

Briefing Note

Broader Public Sector Accountability Act Directive – Post Executive-Level Staff Travel Expenses To Public Website

Background

The Broader Public Sector Accountability Act (BPSAA, 2010) established a number of new requirements designed to improve accountability and transparency across the Broader Public Sector.

Part III – Public Reporting of Expense Claim Information of the BPSAA states: “8. (1) Every local health integration network and every hospital shall... post on its public website information about expense claims that is required to be posted under the directives.”

While the BPSAA refers to LHINs and hospitals, MCYS issued a similar Directive under Section 20.1 of the *Child and Family Services Act* that resembles the requirements placed on LHINs and hospitals.

CFSA Directive Requirements

1. CASs are required to post total year-end audited actual travel expenses incurred by executive-level staff to their public website.
 - a. Travel expenses must be posted annually by July 31 for the previous fiscal year (e.g. FY 2015-16 travel expenses need to be posted before July 31, 2016.)
 - b. Executive-level staff are defined as an Executive Director / Chief Executive Officer and all executive staff that report directly to this person. This can include:
 - i. Director of Service
 - ii. Director of Resources
 - iii. Director of Finance



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- iv. Director of Human Resources
 - v. Director of Legal Services
 - vi. Director of Quality Assurance
 - vii. Director of IT
2. Travel expenses must be listed by individual executive-level staff member (and must include their names). Categories to group expenses by include:
- a. Accommodations
 - b. Meals
 - c. Transportation, broken down by type:
 - i. Airplane
 - ii. Train
 - iii. Vehicle
 - iv. Taxi
 - v. Other
 - d. Other travel expenses
3. CASs must provide attestation of compliance with the requirements of this Directive each year in TPAR Reports.

A suggested reporting format is shown below:

CAS 2015-16 Executive-Level Staff Travel Expenses			
	Name 1	Name 2	Name 3
	Position 1	Position 2	Position 3
Accommodation			
Meals			
Transportation			
Airplane			
Train			
Vehicle			
Taxi			
Other			
Other travel expenses			
Total			

CFSA Directive – Additional Clarifications

In response to questions about the Directive, the following are some clarifications.

1. CASs are not required to post Board Members' travel expenses. Additionally, CASs are not required to post travel expenses for non-executive level staff that report to the ED/CEO (e.g. executive assistances)
2. CASs are not required to post individual travel claims for staff; only the **total** approved year-end audited actual travel expenses by category for each executive-level staff member are required.
3. CASs do not need to expand their audit engagement to include audits of individual travel claims for executive-level staff. The organizational audit covers the detail required.
4. Travel expenses include mileage allowances for use of personal vehicles, public transit, rail, taxi or air travel costs, parking fees and costs for meals, accommodation, incidentals and travel costs related to training and conferences. This includes expenses (e.g. car allowances) that are already publically reported under the *Public Sector Salary Disclosure Act*. Note that these are travel expenses only; anything that gets booked to the travel GL should be included.
5. CASs must post travel expenses incurred by executive-level staff during the fiscal year regardless of whether or not they are still employed by the CAS as of the end of the fiscal year.
6. CASs are required to provide both the name and position of each executive-level staff member when posting the travel expenses incurred during the fiscal year.
7. CASs will be required to provide attestation of compliance with the requirements of this Directive in their Transfer Payment Annual Reconciliation (TPAR) reports.

