

Toronto District School Board

Operational Procedure PR711

Title: **DELEGATION OF AUTHORITY**

Adopted: September 8, 2015

Effectuated: September 8, 2015

Revised: May 17, 2016, January 18, 2018

Reviewed: January 18, 2018

Authorization: Executive Council

1.0 RATIONALE

This procedure is developed to support the Executive Signing Authority Policy (P082).

2.0 OBJECTIVE

To establish requirements and appropriate authority limits for the delegation of approval and signing authority and the process by which the delegation can be made.

3.0 DEFINITIONS

Approval Authority – Power conferred on an employee, individual or group to commit the Board to a contract or a liability, or to take on a financial risk.

Signing Authority – Power conferred on an employee, individual or group to execute formal documents that commit the Board to a contract or a liability, or to take on financial risk.

4.0 RESPONSIBILITY

Director of Education

5.0 APPLICATION AND SCOPE

This procedure applies to the Board, all applicable employees, departments and community groups, and provides guidance to approval authority and signing authority in the areas outlined in Section 8.1 to 8.17 of this procedure.

6.0 PROCEDURES

- a) An individual with signing and approval authority could temporarily delegate their authority to another employee if he or she is unable to respond to requests for the signing or approval of documents for any reason. The temporary delegation must be communicated in writing to both the delegate and to the department supervisor, and must identify the time period and specific matter for which the delegation has been granted. The supervisor must review the temporary delegation if it exceeds 3 months. If the matter associated to the delegation exceeds 3 months, the time period for the delegation shall not exceed the life of the matter.
- b) The Tables presented in the appendices include lists of activities and transactions carried out by the Board with corresponding authorities assigned to various positions. If an activity is not covered in the Tables, the appropriate department head should be contacted for guidance.
- c) Should there be any subsequent increases to the original contract value; the approval for the cumulative increase must be consistent with the requirements outlined in the Delegation of Authority Limits Schedules outlined in the Appendices.

7.0 EVALUATION

This procedure will be reviewed as required, but at a minimum every four (4) years.

APPENDICES – APPROVAL & SIGNING AUTHORITY LIMITS SCHEDULE

Sections	Page
8.1 Budget, Grants & Financial Reporting:	
School & Department Budgets & Board Financial Statements	5
Grants - Educational Program Other and School Level Grants	6
Budget pre-approval for Board purchases	7
Annual actuarial, audit and insurance fees	8
8.2 Business Development and Community Services Contracts	9
8.3 Caring and Safe Schools	12
8.4 Conferences and Professional Development	13
Conferences and Professional Development – Pre-Conference Form	14
Conferences and Professional Development – Post-Conference Form	15
8.5 Educational Partnership Agreements – Central and School-Based	16
8.6 Capital Property – Dispositions , Acquisitions and Leases:	17
Dispositions and Acquisitions	17
Leases	18
8.7 Employment Contracts and Collective Bargaining Agreements	19
8.8 Facilities Services Contracts	20
8.9 Finance and Banking:	22
Banking Contracts	22
Invoicing Revenue	23
Purchase Card Agreement and Limits	24
Other	25
8.10 Information Technology Services and Information Management	27
8.11 Insurance Claims Settlement	29
8.12 Legal Settlements:	30
Settlement of Employment-Related Claims	30
Settlement of Claims in Lawsuits or Human Rights Tribunal	31
8.13 Compensation Services	32

8.14 Procurement	33
Operations - General Procurement Authority for Goods & Non-Consulting Services	33
Operations - General Procurement Authority for Consulting Services	34
Individual Schools or Department – Purchasing Methods	35
8.15 Research, Data and Survey Contracts	36
8.16 Trusts & Donations	37
8.17 Trustee Expenses	38

8.0 REFERENCE DOCUMENTS

Policies

Executive Signing Authority Policy (P082)

Purchasing Policy (P017)

Operational Procedures

Consulting Services (PR680)

Legislative Acts and Regulations

Education Act, R.S.O. 1990

8.0 Appendices - Approval & Delegation Authority Limits Schedule

8.1. Budget, Grants & Financial Reporting - School & Department Budgets & Board Financial Statements

Transaction/ Document Type	Individual Schools and Departments Budget - Allocation Approval	Budget Transfers	TDSB Year End Financial Statements and Management Report	Toronto Lands Corporation (TLC)
Authorization for:	Allocation of Budget to Individual Cost Centers	Transfers of Funds between Cost Centers	Approval and sign off of financial statements	Approval and sign off of TLC financial statements
Approval Authority Required	Finance, Budget & Enrolment Committee	Budget holder of Cost Center authorizing transfer to another cost center	TDSB Audit Committee and Board	TLC Audit Committee and TLC Board and TDSB Board
Signing Authority Required	Executive Officer, Finance <u>and</u> Comptroller or Assistant Comptroller of Financial Reporting and Planning; <u>and</u> Associate Director of Operations and Service Excellence	Budget holder of Cost Center authorizing transfer to another cost center	Management report is signed by the Director of Education <u>and</u> Associate Director Financial Statements are signed by the Director <u>and</u> Chair of the Board	CEO of TLC <u>and</u> Chair of TLC
Records Retention (Location of Records)	Interim / Quarterly Budget Allocation Reports filed in Business Services Office	Budget Transfer Forms – Submitted to and filed in Business Services Office	TDSB Business Services Department	TDSB Business Services Department and TLC administration office

8.1. Budget, Grants & Financial Reporting - School & Department Budgets & Board Financial Statements

Transaction/ Document Type	Educational Partnership Other (EPO) Grants - Agreement	Other School-Level Grants (received by schools or school councils)
Authorization for:	Receipt of Grants from the Ministry or other external parties	Receipt of Grants from the Ministry or other external parties
Approval Authority Required	Director of Education <u>and</u> Associate Director	Preauthorization from Business Services Department <u>and</u> School Administrator or School Council Executive depending on grant criteria <u>and</u> School Community <u>and</u> if the grant is part of an educational partnership, Business Development and Educational Partnership through the Partnership Information Management System (PIMS) process
Signing Authority Required	Director of Education <u>and</u> Associate Director	School Administrator or School Council Executive, depending on grant criteria
Records Retention (Location of Records)	Director's Office <u>and</u> Business Services Department	Local School Office <u>and</u> Automated Partnership Information Management System (PIMS) if the grant is part of an educational partnership

8.1. Budget, Grants & Financial Reporting - Budget pre-approval for Board purchases

Transaction/ Document Type	Purchase of Furniture & Equipment (Non-instructional)
Authorization for:	Pre-approval of furniture & equipment purchases for school administrators and central department offices.
Area of Review	Quotes obtained from contracted vendors with assistance from the Purchasing department. To provide rationale for need and purchase orders.
\$ Threshold	None
Approval Authority Required	Budget holder <u>and</u> Immediate Supervisor <u>and</u> Executive Officer, Finance <u>or</u> Comptroller/Assistant Comptroller, Financial Reporting and Planning
Signing Authority Required	Budget holder <u>and</u> Immediate Supervisor <u>and</u> Executive Officer, Finance <u>or</u> Comptroller/Assistant Comptroller, Financial Reporting and Planning
Records Retention (Location of Records)	School or Central Department who originated the order

8.1. Budget, Grants & Financial Reporting - Annual actuarial, audit and insurance fees

Transaction/ Document Type	Long-Term Disability (LTD) Insurance, Actuarial fees and Audit fees
Authorization for:	Fees relating to long-term disability insurance Custodial and investment services relating to Board assets Annual year-end financial statement audit fees and actuarial fees
Area of Review	Approval of fees charged and services provided
\$ Threshold	None
Approval Authority Required	Executive Officer, Finance <u>or</u> Comptroller/Assistant Comptroller, Financial Reporting and Planning
Signing Authority Required	Executive Officer, Finance <u>or</u> Comptroller/Assistant Comptroller, Financial Reporting and Planning
Records Retention (Location of Records)	Budget Department

8.2 Business Development & Community Services

Transaction/ Document Type	Property Lease Agreements for Community Programs (Externally funded)	Contracts and Proposals to request funding from External Sources	
Authorization for:	Site leases for employment and settlement programs, where TDSB is the lessee.	New contracts or agreements (e.g. donations, grants or sponsorships) and renewals of existing contracts or agreements, to obtain funding from external sources in support of Board programs and initiatives.	
\$ Threshold	N/A	Under \$50,000	Over \$50,000
Approval Authority Required	Associate Director of Operations and Service Excellence <u>or</u> Executive Officer of Facility Services, Sustainability and Planning <u>and</u> Senior Manager, Business Development & Community Services <u>and</u> Legal/Senior Legal/ General Counsel	Senior Manager, Business Development & Community Services <u>and</u> Community Services Manager <u>or</u> Manager, Business Development <u>and</u> Executive Officer, Finance	Associate Director of Operations and Service Excellence and Senior Manager, Business Development & Community Services <u>and</u> Community Services Manager <u>or</u> Manager, Business Development
Signing Authority Required	Associate Director of Operations and Service Excellence <u>or</u> Executive Officer of Facility Services, Sustainability and Planning	Executive Officer, Finance	Associate Director of Operations and Service Excellence
Location of Records	Business Development & Community Services Dept.	Business Development & Community Services Dept.	Business Development & Community Services Dept.

8.2 Business Development & Community Services

Document Type	Employee Discount Agreements	Approved Fundraising Vendor Agreement
Authorization for:	Agreements with vendors or external organizations for employee discounts, which generally involve revenues for the Board in exchange for vendor recognition or distribution of marketing materials on their behalf.	Agreements with vendors to be included in the TDSB Approved Fundraising Vendor Directory.
\$ Threshold	N/A	N/A
Approval Authority Required	Executive Officer, Finance; <u>and</u> Senior Manager, Business Development & Community Services; <u>or</u> Manager of Business Development	Executive Officer, Finance; <u>and</u> Senior Manager, Business Development & Community Services; <u>or</u> Manager of Business Development
Signing Authority Required	Executive Officer, Finance	Executive Officer, Finance
Location of Records	Business Development & Community Services Dept.	Business Development & Community Services Dept.

8.2 Business Development & Community Services

Transaction/ Document Type	Approval of Financial reports and External Audit reports on Community Services Program Expenditures	Contracts to engage Guest speakers or Non-consulting service providers for training purposes	Employment Program Agreements - Community Services Programs	
Authorization for:	Reports to be released to funders, such as Ministry of Advanced Education and Skills Development (MAESD), as part of the reporting criteria.	Contracts to engage fee-for-service for community programs.	Agreements with external employers relating to wage incentives or subsidies to community members, employee training, etc.	
Threshold	N/A	N/A	Under \$25,000	Over \$25,000
Approval Authority Required	Executive Officer, Finance <u>and</u> Senior Manager, Business Development & Community Services <u>and</u> Community Services Manager	Senior Manager, Business Development & Community Services <u>and</u> Community Services Manager	Supervisor, Community Services <u>OR</u> Coordinator, Community Services	Senior Manager, Business Development & Community Services <u>OR</u> Manager, Community Services AND Coordinator, Community Services
Signing Authority Required	Senior Manager, Business Development & Community Services	Senior Manager, Business Development & Community Services <u>and</u> Community Services Manager	Supervisor, Community Services <u>OR</u> Coordinator, Community Services	Senior Manager, Business Development & Community Services <u>OR</u> Manager, Community Services
Records Retention (Location of Records)	Business Development & Community Services Dept.	Business Development & Community Services Dept. and Food Council of Ontario	Business Development & Community Services Dept.	Business Development & Community Services Dept.

8.3 Caring and Safe Schools

Transaction/ Document Type	Delegation of Authority regarding discipline by a Principal to a Vice Principal	Delegation of Authority regarding discipline by a Principal to a Teacher in Charge
Authorization for:	Delegation of Principal authority during absence of a Principal from the school. This delegation is subject to restrictions, limitations and conditions under section 300.1 of the Education Act.	Delegation of Principal authority during absence of a Principal and Vice Principal from the school. This delegation is subject to restrictions, limitations and conditions under section 300.1 of the Education Act.
Approval Authority Required	Principal	Principal
Signing Authority Required	Principal <u>and</u> Vice-Principal	Principal <u>and</u> Teacher in Charge
Records Retention (Location of Records)	Delegation of Authority Form (on the Caring and Safe Schools website) to be completed.	Delegation of Authority Form (on the Caring and Safe Schools website) to be completed.

8.4 Conferences and Professional Development

- This section refers to all business-related conferences relevant to the role of the employee.
- Out-of-province professional development shall only be considered if similar or equivalent training or conferences are not available in Ontario.
- Out-of-country professional development shall only be considered if similar or equivalent training or conferences are not available in Canada.
- Only value-added training that is directly related to the employee's job responsibilities shall be approved. Attending training solely for the purpose of self-enrichment, entertainment or recreation shall not be approved.

Pre-Conference Form (Prior to Conference Date):

	A	B	C
Document Type	In-Province Professional Development (PD) form:		Out-of-Province Professional Development (PD) form:
Pre-Approval for:	Principals, Vice-Principals, Executive Staff, Superintendents, Central Managers and Support Staff	All other teaching staff	All TDSB staff
Area of Review	Estimated expenses and immediate supervisor's approval signatures are reviewed. Available funding is checked and allowance balances are tracked for those in receipt of PD allowances. (Excess costs are to be paid by attendee)	Estimated expenses and staff coverage are reviewed.	Estimated expenses and immediate supervisor's approval signatures are reviewed. Available funding is checked and allowance balances are tracked for those in receipt of PD allowances. (Excess costs are to be paid by attendee)
Approval Authority Required	Executive Officer, Finance or Comptroller/Assistant Comptroller , Financial Reporting and Planning (For approval of budget availability only) <u>and</u> Immediate supervisor and Budget Holder (For approval of expense eligibility and permission to attend)	Principal	Executive Officer, Finance or Comptroller/Assistant Comptroller, Financial Reporting and Planning (For approval of budget availability only) <u>and</u> Immediate supervisor (For approval of expense eligibility and permission to attend) <u>and</u> Director of Education (For approval of expense eligibility and permission to attend)
Signing Authority Required	Executive Officer, Finance or Comptroller/Assistant Comptroller, Financial Reporting and Planning (For approval of budget availability only) <u>and</u> Immediate supervisor and Budget Holder (For approval of expense eligibility and permission to attend)	Principal	Executive Officer, Finance or Comptroller/Assistant Comptroller, Financial Reporting and Planning (For approval of budget availability only) <u>and</u> Immediate supervisor (For approval of expense eligibility and permission to attend)
Records Retention (Location of Records)	In the employee's school or department	In the employee's school or department	Once the form is signed off for funding approval, a copy is scanned and retained on the network drive and the original is forwarded to the Director's office for approval and flight arrangements.

8.4 Conferences and Professional Development

Post-Conference Form (After Conference Date):

	A	B	C
Document Type	In-Province Professional Development (PD) form:		Out-of-Province Professional Development (PD) form:
Approval for Expense Reimbursement for:	Principals, Vice-Principals, Executive Staff, Superintendents, Central Managers and Support Staff	All other teaching staff (Staff not included in Column A)	All TDSB staff
Area of Review	Authorization for conference cost reimbursement based on review of original receipts and conference information provided.	Authorization for conference cost reimbursement based on review of original receipts and conference information provided.	Authorization for conference cost reimbursement based on review of original receipts and conference information provided.
\$ Threshold	None	None	None
Signing and Approval Authority Required	Immediate Supervisor and Budget Holder <u>and</u> One of the following: Executive Officer, Finance Comptroller/Assistant Comptroller of Finance Manager of Finance Manager/Supervisor of Accounts Payable	Principal <u>and</u> One of the following: Executive Officer, Finance Comptroller/Assistant Comptroller of Finance Manager of Finance Manager/Supervisor of Accounts Payable	Immediate Supervisor and Budget Holder <u>and</u> One of the following: Executive Officer, Finance Comptroller/Assistant Comptroller of Finance Manager of Finance Manager/Supervisor of Accounts Payable
Records Retention (Location of Records)	Business services department	Business services department	Business services department

8.5 Educational Programming Partnership Agreements

Central and School-based educational programming partnership agreements

Document Type	Educational Partnership Agreements and Contracts
Signature Type (Manual or Electronic)	Manual
Threshold	N/A
Approval Authority required	Proposal Review & Consultation Committee (as per PR667); includes Principal, Superintendent of Education, and lead staff designated for the partnership (if applicable). If exclusive space required, additional approval required from Central Accommodation Team As per Purchasing policy, single/sole source form for over \$10,000 to be completed before Educational Partnership Office finalizes draft agreement. Approval via Executive Council and/or Audit Committee and Board for agreements over \$50,000)
Signing Authority required	Executive Superintendent <u>and</u> Partner Signing Officer(s)
Records Retention (Location of Records)	Partnership Information Management System [PIMS](Electronic) 7 years as per Records Management Guidelines (located in the Educational Partnership Office) 7 years as per Records Management Guidelines (located in the Partnership Information Management System [PIMS]) (Electronic)
Forms and Supporting Documents	Partnership Proposal Form, Initial/Partner Assessment Summary, Academic Assessment Summary, Operations Assessment Summary Single/Sole Source Form, if applicable Agreement (Memorandum of Understanding)

8.6 Capital Property – Dispositions and Acquisitions

Document Type	Disposition of Capital Property (Purchase & Sale Agreements)	Acquisition of Capital Property	Dispositions of interests in Real Property, such as Easements	Acquisition of interests in Real Property, such as Easements
Manual/Electronic Signature	Manual	Manual	Manual	Manual
Threshold	N/A	N/A	N/A	N/A
Approval Authority required	Toronto Lands Corporation (TLC) Board <u>and</u> TDSB Board	Board	Director of Education <u>and</u> Senior Legal Counsel or General Counsel	Director of Education <u>and</u> Senior Legal Counsel or General Counsel
Signing Authority required	Associate Director of Operations and Service Excellence <u>and</u> CEO of TLC	Associate Director of Operations and Service Excellence	Director of Education	Director of Education
Location of Records	Toronto Lands Corporation (TLC)	Real Estate Dept.	Real Estate Dept.	Real Estate Dept.

8.6 Capital Property – Leases

Document Type	Property Lease Agreements (For Operating Schools)	Property Lease Agreements (For Non-Operating Schools)	Licenses (Other) *For agreements with activity period greater than 3 months only
Manual/Electronic Signature	Manual	Manual	Manual
Approval Authority required	Board	Toronto Lands Corporation (TLC)	Board
Signing Authority required	Associate Director of Operations and Service Excellence or Executive Officer of Facility Services, Sustainability and Planning	CEO of Toronto Lands Corporation (TLC)	Associate Director of Operations and Service Excellence or Executive Officer of Facility Services, Sustainability and Planning
Location of Records	Real Estate Department	Toronto Lands Corporation (TLC)	TDSB Planning Dept. Real Estate Dept.

Document Type	Childcare Lease Agreements	Childcare Master Agreement
Manual/Electronic Signature	Manual	Manual
Approval Authority required	Legal Counsel or General Counsel <u>and</u> One of the following: Director of Education <u>or</u> Associate Director of Operations and Service Excellence <u>or</u> Executive Officer of Facility Services, Sustainability and Planning	Board
Signing Authority required	Director of Education <u>or</u> Associate Director of Operations and Service Excellence <u>Or</u> Executive Officer of Facility Services, Sustainability and Planning	Director of Education <u>or</u> Associate Director of Operations and Service Excellence <u>or</u> Executive Officer of Facility Services, Sustainability and Planning
Location of Records	Real Estate Dept.	Real Estate Dept.

8.7 Employment Contracts, Collective Bargaining Agreements, Terms and Conditions of Employment

Document Type	Director of Education's Employment Contract	Associate Directors' Employment Contract and Terms	Senior Staff Employment Contracts	Employees' Employment Contracts
Staff Level	N/A	N/A	Senior Team	Schedule II, Principals <u>and</u> Vice-Principals
Approval Authority Required	Board	Board	Board	Executive Superintendent of Employee Services <u>and</u> Associate Director of Operations and Service Excellence
Signing Authority Required	Chair and Vice-Chair	Director of Education	Associate Director or Director of Education	Executive Superintendent of Employee Services <u>and</u> Associate Director of Operations and Service Excellence
Location of Records	Employee Services <u>and</u> Chair's Office	Employee Services	Employee Services	Employee Services

Document Type	Collective Bargaining Memorandum of Agreement	Collective Agreements with Unions and Federations (after ratification)	Senior Staff Terms and Conditions of Employment	Employees' Terms and Conditions of Employment
Approval Authority Required	Board	Board	Associate Director and Director of Education	Executive Superintendent of Employee Services <u>and</u> Associate Director of Operations and Service Excellence
Signing Authority Required	Senior Manager, Employee Services <u>and</u> Negotiating Team	Chair <u>and</u> Director of Education <u>and</u> Associate Director <u>and</u> Executive Superintendent, Employee Services	Director of Education <u>and</u> Executive Superintendent of Employee Services	Executive Superintendent of Employee Services <u>and</u> Associate Director of Operations and Service Excellence

8.8 Facilities Services Contracts

Document Type	Contracts with General Contractors (Construction/ Capital Projects)	Contracts with Regulatory Authorities (e.g. ESA)	Contracts with Environmental Consultants	Contracts with Architectural and Design Consultants
Manual/Electronic Signature	Either	Manual	Either	Either
Threshold	See below	See below	See below	See below
Approval and Signing Authority required	Senior Manager <u>or</u> Executive Officer, Facilities Services, Sustainability and Planning <u>or</u> Associate Director of Operations and Service Excellence	Senior Manager <u>or</u> Executive Officer, Facilities Services, Sustainability and Planning <u>or</u> Associate Director of Operations and Service Excellence	Senior Manager <u>or</u> Executive Officer, Facilities Services, Sustainability and Planning <u>or</u> Associate Director of Operations and Service Excellence	Senior Manager <u>or</u> Executive Officer, Facilities Services, Sustainability and Planning <u>or</u> Associate Director of Operations and Service Excellence
Location of Records	Purchasing Office	Purchasing Office	Purchasing Office	Purchasing Office

Document Type	Facilities Services Contracts (Goods, non-Consulting services, construction/maintenance undertaken by Facilities Services)			Facilities Services – Consulting Contracts
Threshold	\$50,000 to \$500,000	\$500,000 to \$1,000,000	Over \$1,000,000	Over \$50,000
Process	Report contracts to the Finance, Budget & Enrolment Committee	Presented to Board	Presented to Board	Presented to Board
Approval Authority required	Director of Education Or designate	Finance, Budget & Enrolment Committee	Board	Board
Comments	<p>Facilities Services Contracts under \$50,000 are approved by Purchasing staff, Assistant Manager or Manager of purchasing or Senior Manager of Administrative Services through the creation of purchase order.</p> <p>Approval requirements in purchasing policy shall not apply in the event of an emergency, which includes, but is not limited to situations where a risk exists or imminent damage to any of the Board's sites, properties or facilities. The Director, in consultation with the Chair of the appropriate standing committee may call meetings to approve contracts during months where there are no scheduled meetings and report such approvals at the first scheduled Board meeting.</p> <p>All service contracts greater than 1 year must be also approved by the Associate Director of Operations and Service Excellence or designate.</p>			

8.8 Facilities Services Contracts

Document Type	Licenses (MTO)	Natural Gas/Utilities (Futures/ Market Pricing)	Commercial Vehicle Operator's Registration (CVOR) Authority
Signature Type	Manual	Manual	Manual
Threshold	No threshold – annual expense of \$180K	Up to \$65 million per year	None
Approval Authority required	Executive Officer, Facilities Services, Sustainability and Planning <u>and</u> Associate Director of Operations and Service Excellence	Board <u>and</u> Associate Director of Operations and Service Excellence <u>and</u> Facilities and Urban Sustainability <u>and</u> Executive Officer, Finance <u>and</u> Executive Officer, Facilities Services, Sustainability and Planning	Associate Director of Operations and Service Excellence
Signing Authority required	Associate Director of Operations and Service Excellence	Executive Officer, Finance; <u>or</u> Associate Director of Operations and Service Excellence; <u>or</u> Executive Officer, Facilities Services, Sustainability and Planning	Associate Director of Operations and Service Excellence
Location of Records	Purchasing Office	Office of the Associate Director, Finance & Operations; <u>and</u> Plant Operations - Utilities Administration Office; <u>and</u> Business Services and Purchasing Division Office	Plant Operations – Central Services
Comments	Single Source approval process is used.	Base contracts for sale and purchase of natural gas, electricity and Enbridge election for gas transportation service contracts require signature of the Associate Director, Finance & Operations; Load balancing natural gas transaction confirmation requires the signature of the Utilities Monitoring Coordinator.	Updated when Associate Director changes using MTO form

8.9 Finance and Banking – Banking Contracts

Document Type	Board Banking Agreement	Board Banking Signatory	Banking – Issue cheque payments and EFT Payments	Bank Deposits
Signature Type	Manual	Online	Electronic	Electronic
Threshold	None	None - All require approval	None	No Limit
Approval Authority Required	Board	Associate Director of Operations and Service Excellence <u>or</u> Executive Officer, Finance	Accounts Payable Supervisor or Manager of Finance	No approvals required. If required – Comptroller/Assistant Comptroller of Finance
Signing Authority Required	Associate Director of Operations and Service Excellence	<u>2</u> of the Signing Officers: Associate Director of Operations and Service Excellence Executive Officer, Finance Comptroller/Assistant Comptroller, Financial Reporting and Planning Comptroller/Assistant Comptroller Finance	Director of Education <u>and</u> Associate Director of Operations and Service Excellence	Request for Deposit form for cheque deposits to be signed by the staff member requesting the deposit, No signing authority required for electronic funds transfer
Additional Comments		Transaction is done online via financial institution by the Assistant Manager of Finance	For payment of goods and services obtained through Board procurement processes. Segregation of duties exists between vendor set up, authorization of expense payment and processing of payment.	Segregation of duties exists between recording, depositing and invoicing of funds.

8.9 Finance and Banking

Invoicing For:	Cash flow projections and Request of Funds Letter to the City of Toronto	Issuance of Letter of Credit / Credit Application form
Signature Type	Manual	Manual
Approval Authority Required	Comptroller/Assistant Comptroller of Finance <u>and</u> Manager of Finance or Assistant Manager of Finance	Comptroller/Assistant Comptroller of Finance <u>and</u> Manager of Finance or Assistant Manager of Finance and Executive Officer, Finance
Signing Authority Required	Comptroller/Assistant Comptroller of Finance	Comptroller/Assistant Comptroller of Finance

	Invoicing Revenue			
Invoicing For:	Childcare, Exclusive Use – Permits, Pools	Facilities Services invoices	Employee Secondments, Federations	Stage 1 fee, Invoices related to Solar contract
Signature Type	Manual	Manual	Manual	Manual
Approval Authority Required	Real Estate Manager	Facilities services - Senior Manager <u>and</u> Executive Officer, Finance	Senior Manager, Employee Services	Executive Officer, Finance
Signing Authority Required	Budget holder	Facilities Services - Senior Manager	Senior Manager, Employee Services	Executive Officer, Finance
Additional Comments	Assistant Manager of Finance or Revenue and Collections Analyst reviews documents and budget holder sign-off, then initials for invoice processing if documents and sign-offs are complete.			

8.9 Finance and Banking – Purchase Card Agreement and Limits

Document / Transaction Type	Purchase Card – Program Agreement Contract	Purchase Card Corporate Payment (Automatic withdrawal of funds)	Purchase Card Issuance and changes to limits (up to maximum thresholds below)		
Threshold	N/A	No monthly limit	N/A		
Approval Authority required	Board	Manager of Finance	Supervisor and cost center budget holder of the employee requesting Purchase card		
Signing Authority required	Associate Director of Operations and Service Excellence	Manager of Finance	Supervisor and cost center budget holder of the employee requesting Purchase card to sign p-card request form.		
Records Retention (Location of Records)	Duration of Agreement plus 6 years	6 years plus current year (Business Services)	Request forms are filed in the Finance department.		
Document Type		Purchase Card – Cardholder Transaction Limits			
Employee Type	Transaction Limit	Monthly Limit *	Signing Authority Required	Approval Authority Required	Records Retention (Location of records)
Superintendents, Principals, Vice-Principals, Central Department Managers, District-Wide Coordinators	\$1,500	\$5,000	Cardholder <u>and</u> Cardholder’s supervisor (at least one level higher)	Immediate Supervisor or Manager or cost center manager (for central departments) <u>and</u> Principal / Superintendent / cost center budget holder (for school staff)	Purchase card statements and accompanying invoices and original receipts are retained for 6 years + current school year. Records are to be retained with the department or school that has incurred the expense.
Academic Department Heads, Office Administrators, Administrative Assistants, Executive Assistants, Chairpersons, Advisors, Coordinators/Consultants/ Program & Team Leaders	\$1,000	\$5,000			
School Librarians (to allow for semi-annual bulk purchases)	\$2,500	\$10,000			
Teachers (unique program needs), Other Approved Staff	\$500	\$1,000			
Head Caretakers	\$100	\$200	FTL or Caretaking team leader		
Tradespersons	\$500	\$4,000	Project Supervisor or Maintenance Team Leader		

* Annual Transaction Limits for each cardholder are calculated based on the monthly limit multiplied by 12 months.

8.9 Finance & Banking - Other

Document Type	Petty Cash Allotment and SAP Account Set up	Petty Cash – School Level Purchases
Signature Type	Manual	Manual
Threshold	\$3,000 for elementary and \$5,000 for secondary or central	\$500 (maximum) per purchase
Approval Authority Required	Accounts Payable Manager/Supervisor Changes to petty cash allotment to be approved by Assistant Comptroller of Finance or Manager of Finance	Principal
Signing Authority Required	Budget holder	2 signatures from authorized signing officers (Principal, VP or Office Admin)

Document Type	School Generated Funds Bank Account (Non-Board Funds Bank Account Signatory)	School Generated Funds Bank Account (School Council Bank Account Signatory)
Signature Type	Manual	Manual
Threshold	N/A	N/A
Approval Authority for Budgeting and Spending	Principal with input from school staff and school Community	Principal and School Council with input from school staff and school Community
Signing Authority Required	At least 2 of the following: Principal* and Vice Principal or Office Administrator or Person of Responsibility (POR) or Principal must be a bank signatory.	At least 2 of the following: Principal* School Council Chair School Council Co-Chair School Council Treasurer School Council Co-treasurer Principal must be a bank signatory.

*The acting Principal shall authorize changes to signing authority during extended absences of the Principal. If an acting Principal is not available, the Finance Support Officer of the school can certify the above authorized individuals listed as temporary signatories to the bank accounts.

8.9 Finance & Banking - Other

Document Type	Borrowing, Short-Term or Long-Term Debt Contracts	Short term withdrawal of funds	Trust, Scholarships, Gifts and Awards Accounts Setup
Signature Type	Manual	Manual	Manual
Threshold	No Thresholds	No Thresholds	No Limit or as prescribed in trust criteria
Approval Authority Required	Board	Associate Director and Executive Officer, Finance	School Superintendent
Signing Authority Required	Director of Education <u>and</u> Chair <u>and</u> Associate Director of Operations and Service Excellence	Associate Director and Executive Officer, Finance	Principal Administrator of Trust Fund

Transaction Type	Pre-authorized Payments (such as for receipt of monthly lease revenues)	Write off of Accounts Receivable, Approval for Allowance for Doubtful Accounts
Signature Type	Manual	Manual
Threshold	None	See below
Approval Authority Required	Manager of Finance	Comptroller/Assistant Comptroller of Finance or Executive Officer, Finance and Associate Director for write-off amounts above \$5K and Department lead/manager of the designated area can write off amounts below \$5K
Signing Authority Required	Proposal set up by Assistant manager of Finance. Approval from Manager of Finance.	Comptroller/Assistant Comptroller of Finance or Executive Officer, Finance

8.10. Information Technology Services (ITS) and Information Management (IM) Contractor Agreements and Licenses

Document Type	New Contractor Agreements and Renewals	New Support Contracts and Renewals	New Licenses and Renewals	New Vendor of Record	Emergency Resource Engagements
Signature Type	Electronic	Electronic	Electronic	Electronic	Electronic
Threshold	\$0 - \$100,000	\$0 - \$100,000	\$0 - 100,000	\$0 - 100,000	\$0 - \$100,000
Approval Authority required	Executive Officer, ITS or Executive Superintendent for IM	Executive Officer, ITS or Executive Superintendent for IM	Executive Officer, ITS or Executive Superintendent for IM	Executive Officer, ITS or Executive Superintendent for IM	Executive Officer, ITS or Executive Superintendent for IM
Signing Authority required	Senior Manager	Senior Manager	Senior Manager	Senior Manager	Senior Manager
Location of Records	ITS Unit Responsible or IM Unit Responsible	ITS Unit Responsible or IM Unit Responsible	ITS Unit Responsible or IM Unit Responsible	ITS Unit Responsible or IM Unit Responsible	ITS Unit Responsible or IM Unit Responsible

Document Type	New Contractor Agreements and Renewals	New Support Contracts and Renewals	New Licenses and Renewals	New Vendor of Record	Emergency Resource Engagements
Signature Type	Electronic	Electronic	Electronic	Electronic	Electronic
Threshold	\$100,001 - \$175,000	\$100,001 - \$175,000	\$100,001 - \$175,000	\$100,001 - \$175,000	\$100,001 - \$175,000
Approval Authority required	Associate Director of Operations and Service Excellence	Associate Director of Operations and Service Excellence	Associate Director of Operations and Service Excellence	Associate Director of Operations and Service Excellence	Associate Director of Operations and Service Excellence
Signing Authority required	Executive Officer, ITS or Executive Superintendent for IM	Executive Officer, ITS or Executive Superintendent for IM	Executive Officer, ITS or Executive Superintendent for IM	Executive Officer, ITS or Executive Superintendent for IM	Executive Officer, ITS or Executive Superintendent for IM
Location of Records	ITS Unit Responsible or IM Unit Responsible	ITS Unit Responsible or IM Unit Responsible	ITS Unit Responsible or IM Unit Responsible	ITS Unit Responsible or IM Unit Responsible	ITS Unit Responsible or IM Unit Responsible

Document Type	New Contractor Agreements and Renewals	New Support Contracts and Renewals	New Licenses and Renewals	New Vendor of Record	Emergency Resource Engagements
Signature Type	Electronic	Electronic	Electronic	Electronic	Electronic
Threshold	\$175,001 - \$250,000	\$175,001 - \$250,000	\$175,001 - \$250,000	\$175,001 - \$250,000	\$175,001 - \$250,000
Approval Authority required	Associate Director of Operations and Service Excellence and FBEC Committee	Associate Director of Operations and Service Excellence and FBEC Committee	Associate Director of Operations and Service Excellence and FBEC Committee	Associate Director of Operations and Service Excellence and FBEC Committee	Associate Director of Operations and Service Excellence and FBEC Committee
Signing Authority required	Executive Officer, ITS or Executive Superintendent for IM	Executive Officer, ITS or Executive Superintendent for IM	Executive Officer, ITS or Executive Superintendent for IM	Executive Officer, ITS or Executive Superintendent for IM	Executive Officer, ITS or Executive Superintendent for IM
Location of Records	ITS Unit Responsible or IM Unit Responsible	ITS Unit Responsible or IM Unit Responsible	ITS Unit Responsible or IM Unit Responsible	ITS Unit Responsible or IM Unit Responsible	ITS Unit Responsible or IM Unit Responsible

Document Type	New Contractor Agreements and Renewals	New Support Contracts and Renewals	New Licenses and Renewals	New Vendor of Record	Emergency Resource Engagements
Signature Type	Electronic	Electronic	Electronic	Electronic	Electronic
Threshold	\$250,000+	\$250,000+	\$250,000+	\$250,000+	\$250,000+
Approval Authority required	Associate Director of Operations and Service Excellence and Board	Associate Director of Operations and Service Excellence and Board	Associate Director of Operations and Service Excellence and Board	Associate Director of Operations and Service Excellence and Board	Associate Director of Operations and Service Excellence and Board
Signing Authority required	Executive Officer, ITS or Executive Superintendent for IM	Executive Officer, ITS or Executive Superintendent for IM	Executive Officer, ITS or Executive Superintendent for IM	Executive Officer, ITS or Executive Superintendent for IM	Executive Officer, ITS or Executive Superintendent for IM
Location of Records	ITS Unit Responsible or IM Unit Responsible	ITS Unit Responsible or IM Unit Responsible	ITS Unit Responsible or IM Unit Responsible	ITS Unit Responsible or IM Unit Responsible	ITS Unit Responsible or IM Unit Responsible

8.11 Insurance Claim Settlements

Transaction/ Document Type	Annual Premium Renewal	Insurance Claims		
Threshold	N/A	Claim Amount <\$50,000	Claim Amount \$50,000 - \$250,000	Claim Amount \$250,000 and over
Approval Authority required	Manager of Insurance & Risk <u>and</u> Executive Officer, Finance	Manager of Insurance & Risk	Manager of Insurance & Risk <u>and</u> Executive Officer, Finance	Planning & Priorities Committee <u>and</u> Board
Signing Authority required	Executive Officer, Finance	Manager of Insurance & Risk	Executive Officer, Finance and either Senior Litigation Counsel or Senior Legal Counsel	Associate Director of Finance & Operations <u>and</u> General Counsel
Location of Records	Business Services Dept.	Business Services Dept.	Business Services Dept.	Business Services Dept.

8.12. Legal Settlements

Document Type	Settlement of Employment-Related Claims (e.g., wrongful dismissal lawsuits, internal complaints, grievances, tribunal applications, ESA complaints, s. 50 OHSA complaints)		
Threshold	Below \$50,000	Up to \$350,000	Over \$350,000
Approval Authority Required	<u>One of:</u> Employee Relations Officer Labour Relations Advisor Legal Counsel Senior Litigation Counsel Senior Legal Counsel / General Counsel Principal/Manager/Supervisory Officer	<u>Two of:</u> Director of Education Senior Manager, Employee Services Executive Officer Associate Director Executive Superintendent, Employee Services General Counsel Senior Litigation Counsel Senior Legal Counsel	Director of Education <u>or</u> Board
Signing Authority Required	<u>One of:</u> Employee Relations Officer Labour Relations Advisor Legal Counsel Department Manager	<u>One of:</u> Senior Manager, Employee Services General Counsel Executive Superintendent, Employee Services Associate Director Director of Education Senior Litigation Counsel Senior Legal Counsel	Director of Education <u>and</u> General Counsel <u>and</u> Associate Director
Location of Records	Employee Services Department	Employee Services Department	Employee Services Department

8.12. Legal Settlements

Document Type	Settlements of Other Legal Claims (Actual or Potential)		
Threshold	Any payment including damages and legal costs up to \$100,000	Any payment including damages and legal costs up to \$350,000	Any payment including damages and legal costs over \$350,000
Approval Authority Required	<u>One of:</u> Supervisory/Executive Officer or Senior Manager General Counsel	<u>Two of:</u> Executive Officer or Senior Manager General Counsel Associate Director Director of Education	Director of Education Or Board
Signing Authority Required	<u>One of:</u> Executive Officer or Senior Manager Legal Counsel / Senior Legal Counsel Principal Superintendent of Education	<u>One of:</u> Executive Officer or Senior Manager General Counsel Associate Director Director of Education	Director of Education <u>and</u> General Counsel <u>and</u> Associate Director
Location of Records	Legal Services Department	Legal Services Department	Legal Services Department

8.13 Compensation Services

Payment Type	Payroll Cheques (Daily – Manual system generated)	Electronic funds transfer (EFT) Bi-weekly Payroll	Pensioners Pay	Sick Leave Gratuities
Approval Authority Required	Sr. Manager Compensation Services or Payroll Manager <u>and</u> Payroll Supervisor	Sr. Manager Compensation Services or Payroll Manager <u>and</u> Payroll Supervisor	Sr. Manager Compensation Services or Payroll Manager <u>and</u> Payroll Supervisor	Sr. Manager Compensation Services or Payroll Manager <u>and</u> Payroll Supervisor
Signing Authority Required	Sr. Manager Compensation Services or Payroll Manager or Payroll Supervisor or Payroll Administrator	Sr. Manager Compensation Services or Payroll Manager or Payroll Supervisor or Payroll Administrator	Sr. Manager Compensation Services or Payroll Manager or Payroll Supervisor or Payroll Administrator	Sr. Manager Compensation Services or Payroll Manager or Payroll Supervisor or Payroll Administrator
Additional Comments	Segregation of duties - Entered by clerical staff, reviewed by the Payroll Analyst uploaded by Office Administrator and approved by Payroll Supervisor	Segregation of duties - Employee master data is maintained by Employee Services Staffing Depts. Payroll validates and processes the pay, creates the bank file and remits to the bank for deposit, reviewed by the Administrator and approved by the Payroll Supervisor or Payroll Manager		Segregation of duties – Individual calculations are done by clerical staff, checked by the Administrator and approved by the Payroll Supervisor or Payroll Manager

Payment Type	Payments to vendors, such as Ontario Teachers' Pension Plan, OMERS, OTIP, Sun Life, Manulife, ELHT Trusts, etc.	Records of Employment	All remittances (CPP, EI, union dues, etc.)	T4 submission to CRA
Approval Authority Required	Manager of Compensation, Benefits and Pension Admin. or Senior Manager of Compensation Services	Payroll Manager	Payroll Supervisor or Payroll Manager	Payroll Manager
Signing Authority Required	For electronic fund transfers – No signatures required For manual journal entry adjustments – Manual signatures required from Compensation/Benefits/Pensio n Manager or Benefit/Pension Supervisor/Specialist	Payroll Manager and designated staff 24 Designates: (20 clerical staff, 2 Payroll supervisors and 2 administrative staff)	Payroll Manager or Payroll Supervisor (via Electronic Payment)	Payroll Manager or Payroll Supervisor

8.14 Operations – General Procurement Authority for Goods & Non-Consulting Services

(Please refer to Procurement authority for Facilities contracts)

Contract Threshold (exclusive of taxes)	\$0 to \$10,000	\$10,000 to \$50,000	\$50,000 to \$100,000	\$100,000 and over
Procurement Process	May be purchased through petty cash, purchase card or SAP purchase order. Should obtain competitive quotations by fax or telephone.	Submit Standard Request for Quotation Form. The Board will obtain a minimum of 3 quotations from suppliers.	The Board will obtain a minimum of 3 quotations from suppliers. Presented to appropriate standing committee and Board for information except those undertaken by Facilities Services.	The procurement must go through an open competitive process. Request for Tender (RFT) or Request for Proposal (RFP). All RFTs and RFPs are posted on nationally accessible electronic bulletin boards. Presented to appropriate standing committee and Board for information except those undertaken by Facilities Services.
Approval Authority Required	Cost Center Budget-holder	Manager, Purchasing & Distribution Services	Director of Education or Designate.	\$100,000 to \$175,000 – To be approved by Director of Education or Designate \$175,000 and over – To be approved by standing committee.
		<p>The Director, in consultation with the Chair of the appropriate standing committee may call meetings to approve contracts over \$175,000 during months where there are no scheduled meetings, and report approvals at the first scheduled meeting.)</p> <p>All service contracts greater than 1 year must be approved by the Associate Director of Operations and Service Excellence or designate.</p>		

	For single or sole source vendors	Exceptions: Emergency Purchases
Procurement Process	<p>The sole source form must be completed and reviewed by the Purchasing department prior to engaging the vendor.</p> <p>Approval of Associate Director is required for threshold above \$10,000. Approvals of both the Associate Director and Director are required for thresholds over \$50,000.</p>	<p>In case of emergencies, the Board has the authority to obtain goods or services in the most expedient possible manner regardless of the amount. Emergencies are defined as circumstances or situations beyond anyone's control which have potential of affecting the health, life or safety of students or other personnel, or result in undue financial losses.</p>

8.14 Procurement – General Procurement Authority for Consulting Services

Organizations must competitively procure consulting services irrespective of value.

Exemptions (i.e. for sole source or single source) must be in accordance with applicable trade agreements.

Organizations must not reduce the overall value of procurement (e.g. dividing a single procurement into multiple procurements) in order to circumvent competitive procurement thresholds.

Contract Threshold (exclusive of taxes)	\$0 to \$50,000	\$50,000 to \$100,000	\$100,000 and over	Non-Competitive (i.e. Sole-source and Single-Source) – All Thresholds
Procurement Process	Invitational Competitive Procurement Process - inviting 3 or more qualified suppliers to submit written proposals to supply goods or services. <u>or</u> Open Competitive Process - Request for Tender (RFT) or Request for Proposal (RFP). All RFTs and RFPs are posted on nationally accessible electronic bulletin boards.	Invitational Competitive Procurement Process - inviting 3 or more qualified suppliers to submit written proposals to supply goods or services. <u>or</u> Open Competitive Process - Request for Tender (RFT) or Request for Proposal (RFP). All RFTs and RFPs are posted on nationally accessible electronic bulletin boards.	Open Competitive Process - Request for Tender (RFT) or Request for Proposal (RFP). All RFTs and RFPs are posted on nationally accessible electronic bulletin boards.	*Refer to Section 10.3.4 of the Broader Public Sector Procurement Directive Guidebook. The Board must not conduct non- competitive procurement of consulting services without documenting the decision and obtaining appropriate approvals.
Approval Authority Required	Director of Education or Designate	Board	Board	Board

8.14 Procurement – Individual Schools or Department – Purchasing Methods

Purchase Threshold	Low value purchases up to \$3,500		Purchases above \$3,500	
Board Approved Vendor Available?	<u>No</u> system contract agreements available for the product or service.	System contract available for the product or service.	<u>No</u> system contract agreements available for the product or service.	System contract available for the product or service.
Purchase may be made through the following methods	Petty Cash Purchase Card Local purchase orders through SAP	Order products or services through SAP	Submitted to the Purchasing & Distribution Services department in electronic form for processing – Purchase Requisition through SAP.	Order products or services through SAP.
Foreign orders	All orders or vendors outside of Canada, regardless of amount, must be submitted through Purchasing & Distribution Services to ensure that imported goods are properly cleared through Canada Customs.			
Contracts - Signing Authority	Individual schools or central departments shall <u>not</u> sign or engage in any financial contracts with external vendors without consulting with the Purchasing & Distribution Services Department. This includes agreements or contracts relating to yearbooks, photographers, uniforms, travel agencies and online payment services.			

The Board should utilize competitive methods for procurement of goods and non-consulting services with an estimated value of less than \$100,000. The Board must use an open competitive process where an estimated value of procurement of goods or services is \$100,000 or more.

Exemptions (i.e. for sole source or single source) must be in accordance with applicable trade agreements.

8.15 Research, Data and Survey Contracts

Document Type	Research Contracts		
Signature Type (Manual or Electronic)	Electronic	Electronic	Electronic
Threshold	Less than \$50,000	\$50,000 - \$100,000	Over \$100,000
Approval Authority required	Executive Superintendent, Research, Org Design, Info Services, Education Partnership	Associate Director	Associate Director and Director
Signing Authority required	Executive Superintendent, Research, Org Design, Info Services, Education Partnership	Executive Superintendent, Research, Org Design, Info Services, Education Partnership	Executive Superintendent, Research, Org Design, Info Services, Education Partnership
Records Retention (Location of Records)	Located in Research & Information Services.		
Comments	Single Source Contract with Research Assistant (Template as approved by Legal Services)	Single Source Contract with Research Assistant (Template as approved by Legal Services)	Single Source Contract with Research Assistant (Template as approved by Legal Services)

8.16 Trust and Donations

Transaction/ Document Type	Toronto District School Board – Trust Funds Financial statements and Management Representation Letter	Donation Tax Receipt for Monetary Donations	Letter of acknowledgement for donations and gift in kind
Signature type	Manual	Electronic	Manual
\$ Threshold	N/A	\$25 or over	\$25 or over
Approval Authority Required	TDSB Audit Committee and Board	Trust & Donations Department	Comptroller/Assistant Comptroller of Finance <u>or</u> Executive Officer, Finance
Signing Authority Required	Management report is signed by the Executive Officer, Finance <u>and</u> Associate Director Signatures not required on Financial statements	Executive Officer, Finance	Comptroller/Assistant Comptroller of Finance <u>or</u> Executive Officer, Finance
Location of Records	Business services department	Business services department	Business services department

8.17 Trustee Expenses

Transaction/ Document Type	Trustee Expense Claims - Trustees	Trustee Expense Claims - Chair	Pre-approval of Expenses
Signature type	Manual	Manual	Manual
\$ Threshold	N/A	N/A	Over \$500 per expense item
Signing and Approval Authority Required	Chair <u>and</u> Director of Education's Designates – Executive Officer, Finance <u>or</u> Associate Director, Operations and Service Excellence	Vice Chair <u>and</u> Director of Education	Chair <u>and</u> Director of Education's Designates – Executive Officer, Finance <u>or</u> Associate Director, Operations and Service Excellence
Location of Records	Business Services Department	Business Services Department	Business Services Department

Transaction/ Document Type	Pre-approval for Purchase Orders below \$50 from SAP system (P.O. for goods, printing services, mailroom and distribution center orders)		Appeals of Trustee Expense Approvals	Out of Province Conferences – Pre- approval
\$ Threshold	Under \$50	\$50 or over	N/A	N/A
Signing and Approval Authority Required	Director's designate – Board services staff	Chair (or Vice Chair for Chair's expenses) <u>or</u> Director of Education's Designates – Executive Officer, Finance <u>or</u> Associate Director, Operations and Service Excellence	Audit Committee	To be approved by Board of Trustees upon recommendation by House Committee. Chair to sign off on conference form once approved.
Location of Records	Board Services	Board Services and Business Services Department	Board Services and Business Services Department	Board Services and Business Services Department