

## Background

Accountability and stewardship is one of seven core values in the University's integrated strategic plan.

The University's integrated strategic plan identifies "we are stewards of public and private resources and are accountable for our performance. We commit to provide sufficient information to allow informed evaluation of our performance by the Board of Trustees and the public at large."

## Purpose

This guideline demonstrates the University's commitment to accountability and stewardship. The spirit of the policy is to disclose travel and hospitality expenses.

## Scope

This guideline is for Senior Administrative Council Members ("Individual") and is voluntary.

## Compliance

Once an individual opts into the guideline, the individual is responsible for maintaining compliance with the guideline.

Finance will facilitate the personnel reimbursement disclosure of individuals through receipt and review of the self disclosure reporting forms to be submitted with each request for personnel reimbursement.

Compliance with this guideline may be subject to review by Internal Audit.

In the event non-compliance was noted the individual will be provided the opportunity to bring their self disclosure into compliance. If an individual was not to bring their self disclosure into compliance, the individual will be removed from the self disclosure program.

## Policy

### Items for self disclosure

1. All expenses disclosed through this guideline are subject to University Policies and are to be made in accordance with University Policies.
2. The following expenses shall be disclosed
  - a) Transportation;
  - b) Parking;
  - c) Hotel accommodations;
  - d) Meals;

e) Event tickets;

f) Conference registration (Brock hosted conferences exempt).

3. Expenses to be disclosed extend to the individual and anyone else not employed by the University for whom the individual seeks reimbursement. Most commonly this would apply to meals and event tickets but could apply to any expense listed under section 2 to be disclosed, depending on University policy or employment contracts.

#### Items exempt from disclosure

4. This guideline does not contemplate the self disclosure of phone, internet, subscriptions or professional memberships, just as it does not consider the self disclosure of the cost of an individual's desk, chair, or allocations of heat and hydro in individual's offices.

#### Method of disclosure

5. A University web page linked through the Governance and administration section of the website will be used to communicate the personnel reimbursement disclosures.

#### Format of disclosure

6. Personnel reimbursement disclosure on the University web page will be made in the following format:

| Date of Activity | Description | Transportation | Parking | Accommodation | Meals | Event Tickets | Conference Registration | Total |
|------------------|-------------|----------------|---------|---------------|-------|---------------|-------------------------|-------|
|------------------|-------------|----------------|---------|---------------|-------|---------------|-------------------------|-------|

#### Timing of disclosure

7. Personnel reimbursement disclosures will be updated on the web page 45 calendar days after each fiscal quarter end.

#### Timing of reporting to Finance

8. Personnel reimbursement and/or purchasing card reconciliation and self disclosure forms are to be sent to Finance.
9. Individuals requesting personnel reimbursement and who have opted into the guideline will be required to submit a self disclosure reporting form with their request for personnel reimbursement and/or purchasing card reconciliation.
10. To facilitate the collection of information for personnel reimbursement disclosure, it is recommended that individuals utilize their purchasing card whenever possible. In the event an item does not flow through the personnel reimbursement and/or purchasing card process (i.e. payment is made through purchase order) then the individual must submit the self disclosure reporting form to Finance indicating the other method of payment.
11. Individuals who have opted into the guideline will be required to ensure their expenses for the quarter have been submitted to Finance, with the self disclosure reporting form, no later than 15 calendar days after quarter end. If the 15<sup>th</sup> calendar day falls on a holiday or weekend, the individual's expenses for the quarter will be due the last working day before the holiday or weekend to which the 15<sup>th</sup> calendar day falls.

## Completeness of reporting

12. No later than the 30<sup>th</sup> calendar day following quarter end, Finance will email to each individual a complete list of all expenses accumulated for self disclosure, for review by the individual. If the 30<sup>th</sup> calendar day falls on a holiday or weekend, Finance will email the list, the last working day before the holiday or weekend to which the 30<sup>th</sup> calendar day falls.
13. Confirmation of review by the individual is required by email notification at [selfdisclosure@brocku.ca](mailto:selfdisclosure@brocku.ca) no later than the 40<sup>th</sup> calendar day following quarter end to allow for any amendments, as required. If the 40<sup>th</sup> calendar day falls on a holiday or weekend, confirmation will be required, the last working day before the holiday or weekend to which the 40<sup>th</sup> calendar day falls. In the event confirmation is not received, the expenses will not be posted.
14. Completeness of the reporting is the responsibility of the individual.

### Related policies

Delegation of Authority Policy  
Professional Expense Reimbursement Account Policy  
Purchasing Policy  
Purchasing Card Policy  
Travel, Meal and Hospitality Expense Policy

### Amendments (revision history)

| Date revised       | Responsible                              |
|--------------------|--|
| September 25, 2013 | Vice President, Finance & Administration |
| September 27, 2017 | Vice President, Administration           |

## Frequently Asked Questions

### What to include?

- The goal of self-disclosure is to report travel and hospitality expenses. Expenses that are “operational” in nature are not intended to be included in this reporting.
- The expectation is that these would primarily be external expenses on either a Purchasing Card (VISA), personnel reimbursement form, or could be paid through an invoice or the Purchasing department (ie air fares or group conference registration).
- Internal staff and departmental meetings (including Christmas get-togethers) are not to be included.
- Only the expenses specified in section 2 of the policy should be disclosed:
  - Transportation
  - Parking
  - Hotel accommodation
  - Meals
  - Event Tickets
  - Conference Registration
- Expenses paid out of research accounts are not included (at this time).
- The policy notes examples of expenses specifically not requiring disclosure.

### Points to keep in mind

- Please use Canadian currency amounts including taxes.
- The Date column on the form is for the date of the event or activity.
- It is not necessary to send extra copies of expense reports or P-Card statements with the disclosure form.
- Expenses should be reported within the quarter in which the expense was reimbursed or appears on a P-Card statement. Please indicate clearly under “Reporting Period” at the top of the form which quarter the expenses fall in. Dates for Quarterly reporting are as follows:
  - Q1 - May 1 to July 31
  - Q2 - August 1 - October 31
  - Q3 - November 1 - January 31
  - Q4 - February 1 - April 30
- Please make sure that the amounts for different types of expenses are noted separately (for example, don't give one total that includes hotel and airfare without separating the different amounts.)

Examples of completed form:

Self Disclosure Form – Personnel Reimbursement Disclosure (Travel and Hospitality)

Reporting Period: \_\_\_\_\_

| Date<br>Date of Event or Activity | Event/Activity  | Location            | Detailed Cost (including HST)   | Total Amount (including HST) |
|-----------------------------------|---|---------------------|---|------------------------------|
| November 1                        | Attending "Company X" Board Meeting                                   | Toronto             | Mileage - \$200<br>Parking - \$20<br>Meals - \$40   | \$260                        |
| November 10                       | Dinner meeting with Trustee   | Niagara Falls       | Mileage - \$50<br>Parking - \$10<br>Meal - \$250  | \$310                        |
| November 15                       | Attended "Event X" with donor   | Hamilton            | Mileage - \$100<br>Event Ticket - \$200 (4 tickets)   | \$300                        |
| November 21                       | Attending Forum on Donor Relations                                    | Niagara-on-the-Lake | Mileage - \$30  | \$30                         |
| November 27                       | Attending Best Practice Conference 27 <sup>th</sup> -29 <sup>th</sup> | Vancouver, BC       | Air Fare - \$1,000<br>Taxi - \$100<br>Conference - \$900<br>Accommodation - \$800<br>Meal \$200 | \$3,000                      |

I hereby certify that I have reviewed the above expenses and information disclosed and that to the best of my knowledge the information is true, correct, and complete. I hereby certify that the above listed expenses are in accordance with University policies and procedures.

Print Name: \_\_\_\_\_  
Signature: \_\_\_\_\_

Title: \_\_\_\_\_  
Date: \_\_\_\_\_

Below, the bottom row highlighted in yellow shows how to report a prepaid expense that is paid prior to the quarter in which the event or activity takes place.

Self Disclosure Form – Personnel Reimbursement Disclosure (Travel and Hospitality)

Reporting Period: November 1 2013 – January 31 2014 (Q3 2013-14)

| Date<br>Date of Event or Activity  | Event/Activity  | Location            | Detailed Cost (including HST)   | Total Amount (including HST) |
|------------------------------------|---|---------------------|---|------------------------------|
| November 1                         | Attending "Company X" Board Meeting                                   | Toronto             | Mileage - \$200<br>Parking - \$20<br>Meals - \$40   | \$260                        |
| November 10                        | Dinner meeting with Trustee   | Niagara Falls       | Mileage - \$50<br>Parking - \$10<br>Meal - \$250  | \$310                        |
| November 15                        | Attended "Event X" with donor   | Hamilton            | Mileage - \$100<br>Event Ticket - \$200 (4 tickets)   | \$300                        |
| November 21                        | Attending Forum on Donor Relations                                    | Niagara-on-the-Lake | Mileage - \$30  | \$30                         |
| November 27                        | Attending Best Practice Conference 27 <sup>th</sup> -29 <sup>th</sup> | Vancouver, BC       | Air Fare - \$1,000<br>Taxi - \$100<br>Conference - \$900<br>Accommodation - \$800<br>Meal \$200 | \$3,000                      |
| June 1, 2014<br>(Paid November 28) | Research Conference   | New Brunswick       | Air Fare - \$500  | \$500                        |

I hereby certify that I have reviewed the above expenses and information disclosed and that to the best of my knowledge the information is true, correct, and complete. I hereby certify that the above listed expenses are in accordance with University policies and procedures.

Print Name: \_\_\_\_\_  
Signature: \_\_\_\_\_

Title: \_\_\_\_\_  
Date: \_\_\_\_\_