



YORK CATHOLIC DISTRICT SCHOOL BOARD

YORK CATHOLIC DISTRICT SCHOOL BOARD

APPROVAL AUTHORITY SCHEDULE (AAS)

BUSINESS SERVICES DEPARTMENT

CORPORATE SERVICES DIVISION

Date of Issue: October 12, 2016
Issued By: Anna Chan, Chief Financial Officer & Treasurer of the Board
Supersedes: January 26, 2016
Governed by: Operational By-Law #1

Contents

<u>PURPOSE</u>	2
<u>SCOPE</u>	2
<u>RELATED PURCHASING POLICIES AND GUIDELINES</u>	2
<u>PARAMETERS</u>	3
<u># OF SIGNATURES REQUIRED</u>	3
<u>PRINCIPLES</u>	3
<u>AIT (Agreement on Internal Trade) EXEMPTIONS</u>	3
<u>DEFINITIONS</u>	3
<u>APPROVAL AUTHORITY SCHEDULE TABLES</u>	4
<u>TABLE 1 - CHEQUES SIGNING, PAYMENT REGISTER AND SUMMARY, ON-LINE BANKING</u>	4
<u>TABLE 2 – PURCHASING MECHANISM</u>	5
<u>TABLE 3 – APPROVAL OF PURCHASE REQUISITIONS, PURCHASE ORDERS (“PO”) AND RELATED INVOICES</u>	6
<u>TABLE 4 - REQUEST FOR PAYMENT TRANSACTIONS WITHOUT A PURCHASE ORDER</u>	7
<u>TABLE 5 - EMPLOYEE EXPENSE REIMBURSEMENTS AND PURCHASING CARD (PCARD) PURCHASES</u>	8
<u>TABLE 6 - FORMAL PROCUREMENT, CONTRACTS AND OTHER</u>	9
<u>EXCEPTIONS TO APPROVAL AUTHORITY SCHEDULE LEVELS AND SCOPE</u>	11
<u>CHART A: INVOICE/PAYMENTS AND DELEGATION DURING ABSENCES</u>	11
<u>(A1) INVOICE/PAYMENTS</u>	11
<u>(A2) DELEGATION DURING ABSENCES</u>	12
<u>CHART B: PURCHASING EXCLUSIONS</u>	13
<u>(B1) PURCHASE REQUISITIONS AND PURCHASE ORDERS</u>	13
<u>(B2) FROM PURCHASING SERVICES SCOPE</u>	13
<u>CHART C: REGIONAL INTERNAL AUDIT TEAM (RIAT)</u>	14

PURPOSE

The purpose of the Approval Authority Schedule (“AAS”) is to specify the signing authorities required for various types of purchases, expense reimbursements and banking activities.

SCOPE

This Approval Authority Schedule (“AAS”), per the Board’s Operational By-Law #1, defines the authorization levels delegated by the Board of Trustees to Board employees for:

- Cheque signing, Payment Register and Summary, On-line banking
- Purchasing Mechanism
- Approval of Purchase Requisitions, Purchase orders and related Invoices
- Request for payment without a purchase order
- Employee reimbursements and purchasing card purchases (PCard)
- Formal procurement, contracts and other

The AAS is approved by the Board of Trustees and updated from time to time as required.

The AAS should be read in concert with the Board’s Policy #802 - Purchase, Lease and Rental of Goods and Services and its related operating Purchase Reference Guide (PRG).

The Board recognizes that professional judgment is required in certain circumstances of the daily supply chain activities. Exceptions to the AAS are outlined in Chart A “Invoice/Payments and Delegation during Absences”, Chart B “Purchasing Exclusions” and Chart C “Regional Internal Audit (RIAT)”.

RELATED PURCHASING POLICIES AND GUIDELINES

- Purchase, Lease and Rental of Goods and Services (#802)
- Purchase Reference Guide
- Broader Public Sector (BPS) Procurement Directive

For a complete list of related policies, guidelines and procedures and related other documents, see the Purchase Reference Guide (PRG).

PARAMETERS

The rules for authority apply to:

- Board Appointees
- Board Employees

OF SIGNATURES REQUIRED

Whereas the number of signatures required is identified as the “# of Signatures Required”, it is recognized that in certain circumstances only the signature of the highest authority level is required.

PRINCIPLES

The following are basic control principles:

- Employees cannot approve their own personal expenditures.
- Employees cannot enter into contracts or sign legal documents unless they are specifically authorized to do so.
- Employees are responsible and accountable for their financial approvals.
- Employees may only approve those transactions pertaining to their functional area and those that fall into the budget for which they are accountable and responsible unless otherwise specified in this document.
- Authority can be delegated for reason of temporary absence, but it cannot be abdicated.
- Authority granted throughout this schedule represents the minimum required level of authority and inherently also applies to higher levels of authority
- Internal instructions, policies and controls must comply with the Approval Authority Schedule.

AIT (Agreement on Internal Trade) EXEMPTIONS

As recognized by the BPS Procurement Directive, the Board may utilize non-competitive procurement in situations outlined in the exemption, exception or non-application clauses of the Agreement on Internal Trade (AIT) or other trade agreements. The list of exemptions (non-application clauses of the AIT) from competitive procurement is outlined in PRG Appendix B (List of Exemptions from Competitive Procurement).

DEFINITIONS

1. AUTHORITY

The authorization limits and threshold specified represent the maximum limits that apply to financial authorization.

2. FUND MANAGER

Fund Manager is the staff deemed to be responsible for the budget of the respective Fund Centre and is authorized to approve a purchase/expense reimbursement for the threshold amounts stipulated in the approval tables.

3. SUPERINTENDENT

The term “Superintendent” for the purposes of the authority levels outlined in this document includes Director of Education, Associate Director, Chief Financial Officer & Treasurer of the Board, Supervisory Officers, Assistant Superintendents, Coordinating or Senior Managers, and the Chief Information Officer.

4. TAXES

All dollar amounts within the AAS are exclusive of taxes (i.e. taxes are not included).

5. CURRENCY IS CANADIAN DOLLARS

Transactions in other currency than Canadian must be converted and follow the Canadian Dollar thresholds

APPROVAL AUTHORITY SCHEDULE TABLES

TABLE 1 - CHEQUES SIGNING, PAYMENT REGISTER AND SUMMARY, ON-LINE BANKING

Action/Process	Level	# of Signatures Required	Type	Authority (Minimum Requirement)
Cheque Signing	< \$25,000 or Exceptions (>= \$25,000 as outlined in Chart A)	2	Electronic Signatures	1. Director of Education; and 2. Chief Financial Officer & Treasurer of the Board
	>= \$25,000	2	Manual Signatures	Any two of: Primary signers: 1. Director of Education 2. Chief Financial Officer & Treasurer of the Board Secondary Signers: 1. Associate Director, Strategic Leadership 2. Coordinating Manager, Budget and Audit Services
	Registered Charity	1	Manual Signature	Any one of : 1. Director of Education 2. Chief Financial Officer & Treasurer of the Board 3. Associate Director, Strategic Leadership 4. Coordinating Manager, Budget and Audit Services
	School Generated Funds (per Policy #803 and School Generated Funds Procedure)	2	Manual Signature	1. Principal and Any one of: 1. Vice Principal 2. Senior Secretary 3. School Bursar
On-line Banking- Transfers between YCDSB bank accounts	< \$5,000	1	On-line approval through Financial Institution	Any one of: 1. Manager, Accounting, Payroll and Benefits; or 2. Manager, Purchasing Services 3. Chief Financial Officer & Treasurer of the Board
	>= \$5,000	2	On-line approval through Financial Institution	Any two of: 1. Manager, Accounting, Payroll and Benefits 2. Manager, Purchasing Services 3. Chief Financial Officer & Treasurer of the Board
On-Line Banking- Wire Transfer	> \$0	2	On-line approval through Financial Institution	Any two of: 1. Manager, Accounting, Payroll and Benefits; and 2. Manager, Purchasing Service 3. Chief Financial Officer & Treasurer of the Board (Note: all wire transfers are to be pre-authorized based on cheque signing authorities noted above.)
Employee expense reimbursement register via payroll (EFT and Cheques)	> \$0	3	Manual signatures	1. Controller, Accounting Services; 2. Manager, Accounting, Payroll & Benefits Services; 3. Chief Financial Officer & Treasurer of the Board
Payment summary and Register	< \$25,000 or Exceptions (>= \$25,000 as outlined in Chart A)	2	Manual Signatures	Any two of: 1. Controller, Accounting Services; and 2. Manager, Accounting, Payroll and Benefits 3. Chief Financial Officer & Treasurer of the Board
	>= \$25,000	4	Manual Signatures	1. Controller, Accounting Services; 2. Manager, Accounting, Payroll & Benefits Services; 3. Chief Financial Officer & Treasurer of the Board 4. Director of Education

APPROVAL AUTHORITY SCHEDULE TABLES (CONTINUED)

TABLE 2 – PURCHASING MECHANISM

Department	Expense Type	Level	Purchasing Mechanism
All Departments except Plant (see below)	All	> \$500	Purchase Requisition (Note 1)
Plant Department	All	<= \$10,000	Work-Order or Purchase Requisition
		> \$10,000	Purchase Requisition

Note 1 – Except where Pcard use is appropriate, per limits and procedures in Purchasing Card Procedure.

APPROVAL AUTHORITY SCHEDULE TABLES (CONTINUED)

TABLE 3 – APPROVAL OF PURCHASE REQUISITIONS, PURCHASE ORDERS (“PO”) AND RELATED INVOICES

Action/Process	Level	# of Signatures Required	Type	Authority (Minimum Requirement)
Purchase Requisition	< \$2,500 (line item)	1	On-line Approval	1. Fund Manager
	>= \$2,500 (line item)	2	On-line approval	1. Fund Manager; 2. Superintendent
Purchase Order	< \$25,000	1	On-line approval	1. Purchasing Specialist
	>= \$25,000 and < \$75,000	2	On-line approval	1. Purchasing Specialist; and 2. Manager, Purchasing Services
	>= \$75,000	3	On-line approval	1. Purchasing Specialist; 2. Manager, Purchasing Services; and 3. Chief Financial Officer & Treasurer of the Board
Purchase Order and Related Invoice differences	Line item <10% and <\$100	n/a	Manual Signature	At discretion of Accounts Payable.
	Line item > 10% or \$100 and Extras <\$5,000	2	Manual Signatures	1. Fund Manager (exceptions: books, US Vendors, catalogue items from school specific vendors, tax issues, discounts, unplanned delivery charges); and 2. Purchasing Specialist
	Extras >=\$5,000 & < \$25,000	3	Manual Signatures	1. Fund Manager; 2. Superintendent; and 3. Purchasing Specialist
	Extras >=\$25,000	4	Manual Signatures	1. Fund Manager; 2. Superintendent; 3. Purchasing Specialist and Any one of: 1. Director of Education or 2. Chief Financial Officer & Treasurer of the Board;

APPROVAL AUTHORITY SCHEDULE TABLES (CONTINUED)

TABLE 4 - REQUEST FOR PAYMENT TRANSACTIONS WITHOUT A PURCHASE ORDER

Action/Process	Level	# of Signatures Required	Type	Authority (Minimum Requirement)
Payment Request via invoices or, cheque requisition - Admin # 1 Excluding: Payment Request for Recognition/Acknowledgement using Board/School Funds per Policy#801 (see below) Exceptions for Recurring Monthly Payments as listed in Chart A.	< \$5,000	1	Manual Signature	1. Fund Manager
	>= \$5,000 & < \$10,000	2	Manual Signatures	1. Fund Manager; and 2. Superintendent or Manager of Plant Units (for Plant Work Order Payment requests only)
	>= \$10,000 & < \$75,000	2	Manual Signatures	1. Fund Manager; and 2. Superintendent
	>= \$75,000	3	Manual Signatures	1. Fund Manager; 2. Superintendent; and 3. Chief Financial Officer & Treasurer of the Board
	See Chart A	See Chart A	Manual Signature or On-line approval	As per Chart A
Payment Request for Recognition/Acknowledgement using Board/School Funds per Policy #801	<= \$100	1	Manual Signature	1. Fund Manager
	> \$100	2	Manual Signatures	1. Fund Manager; and Any one of: 1. Director of Education or 2. Chief Financial Officer & Treasurer of the Board

APPROVAL AUTHORITY SCHEDULE TABLES (CONTINUED)

TABLE 5 - EMPLOYEE EXPENSE REIMBURSEMENTS AND PURCHASING CARD (PCARD) PURCHASES

Action/ Process	Level	# of Approvals Required	Type	Authority (Minimum Requirement)
Employee Expense Reimbursements (Note 1 and 2) and PCard purchases	Chair and Vice-Chair of the Board	1	On-Line or Manual Signature	1. Chief Financial Officer & Treasurer of the Board
	Director of Education	2	On-Line or Manual Signature	1. Chair of the Board, and 2. Vice-Chair of the Board
	Trustee	1	On-Line or Manual Signature	1. Director of Education
	Elementary School Employee* (excluding Custodian and Vice-Principal and Principal)	1	On-Line or Manual Signature	1. Principal
	Secondary School Employee *(excluding Custodian and Principal) and Elementary Vice-Principal	2	On-Line or Manual Signature	Expense Reimbursements: 1. Principal 2. Superintendent or Assistant Superintendent
	Secondary School Employee *(excluding Custodian and Principal) and Elementary Vice-Principal	1	On-Line or Manual Signature	PCard purchases: 1. Principal
	Principal	1	On-Line or Manual Signature	Travel/Expense Reimbursements: 1. Superintendent
				PCard purchases: Superintendent approves monthly overview report for Principal expenditures.
	Custodian	1	On-Line or Manual Signature	Travel/Expense Reimbursements: 1. Area Facility Coordinators
				PCard purchases: Approved by the Manager of Facilities Services by periodic overview report.
Student Services and Curriculum, Program & Instructional Services	1	On-Line or Manual Signature	1. Superintendent 2. Note: Principal/Supervisor approves first if required by the Superintendent.	
All Other CEC	1	On-Line or Manual Signature	1. Reporting Manager (Note 1)	

* Itinerant teachers' travel will be reimbursed as per collective agreement.

Note 1 - Mileage reimbursements are processed through the Travel Reimbursement program ("TRIP") and approvals are done through workflow on-line unless otherwise noted in this table and Note 2.

Note 2 – Exception - for claims less than \$100 the Manager of Accounting Payroll and Benefits can approve the claim without the approval of the claimant's manager.

APPROVAL AUTHORITY SCHEDULE (CONTINUED)
TABLE 6 - FORMAL PROCUREMENT, CONTRACTS AND OTHER

Action/Process	Level	Authority (Minimum Requirement)
Pre-approval - Authority to Proceed with Purchase of Goods and Services	>= \$25,000	1. Director of Education or 2. Chief Financial Officer and Treasurer of the Board, or 3. As per Board Motion
Authority to award Bids other than New Construction Capital Projects	< \$75,000	1. Manager, Purchasing Services
	>= \$75,000	1. Manager, Purchasing Services; and 2. Chief Financial Officer & Treasurer of the Board
Bid Requirements for Goods, Non-Consulting Services & Construction (Note 1)	>= \$10,000 and < \$50,000	Minimum 3 formal quotations to be received. Exception or non- competitive procurement must be approved by Manager, Purchasing Services.
	>= \$50,000 and < \$100,000	Minimum 3 formal bid responses to be received. Exception or non- competitive procurement must be approved by Chief Financial Officer & Treasurer of the Board.
	>= \$100,000	Minimum 3 formal bid responses to be received. Exception or non- competitive procurement must be approved by Board Motion before award. Must also adhere to competitive bid requirements of the BPS Procurement Directive (i.e. open competitive and electronic Tendering system).
Bid Requirements for Consulting Services (Competitive)	> \$0 and <\$50,000	Minimum 3 formal quotations to be received. Exception must be approved by Manager, Purchasing Services.
	>= \$50,000 and < \$100,000	Minimum 3 formal bid responses to be received. Exception must be approved by Chief Financial Officer & Treasurer of the Board.
	>= \$100,000	Minimum 3 formal bid responses to be received. Exception must be approved by Board Motion before award. Must also adhere to competitive bid requirements of the BPS Procurement Directive (i.e. open competitive and electronic tendering system).
Bid Requirements for Consulting Services (Non-Competitive)	for bids >\$50,000 and <\$100,000	Accommodations & Business Affairs Committee.
	< \$100,000 and AIT Exemption Based Only	One of: 1. Director of Education or 2. Chief Financial Officer & Treasurer of the Board.
	All Others	Board Motion
Site Purchase	> \$0	Board Motion
Tenders for Capital Projects for new Construction (includes additions and port-a-pak purchases)	All new construction projects or major additions	Proceed to tender: Ministry Approval Award of tender: Board Motion
	Change Orders < \$25,000	1. Coordinating Manager of Planning & Operations
	Change Orders >= \$25,000	1. Coordinating Manager of Planning & Operations; and 2. Associate Director, Strategic Leadership Must report to Accommodation & Business Affairs Committee

Action/Process	Level	Authority (Minimum Requirement)
Portable purchases or leases or moves or demolition and port-a-pak moves	> \$0	Approval to proceed: 1. Coordinating Manager of Planning & Operations; and 2. Associate Director, Strategic Leadership
Issuance of new Purchasing card	> \$0	As per Purchasing Card Procedures Guide (Spending authority as stipulated in the Purchasing Card Procedures Guide)
Signing Contracts (excluding employment contracts and contracts resulting from normal procurement and bidding processes as authorized within the PRG)	<= 1 year term and < \$25,000	1. Fund Manager (subject to limits of available budgets and within any applicable fund raising criteria)
	<= 1 year term and >=\$25,000	1. Fund Manager; and 2. Coordinating Manager, Budget and Audit Services (subject to limits of available budgets, within any applicable fund raising criteria, and are considered part of annual routine school or department activities).
	> 1 year term	Signature required on contract: Minimum of one (Director of Education or Associate Director, Strategic Leadership, or Chief Financial Officer & Treasurer of the Board) OR as directed by legal counsel, and reported to the Board
Termination of a vendor during contract term	>\$0	Board Motion
Extension of contract beyond option years	>\$0	Board Motion

Note 1 – For School Enhancement Projects, follow ‘School Enhancement’ Procedures.

EXCEPTIONS TO APPROVAL AUTHORITY SCHEDULE LEVELS AND SCOPE

CHART A: INVOICE/PAYMENTS AND DELEGATION DURING ABSENCES

(A1) INVOICE/PAYMENTS

This chart outlines exceptions to manual signatures >\$25,000, payment request approvals and payments.

The following positions have authority to approve invoices/payment requisitions/payments for values higher than normal authority levels for the specified invoice/requisition types/payments. These invoices/payments either result from contracts or bids awarded through processes compliant within the authorities of the AAS:

Employee Position	Invoice/Payment Type
Manager, Accounting, Payroll and Benefits	<ul style="list-style-type: none"> • Payroll remittances for statutory and employee contractual commitments: <ul style="list-style-type: none"> ○ employee deductions including and not limited to statutory payroll deductions, Pension contributions, employee share of benefit premiums, union dues ○ employer payroll related remittances to the appropriate authorities including benefit premium obligations to third parties • Payroll advices and T4 production invoices • CEC Food Catering • Commissions to schools • Schools/School Council HST Rebates
Senior Manager, Information Systems	<ul style="list-style-type: none"> • Converged Internet Protocol (IP) product invoices
Chief Information Office	<ul style="list-style-type: none"> • Photocopier charges
Coordinating Manager of Planning & Operations	<ul style="list-style-type: none"> • Transportation operator and YRDSB invoices • Property leases and rentals • Postage deposits for postage machine, courier
Coordinating Manager of Plant & Accommodation Services	<ul style="list-style-type: none"> • Petro Canada Gas Card accounts
Senior Manager, Environmental Services	<ul style="list-style-type: none"> • Energy billings – Gas & electricity market purchases & Delivery • Waste/Disposal/Removal Services
Plant and Facilities Controllers	<ul style="list-style-type: none"> • Work Order invoices and Pcard purchases only when all items on a statement are for work order invoices < \$1,000
No approvals required	<ul style="list-style-type: none"> • Utilities: Hydro, Water, Sewer, Gas (including invoices covering market purchases and services) • Recurring Telecom Services (Local access and long distance) • Courier (per department request)

(A2) DELEGATION DURING ABSENCES

A person may delegate their authority due to vacations, temporary leave of absences, etc. This delegation must be in writing, and must identify the reason for the delegation of authority, the length of time that the delegation remains in effect and any exceptions to the authority delegated.

- The delegation must not exceed 3 months.
- To ensure proper segregation of duties, the staff member who creates the requisition should not release the requisition. Where a Manager/Superintendent is unable to release a Requisition, this responsibility is delegated to Purchasing Specialist who has the authority to override the normal authorization system for release of Requisitions and Purchase Orders. Formal authorization is required from an appropriate approver prior to the release of the requisition or Purchase Order. Paperwork will be kept on file for audit purposes.
- Designate is not authorized to approve in excess of the level or thresholds assigned to the individuals they are approving for.

Delegations are assigned as follows:

A. During the months September to June:

- Assigned signatories must designate, via the 'Delegation of Authority' form, assigning responsibility to an alternate individual in their absence (except for employee reimbursements processed through the Boards travel reimbursement program ('TRIP')).
- Delegations must be approved by the Chief Financial Officer and Treasurer of the Board.
- Delegation of employee expense reimbursements processed through the Boards reimbursement application are assigned within the Boards reimbursement application.

B. During the months of July and August :

- Schedules are prepared summarizing the delegation of authorities and approvals. Manual signatures may be replaced by electronic signatures with the approval of the Chief Financial Officer & Treasurer of the Board or Coordinating Manager, Budget and Audit Services or Manager, Accounting, Payroll & Benefits.
- In September, a list of cheques >\$25,000 issued without manual signatures is prepared for approval by the Chief Financial Officer & Treasurer of the Board and Director of Education.

CHART B: PURCHASING EXCLUSIONS (B1) PURCHASE REQUISITIONS AND PURCHASE ORDERS

The following vendor types or vendor groups do not require the use of purchase requisitions/purchase orders. Approval will follow the Approval Authority Schedule Requests for Payment (Without a Purchase Order).

1. VENDOR GROUPS

Debenture Payments (DEB), Employee Payments (EMP), One Time Vendors (ONE), Payroll Vendors (PR), Payments to Schools (SCH), Rental/Lease Vendors (RENT), Transportation Vendors (TRAN), Trustees (TRUS), Utility Vendors (UTIL).

2. VENDOR TYPES

Subscription renewals, services under a contract (e.g. telecommunication, payroll production runs, audit fees, actuarial fees, banking fees, Purchasing Card payments).

(B2) FROM PURCHASING SERVICES SCOPE

Purchasing Services unit shall be responsible for the purchase of goods or services by competitive bid, EXCEPT for the following, which shall be the responsibility of the respective Superintendent, Principal or Manager requiring the good or service. These purchases are subject to the requirements and approvals as set out in the PRG.

Goods or Services	Responsibility
Architect services	Coordinating Manager
Capital projects e.g. construction of schools	Coordinating Manager
Debentures	Chief Financial Officer & Treasurer of the Board
Emergency goods or services purchases	Respective Approvers
Fundraising vendors	Respective Approvers
Imprest purchases, Employee Expense Reimbursements, and Purchasing Card transactions	Respective Approvers
Site purchases	Coordinating Manager
Non-Board Funds transactions (school purchases)	Respective Approvers
Student daily excursions and field trips	Respective Approvers
School food programs	Respective Approvers
Annual software maintenance fees resulting from an RFP process or an existing program	Respective Approvers
Text Books	Per Provincial direction

CHART C: REGIONAL INTERNAL AUDIT TEAM (RIAT)

For the Initial Establishment of External Pre-Qualified Audit Firms and Hourly Rates

Action/Process	Level	Authority (Minimum Requirement)
Authority to proceed with Pre-Qualification process	>\$0	<ol style="list-style-type: none"> 1. Senior Manager of RIAT 2. Authorized Representative(s) of three RIAT Board(s) other than Host Board 3. Host Board RIAT Coordinator
Bid Requirements for Pre-Qualification to select Audit Firms	>\$0 and <\$100,000	Minimum 3 submissions to be received. Exception or non-competitive procurement must be approved by TA RIA CSC*
	>/\$100,000	Minimum 3 submissions to be received. Exception or non-competitive procurement must be approved by TA RIA CSC* before award. Must also adhere to competitive bid requirements of the BPS Procurement Directive (i.e. open competitive and electronic tendering system).

For Purchase of Services (from Pre-Qualified Audit Firm list)

Action/Process	Level	Authority (Minimum Requirement)
Authority to proceed with Purchase of Services from Pre-Qualified Audit Firms and establishment of Bid Committee	>/\$50,000	<ol style="list-style-type: none"> 1. Senior Manager of RIAT 2. Authorized Representative(s) of applicable RIAT Board(s)
Bid Requirements for Co-Sourcing and Special Engagements from Pre-Qualified Audit Firms	<\$50,000	At discretion of Senior Manager, RIAT. Must adhere to rotational basis and receive confirmation of pricing in writing.
	>/\$50,000 and <\$100,000	Pre-Qualified Audit Firms invited to bid shall be done on a rotational basis. Minimum 3 Request for Proposal submissions to be received. Exception or non-competitive procurement must be approved by TA RIA CSC*.
	>/\$100,000	All Pre-Qualified Audit Firms to be invited to bid. Minimum 3 Request for Proposal submissions to be received. Exception or non-competitive procurement must be approved by TA RIA CSC* before award.

Definitions:

RIAT Boards: Dufferin Peel Catholic District School Board/Peel District School Board/Toronto Catholic District School Board/Toronto District School Board/York Catholic District School Board/York Region District School Board.

* **TA RIA CSC:** Toronto and Area Regional Internal Audit Coordinating Services Council which has representatives from each of the RIAT Boards.