

Section: <b>B</b>	Policy Number: <b>B-008</b>	Approval Date: <b>Sept. 15, 2004</b>
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## **PURCHASING AND CREDIT POLICY**

To ensure the best use of Agency resources and that proper controls and authorizations are in place for the Agency, people supported, staff and volunteers, all Agency purchases and expenses must be appropriately authorized and recorded with original documentation. Should original documentation not be available, a note of explanation must be provided and authorized by the Supervisor and the relevant Coordinator. Invoices will be addressed to Community Living-Central Huron, P. O. Box 527, Goderich, Ontario, N7A 4C7.

The Agency expects that the convenience and benefit of utilizing Agency credit cards, pre-authorized purchases and credit applications will be respected and used solely for the intended purchase; any deviation is subject to discipline, up to and including dismissal from the Agency's employ or placement.

The Supervisor and relevant Coordinator will authorize all purchases in advance of the purchase. All receipts will be stamped with the internal authorization stamp and initialed by each appropriate Supervisor, Coordinator and Executive Director prior to presentation to the Administrative Coordinator, Finance & Human Resources for payment. Also, each receipt will clearly identify the item(s) purchased, which department the expense is costed, tax information and if there is any reimbursement. Purchases and expenses include: petty cash, credit cards, pre-authorizations, Statement of Travel Expenses, invoices from suppliers, charge accounts, promotions/bonus offers, etc.

At a minimum, bi-weekly, the Administrative Coordinator, Finance & Human Resources will provide to the Executive Director, all invoices/receipts of purchases, ensuring such receipts are appropriately authorized, prior to preparing cheques or documenting on-line payment. This is to ensure no service or interest charges are incurred by the Agency. All Agency cheques and bank transfers require two signatures, as determined annually by the Board of Directors.

Community Living-Central Huron utilizes credit cards for authorized Agency use only, this is for the convenience of staff, volunteers and people supported. The Administrative Coordinator, Finance & Human Resources will exclusively hold, administer, monitor credit limits and ensure reconciliation of the use of the Agency Credit Card. Coordinators, Senior Case Managers and other authorized staff will have access to the Agency Credit Card for the purposes of pre-purchasing out-of-town trips, hotel and ticket orders for people supported as well as for other authorized Agency purchases. The Agency also has available in each Agency owned and/or leased vehicle, a Corporate Loyalty Card (ie. Air Miles Card and credit card for purchasing gas and other necessary items related to the operation of the vehicle, ie. washer fluid, wiper blades.)

The following procedures have been developed for use of the Agency Credit Card for the protection of the Agency, its staff and volunteers:

- a) It is important to make arrangements to use the Agency Credit Card in advance of an anticipated purchase; staff and/or volunteers using the Agency Credit Card will first complete the *Detailed Use of Credit Card Form*, authorized by their Immediate Supervisor. The completed original *Detailed Use of Credit Card Form* will be given to the Administrative Coordinator, Finance & Human Resources or designate, at the time of accessing the Credit

Card. Staff are required to indicate the date the card is accessed and when it will be returned to the Administrative Coordinator, Finance & Human Resources.

- b) Staff accessing the Agency Credit Card, or the Supervisor, will provide to the Administrative Coordinator, Finance & Human Resources or designate, as soon as possible, a receipt/proof of purchase/confirmation number, etc., containing the completed internal authorization stamp.
- c) When the Agency Credit Card is utilized on behalf of people supported, for pre-purchasing tickets, hotel accommodations, transportation, etc., for an upcoming holiday/outing, payment for such purchases will be immediately invoiced to the individual upon receipt of the monthly Credit Card Statement. In addition, currency exchanges for non-Canadian dollars will be charged once the monthly Credit Card Statement is received; the Administrative Coordinator, Finance & Human Resources or designate will notify in writing the appropriate individual and/or staff.
- d) It is important to ensure the HST number is included on every applicable invoice.
- e) The Agency's credit limit will be reviewed by the Finance Committee annually. The outstanding balance on the Agency Credit Card will be paid in full upon receipt of the statement, to ensure no interest charges.

The following procedures have been developed for use of the Corporate Loyalty Cards and gas credit cards located in each vehicle leased/owned by the Agency:

- a) Corporate Loyalty Cards and Gas credit cards, are kept locked inside the Agency locked vehicle, ie. glove box, console, at all times. Vehicle doors are locked when exiting the vehicle.
- b) Signed receipts for all purchases made with the gas credit card, along with the mileage sheet, are submitted weekly to the Administrative Assistant - Finance. Supervisors are required to initial the internal authorization stamp on the summary page of mileage sheets, for approval and authorization purposes.
- c) Should the gas card have bonus or rewards program offers attached to it, staff will ensure such bonuses or rewards are credited to Community Living-Central Huron. Similarly Corporate Loyalty Cards are credited to Community Living-Central Huron. Examples of such bonus or rewards programs are: Air Miles, Esso Extra, Petro Points, Bonus Bucks, etc.

The following procedures have been developed for pre-authorized purchases and credit applications:

- a) The Executive Director and Coordinator(s) will determine which local and out-of-town businesses/suppliers will be accessed for credit purchases on behalf of the Agency. Also, the Executive Director and the applicable Coordinator(s) will establish which staff and or volunteers will be authorized to make purchases on behalf of the Agency.
- b) It is necessary for the Agency, Executive Director, to provide each business with verification and in some situations, sample signatures of staff and/or volunteers who are authorized to purchase items on the Agency's behalf. Examples of pre-authorized accounts are: MicroAge Basics, H.O. Jerry (1983) Ltd. and Ideal Supply

- c) Receipts for all pre-authorized purchases will be signed by the staff or volunteer making the purchase and initialled by the staff/volunteer's Immediate Supervisor and relevant Coordinator. The Supervisor will immediately provide all receipts and authorizations to the Administrative Coordinator, Finance & Human Resources to ensure no late payment fees and/or interest is charged to Community Living-Central Huron.
- d) Any bonus offers, promotions, gift certificates, credit vouchers, etc., are the property of Community Living-Central Huron. Staff and volunteers will not keep such forms of recognition for their own personal use.

Related Policies:

- Vision, Mission and Service Principles (A-001)
- Guiding Principles (A-002)
- Confidentiality (A-003)
- Privacy (A-004)
- Community Involvement (B-004)
- Tender (B-005)
- Social Media and Agency Equipment Usage Policy (B-006)
- Volunteer (B-007)
- Duty of Care (B-010)
- Code of Conduct (B-011)
- Abuse Policy - Prevention, Reporting and Managing (C-004)
- Serious Occurrence (C-006)
- Finances of People Supported (C-008)
- Orientation of People Supported (C-011)
- Relationship with Law Enforcement Agencies (C-017)
- Emergency Policy (D-003)
- Bullying, Harassment and Workplace Violence Policy and Procedures (D-007)
- Hiring Policy (E-002)
- Orientation Policy - Employee, Volunteer and Student Placements (E-005)
- Professional Development/Training Policy (E-006)
- Individual Consultation (E-007)
- Vehicle Use (E-009)
- Employee Performance Standards (E-011)
- Disciplinary Policy (E-012)
- Exit Interview Policy (E-021)