

Clause 10 in Report No. 7 of Committee of the Whole was adopted, without amendment, by the Council of The Regional Municipality of York at its meeting held on April 20, 2017.

10

Review and Update of Council-Approved Finance Department Policies

Committee of the Whole recommends adoption of the following recommendation contained in the report dated March 29, 2017 from the Commissioner of Finance:

1. The following policies be rescinded:
 - a. Financial Documents: Signing Authority CAO
 - b. Signing Officers – Cheques
 - c. Contract Documents – Purchase of Goods and Services
 - d. Payment of Accounts
 - e. Financial Reporting Requirements
 2. The Collection of Accounts, Corporate Purchasing Card, Disposal of Surplus Assets and Unsolicited Bids (Proposals) Procedure Policies be amended as shown in Attachments 1, 2, 3 and 4.
 3. The following policies be converted to administrative policies:
 - a. Debit and Credit Card Payments
 - b. Reimbursement for Use of Personal Vehicles
 4. The following bylaw be repealed:
 - a. Bylaw A-184-95-139 as amended by Bylaw A-0184(a)-2003-064 (Collection Bylaw)
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Review and Update of Council-Approved Finance Department Policies

Report dated March 29, 2017 from the Commissioner of Finance now follows:

1. Recommendations

It is recommended that:

1. The following policies be rescinded:
 - a. Financial Documents: Signing Authority CAO
 - b. Signing Officers – Cheques
 - c. Contract Documents – Purchase of Goods and Services
 - d. Payment of Accounts
 - e. Financial Reporting Requirements
2. The Collection of Accounts, Corporate Purchasing Card, Disposal of Surplus Assets and Unsolicited Bids (Proposals) Procedure Policies be amended as shown in Attachments 1, 2, 3 and 4.
3. The following policies be converted to administrative policies:
 - a. Debit and Credit Card Payments
 - b. Reimbursement for Use of Personal Vehicles
5. The following bylaw be repealed:
 - a. Bylaw A-184-95-139 as amended by Bylaw A-0184(a)-2003-064 (Collection Bylaw)

2. Purpose

The Finance Department has completed a review of the Council approved policies for which it is responsible. This report describes the outcome of that review.

Review and Update of Council-Approved Finance Department Policies

3. Background

There are currently 22 Council-approved Finance Department policies

There are currently 22 Council-approved Finance Department policies. Of these, nine were identified as administrative in nature, or their contents were covered in other bylaws or policies. As part of this work, one bylaw was identified to be repealed. The remaining eleven policies, shown in Table 1, do not require any changes.

Table 1
Finance Department Council-approved policies

Policy Name	Subject Matter	Original Approval Date
Commodity Price Hedging	Establishes objectives, standards of care, authorized price hedging instruments, reporting requirements and responsibilities for the prudent use of hedging agreements.	October 18, 2007
Insurance and Risk Management	Establishes objectives, standards of care, reporting requirements and responsibilities to protect the Corporation from financial consequences.	November 15, 2007
Investment	Establishes objectives, standards of care, eligible investments, reporting requirements and responsibilities for the prudent management of surplus funds and investments.	October 19, 2006
Reserve and Reserve Fund	Establishes objectives for reserves and reserve funds.	October 19, 2006
Capital Financing and Debt	Establishes objectives, standards of care, authorized financing instruments, reporting requirements and responsibilities for the prudent financing of the Corporation's needs.	January 23, 2003
Letter of Credit	Defines requirements for use of a letter of credit.	April 18, 2013
Insurance Coverage – Members of Council	Defines on-duty insurance coverage provided by the Region to Council members and persons elected or appointed to subsidiaries of the municipality.	August 29, 1996

Review and Update of Council-Approved Finance Department Policies

Policy Name	Subject Matter	Original Approval Date
Regional Financial Assistance to Small Municipal Residential Water Systems	Outlines Regional involvement in providing financial assistance to residents for capital improvements to water systems where the Region is ordered to assume ownership and operation of privately-owned small residential water systems.	September 23, 2004
Severance Recognition – Members of Council	Severance recognition for members of Regional Council in recognition of the valuable contribution made by them to the community.	January 13, 2000
Remuneration – Members of Council	Guidelines for the remuneration of the Members of Regional Council.	January 13, 2000
Development Charge Credit	A framework for developers to accelerate the construction of infrastructure in the Region’s capital program.	November 21, 2013

4. Analysis and Implications

Seven policies can be rescinded or converted to administrative policies and four others require updating

There are five Finance Department Council-approved policies that are no longer relevant and can be rescinded. Table 2 summarizes these policies and the reasons for rescinding them.

Table 2
Council-approved policies to be rescinded

Policy Summary	Reason to Rescind
Financial Documents: Signing Authority CAO Original Approval: January 15, 1998	Underlying legislation has been repealed. The policy is redundant as its contents are covered under the Delegation Bylaw.
Signing Officers: Cheques Original Approval: December 22, 1970	Underlying legislation has been repealed and the policy is redundant as its contents are covered under the Delegation Bylaw.

Review and Update of Council-Approved Finance Department Policies

Policy Summary	Reason to Rescind
Contract Documents: Purchase of Goods and Services Original Approval: April 18, 2002	The policy is redundant as its contents are covered under the approved Purchasing Bylaw.
Payment of Accounts Original Approval: April 18, 2002	The policy is redundant as its contents are covered under the approved Purchasing Bylaw and the Authorization for Payment of Goods and Services Policy.
Financial Reporting Requirements Original Approval: April 18, 2002	The policy is redundant as the reports are required under legislation and/or business needs have changed. The following reports will continue to be provided to Council: Operating and Capital Mid-Year Progress Report, Annual Consolidated Financial Statements, Annual Consolidated Development Charge Reserve Fund Statement and Mid-Year Capital Reprofitting Report.

Table 3 identifies the bylaw to be repealed and the reason for repeal.

**Table 3
Council-approved Bylaw to be repealed**

Bylaw	Reason to Repeal
Collection Policy Bylaw A-184-95-139 as amended by Bylaw A-0184(a)-2003-064 Original Approval: December 14, 1995	The bylaw provides for the collection of outstanding accounts, the authority to write-off accounts and application of interest charges. The contents of the bylaw have been superseded by a Council-approved policy, so the Collection Policy Bylaw is no longer necessary.

Table 4 summarizes the policies to be updated and the reasons for these changes.

Table 4
Council-approved policies to be updated

Policy	Reason for Update
<p>Collection of Accounts Original Approval: June 26, 2003</p>	<p>The policy establishes internal controls, billing and collection practices, reporting on accounts receivables and the authority to write-off uncollectible accounts.</p> <p>Audit Services recommended two enhancements to the Collection of Accounts Policy, to take place by the end of Q4 2016: a new requirement for supporting documentation to help ensure calculations are correct and timely, and a new requirement to review the timing of invoice issuance to reflect current practices. These updates have been implemented.</p> <p>Upon review, it became clear that a majority of the policy content related to specific accounts receivable processes, including matters such as when invoices are issued, past due account collection under 90 days, and internal reporting. Transferring the procedural elements of this policy to a Guideline would facilitate more frequent updates to meet customer and business needs, while reducing the potential burden on Council to approve what are essentially administrative changes. Policy decisions would continue to be approved by Council through the Collection of Accounts Policy.</p> <p>The policy continues to have the following elements:</p> <ul style="list-style-type: none"> • Collection of Accounts over 90 days: <ul style="list-style-type: none"> • Commissioner of Finance to report write-offs under \$25,000 annually to Council and seek approval from Council for write-offs over \$25,000. • Regional Solicitor to proceed with litigation procedures under \$500,000. • Security deposit requirements for non-government sector clients for which significant risk is associated as determined by Finance. • Interest application at the rate of 1.25% for non-local municipal clients with accounts that remain unpaid over 90 days at the discretion of the Commissioner of Finance. <p>Staff also identified that Bylaw A-184-95-139 as amended was still in effect. To ensure consistent treatment of accounts receivable, it is recommended that the bylaw be repealed (see Table 3). Legal Services confirmed and agreed that this bylaw is no longer required.</p> <p>The revised policy can be found in Attachment 1, Collection of Accounts Policy. The main changes are:</p> <ul style="list-style-type: none"> • Implementation of Audit Services' recommendations. • Transfer of procedural elements to a Guideline. • Update branch name, references and contact information. <p>The policy outlines parameters for corporate purchasing cards issued to designated Regional employees.</p>
<p>Corporate</p>	

Review and Update of Council-Approved Finance Department Policies

Policy	Reason for Update
Purchasing Card Original Approval: October 24, 1996	<p>An Audit Services Branch Report requested that management re-examine the current control environment for corporate purchasing cards to determine if more efficient processes could be developed as enhancements to PeopleSoft. Audit Services later recommended that the Corporate Purchasing Card Policy be strengthened to address eligibility for purchasing cards and a description of eligible purchases. These changes have been made.</p> <p>Upon review, it became clear that a majority of the policy content related to corporate purchasing card processes such as requests for card issuance and cancellation, lost cards, modification to card restrictions, disputed charges, card renewal, and internal reporting. Transferring the procedural elements of this policy to a Guideline would facilitate more frequent updates to meet business needs, while reducing the potential burden on Council to approve what are essentially administrative changes. Policy decisions would continue to be approved by Council through the Corporate Purchasing Card Policy.</p> <p>The policy has the following elements:</p> <ul style="list-style-type: none"> • Corporate purchasing card eligibility. • Use of the corporate purchasing card. • Corporate purchasing card administration responsibility. <p>The revised policy can be found in Attachment 2, Corporate Purchasing Card Policy. The main changes are as follows:</p> <ul style="list-style-type: none"> • Implementation of Audit Services' recommendations, clarifying eligibility for a corporate purchasing card and eligible purchases. • Transfer of procedural elements to a Guideline. • Updated branch name, references and contact information.
Disposal of Surplus Assets Original Approval: April 18, 2002	<p>The policy identifies approaches through which York Region disposes of surplus assets.</p> <p>Upon review, it became clear that department references and contact information in the policy required updates to remain current. Major policy changes were not identified by staff.</p> <p>The policy continues to have the following elements:</p> <ul style="list-style-type: none"> • Methods of disposal (trade in, inter-department transfer, offer to Local Municipality, competitive bid through auction). • Disposal of technology assets. • Acquisition of surplus assets by charitable and non-profit organizations. <p>The revised policy can be found in Attachment 3, Disposal of Surplus Policy. The main changes are as follows:</p> <ul style="list-style-type: none"> • Updated Department names, references and contact information

Review and Update of Council-Approved Finance Department Policies

Policy	Reason for Update
Unsolicited Bids (Proposals) Procedure Original Approval: January 25, 1996	<p>The policy assists departments in determining the course of action to follow in addressing unsolicited proposal submissions.</p> <p>Upon review, it became clear that the references to the Purchasing Bylaw required updates to remain current. Major policy changes were not identified by staff.</p> <p>The policy continues to have the following elements:</p> <ul style="list-style-type: none"> Proposals be forwarded to appropriate Department Head for evaluation in accordance with the Purchasing Bylaw. <p>The revised policy can be found in Attachment 4, Unsolicited Bids (Proposals) Procedure Policy. The main changes are as follows:</p> <ul style="list-style-type: none"> Updated references and contact information

Table 5 summarizes the policies to be converted to administrative policies and reasons for these changes.

Table 5
Council-approved policies to be converted to administrative policies

Policy	Reason for Conversion
Debit and Credit Card Payments Original Approval: January 15, 1998	<p>Administrative in nature, this policy allows the Region to accept debit and credit card payments and authorizes the Finance department to enter into merchant agreements. It also gives staff direction in reconciling payments.</p> <p>The authority delegated to staff under this policy is also granted by the Delegation Bylaw 2016-3.</p> <p>The authority to accept debit and credit card payments is established by each merchant agreement rather than by this policy. This policy is administrative in nature, as it outlines how the Region will accept debit and credit payments. The policy needs to be reviewed and updated frequently to respond to customer needs, merchant agreements and updates to controls over monetary transactions.</p> <p>This policy is supported by the following controls:</p> <p>Delegation Bylaw 2016-3, Section 20 gives Regional staff authority to execute specified documents on behalf of the Region. It was expanded in 2016 to include “financial instruments respecting banking services”, which includes merchant agreements. Authority is delegated to any two of the following: Chair; CAO; Commissioner of Finance; Director, Controllership Office and Deputy Treasurer.</p>

Review and Update of Council-Approved Finance Department Policies

Policy	Reason for Conversion
	<p>Merchant Agreements: contracts with credit and debit card vendors. These agreements detail the rules that apply to each party regarding payment card acceptance, authorization, processing and settlement, including the commission rate and renewal terms.</p> <p>Merchant credit or debit card transactions are monetary transactions and are subject to the same controls and reconciliation procedures as cash transactions.</p> <p>It is recommended that this policy be converted to an administrative policy. Any proposed revisions/updates to the policy would be submitted to the CAO for consideration and approval.</p>

Policy	Reason for Conversion
<p>Reimbursement for Use of Personal Vehicles Original Approval: May 22, 1986</p>	<p>Administrative in nature, this policy provides Guidelines on reimbursing employees for expenses associated with the use of personal vehicles for work purposes. It reflects the Region’s collective agreements, which require the Region to reimburse personal vehicle kilometres using the Canada Revenue Agency Automobile Allowance Rate and identify when personal vehicle kilometres should be reimbursed. Reimbursement for attendance at external job-related training, seminars, conferences and conventions is covered by a separate CAO-approved policy for employees.</p> <p>This policy needs frequent updates to reflect changes to the collective agreements, new work locations, and annual adjustments to the Canada Revenue Agency mileage rate.</p> <p>If the Reimbursement for Use of Personal Vehicles Policy is made an administrative policy, the mileage formula and criteria for when mileage will be reimbursed will continue to be approved by Council through the collective agreement process. Procedures that govern everyday operating practices, including standard distances between work locations can be transferred to a CAO-approved policy that reflects the Region’s collective agreements.</p> <p>This policy is supported by the following controls:</p> <ul style="list-style-type: none"> Canada Revenue Agency (CRA) Automobile Allowance Rate (updated annually) CUPE Local 905 Collective Agreement CUPE Local 905 Collective Agreement – Long Term Care ONA Local 16 Collective Agreement (Ontario Nurses Association) <p>It is recommended that this policy be converted to an administrative policy. Any proposed revisions/updates to the policy would be submitted to the CAO for consideration and approval.</p>

Review and Update of Council-Approved Finance Department Policies

5. Financial Considerations

There are no financial implications associated with the changes to these policies.

6. Local Municipal Impact

There are no local municipal implications associated with the changes to these policies.

7. Conclusion

To ensure that financial policies continue to be current and relevant, it is recommended that the financial policies and the bylaw identified in this report be rescinded, updated, repealed or converted to administrative policies, as applicable.

For more information on this report, please contact Warren Marshall, Director Controllershship Office, at 1-877-464-9675 ext. 71601 or Stan Gal, Director Supplies and Services, at ext. 71650.

The Senior Management Group has reviewed this report. March 29, 2017

Attachments (4)

7078372

Accessible formats or communication supports are available upon request

The Regional Municipality of York

Collection of Accounts

Policy No.: 7187196 / ~~6879336~~ (Original)

Original Approval Date: June 26, 2003

Policy Last Updated: June 24, 2010

Policy Statement:

To establish a policy for billing and collection practices, reporting on accounts receivables and the authority to write-off uncollectible accounts.

Application:

The prescribed policy will apply to invoices issued by the Finance Department for a variety of Regional services. This application includes:

- invoices issued based on all contracts entered into by the Regional Departments with both government sector and non-government sector clients
- invoices issued on behalf of Police Services for paid duty fees
- billings pertaining to the Long Term Care program for residents' fees
- overpayment of general welfare assistance to be recovered as referred to the Controllership Office, Finance Department by the Community and Health Services Department

This excludes Provincial Offences fines that are governed by the *Provincial Offences Act*. The collection of defaulted fines is administered by the Legal and Court Services Department through the Collection Policy for Provincial Offences Act Defaulted Fines.

Purpose:

The purpose of this policy is:

- to encourage strong responsible fiscal management practices through internal controls in billing and collection practices;
- to establish standards on the billing, collection of outstanding accounts, reporting on receivables and authority to write-off accounts deemed uncollectible;
- to maximize the Regional Municipality of York's cash flow; and;
- to minimize the cost of collecting accounts receivable.

Definitions:

Government Sector:

Means all departments, offices, boards and other bodies of the federal, provincial and municipal governments, and private non-profit organizations that are controlled and/or financed mainly by senior levels of government. Also referred to as the public sector.

Non-Government Sector:

Means all individuals, firms, organizations and institutions not part of the government sector as well as not-for-profit organizations.

Outstanding Accounts:

Means amounts aged against invoices issued by the Finance Department that have not been paid within 30 days of the invoice date.

Solicitor:

Means a solicitor in the Legal and Court Services Department at the Region.

Write-off:

Means to remove an account deemed uncollectible from the Region's accounts receivable records.

Description:

Region-wide accounts receivable program

1. Program: The Finance Department shall implement a region-wide accounts receivable program. As part of this program, the Finance Department shall do all of the following:
 - a. Monitor the Region's accounts receivable collection efforts;
 - b. Coordinate information, systems, and procedures between Regional Departments to maximize the collection of past-due accounts receivable;
 - c. Adopt policies and procedures for the management and collection of accounts receivable by Regional Departments;
 - d. Establish procedures for writing off accounts receivable and for determining when to end efforts to collect accounts receivable after they have been written off.
2. Controls: The Finance Department shall establish standard internal controls that are properly documented and followed.
3. Collection Techniques: The Finance Department, in consultation with the Commissioner of Finance, and in conjunction with the Regional Solicitor, shall establish policies and procedures to govern techniques for collection of accounts receivable. These techniques may include the use of collection agencies and judicial remedies authorized by law.

The Collection of Accounts Guideline No.7189000 details procedures regarding billing, past due accounts and aged account collection.

Interest and Penalties

Interest at the rate of one-and-one-quarter percent per month (15% annually) may be charged on all accounts of the Regional Corporation that remain unpaid for 90 days after the invoice date at the discretion of the Commissioner of Finance. This would not apply to the nine local municipalities within the Region.

Security Deposits

Security Deposits may be required for contracts with non-governmental sector clients for which significant risk is associated with the client as deemed necessary by the Finance Department in conjunction with the applicable Regional department.

Accounts Outstanding More than 90 Days

The majority of accounts are paid within 0-90 days of invoice issuance and are handled within the Collection of Accounts Guideline. Correspondence is sent to customers with outstanding balances.

Adjustments against Securities/payable: Where the Regional Corporation has retained securities (letter of credit, certified funds) or there is an offsetting account payable, uncollected amounts may be drawn from the security and/or applied against the payable.

Undisputed Accounts:

Less than \$25,000	<ul style="list-style-type: none"> • May be referred to a collection agency selected in accordance with the Purchasing Bylaw or pursued through court action after consultation with the Regional Solicitor.
Greater than \$25,000 but less than \$500,000	<ul style="list-style-type: none"> • The Regional Solicitor in consultation with the Commissioner of Finance and the affected Department Head shall proceed with litigation procedures. The Regional Solicitor will report annually to Council in this regard.
Greater than \$500,000	<ul style="list-style-type: none"> • The Department Head in consultation with the Regional Solicitor and the Commissioner of Finance will report to Council to obtain authority to proceed.

Disputed Accounts: Government Sector

All amounts	<ul style="list-style-type: none"> • To be pursued at the Department level through the Project Manager responsible for the work or service performed and client. Escalate to affected Department Head and Commissioner of Finance for recommended actions.
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Disputed Accounts: Non-Government Sector

Less than \$25,000	<ul style="list-style-type: none"> • To be pursued through small claims court or forwarded to a collection agency if deemed appropriate after consultation with the Regional Solicitor and the affected Department Head.
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Between \$25,000 to \$500,000	<ul style="list-style-type: none">• To be referred to the Regional Solicitor who will commence legal action if deemed appropriate. The Regional Solicitor will report annually to Council in this regard.
Greater than \$500,000	<ul style="list-style-type: none">• The Regional Solicitor in consultation with the Commissioner of Finance and the affected Department Head will report to Council to obtain authority to proceed with legal action.

Write-off of Uncollectible Accounts

Accounts should be written off in financial accounting records when all collection procedures, including those through legal action, have been conducted without results and are deemed uncollectible. The Commissioner of Finance has the authority to write-off uncollectible accounts for amounts less than \$25,000. The Commissioner of Finance shall report annually to Council the status of outstanding accounts including a summary of accounts written-off in the previous fiscal year and seek authority for the write-off of any accounts in excess of \$25,000.

Responsibilities:

Commissioner of Finance (or delegate):

- Issuance of invoices using supporting documentation from the Operating Departments.
- Apply interest to non-local municipality accounts outstanding over 90 days at one-and-one-quarter percent per month as determined necessary.
- Obtain security deposits from clients for which significant risk is associated with the client.
- After 90 days, undisputed accounts under \$25,000 may be referred to a collection agency in accordance with the Purchasing Bylaw or submitted to the Regional Solicitor for legal action.
- Undisputed invoices valued \$25,000 to \$500,000 will be referred to the Regional Solicitor in consultation with the affected Department Head to determine a course of action.

- Annually report to Council on the status of outstanding accounts receivable.
- Decide on course of action for disputed invoices within the government sector, if escalated.
- For items greater than \$500,000, consult with the Regional Solicitor and the affected Department Head and report to Council to obtain authority to proceed with legal action.
- Work with operating departments on collections.
- Maintain and review collection procedures and policies and report to Council as necessary.

Regional Solicitor (or delegate):

- Work in conjunction with the Finance Department to assist with the collection process.
- Consult with the Finance Department regarding the determination of appropriate action on accounts outstanding more than 90 days.
- For undisputed invoices valued from \$25,000 to \$500,000, consult with the Commissioner of Finance and the affected Department Head to determine a course of action.
- For outstanding accounts valued up to \$500,000, consult with the Commissioner of Finance and the affected Department Head, to proceed with litigation procedures and report to Council annually.
- For outstanding items greater than \$500,000, consult with the Commissioner of Finance and the affected Department Head, and report to Council to obtain authority to proceed with further collection efforts.

Affected Department Head (or delegate):

- Submit invoice requisition and supporting documentation to the Finance Department, Controllership Office.
- Work in conjunction with the Finance Department to determine client risk, discuss terms of contract, investigate potential issues with outstanding client accounts, and aid in the collection process.

- Undisputed invoices valued \$25,000 to \$500,000, consult with the Commissioner of Finance and Regional Solicitor to determine a course of action.
- For outstanding accounts valued up to \$500,000, consult with the Commissioner of Finance and the Regional Solicitor, to proceed with litigation procedures and report to Council annually.
- For outstanding items greater than \$500,000, consult with the Regional Solicitor and the Commissioner of Finance to report to Council to obtain authority to proceed.

Reference:

Delegation Bylaw 2016-3

Collection of Accounts Guideline eDocs# 7189000

Contact:

Director, Controllershship Office

Approval Information:

Council Approval Date: May 27, 2003	Committee Name: Audit Committee
Council Minute No.: 98	Report No.: 2
Extract eDOCS #: [REDACTED]	Clause No.: 3

#7187196

Archived Policy #687936

Accessible formats or communication supports are available upon request.



Status: **Final**
Approved By: **Council**

The Regional Municipality of York

Corporate Purchasing Card

Policy No.: 7178541 / 79876 (Original)

Original Approval Date: May 25, 2000

Policy Last Updated: October 5, 2005

Policy Statement:

To establish a policy for designated Regional employees to purchase goods and/or services on behalf of the Regional Municipality of York through the use of a Corporate Purchasing Card. The intent of the Corporate Purchasing Card policy is to ensure compliance with the Purchasing Bylaw No. 2014-53, or its successor.

Application:

This policy applies to Regional employees who:

- have been issued a Corporate Purchasing Card;
- approve new Cardholders, make changes to existing Cardholder's Transaction Limits and Credit Limits as defined below or have responsibilities in relation to the use, management and administration of the Corporate Purchasing Card; and/or

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- reconcile or review Cardholder Transactions.

Purpose:

To establish the principles that will guide the authority, distribution, and use of Corporate Purchasing Cards in accordance with the Purchasing Bylaw.

Using a Corporate Purchasing Card will have the following benefits:

- A simplified purchasing process for low dollar value purchases and an increased level of service for Regional employees;
- A reduced number of invoices and cheques processed; and
- A reduced turnaround time for payment of purchases.

Definitions:

Cardholder:

The employee to whom a Corporate Purchasing Card has been issued.

Corporate Purchasing Card:

A form of company charge card that allows goods and services to be procured for business purposes without using a traditional purchasing process.

Corporate Purchasing Card Administrator:

A staff member of the Finance Department, who has the authority to manage and administer the Corporate Purchasing Card program on behalf of the Region, including processing new Corporate Purchasing Card applications and/or making changes to existing Corporate Purchasing Cards.

Corporate Purchasing Card Transactions:

Purchases made by Regional employees with a seller to exchange an asset or service for consideration using a Corporate Purchasing Card.

Credit Limit:

The combined total maximum amount (including applicable taxes) of all transactions allowable for a Cardholder during a Billing Cycle.

Purchasing Bylaw:

Purchasing authority is governed by the Purchasing Bylaw 2014-53 or its successor.

Transaction Limit:

The maximum amount (including applicable taxes) to which a Cardholder can conduct an individual Corporate Purchasing Card purchase.

Description:

General Information

Corporate Purchasing Card transactions and their requirements are outlined in this policy, including the applicable forms and process for granting authority. Specific guidelines related to the aforementioned are included in the Corporate Purchasing Card Guideline.

1. Corporate Purchasing Card Eligibility

1.1. To be eligible for a Corporate Purchasing Card the applicant must meet the following criteria:

- Be an employee of the Region with employment status as Regular Full Time, Regular Part Time, Temporary Full Time, or Temporary Part Time. Students, contractors, or consultants will not be granted a card except under special circumstances at the request of the Department Head and with the concurrence with the Commissioner of Finance, or designate.
- Have a Corporate Purchasing Card Request Form approved by the appropriate Department Head on file with the Finance Department.
- Completion of the Public Purchasing course offered by the Region entitled Public Purchasing & York Region prior to receipt of a Corporate Purchasing Card.

- Have a Purchasing Cardholder Agreement on file with the Finance Department that provides acknowledgment of the responsibilities and obligations for use of the card.

2. Use of the Corporate Purchasing Card

- 2.1. The Corporate Purchasing Card is used to purchase Regional business-related low value goods and services, in accordance with the Purchasing Bylaw.
- 2.2. Purchases shall not be split into multiple purchases to circumvent the approval limits imposed by this or any related policy.

3. Corporate Purchasing Card Review Authority

- 3.1. Corporate Purchasing Card transactions must be reviewed by the Direct Supervisor to whom the Cardholder reports where that individual has sufficient authority to approve payments in accordance with the Authorization for Payment of Goods and Services Policy.

4. Corporate Purchasing Card Transaction and Credit Limits

- 4.1. The Department Head may authorize any request for the issuance of a Corporate Purchasing Card to an employee in their department. Transaction Limits and Credit Limits shall be assigned by the Department Head in accordance with the limits established in the Corporate Purchasing Card Guideline. By granting an employee access to a Corporate Purchasing Card, the Department Head implicitly designates purchasing authority to that individual in accordance with the Purchasing Bylaw.

5. Corporate Purchasing Card Administration

- 5.1. The Corporate Purchasing Card Program will be managed and administered by the Finance Department. Individual(s) within the Finance Department will be designated as the Corporate Purchasing Card Administrator(s) for the Region's Corporate Purchasing Cards.

Responsibilities:

Department Heads or Designates:

- Ensure that the authority to purchase using a Corporate Purchasing Card has been designated to the appropriate staff in their respective departments and that the required Purchasing Card Request Forms have been completed and forwarded to the Finance Department.
- Ensure that the Finance Department is notified immediately of any changes in authorized signatories (e.g., Terminations, staff transfers, retirements, leave of absences, resignations, etc.).
- Review of designated Corporate Purchasing Card users in their respective departments annually.
- Ensure that all authorized Corporate Purchasing Cardholders in their respective departments understand the terms of this policy, the Corporate Purchasing Card Guidelines and the Purchasing Bylaw.
- Ensure that staff who require a Corporate Purchasing Card attend the Public Purchasing course offered by the Region.

Cardholder:

- Reads, complies with and signs the Purchasing Cardholder Agreement that provides acknowledgment of the responsibilities and obligations for use of the card.
- Ensures all purchases are related to Regional business and are in compliance with this policy, the Purchasing Bylaw and Corporate Purchasing Card Guideline.
- Completes the Public Purchasing course offered by the Region entitled Public Purchasing & York Region prior to receiving the card.
- Maintains security to avoid unauthorized use.

Corporate Purchasing Card Administrator:

- Manages and administers the Corporate Purchasing Card program including maintaining Cardholder files in a confidential manner, developing program materials, maintaining an updated Cardholder contact list, processing requests

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for new Corporate Purchasing Cards, Transaction and Credit Limit changes, replacing Corporate Purchasing Cards, cancelling Corporate Purchasing Cards, and suspending charges.

- Provides initial training to employees upon receipt of Corporate Purchasing Card.
- Performs random reviews of Corporate Purchasing Card transactions on a regular basis to ensure compliance.
- Updates forms relating to the administration of the policy.

Non-Compliance with Policy:

The Cardholder is using the Region's funds each time the Cardholder uses the Corporate Purchasing Card. The Cardholder is accountable for ensuring that the Corporate Purchasing Card is used and managed in accordance with this Policy.

- Failure to comply with the Corporate Purchasing Card policy and related procedures may result in the Corporate Purchasing Card being revoked.
- Fraudulent or intentional misuse of the Corporate Purchasing Card will be considered misappropriation of Region's funds, and will result in disciplinary action, up to and including termination of employment.

Reference:

Purchasing Bylaw 2014-53, or its successor

Corporate Purchasing Card Guideline eDocs No. 7178601

Contact:

Director, Controllershship Office

Approval Information:

Council Approval Date: [REDACTED]	Committee Name: [REDACTED]
Council Minute No.: [REDACTED]	Report No.: [REDACTED]
Extract eDOCS #: [REDACTED]	Clause No.: [REDACTED]

#7178541

Archived Policy #79876

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The Regional Municipality of York
Disposal of Surplus Assets

Policy No.: 6200142

Original Approval Date: April 18, 2002

Policy Last Updated: March 27, 2014

Policy Statement:

The Regional Municipality of York is committed to recovering maximum residual value from the disposal of Surplus Assets.

Application:

All Regional employees and agents working on behalf of York Region.

Purpose:

This policy identifies the approaches through which York Region disposes of its surplus assets. The policy also addresses the protection of confidential and sensitive data, in compliance with the Municipal Freedom of Information and Protection of Privacy Act (MFIPPA) and the Personal Health Information Protection Act (PHIPA).

This policy applies to the disposal of tangible capital assets, excluding land, buildings and furniture.

Disposal of Surplus Assets

March 27, 2014

Definitions:

Information Technology Assets: computing devices, peripherals, software/hardware, servers, printers, copiers, facsimile equipment, mobile devices, and any other technological device capable of retaining data, including leased electronic equipment.

Local Area Municipalities: the nine local municipalities in The Regional Municipality of York.

Regional Department: for the purpose of this policy, refers to each of the following:

- Community and Health Services Department
- Corporate Services Department
- Environmental Services Department
- Finance Department
- Office of the Chief Administrative Officer
- Office of the Regional Chair
- Transportation Services Department
- Housing York Inc.
- York Region Rapid Transit Corporation (Region owned assets)
- York Regional Police
- Any successor departments arising from organizational changes

Net Residual Value: the historical cost of an asset less depreciation and anticipated disposal costs

Supplies and Services: a branch of the Finance Department responsible for the acquisition of goods and services and the disposal of Surplus Assets.

Surplus Assets: assets that are obsolete, no longer needed, or no longer usable, as determined by the relevant Commissioner.

Tangible Capital Assets: non-financial physical substances that:

- are held for use in the production of supply of goods and services, for rental to others, for administrative purposes; and for the development, construction, maintenance, or repair of other TCA
- have useful economic lives extending beyond an accounting period
- are to be used on a continuing basis
- are not for sale in the ordinary course of operations

Disposal of Surplus Assets

March 27, 2014

Description:

Methods of Disposal

When a Commissioner has deemed an asset to be surplus, the Director of Supplies and Services will dispose of the asset using the following methods and in the order listed below:

1. Trade-in the asset
2. Offer the asset free of charge to other Regional departments
3. Offer the asset at its net residual value to local area municipalities
4. Sell the asset through a competitive commercial mechanism, such as through a competitive bid or through auction (traditional or electronic format), in an open and transparent process

For certain types of assets, the Director of Supplies and Services may dispose of the assets through the Ontario Stewardship Program.

If the above methods of disposal are unsuccessful or deemed inappropriate, the Director of Supplies and Services, in consultation with the relevant Regional Department, will dispose of the asset through the best alternative and environmentally sustainable method.

Proceeds from the disposal of surplus assets will be transferred to the relevant asset replacement reserve, as determined by the Commissioner of Finance.

Regional employees and Regional officers and agents may only purchase surplus assets through an open, public and transparent method.

Disposal of Technology Assets

Regionally-owned surplus assets containing memory devices shall be submitted to Information Technology Services (ITS) for decommissioning prior to disposal by Supplies and Services to ensure the protection of confidential and sensitive data. Departments shall also ensure that leased equipment is decommissioned by ITS prior to its return to the lessor.

Acquisition of Surplus Assets by Charitable and Non-profit Organizations

Charitable and non-profit organizations have the opportunity to bid for Regional surplus assets through competitive commercial processes that the Region undertakes for the disposal of surplus assets. If the asset is of nominal value, it may be donated for charitable or benevolent purposes at the discretion of the relevant Commissioner.

Disposal of Surplus Assets

March 27, 2014

Responsibilities:

Commissioners shall:

1. Submit their surplus asset reports to the Director of Supplies and Services
2. Submit a value assessment for each surplus asset, established by depreciating the asset to its estimated net residual value and by taking market conditions into account

The Director of Supplies and Services, acting on behalf of the Commissioner of Finance, is:

1. Responsible for the disposal of Regional surplus assets
2. Notified of disposal requests, and provided with a net residual value assessment prepared by the Regional Department
3. Responsible, after consultation with the Regional Department, for determining the best method for disposal
4. Responsible for reporting to Council on an annual basis on the disposal of surplus assets

Non-Compliance with Policy:

Failure to comply with this policy may incur disciplinary action, up to and including loss of employment.

The Disposal of Surplus Assets Policy complies with the Purchasing Bylaw 2014-53, or its successor.

Reference:

Purchasing Bylaw 2014-53, or its successor

Contact:

Director, Supplies & Services

Disposal of Surplus Assets

March 27, 2014

Approval Information:

Council Approval Date: [REDACTED]	Committee Name: [REDACTED]
Council Minute No.: [REDACTED]	Report No.: [REDACTED]
Extract eDOCS #: [REDACTED]	Clause No.: [REDACTED]

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The Regional Municipality of York
Unsolicited Bids/Proposals

Procedure No.: 6581253

Original Approval Date: January 25, 1996

Procedure Last Updated:

Policy Statement:

Unsolicited bids (proposals) are not to be actively sought or encouraged, however this procedure will assist in how to process unsolicited proposals if an unsolicited proposal is received by the Region.

Application:

This procedure will apply where a situation arises when a company submits information that contains specific solutions at a specific price that addresses a real or perceived need within the Corporation. The unsolicited proposals may address goods, services, construction or real estate issues. York Region is under no obligation to evaluate or act on any unsolicited proposal.

Purpose:

This procedure is to assist departments in determining what action if any would be followed in addressing unsolicited proposal submissions.

Unsolicited Bids/Proposals Procedure

~~January 25, 1996~~

Definitions:

An unsolicited proposal is a written document that contains specific information that is designed to be an offer to York Region addressing a real or perceived problem or offering a value added solution. This bid would not be in the form of advertising, marketing information, or of a generic nature.

Description:

Any unsolicited proposals received by Supplies and Services will be forwarded to the appropriate Department Head. The Department Head may at his/her option, determine if the unsolicited proposal will be evaluated for its merit. Any merit will be assessed through the application of the Region's process for evaluating RFP's.

Responsibilities:

The Department Head is to determine if the unsolicited proposal will be evaluated. If the decision is to proceed, the evaluation will be administrated as a direct purchase in accordance with clauses 13.1 and 13.2 of the Purchasing Bylaw. If the decision is not to proceed the Department Head will communicate the decision to the submitting firm.

It is to be understood that external expertise may be required by the Department Head to assist in the evaluation of an unsolicited proposal. The external expertise could include value for money analysis.

Reference:

Purchasing Bylaw 2014-53, or its successor

Contact:

Director, Supplies & Services

Unsolicited Bids/Proposals Procedure

January 25, 1996

Approval Information:

Council Approval Date: [REDACTED]	Committee Name: [REDACTED]
Council Minute No.: [REDACTED]	Report No.: [REDACTED]
Extract eDocs # [REDACTED]	Clause No.: [REDACTED]

#6581253

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