OWEN SOUND POLICE SERVICE

BOARD POLICY

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OSPSB GP-009 Financial Management

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1. Preamble:

a) It is the policy of the Owen Sound Police Service Board (the Board) to regulate financial issues including budget processes and controls, capital financing policy, cash control policy and policy regarding the use of the reserve fund for the Owen Sound Police Service;

b) The *Community Policing and Safety Act (CSPA*), provides that the Board is responsible for the submission of budget estimates to Council annually;

c) The *CSPA* makes provision under section 258, for the Board to use proceeds of property sold at auction and the use of unclaimed money for any purpose that it considers to be in public interest;

d) The Board is accountable to the citizens of Owen Sound for the use of these resources; and

e) The Board deems it expedient to adopt a policy to govern financial matters including budget processes and controls, purchasing practices, capital financing, cash control and use of the reserve fund.

2. **Goals:**

The Goal of this policy are as follows:

a) To maximize the dollars being spent by using a competitive process;

b) To promote fairness to all parties involved in the procurement process;

c) To eliminate duplication, waste and promote ethical practices by the Police Service Board; and

d) To achieve the goals in the organization in the most cost-effective manner.

3. **Definitions:**

a) Board - means the Owen Sound Police Service Board;

b) Budget - means the approved budget of the Owen Sound Police Service Board approved by the Council of the City of Owen Sound;

c) Budget Process - means the approved process for the development and preparation of annual estimates for submission to Council;

d) Capital Expenditures - means any significant expenditure incurred to acquire or improve land, buildings, engineering structures, machinery and equipment used in the provision of policing services;

e) Chief - means the Chief of Police of the Owen Sound Police Service;

f) City - means the Corporation of the City of Owen Sound (the City);

g) Council - means the Council of the Corporation of the City of Owen Sound; and

h) Director of Finance - means the Director of Finance for the City of Owen Sound.

4. **Budget Process:**

a) Pursuant to the *CSPA,* the Board will submit operating and capital estimates to the Municipal Council showing, separately, the amounts that will be required:

I. To maintain the Police Service and provide it with equipment and facilities; and

II. To pay the operating expenditures required by the Board, other than the remuneration of Board Members.

b) The Council of the City of Owen Sound and the Board shall determine the format of the estimates, the period they cover and the timetable for their submission:

I. The Finance/Budget Committee for the Owen Sound Police Service Board will oversee the deliberation of the budget and will be a Committee of the Whole Board and will further submit the final budget to the Board for presentation to the City Council.

c) Pursuant to the format established by the City and in accordance with the direction of the Board, the Chief of Police shall:

I. In consultation with the Board and Members of the Police Service, establish the estimates and plans of financing required to maintain the Police Service for operating expenditures and capital expenditures, including salaries, equipment, facilities, programs, training, and projects, as the Chief of Police deems appropriate; in accordance with this policy and the Board's Protocol agreement with the City;

II. The Chief of Police will prepare acquisition forms to obtain the required information from each department, for presentation to the Finance/Budget Committee, amounts required for the next fiscal year's budget. These acquisitions should contain explanations for increases and descriptions of new programs being offered;

III. The Chief of Police shall develop a budget timetable and budget guidelines for submission to the Board, as directed by the Board, taking into account, among other things, the needs of the Police Service, the financial implications of Provincial or Federal initiatives, the financial implications of other external influences, and any budget guidelines received from the City;

IV. The proposed programs and requirements will be evaluated and discussed by the Board and prioritized or rejected;

V. After the changes and recommendations have been incorporated into the proposed budget, a further review by the Board is conducted and any further recommendations for change is included;

VI. A final review by the Board is completed and the budget is set with supporting documents, for presentation to the Board;

VII. The Board approved estimates are then submitted to the City for review, conforming to the established City budget format, in accordance with the protocol agreement between the City and the Board;

VIII. After the Board's review of the budget, a package is prepared, including the services goals, objectives, and accomplishments from the current year, which may be released to the community groups and stakeholders for their input; and

IX. A special public meeting of the Board may be setup to deal with the input of the community groups and stakeholders and other public input and the budget is approved by the Board; if further public input is required an additional session may be scheduled prior to approval.

5. **Reporting and Financial Controls:**

In accordance with the direction of the Board, the Chief of Police shall:

a) Report to the Board on a monthly basis, or as otherwise directed by the Board, the status of the budget expenses including any variances;

b) Ensure that a system of accounting is in place which provides for adequate control of all money received and disbursed by the Police Service;

c) Ensure that all revenue received and money disbursed, including petty cash systems, are appropriately recorded, receipted, and reported to the Board monthly, or as otherwise requested by the Board;

d) Ensure that all revenue received is forwarded to the Treasury of the City of Owen Sound for deposit and allocated to the credit of the Board's budget;

e) Ensure that adequate security is provided for all money received as revenue, found property or other assets in the possession of the Police Service;

f) Shall establish and maintain current records on all capital assets of the Board, to ensure retention and accountability of the Police Service's assets;

g) Ensure that adequate procedures are in place to ensure that property and/or money seized, found or otherwise in possession of the Police Service is not converted to Police Service use, or Member use, without prior approval of the Board;

h) Ensure that the Owen Sound Police Service credit card(s) and other means of charge, are properly controlled and used for Police Service business exclusively; and that the Chair of the Board be responsible for approving the Chief of Police's expenses;

i) Ensure an approval process is established and procedures to ensure the validity of claims for travel and meal expenses, by Members of the Police Service are controlled in accordance with Appendix "B" attached hereto, as amended from time to time and to the criteria outlined in the personnel contracts;

j) No contracts or agreements shall be entered into for the provision of police services, dispatch services, other specialist services or other contractual encumbrance on behalf of the Board, without the prior approval of the Board; and

k) The Board will submit projections to City Council on or before September 30th of each year, for the City's review.

These projections will include current expenses to the end of August of the year and will estimate any surplus or deficit projected to be incurred in the current budget, to the end of the year.

6. **Purchasing:**

In accordance with the direction of the Board, the Chief of Police shall:

a) Ensure that approval is obtained from the Chief of Police or designate, prior to any Member of the Police Service obtaining any item, article or other encumbrance impacting on the Board's annual budget, in accordance with Appendix "A" attached hereto, and as amended from time to time;

b) Ensure that expense limits established through the annual budget authorized by the Board are not exceeded:

I. Without obtaining the prior approval of the Board and further authorization of the City; and

II. Not withstanding Section 6 (a) of this Policy, an emergency expenses required to maintain the security of the Police Service may be expended without prior authority with a full report to the Board.

c) In situations where access to reserve accounts is necessary for an emergency, the Chief of Police shall ensure that a full report is submitted to the Board.

7. **Reimbursement of Expenses:**

It is the policy of the Owen Sound Police Service Board that this Policy applies to Board Members and Chief of the Owen Sound Police Service with respect to expenses incurred as a result of attendance at conferences, conventions, seminars, training sessions, workshops and meetings related to their duties with the Board.

The Chief of Police will ensure that a separate procedure(s) will be in place to govern such expenses for all Members of the Owen Sound Police Service.

As always, exceptions can apply in some cases and Board Members who find themselves in a situation not described in this policy must inquire as to what direction to take. Furthermore, it is the responsibility of the Board Member to check beforehand if an anticipated expense not listed would be covered.

The following guidelines should apply:

a) Eligible Expenses:

Board Members, the Chief of Police or Deputy Chief of Police will be reimbursed for:

I. Mileage travel costs to and from an event upon submission of an Expense Claim Form will be based on mileage and is to be paid based on the rate paid by the City; and

II. Should a Board Member, the Chief of Police or Deputy Chief of Police feel it is necessary to rent a car in order to attend an event, approval must be received from the Chair of the Board, and the cost may be claimed as an expense; original receipts required.

b) Conference Approval Process:

I. Throughout each year, Board Members and Staff will receive information outlining the dates, locations, and estimated cost of commonly attended annual conferences, training, and seminars for that year. Details of all conferences/training shall be brought to the Chief of Police's attention as they become available;

II. Board Members may elect to attend up to two (2) conferences per year of two or more days. Attendance at a conference that would be in addition to the two elected by the Board Member must be approved by the Board in advance;

III. The Board Secretary will make arrangements for registration and hotel accommodations on behalf of the Board Member, through use of the Corporate Purchasing Card. Where possible, registration costs should be those of the "early registration cut-off date" in order to take advantage of discount. The Board Member is responsible for travel arrangements, unless otherwise arranged, and will be reimbursed upon submission of a duly completed Expense Claim Form;

IV. The Board Secretary will make arrangements for the Chief of Police or the Deputy Chief of Police's registration and hotel accommodations on behalf of the Chief of Police or Deputy Chief of Police, through use of the Corporate Purchasing Card. Where possible, registration costs should be those of the "early registration cut-off date" in order to take advantage of discounts on registration. Hotel accommodation will be at a single occupancy rate. The Chief of Police or Deputy Chief of Police is responsible for their travel arrangements, unless otherwise arranged, and will be reimbursed upon submission of a duly completed Expense Claim Form;

V. Every attempt will be made to reserve accommodation at the hotel where the conference, seminar, or workshop is being held;

VI. If a special accommodation rate is not offered, the government or corporate rate is to be requested;

VII. Members will receive copies of all confirmation documentation for registration, travel arrangements, and accommodation once confirmed and at least one week prior to departure unless an emergency situation exists; and

VIII. Reference – Appendix "B.

c) <u>Ineligible Expenses</u>:

I. Any pre and post conference social/recreational tours and/or events;

II. Excessive long-distance telephone calls;

III. Travel, meals and/or accommodation expenses for accompanying family members/companions;

IV. Alcoholic beverage charges;

V. Snacks;

VI. Dry cleaning/laundry;

VII. In-room movies/pay per view television;

VIII. Loss of personal effects that may occur while travelling on behalf of the Police Service Board;

IX. Travel booked using Aero plan miles or reward points accumulated on personal credit cards;

X. Taxi charges when shuttle service is available;

XI. The cost of purchasing out-of-country medical insurance coverage; and

XII. Any other items of a personal or discretionary nature.

d) Expense Claims/Reimbursement:

Approval and reimbursement of travel expense claims will be in accordance with the following:

I. All claims for expenses except per diems must be accompanied by the original receipt. Photocopies will not be accepted;

II. Claims for Board Members shall be submitted to the Board Office and Staff Members shall submit claims to the Executive Assistant following the completion of travel;

III. Claims for expenses must be presented within 14 (fourteen) days of a Member's return from a function;

IV. All expense claim forms must be approved and signed by the Chief of Police or designate;

V. Duly authorized Expense Claim Forms will be submitted to the City of Owen Sound Finance Department for payment in a timely manner;

VI. The cost incurred in converting reasonable sums to foreign currencies and/or reconverting any unused balance to Canadian currency shall be reimbursed, based upon receipts, from all transactions and sources. Canada currency exchange rate shall apply.

In cases where the Bank of Canada does not provide an exchange rate, an alternate bank rate from an established institution shall be applied. The rate shall be the average of the rates applicable on the initial date into the country and final date out of the country;

VII. Mileage:

- mileage travel costs to and from an event upon submission of an Expense Claim Form will be based on mileage and is to be paid based on the rate paid by the City (Ref: Appendix B); and

- when more than one Member is travelling in the same private vehicle, only the vehicle operator is entitled to claim mileage.

VIII. Only the Member's meals are reimbursed; and

IX. Reasonable parking fees at hotels/parking lots will be fully reimbursed.

8. **Policy Compliance:**

In addition, the Chief of Police shall develop procedures or directives to ensure that Members of the Police Service are familiar with and comply with the requirements of this policy.

9. **Procurement of Goods and Services:**

Reference: “Bylaw No. 2020-002 A Bylaw to adopt a policy “Procurement of Goods, Services, Construction, or Consulting Policy for the City of Owen Sound”

John Thomson
Chair

October 20th,2026
Date

K.Wardell

Board Secretary

October 20th,2026

Date

Appendix "A"

Owen Sound Police Service Board

Financial Management Policy

It is the policy of the Owen Sound Police Service Board with respect to purchasing procedures for the Owen Sound Police Service, that the Chief of Police will ensure:

a) That authorizations within the annual budget constitutes the Board's authorization and no purchase will exceed the amount authorized to be expended through the annual budget, until approved by the Board;

b) That requirements for goods or services not exceeding $25,000.00 will be authorized under the discretion of the Chief of Police for further approval by the Board;

c) That requirements for goods or services in excess of $25,000.00 but less than $125,000.00, will have three written quotations and shall be reported to the Board in the Information Package of the following meeting;

d) That all requirements for goods or services in excess of $125,000.00 will be tendered by the City Purchasing and Materials Manager in accordance with the City of Owen Sound Financial Policy;

e) That tenders shall be opened within a reasonable time after the closing of tenders, and that this opening date be included in the tender;

f) Each tender will be dated when received and a full report including names of all tenders, and quoted price, shall be reported to the Board, accompanied by a recommendation to the Board on the preferred tender. To protect the integrity of each procurement process, each bidder will be contacted with notification of the winning bidder and price details. The process shall be articulated and strictly adhered to, and no prices will be divulged until such time that the process is complete;

g) That the Board's approval will be obtained prior to any non-budgeted merchandise being purchased and subsequently, the City's authorization;

h) The Owen Sound Police Service cannot see under any circumstances where in-house bids would apply, but the Police Service will be vigilant should any opportunity arise;

i) Where, in the opinion of the Chief of Police, an emergency occurs and the Chief of Police deems it necessary due to an imminent or actual danger to the life, health, or safety of an official, employee or citizen they may initiate a purchase order in excess of the pre-authorized expenditure limit. Any purchase order issued under such conditions together with a source of funding provided by the City Manager shall be justified and reported at the next meeting of the Police Service Board following the date of the requisition; and

j) The Chief of Police may, under the conditions as hereinafter set out, purchase by negotiating with one or more sources or bidders and in such case the requirements for inviting tenders and quotations may be waived when due to market conditions and in the judgement of the "Purchasing and Materials Manager" goods are in short supply, where there is only one source of supply for the goods or services, where two or more identical bids have been received, where the lowest bid meeting specifications is excessive in total cost and/or substantially exceeds the estimated costs, when all bids received fail to meet the specifications and/or tender terms and conditions and it is impractical to recall tenders or quotations. This section is subject to the Board’s prior approval.

Appendix "B"

Owen Sound Police Service Board

Financial Management Policy

Expenses for mileage and travel related costs, in or out of the City will be reimbursed as follows:

Effective on the passing of this policy, the Police Services mileage rate will be paid at a rate equal to the rate paid by the City of Owen Sound for the use of private vehicles used for work purposes, with regard to the Board and Police Services business.

Travel and meal expenses will be paid in accordance with personnel contract, the collective agreement, or pertinent Standing Orders for authorized expenses relating to expenses incurred while on authorized Police Services business. In the absence of a stipulated rate through an agreement or contract, the member will be paid on actual costs and will not exceed the following daily maximum.

Attendance by Board members at conferences, conventions, seminars, and training courses require approval by the Owen Sound Police Service Board. Members of the Board who are also members of City Council will be reimbursed under this policy, while on approved Board business or may submit to the City under their expense policy. The Board will be reimbursed for actual expenses incurred while on approved Board business by presenting original receipts. The Board will not be responsible for any expense incurred by a Citizen Member of a committee while in attendance at any function, without prior approval of the Board. Registration fees and accommodation for the spouse/companion of a Board Member will be paid by the Board in addition to attendance at special dinner meetings and banquets related to Board business.