	\$100.00 to \$250.00	
		\$10,000 and greater			Over \$250,000	\$5,000 to \$249,999.99	\$5,000 to \$124,999.99	\$5,000 to \$49,999.99	\$5,000 to \$24,999.99	\$5,000 to \$49,999.99	\$5,000 to \$24,999.99	\$5,000 to \$12,499.99		
<b>CHANGE ORDERS</b> - Authority to approve change orders and/or extend the term of the contract	Direct Award	\$200.00 to \$9,999.99	Minimum 1 quote whether vendor is on or not on the roster (3 quotes preferred)	Cumulative CO value that <b>exceeds</b> the greater of \$250K or 20% of original commitment value	Cumulative CO value that <b>does not exceed</b> the greater of \$250K or 20% of original commitment value	Cumulative CO value up to \$125,000	Cumulative CO value up to \$50,000	Cumulative CO value up to \$25,000	Cumulative CO value up to \$50,000	Cumulative CO value up to \$25,000	Cumulative CO value up to \$12,500	Cumulative CO value up to \$5,000		
		\$10,000 and greater			Cumulative CO value that <b>exceeds</b> the greater of \$250K or 20% of original commitment value	Cumulative CO value up to \$125,000	Cumulative CO value up to \$50,000	Cumulative CO value up to \$25,000	Cumulative CO value up to \$50,000	Cumulative CO value up to \$25,000	Cumulative CO value up to \$12,500			

Note : Above Delegation of Authority applies to all Standard and Non-Standard Contracts .

All contracts require only one signature.

All Non-Standard Contracts require legal review and approval prior to signature.

Director Level positions: Director of Finance, Director Legal Services, Director Tenant Health and Wellness, Director People and Culture, Director Tenant Engagement and Communications are included for Planning purposes only.



Toronto Seniors Housing Corporation

INVITATIONAL COMPETITION - Values exclude taxes

Item	Method	Threshold Levels	Vendor	Board or Board Committee as appropriate	CEO, Director of Finance	Director	Corporate Controller, Senior Manager	Manager	Seniors Housing Unit (SHU)					
									Director, Seniors Housing	Assistant General Manager	Manager	Supervisor	Superintendent	Tenant Services Coordinator
<b>BUDGETED</b> - Authority to approve requisition and/or sign contact (Single signature on contract)	Invitational Competition	\$10,000 to \$99,999.99	Minimum 3 quotes by rotation if vendor on roster. Minimum 3 quotes from qualified vendor not on the roster whether vendor is on or not on the roster.	Over \$500,000	\$10,000 to \$99,999.99	\$10,000 to \$99,999.99	\$10,000 to \$99,999.99	\$10,000 to \$49,999.99	\$10,000 to \$99,999.99	\$10,000 to \$49,999.99	\$10,000 to \$24,999.99			
		\$100,000 to \$750,000	Invitation to all vendors on the roster		\$100,000 to \$499,999.99	\$100,000 to \$249,999.99								
<b>UNBUDGETED</b> - Authority to approve requisition and/or sign contact (Single signature on contract)	Invitational Competition	\$10,000 to \$99,999.99	Minimum 3 quotes by rotation if vendor on roster. Minimum 3 quotes from qualified vendor not on the roster whether vendor is on or not on the roster.	Over \$250,000	\$5,000 to \$49,999.99	\$5,000 to \$49,999.99	\$5,000 to \$49,999.99	\$5,000 to \$24,999.99	\$5,000 to \$49,999.99	\$5,000 to \$24,999.99	\$5,000 to \$12,499.99			
		\$100,000 to \$750,000	Invitation to all vendors on the roster		\$50,000 to \$249,999.99	\$50,000 to \$124,999.99								
<b>CHANGE ORDERS</b> - Authority to approve change orders and/or extend the term of the contract	Invitational Competition	\$10,000 to \$99,999.99	Minimum 3 quotes by rotation if vendor on roster. Minimum 3 quotes from qualified vendor not on the roster whether vendor is on or not on the roster.	Cumulative CO value that <b>exceeds</b> the greater of \$250K or 20% of original commitment value	Cumulative CO value that <b>does not exceed</b> the greater of \$250K or 20% of original commitment value	Cumulative CO value up to \$125,000	Cumulative CO value up to \$50,000	Cumulative CO value up to \$25,000	Cumulative CO value up to \$50,000	Cumulative CO value up to \$25,000	Cumulative CO value up to \$12,500			
		\$100,000 to \$750,000	Invitation to all vendors on the roster		Cumulative CO value that <b>exceeds</b> the greater of \$250K or 20% of original commitment value	Cumulative CO value up to \$125,000								

Note : Above Delegation of Authority applies to all Standard and Non-Standard Contracts .

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Director Level positions: Director of Finance, Director Legal Services, Director Tenant Health and Wellness, Director People and Culture, Director Tenant Engagement and Communications are included for Planning purposes only.

Toronto Seniors Housing Corporation

OPEN COMPETITIVE - Values exclude taxes

Item	Method	Threshold Levels	Vendor	Board or Board Committee as appropriate	CEO, Director of Finance	Director	Corporate Controller, Senior Manager	Manager	Seniors Housing Unit (SHU)					
									Director, Seniors Housing	Assistant General Manager	Manager	Supervisor	Superintendent	Tenant Services Coordinator
<b>BUDGETED</b> - Authority to approve requisition and/or sign contact (Single signature on contract)	Open Competitive	\$100,000 to \$750,000	Public RFP or RFQ if no vendor on roster	Over \$500,000	\$100,000 to \$499,999.99	\$100,000 to \$249,999.99								
		Greater than \$750,000	Public RFP or RFQ regardless of whether vendor is on roster	Over \$500,000										
<b>UNBUDGETED</b> - Authority to approve requisition and/or sign contact (Single signature on contract)	Open Competitive	\$100,000 to \$750,000	Public RFP or RFQ if no vendor on roster	Over \$250,000	\$50,000 to \$249,999.99	\$50,000 to \$124,999.99								
		Greater than \$750,000	Public RFP or RFQ regardless of whether vendor is on roster	Over \$250,000										
<b>CHANGE ORDERS</b> - Authority to approve change orders and/or extend the term of the contract	Open Competitive	\$100,000 to \$750,000	Public RFP or RFQ if no vendor on roster	Cumulative CO value that <b>exceeds</b> the greater of \$250K or 20% of original commitment value	Cumulative CO value that <b>does not exceed</b> the greater of \$250K or 20% of original commitment value	Cumulative CO value up to \$125,000								
		Greater than \$750,000	Public RFP or RFQ regardless of whether vendor is on roster	Cumulative CO value that <b>exceeds</b> the greater of \$250K or 20% of original commitment value										

Note : Above Delegation of Authority applies to all Standard and Non-Standard Contracts .

All contracts require only one signature.

All Non-Standard Contracts require legal review and approval prior to signature.

Director Level positions: Director of Finance, Director Legal Services, Director Tenant Health and Wellness, Director People and Culture, Director Tenant Engagement and Communications are included for Planning purposes only.

**Item # 6**

**Attachment 1**

**Procurement Procedures**

# **TORONTO SENIORS HOUSING CORPORATION (TSHC)**

## **Procurement Procedures**

**Date: May 18, 2022**

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## **Section 1: Purpose, Scope and Interpretation**

### **1.1 Purpose**

This document details the principles, procedures, roles, and responsibilities for Toronto Seniors Housing Corporation's (herein referred to as "TSHC"s) procurement business cycle. These procedures must be read in conjunction with the TSHC Procurement Policy.

TSHC Procurement business cycle is a shared service that Toronto Community Housing Corporation (TCHC) performs on behalf of TSHC and TSHC will therefore use the procurement procedures in place at TCHC for all TSHC related procurements. The TCHC Procurement Unit has a number of forms, protocols and templates for use during the procurement cycle to assist TSHC Business Units in achieving compliance with the Procurement Policy and Procedures. TSHC Business Units must confer with TSHC Procurement and the TCHC Procurement Unit to ensure that they have all the necessary, up-to-date tools for each stage of a Procurement Project.

### **1.2 Scope**

These Procedures applies to all procurement activities as outlined in the TSHC Procurement Policy.

### **1.3 Interpretation and Defined Terms**

The following definitions and interpretations apply in these Procedures:

1. **Award Value** means the total value of a contract or contracts awarded to a Bidder as the result of a Procurement Project;
2. **Bid** means a submission in response to a Solicitation Document;
3. **Bid Evaluation Team** Means a cross-matrix panel of employees used to review and score bid proposals submitted in response to a Solicitation Document;
4. **Bidder** means a vendor that submits a Bid;

5. **Contract Splitting** means the deliberate attempt to circumvent approval levels by the subdivision of an individual project or task into multiple phases/contracts to avoid exceeding the applicable limits;
6. **Bundle** means the selection of similar projects, goods, or services to procure at the same time under one Procurement Project which will be awarded together and to only one successful vendor.
7. **Business Case** means a document developed at the initial planning stage to provide a high-level description of the Procurement Project and identify the Funding Source for the purpose of obtaining conditional approval to proceed with the Procurement Project;
8. **Business Unit** means one of TSHC's units, departments or divisions;
9. **Competitive Process** means either an Open Competition, a Formal Invitational Competition or an Informal Invitational Process;
10. **Direct Award** means a contract award outside of a Competitive Process, as further defined in Section 4.1(b) of these procedures;
11. **Emergency Purchases** means a situation where the purchase of the goods or services was necessary because of an immediate risk to the safety or health of TSHC employees, residents or the general public or because of the possibility of serious damage to TSHC or private property;
12. **Fairness Commissioner** means a third-party individual or firm engaged to review major complex procurement projects and ensure that the procurement practices are transparent, objective, impartial and fair.
13. **Formal Invitational Competition** means an invitation issued by TSHC Procurement to at least three vendors to submit Bids, as further defined in Section 4.1(a)(ii) of these procedures;
14. **Framework Agreement** means a master standing agreement entered into between TSHC and pre-qualified vendors that have been included on a Roster;

15. **Funding Source** means a budget from TSHC's Operating or Capital account;
16. **Informal Invitational Competition** means an invitation issued by TSHC Procurement or its designate to at least three vendors to submit Bids, as further defined in Section 4.1(a)(i) of these procedures;
17. **Grouping** means the selection of similar projects, goods, or services to procure at the same time under one Procurement Project but that will be awarded separately to different vendors for procurement process efficiency.
18. **Limited Competition** means a Procurement Project whose value would otherwise require an Open Competition, but the circumstances within one of the exceptions prescribed in Section 4.3(a) permit a Formal Invitational Competition;
19. **Major Project** means a project that is of a value, complexity, risk level or profile that requires it be given a significant allocation of attention and time from the TSHC Business Unit and TSHC Procurement , as well as the potential involvement of other departments or stakeholders;
20. **Open Competition** means a publicly posted Solicitation Document, as further defined in Section 4.1(a)(iii) of these procedures;
21. **Procurement Manager means** the manager responsible for TSHC Procurement ;
22. **Procurement Project** means any purchase of goods, services or construction by one of the TSHC Business Units and includes Major Projects and Direct Awards;
23. **Procurement Project Plan** means a comprehensive planning document as further described in Sections 4.2 and 4.3;
24. **Procurement Unit** means TSHC's Strategic Procurement Unit;
25. **Procurement Value** means the total value of the contracts awarded under a Procurement Project, excluding taxes;
26. **Qualified Vendor** means a vendor that has been determined by TSHC to have the relevant capabilities, expertise and experience to be invited to participate in an Invitational Competition or asked



- to prepare a quotation for the purposes of a Direct Award;
27. **Roster** means a list of vendors that have participated in and successfully met the requirements of a Request for Vendor Qualifications (RFVQ), and have been pre-qualified to perform discrete work assignments involving the delivery of a particular type of goods or services;
  28. **Roster Management Process** means the process by which vendors are selected to perform work assignments during the term of a Roster;
  29. **Solicitation Document** means the document used to solicit Bids from Bidders and includes an Invitation to Tender (ITT); a Request for Proposals (RFP); a Request for Expression of Interest (RFEI); a Request of Quotations (RFQ); and a Request for Vendor Qualification (RFVQ);
  30. **Second-Stage Roster Competition** means an expedited, invitational competition between vendors that have been included on a Roster, as further defined in Section 3.4(b) of these procedures;
  31. **Valid Quotation** (for work under \$75k [1 or 3 quote process] and excluding Change Order requests) means a written bid/quote document from the approved vendor that is no older than 60 calendar days from the date of issue. If the quote is older than the 60 days it is considered stale/expired and will need to be accompanied by a written (email) communication from the vendor indicating they will honor the original quote details. The written conformation must be no older than 30 calendar days from the request date of the purchase order request.
  32. **TCHC** means Toronto Community Housing Corporation and/or its wholly owned subsidiary corporations.
  33. **TSHC** means Toronto Seniors Housing Corporation.

## **Section 2: Procurement Stages**

The procurement process is divided into seven (7) stages. The roles

and responsibilities of those involved in the various stages are outlined below:

<b>Stage # &amp; Name</b>	<b>Action</b>	<b>Responsibility</b>
<b>1. Initial Planning and Conditional Approval</b>	Develop Business Case	TSHC Business Unit
	Obtain Funding Source	TSHC Business Unit
	Obtain Conditional Approval	TSHC Business Unit
<b>2. Procurement Streaming and Detailed Planning</b>	Select appropriate procurement Stream & Bid Format	TSHC Procurement and Business Unit in collaboration with TCHC Procurement Unit
	Identify appropriate Contract Type	TSHC Legal Services
	Develop Specification	TSHC Procurement and Business Unit
	Develop Methodology & Strategy	TSHC Procurement and Business Unit in collaboration with TCHC Procurement Unit
	Complete Procurement Project Plan	TSHC and Business Unit
<b>Approval of Business Case and</b>	Submit Business Case and Project Plan for approval to TSHC Business Unit Head	TSHC Business Unit based on Delegation of Authority
<b>Procurement Project Plan</b>		
	Develops final specification & scope of work	TSHC Business Unit

<b>3. Procurement Document Assembly</b>	Develops Fee Schedules and Evaluation Criteria	TSHC Business Unit
	Assembles Bid Solicitation document	TCHC Procurement Unit with TSHC Business Unit
	Reviews documentation prior to release & approves	TSHC Business Unit, TCHC Procurement Unit and TSHC Legal Services
<b>4. Competition</b>	Issues Bid to market as per stream selection	TCHC Procurement Unit
	Manages Bid Receipt and Bid Opening	TCHC Procurement Unit
	Selection of Evaluation Team	TSHC Procurement, TSHC Business Unit and executive approval process
	Identifies and obtains approval of Bid Evaluation Team	TSHC Procurement
	Coordinates evaluation process	TSHC Procurement
<b>5. Contract Formalization and Approval Process</b>	Prepares Vendor Award Recommendation report	TSHC Business Unit
	Preliminary Review and approval of recommendation	TSHC Procurement, and TSHC Legal Services
	Final Review and Approval	Board, CEO, Director of Finance in conjunction with Financial Signing Authorities

	Coordinates Contract Negotiations (if applicable)	TSHC Business Unit and TSHC Legal Services and TCHC Strategic Procurement Unit
	Prepares Contract & coordinates signatures	TSHC Legal Services if non standard contract with TCHC Procurement Unit. TSHC Procurement and Business Unit signs
<b>6. Post Award Process</b>	Issues Purchase Order Valid Quote is required	TCHC Procurement Unit
	Manages Bid Debriefing Process	TCHC Procurement Unit with TSHC Procurement and Business Unit
	Manages Bid Protest Process	TCHC Procurement Unit and TSHC Legal Services
<b>7. Contract Management</b>	Manages delivery of contract	TSHC Procurement and Business Unit
	Manages Vendor Performance	TSHC Procurement and Business Unit and TCHC Vendor Management
	Manages Vendor Disqualification Process	TCHC Procurement Unit and TSHC Legal Services

## **Section 3: Stage 1 Initial Planning and Conditional Approval**

### **3.1 Procurement Project Planning – Overview**

Effective Procurement Project planning is essential to ensuring an effective result and to limit risk to TSHC. TSHC Business Units are responsible for ensuring the development and approval of a plan (business case and scope of work) for each Procurement Project. The TCHC Procurement Unit, TSHC Procurement and the TSHC Legal Unit (“Legal Unit”) will act in an advisory capacity, where necessary, to assist the TSHC Business Unit in developing an initial Business Case and a detailed Procurement Project Plan.

A meeting should be set up with the TSHC Procurement and TCHC Procurement Unit during the initial planning and budgeting stage to identify:

- a) Major Projects and programs;
- b) Other services required (e.g. Legal); and
- c) Similar procurement projects across the organization that may lead to bulk purchasing.

Prior to commencing a Procurement Project, TSHC Business Units must first consider whether there is a compelling need for the acquisition and must also consider the availability of existing internal resources, including exploring job descriptions and capacity of TSHC employees, where applicable.

TSHC Business Units must consider the following general principles when commencing a Procurement Project:

- a) The TSHC Business Unit must clearly identify what is to be procured. A concise initial statement describing the Procurement Project will be used to develop clear business requirements and detailed specifications during

the detailed planning stage.

- b) Where the TSHC Business Unit is uncertain about the goods or services required for a Procurement Project or where there is insufficient internal knowledge about the market, the TSHC Business Unit must consult with the TSHC Procurement and the TCHC Procurement Unit about conducting a Request for Information (RFI) process. An RFI process must be openly posted in order to gather market research from prospective Bidders. It must not be used as a prequalification tool.
- c) The TSHC Business Unit should employ the internal procurement checklist to ensure that all components of project planning are met. A copy of this checklist can be obtained from the TCHC Procurement Unit.
- d) TSHC Business Units must ensure that they leave sufficient time to plan for a Procurement Project, including:
  - i. developing proper specifications and business requirements;
  - ii. obtaining internal reviews;
  - iii. providing the requirements to the Procurement Unit to enable Solicitation Document assembly; and
  - iv. obtaining necessary approvals

### **3.2 Major Projects**

When conducting a Major Project, TSHC Business Units must consider the following additional factors:

- a) The retention of external advisors where there are insufficient internal resources to assist in developing specifications or business requirements;
- b) The appointment of an internal project lead to coordinate input from multiple departments or stakeholders; and
- c) The early involvement of the TCHC Procurement Unit and TSHC Procurement and Legal Unit to ensure that all legal and risk considerations are appropriately addressed.

The engagement of a Fairness Commissioners should be considered for Major Projects that are high-profile or controversial or that involve a particularly complex selection process. Where the TSHC Business Unit is uncertain, they must review the project with TSHC Procurement and the TCHC Procurement Unit.

### **3.3 Establishment of Rosters and Framework Agreements**

TSHC Procurement and the Business Unit must consult with the TCHC Procurement Unit if it wishes to establish a Roster and Framework Agreement for one of their frequently purchased goods or services. There are a number of different requirements to be met in order to establish a Roster and Framework Agreement. TSHC must comply with all applicable rules governing the use of Rosters and Framework Agreements in accordance with the protocols established by the TCHC Procurement Unit.

### **3.4 Procurement Value**

To ensure that Procurement Projects are appropriately streamed, it is important to accurately estimate the value of the Procurement Project and ensure it is aligned with the budget process and the availability of funds. The procurement value of a Procurement Project must include all costs to TSHC, including acquisition, maintenance, replacement, disposal, training, delivery, installation, extension options, excluding all applicable taxes.

Subdividing individual projects or splitting contracts to reduce the procurement value in order to avoid the requirements of these procedures is not permissible.

TSHC Business Units are encouraged to Bundle similar projects into one Procurement Project to be awarded to one vendor to increase volume based discounts.

Grouping similar projects into one Procurement Call but awarding the projects separately to different successful vendors is also acceptable, however a justification for why the project will not be bundled may be required. Justifications may include, but are not limited to, procurement efficiency, vendor capacity concerns, attracting Bids from Bidders who would be unable to bid on a bundled set of projects.

### **3.5 Business Case**

An initial Business Case must be developed to obtain conditional approval to proceed with the Procurement Project. The Business Case must include the following minimum information:

- a) Initial Mapping Statement – A clear and concise description of the Procurement Project that identifies what goods and/or services are being procured;



- b) Need for Procurement Project – An explanation of what gave rise to the need for the Procurement Project and confirmation that existing internal resources are not sufficient to deliver the project; and
- c) Procurement Value and Funding Source. – Procurement Projects must have an approved TSHC Funding Source confirmed by the TSHC Business Unit in order to obtain conditional approval to proceed. If a Procurement Project is multi-year, then current year and estimated future year funding must be approved.
- d) A separate business case is not required for Procurement for any building capital project previously approved by the Board at the envelope level and included in the CMS system by Facilities Management leadership.

### **3.6 Conditional Approval**

The TSHC Business Unit must submit the Business Case to the appropriate approval authority in accordance with the governing TSHC Financial Signing Authorities to obtain conditional approval to proceed with the Procurement Project.

Conditional approval is only the authorization to proceed with the Procurement Project and approval to award the contract must still be obtained in accordance with Section 7.

## **Section 4: Stage 2 – Procurement Streaming and Detailed Planning**

### **4.1 Procurement Stream**

TSHC Procurement and Business Unit, in conjunction with the TCHC Procurement Unit, must identify the appropriate procurement stream as set out below:

**a) Competitive Processes****i. Informal Invitational Competition: (3 Valid Quotes)**

For purchases greater than \$10,000 and less than \$100,000, the TCHC Procurement Unit, or the designated TSHC business unit, must conduct an Informal Invitational Competition by inviting at least three (3) qualified vendors to submit written Bids. Where the Procurement Project is particularly complex or the market conditions warrant it, the TCHC Procurement Unit may advise the TSHC Business Unit that an Open Competition should be conducted. Timeline for posting informal invitational competition, vendors must be given a minimum of 5 business days to respond to all informal invitational competitions.

**ii. Formal Invitational Competition**

For purchases of \$100,000 to \$750,000, the TCHC Procurement Unit must conduct a Formal Invitational Competition by issuing a Solicitation Document to at least three (3) qualified vendors to request submission of written sealed Bids. TSHC Procurement should use the pre-qualified roster of vendors for the category if a roster exists. Where the Procurement Project is particularly complex or the market conditions warrant it, the TCHC Procurement Unit may determine that an Open Competition should be conducted rather than using the pre-qualified roster of vendors. A Formal Invitational Competition may also be used in circumstances of Limited Competitions. Timeline for posting formal invitational competition, vendors must be given a minimum of fifteen (15) business days to respond to all formal invitational competitions.

**iii. Open Competition**

For purchases of \$100,000 or more, the TCHC Procurement Unit must conduct an Open Competition if there is no roster. An Open Competition may involve a public solicitation, or a two-stage procurement whereby an open pre-qualification process is conducted, through the public posting of a RFVQ Solicitation Document, to create a short-list of pre-qualified vendors that will be invited to respond to a second Solicitation Document. Timeline for posting open competition, vendors must be given a minimum of twenty-two (22) business days to respond to all open competitions. Number of days is dependent on the value and complexity of the project. Number of days posted is decided solely by TSHC Procurement in consultation with the TCHC Procurement Unit.

It is not permitted to subdivide an individual project or task into multiple phases/contracts to avoid exceeding the applicable limits of the procurement or financial signing authorities

**b) Direct Award**

For purchases of less than \$10,000, for which a Roster is not available, a TSHC Business Unit may make a Direct Award, where the contract is entered into without using a Competitive Process, after receiving at least one written quotation from a qualified vendor. However, when possible, obtaining Bids from at least three (3) qualified vendors through an Informal Invitational Competition is encouraged.

For all purchases, a Direct Award process may only be employed in the specific circumstances set out in Section 4.3(a) of this policy.

### **c) Existing Roster and Framework Agreement**

Where the required goods or services are the subject matter of an existing Roster of pre-qualified vendors that are party to a Framework Agreement, and the value of the individual project does not exceed \$750,000 pre-tax, a vendor from the Roster must be selected in accordance with the Roster Selection Process set out in the Framework Agreement.

For individual projects budgeted or valued at more than \$750,000 pre-tax, an Open public Competition must be employed, regardless of the availability of an existing Roster and Framework Agreement.

It is not permitted to subdivide an individual project or task into multiple phases/contracts to avoid exceeding the applicable limits of the procurement or financial signing authorities.

### **d) Limited Competition**

For purchases greater than \$100,000 where a Roster is not available or any individual project purchase greater than \$750,000, a TSHC Business Unit may recommend a Limited Competition to at least three (3) qualified vendors rather than an Open Competition. Limited Competitions may only be employed in the specific circumstances set out in Section 4.3(a) or through a pre-approved written justification, approved by the TSHC CEO or designate.

## 4.2 Procurement Project Plan – Competitive Process

The TSHC Business Unit is responsible for developing a detailed Procurement Project Plan. The following components must be included in a Procurement Project plan for a Competitive Process:

- a) Business Case – The Business Case that was submitted to obtain conditional approval must be included in and used as a starting point for the development of the detailed Procurement Project Plan;
- b) Requirements and Specifications – The TSHC Business Unit is responsible for drafting clear, detailed specifications and business requirements for each Procurement Project. Specifications may include any or all of the following:
  - i. Physical characteristics;
  - ii. Functional, performance or expected results characteristics;
  - iii. Quality characteristics defined by recognized, third-party standards bodies; and
  - iv. Intended use descriptors such as consumer grade, industrial grade, medical or laboratory grade, or suitability for use under extreme conditions.

When developing specifications, the TSHC Business Unit should take the following into consideration:

- i. Specifications cannot be written in a way that unduly restricts vendors from bidding on TSHC business, but should encourage open, fair and transparent competition;

- ii. Unless established through a formal-standard setting exercise as prescribed by the TCHC Procurement Unit, all specifications must be generic and non-branded. Where there is no other way to describe a specification, trade-marks or brands may be employed by way of reference, but cannot be used as the specification itself.
  - iii. The need for performance security, if any;
  - iv. TSHC Business Units must ensure that all material disclosures are made in the Solicitation Document (i.e., information that goes to a Bidder's decision to submit a Bid or calculate proposed pricing.) Examples may include specific site restrictions or conditions, engineering reports or any other factors that Bidders should know to submit responsive pricing;
  - v. The appropriate form of agreement or contract to use, including consideration of whether issues such as indemnification and insurance should be included with the Solicitation Document. Where the performance terms will be finalized with the selected Bidder, the TSHC Business Unit should include a term sheet, setting out the high level contractual requirements. TSHC Business Units should consult with TSHC Legal Unit and TCHC Risk Management Unit for any questions concerning these specific requirements.
- c) Pricing Structure – TSHC Business Units must develop a clear pricing structure for each Procurement Project. Pricing structures will depend on the specific purchase, but types of pricing structures to consider may include (but are not limited to) lump sum; unit rates; hourly rates; time and materials; percentages and license fees. Pricing structures must also include price increase formulas and extension options, where applicable. TSHC Business Units should confer with the TCHC Procurement Unit for

recommendations and advice on developing appropriate pricing structures.

- d) Evaluation Plan – The TSHC Business Unit is responsible for developing an evaluation plan for each Competitive Process. The following principles of public procurement must be considered when developing an evaluation plan:
- i. Mandatory requirements should be kept to a minimum. Where there are mandatory threshold criteria, the requirements must be clear and capable of review upon submission;
  - ii. There are two basic evaluation models for the ranking of eligible Bidders:
    - a. lowest price; and
    - b. highest score, where qualitative factors are rated and then combined with price for a total score;
  - iii. Where rated criteria are employed, all factors that will be considered in evaluating those criteria must be disclosed. Further, the methods and weightings that will be used to evaluate the Bids must also be disclosed. TSHC Business Units should allocate the maximum justifiable amount to price;
  - iv. The formula for calculating total price must be clearly established;
  - v. The number of evaluators required (minimum of 3) to form the Evaluation Team and any specific skill sets or expertise required;

- vi. Where qualitative factors are also being evaluated, the formula for adding price to the qualitative factors in order to calculate total score must be disclosed; and
  - vii. Any short-listing process or qualifying or minimum scores must be disclosed and defensible; if presentations, interviews or references form part of the evaluation process, their weighting and impact on the eligibility or ranking of Bidders must be disclosed.
- e) Format Selection – TSHC Procurement , in conjunction with the TSHC Business Unit and in consultation with the TCHC Procurement Unit, is responsible for selecting the most appropriate Solicitation Document format. Types of Solicitation Document formats include:
- i. Request for Quotations (RFQ) – Used to procure simple goods and services where Bidder ranking is typically, although not always, assessed based on lowest price.
  - ii. Invitation to Tender (ITT) – Used to procure goods or construction where the specifications or requirements are well-defined, the terms of the contract are clear and where Bidder ranking is assessed based on lowest price.
  - iii. Requests for Proposals (RFP) – Used for more complex deliverables where Bidder ranking is assessed based on high score and where Bidder responses may help inform the development of final specifications or performance terms. This format allows negotiation of the contract with the selected Bidder.
  - iv. Requests for Vendor Qualifications (RFVQ) – Used to prequalify vendors in the first stage of a two-stage Open Competition. Bidders who meet the requirements of the RFVQ are eligible to participate in the second stage and are invited to respond to a subsequent Solicitation Document (e.g., ITT or RFP).



Factors informing the appropriate Solicitation Document format include:

- i. Value and complexity of the purchase;
- ii. Whether bid security is required. Bid security and irrevocable Bids can only be used in consultation with the TCHC Procurement Unit and where there are legitimate business requirements for doing so; and
- iii. Where Bidder responses may inform the final specifications or performance terms and the final contract will need to be negotiated with the top-ranked Bidder.

For Informal Invitational Competitions, the TSHC Procurement Project plan must also identify whether TSHC Procurement and Business Unit or the TCHC Procurement Unit will be responsible for issuing the Solicitation Document to the invited Bidders and for administering the procurement process.

- f) Limited Competition – Where a Limited Competition is justified, the Procurement Project plan must also include an explanation for why the Procurement Project fits into one of the exceptions for Direct Awards set out in Section 4.3(a).

#### **4.3 Procurement Project Plan – Direct Award**

The TSHC Business Unit must develop a Procurement Project plan even in Direct Award situations. A Procurement Project plan for a Direct Award must include the Business Case [Section 4.2(a)]; requirements and specifications [Section 4.2(b)]; and pricing [Section 4.2(c)] in the same manner as would be included in a Procurement Project plan for a Competitive Process. In addition, the following requirements

must form part of a Procurement Project plan for a Direct Award:

a) Direct Award Justification – If the purchase is captured by this policy, the purchase can only be made by Direct Award in specific circumstances. The TSHC Business Unit must provide full details to explain why the Procurement Project fits into one of the allowable Direct Award exceptions:

- i. Where an unforeseeable situation of urgency or emergency exists and the goods, services or construction cannot be obtained in time by means of a Competitive Process. Note: In cases of Emergency Purchases, it is not necessary to have a project plan in advance of the Direct Award; however, an explanatory project plan should be drafted after the Emergency Purchase is complete in order to justify the use of the Direct Award procedure;
- ii. Where an accessibility modification is required on an urgent basis to address safety and essential quality of life needs and cannot be obtained in time by means of a Competitive Process.
- iii. Where goods or consulting services regarding matters of a confidential or privileged nature are to be purchased and the disclosure of those matters through a Competitive Process could reasonably be expected to compromise confidentiality, cause economic disruption, or otherwise be contrary to the public interest;
- iv. When a good faith attempt to purchase goods and services has been made through a In the absence of a receipt of any Bids in response to a Competitive

Process made in accordance with this policy and has failed to identify a successful vendor;

- v. To ensure compatibility with goods and services previously acquired where there are no reasonable alternatives or substitutes.
- vi. Where there is an absence of competition for technical or market scarcity reasons and the goods or services can only be supplied by one particular vendor and no alternative or substitute exists;
- vii. For the procurement of goods or services the supply of which is controlled by a vendor that is a statutory monopoly;
- viii. For the purchase of goods on a commodity market;
- ix. For work to be performed on or about a leased building or portions thereof that may be performed only by the lessor;
- x. For work to be performed on a property by a contractor according to provisions of a warranty or guarantee held in respect of the property or the original work, or to maintain liability for original design work;
- xi. For the procurement of a prototype of a first good or service to be developed in the course of and for a particular contract for research, experiment, study or original development, but not for any subsequent purchases;
- xii. For a contract to be awarded to the winner of a design contest.

- xiii. For the purchase of goods or services where there is a sound business case the details of which may include:
- a) the purchase of goods under exceptionally advantageous circumstances financial circumstances, including but not limited to bankruptcy or receivership, but not for routine purchases;
  - b) Total Cost of Ownership (TCO), of the purchase, including but not limited to increased productivity and efficiency, project site sequencing, staff labour savings, implementation, or usability benefits.
  - c) background and supporting documentation to support the assertion that the goods and services to be supplied by a particular vendor having special knowledge, skills, expertise or experience cannot be provided by any other vendor; or
  - d) background and supporting documentation to illustrate a situation which is highly sensitive and/or unique to the business of TCHC and justifies or requires the purchase of goods or services from single vendor without undergoing a Competitive Process.

All awards under this justification must be approved by the Director of Finance and the CEO. Additional justifications may be required by the Board.

xiv. To award a contract to a “Social Enterprise Business” for the provision of goods or services. To qualify, such a business must:

- a) Be owned by a TSHC Tenant(s) or lawful occupant(s), or by persons who were TSHC Tenants or lawful occupants in the previous three (3) years; or
- b) employ at least 51% TSHC Tenants or lawful occupants, or persons who were TSHC Tenants or lawful occupants in the previous three (3) years; or
- c) have the capacity to set up a project team which is comprised of at least 51% TSHC Tenants or lawful occupants, or persons who were TSHC Tenants or lawful occupants in the previous three (3) years, where such a project team shall be the only staff employed by the business to carry out work in respect of the goods or services acquired through such a direct award by TSHC.

b) Selection Plan – Notwithstanding that a Direct Award purchase is not subject to a Competitive Process, the TSHC Business Unit must still explain how the vendor being awarded the contract will be selected, including reference to how qualifications will be evaluated and how the TSHC Business Unit will ensure that TSHC will achieve value for money through the selection of the vendor.

### **Section 5: Stage 3 - Procurement Document Assembly**

Where a Competitive Process will be conducted, the TSHC Business Unit must provide the completed Procurement Project Plan to the

TCHC Procurement Unit or its designate, to enable the assembly of the Solicitation Document. The TCHC Procurement Unit is responsible for ensuring that:

- a) There is alignment between the technical requirements and specifications, legal terms and pricing structure;
- b) The most up to date template is used;
- c) Administrative matters such as procurement process dates, contact information and requirements for obtaining the Solicitation Document have been included, where appropriate; and
- d) The Procurement Project schedule allows a reasonable timeframe for Bidders to respond.

Once the Solicitation document has been assembled by the TCHC Procurement Unit, both the TSHC Business Unit and the TSHC Legal Unit must review and approve the document for posting to the market.

## **Section 6: Stage 4 – Competition**

Once the Solicitation Document has been reviewed and is ready for release, the Procurement Project must proceed to the competitive phase in accordance with the following steps:

### **6.1 Issuing Solicitation Document**

For Open Competitions, the TCHC Procurement Unit is responsible for posting the Solicitation Document on an industry website such as MERX ([www.merx.com](http://www.merx.com)) or Biddingo ([www.biddingo.com](http://www.biddingo.com)) and TCHC's website ([www.torontohousing.ca](http://www.torontohousing.ca)). For Invitational Competitions, either the TSHC Business Unit or the TCHC Procurement Unit will issue the Solicitation Document to the invited Bidders as set out in the Business Case and in accordance with Section 4.2 of these procedures. For Invitational Competitions, the Solicitation Document must be submitted to the invited

Bidders, clearly identifying the required submission deadline. Any Bids received prior to the submission deadline must remain confidential until the submission deadline has passed.

## **6.2 Timeline for posting Open Competitions**

Vendors must be given a minimum of twenty-two (22) business days to respond to all open competitions. The response time must be longer for procurements of high complexity, risk, and/or dollar value. Number of days posted is decided solely by the TSHC Procurement Manager in collaboration with the TCHC Strategic Procurement Unit. Exceptions must be approved by the TSHC Director of Finance in consultation with the TCHC Senior Director of Strategic Procurement.

### **6.2.1 Timeline for posting Informal Invitational Competitions**

Vendors must be given a minimum of 5 business days to respond to all informal invitational competitions.

### **6.2.2 Timeline for posting Formal Invitational Competitions**

Vendors must be given a minimum of fifteen (15) business days to respond to all formal invitational competitions.

## **6.3 Addenda Process**

- a) All changes to the Solicitation Document and all communications to Bidders after issuance of the Solicitation Document must be conducted through formal addenda. All responses to Bidder questions must be issued

as a formal question and answer document in the form of an addendum and the deadline for submission of questions is identified in the Solicitation Document. All addenda must be issued in the same manner as the Solicitation Document.

- b) It is essential that all contact during the competitive phase be through the single, designated contact person as disclosed in the procurement document. Other TSHC employees who receive inquiries from Bidders must direct those Bidders to the designated contact person.
- c) The TCHC Procurement Unit is responsible for maintaining addenda templates.
- d) All questions received from Bidders must be collected by the individual named in the Solicitation Document. Once the questions have been reviewed and answered by the TSHC Business Unit for technical content, they must be forwarded to the TCHC Procurement Unit (for Open Competitions) or the otherwise designated contact person (for Invitational Competitions) for inclusion in an addendum.
- e) If an addendum containing significant new information is released close to the submission deadline, TSHC must consider extending the submission deadline to allow Bidders time to review and incorporate the addendum.
- f) The TCHC Procurement Unit is responsible for tracking acknowledgement of addenda, except in instances where the TCHC Procurement Unit's designate is managing its own Invitational Competition, in which case the designate is responsible for managing the addenda process.



## **6.4 Bid Receipt**

- a) All Bids must be received electronically to the appropriate TCHC bid system, or in hard copy centrally at the TCHC Procurement Unit or by its designate.
- b) Physically submitted Bids must be time-stamped and date-stamped and initialed upon receipt, even if received after the submission deadline.
- c) Bids received after the submission deadline are ineligible for consideration and must be returned to the Bidder unopened.

## **6.5 Bid Evaluations**

- a) Each evaluation process must be fair, defensible and transparent and must comply with the evaluation methodology disclosed in the Solicitation Document.
- b) A minimum of three (3) evaluators must participate in the evaluation process and form the Evaluation Team.
- c) Evaluators must ensure that all written notes relating to an evaluation process are kept and returned to the TCHC Procurement Unit for inclusion in the procurement file.
- d) Where an Open Competition is evaluated only on price, the Bids must be reviewed by at least one representative from the TSHC Business Unit and one representative from the TCHC Procurement Unit.
- e) Evaluation team members must sign a conflict of interest declaration and non-disclosure of confidential information agreement before receiving the bid submissions.

## **Section 7: Stage 5 - Contract Formalization and Approval Process**

The following steps must be followed for all Procurement Projects in order to approve, award and finalize the contract:

### **7.1 Contract Finalization**

Once the necessary TSHC approval has been obtained, the TCHC Procurement Unit is responsible for sending a vendor selection letter to the selected Bidder (or vendor in cases of Direct Award). The vendor selection letter must include the form of agreement or contract, developed and finalized by the TSHC Legal Unit, for the selected vendor to sign. The finalization of the contract depends on the type of procurement format employed. For any procurement format where a "Contract A" was created, the Selected Bidder must sign the form of contract as issued with the Solicitation Document. For negotiated procurement formats or procurement formats where the Selected Bidder's form of contract will be used, the TSHC Legal Unit must manage the negotiation and finalization of the form of contract, in cooperation with the TSHC Business Unit and TCHC Procurement Unit. Once finalized, the contract must be executed by the vendor and then executed by TSHC according to the Financial Signing Authorities limits.

The contract must be fully finalized and signed, prior to the commencement of the services or the delivery of the goods.

**7.2 Rosters** – For goods and services from a vendor on a roster list, a Framework Agreement must be fully finalized and signed, and a purchase order issued, prior to the commencement of the services or the delivery of the goods.

**7.3 Purchase Orders** -- A purchase order is required for all purchases of goods and services under these procedures. A

purchase order must be issued prior to the commencement of the services or the delivery of the goods. **A valid quote must accompany all purchase order requests.** In alignment with the City of Toronto's policy, a Purchase Order is NOT required for any purchase of Goods or Services valued at less than \$200.00, excluding taxes. A manager's signature approval on the invoice will suffice as authorization.

## **Section 8: Stage 6 - Post-Award Process**

Once the vendor has executed the contract, there are additional processes that may be necessary to conclude the Procurement Project and fulfil TCHC's public procurement obligations:

### **8.1 Procurement Notification**

For all formal procurements, the TCHC Procurement Unit is responsible for posting the notice of award on the TCHC website. In addition, the TCHC Procurement Unit is responsible for sending out notification letters to unsuccessful Bidders informing them that they were not selected. The TCHC Procurement Unit is also responsible for ensuring that template versions of these notification letters are kept up to date.

### **8.2 Debriefings**

Unsuccessful Bidders may request a debriefing. When requested, debriefings must be scheduled with and conducted by the TCHC Procurement Unit, TSHC Procurement and the appropriate TSHC Business Unit representative in accordance with the protocols established by the Procurement Unit. (Reference: Protocol #8)

### **8.3 Procurement Protest Procedure**

Vendors may also formally protest the outcome of a Procurement Project. In order to avail itself of TCHC's bid protest procedure, the Bidder must first request and receive a debriefing. Formal protests must be made by vendors and responded to by TCHC in accordance with TCHC's Procurement Protest Protocol #12.

## **Section 9: Stage 7 - Contract Management**

It is essential that contracts be properly managed. TSHC Business Units are responsible for all aspects of ongoing contract management. The following principles must be followed with respect to the management of all TSHC contracts:

### **9.1 Scope Management**

The scope of each contract must be appropriately managed to ensure that all deliverables are properly received, payments are appropriately made, all timelines are met and any extension options are appropriately exercised.

### **9.2 Payments to Vendors**

TSHC Business Units are responsible for ensuring that all payments are made in accordance with the contract and for promptly reviewing and approving vendor invoices in accordance with the TSHC Financial Signing Authorities. The TSHC Business Unit is also responsible for any invoice disputes, promptly advising both the vendor and the TCHC Accounts Payable department of any invoice disputes and working with the vendor to resolve the issue.

### **9.3 Scope and Contract Changes**

If a contract change results in a net increase to the contract value previously approved, the TSHC Business Unit must seek

approval for the change in accordance with the governing TSHC Financial Signing Authorities, based on the revised total value of the contract over its lifetime.

Contract changes that are cost neutral can be approved at the TSHC Business Unit level but must be appropriately documented. If these contract changes include a change in the scope of work, the TSHC Business Unit must determine the estimated monetary value of each item to be changed and obtain approval as per the TSHC Financial Signing Authorities.

#### **9.4 Contract Disputes**

All potential contract disputes, such as performance issues with vendors must be managed in accordance with the dispute resolution mechanisms outlined in the contract and in accordance with TCHC's Vendor Compliance Office where a contract is silent on dispute resolution, TSHC Business Units must ensure that potential disputes are proactively managed and appropriately escalated. Written copies of all communications and correspondence with vendors concerning a contract dispute must be maintained by the TSHC Business Unit.

#### **9.5 Performance Tracking**

TSHC Business Units must also ensure, with the support of the TCHC Procurement Unit, that the performance of all vendors is appropriately monitored and recorded. TSHC Business Units must maintain written records of any performance issues, including correspondence or notifications to vendors. Ensuring that performance problems are addressed quickly and effectively and that a written record is kept of all matters connected with performance tracking is essential to proper contract management. All performance tracking must be completed in compliance with TCHC's

Vendor Compliance Office.

## **9.6 Termination**

A contract can only be terminated prior to its expiry date with the involvement of TSHC's Procurement and Legal leads and the TCHC Procurement Unit in accordance with the terms and conditions outlined in the contract.

## **9.7 Vendor Disqualification**

Vendors can be disqualified from participating in future TSHC procurement opportunities in accordance with TCHC's Vendor Disqualification Protocol #12), as maintained by the TCHC Procurement and TSHC Legal Units and as outlined in the Vendor Compliance Office.

# **Section 10: Additional Roles and Responsibilities**

## **10.1 Procurement Record Keeping**

TCHC Procurement is responsible for ensuring that all documentation relating to the TSHC Procurement Project is properly filed in the TSHC Procurement Project file and copies sent to TSHC Procurement for their backup. The following are the minimum requirements of what must be kept in each TSHC Procurement Project file:

- a) Internal drafts of all Solicitation Documents, including internal correspondence concerning same;
- b) Original copies of all final Solicitation Documents;
- c) Copies of the Procurement Project plan, together with evidence of all necessary conditional approvals;
- d) If using an Invitational Process, evidence of quotations obtained from vendors (e.g., copies of emails, written

- submissions);
- e) Records of any communications with Bidders or potential Bidders;
  - f) Copies of all addenda;
  - g) Copies of all original Bids received from Bidders;
  - h) All records of evaluation processes, including evaluator notes and final scores;
  - i) Copy of the final recommendation memo together with all required approvals; and
  - j) Copies of debriefing or bid protest procedure requests and outcomes.

## **10.2 Procurement Training**

The TCHC Procurement Unit, in consultation with TSHC Business Units, will provide orientation and training as required to TSHC employees involved in procurement activities. TSHC Business Units are to ensure employees involved in procurement activities have the appropriate training and notify the TCHC Procurement Unit when new employees are hired or there are changes in duties affecting current staff. The TCHC Procurement Unit is also responsible for ensuring communication across TSHC's various Business Units with respect to public procurement obligations.

## **10.3 General Governance Roles**

- a) TSHC Legal Unit or designate
  - i. Finalizing formal contracts and agreements;
  - ii. Reviewing and advising on proposed changes to TSHC standard terms and conditions; and

- iii. Providing legal advice and counsel to the organization in the event of a contract dispute or challenge flowing from a TSHC Procurement Project.
- b) TSHC Procurement, Business Unit Director, Manager, Supervisor or designate
- i. Researching and understanding external market conditions and potential sources of supply;
  - ii. Managing the Informal Invitational Competition, soliciting 3 or more quotes for projects valued under \$75,000.
  - iii. Authorizing purchases that are within their delegated authority as set out in these procedures; and
  - iv. Supporting the promotion of compliance with these procedures and of sound procurement practices and supporting the provision of appropriate education and training to employees involved in TSHC Procurement Projects.
- c) TSHC Procurement Senior Director or designate
- i. Researching, developing, updating and communicating corporate purchasing policies, guidelines and standards;
  - ii. Advising TSHC on policies, regulations and legislation affecting procurement;
  - iii. Support TSHC Procurement in reporting on corporate procurement activity to the TSHC Board of Directors, as required;
  - iv. Reporting signs of possible bid rigging or other suspicious bidding practices to the TSHC Director of Finance and the Competition Bureau;
  - v. Support TSHC Procurement in both monitoring compliance across the organization and reporting on performance to the TSHC CEO;



- vi. Continually analyzing TSHC's business requirements and identifying opportunities for cost savings or more strategic sourcing;
- vii. Serving as the interface between TSHC and the vendor community during the procurement process;
- viii. Advising TSHC Procurement and Business Units on market conditions and strategies in developing budgets, planning projects, framing business cases and buying decisions;
- ix. Reviewing TSHC's procurement patterns to identify areas where efficiency could be realized through aggregate spending; and
- x. Disposing of surplus and obsolete materials and equipment.

**Item # 6**

**Attachment 2**

**Expense Reimbursement Policy**

## **Toronto Seniors Housing Corporation**

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### **TORONTO SENIORS HOUSING CORPORATION (TSHC)**

#### Expense Reimbursement Policy

<b>Policy Owner:</b>	Finance
<b>Approval By:</b>	Board of Directors
<b>First approved:</b>	May 18, 2022 (approval pending)
<b>Effective Date:</b>	June 1, 2022

#### **Policy Summary**

This policy is intended to provide guidelines to employees, board members, consultants, students and other representatives<sup>1</sup> of Toronto Seniors Housing Corporation, regardless of whether receiving pay, (hereinafter "Claimants") with respect to business-related out-of-pocket expenses.

#### **Policy Statement**

- Toronto Seniors Housing Corporation's intent is to reimburse Claimants for legitimate, reasonable expenses incurred by the Claimant for approved Toronto Seniors Housing Corporation related activities, which means that:
  - The expense is necessary for the on- going business and operations of Toronto Seniors Housing Corporation;
  - The cost is reasonable for what is being procured; and

## **Toronto Seniors Housing Corporation**

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- The amount is within the budget for the divisional unit, the board, **and/or** pre-approved by the relevant approval authority if not in the budget.
- All Claimants who incur expenses while performing their duties on behalf of TSHC (i.e. business-related expenses) shall be compensated in a fair, consistent and transparent manner.
- Expenses incurred should be modest and appropriate, recognizing the public trust in TSHC, and funds are to be used to obtain maximum value for each dollar spent.
- Internal compliance and standardization must be enforced.
- Claimants may not have their expenses, or the reimbursement of out-of-pocket expenses, for TSHC business paid for by any entity or individual other than TSHC.

### **Scope**

This policy applies to all employees, board members, all consultants, and to all individuals who are working at Toronto Seniors Housing Corporation regardless of whether receiving pay.

There is a separate policy for residents.

Employees are those hired by Toronto Seniors Housing Corporation for permanent, part-time or fixed term employment.

## **Values**

As in all financial transactions of Toronto Seniors Housing Corporation, high ethical standards, good judgment, and accountability, as well as a commitment to due diligence and transparency, will guide the actions of all Claimants.

## **Policy Details Reimbursement of Expenses**

Only approved out-of-pocket expenses shall be reimbursed.

Claimants must submit all required receipts and documentation to their manager or the Board Liaison for board members within ten (10) business days of the end of each month to get reimbursement.

Claimants claiming reimbursement of expenses must submit all of the following with any claim:

- Original itemized receipts, which must be submitted for reimbursement. Credit card receipts and statements, including purchasing card receipts, will not be accepted.
- Proof of payment (i.e. debit or VISA slip if the original is not marked "paid" or "paid by").
- Confirmation of pre-approval from the relevant approval authority, where pre-approval is required.
- Outline of the business purpose for the expense in question (e.g. business purpose of trip, meeting, meal, etc.) Sufficient particulars should be provided to clearly identify the expense in question (e.g. broad descriptors such as "conference" or "meeting" are insufficient) and those in attendance. If an

## **Toronto Seniors Housing Corporation**

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exceptional business justification is needed, it should be in the form of a note or memo attached to the reimbursement documentation.

- **Any other requirements** for the particular expense as outlined in the relevant procedures (see guidelines for individual expense categories).

### **Record Keeping**

- TSHC must ensure that all documentation relating to expenses is properly filed and retained for the required timeframe.

### **Compliance**

- Compliance with this policy is mandatory for all Claimants. The requirement for compliance is not relieved by managerial or Board Chair approval.
- Along with the individual Claimant, managers and the Board Chair are also accountable to ensure spending by those submitting expenses to them is responsible, meets TSHC policies and guidelines and is within the Claimant's delegated authority.
- If an employee Claimant is found to be in non-compliance with this policy, actions may be taken that can include seeking reimbursements and/or disciplinary action, up to and including termination of employment.

### **Audits**

- TSHC shall conduct regular reviews and audits of all Claimant expenses to ascertain compliance with this policy.

## Related Policies and Procedures

- Expense Reimbursement Procedures
- Tenant Expense Policy and Procedures
- Financial Signing Authority

## Commencement and Review

This policy will be reviewed by the Finance Department and assessed once every three years to ensure its goals are being met.

The Expense Procedures will be reviewed and assessed once a year to ensure compliance with and integrity of the processes and that they are enabling achievement of the goals and objectives of the Expense Reimbursement Policy.

## Change History:

Revision #	Date of Review	Description of Changes	Approved by:
		New Policy	

## **Item # 6**

### **Attachment # 2**

# **Expense Reimbursement Procedure**



## **TORONTO SENIORS HOUSING CORPORATION (TSHC)**

### Expense Reimbursement Procedure

<b>Procedure Owner:</b>	Finance
<b>Approval By:</b>	Board of Directors
<b>First approved:</b>	May 18, 2022 (Approval pending)
<b>Effective Date:</b>	June 1, 2022

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## **Purpose**

The *Expense Reimbursement Procedures* (the procedures) are intended to help employees and board members follow the Toronto Seniors Housing *Expense Reimbursement Policy* (the policy).

High ethical standards, good judgment, accountability, and a commitment to due diligence and transparency will guide the actions of everyone covered by these procedures.

Toronto Seniors Housing must use its resources wisely and effectively. Employees should exercise care and judgement when incurring expenses. Under no circumstance should personal expenses of any kind unrelated to Toronto Seniors Housing business be charged to Toronto Seniors Housing.

Employees will be reimbursed for the actual cost of reasonable expenses incurred on official Toronto Seniors Housing business.

## **Scope**

- The procedures below are designed to guide employees and board members in claiming valid expenses, paid for personally, for reimbursement from Toronto Seniors Housing.
- These procedures and the associated policy apply to all employees of Toronto Seniors Housing. In the case of union employees, the provisions explained in their applicable Collective Bargaining Agreement (CBA) override the provisions of these procedures. Where the CBA is silent on a particular expense, this procedure will apply. Expenses of the Toronto Seniors Housing executive

officers, members of the Toronto Seniors Housing board of directors and/or its committees shall not be reimbursed if such expenses are less than \$5 per instance.

## **Roles and responsibilities**

It is the responsibility of employees to make themselves familiar with specific requirements and restrictions for eligible expenses, and to understand all of the procedures that follow.

It is the responsibility of the relevant approval authorities to make sure that only allowable expenses are approved.

Toronto Community Housing Corporation will be responsible for processing the approved expense claims on behalf of Toronto Seniors Housing Corporation

## **Definitions**

**Approver:** the direct manager of the employee submitting the claim, including a Division Head, with authority and responsibility to review and approve expense reimbursement claims. The Board Chair approves all board member and CEO expense claims. The CEO approves all Board Chair expenses.

**Attestation Form for Missing Expense Receipts:** a form that is signed/approved to confirm/support the truth or accuracy of missing receipt/receipts normally needed as backup documentation for a claim. This form can be found on inHouse.

**Business travel:** travel that is necessary to conduct the business affairs of Toronto Seniors Housing and is defined as:

- Travel necessary to carry out duties directly related to an employee's job responsibilities;
- Travel to an event where a board member or an employee is a speaker, panel participant or presenting a paper, where participation is formally recognized in the agenda; or
- Travel to participate in study or inspection tours, visits or meeting when specifically directed by the corporation.

**Charitable event:** a social event organized to raise money for a specific purpose, e.g. a charity.

**Conference:** an event sponsored by a professional or trade association involving a series of presentations or discussions related to the purposes and goals of the association or the goals and interests of Toronto Seniors Housing.

**Divisional head:** the leader of a Business Unit, that reports to the CEO or the Board, and that all staff within the unit report up to. For example, Director, Seniors Housing, Director, Tenant Health and Wellness.

**Donations:** monies, goods, and services given by Toronto Seniors Housing.

**Economy:** the expenses represent a fair use of public funds.

**Employee Expense Reimbursement Claim Form:** the form that must be completed and submitted to an employee's approver for claiming all Toronto Seniors Housing business-related expenses paid for personally by an employee. This form can be found on inHouse.

**Expense Claim Pre-Approval Form:** a form that may be completed

and submitted to an employee's approver to get approval before purchasing a Toronto Seniors Housing business-related expense. This form can be found on inHouse.

**Gifts:** goods given by Toronto Seniors Housing to an employee or volunteer without payment.

**Greater Toronto Area (GTA):** the amalgamated City of Toronto and the Regions of Durham, York, Peel and Halton.

**Hospitality:** breakfast, lunch, dinner and reception expenses incurred while hosting a third party.

**Mileage and Parking Claim Form:** the form that must be completed and submitted to an employee's approver, for claiming parking and kilometrage expenses for business travel. This form can be found on inHouse.

**Proportionality:** the expenses reflect what is necessary for such functions.

**Seminar:** a program of not more than five working days that is educational in nature but not necessarily offered through an approved academic institution or professional body, and is for an individual's professional development.

**Tuition Reimbursement Pre-Enrolment Approval Form:** a form that must be completed and submitted to an employee's approver to get approval for enrolling in a course or certificate program. This form can be found on inHouse.

**Tuition:** long-term courses, greater than five days in length, degree

or certificate programs, and certifications that need only examinations, including classroom training, correspondence or e-learning programs at a reputable Canadian institution.

## **Procedure details**

The reimbursement procedures involve two parts:

1. Reimbursement categories – *What* is eligible for reimbursement
2. Reimbursement procedures – *How* to get reimbursed

### **Reimbursement categories: What is eligible for reimbursement:**

Not every situation that may be encountered is anticipated in the procedures. If the specific expense is not included in the procedures, the employee must get pre-approval before incurring the expense by completing the **Expense Claim Pre-Approval Form** including the employee's direct manager's signature.

The following are the authorized approval limits for employee expense reimbursement claims. These limits do not include taxes. In cases where no position exists for an exact limit or threshold, the next higher level of authority must approve:

- The employee's direct supervisor or manager for expenses up to and including \$500;
- The employee's senior manager for expenses up to and including \$1,000;
- The employee's divisional director for expenses up to \$1,500;

- The CEO for employee expenses \$1,500 and over;
- The Chief Executive Officer for Divisional Director expenses; and
- The chair of the board of directors for Chief Executive Officer or board member expenses.

**Where an employee does not get pre-approval for a business expense, the employee will bear the risk of not being reimbursed if, subsequent to the expense being incurred, the expense is deemed NOT to be valid under Toronto Seniors Housing policy.**

Toronto Seniors Housing also reserves the right to impose disciplinary action

- up to and including termination for just cause – in response to any breach of the policy and/or the procedures.

If approved, the **Expense Claim Pre-Approval Form** will verify that the expense is in compliance with the procedures and will be reimbursed subject to the submission of a valid expense claim form, including original receipts.

### **1a) Accommodations (lodging, hotels, etc.)**

#### **What IS covered**

- Where overnight accommodation is needed for out-of-town business trips, conferences, or seminars, reasonable room, parking and telephone costs will be eligible for reimbursement.
- Private stays with family or friends are encouraged, instead of hotels, when travelling on business. The maximum per night



for gratuitous lodging expenses is listed in Appendix A. There is no additional payment for meals eaten with family or friends as part of the stay. No receipts are needed.

- Accommodation at a hotel must be a single standard room convenient to the event being attended at the most economical price – the lesser of the actual cost or government rate, where available.
- Travel accommodation should be booked as early as reasonably possible to get the best rate.
- Employees are responsible for all personal room charges and must review the hotel bill carefully to make sure all charges are correct.
- Long-distance business calls are reimbursed, but discretion should be used in the frequency and length of such calls. Reimbursement will be made for reasonable costs for necessary personal calls home for each night away, but discretion should be used in the frequency and length of such calls.
- While travelling on business, additional business expenses not otherwise covered will be reimbursed, e.g. computer access charges, photocopying, facsimile transmissions, Internet connections, rental and transportation of necessary office equipment, provided the charges incurred are reasonable and related to company business.
- Travelling employees are responsible for cancelling hotel reservations in time to avoid “no show” charges. Toronto Seniors Housing will only pay for these charges if the employee had no control over the circumstances and/or was not at fault.

**What is NOT covered**

- Use of luxury accommodation will not be reimbursed, including suites, executive floors, or concierge levels.
- Staff will not be reimbursed for entertainment, laundry service, pay TV or movies, alcohol, valet parking or special facility charges (e.g. fitness clubs).
- Reimbursement for overnight accommodation within the Greater Toronto Area (GTA) will be authorized in exceptional circumstances only and must be approved by the divisional executive.

**Special requirements for reimbursements for this type of expense (also see How to get reimbursed)**

- The detailed statement of guest charges from the host establishment is the receipt that must be submitted.
- If the accommodation is booked through a third-party booking site, then the order confirmation from the third-party booking site showing credit card payment and travel dates, including a statement of guest charges or hotel bill with travel dates from the host establishment for other charges (or a hotel bill with travel dates where there were no other charges) should accompany the reimbursement request.
- Reimbursements will be paid after the accommodation is used. Employees can pay for accommodation personally, or alternatively, employees can ask for approval from their department's credit card holder for use of the Corporate Credit Card for payment.
- Both employees and approvers are responsible to notify Toronto Seniors Housing of any cancellations or changes in arrangements, resulting in a refund to the employee, for any expenses within this category. Where the employee has already

been reimbursed, and a change or cancellation occurs, Toronto Seniors Housing must be refunded by the employee.

## **1b) Airport and other terminals – travelling to and parking at**

### **What IS covered**

- When travelling on Toronto Seniors Housing business, expenses with respect to travel to/from, and parking at, a transportation terminal (e.g. airport, railway station, bus terminal) are allowed (other business travel expenses are addressed in the 1f) Business Travel procedure).
- Whenever practical, staff should use public or airline transport to travel to and from the terminal, including the TTC, GO Transit, and the Union Pearson Express.
- In certain other circumstances, like travel to/from home, from/to the terminal, a taxi may be taken (see the 1p) Taxi procedure).
- An individual may use his or her own vehicle to travel to/from the terminal if this is the most practical method of transport and the combination of mileage allowance and terminal parking fees is the lowest cost solution (see Mileage reimbursement procedures).
- Reasonable parking costs are reimbursable. Terminal or other business parking will be reimbursed, but travellers must use long-term, lower-cost parking lots if available.

### **What is NOT covered**

- Parking fines incurred if a personal vehicle was used for airport parking.

### **Special requirements for reimbursements for this type of expense (also see How to get reimbursed)**

- N/A

### **1c) Books, magazines, newspapers, and periodicals**

#### **What IS covered**

- Books, magazines, newspapers, and periodicals that are related to the business of the corporation.
- Any book, magazine, newspaper or periodical purchased becomes property of Toronto Seniors Housing.

#### **What is NOT covered**

- Books, magazines, newspapers, and periodicals that have no demonstrated relation to the business of the corporation.
- Lifestyle or entertainment magazines (e.g. sports, cooking, fashion).

#### **Special requirements for reimbursements for this type of expense (also see How to get reimbursed)**

- Employees must identify how the book, magazine and/or periodical is relevant to Toronto Seniors Housing's business on the **Expense Claim Form for Reimbursement**, which can be found on inHouse.
- Name of book/magazine/periodical must be included on the invoice.

### **1d) Business hospitality**

#### **What IS covered**

- Hospitality may be extended in an economical manner to government officials, business partners, non-profit groups and other third parties if it supports Toronto Seniors Housing's business or is necessary as a matter of courtesy or protocol.
- Hospitality must strike a balance between economy and

proportionality.

- The number of attendees should be limited to those necessary for the function and should be kept to a minimum.
- Events can be co-organized with other community groups, with the proper agreements and approvals (see Approval authority in this section).

**Examples of eligible expenses:**

- Space rental fees (note: the preference is to hold events at Toronto Seniors Housing or City of Toronto facilities).
- Venue decorations and set-up.
- Restaurant or catered meals.
- Equipment rentals (stage, chairs, tables, sound systems, A/V equipment, etc.).

In the case of hospitality events with vendors, staff must consult the Toronto Seniors Housing Conflict of Interest Policy.

**What is NOT covered**

- Alcohol consumption is not covered.

**Examples of ineligible expenses:**

- Non-business related functions involving only staff are not hospitality functions and will not be reimbursed.
- Office social events, retirement parties, and holiday celebrations.
- Payment to staff to organize events.
- Event costs for an event organized entirely by a third party with no Toronto Seniors Housing participation.

## **Special requirements for reimbursements for this type of expense (also see How to get reimbursed)**

- Original detailed invoices from vendors, including:
  - Purpose of event, date, location, type of hospitality (breakfast, lunch, dinner, reception, refreshments, etc.), and list of attendees.

### **Approval authority**

- For events that are co-organized with other community groups, the employee must have a written agreement with the community group on how expenses will be divided between the parties, and this agreement must be approved by the divisional executive.
- If events are held at locations other than Toronto Seniors Housing, Toronto Community Housing or City of Toronto facilities, written explanation and approval of the divisional executive is needed to justify the alternate location.

### **1e) Business meals**

#### **What IS covered**

- Breakfast, lunch, or dinner expenses incurred by an employee as part of a meeting for a business purpose. This section does NOT apply to meals for out-of-town assignments, events, seminars – refer to the 1f) Business Travel procedure.
- Staff conferences, seminars, training, and team-building sessions that exceed four hours are included. Employees must follow the expense limits set out in Appendix A.
- Meal costs, for both restaurants and catered meals, must

be reasonable and cannot exceed the rates per person (inclusive of taxes, tip, and beverages) as listed in Appendix A.

- Meals up to \$20 including taxes can be claimed when an employee is needed to work at least three hours of overtime on a normal business day or at least four hours of overtime on a non-scheduled work day. Working overtime and claiming overtime meals require manager pre-approval.
- When purchasing food for staff cultural and dietary needs should be taken into consideration.
- As an alternative to meals, snacks may be provided at meetings – please see the 1o) Snacks at Meetings procedure.

**Examples of eligible expenses:**

- In-town or out-of-town conferences/seminars at which meals are not provided and where no per diem may be claimed.
- Total staff meeting time (exclusive of meal time) exceeds four hours. Here, meals should be ordered in; meals in restaurants are discouraged.
- Staff at tenant meetings can be included in the catering numbers – please see Tenant Expense Policy.

**What is NOT covered**

- Food and beverages at staff meetings ordinarily conducted as part of Toronto Seniors Housing business are not eligible for reimbursement.

**Examples of ineligible expenses:**

- Alcohol cannot be claimed and will not be reimbursed as part of a meal expense. There are no exceptions to this rule.

- Meals at meetings for staff social gatherings or staff appreciation will not be reimbursed, unless it complies with the 1o) Snacks at Meetings procedure.
- Reimbursement will not be provided for meals consumed at home or included in the cost of transportation, accommodation, seminars, or conferences.

### **Special requirements for reimbursements for this type of expense (also see How to get reimbursed)**

- The employee must identify the date and business purpose for the meeting and explain how schedules do not allow such a meeting to work around meal times.
- Organized itemized receipt showing items consumed.
- Full name(s) of all participants attending the meeting.

### **1f) Business travel, including seminars/conferences – long-distance**

#### **What IS covered**

- Seminar or conference expenses related to expenses that further corporate goals.
- Reimbursement for expenses in a foreign currency shall be based on the exchange rate on the date when the employee incurred the expense. Expenses incurred in a currency other than Canadian funds will be reimbursed in Canadian funds.
- The employee is responsible to make sure he or she has adequate travel insurance for emergencies and is solely responsible to confirm he or she has such coverage.



- For ALL meals for out-of-town overnight assignments or events:
  - A per diem amount is set at the rate listed in Appendix A;
  - Receipts are not needed to support how the per diem was spent. An employee who gets a per diem allowance may **not** claim additional personal expenses;
  - An employee who incurs expenses for a meal at a seminar/conference pursuant to the 1d) Business Hospitality procedure may **not** also get a per diem for this meal;
  - The per diem rate will be pro-rated by 50% if the travel starts after or concludes before noon; and
  - If meals are provided at the event, the per diem allowance will be reduced as per Appendix A.

During foreign travel, the per diem amounts in Appendix A are to be converted to the foreign currency 1:1 (e.g. \$60 CDN = \$60 U.S.).

**Examples of eligible expenses:**

- Conference or seminar registration fees.
- Reasonable incidentals are allowed (e.g. travel to and from transportation terminal, taxis, parking, telephone calls and faxes).
- Hotel room cost.
- Trip cancellation insurance.
- Business telephone calls.
- Internet connection charges if Internet service is needed for business purposes.

- Vehicle rental.

**What is NOT covered**

- Medical insurance.
- For vehicle rentals, fines incurred for traffic and parking violations will not be reimbursed.

**Special requirements for reimbursements for this type of expense (also see How to get reimbursed)**

- Claims for seminar, conference or business travel must be made within 10 business days of returning from the conference or business travel.
- Original itemized receipts showing eligible expenses incurred must be submitted.
- Original ticket receipts and boarding passes for travel (airfare, train, bus, etc.) must be included to support the claim.
- Reimbursement of conference registration fees must include a copy of the conference brochure confirming the cost and conference dates. The employee must make the payment first and then submit a claim form with an invoice, proof of payment and receipt.
- Reimbursement of hotel costs must include an original hotel invoice itemizing room costs and other incidentals.
- Reimbursements will be paid after the travel/event has taken place. Employees can pay for the travel/event personally, or alternatively, employees can ask for approval from their department's credit card holder for use of the Corporate Credit Card for payment.
- Both employees and approvers are responsible to notify Toronto Seniors Housing of any cancellations or changes in

arrangements, resulting in a refund to the employee, for any expenses within this category. Where the employee has already been reimbursed, and a change or cancellation occurs, Toronto Seniors Housing must be refunded by the employee.

### **1g) Business travel, including for seminars/conferences – within the Greater Toronto Area**

#### **What IS covered**

- Seminar and conference expenses where the seminar or conference is held within the GTA.

#### **Examples of eligible expenses:**

- Conference or seminar registration fees.
- Mileage reimbursement: The employee will be reimbursed for the difference between the distance normally travelled to his or her regular daily work location and the distance to the conference, seminar or training location, where the distance to the temporary location is greater, regardless of his or her regular mode of transportation.
- GO Transit, or other forms of public transportation: Employees who may be needed to work at an alternate location, attend a meeting, seminar, or training and use GO Transit/public transportation, qualify for reimbursement. Public transportation charges incurred by the employee will be reimbursed by Toronto Seniors Housing, provided receipts and ticket stubs are submitted with the claim, which includes receipts for TTC fares.
- Parking fee: Parking fees incurred will be reimbursed provided original receipts or parking stubs are submitted with the claim. If the employee must park his or her vehicle at a GO station to travel to the temporary location, and incurs parking charges,

those costs will be reimbursed provided original receipts or parking stubs are submitted with the claim.

Employees are encouraged to take public transportation to attend seminars or conferences within the GTA.

### **What is NOT covered**

- If meals are provided at the conference, no meal reimbursements are allowed.
- Business meals and meals not covered in conferences will be reimbursed as per the 1e) Business Meals procedure.

### **Special requirements for reimbursements for this type of expense (also see How to get reimbursed)**

- Claims for seminar, conference or business travel must be made within 10 business days from the date of the activity.
- Reimbursement of conference and seminar registration fees must include a copy of the activity's brochure confirming the cost and dates of the activity attended.
- Reimbursements will be paid after the travel/event has taken place. Employees can pay for the travel/event personally. In such a case, the employee must make the payment first and then submit a claim form with an invoice, proof of payment, and receipt.
- Employees may seek approval from their department's credit card holder for use of the Corporate Credit Card for payment.
- Both employees and approvers are responsible to notify Toronto Seniors Housing of any cancellations or changes in arrangements, resulting in a refund to the employee, for any

expenses within this category. Where employee has already been reimbursed, and a change or cancellation occurs, Toronto Seniors Housing must be refunded by the employee.

## **1h) Car rental and car sharing**

### **What IS covered**

#### Car rental

- Toronto Seniors Housing will pay the traveller for the cost of renting a compact or standard size car and for the automobile-related expenses, if use of the rental vehicle is the most economical mode of transportation, taking into consideration car rental fee, gasoline and insurance costs etc. (e.g. the costs of renting a car is less expensive than claiming mileage for the business trip).
- Local public transportation including hotel/airport shuttles should be used wherever possible.
- Rental cars should be returned in the manner designated by the car rental company.
- While on Toronto Seniors Housing business, the insurance cost of rented vehicles is a reimbursable expense. Employees must make sure that rented automobiles are properly insured. If there is any doubt about insurance coverage on a rental vehicle, the traveller should take the coverage provided by the rental agency.
- It is the employee's responsibility to make sure that he or she understands the car rental agreement.

#### Car sharing

- Car sharing/car clubs must be through a corporate account and not through individual employee accounts.

### **What is NOT covered**

- Third-party drivers are not allowed where Toronto Seniors Housing funds are used to pay for rental fees.
- When renting a car, fuel costs will be reimbursed based upon actual fuel purchased. Mileage may **not** be claimed when using a rental car.
- If an employee uses a rental car for personal use and, as a consequence, there are additional costs (e.g. an additional mileage charge) these additional costs will **not** be reimbursed.
- Refueling surcharges, 407 ETR charges, and any other fees resulting from the improper use or return of the vehicle will **not** be reimbursed.
- Any traffic and parking violations incurred while using a rental car for Toronto Seniors Housing business will **not** be reimbursed.
- Luxury and sports car rentals are prohibited.

### **Special requirements for reimbursements for this type of expense (also see How to get reimbursed)**

- Original receipts and rental car agreements are needed for rental car expenses that include the date of rental, model of car, rental rate, and any insurance purchased.
- The employee must identify the business purpose for any car rental, and the driver identified on the receipt must be the employee.
- Any related fuel receipts or insurance coverage must be

documented with original receipts.

## **1i) Cell phone/mobile communications**

### **What IS covered**

- Any costs in excess of \$5 per month associated with the personal use of Toronto Seniors Housing cell phones are to be paid by the employee. For example, if additional charges of \$8.65 are incurred in one month by an employee relating to personal use of a Toronto Seniors Housing cell phone, the employee is responsible for repaying \$8.65 to Toronto Seniors Housing.
- Toronto Seniors Housing will pay the cost of extra fees (i.e. long distance and roaming) incurred by the employee for business purposes only.

### **What is NOT covered**

- Cell phones are not to be used for any purpose that would be inconsistent with applicable laws and provisions in other Toronto Seniors Housing policies.
- Payment of any fines incurred by an employee for an infraction under Ontario's *Countering Distracted Driving and Promoting Green Transportation Act* is the employee's responsibility, including any fines incurred relating to business calls or while operating a company vehicle.

## **Special requirements for reimbursements for this type of expense (also see How to get reimbursed)**

- Employees are expected to identify personal call charges and other personal use charges listed on their monthly invoice and discuss reimbursement amounts with their manager.
- Managers must develop a cell phone review process for identifying excessive personal cell phone use during business hours that (i) is cost- effective and (ii) mitigates the risk of such cell phone use occurring.

### **1j) Child care – applicable to board members only**

#### **What IS covered**

- A board member may be reimbursed for childcare expenses incurred in performing his or her duties and responsibilities as a member of the board and on behalf of the board when authorized to do so by the chair of the board.
- Child care costs will be reimbursed at the rate stipulated in Appendix A (including travel time to and from the meeting), for children below the age of 13. The childcare rate will be applied as a whole, not to each child.

#### **Special requirements for reimbursements for this type of expense (also see How to get reimbursed)**

- NA

#### **Approval authority**

- Expenses claimed by board members must be approved by the chair of the board.
- Expenses claimed by the chair of the board must be approved by the Chief Executive Officer.



## **1k) Donations or charitable event contributions**

### **What IS covered**

- Donations may only be made by the CEO on behalf of Toronto Seniors Housing, where such donations support the mission of Toronto Seniors Housing and/or improves community involvement and outreach, or other causes deemed worthy of such support.

### **What is NOT covered**

- Employees are not allowed to donate Toronto Seniors Housing funds to businesses or organizations under any circumstance.
- Employees are not allowed to donate Toronto Seniors Housing funds to other employees.
- Donations to religious or political organizations or associations are prohibited. Toronto Seniors Housing must not support or oppose political parties or candidates or certain religious groups – our activities must be entirely non-partisan in nature.

### **Special requirements for reimbursements for this type of expense (also see How to get reimbursed)**

- An employee who has approval to attend a fundraising event for a registered not-for-profit charitable organization on behalf of Toronto Seniors Housing must include all of the following documents to support the reimbursement of the expense:
  - Charitable donation receipt;
  - Charity's registration number; and
  - Detailed description of the event.

**Approval authority**

- Donations greater than \$250K that are not included in the board-approved budget need board approval; and
- All donations greater than \$500K need board approval.

**1I) Gifts and promotions****What IS covered**

- Gifts should only be provided in exceptional circumstances, and not as a routine item, to tenants or other third parties in relation to service to Toronto Seniors Housing business needs.
- Gifts must be of nominal value and cannot exceed the rate listed in Appendix A (including taxes) per person.

**Examples of eligible expenses:**

- Gift baskets/flowers for tenants for special occasions.
- Promotional items, e.g. fridge magnets, souvenir T-shirts, pens. All promotional items must be approved by Public Affairs.
- Gifts to guest speakers.

**What is NOT covered**

- Gifts to staff, volunteers, short-term placements (including students), and board members of Toronto Seniors Housing.
- Flowers or cards to show sympathy due to illness or death – these should be borne by the employee(s) giving the gift.

- Flowers or cards for joyous occasions like the birth of a child – these should be borne by the employee(s) giving the gift.
- Uniforms or clothing not in the collective agreement. Any branded items must be approved by Public Affairs.

**Special requirements for reimbursements for this type of expense (also see How to get reimbursed)**

- Requests for reimbursement for gifts must include an explanation of how it relates to Toronto Seniors Housing’s business.

**1m) Mileage and parking reimbursement (local and private transportation)**

**What IS covered**

- Toronto Seniors Housing will reimburse employees who use their vehicle for legitimate, authorized business travel, and will reimburse individuals for associated parking expenses incurred in the course of business.
- Toronto Seniors Housing’s mileage reimbursement policy is governed by the requirements of the Canada Revenue Agency (CRA) which sets out
  - (i) maximum allowable mileage rates to be paid and (ii) that an employee’s normal commute to or from work is not reimbursable.
- When an employee is needed and authorized to use his or her personal vehicle for company business, Toronto Seniors Housing will pay the employee the rate specified in Appendix A. The rates set out in Appendix A are those that are set by the CRA. As such, this rate may change in the future in accordance with the regulations of the CRA.

- The mileage rates are tiered, pursuant to the CRA rates (e.g. a higher \$ per km rate is used for the first 5,000 km incurred during a calendar year and a lower \$ per km for km incurred thereafter).
- Travel to an alternate work location from the employee's permanent workplace during the course of a regular workday and back is covered.
- Where an employee has a standard work location that they normally report to (e.g. they generally report to the same location 4 to 5 work days a week) travel by vehicle to or from the employee's home to or from an alternate work location may be covered. The employee will be reimbursed for the difference between the distance normally travelled to his or her standard work location and the distance to the alternate work location, where the distance to the alternate work location is greater, regardless of his or her regular mode of transportation.
- Where an employee does not have a standard work location: for example
  - They do not have a home office and will generally report to different locations throughout the work week; or
  - An employee may have a notional office at a central location, however they are expected to be out in the field 4 to 5 work days a week, generally travelling to and from home directly to and from different field locations.

In these instances:

- Travel from the employee's home to the initial work location is not reimbursable;
- Travel during the work day from the initial work location to other work location(s), is reimbursable pursuant to the guidance noted above with respect to travel to/from locations during a work day; and

- Travel from the last work location of the day to the employee's home is not reimbursable.
- Regardless of the above, travel to and from an employee's home will be reimbursed if an employee is needed to travel to either his or her standard or an alternate work location after his or her normal work hours to deal with an emergency situation, e.g. fire, flood.
- Mileage will be reimbursed at the regular rate to those claimants who are required to work on their days off, if such work is pre-approved by their manager.
- Employees are encouraged to park in Toronto Seniors Housing-owned and managed parking spaces when travelling to an alternate work location. Parking expenses incurred when travelling to an alternate work location are reimbursed upon presentation of appropriate receipts and only in cases where no Toronto Seniors Housing-owned and managed spaces were available.
- Employees should calculate mileage using an online mapping system to determine the distance between the starting point and destination address. If the mileage claimed does not reasonably match the mileage as calculated by the mapping system, employees must provide an explanation as to why the direct route was not taken and attach a map(s) to the claim form that illustrates the explanation.

### **What is NOT covered**

- Normal commuting distance (including associated parking charges) between the employee's standard workplace and his or her home is not considered business travel and will **not** be reimbursed.
- Mileage, parking, and fuel claims made through petty cash,

Corporate Credit Cards, fleet and gas cards or any other means will **not** be honoured by Toronto Seniors Housing.

- Employees receiving a car allowance as part of their salary cannot claim mileage reimbursement for travel in the Greater Toronto Area (GTA).
- Employees using their personal vehicles to conduct Toronto Seniors Housing business will **not** be reimbursed for the cost of:
  - a. any repairs to their vehicles, be it normal or as a result of an accident;
  - b. a replacement vehicle during repair of the personal vehicle;
  - c. fines, tickets, traffic violations or road tolls including 407 ETR charges; and
  - d. public liability and property damage insurance.

**Special requirements for reimbursements for this type of expense (also see How to get reimbursed)**

- All mileage reimbursement claims must be submitted on the Mileage and Parking Claim Form with all required supporting documentation. This will include an explanation of the business purpose of the trip(s). Parking stubs/receipts should indicate the date and the total amount paid.
- Where an employee has multiple trips within an excursion, they may be summarized as a one line item on the Mileage and Parking Claim Form (e.g. Seneca Towers / 2739 Victoria Park / Cliffwood Manor). In so doing, claimants are responsible to ensure that the sum total of the individual legs of the trip equal the total mileage claimed.
- All claims for reimbursement must be submitted for approval within 10 business days of the end of the month the travel

occurred.

- All mileage and parking reimbursement claims will be entered into Workforce Connect on the date/in the month the activity occurred by the person designated by the supervising manager and checked by the manager.
- When reviewing and approving claims, managers should develop an approval system that (i) is cost effective and (ii) reduces the risk of excessive claims being made. Such a system must include verification that mileage claims are correct by referring to an online mapping system or other methods to calculate kilometres travelled. The approval process must be evidenced by the manager's signature on the claim form.
- Employees are responsible for having adequate public liability and property damage insurance for their vehicles.
- If, on reviewing mileage claims, the manager estimates that the employee's annual mileage claim may exceed 10,000 kilometres in a calendar year, the manager shall bring the matter to the attention of the Controller to figure out the most cost-effective approach

## **1n) Professional memberships and association fees**

### **What IS covered**

- Fees for when an employee is needed to join or maintain a professional designation, professional association, or license for the performance of job duties.
- Fees for attending professional development courses that are required by the professional organization to maintain membership in the organization.
- When an employee holds multiple designations or licenses, reimbursement will be made by Toronto Seniors Housing only

for those that are needed, relevant, and/or will benefit the employee's job performance.

- Annual membership fees to a professional body must be made directly to the professional body. The employee would then submit an **Expense Claim Form for Reimbursement** with his or her invoice, receipt, proof of payment and approval (if necessary) for reimbursement.
- Where an employee voluntarily leaves Toronto Seniors Housing, the remaining portion of any membership, professional designation, or accreditation fee that has been reimbursed to the employee must be refunded to Toronto Seniors Housing. For example, if membership is paid for an employee from January to December and the employee leaves Toronto Seniors Housing June 30, he or she is responsible to reimburse Toronto Seniors Housing the fees from July to December.
- Where an employee starts employment with Toronto Seniors Housing after the start of the period relating to membership, professional designation, or accreditation fees, the employee is only entitled to reimbursement for the portion of the fee from his or her hire date onwards.
- Where an employee is on parental leave, eligible membership fees will be paid by Toronto Seniors Housing.

**Examples of eligible expenses:**

- Membership, accreditations, professional designations or licenses needed to perform the duties of the position; or
- Membership that will benefit the employee to be more effective in the delivery of services to clients, or that enables the employee to gain access to services, publications or other information.



**What is NOT covered**

- Retail memberships.
- Award, reward, or affinity programs for the employee.
- Any other social, recreational, charitable, political, or religious organizations or associations.

**Special requirements for reimbursements for this type of expense (also see How to get reimbursed)**

- Employee must identify how a membership is relevant to Toronto Seniors Housing's business.
- Employees can pay for memberships (i) personally, or (ii) by using their department's Corporate Credit Card (with appropriate approval), or (iii) by cheque requisition.

**Tax note:**

- Under federal regulations, employees may not claim any portion of professional memberships, licenses or associations fees paid by Toronto Seniors Housing as a deduction for personal income tax purposes.

**1o) Snacks at meetings****What IS covered**

- Refreshments, snacks, and non-alcoholic beverages may be purchased for business meetings.
- Refreshments for a lengthy staff meeting on an irregular basis (once or twice per year), or when non-Toronto Seniors Housing staff are present, may be appropriate. Providing refreshments

at a weekly or monthly staff meeting is **not** normally appropriate.

- If there are special circumstances for snacks, they must be clearly documented.
- Light snacks and refreshments should not exceed the rate listed in Appendix A, per person.

### **What is NOT covered**

- Toronto Seniors Housing will not pay or reimburse snack costs for regular or routine staff meetings.
- Reimbursement for purchases of alcohol is not allowed.

### **Special requirements for reimbursements for this type of expense (also see How to get reimbursed)**

- The employee must identify the business purpose for the meeting, and the date of the meeting.
- Itemized receipts showing items purchased.
- Full name(s) of all participants attending the meeting.

### **1p) Taxis/Ride Sharing Apps**

#### **What IS covered**

- A taxi or an Uber (or other ride sharing app) may be used when justifiable and reasonable, and when it is the most economical means of transportation under the circumstances.
- As a safety measure, a taxi/Uber may be used when an employee is working at a Toronto Seniors Housing office or site until 8:00 p.m. or later when it is not within their normal working hours. Staff must obtain pre-approval from their

managers to take a taxi or Uber

- Travel by means other than a taxi/Uber is considered the norm; however, the reasonable use of taxis/Uber for business-related trips may be justified in cases where:
  - Group travel by taxi/Uber more economical than the total cost of having individuals travel separately by public transit;
  - Taking a taxi/Uber allows you to meet an unusually tight schedule for meetings;
  - Other means of transportation are not available in a timely/predictable manner or would be unsuitable;
  - Weather, health or safety conditions indicate it is the best, most appropriate option; or
  - Transport of work-related baggage or parcels is needed.
- To avoid unnecessary expenses, local public transportation (e.g. TTC) should be used wherever possible (see 1q) Transportation (local and public) procedure).
- Tipping should not exceed the rate stipulated in Appendix A.

### **What is NOT covered**

- Rides on taxis or Uber between home and normal work location will not be reimbursed, except under exceptional circumstances (see above).
- Tips will only be reimbursed at the rate set out in Appendix A.

### **Special requirements for reimbursements for this type of expense (also see How to get reimbursed)**

- For reimbursement of expenses related to taxi/Uber rides, the employee must provide an original receipt with the date and the “to” and “from” destinations filled out by the taxi driver.
- If a share riding app has been used, trip details (including cost) must be printed out and attached to reimbursement request
- The business purpose of the travel as well as any tip amounts (if any) paid must also be indicated.

### **1q) Transportation (local and public) What IS covered**

- For local TTC travel, staff may use their Presto card to pay for the fare. Staff will be reimbursed upon submission of a print out with the trip details Travel must be used for legitimate, authorized business travel.

### **What is NOT covered**

- Employees will not be reimbursed for personal TTC travel , or any portion thereof.
- Normal travel between the employee’s permanent workplace and his or her home.

### **1r) Tuition reimbursement**

#### **What IS covered**

- These procedures apply to short and long-term courses, degree or certificate programs, certifications that require only examinations, classroom training, and correspondence or e-learning programs at a reputable institution.
- Tuition reimbursement is provided for education courses or programs taken from an accredited, recognized educational

institution. If Learning and Organizational Development has concerns about the credibility of a program, employees will be asked to provide further information about the program's origins.

- Employee's may enroll in an institution outside of Canada with approval from Learning and Organizational Development. The following will be considered during the approval process;: no reputable institution in Canada is offering the program, the program available in Canada, is not applicable to the studies required, the institution outside of Canada provides a better financial option.
- Staff may apply for up to the maximum amount stipulated in Appendix A in the calendar year.
- Upon successful completion of the program, Toronto Seniors Housing will reimburse the employee at the end of each quarter or semester upon receipt of proof of program completion.
- Reimbursement will be made through payroll only.
- Full-time permanent, full-time temporary and permanent part-time employees who have completed one year of service at Toronto Seniors Housing would qualify for tuition reimbursement. Permanent part-time employees will be reimbursed on a pro-rated basis..
- Tuition assistance reimbursement is paid at 100% percent of the total cost of tuition, but is limited to a maximum of \$1,000 (Canadian) per calendar year.

### **What is NOT covered**

- Events like conferences (e.g. ONPHA), workshops within conferences, panel discussions or forums with keynote

speakers (see 1f) and g) Business Travel procedures).

- Membership fees or fees associated with maintaining an employee's certification (see 1n) Professional membership and association fees procedure).
- Physical fitness, sports, arts and personal development programs for degrees and diplomas.
- Institutional fees, textbooks, course materials, supplies and other costs are not reimbursable under this benefit.
- Programs provided by companies on the list of restricted vendors will not be eligible.
- Employees who are not actively at work are ineligible.
- Traveling expenses will not be covered within the Tuition Reimbursement Policy.

**Tax note:**

- Under federal regulations, employees may not claim any portion of educational assistance paid by an employer as a deduction for personal income tax purposes.

**Special requirements for reimbursements for this type of expense (also see How to get reimbursed)**

- Before enrollment the employee must contact HR and request approval. The request should include the purpose, relevance to the job, cost, dates, times of classes and the name of the institution to be attended.
- Compensation up to the maximum amount per Appendix A will be offered only upon demonstrated completion of the course or program like a certificate of graduation, report card, or

confirmation of attendance.

- Before accepting reimbursement for education payments, employees may need to accept a clause of intent stating that they agree to remain an employee for one year from the date of education reimbursement payment.
  - Where an employee voluntarily leaves Toronto Seniors Housing within the year, the employee must repay Toronto Seniors Housing the amount paid for tuition reimbursement.

### **Approval authority**

- To be eligible for reimbursement, the request must be approved by the Director of People and Culture.

### **Reimbursement procedures: How to get reimbursed**

The following expense reimbursement procedures are intended to help Toronto Seniors Housing employees in the preparation of expense claims and provide general procedures on expense reimbursement-related matters.

Generally, employees can make business-related purchases by:

- Direct payment by the employee with a view to reimbursement;
- Direct payment to the supplier, as requested by the employee; or
- In limited situations, by a Toronto Seniors Housing Corporate Credit Card.

### **2a) Important forms**

When an employee directly pays for a business purchase, the

employee is expected to submit one of the following:

1. Mileage and Parking Claim Form;
2. Expense Claim Form for Reimbursement; or

The following forms are available on inHouse:

- **Expense Claim Pre-Approval Form** (for all pre-approvals except for tuition)
- **Expense Claim Form for Reimbursement** (for all expenses except for Mileage and Parking and tuition)
- **Mileage and Parking Claim Form**
- **Attestation Form For Missing Expense Receipts**
- **Cheque Requisition**

## **2b) Expense Claim Form procedure**

Employees who have incurred out-of-pocket business expenses on behalf of Toronto Seniors Housing can be reimbursed by submitting an **Expense Claim Form for Reimbursement** that has been signed by an authorized approver.

### **Completing the form**

Employees must submit a completed **Expense Claim Form for Reimbursement** with all necessary original receipts and relevant documentation to their manager in the time period noted on the applicable claim form. If no time period is specified, forms and supporting documentation must be submitted to their manager within



30 days of making the purchase.

For reimbursement, **all** of the following are needed:

- **Original itemized receipts.** Credit card receipts and statements, including purchasing card receipts, will not be accepted.
- **Proof of payment** (i.e. debit or credit card slip or statement if the original is not marked “paid” or “paid by”).
- **Detailed invoice.**
- **Confirmation of pre-approval** from the relevant approval authority, where pre-approval is needed.
- **Explanation of the business purpose** for the expense in question (e.g. business purpose of trip, meeting, meal, etc.). Enough information should be provided to clearly identify the expense in question – broad descriptors like “conference” or “meeting” are not descriptive enough. Employees are asked to justify expenses in the form of a note or memo attached to the reimbursement documentation.
- **Any other requirements** for the particular expense as listed in the procedures for individual expense categories above.

Providing all of the necessary documentation at the time of the original submission will allow for reimbursement to be processed in a timely manner. If any of the items listed above are omitted, reimbursement will be delayed until such items are submitted, or, if not submitted at all, may be denied altogether.

### **Manager review**

The manager must review the receipts and documents. If the manager is satisfied that the documentation properly supports the expenditure, the manager will approve the **Expense Claim Form for Reimbursement** indicated by his or her signature on the form.

1. **Send claim to TSHC Finance Department:** : The manager will return the approved form and all **original** receipts and supporting documents to their Employee. The employee will scan the package and email it to the TSHC Finance Department at: *Finance@torontoseniorshousing.ca*. The employee will retain the original documents and be prepared to provide them to TSHC Finance upon request.
2. **TSHC Finance Department review of expense claim:** TSHC will review claims to make sure that they comply with these procedures. Where errors or invalid claims are identified, the claim form and supporting documentation will be sent back to the employee or manager for correction and resubmission. The Finance Department may also make an adjustment directly to the claim if warranted (e.g. where a tip of 20% is claimed for a business meal, the over-tip amount of 5% may be deducted from the claim form to be in compliance with policy). The individual making the claim (and his or her manager) will be notified of the adjustment and the reason(s) for adjustment.
3. TSHC finance will email the reviewed documents to the TCHC Finance Department for payment at:
4. *IAclaims@torontohousing.ca*
5. **Expense claim to Accounts Payable:** After the claim form has been received by TCHC , it will be forwarded to TCHC Accounts Payable for electronic filing
6. **TCHC will provide info to payroll:** The Senior Financial Analyst will prepare an excel list of all approved expense claim payees and the corresponding payment account and send the list to payroll.
7. **Payroll will process payment:** payroll will generate a separate payment on the next pay run after the information

has been received.

### **Missing expense claim receipts**

For an employee to be reimbursed, the original receipts are generally needed to be submitted with the **Expense Claim Form for Reimbursement** or the **Mileage and Parking Claim Form**.

There may be rare circumstances that the original receipt may have been lost, accidentally destroyed, is illegible, or unobtainable. In such cases the employee must complete an **Attestation Form for Missing Expense Receipts**. This form can be found on inHouse.

The attestation form must be (i) completed by the employee and (ii) signed by the employee's approver.

Employees who repeatedly submit attestations in lieu of collecting original receipts will have their claims disallowed.

### **2c) Direct payment to a supplier**

When a supplier is to be paid directly for an employee expense, the procedure is the same as above, but with the following changes in step 1:

- An itemized invoice must be attached to a **Cheque Requisition** (in place of a receipt/proof of payment). In the case of a seminar or conference, a copy of the fully completed registration form must also be attached to the cheque requisition.
- The supplier's name and address – not the employee's – must be indicated in the "Cheque Payable To" section of the **Cheque Requisition**. The name of the employee to whom the expense relates is to be shown in the remarks area of the form.

Note that if the supplier is not a regular Toronto Seniors Housing

supplier, a vendor record will need to be created by Procurement before the claim can be processed. Therefore, additional processing time should be allowed when requesting direct payment to a supplier for a time-sensitive expense.

## **2d) Mileage and parking procedures**

Employees may be reimbursed for use of their vehicle for legitimate, authorized business travel and parking using the **Mileage and Parking Claim Form**.

1. Employees must submit a completed **Mileage and Parking Claim Form** to their manager within 10 business days of the current month end. Maps and other supporting documentation (parking receipts) must be attached (see **Mileage and Parking Claim Form** for instructions).
2. The manager must review the form, receipts and documents, and – if satisfied that they properly support the expenditure – approve the **Mileage and Parking Claim Form**.
3. The mileage form must clearly indicate the kilometres travelled in a single day, which can be grouped together on one line. If multiple stops were taken each stop must be noted. The employee's regular commute to and from work must be subtracted on the following line. There must not be multiple days' worth of trips on one line.
4. The manager will then arrange for each transaction on the mileage claim to be entered in the Workforce Connect payroll system on the date the transaction occurred.
5. The Finance Department may request copies of completed mileage and parking forms to support the public disclosure posting of mileage or parking claims. The employee and/or manager should make a copy of any supporting documents for their own

records.

6. The Finance Department may review a sample of mileage and parking claims submitted to make sure such claims are in compliance with the Employee Reimbursement Procedures.

### **2e) Tuition reimbursement procedures**

Employees should follow the Expense Claim Procedure, with the exception that the employee submits the request for reimbursement to Human Resources for processing, instead of to Finance.

**Payroll expense reimbursements:** Mileage, parking and tuition are reimbursed through payroll **only**.

### **2f) Board of director reimbursements**

Board members must submit the appropriate Claim Form with original receipts, to the Board Liaison in a timely manner.

Board member expenses need the approval of the chair of the board.

Chair of the board expenses need the approval of the Chief Executive Officer.

### **2g) Corporate Credit Card**

Corporate credit cards are used by employees to purchase goods and services on behalf of Toronto Seniors Housing for business- related expenses. Only select senior staff will be issued a Corporate Credit Card

### **2h) Online posting of expenses**

As per a City of Toronto Council resolution, all employee expenses of Toronto Seniors Housing employees making a salary of over \$100,000

must be disclosed online:

- Disclosure must be made of all employee expenses. For guidance, all categories of expenses referenced in these procedures are to be disclosed, with the exception of Professional Membership fees (which are not disclosable).
- Corporate expenses do not need to be disclosed (e.g. purchase of meals or decorations for a tenant meeting).
- This disclosure will include:
  - Name of individual incurring the expense;
  - The invoice receipt (redacted pursuant to MFIPPA regulations);
  - Description of expense;
  - Purpose of expense;
  - Amount of expense (including taxes); and
  - Date and time that the expense incurred.

### **Other related procedures**

- List other *internal* procedures under the same parent policy. Insert hyperlinks where possible.

### **Commencement and review**

Revision	Date	Description of changes	Approval

First approval:	May/ 2022	New Policy	Board
[Revision #]		[List change as major or minor and describe nature of change]	
Last review:			

Next scheduled review date is: **TBC**

**Expense Reimbursement Procedure Appendix A**

All amounts are for Canadian Currency only.

<b>Approval levels</b>	<b>Amount</b>	<b>Reference</b>
I. Supervising manager	I. \$500	Page 7
II. Senior manager	II. \$up to \$1,000	
III. Divisional director	III. \$up to \$1,500	
IV. CEO	IV. \$1,500 and Over	
V. CEO	V. Divisional Director	
VI. Chair of Board of Directors	VI. CEO & board members	

<b>Reimbursable item</b>	<b>Amount</b>	<b>Reference</b>
Accommodation: Private stays with family/friends - maximum per night for gratuitous lodging expenses	Maximum \$30 per night	Page 8



<b>Reimbursable item</b>	<b>Amount</b>	<b>Reference</b>
Business meals: Restaurant		Page 14
I. Breakfast	I. \$10	
II. Lunch	II. \$20	
III. Dinner	III. \$30	
IV. Tips	IV. 15% or less	
Business meals: Catered		Page 14
I. Breakfast	I. \$10	
II. Lunch	II. \$12	
III. Dinner	III. \$15	
IV. Tips	IV. 15% or less	
Per diem for out-of-town overnight assignments		Page 16
No meals provided	\$65 per day	
Breakfast provided	\$55 per day	
Lunch provided	\$50 per day	
Dinner provided	\$40 per day	
Breakfast & lunch provided	\$40 per day	
Breakfast & dinner provided	\$30 per day	
Lunch & dinner provided	\$25 per day	
Breakfast, lunch & dinner provided	\$15 per day	

Cell phone charges	\$5 or more	Page 22
Child care	\$10 per hour	Page 24
Gifts and promotions	\$30 per person	Page 26
Mileage reimbursement	\$0.61/km for first 5,000km; and  \$0.55/km thereafter	Page 27
Snacks at meetings	\$3 or less per person	Page 33
Taxi – tips	10% or less	Page 34
Tuition reimbursement	Max \$1,000 (CDN) per calendar year	Page 36

**Item # 6**

**Attachment # 3**

**Investment Policy**

## **TORONTO SENIORS HOUSING CORPORATION (TSHC)**

### Investment Policy

<b>Policy Owner:</b>	Finance
<b>Approval By:</b>	Board of Directors
<b>First approved:</b>	May 18, 2022 (approval pending)
<b>Effective Date:</b>	<b>June 1, 2022</b>

### **Policy Statement**

The purpose of this policy is to establish investment principles and guidelines that are appropriate for the purposes of meeting the various capital, financial and other obligations of Toronto Seniors Housing Corporation (TSHC).

### **Scope**

This policy is applicable to TSHC personnel who have been vested with the power and responsibility to transact and invest funds on behalf of the organization. This policy applies to all investments decisions and transactions.

### **Content**

Investment decisions will prudently balance liquidity, risk, growth, and yield and produce a total return that will preserve the real purchasing power of the principal invested.

Cash that is surplus to TSHC's current requirements may be invested in:

1. Government of Ontario or Canada Treasury Bills
2. Government of Ontario or Canada Bonds

3. Guaranteed Investment Certificates (GIC) issued by a Canadian Chartered Bank.

The maximum investment term for excess “in year” operating cash shall be for the period of up to one (1) year.

All investment transactions require the joint written approval of the Chief Executive Officer (CEO) and the Director of Finance.

### **Responsibilities**

The CEO or designate and the Director of Finance have joint authority for transacting and investing funds on behalf of TSHC. The CEO designation of authority is to be in writing to the Director of Finance. The Director of Finance cannot designate his or her authority. The Director of Finance shall prepare a schedule of investments for presentation quarterly to the Audit and Finance and Risk Committee.

### **Review**

The policy shall be reviewed every two years or earlier if deemed necessary by the Director of Finance and amendments shall be presented to the Audit and Finance and Risk Committee for recommendation to the Board of Directors.

### **Change History:**

<b>Revision #</b>	<b>Date of Review</b>	<b>Description of Changes</b>	<b>Approved by:</b>
	May 3, 2022	New Policy	