



Canadian Library Association
Association canadienne des bibliothèques

Procedure

Name of Procedure: Approval of Executive Director's Expenses

Proposed November 2007

Purpose of Procedure:

To outline the procedure to be followed for approving the expenses of the Executive Director.

Goal(s) of Procedure:

- (1) To ensure proper oversight of CLA expenditures.

Preamble:

The Executive Director is entitled to the reimbursement of legitimate budgeted expenses. Good practice suggests that his/her expenses should be approved by a non-staff signing officer, and that for the protection of both CLA and the Executive Director a reimbursement procedure be in place and followed.

Procedure:

CLA will follow this procedure for reviewing and approving the Executive Director's expenses.

- (1) The Executive Director will complete a CLA Expense Form, providing receipts, in accordance with CLA policy.
- (2) The Executive Director will provide a signed copy of the Expense Form to the Treasurer and to the CLA Accounting Service. The Expense Form may be provided to the Treasurer in an electronic format. The Expense Form and receipts must be provided to the CLA Accounting Service in paper format.
- (3) The Treasurer will undertake sufficient inquiries to assure her/himself of the accuracy and validity of the claimed expenses.
- (4) The CLA Accounting Service will review the Form and receipts, and inform the Treasurer and Executive Director of any questionable or unsupported expenses.
- (5) Once the Treasurer is satisfied with the accuracy of the claim, she/he will authorize the CLA Accounting Service directly to pay the claim. This authorization may be electronic (e-mail). The Treasurer will also notify the Executive Director of the authorization.
- (6) The CLA Accounting Service will pay the expenses in accordance with CLA policy and practices. Specifically, the policy for two signatures on cheques, and the prohibition on signing officers signing cheques payable to themselves, will be enforced.

In this Procedure:

- the duties and responsibilities assigned to the Treasurer may be assumed by a signing officer who is not a member of CLA staff;
- the duties and responsibilities assigned to the CLA Accounting Service may be assumed by a member of CLA staff (but not the Executive Director) under exceptional circumstances.

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