MATTAWA REGIONAL OPP DETACHMENT BOARD
CONSEIL DU DÉTACHEMENT RÉGIONAL DE MATTAWA DE LA POLICE PROVINCIALE

NORTH BAY OPP DETACHMENT
DÉTACHEMENT DE NORTH BAY DE LA POLICE PROVINCIALE

#2026-04	
Policy: Finance & Expense Policy	
Date of Board Approval: 09/24/2026	**Date of Next Review:** 09/24/2030

1. Purpose:

This Finance Policy establishes the financial management framework for the Mattawa Regional OPP Detachment Board ("The Board"). It sets out the processes for preparing annual estimates, financial reporting, expense authorization, travel reimbursements, and accountability for all Board-controlled financial activities. The intent is to ensure transparency, consistency, and responsible use of public funds in accordance with applicable legislation.

2. Legislative Authority:

Sections 469 (1) and 67 (6) of the Community Safety and Policing Act, 2019 provide the authority of an OPP Detachment Board to establish its own rules and procedures in performing its duties under this Act and the regulations.

3. Roles & Responsibilities:

3.1 The Board

The Board shall:

- Approve its annual estimates;
- Monitor expenditures and ensure compliance with this policy;
- Approve amendments to spending plans;
- Provide oversight and ensure transparency in financial operations.

3.2 The Chair

The Chair shall:

- Authorize Board member expenses;
- Chair expenses are authorized by the Vice-Chair
- Present financial information to the Board as required;
- Ensure the policy is implemented consistently

3.3 Secretary-Treasurer

The Secretary-Treasurer shall:

- Prepare annual estimates;
- Maintain financial records;
- Process and verify expense claims

- Prepare quarterly and annual financial reports;
- Serve as signing authority for financial transactions, as authorized.

4. Annual Estimates (Budget Process)

4.1 Purpose of Estimates

The annual estimates establish the financial resources required for Board operations, including administration, training, travel, community engagement, and other approved activities.

4.2 Timeline

- **June:** Review current year spending and identify upcoming needs
- **September:** Consultation with Board members & Draft estimates prepared
- **December:** Board Review and approval
- **March:** Submission to participating municipalities

4.3 Content of Estimates

The estimates shall include:

- Line-item expense categories;
- Explanatory notes and justifications;
- Forecasted variance analysis;
- Comparison to previous years.

4.4 Amendments

Any required mid-year changes to the approved estimates shall be presented to the Board for approval by resolution.

5. Expense Policy

5.1 General Principles

Expenses must be:

- Necessary and directly related to Board business;
- Reasonable in nature and cost;
- Supported by original receipts (paper or digital);
- Submitted within **60 days** of being incurred.

5.2 Eligible Expenses

Eligible expenses include, but are not limited to:

- Meeting and administrative costs;
- Board training and development;
- Community engagement initiatives;
- Professional and consulting services;

- Travel expenses associated with authorized Board activities.

5. Ineligible Expenses
The Board shall not reimburse:

- Alcoholic beverages;
- Personal or leisure expenses;
- Spousal or companion travel;
- First-class travel or luxury accommodations;
- Costs that exceed reasonable market rates.

6. Travel Policy

6.1 Authorization

- All travel must be pre-approved by the Board Chair.
- Travel by the Chair must be approved by the Vice-Chair.
- Out-of-province travel requires Board resolution.

6.2 Transportation

Personal Vehicle: Mileage will be reimbursed at a rate of $0.65 per kilometre for up to 130 kilometres of travel per event, meeting or conference. Mileage exceeding 130 kilometres per event, meeting, or conference will be reimbursed at a rate of $.50 per kilometre.

Rental Vehicle: Mid-sized class unless otherwise justified

Air-Train: Economy class only.

6.3 Accommodation

- Standard single-occupancy room at reasonable rates;
- Upgrades are permitted only for accessibility or safety reasons.

6.4 Meals
Meals may be reimbursed:

- At cost with receipts.
- Alcohol shall not be reimbursed.

6.5 Other Eligible Travel Costs

- Parking;
- Public transit;
- Taxi or rideshare services;

6.6 Ineligible Travel Costs

- Mini-bar charges;
- Movie/Media Rentals;
- Laundry

7.0 Expense Claim Procedures

1. Complete the Board expense claim form attached hereto as **Appendix "A"**
2. Attach receipts or supporting documentation
3. Submit to the Secretary-Treasurer within 60 days.
4. Claims from:
   - Board members ➔ approved by the Chair
   - Chair ➔ approved by the Vice Chair
   - Secretary-Treasurer ➔ approved by the Chair

8.0 Financial Reporting

The Secretary-Treasurer shall provide:

- **Quarterly financial statements** detailing year-to-date expenditures and variances;
- **Year-end summary** for inclusion in the annual report;
- Additional reports as requested by the Board.

9.0 Records Retention

Financial records shall be retained for a **minimum of seven (7) years.**

10.0 Review of Policy

This policy shall be reviewed **every five (5) years**, or sooner if legislative or financial framework changes occur.

11.0. Approval

This policy together with its Appendices is approved by resolution of the Mattawa Regional OPP Detachment Board and may be amended by majority vote at any official meeting of the Board.