



YORK CATHOLIC DISTRICT SCHOOL BOARD

YORK CATHOLIC DISTRICT SCHOOL BOARD APPROVAL AUTHORITY SCHEDULE (AAS)

BUSINESS SERVICES DEPARTMENT
CORPORATE SERVICES DIVISION

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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 (PCard) purchases
- Formal procurement, contracts and other
- Capital Projects

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

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”, Chart B “Delegation during Absences”, Chart C “Purchasing Exclusions” and Chart D “Regional Internal Audit (RIAT)”.

RELATED POLICIES AND GUIDELINES

- Canada Free Trade Agreement (CFTA)/Comprehensive Economic Trade Agreement (CETA)
- Broader Public Sector (BPS) Procurement Directive
- Operational By-Law #1
- Purchase Reference Guide
- Purchase, Lease and Rental of Goods and Services (Policy #802)
- School Generated Funds (Policy # 803)
- Travel, Meals & Expense Reimbursement (Policy #808)
- Purchasing Card Procedures

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

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 to obtain appropriate 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.

SEGREGATION OF DUTIES

Prevents any one person from controlling the entire procurement process by segregating approvals for the key stages of the procurement process. Effective control in the Board includes segregation of duties across functions and individuals as outlined below.

Functions	Descriptions	Responsibility
Budgets	<ul style="list-style-type: none">• authorized and approved by the Board on an annual basis• budgets allocated to the Fund Manager(Schools Administrators/Department Managers)	Budget Department
Requisition	<ul style="list-style-type: none">• a request to purchase is made using a purchase requisition and authorized by the Fund Manager	Schools/Departments
Purchase Commitment	<ul style="list-style-type: none">• review purchase request and ensure the appropriate competitive procurement activities are conducted• issue Purchase Order	Purchasing Services Department
Receipt	<ul style="list-style-type: none">• enter the goods receipt information in the Board's financial system once goods have been received or services have been completed.	Schools/Departments
Payment	<ul style="list-style-type: none">• process payment based on the matching prices and goods receipt to invoices	Accounting & Financial Services Department

CFTA (Canadian Free Trade Agreement) and CETA (Canada-European Union Comprehensive Economic and Trade Agreement) 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 CFTA, CETA or other trade agreements. The list of exemptions (non-application clauses of the CFTA and CETA) from competitive procurement is outlined in PRG Appendix A (List of Exemptions from Competitive Procurement).

DEFINITIONS

1. **AUTHORITY**

The authorization limits and threshold specified represent the maximum limits that apply to financial authorization. Although management titles may change from time to time, the authority level remains the same for the personnel with the same responsibility and accountability of the same portfolio.

2. **FUNDS**

All funds including those received from the Ministry, donations, grants and funds housed in Board and/or school bank accounts are subject to the parameters and guidelines of the AAS and any applicable policies.

3. **FUND MANAGER**

Fund Manager is the staff member deemed 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. Fund Managers are also accountable to stay within their approved and allocated budgets.

4. **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, Coordinating Managers, and the Chief Information Officer.

5. **TAXES**

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

6. **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 & Secretary of the Board; and 2. Chief Financial Officer & Treasurer of the Board
	>= \$25,000	2	Manual Signatures	Any two of Primary Signers or one Primary Signer and one Secondary signer. Primary Signers: <ul style="list-style-type: none"> • Director of Education & Secretary of the Board • Associate Director • Chief Financial Officer & Treasurer of the Board Secondary Signers: <ul style="list-style-type: none"> • Manager – Accounting & Financial Services • Manager – Budget
	Registered Charity	2	Manual Signatures	Any two of Primary Signers or one Primary Signer and one Secondary signer. Primary Signers: <ul style="list-style-type: none"> • Director of Education & Secretary of the Board • Associate Director • Chief Financial Officer & Treasurer of the Board Secondary Signers: <ul style="list-style-type: none"> • Manager – Accounting & Financial Services • Manager – Budget
	School Generated Funds “SGF” (Policy #803 and SGF Procedures)	2	Manual Signatures	1. Principal and Any one of: <ol style="list-style-type: none"> 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: <ol style="list-style-type: none"> 1. Manager – Accounting & Financial Services; or 2. Manager – Budget 3. Chief Financial Officer & Treasurer of the Board
	>= \$5,000	2	On-line approval through Financial Institution	Any two of: <ol style="list-style-type: none"> 1. Manager – Accounting & Financial Services; or Manager – Budget 2. Chief Financial Officer & Treasurer of the Board
On-line Banking Wire Transfer	> \$0	2	On-line approval through	Any two of: <ol style="list-style-type: none"> 1. Manager – Accounting and Financial Services; or Manager – Budget Chief Financial Officer &

			Financial Institution	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	2	Manual Signatures	1. Accounting Specialist 2. Manager – Accounting and Financial 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. Accounting Specialist 2. Manager – Accounting & Financial Services 3. Chief Financial Officer & Treasurer of the Board
	>= \$25,000	4	Manual Signatures	1. Accounting Specialist 2. Manager – Accounting & Financial Services 3. Chief Financial Officer & Treasurer of the Board 4. Director of Education & Secretary of the Board

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 (Note 2) or Purchase Requisition
		> \$10,000	Purchase Requisition

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

Note 2 – Work orders are created within the Plant Department’s work order system, are issued for Plant maintenance expenditures and follow the processes outlined by the Plant Department. Work orders shall only be created for buying goods or services from an existing Vendor of Record or Time & Material contracts with total purchase value not exceeding \$10,000. Any orders related to architect or consulting services shall use the Purchase Requisition process.

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 < \$100,000	2	On-line approval	1. Purchasing Specialist; and 2. Manager, Purchasing Services
	>= \$100,000	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 & Secretary of the Board 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)	< \$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
	Exceptions as listed in 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 Signatures	1. Fund Manager
	> \$100	2	Manual Signatures	1. Fund Manager; and Any one of: 1. Director of Education & Secretary of the Board 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 & Secretary of the Board	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 & Secretary of the Board
	Elementary and Secondary School Employee *(excluding Custodian and Principal)	1	On-Line or Manual Signature	Expense Reimbursements: 1. Principal
	Elementary and Secondary School Employee *(excluding Custodian and 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 reviews purchasing card monthly transaction log for Principal expenditures.
	Custodian	1	On-Line or Manual Signature	Travel/Expense Reimbursements: 1. Area Facility Coordinators
	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. Fund Manager (Note 1)	

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

Note 1- Mileage reimbursements are processed through the Travel Reimbursement Input 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 - Accounting & Financial Services 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)
Bid Requirements for Goods, Non-Consulting Services & Construction (Note 1)	>= \$10,000 and <\$50,000	Minimum 3 formal bid responses to be received. Exception must be approved by Manager, Purchasing Services.
	>= \$50,000 and < \$100,000	Minimum three (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 three (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)	<\$50,000	Minimum three (3) formal bid responses to be received. Exception must be approved by Manager, Purchasing Services
	>= \$50,000 and < \$100,000	Minimum three (3) formal bid responses to be received. Exception must be approved by Chief Financial Officer & Treasurer of the Board.
	>= \$100,000	Minimum three (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).
Pre-approval - Authority to Proceed with Purchase of Goods and Services	Materially Significant Contract (See Note 2)	Proceed to Procurement: Board Motion Award of Procurement: Board Motion
Authority to award Bids and sign contracts resulting from normal procurement and bidding processes as described within the PRG	< \$100,000	1. Manager, Purchasing Services

	>= \$100,000	1. Manager, Purchasing Services; and 2. Chief Financial Officer & Treasurer of the Board
Non-Competitive Procurement for Consulting Services	< \$100,000 or AHT CFTA and CETA Exemption Based Only (Note 3)	One of: 1. Director of Education & Secretary of the Board or 2. Chief Financial Officer & Treasurer of the Board
	All Others	Board Motion
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 described within the PRG)	<= 1-year term and <\$25,000	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. Superintendent (subject to limits of available budgets, within any applicable fundraising criteria, and are considered part of annual routine school or department activities).
	> 1 year term	One of: 1. Director of Education & Secretary of the Board or Associate Director 2. Chief Financial Officer & Treasurer of the Board
Termination of a vendor during contract term	>\$0	Board Motion
Extension of contract beyond option years	>\$0	Board Motion
International Student Recruitment Services Agreement	> 1 year term	Director of Education & Secretary of the Board
Revenue generating contract (e.g. community partnership arrangements, childcare lease agreements, green energy initiatives)	>\$0	Superintendent responsible for the areas

Note 1 – For School Enhancement Projects, follow 'School Enhancement' Procedures

Note 2 - A Materially Significant Contract is a contract (exclusively for YCDSB) that:

- a) has a high risk factor, or
- b) has contract term for seven (7) years or more including option years, or
- c) brings the Board's activities under public scrutiny, or
- d) involves any controversial matter, or
- e) any procurement expressly prescribed by the Board as Materially Significant.

Note 3– Canada Free Trade Agreement (CFTA)/Comprehensive Economic Trade Agreement (CETA)

APPROVAL AUTHORITY SCHEDULE (CONTINUED)

TABLE 7 – CAPITAL PROJECTS (NOTE 1)

(a) Annual School Renewal Projects

Action/Process	Level	Authority (Minimum Requirement)
Annual Capital Plan / The committee of capital program stakeholders	All	1. Superintendent of Facilities Services and Plant, and 2. Director of Education & Secretary of the Board, or 3. Chief Financial Officer & Treasurer of the Board
Pre-approval- Authority to proceed when Bids exceed the approved budget in Annual Capital Plan but can be accommodated through the existing capital budgets	< \$50,000	Superintendent of Facilities Services and Plant
	>= \$50,000	1. Director of Education & Secretary of the Board or 2. Chief Financial Officer and Treasurer of the Board
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. Superintendent of Facilities Services and Plant
Change Orders	< \$25,000	1. Superintendent of Facilities Services and Plant.
	>=\$25,000	1. Superintendent of Facilities Services and Plant, and 2. Chief Financial Officer & Treasurer of the Board or 3. Director of Education & Secretary of the Board.

(b) New Construction Projects or Major Additions

Action/Process	Level	Authority (Minimum Requirement)
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 < \$50,000	1. Superintendent of Facilities Services and Plant.
	Change Orders >= \$50,000	1. Superintendent of Facilities Services and Plant, and Any one of: 2. Director of Education & Secretary of the Board or 3. Chief Financial Officer & Treasurer of the Board
Construction Status Updates	Change Orders >= \$50,000	Construction status updates including Change Orders to be reported to Corporate Services Committee

Note 1: Subject to Ministry procedures and thresholds in effect

EXCEPTIONS TO APPROVAL AUTHORITY SCHEDULE LEVELS AND SCOPE
CHART A: INVOICE/PAYMENTS

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

Designated Managers (or Superintendents) 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 or specific business processes:

	Invoice/Payment Type
Accounting & Financial Services	<ul style="list-style-type: none"> ● Commissions to schools ● Schools/School Council HST Rebates ● Purchase order line item value variance < \$100 ● Education Development Charges ● In-house catering services ● 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
Human Resources	<ul style="list-style-type: none"> ● Damages or settlement
Information Systems	<ul style="list-style-type: none"> ● Converged Internet Protocol (IP) product invoices ● Photocopier charges ● Recurring Telecom Services (Local access and long distance, and VOIP)
Planning & Operations	<ul style="list-style-type: none"> ● Transportation operator and YRDSB invoices ● Property licenses, leases and rentals ● Postage deposits for postage machine, couriers
Facilities Services & Plant	<ul style="list-style-type: none"> ● Petro Canada Gas Card accounts ● Energy billings – Gas & electricity market purchases & Delivery ● Waste/Disposal/Removal Services ● Utilities: Hydro, Water, Sewer, Gas (including invoices covering market purchases and services)
Plant Controllers, Facilities Controllers, and Facilities Coordinators	Work Order invoices and Pcard purchases only when all items on a statement are for work order invoices <\$1,000

CHART B - DELEGATION DURING ABSENCES

A person may delegate their authority due to vacations, temporary leave of absences, etc. This delegation must be in writing with a copy to their Manager/Superintendent, 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.

Delegator: The employee who has authority to take action on behalf of the Board who transfers (“delegates”) his/her authority to another employee (“Delegate”).

Delegate: The employee who is officially transferred the authority to act on behalf of the delegator.

It is the responsibility of the Delegator to maintain proper control and management of his/her area; the Delegator remains accountable for all actions taken by the Delegate. The Delegator shall take into account and maintain appropriate internal controls including segregation of duties and monitoring the effectiveness of the controls established.

The delegation must not exceed three (3) months.

Delegations are assigned as follows:

- Assigned signatories must designate their responsibility to an alternate individual in their absence except for employee reimbursements processed through the Boards travel reimbursement program ('TRIP') which is delegated through the online module.
- Where a Manager/Principal/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 written 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.

CHART C: PURCHASING EXCLUSIONS

(C1) PURCHASE REQUISITIONS AND PURCHASE ORDERS

The following 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). Additionally, subscription renewals, services under a contract (e.g. telecommunication, payroll production runs, audit fees, actuarial fees, banking fees, Purchasing Card payments) will also not require the use of purchase requisitions/purchase orders.

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).

(C2) 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 (including contract signing)
Building Automation System related maintenance and upgrades	Superintendent of Facilities Services and Plant
Debentures	Chief Financial Officer & Treasurer of the Board
Emergency goods or services purchases (Note 1)	Respective Approvers
Fundraising vendors	Respective Approvers
Imprest purchases, Employee Expense Reimbursements, and Purchasing Card transactions	Respective Approvers
Non-Board Funds transactions (school purchases)	Respective Approvers
Student daily excursions, field trips, and travel (Note 2)	Respective Approvers
Student Photography and Yearbooks (Note 2)	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 or Respective Approvers

Note 1: Failure to plan and allow sufficient time for a competitive process does not constitute an emergency or an unforeseeable situation of urgency.

Note 2: Must use the Board's approved pre-qualified vendors

CHART D: 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 three (3) submissions to be received. Exception or non-competitive procurement must be approved by TA RIA CSC*
	>/\$100,000	Open competitive process to inform the marketplace of the procurement opportunity and adhere to the BPS Procurement Directive. Minimum three (3) submissions to be received. Exception or non-competitive procurement must be approved by TA RIA CSC* before award.

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 three (3) Request for Proposal submissions to be received. Exception or non-competitive procurement must be approved by TA RIA CSC*.
		All Pre-Qualified Audit Firms to be invited to bid. Minimum three (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.

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