



AGENDA

GOVERNANCE COMMITTEE

THE CORPORATION OF THE CITY OF MISSISSAUGA
(www.mississauga.ca)

MONDAY, DECEMBER 9, 2013 – 1:00 PM

COUNCIL CHAMBER, SECOND FLOOR, CIVIC CENTRE

300 CITY CENTRE DRIVE, MISSISSAUGA, ONTARIO L5B 3C1

Members

Councillor Jim Tovey, Ward 1 (Chair)
Councillor Pat Saito, Ward 9 (Vice-Chair)
Councillor Chris Fonseca, Ward 3
Councillor Bonnie Crombie, Ward 5
Councillor George Carlson, Ward 11
Mayor Hazel McCallion (Ex-officio)

Contact: Sacha Smith, Legislative Coordinator, Office of the City Clerk
905-615-3200 ext. 4516 Fax: 905-615-4181
sacha.smith@mississauga.ca

CALL TO ORDER**DECLARATIONS OF (DIRECT OR INDIRECT) PECUNIARY INTEREST****APPROVAL OF THE AGENDA****DEPUTATIONS****PUBLIC QUESTION PERIOD**

(Persons who wish to address the Governance Committee about a matter on the Agenda.)

MATTERS TO BE CONSIDERED

1. Approval of Minutes – November 13, 2013

Minutes of the Governance Committee meeting held on November 13, 2013.

2. Elected Officials' Expenses Policy Revision (04-05-04)

Corporate Report dated December 1, 2013 from the Commissioner of Corporate Services and Chief Financial Officer with respect to the Elected Officials' Expenses Policy Revision.

RECOMMENDATION

That the draft Corporate Policy – Elected Officials' Expenses Policy (#04-05-04) as outlined in the report dated December 1, 2013, from the Commissioner of Corporate Services and Chief Financial Officer be approved.

3. Audit Committee Composition

Corporate Report dated November 21, 2013 from Janice Baker, City Manager and Chief Administrative Officer with respect to the composition of the Audit Committee.

RECOMMENDATION

1. That the current composition of the Audit Committee with the Mayor and four Members of Council appointed at the beginning of the term of Council remain unchanged.
2. That the report dated November 21, 2013 from the City Manager and Chief Administrative Officer be received for information.

4. 2014 Governance Committee Meeting Dates

Memorandum dated December 4, 2013 from the Legislative Coordinator with respect to the 2014 Governance Committee meeting dates.

5. Governance Committee Outstanding Items List

List of outstanding items that were directed to staff by the Governance Committee.

OTHER BUSINESS

DATE OF NEXT MEETING – Monday, January 13, 2014 at 1:00 pm

ADJOURNMENT



Governance Committee

DEC 09 2013

MINUTES

GOVERNANCE COMMITTEE

THE CORPORATION OF THE CITY OF MISSISSAUGA
(www.mississauga.ca)

WEDNESDAY, NOVEMBER 13, 2013 – 11:55 AM

COUNCIL CHAMBER, SECOND FLOOR, CIVIC CENTRE

300 CITY CENTRE DRIVE, MISSISSAUGA, ONTARIO L5B 3C1

Members Present:

Councillor Jim Tovey, Ward 1 (Chair)
Councillor Pat Saito, Ward 9 (Vice-Chair)
Councillor Chris Fonseca, Ward 3
Councillor Bonnie Crombie, Ward 5
Councillor George Carlson, Ward 11 (Arrived at 11:57am)
Mayor Hazel McCallion (Ex-officio) (Arrived at 11:59 am and
departed at 1:16 pm)

Non-Members Present:

Councillor Ron Starr, Ward 6
Councillor Nando Iannicca, Ward 7 (Departed at 1:30 pm)

Members Absent:

Nil

Staff Present:

Gary Kent, Commissioner, Corporate Services and Chief
Financial Officer
Mary Ellen Bench, City Solicitor
Finola Pearson, Senior Advisor, Media Relations
Crystal Greer, Director, Legislative Services and City Clerk
Diana Rusnov, Manager, Legislative Services and Deputy
Clerk
Sacha Smith, Legislative Coordinator

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CALL TO ORDER – 11:55 AM

DECLARATIONS OF (DIRECT OR INDIRECT) PECUNIARY INTEREST - Nil

APPROVAL OF THE AGENDA

Approved (Councillor Crombie)

DEPUTATIONS - Nil

PUBLIC QUESTION PERIOD - Nil

(Persons who wish to address the Governance Committee about a matter on the Agenda.)

MATTERS CONSIDERED

1. Approval of Minutes – September 16, 2013

Minutes of the Governance Committee meeting held on September 16, 2013.

Approved (Councillor Fonseca)

2. Council Code of Conduct

The Council Code of Conduct as requested by Councillor Nando Iannicca at the Transportation Committee meeting on November 6, 2013 and Mayor McCallion at the September 16, 2013 Governance Committee meeting for the Integrity Commissioner to provide clarification on matters concerning, but not limited to where the Council Code of Conduct forbids a Council Member from making a deputation before the Committee of Adjustment.

Robert Swayze, Integrity Commissioner spoke to the prohibition of councillors making a deputation a Committee of Adjustment meeting, the possibility of improper influence on the Committee of Adjustment and his recommendations pertaining to acceptable interaction of Councillors with the Committee of Adjustment.

Councillor Nando Iannicca spoke to the matter and referred to a letter from the President of the Cooksville Munden Park Homeowner's Organization dated November 12, 2013. He clarified that he followed the proper protocol by sending a letter to the Committee of Adjustment and not attending to make a deputation. He further referred to a letter he sent to the Committee of Adjustment regarding

an application and noted that there was unanimous support from the community and there were no objections at the Committee of Adjustment. Councillor Iannicca expressed concern with the prohibition of councillors making a deputation at a Committee of Adjustment meeting and noted that there have been no issues of influence over the Committee of Adjustment.

Mr. Swayze explained his concerns of possible influence over the Committee's decision making. He further explained that he did propose that councillors could write a letter or attend a committee of adjustment and not make a deputation as a compromise.

Members of Committee discussed the matter further and concerns were expressed that the occasional time a Councillor may need to attend a Committee of Adjustment meeting to make a deputation. It was also expressed that the public may perceive that a Councillor has influence over the Committee of Adjustment's decision making by attending meetings.

Discussion ensued with respect to amending the Code of Conduct to allow councillors to make a deputation before the Committee of Adjustment as councillors seldom attend those meetings.

RECOMMENDATION

That staff be directed to work with the Integrity Commissioner to prepare a motion for Council's consideration to amend Rule 7, Improper Use of Influence, Section 2 of the Council Code of Conduct regarding attendance at adjudicative board meetings.

Approved (Councillor Saito)

Recommendation GOV-0033-2013

Councillor Saito expressed concern with Rule 5 in the Council Code of Conduct and noted that it prohibits members of Council when attending a business event or opening from mentioning the location of a business and its products in newsletters or on their websites. Discussion ensued with respect to the matter.

RECOMMENDATION

That Rule 5 , Use of City Staff, Property, Services and Other Resources, Section 5 of the Council Code of Conduct be amended to remove the following, "and shall not include a description of its product, its address or telephone number. "

Approved (Councillor Saito)

Recommendation GOV-0034-2013

Councillor Crombie enquired if it is an issue to endorse Mississauga sport teams which are a private business for the public to purchase tickets. Mr. Swayze advised that it is not an issue because it is a community organization and could include it in the Council Code of Conduct.

RECOMMENDATION

That the Integrity Commissioner be directed to provide clarification on members of Council endorsing local sport teams.

Approved (Councillor Crombie)

Recommendation GOV-0035-2013

Councillor Crombie enquired about Rule 6, Section 3 of the Council Code of Conduct as some members of Council send electronic updates to residents. Mr. Swayze advised that it could be an issue if the City's system is used to distribute it. Further discussion ensued with respect to e-newsletters. Crystal Greer, City Clerk suggested that members of Council could send examples of e-newsletters to the Integrity Commissioner to review and advise at the next meeting.

Discussion ensued with respect to pre-clearing e-newsletters with the Integrity Commissioner after June 30th during an election year.

Councillor George Carlson, Ward 11 arrived during discussion of Item 2 at 11:57 am.

Mayor Hazel McCallion (Ex-officio) arrived during discussion of Item 2 at 11:59 am and departed at 1:16 pm.

3. Local Board Codes of Conduct and Complaint Protocol

Integrity Commissioner's Report dated November 6, 2013 with respect to Local Board Codes of Conduct and Complaint Protocol.

Crystal Greer, City Clerk advised that she received a request from the Chair of the Committee of Adjustment to defer this matter to the next meeting date to provide him the opportunity to speak to the matter.

RECOMMENDATION

That the Integrity Commissioner's Report dated November 6, 2013 with respect to Local Board Codes of Conduct and Complaint Protocol be deferred.

Deferred (Councillor Saito)

Recommendation GOV-0036-2013

4. Audit Committee Membership Review

Memorandum dated November 5, 2013 from Carmela Radice, Legislative Coordinator advising of direction given by the Audit Committee for staff to report back on the membership of Audit Committee to include all members of Council.

Crystal Greer, City Clerk suggested that this matter could be deferred as Sally Eng, Director, Internal Audit to prepare a report.

RECOMMENDATION

That the matter regarding Audit Committee Membership be deferred to the December 9, 2013 Governance Committee meeting for the Director of Internal Audit to prepare a report.

Deferred (Councillor Crombie)

Recommendation GOV-0037-2013

5. Governance Committee Outstanding Items List

List of outstanding items that were directed to staff by the Governance Committee.

RECOMMENDATION

That the listing of outstanding items presented at the November 13, 2013 meeting that were directed to staff by the Governance Committee, be received.

Received (Councillor Fonseca)

Recommendation GOV-0038-2013

OTHER BUSINESS

Councillor Starr expressed concern about the Councillors' Expense Policy. He explained that donations to charitable organizations based in Mississauga, where the receipt is issued from an office outside of Mississauga are not considered as a valid expense in the Policy. Gary Kent, Commissioner, Corporate Services and Chief Financial Officer spoke to the Policy and explained that the issue in the Policy is with donations and noted that the intent was to keep the money distributed locally.

Councillor Saito noted that there are matters to be reviewed for the Policy such as the \$500 limit for room rentals and noted that it was suggested that if the rental was at a City facility that it not be restricted by the \$500 limit. Further to this she noted that most charities are accepting donations online and a Councillor may not be sure if the receipt will be issued from somewhere outside of Mississauga. The Policy needs to be changed to accommodate online donations and noted that these matters should be referred to Mr. Kent to create new wording to accommodate these changes. Mr. Kent advised that he would provide a report to the Governance Committee with options for the Policy.

Councillor Crombie spoke to the matter and suggested that the claims could include the request from the local charity/organization and the receipt. She further requested clarification on bidding on items as a donation to a charity and if that would be a valid expense. Mr. Kent noted that the matter could be reviewed.

Councillor Iannicca departed at 1:30 pm.

DATE OF NEXT MEETING – Monday, December 9, 2013 at 1:00 pm

ADJOURNMENT - 1:33 PM



Corporate Report

Clerk's Files

Originator's
Files

2.

DATE: December 1, 2013

TO: Chair and Members of Governance Committee
Meeting Date: December 9, 2013

Governance Committee

DEC 09 2013

FROM: Gary Kent
Commissioner of Corporate Services and Chief Financial Officer

SUBJECT: Elected Officials' Expenses Policy Revision (04-05-04)

RECOMMENDATION: That the draft Corporate Policy - Elected Officials' Expenses Policy (#04-05-04) as outlined in the report dated December 1, 2013, from the Commissioner of Corporate Services and Chief Financial Officer be approved.

**REPORT
HIGHLIGHTS:**

- Three recent issues have been raised by Members of Council that require attention to the Elected Officials' Expenses Policy.
- Facility rentals within the \$500 donation limit per group per year.
- Donations to local chapters of national and/or international charities that are run by volunteer members of the local community.
- Clarification on bidding on items as a donation to a charity.
- This report recommends changes to the policy in all three areas.

BACKGROUND: The Elected Officials' Expenses Policy (Appendix 1) provides guidelines for expenses incurred by elected officials while acting as Members of Council. Elected officials are accountable to the public and are responsible for ensuring their expenses are reasonable, appropriate, and within budgeted amounts.

The proposed policy revisions within the Elected Officials' Expenses Policy (#04-05-04) are in response to recent questions and comments raised by elected officials regarding eligible sponsorship and donation expenses.

The policy was last amended in February 2012, after a comprehensive review was undertaken. The policy amendments at that time were made to provide elected officials with more flexibility in terms of discretionary spending while maintaining the integrity, accountability and fiscal control of the policy. Inevitably, questions and situations will come up from time to time that may require the policy to be amended or clarified. The purpose of this report is to respond to the recent comments raised by Councillors at Council and Governance Committee.

COMMENTS:

Three recent issues have been raised by Members of Council that require attention to the Elected Officials' Expenses Policy. Council directed staff to assess the wording in the policy and suggest changes to address these concerns.

1. To exempt facility rentals from the \$500 donation limit per group per year where the facility is owned or donated by the City of Mississauga.

At the October 30, 2013 Council meeting, Councillor Saito sought exemption to the contributions and donations clause in the policy that limited donations to a community group of \$500 where the facility rental had been included in the donation amount. Council approved this exemption and staff was asked to look at the wording of the policy and suggest improvements.

Staff have assessed the policy and recommend the following changes:

Facility Rental Section:

- *Existing Language:* Elected officials may charge reasonable facility rentals to their expense budget, either to host events or to support community group events. Funding of facility rentals or rooms for ongoing regular meetings of a specific group is not eligible (i.e. a community group's weekly meetings).

- *Proposed Language:* Elected officials may charge reasonable facility rentals to their expense budget, either to host events or to support community group events, including fundraising activities of local groups. Funding of facility rentals or rooms for ongoing regular meetings of a specific group is not eligible (i.e. a community group's weekly meetings).
- Facility rental is a separate expense from the actual donation cap of \$500 per group per year.

Donations Section:

- *Existing Language:* Elected officials may charge the donation of items or services or financial contributions towards specific events, activities, programs or fundraising initiatives of local groups to their expense account, to an annual maximum of \$500 per group.
- *Proposed Language:* Elected officials may charge the donation of items or services or financial contributions towards specific events, activities, programs or fundraising initiatives of local groups to their expense account, to an annual maximum of \$500 per group, exclusive of facility rentals.

These changes recognize that the facilities being rented are City-owned and in effect the City is paying itself, while still holding the Councillor accountable for their budget.

2. To allow donations to local chapters of national and/ or international charities that are run by volunteer members of the local community.

At the November 13, 2013 Governance Committee meeting, Councillor Starr expressed concern about the Councillors' Expense Policy. He explained that donations to charitable organizations based in Mississauga, where the receipt is issued from an office outside of Mississauga are not considered as a valid expense in the Policy. Councillor Saito also noted that that most charities are accepting donations online and a Councillor may not be sure if the receipt will be issued from somewhere outside of Mississauga. Both Councillors recommended that the policy needs to be amended to accommodate these concerns. Councillor Crombie spoke to the matter and suggested that the claims could

include the request from the local charity/organization and the receipt.

Staff have assessed the policy and recommend the following changes:

Donations Section

- *Existing Language:* Donations to national and/or international brand charities (e.g. Cancer, Diabetes, Lung Association, Heart and Stroke) will not be reimbursed, with the exception of donations in lieu of flowers for funerals. Any donation tax receipts received by the elected official for these donations are to be sent to the Accounting Supervisor, Finance Division, once received.
- *Proposed Language:* Donations to national and/or international brand charities (e.g. Cancer, Diabetes, Lung Association, Heart and Stroke) will not be reimbursed unless the community event to support the charity is held within the City of Mississauga (e.g. charity run, bicycle ride, etc.) or it is a donation in lieu of flowers for a funeral. The expense receipt must identify the community event to be eligible for the reimbursement.

Any donation tax receipts received by the elected official for these donations are to be sent to the Accounting Supervisor, Finance Division, once received.

3. To clarify bidding on items as a donation to a charity.

At the November 13, 2013 Governance Committee meeting, Councillor Crombie requested clarification on items acquired through a silent auction and whether this was a valid donation expense.

Staff have assessed the policy and provide the following comments:

Silent or actual bidding auctions can be viewed as an alternative method of purchasing goods and services and is not considered a donation. A donation is a voluntary gift (i.e. financial contribution or donation in-kind), typically to benefit a charitable cause or local event within the community, for which the donor receives no

event within the community, for which the donor receives no direct benefit of any kind.

In order for the silent auction expense to be eligible for reimbursement, it must meet the conditions outlined in the Elected Officials' Expenses Policy.

For example, if a bowl was purchased at a community event silent auction, it must meet all of the eligibility requirements of the policy to qualify for reimbursement. In this case, the bowl would be eligible under the office furnishings and accessories section of the policy.

A definition of the donation has been included for clarity on page 10 of the Elected Officials' Expenses Policy:

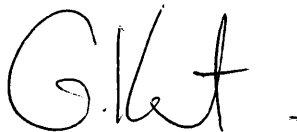
"Contributions/Donations:

A donation is a voluntary gift (i.e. financial contribution or donation in-kind), typically to benefit a charitable cause or local event within the community, for which the donor receives no direct benefit of any kind."

FINANCIAL IMPACT: There are no financial impacts to the City budget as a result of the proposed policy revisions.

CONCLUSION: The proposed changes provide further clarification on the type of eligible expenditures for sponsorship, donations, and contributions.

ATTACHMENTS: Appendix 1: Draft Elected Officials' Expenses Policy #04-05-04



Gary Kent
Commissioner of Corporate Services and Chief Financial Officer

Prepared By: Mark Beauparlant, Manager, Corporate Financial Services

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TAB: FINANCE AND ACCOUNTING
 SECTION: BUSINESS EXPENSES
 SUBJECT: ELECTED OFFICIALS' EXPENSES

POLICY STATEMENT Expenses incurred by elected officials while acting as members of Council are paid by the City, subject to the limitations and restrictions outlined in this policy.

PURPOSE Elected officials are accountable to the public and are responsible for ensuring that their expenses are reasonable, appropriate, and within budgeted amounts.

This policy outlines the expenses which will be paid by the City and provides information on payment and approval methods. Any expenses not explicitly identified in this policy are not eligible for funding by the City.

SCOPE This policy applies to all expenses incurred annually, unless otherwise noted in this policy, by the Mayor and councillors while conducting official City business and performing their duties as elected officials.

PUBLIC NOTICE On a monthly basis, Corporate Finance will prepare an Elected Official Expenditure Summary. For public transparency purposes, the Elected Officials' Expenditure Summary will be posted quarterly on the City's website, following distribution to elected officials for review and subject to the provisions of the *Municipal Freedom of Information and Protection of Privacy Act* (MFIPPA), as amended.

EXEMPTIONS Council may grant exemptions for expenditures not provided for

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in this policy at the request of an elected official.

EXCLUDED EXPENSES

The following list of expenses are excluded from this policy, as they are accounted for through other City of Mississauga Corporate Policies, by-laws or budget provisions:

- Elected officials Salaries and Benefits - (refer to the Remuneration By-Law - 0511-2002, as amended);
- Council Support Staff Expenses (e.g. salaries and related payroll costs; mileage; staff training and development; office supplies and office equipment rental);
- Vehicle allowance for councillors (refer to the Remuneration By-Law 0511-2002, Appendix A, as amended);
- Mayor's vehicle costs - (refer to Corporate Policy and Procedure - Finance and Accounting - City Vehicles Provided for Business and Personal Use);
- General Office Supplies (e.g. office consumables such as stationery, office supplies, printer cartridges/toners, CD's, memory keys/USB storage devices and similar types of expenditures) which may be charged to a corporate assigned budget; and
- Attendance at Functions as a City representative specifically approved by Council. In these cases, costs related to attendance will be charged to a designated corporate operating budget.

INELIGIBLE EXPENSES

While not an exhaustive list, the following items are examples of expenses that are the responsibility of the individual elected official and are not eligible for reimbursement under this policy:

- Personal expenses - expenses for goods or services of a personal nature, such as grooming; invitations to meals or events with friends;
- Tickets - raffle tickets, table prize tickets and other gaming tickets;

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- Beer, alcohol, wine purchases;
- Provincial Offence fines or parking tickets;
- Passports;
- Expenses of a spouse or companion who accompanies an elected official to a conference, seminar, workshop or convention, unless the expense is associated with the Business Meals and Entertainment section of this policy;
- Election Campaign Expenses: As of June 30th of an election year, any costs associated with an election campaign, including:
 - the production or distribution of campaign literature or materials. Newsletters may not be distributed after June 30 of an election year.
 - communications services expenses or use of City facilities, materials or equipment for election campaigning purposes.

Note: Costs associated with published telephone, pager or fax numbers, or published e-mail addresses used in conjunction with campaign information and communications are considered election related and are not funded through the elected officials' expense budget. Elected officials are responsible for declaring any communication services expenses which have been paid by the City, but used for campaigning purposes, and the City must be reimbursed.

ELIGIBLE ELECTED OFFICIALS' OPERATING BUDGET EXPENSES GENERAL BUDGET INFORMATION

As part of the annual operating budget approval, a budget amount is established for elected officials' discretionary expenses. This budget is to cover expenses incurred by each elected official while conducting City business or promoting the City, including funding for councillor newsletters, as well as other expenses.

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Each elected official may choose how to allocate their budget, based on their business needs, in accordance with the eligibility provisions of this policy.

Elected official expense budgets are analyzed and reports are distributed monthly to the Mayor and Members of Council by the Finance Division, Corporate Services Department. Elected officials are ultimately responsible for the integrity and compliance of all expenses they claim under this policy. An elected official expense report is also presented to Council annually in accordance with the *Municipal Act, 2001* C.25, Section 284.

Newly Elected Official - Office Setup Allowance

Whenever an elected official takes office as the result of an election or appointment, the new incumbent, in addition to a pro-rated portion of the annual elected officials' expense budget, will be entitled to a one-time start-up operating budget of up to \$2,000 to cover costs such as minor furnishings, office equipment and décor, start-up supplies, business cards, stationary and similar types of expenditures in order to create an office environment suitable to the elected official.

COMMUNICATION EXPENSES

Cell Phone, Home Telephone /Fax/Internet

The following monthly costs associated with the operation of communication equipment may be charged to the elected official's expense budget:

- one cellular or smart phone service plan for City business use, including air time or data charges;
- service plan for one City standard tablet/notepad or equivalent device; and
- the costs of home communication lines and related service plans (i.e. one home telephone/fax line, one home Internet line), when the use is primarily for City business.

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Elected officials are responsible for ensuring that bills for these home services are in the name and address of the elected official and not that of the City. Elected officials may either charge the bill to their City-issued procurement card (PCard) or pay the service provider directly and submit the expense to the City as an Incidental Expense Report Form E2421 reimbursement.

Note: The City will not be responsible for any late payment charges.

General Communication With Constituents

The following eligible expenses related to communication and paid through the elected officials' expense budget include:

- expenses incurred in the communication of City and/or ward issues or items of interest to constituents;
- expenses related to the publication and distribution of ward-related newsletters, greeting cards, or other business and ward related notices; and
- newspaper columns/ notices; or advertisements.

Websites - City and Ward

Costs associated with development, licensing and maintenance and support of an elected official's external website in order to carry out his or her duties of office are eligible for reimbursement.

The City provides maintenance and support for the elected official's City website.

Facility Rentals

Elected officials may charge reasonable facility rentals to their expense budget, either to host events or to support community group events, including fundraising activities of local groups. Funding of facility rentals or rooms for ongoing regular meetings of a specific group is not eligible. (e.g. a community group's weekly meetings).

Floral Arrangements

Floral arrangements, to a maximum of \$250 per event, are

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eligible. Charitable donations in lieu of a floral arrangement may be substituted at the elected official's discretion. Any donation tax receipts received by the elected official for these donations are to be sent to the Accounting Supervisor, Finance Division, once received.

EQUIPMENT AND OFFICE ACCESSORY EXPENSES

Support Staff Cell Phone Costs

Elected officials may charge support staff cell phone costs not covered by the elected officials' support staff budget to their expense budget.

Office Accessories and Furnishings

City office accessories and furniture items (e.g. desk lamps, plants, mini-fridge, art, picture/certificate framing, coffee makers), briefcases, purchased publications (e.g. maps, guide books), and other reasonable office items may be charged to the expense budget at the elected official's discretion. Furniture, furnishings, office décor and equipment items are deemed to be City property. The elected official may purchase these items at depreciated value, as determined by Finance, should the elected official leave office.

Miscellaneous Equipment

Reasonable miscellaneous equipment considered necessary to carry out the duties of office or for ward events, such as GPS equipment, hand-held device chargers or carrying cases, tents, portable signs and event equipment, will be eligible for reimbursement. Equipment purchases are deemed to be City property. The elected official may purchase these items at depreciated value, as determined by Finance, should the elected official leave office.

BUSINESS MEALS AND ENTERTAINMENT

Business Meals and Tickets

Reasonable expenses associated with the entertainment of business contacts, such as business meals (e.g. meetings

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conducted during normal meal periods) or tickets to retirement events, banquets, fundraisers, or other entertainment events, will be reimbursed when the attendance or entertainment is considered to be necessary for the advancement of the interests of the City or to support a local community group.

Requests for reimbursement must include the purpose of the function, and the name(s) of the individual(s) attending.

Business Meeting Refreshments

Reasonable expenses associated with providing coffee, refreshments, snacks or sandwiches for community or business meetings are permitted.

Prepaid Season Tickets

Elected officials may purchase pre-paid season tickets to an entertainment facility (e.g. Mississauga Majors Hockey Club) if the use is intended for ward or City business-related purposes.

When pre-paid season tickets are purchased and used as business entertainment or given to a community group, the elected official will be responsible for providing Finance with a list of "intended" recipients of the tickets for the entire season with their monthly incidental expense reimbursement, or alternately, they may provide Finance with a detailed list of all "actual game" recipients during or at the end of the season.

The elected official will be responsible and accountable for providing this list to Finance for record and audit purposes.

Hospitality

Elected officials may incur expenses as the result of being required to extend hospitality to external parties as part of their official duties and/or when attending functions. Elected officials may be reimbursed for hospitality expenses for meetings that include:

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- a. engaging representatives of other levels of government, international delegations or visitors, the broader public sector, business contacts and other third parties in discussions on official matters;
- b. providing persons from national, international and charitable organizations with an understanding and appreciation of the City of Mississauga or the workings of its municipal government;
- c. honouring persons from the City in recognition of exceptional public service and staff appreciation events;
- d. recognition events for various agencies, boards and commissions of the City; and
- e. ratepayers associations, minor league sports associations and other community groups.

Spouse or Companion Expenses

An elected official's spouse or companion may be included as a guest when claiming business entertainment expenses, at the discretion of the elected official.

ATTENDANCE AT FUNCTIONS

Conferences, Seminars, Workshops, Conventions

Elected officials may charge expenses incurred to attend functions such as conferences, seminars, workshops, courses, conventions and formal study tours related to City business, including transportation (e.g. limo or taxi service to the airport), parking, trip cancellation insurance, registration fees or tickets, meals and accommodation, and incidental expenses (e.g. tips, currency exchange fees) to their operating budget. Receipts, if normally provided, are required.

The following restrictions and exceptions apply to payment of expenses while attending functions on City business:

- A copy of the registration form, where applicable, must be provided. The copy of the registration form will be used to

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confirm such items as dates of required travel and/or accommodation and eligibility for per diem payments.

- Transportation by air, rail or bus will be reimbursed at the lowest available price. For flights in excess of five hours, elected officials may choose business class travel. Claims for air travel must be supported by boarding passes.
- Car rentals for use while on an out-of-town business trip will be reimbursed only if the cost of the rental does not exceed the cost of taxi fares for the same purpose. A cost justification for the rental car must be included with the claim.
- Expenses incurred when using a personal vehicle for travel to attend a function located at least 100 km (60 mi.) from the City will be reimbursed at the City's standard car allowance rate established for City staff.
- Accommodation will be reimbursed at the lesser of the room rate charged for the function or the hotel's rate for a standard room.
- Meals and miscellaneous expenses will be reimbursed at actual costs upon submission of appropriate receipts. Alternatively, when an overnight stay is required, these expenses may be reimbursed on a per diem basis, with no receipts required, at a maximum rate of \$60.00 per day including travel days (US\$60.00 if the function takes place outside Canada).
- The expenses of a spouse or companion will not be reimbursed unless the expense is associated with the Business Meals and Entertainment section of this policy.

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CONTRIBUTIONS AND DONATIONS

To Community Groups

Formal sponsorship of groups or organizations is available through the Corporate Grant Program.

Expenses related to the sponsorship of teams or individuals, such as the provision of uniforms or equipment, or on-going financial support, will not be reimbursed.

A donation is a voluntary gift (i.e. financial contribution or donation in-kind), typically to benefit a charitable cause or local event within the community, for which the donor receives no direct benefit of any kind.

However, Elected officials may charge the donation of items or services or financial contributions towards specific events, activities, programs or fundraising initiatives of local groups to their expense account, to an annual maximum of \$500 per group, exclusive of facility rentals.

Examples of eligible expenses include the purchase of fundraising items the cost of a room rental or refreshments, payment of reasonable event entertainment expenses on behalf of the group, or financial contributions to support a specific program or initiative of the group. The activities of the group being sponsored should be of benefit to the local community.

~~Expenses related to the sponsorship of teams or individuals, such as the provision of uniforms or equipment, or on-going financial support, will not be reimbursed.~~

Donations to national and/or international brand charities (e.g. Cancer, Diabetes, Lung Association, Heart and Stroke) will not be reimbursed unless the community event to support the charity is

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held within the City of Mississauga (e.g. charity run, bicycle ride, etc.) or it is a ~~with the exception of~~ donation in lieu of flowers for a funeral. The expense receipt must identify the community event to be eligible for the reimbursement.

Any donation tax receipts received by the elected official for these donations are to be sent to the Accounting Supervisor, Finance Division, once received.

Golf Tournaments and Charity and Community Events

Reasonable expenses associated with buying tickets to sponsor, attend, or support a community golf tournament, community event or charity event will be reimbursed when such entertainment is considered to be beneficial for the advancement of the interests of the City or support of a community organization. Requests for reimbursement must include the purpose of the function, and the name(s) of the individual(s) attending, if known, or the organization whose members will be using the tickets purchased.

MISCELLANEOUS EXPENSES

Staff Recognition

Reasonable expenses associated with the recognition of staff, such as business lunches, tickets to community events or small gifts of appreciation will be reimbursed when such expenditures are considered to be appropriate as a means of rewarding the efforts of staff. Recipients must be listed on the receipt provided for reimbursement.

Souvenirs and Give-Aways

City souvenirs and give-aways of nominal value are available for distribution at the discretion of each elected official and may be ordered on a charge-back basis from Central Stores. Elected officials may fund promotional items that carry the elected official's contact information, and/or identify the elected official, through their expense account, provided that the items will be not

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be distributed or used after June 30 of an election year.

Nominal gifts for special business related occasions (e.g. retirements, work anniversaries, taxpayer or community group recognition) are eligible for reimbursement.

Campaign materials cannot be charged to the City.

Tips

Reasonable tips are permitted for the acquisition of business related services such as transportation and business meals.

407 Charges

407 toll charges, including the cost of a transponder, will be eligible when used for City business purposes. Elected officials are responsible for ensuring that bills are in the name and address of the elected official and not that of the City. 407 bills may be charged to a City procurement card or paid by the elected official directly to the service provider and submitted to the City as an Incidental Expense Report reimbursement, Form E2421.

Parking Expenses

Parking expenses for City related business are eligible for reimbursement.

WARD EVENTS

Ward Initiated Community Events

Elected officials may charge reasonable expenses related to the support of ward initiated community events (e.g. refreshments and entertainment for events such as picnics, fairs, yard sales, skating parties; facility rentals), to their specific operating expense budget. Any fundraising for a ward initiated community event must be managed independently, without involvement of City resources and with no funds being held by the City for this purpose.

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MEMBERSHIPS AND SUBSCRIPTIONS

Memberships

Membership fees to organizations or associations deemed by the elected official to be relevant to his or her work will be eligible for reimbursement of up to a total of \$500 annually, through the elected official's expense account.

Subscriptions

Subscriptions to magazines and newspapers to assist the elected official in his/her role will be paid by the City.

ELIGIBLE CAPITAL EXPENSES

Capital Expenses

Capital equipment is provided to elected officials' offices within the Civic Centre, in accordance with standard City practices.

The costs of City-standard capital equipment (office furniture and furnishings, computer and communications equipment, e.g. cell phone, smart phone, laptop, desktop PC, tablet/notepad) are charged to the appropriate Information Technology or Facilities and Property Management capital budget account.

Requests for furniture or furnishings must be forwarded to the Director of Facilities and Property Management for approval prior to purchase.

Requests for computer or communications equipment must be forwarded to the Director of Information Technology for approval prior to purchase.

Refer to the Non City-Standard Equipment and Items section below for guidelines on the purchase of non City-standard communications equipment.

Non City-Standard Equipment and Items

Elected officials who choose to purchase communications equipment, such as cell phones, smart phones, tablet/notepads,

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laptops, desk top computers or ancillary devices (e.g. headsets and cases) that differ from or exceed standard City-provided equipment may utilize their elected officials' expense budget or choose to personally absorb the cost. The amount that exceeds the cost of the equivalent item at City standard, as determined by the Director of Information Technology, will be charged to the elected official's expense account.

Items purchased through the elected officials' expense budget remain the property of the City until they have been fully depreciated.

Non City-standard equipment will not be supported (i.e. maintenance, troubleshooting) by the City's Information Technology staff.

Eligible Civic Centre Equipment

Elected officials are entitled to the following Civic Centre City-standard capital equipment for business use:

- one smart phone or cell phone and related in-car installation; and
- one laptop or desktop computer for Civic Centre office.

Eligible home office equipment is listed below.

Eligible Home Offices - Furniture

The following City-standard furniture will be supplied for home offices through the Facilities and Property Management Division:

- one workstation/desk including keyboard tray;
- one chair;
- one printer stand;
- one three-drawer filing cabinet.

Alternatively, elected officials may purchase non City-standard furniture of their choosing and request reimbursement by the City.

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Reimbursement will be limited to a maximum of the cost of the equivalent item at City standards, as determined by the Director, Facilities and Property Management Division.

Eligible Home Office Computer and Equipment

The following City-standard computer and communications equipment, and set up and installation, will be supplied for home offices through the Information and Technology Division:

- one laptop or desktop computer or tablet and related hardware and software;
- one multi-function printer/fax/photocopier/scanner;
- one business telephone line and phone set; and
- one fax line.

Technical support for City-standard equipment and software will be provided by the Information and Technology Division. Refer to the Non City-Standard Equipment and Items section of this policy for information on the purchase of non City-standard communications equipment.

Replacement/Upgrade/ Refurbishment of Capital Equipment and Furniture

Capital equipment and furniture will be replaced, upgraded, or refurbished in accordance with City standards. For the purposes of replacement/upgrade/refurbishment and depreciation, all furniture will be deemed to have a 12-year life span; computer and communications equipment will be deemed to have a four-year life span. All capital equipment and furniture provided by the City will remain the property of the City until it has been fully depreciated.

Replacement of any City-standard capital item prior to reaching its full life span is contingent upon the return to the City of the item to be replaced, unless the Director of Information Technology or the Director of Facilities & Property Management, as appropriate, deems the item to have no value to the City.

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Where an elected official is reimbursed for non-standard furniture, the furniture need not be returned to the City. However, if the furniture is to be replaced or refurbished prior to the expiry of the 12-year life span, the elected official will be required to repay a percentage of the amount previously reimbursed. To facilitate this repayment, the reimbursement of the costs of new furniture or the costs of refurbishing existing furniture will be reduced by the amount of the repayment. The amount of the repayment will be determined by the following formula:

$(A \div 12) \times B$ (where *A* = the amount previously reimbursed and *B* = the number of years remaining in the 12-year life span)

Elected Official No Longer in Office

When the elected official is no longer in office, capital equipment and City-standard furniture must be either returned to the City or purchased at its depreciated value as determined by the Finance Division in consultation with the Facilities and Property Management Division or the Information Technology Division, as appropriate. Where the City has reimbursed an elected official for non-standard furniture, the elected official will be required to repay a percentage of the amount that had been reimbursed, according to the repayment formula above.

CLAIMS, APPROVALS AND REIMBURSEMENTS

How to Claim

Detailed procedures for obtaining services offered in-house and for submitting expense claims are available from the Finance Division, Corporate Services Department. General information is provided below.

Receipts/Proof of Payment

Original receipts from the vendor are required for all expenses unless otherwise noted, or unless a receipt is not normally provided for the expense. To avoid duplicate payments, copies of receipts are not acceptable. Copies of invoices, credit card slips or statements, or Interac payment slips (Purchase of Sale slips)

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are not acceptable as receipts. If a receipt is not normally provided by the vendor (e.g. for public transportation or tips) reasonable expenses may be claimed, provided an explanation of the purpose of the expense is included on the expense claim form.

Internal Charge-back for Services Provided by the City

Expenses related to services provided in-house, such as City facility or picnic table rentals, printing and photocopying, and the purchase of City inventory items through SAP, the City's financial system, will be charged to the account number provided with the requisition. No additional authorizations are required.

City Procurement Card (PCard) Purchases

Procurement cards (PCards), issued for purchases related to conducting City business are the primary and preferred methods used for direct payment of goods and/or services. PCard purchases must be conducted within assigned spending limits and must be used in accordance with all requirements of this policy and the requirements of Corporate Policy and Procedure - Business Expenses - Procurement Cards. Electronic PCard statements must be completed with adequate expense details and submitted on a monthly basis, in accordance with the schedule provided by Accounts Payable. All supporting documentation must be retained for a minimum of 24 months and made available when requested.

Cheque Requisition

Goods or services that are not ordered through SAP and that cannot be paid by City procurement card may be paid for by a cheque issued directly to the vendor. Form E195 - Cheque Requisition must be submitted to Accounts Payable, with supporting documentation. Refer to Corporate Policy and Procedure – Finance and Accounting – Cheque Requisitions for more information.

Reimbursement of Out of Pocket Expenses

Requests for reimbursement of out-of-pocket expenses not

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charged to a City procurement card may be made using Form E2421 - Incidental Expense Report. Expense claim forms should be submitted to Accounts Payable no later than the 15th of the month following the month in which the expense was incurred.

Accounts Payable processes payment for out-of-pocket expenses once per month. Elected officials may contact the Manager, Financial Services, to request more immediate payment for expense claims in excess of \$1,000.

Request for Travel Advances and Statement of Expenses

Travel expenses to attend functions on City business may be paid as an advance using Form 461 - Request for Travel Advances and Statement of Expenses or actual expenses incurred may be charged to a PCard, in which case an advance will not be provided.

If an advance is provided, the actual expenses must be reconciled with the advanced amount, and the form returned to Accounts Payable within 10 days of returning from the function. The elected official is responsible for reimbursing the City for any funds which were advanced in excess of eligible expenses. Whether or not advances are made, when an overnight stay is required, the expense claim must be made using Form 461. If no payments are made in advance, and if an overnight stay is not required by the function, the expenses may be reported using an Incidental Expense Report - Form E2421.

Approval

All expense claims for the Mayor will be reviewed for compliance with this policy by the City Manager or, in the absence of the City Manager, by the Commissioner of Corporate Services and Treasurer. All expense claims for councillors will be reviewed for compliance with this policy by the Commissioner of Corporate Services and Treasurer, or designate.

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Elected officials are required to repay the City for any expense claims in excess of the annual budget amounts that are not approved by Council.

REFERENCE:

GC-0299-2006 – 2006 04 26

CA-0112-2009 – 2009 05 27

2011-03-16 Housekeeping – revise Form 180a to E2421

GC-0323-2012 – 2012 05 09

LAST REVIEW DATE:

May, 2012

CONTACT:

For more information contact Financial Services, Finance Division, Corporate Services Department.

DRAFT



Corporate Report

Clerk's Files

Originator's
Files

DATE: November 21, 2013

TO: Chair and Members of Governance Committee
Meeting Date: Monday, December 9, 2013

FROM: Janice M. Baker, FCPA, FCA
City Manager and Chief Administrative Officer

SUBJECT: **Audit Committee Composition**

Governance Committee

DEC 09 2013

- RECOMMENDATIONS:**
1. That the current composition of the Audit Committee with the Mayor and four Members of Council appointed at the beginning of the term of Council remain unchanged.
 2. That the report dated November 21, 2013 from the City Manager and Chief Administrative Officer be received for information.

BACKGROUND: The Audit Committee was first established in 1993 and was comprised of three Members of Council appointed for a term of office from January 1st to December 31st in a given year, with the Mayor also being a member ex-officio. This composition was retained in 2006 when the number of members on Council was increased by two and the term of Council was extended to four years. In 2010, Council approved a revision to the Committee composition by increasing the size of the Committee by one, to Mayor and four Councillors, and extending the term of office to coincide with the term of Council.

At the Audit Committee meeting of September 23, 2013, Mayor

McCallion inquired about all Members of Council being on the Audit Committee.

COMMENTS:

Recent results of a benchmarking exercise conducted showed that seven of the cities benchmarked have a stand-alone committee and four have a combined committee (see Appendix 1). Of the seven stand-alone committees, only one involved all members of Council, while membership for the remaining six cities ranged from four to eight. Similarly, for the four cities which have combined committees, only one involved all members of Council and membership for the other three ranged from five to eight.

There is no ideal formula for determining the size of an audit committee. The decision depends on the needs, size and culture of the organization. Recent literature indicates that committees of between three and six members are most common. This range allows for active participation of committee members, promotes more proactive, engaged and meaningful dialogue, while keeping the size manageable and the meetings focused.

The City's Audit Committee has successfully fulfilled its mandate over the years and the current composition and term of office of the Committee have worked well. All Members of Council receive the Audit Committee agendas as well as copies of all Internal Audit Reports and are welcomed to attend any of the meetings. Responses from Members of Council and staff to the "City Committees of Council Structure Review (Spring 2013)" survey showed very few comments relating to the Audit Committee and there were no described issues with the existing structure of the Committee.

FINANCIAL IMPACT: None

CONCLUSION:

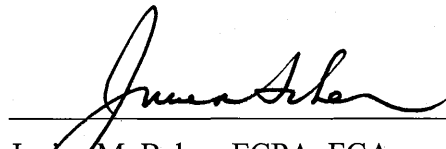
The City's Audit Committee was first established in 1993 and has undergone a few changes to its composition and term of office since its inception. Research conducted of eleven cities indicated that in majority of the cities benchmarked, the number of members on audit committee ranged from four to eight. Only two cities showed that all members of Council either sit on their audit committee or on a committee that deals with audit matters. Furthermore, responses to the

“City Committees of Council Structure Review (Spring 2013)” survey did not reveal any issues with the existing structure of the City’s Audit Committee.

The current Audit Committee of the City which is comprised of the Mayor and four Councillors promotes active, engaged and meaningful dialogue amongst members of the Committee and has enabled the Committee to run efficiently and to successfully fulfill its mandate.

ATTACHMENT:

Appendix 1: Audit Committee Composition – Benchmarked Cities



Janice M. Baker, FCPA, FCA
City Manager and Chief Administrative Officer

Prepared By: Sally P. Eng, Director, Internal Audit

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Appendix 1

Audit Committee Composition – Benchmarked Cities

City	Council	Audit Committee Membership	Stand-alone	
Brampton	11	4 Members of Council	Yes	Sub Committee of Committee of Council
Calgary	15	Mayor, ex-officio; 4 Councillors; 3 members of the public	Yes	Reports to Council
Edmonton	13	Mayor; 4 Councillors; 2 members of the public	Yes	Reports to Council
Kitchener	11	All Members of Council	Yes	Sub Committee of Finance and Corporate Services Committee
London	15	4 Members of Council; 1 member of the public	Yes	Reports to Council
Ottawa	24	Mayor, ex-officio; 7 Councillors	Yes	Sub Committee of Finance and Economic Development Committee
Winnipeg	16	Mayor; Deputy Mayor; Acting Deputy Mayor; 4 Councillors	Yes	Executive Policy Committee takes on the role of Audit Committee
Halifax	17	8 Members of Council	No	Audit and Finance Committee
Hamilton	16	5 Members of Council	No	Audit, Finance and Administration Committee
Regina	11	5 Members of Council	No	Finance and Administration Committee
Vancouver	11	All Members of Council	No	Finance and Services Committee

Memorandum



4.

TO: Chair and Members of Governance Committee
FROM: Sacha Smith, Legislative Coordinator
DATE: December 4, 2013
SUBJECT: 2014 Schedule of Meetings

Governance Committee

DEC 09 2013

Please find listed the 2014 scheduled meeting dates for the Governance Committee at 1:00 pm in the Council Chamber:

January 13
February 10
March 17
April 14
May 12
June 16

Following the June meeting date, Governance Committee meetings will be scheduled to commence in January 2015 with the new term of Council.

A handwritten signature in cursive script, appearing to read "S. Smith".

Sacha Smith
Legislative Coordinator
(905) 615-3200 ext. 4516

Governance Committee-Outstanding Items List

Issue	Last Discussed on	Who	Status
1. Code of conduct for citizen members on committees of Council (including for profit Boards)	November 13, 2013	City Clerk and Integrity Commissioner	Report dated November 6, 2013 from the Integrity Commissioner deferred to the January 13, 2014 meeting.
2. Council Code of Conduct	November 13, 2013 and November 20, 2013 (Council)	Integrity Commissioner	Draft motion regarding amendments to Rule 7 deferred to the January 13, 2014 meeting. Integrity Commissioner to provide clarification on members of Council endorsing local sport teams. Integrity Commissioner to provide clarification on Rule 6, Section 3 regarding the distribution of e-newsletters at the January 13, 2014 meeting.
3. Review of Audit Committee membership	November 13, 2013	City Manager	Report on the December 9, 2013 Governance Committee Agenda.
4. Councillors' Expense Policy	November 13, 2013	Commissioner, Corporate Services and Chief Financial Officer	Report on the December 9, 2013 Governance Committee Agenda.

Governance Committee
 DEC 09 2013