



Town Council Meeting

January 28, 2024

6:30 p.m.

Council Chambers, Town Hall

359 Main Street

Agenda

Call to Order and Land Acknowledgement

1. Approval of Agenda

2. Declarations of Conflicts of Interest

3. Approval of Minutes

- a. Special Joint Council Meeting, December 11, 2024
- b. Town Council Meeting, December 17, 2024
- c. Town Council In Camera Meeting, December 17, 2024

4. Community Events, Occasions & Acknowledgements

Mayor & councillors may recognize recent or upcoming events, occasions & acknowledgements that are of interest to the Town and residents

5. Public Input / Question Period

PLEASE NOTE:

- *Individual members of the public may make comments and ask questions for up to 5 minutes.*
- *Questions or comments are to be directed to the Chair.*
- *Comments and questions that relate to personnel, current or potential litigation issues, or planning issues for which a public hearing has already occurred, but no decision has been made by Council, will not be answered.*



**6. Motions/Recommendations from Committee of the Whole,
January 14, 2025:**

- a. RFD 059-2024 Appointment of Auditor (Fiscal 2024_25)
- b. RFD 060-2024: Re-Adoption of Revised Policy #120-011
Signing Authority Policy
- c. RFD 061-2024: Re-Adoption of Policy #120-008, Travel,
Meal & Miscellaneous Allowance Policy, and Policy #120-
016 Hospitality Policy

7. Regular Meeting Adjourned

REQUEST FOR DECISION 059-2024

Title: Annual Appointment of Auditor – Fiscal 2024/25

Date: 2024-12-06 AUDIT COMMITTEE (UPDATE TO JAN 2025 COW)

Department: Finance & Corporate Services



SUMMARY

Annual Appointment of Auditor

In accordance with the Municipal Government Act (Section 42), Council appoints an external auditor to conduct the required annual audit of financial records and financial statements for the Town of Wolfville. The Town has had the practice of taking audit services to public tender, largely based on purchasing thresholds noted in **Procurement Policy 140-001**.

In fiscal 2019/20, Grant Thornton was successful in the Town's Request for Proposal (RFP) – Audit Services process. The terms of the RFP covered a four-year term encompassing 2019/20 through 2022/23. Through **RFD 052-2023 Appointment of Auditor - Fiscal 2023/24 Financials**, Grant Thornton was re-appointed as the auditor for the year-end March 31, 2024, and Grant Thornton completed this appointment with the presentation of the audited financial statements and management letter to this committee on September 13, 2024.

With recent changes in the Finance Department, the Office of the Chief Administrative Officer (CAO), as well as Municipal Council in 2024, staff wish to request to the Audit Committee to recommend approval to Council for an extension to Grant Thornton and their appointment as auditors for a second additional year to the year-end March 31, 2025.

Policy 140-001 Procurement, effective November 1, 2022, section 5.3.3 states:

5.3.3 Mid-range value procurement of goods and services between \$2,500 and \$50,000.

- a. *If a local regional social enterprise organization exists for product/service being acquired, then purchase can be made on an as needed basis without formal process.*
- b. *If a standing offer with the Town exists, the goods or services must be procured under the standing offer.*
- c. *If a standing offer exists through the Province of Nova Scotia, the good or service may be procured through that standing offer, however the Purchase Authority may give preference to local suppliers.*
- d. *If no standing offer exists, the Purchase Authority will obtain at least three competitive quotes and award the purchase to the supplier providing best value to the Town of Wolfville. In cases where three competitive quotes are not possible, the purchasing authority will document the process followed and why three competitive.*

Per the above section, approved practice would be for the appointment of an auditor through an RFP process involving a public tender with at least three (3) competitive quotes (per above section 5.3.3 (d)).

REQUEST FOR DECISION 059-2024

Title: Annual Appointment of Auditor – Fiscal 2024/25

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Department: Finance & Corporate Services



Allow staff to point out that per the **Procurement Policy 140-001** there are alternative procurement circumstances (**Appendix 1, Policy 140-001**) whereby an unforeseen situation may present an urgency that would not allow for the time required for an open procurement process. Under these circumstances, the Chief Administrative Officer (CAO) and Council have the authority to elect an alternative procurement process, which deviates from policy should circumstances warrant.

Staff would like to request the Audit Committee, in accordance with the Town's procurement policy guidelines recommend to Council to appoint Grant Thornton as auditors for the year-end March 31, 2025, for the circumstances noted below:

- Timeliness of interim Q3 audit testing and preparatory work for the year-end audit
- Continuity and support for new Council and senior management staff
- Consideration of time required for creation and completion of the RFP process and final selection of an auditor, and its impact to the workload and timeliness of finance responsibilities with annual budget process ramp up
- Continuity of financial record keeping and audit work
- Organizational knowledge gained from prior years audits and financial statement work within the first year of hire of a new Director of Finance and Corporate Services
- Remaining finance staff are familiar with the audit planning and fieldwork process to be carried out
- Grant Thornton has maintained all annual audit fees consistent with quoted fees
- Council receives audit work and feedback at the high service level in which they expect
- Grant Thornton has conducted the last five year-end audits in a manner that has been supported and well received by the Audit Committees and Council for the full duration of their appointment

The Audit Committee has the opportunity to discuss this reappointment and ask any questions suited to this request for re-appointment.

Staff request that the Audit Committee forward the following motion to the Committee of the Whole for decision at the next Committee of the Whole meeting on December 3, 2024.

RFD 059-2024, Annual Appointment of Auditor - Fiscal 2024/25 was reviewed at the December 6th, 2024, Audit Committee meeting. The principal point that the Audit Committee wished to convey to members and Council was the \$50,000 procurement threshold whereby a public tender would have to be held per Procurement Policy 140-001. This point was made based on the 2023-24 annual audit costs of \$40,000 and an additional \$28,750 cost for financial statement preparation. For 2024-25 financial statement preparation will not be required as a financial package and appropriate staff are in place to complete the year-end statements. After review and discussion, the Committee passed the following motion for Council decision:

REQUEST FOR DECISION 059-2024

Title: Annual Appointment of Auditor – Fiscal 2024/25

Date: 2024-12-06 AUDIT COMMITTEE **(UPDATE TO JAN 2025 COW)**

Department: Finance & Corporate Services



That Council appoint Grant Thornton as the Town’s Auditor for the fiscal year-ending March 31, 2025.

DRAFT MOTION:

That Council appoint Grant Thornton as the Town’s Auditor for the fiscal year – ending March 31, 2025.

REQUEST FOR DECISION 059-2024

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1) CAO COMMENTS

The CAO supports the recommendations of staff.

LEGISLATIVE AUTHORITY

- Municipal Government Act (MGA) 42(1)

2) STAFF RECOMMENDATION

Staff recommend that Grant Thornton be appointed as auditor for the 2024/25 fiscal year.

REFERENCES AND ATTACHMENTS

- Procurement Policy 140-001 (attached)

3) DISCUSSION

With the 2022 updated Procurement Policy, audit service fees are within the threshold requiring a public tender process. At most, by Town Policy (clause 5.3.3.d), the audit service falls into a threshold that would have invitations to submit service proposals.

Due to unforeseen circumstances where an urgency exists that would not allow for the time required for an open procurement process, the Chief Administrative Officer (CAO) and Council have the authority to elect an alternative procurement process. Staff agree with these circumstances and feel that it is important to retain the current audit firm for an additional fiscal year-end, if not more per last year's approved **RFD 052-2023 Annual Appointment of Auditor – Fiscal 2023-24** presented to the Audit Committee and approved by Council on November 27, 2023, that this re-appointment be for "possibly a couple more years" siting the following:

- The auditors, Grant Thornton, are familiar with the manner in which the Town's current Director of Financial Services prepares the year-end statements, and as such can provide continuity of knowledge for the new Director in what will be a transition year.
- Grant Thornton has provided audit services in a manner well received by staff, Audit Committee and Council. During a period when new standards were introduced, Grant Thornton's support and resources were key to Town staff.
- Quality of audit service has been a key criterion in past years in evaluating proposal submissions. Audit services is not an area where the low bid should necessarily be awarded a contract. Best value is key.

REQUEST FOR DECISION 059-2024

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Department: Finance & Corporate Services



- Grant Thornton is an international firm providing full resources in all areas of financial management, including support to IT departments.
- The Town has had three different audit firms over the last several years, and during each change in auditor, there is a huge added workload placed on Finance staff to orient the new auditor and themselves to the new firm's work, and to help the new firm learn the systems and processes of the Town.

Staff have discussed proposed annual costs of audit services with Grant Thornton, and they are committed to performing at the same high service level while maintaining costs within reason to the time required by their staff to perform audit work. Audit fees for fiscal 2023-24 were \$40,000, up approximately \$6,000 over a two-year fiscal period. Important to note that the public tender process also does not limit cost increases as firms invariably bid on the work with annual cost escalation factors built into their quotes.

It is not unusual to see a municipality maintain the same audit firm for multiple years. In some instances, for longer periods of time and more than decades. Although staff believe it's important to check the market periodically (be it a full public tender process or invitational bid process), in the circumstances upcoming this year-end it is more important to keep continuity in corporate financial knowledge and appropriate departmental workload.

4) FINANCIAL IMPLICATIONS

The cost of the audit service is expected to increase, a modest year-over-year increase is expected similar to the prior fiscal.

Additional work on internal staff resources will be minimized by staying with the current audit firm, which can be a financial benefit, offsetting any audit fee increase.

5) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

None provided. Appointment of an auditor is a legislated requirement, and the work of the auditor is a key component in basic financial accountability and transparency to the public.

6) COMMUNICATION REQUIREMENTS

If the recommendation and decision approved, staff shall notify Grant Thornton of the re-appointment and commence the interim audit process and audit planning for the upcoming year end.

7) ALTERNATIVES

The alternative is to not approve staff's recommendation. If this recommendation is not approved, staff shall complete a Request for Proposal (RFP), wait for process execution and further recommendation from the Audit Committee to Council on an alternate appointment. Interim audit work will not be

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completed prior to year-end and may potentially postpone audited financial presentation for the year-end March 31, 2025.



POLICY

PROCUREMENT	
Policy Number: 140-001	Supersedes Policy Number: 1221-03 & 1221-04
Effective Date: 1999-12-12 2004-09-20 Amended 2012-12-17 Amended 2022-10-18 Amended	Approval By Council (Motion Number): 12-12-99, 09-09-04, 04-12-12 32-10-22

1.0 Purpose

To establish a Policy that guides Town staff in the acquisition of goods and services on behalf of the organization in a manner that is (1) consistent with Council’s budget approvals, and (2) complies with the Province of Nova Scotia’s Public Procurement Act.

The Town of Wolfville is committed to:

- Providing for the procurement of goods, services, construction and facilities in a fair, open, consistent, and transparent manner resulting in best value
- Encouraging competition, innovative ideas and solutions, while respecting all Legislative and Trade Agreement obligations
- Promoting sustainable procurement in procurement decisions, including identifying and exploring opportunities to work with and support social enterprises and businesses that are owned by and who employ under-represented populations
- Ensuring that qualified suppliers have equal opportunity to bid on the Town of Wolfville’s procurement activity
- Being accountable for procurement decisions.

2.0 Scope

This Policy is applicable to all Town of Wolfville employees involved in the procurement process.

3.0 References

- 3.1 Nova Scotia Municipal Government Act



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4.0 Definitions

For the purposes of this policy, the following definitions are provided:

- 4.1 Atlantic Standard Terms & Conditions** - Standard instructions that support public tenders issued by the four Atlantic provinces for goods and services. Supplements may be added if and when required.
- 4.2 Best Value** - Evaluating bids not only on purchase price and life cycle cost considerations, but also taking into account items such as environmental and social considerations, delivery, servicing, and the capacity of the supplier to meet other criteria as stated in the tender documents.
- 4.3 Bid** - A supplier response to a public tender notice to provide goods, services, construction or facilities.
- 4.4 Construction** - The construction, reconstruction, demolition, repair, or renovation of a building, structure, road or other engineering or architectural work, excluding the professional consulting services related to the construction contract unless they are included in the procurement.
- 4.5 Construction Contract Guidelines** - Standard instructions developed in consultation with the Construction Association of Nova Scotia that support construction tenders.
- 4.6 Goods** - Materials, furniture, merchandise, equipment, stationery, and other supplies required by the Town of Wolfville for the transaction of its business and affairs and includes services that are incidental to the provision of such supplies.
- 4.7 Procurement Advisory Group** - The advisory group established by the Public Procurement Act to provide advice and recommendations to advance the outcomes of the Act.
- 4.8 Procurement Activity** - The acquisition of all goods, services, construction, or facilities procured by purchase, contract, lease, or long-term rental.
- 4.9 Procurement Value** - The value of the total contract excluding taxes but including all options whether exercised or not. For Facilities this value is determined by the monthly lease/rent times the term of the contract.
- 4.10 Procurement Web Portal** - The public website maintained by the Province where all public tender notices are posted.
- 4.11 Public Advertisement** - Advertising a public tender notice on the provincial procurement web portal when PPA thresholds are exceeded. Public advertisement could also include



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advertisement on Town’s website and local, provincial, and national newspapers, most notably when PPA thresholds are not exceeded.

4.12 Public Procurement Act (PPA) - An Act outlining the rules related to the procurement activity of all public sector entities in the Province of Nova Scotia.

4.13 Public Tender - Procurement for goods, services, construction, or facilities obtained through public advertisement. (See appendix 2 for an outline of the various tools that can be used for public tender.)

4.14 Public Tender Notice - Notice of intended procurement for goods, services, construction, or facilities obtained through public advertisement.

4.15 Services - Services required by the Town of Wolfville for the transaction of its business and affairs, excluding services provided by an employee through a personal services contract.

4.16 Social Enterprise – for purposes of this Policy refers to not for profit businesses that are directly involved in producing or selling Goods and Services for the blended purpose of generating income and achieving social, cultural or environmental aims. The majority of profits or surpluses are reinvested to support that purpose.

4.17 Standing Offer - A standing offer is a contractual arrangement with a supplier to provide certain goods or services on an “as required” basis, during a particular period of time, at a predetermined price or discount, generally within a predefined dollar limit.

4.18 Sustainable Procurement - Sustainable Procurement involves taking a holistic approach to obtain best value. This will be done by integrating the following considerations in the procurement process:

- Environmental considerations: e.g., Green House Gas Reduction, Waste Reduction, Toxic Use Reduction
- Economic considerations: e.g., Life Cycle Cost, Fiscal Responsibility, Support for the Local Economy
- Social considerations: e.g., Employee Health and Safety, Inclusiveness and Fair Wage, Health Promotion.

5.0 Policy

5.1 Application

5.1.1 This policy applies to all procurement activity of the Town of Wolfville effective November 1, 2022.



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5.1.2 The Chief Administrative Officer of the Town of Wolfville is responsible for ensuring compliance with this policy.

5.1.3 All Town of Wolfville personnel who have authority for the procurement of goods, services, construction, or facilities must adhere to this policy. Failure to adhere may result in a temporary or permanent loss of procurement privileges or in more extreme cases result in disciplinary action and/or dismissal.

5.2 Purchasing Authority

5.2.1 Purchase Authority shall be designated based on the following thresholds:

Up to \$5,000 – A Department Head or designate approved by the CAO and Director of Finance, is authorized to make contracts for the acquisition of goods and services where such expenditure is within budget allocation.

\$5,000 - \$30,000 – A Department Head, is authorized to make contracts for the acquisition of goods and services where such expenditure is within budget allocation.

Greater than \$30,000 – The Chief Administrative Officer, is authorized to make contracts for the acquisition of goods and services where such expenditure does not exceed budget allocation by more than 10%, where a specific budget is established.

- For project budget allocations greater than \$100,000, the CAO is authorized to purchase where such expenditure is within 5% of budget allocation.
- Notwithstanding the variance %'s noted above, in any situation where cost of good/service exceed budget by \$100,000, or more, shall be deemed outside the CAO's purchase authority.
- Purchases not falling within the CAO's authority require Council approval.

5.2.2 All dollar threshold references are to be values excluding tax.

5.2.3 The purchase authority thresholds noted above shall also apply to staff when seeking grant funding to assist in Town projects.

5.3 Directives

5.3.1 Small value procurement of goods and services having a cost of less than \$500.

No Purchase Order is required for this level of procurement. Purchases can be made as needed basis without formal process.

5.3.2 Low value procurement of goods and services having a cost of \$500 up to \$2,500.

- a. If a local regional social enterprise organization exists for product/service being acquired, then purchase can be made on an as needed basis without formal process.



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- b. If a standing offer with the Town exists, the goods or services must be procured under the standing offer.
- c. If a standing offer exists through the Province of Nova Scotia, the good or service may be procured through that standing offer, however the Purchase Authority may give preference to local suppliers.
- d. If no standing offer exists with the Town, the Purchase Authority may authorize acquisition from any supplier, so long as the purchase is consistent with the Purpose of this Policy. Preference may be given to local suppliers as may be applicable in the circumstances.

5.3.3 Mid-range value procurement of goods and services between \$2,500 and \$50,000.

- a. If a local regional social enterprise organization exists for product/service being acquired, then purchase can be made on an as needed basis without formal process
- b. If a standing offer with the Town exists, the goods or services must be procured under the standing offer.
- c. If a standing offer exists through the Province of Nova Scotia, the good or service may be procured through that standing offer, however the Purchase Authority may give preference to local suppliers.
- d. If no standing offer exists, the Purchase Authority will obtain at least three competitive quotes and award the purchase to the supplier providing best value to the Town of Wolfville. In cases where three competitive quotes are not possible, the purchasing authority will document the process followed and why three competitive quotes was not possible.

5.3.4 High Value procurement of goods and services greater than \$50,000.

- a. If a standing offer with the Town exists, the goods or services may be procured under the standing offer.
- b. If no standing offer exists, the procurement must take place by public tender. If the procurement activity exceeds the thresholds stipulated in the PPA, then any public advertisement must include use of the provincial procurement web portal.

5.4 Alternative Procurement Practices

In order to balance the need for open, competitive process with the demands of urgent or specialized circumstances, Alternative Procurement Circumstances have been developed.



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These circumstances must be used only for the purposes intended and not to avoid competition or used to discriminate against specific suppliers. To ensure appropriate use, each circumstance must be documented by Town of Wolfville personnel stating the rationale permitting the Alternative Procurement circumstance and signed by the CAO. All documents must be filed and maintained for audit purposes. See Appendix 1 for a list of the Alternative Procurement circumstances, as well as further requirements on documentation.

5.5 Bid Opening, Evaluation, and Award

5.5.1 Bid Opening

Bids are accepted in accordance with the closing time, date, and place stipulated in the bid request documents. Members of the public may receive the list of bidders electronically after bid opening.

5.5.2 Bid Evaluation

All bids are subject to evaluation after opening and before award of contract. The bid request documents must clearly identify the requirements of the procurement, the evaluation method, evaluation criteria based on the purpose and objectives of this policy, and the weights assigned to each criterion.

5.5.3 Award

The winning bidder and contract award amount for all high value procurement activity must be posted on the Province of Nova Scotia's Procurement Web Portal. After contracts have been awarded, routine access to information at the vendors request shall be provided in the following areas:

- Bidders list
- Name of winning bidder
- Award price excluding taxes of the winning bidder

Access to tender documents or other proprietary information is subject to the provisions of the Freedom of Information and Protection of Privacy Act.

5.5.4 Supplier Debriefing

At the request of a supplier who submitted a bid, Town of Wolfville personnel will conduct a supplier debriefing session to provide feedback on the evaluation of the public tender. Suppliers can find out how their proposal scored against published criteria, obtain comments on their bid, and gather information on how future bids may be improved. Supplier's bids are not compared to other bids, nor will information on other bids be provided.

5.5.5 Supplier Complaint Process (SCP)



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When a supplier is not satisfied with the information provided in a supplier debriefing, the supplier may file a complaint in accordance with the Supplier Complaint Process as defined in the Public Procurement Act. The SCP is not a dispute resolution process, but rather is intended to handle supplier complaints and to improve faulty or misleading procurement processes. The SCP is an integral part of a fair and open procurement policy.

5.6 Fair Treatment for Nova Scotia Suppliers

Based on the principle of best value for the Town of Wolfville and when deemed to be in their best interest, Town of Wolfville personnel may apply a preference for goods valued up to and including \$50,000 that are manufactured or produced in Nova Scotia. The final decision to apply a preference to a Nova Scotia supplier shall be approved by the Chief Administrative Officer.

Town of Wolfville personnel may also choose to apply a Nova Scotia preference or restrict the receipt of quotations at or below the low value procurement thresholds to Nova Scotia Suppliers. Any decision made by Town of Wolfville personnel should be based on budget considerations and shall be approved by the Chief Administrative Officer.

5.7 Other Considerations

5.7.1 Cooperative Procurement

Town of Wolfville personnel are encouraged to look for opportunities to collaborate with government agencies when the arrangement may result in overall cost savings or other substantial advantages. For example, joint procurement may be appropriate to procure commonly used goods, services, fuel oil, telecommunications, etc.

5.7.2 Standing Offers

Town of Wolfville personnel may access all Province of Nova Scotia standing offers, as well as any standing offer established through the Procurement Advisory Group for the Province should Town of Wolfville personnel wish to make use of the savings opportunities.

Standing Offers obtained by Town process shall:

- Be established for a specified length of time not to exceed four years at a time. Only one renewal period can be agreed to without going back out to market for competitive quotes.
- Key Standing Offers identified by Council will have a four year term, and the term will align with the year each new Council adopts its Four Year Strategic Plan.
- Be for specific goods, services, or construction. The CAO shall approve the standing offer scope before any call for competitive quotes.
- Annually, as part of the budget process, a listing of existing and/or planned use of standing offers will be provided to Council. The listing will include a description



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of the nature of items covered by the Standing Offer and the related dollar thresholds involved.

5.7.3 Request for Proposals (RFP)

Annually, as part of the budget process, a listing of projects for which a Request for Proposal process is intended will be provided to Council. The listing will include a description of the project scope of work and the related dollar threshold involved. For projects identified by Council, staff will bring back additional details on selected draft RFP's before call for proposals are formally issued.

In addition to the budget process above, in those instances where a project arises during the fiscal year for which a Request for Proposal process is contemplated, after budget approval, Council will be updated as to the intended scope of work to be covered by the Request for Proposal. For projects identified by Council, staff will bring back additional details on selected draft RFP before call for proposal is formally issued.

5.8 Obligations under the Public Procurement Act

In addition to the areas already covered by this Policy, the following are additional obligations of the Public Procurement Act that the Town of Wolfville personnel are required to adhere to with their Procurement practices.

5.8.1 Terms and Conditions

Every public tender notice must include or have attached the terms and conditions that govern the purchase of goods, services, construction, or facilities. The terms and conditions of every public tender notice must be consistent with the Atlantic Standard Terms and Conditions for the procurement of goods, services, or facilities and the Construction Contract Guidelines developed in collaboration with the Construction Association of Nova Scotia for the procurement of construction.

5.8.2 Posting Tender Notices and Awards

All opportunities subject to a public tender, as required by the PPA guidelines, must be advertised on the Province of Nova Scotia Procurement Web Portal. Town of Wolfville personnel must also post on the Procurement Web Portal the name of the successful bidder for the public tender and the contract amount awarded.

5.8.3 Code of Ethics

Town of Wolfville personnel and board members must ensure their conduct in relation to procurement activity is consistent with the "Duties of public sector entity employees" in the Public Procurement Act. This includes a request for removal from a procurement activity when a personal conflict of interest is perceived.

5.8.4 Other



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Policy Posting

Town of Wolfville personnel will ensure this policy is posted on the Town of Wolfville web site.

Supplier Development Activities

Town of Wolfville personnel will make every attempt where appropriate to participate in vendor outreach activities as requested by the Procurement Governance Secretariat

Regulations

Town of Wolfville personnel will make sure that procurement practices remain consistent with any regulations that are adopted under the Public Procurement Act.

5.9 Amendments

Any amendments of this Policy will be communicated to the public on the Town of Wolfville website.

CAO

2022-10-18

Date

Appendix 1

Alternative Procurement Approval, Consultation, and Reporting Process

Only those holding the appropriate role/position within the Town of Wolfville may delegate signing authority.

Small & Low Value:

The Department Head will be accountable for the proper use of alternative procurement transactions.

Medium & High Value:

Town of Wolfville personnel wishing to make use of a medium and high value alternative procurement practice (with the exception of an emergency) must consult with the Chief Administrative Officer to obtain approval and identify the most appropriate means by which to proceed with the satisfaction of the requirement. If in agreement, the Chief Administrative Officer may direct Town of Wolfville personnel to proceed with the procurement. The Chief Administrative Officer may wish to confer with provincial government procurement officials for discussion, validation, and or alternative options.

The Chief Administrative Officer may delegate signing authority for high value alternative procurement transactions to an Acting Chief Administrative Officer in his or her absence. All appropriate documentation will be maintained on file for audit purposes. The Chief Administrative Officer will ensure persons with delegated signing authority will be held accountable for their actions. The Chief Administrative Officer shall remain accountable for the proper use of alternative procurement transactions.

Alternative Procurement Circumstances

The Province of Nova Scotia is currently reviewing ALTP circumstances and will be issuing regulations that outline best practices in this area. Once issued by the Province, these revisions will be reviewed for incorporation into this Policy.

A. No Threshold Restrictions

Town of Wolfville personnel may use the following Alternative Procurement practices as described below for the procurement of goods, services, construction or facilities, with no threshold restrictions:

1. Where an unforeseeable situation of urgency exists and the goods, services, or construction cannot be obtained in time by means of open procurement procedures. Entities must ensure inadequate planning does not lead to inappropriate use of this exemption.
2. Where goods or consulting services regarding matters of a confidential or privileged nature are to be purchased and the disclosure of those matters through an open tendering process could reasonably be expected to compromise government confidentiality, cause economic disruption, or otherwise be contrary to the public interest.
3. Where compliance with the open tendering provisions set out in this Policy would interfere with a Party's ability to maintain security or order, or to protect human, animal, or plant life or health.
4. In the absence of tenders in response to an open or selective tender, or when the tenders submitted have been collusive, or not in conformity with the essential requirements in the tender.

5. To ensure compatibility with existing products, to recognize exclusive rights, such as exclusive licenses, copyright, and patent rights, or to maintain specialized products that must be maintained by the manufacturer or its representative.
6. Where there is an absence of competition for technical reasons and the goods or services can be supplied only by a particular supplier and no alternative or substitute exists.
7. For the procurement of goods or services the supply of which is controlled by a supplier that is a statutory monopoly.
8. For work to be performed on or about a leased building or portions thereof that may be performed only by the lessor.
9. For work to be performed on property by a contractor according to provisions of a warranty or guarantee held in respect of the property or the original work.
10. For the procurement of a prototype or a first good or service to be developed in the course of and for a particular contract for research, experiment, study or original development, but not for any subsequent purchases.
11. For the purchase of goods under exceptionally advantageous circumstances such as bankruptcy or receivership, but not for routine purchases.
12. For the procurement of original works of art.
13. For the procurement of subscriptions to newspapers, magazines, or other periodicals.
14. For the procurement of real property.
15. For the procurement of goods intended for resale to the public.
16. For the procurement from philanthropic institutions, prison labour, persons with disabilities, sheltered workshop programs, or through employment equity programs.
17. For the procurement from a public body or a non-profit organization.
18. For the procurement of services of expert witnesses, specifically in anticipation of litigation or for the purpose of conducting litigation

B. Threshold Restrictions

Town of Wolfville personnel may use the following Alternative Procurement practices as described below, up to the high value thresholds of this Policy:

1. For the procurement of goods or services for the purpose of evaluating or piloting new or innovative technology with demonstrated environmental, economic, or social benefits when compared to conventional technology, but not for any subsequent purchases.
2. For procurement that fosters the development of minority businesses.

Appendix 2

Below is an outline of some of the various tools available for use when issuing a public tender:

Request for Proposal (RFP)

Used when a supplier is invited to propose a solution to a problem, requirement, or objective. Suppliers are requested to submit detailed proposals (bids) in accordance with predefined evaluation criteria. The selection of the successful proposal is based on the effectiveness, value, and price of the proposed solution. Negotiations with suppliers may be required to finalize any aspect of the requirement.

Request for Construction (RFC)

Used to publicly tender for a construction, reconstruction, demolition, remediation, repair, or renovation of a building, structure, road, bridge, or other engineering or architectural work. When a supplier is invited to bid on a construction project the tender documents usually contain a set of terms and conditions and separate bid form that apply to that specific project. Suppliers are requested to submit a response (bid) in accordance with predefined criteria. The selection of the successful proposal is based on a number of factors as described in the tender documents. A request for construction usually does not include professional consulting services related to the construction contract, unless they are included in the specifications.

Request for Quotation (RFQ)

A request for quotation on goods or products with a minimum specification. Award is usually made based on the lowest price meeting the specification. An RFQ does not normally but may sometimes include evaluation criteria.

Request for Standing Offer (RSO)

A public tender to provide commonly used goods or services. The term of the standing offer can vary in duration but will be clearly defined in the tender documents. RSO's may include evaluation criteria depending on the requirement.

Request for Expression of Interest (REI)

The Request for the Expression of Interest is similar to the Request for Proposal and is sometimes referred to as a Pre-Qualification, where suppliers are invited to propose a solution to a problem. The REI, however, is only the first stage in the procurement process. Bidders responding to the REI will be short listed according to their scoring in the evaluation process. The short listed firms will then be invited to respond to a subsequent Request for Proposal. A REI does not normally include pricing as price is a key evaluation criteria used in the second stage RFP process.

REQUEST FOR DECISION 060-2024

Title: Re-adoption of Revised Policy #120-011 Signing Authority Policy
Date: AUDIT COMMITTEE 2024-12-06
Department: Finance for the Office of the CAO



SUMMARY

RE-ADOPTION OF REVISED POLICY #120-011 SIGNING AUTHORITY

The purpose of this report is to present revisions to **Policy 120-011 Signing Authority** for Council's re-adoption. This policy outlines the framework for authorizing designated officials to execute legal agreements, financial transactions, and other documentation on behalf of the Town, ensuring clarity, accountability, and compliance with the Nova Scotia Municipal Government Act.

This policy was revised to update the changes in job titles.

RFD 060-2024, Re-adoption of Revised Policy #120-011 Signing Authority Policy was reviewed at the December 6th, 2024, Audit Committee meeting. After review and discussion, the Committee passed the following motion for Council decision:

That council approve the revised Policy #120-011, Signing Authority Policy, as attached to RFD 060-2024.

DRAFT MOTION:

That council approve the revised Policy #120-011, Signing Authority Policy, as attached to RFD 060-2024.

REQUEST FOR DECISION 060-2024

Title: Re-adoption of Revised Policy #120-011 Signing Authority Policy

Date: AUDIT COMMITTEE 2024-12-06

Department: Finance for the Office of the CAO



1) CAO COMMENTS

The CAO supports the approval of the revisions to Policy #120-011 Signing Authority Policy.

2) REFERENCES AND ATTACHMENTS

- Policy #120-011, Signing Authority (attached)
- Nova Scotia Municipal Government Act (MGA), Section 23 (4)(b)

3) STAFF RECOMMENDATION/RECOMMENDATION OF POLICY WORKING GROUP

It is recommended that Council approve the amended Policy #120-011, Signing Authority Policy.

4) DISCUSSION

Policy #120-011 provides a structured approach to document execution and signing authority within the Town of Wolfville. Key provisions include:

- Authorization for the Mayor, Deputy Mayor, CAO, and designated officials to sign legal agreements, policies, and financial documents.
- Defined monetary thresholds for signing authority delegation, ensuring appropriate oversight at all levels.
- Requirements for dual signing authority for all Town financial transactions, promoting fiscal accountability.

The policy ensures adherence to legal requirements and supports operational efficiency.

The policy was reviewed and the only amendments being recommended at this time reflect the changes in job titles that have occurred.

5) FINANCIAL IMPLICATIONS

There are no direct financial implications related to the re-adoption of this policy. Its implementation ensures proper control over financial transactions and document execution, mitigating risks associated with unauthorized actions.

6) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

N/A

REQUEST FOR DECISION 060-2024

Title: Re-adoption of Revised Policy #120-011 Signing Authority Policy

Date: AUDIT COMMITTEE 2024-12-06

Department: Finance for the Office of the CAO



7) COMMUNICATION REQUIREMENTS

Upon approval, staff will:

- Update the policy on the website.
- Communicate any procedural reminders to Town officials and staff

8) ALTERNATIVES

Council can choose not to approve the revisions or make further amendments to the policy.



POLICY

SIGNING AUTHORITY

Policy Number 120-011	Supersedes Policy Number 1221-43 & 1221-21
Effective Date 2001-12-17 2008-04-21 Amended 2010-12-06 Amended 2012-12-17 Amended 2022-10-18	Approval By Council (Motion Number) 09-12-01 06-04-08 029-2010 004-2012 051-2022

1.0 Purpose

To adopt a policy permitted under the Municipal Government Act Section 13 (3) that permits Council to authorize designated officials to sign various documents, including deeds, contracts, agreements, and cheques.

2.0 Scope

This Policy is applicable to Town officials responsible for signing Town of Wolfville documentation.

3.0 References

- 3.1 Nova Scotia Municipal Government Act
- 3.2 Town of Wolfville Bylaw Ch03 – Town Seal

4.0 Definitions

- 4.1 **Town Seal** - The seal kept by the Town Clerk per Municipal Government Act Section 13 (2) requirement, the nature of which is described in bylaw Chapter 3 Town Seal.
- 4.2 **CAO** - Chief Administrative Officer

5.0 Policy

- 5.1 Any legal agreement, agreement amendment, amending agreement, development agreement, servicing agreement, or labour agreement approved by resolution of Council shall be signed by The Mayor or Deputy Mayor and the Town Clerk or CAO, under the seal of the Town if required.
- 5.2 Any bylaw, bylaw amendment or bylaw repeal approved by Council resolution shall be signed by the Town Clerk or CAO, under the seal of the Town if required.
- 5.3 Any Policy approved, amended or repealed by Council by resolution shall be signed by the Town Clerk or CAO.



POLICY

5.4 The **Director of Finance and Corporate Services**, and if required, the Mayor or Deputy Mayor, shall sign all Temporary Borrowing Resolutions, Municipal Finance Corporation Debenture Approval resolutions approved by Council as well as Municipal Finance Corporation debenture documentation under the seal of the Town if required.

5.5 Any contracts, agreements not covered by numbers 1 and 4 of this Policy can be signed by the following individuals:

- Up to \$5,000 – Designated employees, approved by the CAO.
- \$5,000 to \$30,000 – **Directors**
- Greater than \$30,000 – CAO

5.6 For all Town bank accounts, any cheques or bank transfer slips, regardless of payee, one of the following three officials shall have signing authority:

- Chief Administrative Officer
- **Director of Finance & Corporate Services**
- **Manager of Financial & Accounting Services**

With one of the following five officials having co-signing authority:

- Mayor
- Deputy Mayor
- Chief Administrative Officer
- **Director of Finance & Corporate Services**
- **Manager of Financial & Accounting Services**

CAO or Town Clerk

[Click here to enter a date.](#)

Date

REQUEST FOR DECISION 061-2024

Title: Re-Adoption of Policy #120-008, Travel, Meal & Miscellaneous Allowance Policy, and Policy #120-016 Hospitality Policy
Date: AUDIT COMMITTEE 2024-12-06; COW 2025-01-14
Department: Finance for the Office of the CAO



SUMMARY

RE-ADOPTION OF POLICY #120-008, TRAVEL, MEAL AND MISCELLANEOUS ALLOWANCE POLICY and POLICY #120-016 HOSPITALITY POLICY

The purpose of this Request for Decision (RFD) is to present the Travel, Meals, and Miscellaneous Allowance Policy (Policy 120-008) and the Hospitality Policy (Policy 120-016) for Council's re-adoption as required under policy review provisions of the Municipal Government Act (MGA).

The policies outline the guidelines and standards for travel, meal, miscellaneous allowances, and hospitality-related expenses, ensuring fair and consistent reimbursement, accountability, transparency, and the prudent use of public funds by Town employees, elected officials and designated representatives while conducting Town business.

RFD 061-2024, Re-Adoption of Policy #120-008, Travel, Meal & Miscellaneous Allowance Policy, and Policy #120-016 Hospitality Policy was reviewed at the December 6th, 2024, Audit Committee meeting. After review and discussion, the Committee passed the following motions for Council decision:

MOTION 1

That the Audit Committee forwards the following motion to Council for decision: That Council re-adopt Policy #120-008, Travel, Meals & Miscellaneous Allowance Policy, as attached to RFD 061-2024.

MOTION 2

That the Audit Committee forward the following motion to Council for decision: That Council re-adopt Policy #120-016, Hospitality Policy, as attached to RFD 061-2024.

DRAFT MOTION 1:

That Council re-adopt Policy #120-008, Travel, Meals & Miscellaneous Allowance Policy, as attached to RFD 061-2024.

REQUEST FOR DECISION 061-2024

Title: Re-Adoption of Policy #120-008, Travel, Meal & Miscellaneous Allowance Policy, and Policy #120-016 Hospitality Policy
Date: AUDIT COMMITTEE 2024-12-06; COW 2025-01-14
Department: Finance for the Office of the CAO



DRAFT MOTION 2:

That Council re-adopt Policy #120-016, Hospitality Policy, as attached to RFD 061-2024.

REQUEST FOR DECISION 061-2024

Title: Re-Adoption of Policy #120-008, Travel, Meal & Miscellaneous Allowance Policy, and Policy #120-016 Hospitality Policy
Date: AUDIT COMMITTEE 2024-12-06; COW 2025-01-14
Department: Finance for the Office of the CAO



1) CAO COMMENTS

The CAO supports the recommended re-adoption of policies, #120-008 and #120-016.

LEGISLATIVE AUTHORITY

Policy #120-008 Travel, Meals, and Miscellaneous Allowance Policy aligns with the Nova Scotia Municipal Government Act, Section 65D, which governs the reporting of municipal expense reimbursements and reporting.

Policy #120-016 Hospitality Policy aligns with the Nova Scotia Municipal Government Act, Section 65D (4), which governs compliance and reporting of hospitality expenses for the municipality.

2) REFERENCES AND ATTACHMENTS

- Policy 120-008, Travel, Meal & Miscellaneous Allowance Policy (attached)
- Policy 120-016, Hospitality Policy (attached)
- Nova Scotia Municipal Government Act (MGA)

3) STAFF RECOMMENDATION/RECOMMENDATION OF POLICY WORKING GROUP

Staff recommend that Council approve the re-adoption of Policy #120-008, Travel, Meals & Miscellaneous Allowance Policy, and Policy #120-016, Hospitality Policy to maintain compliance with legislative requirements.

4) DISCUSSION

Policy #120-016, Travel, Meals and Miscellaneous Allowance Policy

Policy #120-008 outlines the eligibility, documentation, and reimbursement process for travel, meals, and other allowable expenses incurred during Town business. Key features include:

- Clear definitions of eligible expenses and reporting requirements
- A per diem allowance for meals, with defined rates for breakfast, lunch, and dinner
- Provisions for childcare expense reimbursement during approved Town activities
- Quarterly and annual reporting obligations to ensure transparency

REQUEST FOR DECISION 061-2024

Title: Re-Adoption of Policy #120-008, Travel, Meal & Miscellaneous Allowance Policy, and Policy #120-016 Hospitality Policy
Date: AUDIT COMMITTEE 2024-12-06; COW 2025-01-14
Department: Finance for the Office of the CAO



The policy ensures that expenditures are reasonable, appropriate, and consistent with municipal best practices.

No amendments to this policy are being proposed at this time.

Policy #120-016, Hospitality Policy

Policy #120-016 provides direction for hospitality expenditures related to diplomacy, protocol, business development, or promotional advocacy. It ensures:

- Hospitality is conducted responsibly and reflects prudent stewardship of public funds.
- Clear standards for pre-authorization, documentation, and reimbursement of hospitality expenses.
- Compliance with MGA Section 65A, requiring detailed and timely public reporting.

Since its initial adoption, the policy has guided the Town's hospitality practices effectively.

No amendments to this policy are being proposed at this time.

Re-adoption of the policy confirms Council's commitment to maintaining fiscal accountability and transparency.

5) FINANCIAL IMPLICATIONS

There are no additional financial implications resulting from the re-adoption of Policy #120-008 or Policy #120-016. Both policies shall continue to operate within the Town's approved budget for travel, meals, miscellaneous allowances, and hospitality-related expenses.

6) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

N/A

7) COMMUNICATION REQUIREMENTS

Upon re-adoption, staff will:

- Update the policy on the Town's website.

REQUEST FOR DECISION 061-2024

Title: Re-Adoption of Policy #120-008, Travel, Meal & Miscellaneous Allowance Policy, and Policy #120-016 Hospitality Policy
Date: AUDIT COMMITTEE 2024-12-06; COW 2025-01-14
Department: Finance for the Office of the CAO



- Ensure continued compliance with quarterly and annual public reporting requirements.
- Notify relevant staff and Council members of procedural reminders.

8) ALTERNATIVES

Council can choose not to re-adopt the policies as presented or Council can make amendments to the policy prior to re-adoption.



POLICY

TRAVEL, MEAL, AND MISCELLANEOUS ALLOWANCE POLICY	
Policy Number: 120-008	Supersedes Policy Number: Human Resource Policy 6-20
Effective Date: 2012-09-17 2019-04-01 2024-09-24	Approval By Council Motion Number: 07-09-12 19-04-19 17-09-24

1.0 Purpose

It is the policy of the Town of Wolfville to reimburse elected officials, employees, or designated representatives of the Town for travel, meal and other expenses associated with travel when on approved town business. Reimbursement shall be for all reasonable and appropriate expenses.

2.0 Scope

This Policy is applicable to Town Council elected officials and Town of Wolfville employees seeking reimbursement for travel, meal and other expenses.

3.0 References

- 3.1 [Nova Scotia Municipal Government Act \(MGA\)](#)

4.0 Definitions

- 4.1 **Town of Wolfville Business:** Any legitimate conduct of business for the purposes of the governance and administration of the Town which includes, but is not limited to:
- a. a function, meeting, seminar, or conference associated with any Provincial or Federal Government department or agency,
 - b. a function sponsored or provided by a training or educational institution,
 - c. a function sponsored or provided by the Nova Scotia Federation of Municipalities, Towns' Caucus, Federation of Canadian Municipalities, Association of Municipal Administrators, Canadian Association of Municipal Administrators, Recreation Nova Scotia, Tourism Industry Association of Nova Scotia, a regional development authority or professional association
 - d. meetings with representatives of other municipal units,



POLICY

- e. trips to and from locations outside the Town of Wolfville for securing supplies or services for work-related purposes, or consulting with other groups or individuals,
 - f. travel by recreation and tourism staff relating to Town of Wolfville produced recreation and tourism programming.
 - g. Other Conference and Professional Development related opportunities as appropriate.
- 4.2 **Travel Expense:** Includes but is not limited to accommodations, air fare, rail or ferry transport, mileage (kilometers driven), meals, gratuities, taxi, parking, bridge tolls, and work-related phone calls and faxes. Items excluded are vehicle fuels and vehicle operating costs including repairs to personal vehicles.
- 4.3 **Exceptional Meetings** mean meetings that are not part of the regular scheduled Committee and Council meetings, and which do not fall under Sections 5.1, 5.9, 5.10, 5.11 and 5.12 of policy#110-001 Committees of Council Policy, namely, task forces, working groups, external/partnership and internal committees, as well as those listed under section 4.1 of this policy.

5.0 Policy

- 5.1 Receipts are required for reimbursement of all travel expenses unless otherwise stated below.
- 5.1.1 Mileage will be reimbursed at the rate used by the Provincial government for its travel reimbursement process (receipts not applicable).
 - 5.1.2 A per diem allowance for meals as noted below:
 - Councillors, staff and the CAO will be given an allowance for meals during conference/training attendance, not to include meals that are provided as part of the registration fee. Allowances inclusive of gratuity will be paid as follows:
 - Meal Rate (per day)
 - Breakfast \$15.00
 - Lunch \$20.00
 - Dinner \$36.00
 - 5.1.3 Any expenditure on meals over and above the per diem rate will require receipts for reimbursement.
- 5.2 Councillor and Town committee members can be reimbursed for Child/Family care expenses to a **maximum** of \$70 per day. This allowance covers cost incurred for attendance at approved town meetings, professional development and conferences. In lieu of receipts, the name and address of the individual providing



POLICY

the childcare service must be provided. Reimbursement is limited to non-family members.

- 5.3 Members of Council may receive a separate allowance for attending exceptional meetings as defined above, resulting in a loss of paid time from their regular employment. Proof of this loss will be required. Reimbursement must be claimed as an expense and will be at the rate of living wage at the time of the claim.
- 5.4 Expense reports must be submitted and approved as follows:
- a. Staff expense reports must be approved by their respective Director or designate.
 - b. Chief Administrative Officer (CAO) expenses must be approved by the Mayor and Director of Finance.
 - c. Expense reports for the Mayor and Council will be approved by the CAO and Director of Finance.
- 5.5 Alcoholic beverages are not eligible for reimbursement.
- 5.6 **Reporting Requirements** will be in accordance with MGA s. 65D and include the following:
- a. Within 45 days of the end of each fiscal quarter, prepare and post a summary expense report on the Town's website that describes all expense reimbursements incurred during the quarter.
 - b. By July 31 of each year, prepare and post a summary expense report on the Town's website that describes all expense reimbursements incurred during the quarter.
 - c. Annually submit all required documentation to the Minister of Municipal Affairs in accordance with requirements set out in the Financial Reporting and Accounting Manual.
- 5.7 **Review Requirements** will include the following:
- a. By July 31st of each year, the Audit Committee shall review the annual expense reimbursement summary report.
 - b. By January 31st immediately following a regular election held under the *Municipal Elections Act*, Council shall review this policy and, following a



POLICY

motion by Council, either re-adopt the policy or amend the policy and adopt the policy as amended.

Town Clerk

September 24, 2024

Date



POLICY

Hospitality Policy	
Policy Number: 120-016	Supersedes Policy Number: Not Applicable
Effective Date: 2019-01-01	Approved by Council Motion Number: 19-01-19

1.0 Purpose

It is the policy of the Town of Wolfville to recognize that hospitality-related activities are, at times, necessary and legitimate expenses supporting the effective conduct of government business and for reasons of diplomacy, protocol, business development or promotional advocacy.

The offering of hospitality will be done in such a manner so as to reflect the prudent stewardship of public funds. This policy safeguards the appropriate use of public funds through the establishment of uniform standards and procedures with the goal to:

- 1.1 Provide direction and guidance with respect to the appropriate expensing of necessary hospitality expenses that support the **Town's** objectives.
- 1.2 Ensure hospitality is offered in an accountable, economical and consistent manner in the facilitation of government business and/or for reasons of diplomacy, protocol, business development or promotional advocacy.
- 1.3 Ensure taxpayers' dollars are used prudently and responsibly with a focus on accountability and transparency

2.0 Scope

This Policy is applicable to Town Council elected officials, CAO, and employees seeking reimbursement for hospitality expenses.

3.0 References

- 3.1 Nova Scotia Municipal Government Act (MGA) Section 65A



POLICY

4.0 Definitions

- 4.1 **Policy** means a course or principle of action adopted or proposed by a government, party, business or individual.
- 4.2 **Hospitality and Hospitality Event** is a reception, ceremony, conference, or other event that involves hosting individuals from outside the **Town of Wolfville**. Hospitality may be offered under the following circumstances in accordance with this policy:
- (a) Hosting out of foreign dignitaries;
 - (b) Engaging in official public matters with representatives from other governments, business, industry or labour leaders, or other community leaders;
 - (c) Sponsoring or hosting conferences;
 - (d) Hosting ceremonies / recognition events; and
 - (e) Other official functions, as approved by the CAO.
- 4.3 **Routine Town of Wolfville Business** is any legitimate conduct of business covered under Town Policy 120-008 and NOT eligible under this Policy 120-016 as Hospitality or Hospitality Event, i.e. if an expense is not eligible under clause 4.2 above, then it will be administered by reference to Policy 120-008.
- 4.4 **Signing Authority**, for the purposes of this Policy, are the individuals responsible for the administration of this Policy and approving reimbursement claims prior to submission to the Accounts Payable process.
- 4.5 **Town** includes any expenses by the Wolfville Volunteer Fire Department which are to be paid by the Town of Wolfville. Not included are activities/expenses of the Wolfville Volunteer Fire Department which are paid through the Volunteer organizations bank account.

5.0 Policy

- 5.1 Subject to this policy, all hospitality events require prior authorization.
- a. Requests for prior authorization should be in writing and include:
 - i. Rationale/purpose of the event;
 - ii. Estimated number of attendees and their business affiliations;
 - iii. If alcohol is to be provided at the event, the reasons that the provision of alcohol is appropriate and warranted in the circumstances;
 - iv. Estimated cost anticipated.



POLICY

- b. Requests shall be reviewed by the CAO (or designate), who shall consider the value and benefit of the proposed event in relation to the estimated costs in deciding whether to approve the expenditure(s) under this Policy.
- c. In instances where approval has not been obtained prior to hospitality expenditures, then information required under 5.1.a must be submitted to the CAO along with documented reasons why prior approval was not possible.

5.2 **Reimbursement for alcoholic beverages may be considered under this Policy.** While the standard for hospitality is the provision of non-alcoholic beverages, the provision of alcohol in the context of hospitality for reasons of diplomacy, protocol, business development or promotional advocacy is deemed an acceptable expense in limited circumstances. Any request for approval to serve alcohol at a hospitality event must have prior approval by the CAO (or designate).

- a. Town employees and members of Council are expected to act responsibly in the use of public funds and in the care and well-being of themselves, other employees and their respective guests with respect to the serving of alcohol.
- b. Town employees and members of Council will demonstrate good judgment in the reasonableness of the quantity and expense of alcoholic beverages offered to guests.
- c. If alcohol is provided at a hospitality event, food must be served

5.3 For reasons of diplomacy, protocol, business development or promotional advocacy, the giving of token gifts to individuals outside of government is sometimes appropriate. Any giving of gifts requires prior approval by the CAO (or designate). No specific dollar limit is set by this Policy. The maximum to be spent on a gift shall be reasonable and appropriate under the circumstances of the specific hosting event.

5.4 Claims for reimbursement of hospitality expenses must be submitted on the form provided by the Town and shall be signed by the Claimant

- a. Receipts are required for reimbursement of all hospitality expenses.
- b. A copy of the signed prior authorization for the hospitality event for which the expense was incurred shall be submitted with claim; and
- c. The names and positions of the guests at the hospitality event shall be submitted



POLICY

- 5.5 No hospitality expense claim shall be paid unless the claim is first approved for payment by two Signing Authorities. Hospitality expense reports must be submitted and approved as follows:
- a. Staff hospitality expense reports must be approved by their respective Department Head and CAO
 - b. Chief Administrative Officer (CAO) hospitality expense report must be approved by the Mayor and Chair of Audit Committee
 - c. Expense reports for the Mayor will be approved by the CAO and Chair of Audit Committee.
 - d. Council expense reports will be approved by the CAO and Mayor.
- 5.6 **Reporting Requirements** will be in accordance with MGA s. 65A and include the following:
- a. Within 45 days of the end of each fiscal quarter, prepare and post a hospitality expense report on the Town's website that describes all of the hospitality expenses incurred, including purchases of alcohol, during the quarter;
 - b. By July 31 of each year, prepare and post a hospitality expense report on the Town's website that describes all of the hospitality expenses incurred, including purchases of alcohol, during the previous fiscal year.
 - c. Annually submit all required documentation to the Minister of Municipal Affairs in accordance with requirements set out in the Financial Reporting and Accounting Manual.



POLICY

- 5.7 **Review Requirements** will include the following:
- a. By July 31st of each year, the Audit Committee shall review the annual hospitality summary report.
 - b. By the January 31st immediately following a regular election held under the *Municipal Elections Act*, Council shall review this policy and, following a motion by Council, either re-adopt the policy or amend the policy and adopt the policy as amended.

CAO or Town Clerk

2019-01-23

Date