



North Bay Police Service Board

By-Law #4: Financial Accountability

Legislative Reference / Authority

Community Safety and Policing Act, Regulations and the Broader Public Sector Accountabilities Act, 2010 (Ontario)

1. **Preamble**

- a. As prescribed in the *Community Safety and Policing Act (CSPA)* and through Regulation the North Bay Police Service Board shall establish policy(ies) consistent with the *Act*, Regulation(s) and any other applicable legislation.
- b. It is the policy of the North Bay Police Service Board with respect to financial accountability that the Chief of Police shall establish procedures that are consistent with the requirements of the *Community Safety and Policing Act*, Regulation(s), this policy and incorporating any existing established operational and accounting practices as approved by the North Bay Police Service Board and or the Office of the Chief of Police.

2. **Accounting System**

It is the policy of the Board with respect to an Accounting System that the Chief shall:

- a. Ensure that the North Bay Police Service (NBPS) Financial Accountability System conforms to the requirements of municipal by-laws and/or provincial guidelines;
- b. Ensure that there are procedures in place that outline the responsibilities for monies received and dispersed by personnel and the NBPS;
- c. Ensure that the operational and capital variance and projection reports are received by the Board for the period ending June 30th and September 30th annually;
- d. Provide the Board with specific information regarding revenues and disbursements upon the Board's request;
- e. Provide the Board with a final report of the financial status of NBPS, that includes Board expenditures, capital and operational revenues and expenditures and other information as requested by the Board; and
- f. Ensure that the financial operations of the NBPS is included at least once per year by the accounting firm approved by the City of North Bay to audit accounting practices as part of the preparation of the Consolidated Financial Statements of the Corporation of the City of North Bay.



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3. **Financial Control**

- a. An operating and capital budget will be submitted to and approved by the Board annually;
- b. The Chief of Police has the authority to process budget transfers during the fiscal year, which do not change the overall budget; and
- c. Operating and Capital Financial Variances Reports and year-end projections will be prepared annually for the periods ending June 30th and September 30th. Any large variances must be reported to the Board should they not be identified in the June and September Variance Reports.

4. **Procurement and Purchasing**

- a. Acquisitions of goods or services shall comply with the *Broader Public Sector Accountabilities Act, 2010 (Ontario)*, including any procurement directives issued thereunder, to the extent applicable;
- b. The Chief shall establish procedural policies to detail the specific procurement processes, including conflict of interest, financial controls, purchasing authorities, purchase orders, and emergency purchases;
- c. Approval authorities and forms of commitments to be applied under each category/process are identified in Appendix A; and
- d. Purchase exemptions with respect to procurement are identified in Appendix B.

5. **Capital Expenditures**

- a. The Board must authorize the purchase of capital items having a value of \$75,000 or more if the item has not been previously approved as part of an approved capital budget;
- b. No Board member shall commit the Board to any expenditure except where authorized;
- c. Purchases will only be authorized after considering summary reports of tender or quotations from as many suppliers as deemed necessary by the Board and on the recommendation of the Chief;
- d. Where the expenditure limit of a Contract that required Board approval is expected to exceed the awarded amount;
 - i. The Deputy Chief of Police may approve the overage so long as the amount of the cumulative overages for the Contract is less than ten percent (10%) of the value of the Contract, and the project remains within the approved budget authority; and



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- ii. The Chief of Police may approve an overage so long as the amount of the cumulative overage is less than fifteen (15%) of the value of the Contract, and the project remains within the approved budget authority.
 - e. Where the expenditure limit of the Contract that required Board approval is expected to exceed the awarded amount by fifteen percent or greater, the matter will be referred to the Board for consideration.
6. **Further Education and Reimbursement**
- a. It is the policy of the Board with respect to further education and reimbursement that the Chief will ensure that a procedure is in place that outlines the guidelines the circumstances when NBPS Members may receive further education reimbursements.

Read the first time this 21 day of March, 2024

Read the second time this 21 day of March, 2024

Read the third time this 21 day of March, 2024

R. Stivrins

Board Chair



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Appendix A

(expected) Total Cost	Procurement Process	Method	Approval Authority	Form of Commitment
Up to \$5,000	<ul style="list-style-type: none"> • Low Value Purchase (LVP) 	<ul style="list-style-type: none"> • Competitive quotes at the discretion of department Leadership Staff • Must demonstrate good value for the Service • Public advertising not required 	<ul style="list-style-type: none"> • Supervisors 	<ul style="list-style-type: none"> • Petty Cash • Purchase Order • Purchasing Card • Supplier Account
Over \$5,000 up to \$10,000	<ul style="list-style-type: none"> • Request for Quotation (RFQ) • Request for Proposal (RFP) 	<ul style="list-style-type: none"> • Minimum if three written quotes obtained • Department may directly request quotations • Public advertising is discretionary 	Up to \$10,000 <ul style="list-style-type: none"> • Director • Inspector 	<ul style="list-style-type: none"> • Purchase Order • Agreement
Over \$10,000 up to \$75,000	<ul style="list-style-type: none"> • Request for Quotation (RFQ) • Request for Proposal (RFP) • Request for Tender 	<ul style="list-style-type: none"> • Minimum of three written quotes • Bid Request administered by the Service or the City's Purchasing Department, at the discretion of the Chief of Police • Public advertising at the discretion of the Chief of Police 	<ul style="list-style-type: none"> • Chief of Police • Deputy Chief of Police 	<ul style="list-style-type: none"> • Purchase Order for Goods • Agreement for Services
Over \$75,000	<ul style="list-style-type: none"> • Request for Quotation (RFQ) • Request for Proposal (RFP) • Request for Tender 	<ul style="list-style-type: none"> • Formal Bid Request administered by the City's Purchasing Department 	<ul style="list-style-type: none"> • Board 	<ul style="list-style-type: none"> • Purchase Order for Goods • Agreement for Services



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(expected) Total Cost	Procurement Process	Method	Approval Authority	Form of Commitment
		<ul style="list-style-type: none">• Public Advertising is required		
Vendor of Record	Treat as Open Competition under each category above	As above	As above	<ul style="list-style-type: none">• Purchase Order for Goods• Agreement for Services
Co-operative Purchasing	Treat as Open Competition under each category above	As above	As above	<ul style="list-style-type: none">• Purchase Order for Goods• Agreement for Services



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Appendix B

Purchase Exemptions

The Methods of procurement described in this By-law do not apply to the following items:

1. Training and Education
 - a. Conferences, conventions, courses and seminars
 - b. Magazine, books and periodicals
 - c. Memberships and Professional Insurance
 - d. External venues for training sessions
 - e. Instructor fees less than \$1,000

2. Refundable Employee Expenses
 - a. Advances
 - b. Meal allowances
 - c. Travel & Accommodations
 - d. Miscellaneous – Non-travel

3. Employer's General Expenses
 - a. Salaries, wages and benefits
 - b. Payroll deductions remittances
 - c. Pension deductions and contributions
 - d. Retiring allowances and vested sick leave payouts
 - e. Licenses (vehicles, firearms, radio/microwave, elevators, etc.)
 - f. Debenture payments
 - g. Grants to agencies
 - h. Damage claims
 - i. Petty cash replenishment
 - j. Tax remittances
 - k. Charges to and from government bodies provided in the normal course of business (e.g. TSSA, ESA)
 - l. Payments for employment
 - m. Postage
 - n. External venues for special events

4. Professional and Special Services
 - a. Committee fees
 - b. Legal fees and other professional services related to litigation or legal matters
 - c. Appraisal fees
 - d. Honorariums
 - e. Medicals, assessments and laboratory services



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- f. Fees and disbursements for expert witnesses retained in anticipation of, or in the course of, a legal proceeding
 - g. Fees and disbursements for external investigators, mediators, conciliators or arbitrators
 - h. Funeral and burial expenses
 - i. Witness fees
 - j. Advertising
 - k. Investigative searches
 - l. Refunds
 - m. Legal settlements
 - n. Grievance payments
5. Utilities
- a. Water and Sewer
 - b. Hydro
 - c. Natural Gas
 - d. Telephone
 - e. Cable Television
6. Real Property
- a. Leases of real property
 - b. Tower site licenses
7. Animal payments
- a. Purchase of animals
 - b. Veterinary and animal care fees