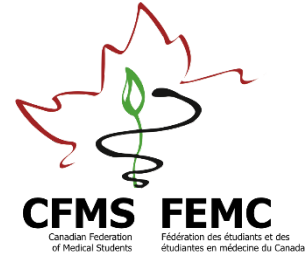


CANADIAN FEDERATION OF MEDICAL STUDENTS (CFMS) Reimbursement Policy



APPROVED BY THE CFMS GOVERNANCE COMMITTEE ON MARCH 30, 2019

Prepared by: CFMS Finance, Audit, and Human Resources Committee
(2018-2019)

Definitions

1. In this document, unless the context otherwise requires:
 - 1.1. “Authorizer” means the CFMS Vice-President (VP) Finance or CFMS President in their roles as Signing Officers of the organization.
 - 1.1. “Board” means the whole CFMS Board of Directors as defined by the CFMS By-laws.
 - 1.2. “CFMS General Assembly” refers to the collective group of voting members at any given CFMS general meeting.
 - 1.3. “Finance, Audit, and Human Resources Committee” refers to the collective group of CFMS members comprising such committee as outlined in the CFMS Finance, Audit, and Human Resources (FAHR) Committee Terms of Reference, hereafter referred to as the “FAHR Committee.”
 - 1.4. “Policy” means the CFMS Reimbursement Policy.
 - 1.5. “Official Business” means any activities that fall within an individual’s substantive portfolio or assignment, including, but not limited to:
 - 1.5.1. Any activities approved through the CFMS Budget;
 - 1.5.2. Any activities not approved through the CFMS Budget, but approved for subsidy by the VP Finance, CFMS President, and/or Board of Directors.
 - 1.6. “Approved Reimbursee” means any individual completing Official Business, including, but not limited to:
 - 1.6.1. Members of the CFMS Board of Directors;
 - 1.6.2. Employees, Contractors, or Volunteers;
 - 1.6.3. Officers;
 - 1.6.4. Representatives or Delegates to Affiliated Organizations, Committees, and Member Schools;
 - 1.6.5. CFMS members.

Purpose

2. The Reimbursement Policy is a policy established by the Board and FAHR Committee to:
 - 2.1. Ensure stewardship of CFMS resources by ensuring expenses are reimbursed in-line with pre-approved budgeted items;
 - 2.2. Ensure expenses incurred as a result of completing work on behalf of, or for, the CFMS are appropriately reimbursed by the organization;
 - 2.3. Maintain up-to-date accurate records of spending, enabling more precise budgeting in the future; and

2.4. Standardize expense reimbursement procedures for an Approved Reimbursee.

Policy Statement

3. Statutory Statement

- 3.1. This Policy applies to all Approved Reimbursees and does not apply to CFMS members who are conducting business on behalf of their respective medical society or school without subsidy from the CFMS.
- 3.2. In the event that the Approved Reimbursee is also eligible for reimbursement from a third-party, the Approved Reimbursee is expected, to a reasonable extent, to first utilize the third-party reimbursement process and file for reimbursement from the CFMS for any remaining expenses.
 - 3.2.1. Any expenses previously reimbursed by any other party are not eligible for reimbursement from the CFMS.

4. Eligible Expenditures

- 4.1. Expenses incurred by Approved Reimbursees will be reimbursed to the Approved Reimbursees on the basis of actual expenses incurred. Approved Reimbursees are expected to spend CFMS funds prudently as defined in any relevant CFMS policies, including, but not limited to:
 - 4.1.1. CFMS Travel Policy
- 4.2. Within the CFMS budget, all activities and expenditures fall under the purview of each individual Board Member's portfolio. The responsible Board Member should be the first line of contact for individuals with questions regarding expenses.
 - 4.2.1. Purview of individual items or lines within portfolio may be delegated to another individual at the Board Member's discretion, per the CFMS Delegation of Authority Policy.
- 4.3. Notwithstanding Clause 4.2, ultimate approval for any line item of spending (expense) rests with the Authorizer and should be sought prior to expenditure.
 - 4.3.1. If there is a dispute regarding a reimbursement, the dispute shall be resolved as outlined in the Clause 10.1.3.
- 4.4. Should an Approved Reimbursee fail to complete their responsibilities to a standard that can reasonably be expected, withdrawal of approval for funding will be at the discretion of the President in consultation with the CFMS VP Finance. By accepting CFMS funding, individuals acknowledge that their expenses may not be reimbursed where they are not acting in good faith, including, but not limited to:
 - 4.4.1. Cancellation of travel plans without giving timely notice for third-party reimbursement;
 - 4.4.2. Missing travel plans without reasonable cause;
 - 4.4.3. Failure to attend a meeting/event, where the Approved Reimbursee would be representing the CFMS;
 - 4.4.4. Failure to fulfill duties agreed to as stipulations of funding to be received;
 - 4.4.5. Failure to submit original itemized receipts, as per the procedure outlined below;
 - 4.4.6. Failure to submit receipts in a timely fashion, as per the procedure outlined below;
 - 4.4.7. Spending in excess of what was approved in advance of the expenditures;
 - 4.4.8. Undertaking or committing of financial resources without obtaining prior approval from the appropriate person; or

- 4.4.9. Any unprofessional behaviour that may reflect poorly on the CFMS.
- 4.5. Notwithstanding Clause 4.4, failure of an Approved Reimbursee to complete any report (e.g. Executive Officer Report, External Meeting Report, Handover Document) required of them by virtue of their duties or responsibilities within the CFMS will result in a withdrawal of approval of funding until the required report(s) are provided.

5. Exclusions

- 5.1. The following is a list of items that the CFMS will not reimburse, including, but not limited to:
- 5.1.1. Alcoholic beverages, unless otherwise excepted by the CFMS Travel Policy;
 - 5.1.2. Entertainment expenses not previously approved;
 - 5.1.3. Phone and copy charges not for Official Business;
 - 5.1.4. Intra- or inter-city transportation not necessary for Official Business;
 - 5.1.5. Any other personal or non-CFMS Official Business expenses.

6. Exceptions

- 6.1. Expenses not covered by the Policy herein set forth shall be reimbursed pending approval from the VP Finance and whichever committee they deem necessary to ensure consistency with this Policy.
- 6.2. Requests must be made in writing prior to consideration and approval of any exception to this Policy.

Effective Date

7. The CFMS Reimbursement Policy shall be effective as of the date the Policy is approved by the Board following a review by the Governance Committee or approved by the CFMS General Assembly, unless another date is specified by the resolution of such approval.

Responsibilities

8. Compliance

- 8.1. The FAHR Committee shall ensure ongoing compliance with the Policy and its associated appendices.
- 8.2. The FAHR Committee shall be immediately notified of any violation of the Policy or its associated appendices and shall recommend a resolution of the violation to the Board in-line with best governance and financial practice.
- 8.2.1. In the event the violation exists as a result of the actions of the Board, notwithstanding Clause 10.1.3, the FAHR Committee's recommendation shall stand as the resolution decision.
- 8.3. In the event of a discrepancy between the Policy and other CFMS documents:
- 8.3.1. The CFMS By-laws shall supersede the Policy; and
 - 8.3.2. The CFMS Finance Policy shall supersede the Policy; and
 - 8.3.3. The CFMS Reimbursement Policy shall supersede the CFMS Travel Policy.

9. Review

- 9.1. The FAHR Committee shall review the Policy every two (2) years thereafter to ensure the Policy remains relevant and in-line with best governance and financial practices. This

includes changes to the amounts outlined in-line with inflation. The FAHR Committee, in coordination with the CFMS Governance Committee, shall recommend changes to the Policy to the Board and/or the CFMS General Assembly.

- 9.2. Changes to the Policy may only be made upon recommendation of the FAHR Committee and the CFMS Governance Committee and with the approval of the majority of the Board or the CFMS General Assembly.

10. Procedure

- 10.1. All requests for reimbursement of eligible expenses as outlined in this Policy shall be documented on the CFMS Expense Reimbursement Claim Form. Any travel-related expenses must follow the CFMS Travel Policy. The following procedures must also be followed by Approved Reimbursees:

10.1.1. Documentation

- 10.1.1.1. Original itemized receipts are required for the reimbursement of expenses. Scanned copies are not acceptable.
- 10.1.1.1.1. Credit card receipts are also required for any meal expenses that include gratuities that are not listed on the original itemized receipt. Scanned copies are not acceptable.
- 10.1.1.1.2. The only exception to this procedural requirement is for Incoming Exchange Student Support, provided these funds are verified against the Incoming Students list provided by the National Exchange Officer (NEO) at the beginning of the year.
- 10.1.1.2. All expense claims must be mailed or hand-delivered in their entirety to the VP Finance or the CFMS Office. If a request must be processed immediately, scanned copies or fax copies may be accepted at the discretion of the VP Finance. Originals must follow by mail within fourteen (14) days.
- 10.1.1.3. Individuals filing expense claims are expected to retain copies of the claim for their own records.
- 10.1.1.4. Upon receipt of the claim, a cheque will be issued within 10 business days for all approved expenses and mailed to the Approved Reimbursee.
- 10.1.1.4.1. If a claim is in excess of \$1000.00, it may take additional time to verify the expenses. The VP Finance will inform the Approved Reimbursee of any delay greater than (twenty) 20 days post-receipt.
- 10.1.1.4.2. Any cheque not deposited within six (6) months of issue may be deemed 'stale-dated' by the receiving financial organization. In the event of a rejected state-dated cheque, a new cheque may be reissued upon notification, less a five-dollar (\$5.00) cheque replacement fee.

10.1.2. Timing

- 10.1.2.1. All expense claims must be filed (postmarked) with the VP Finance or CFMS Office within thirty (30) days of incurring the expense.
- 10.1.2.1.1. Late expenses may be processed at the discretion of the VP Finance.
- 10.1.2.1.2. Notwithstanding Clause 10.1.2.1, any expenses incurred in the previous fiscal year may not be processed after July 1 annually, at the discretion of the VP Finance.

10.1.3. Disputes

- 10.1.3.1. In the event of a dispute regarding any reimbursement claim, a claimant shall have fourteen (14) days to provide written notice of their request and reasons for the dispute.
- 10.1.3.2. The matter shall then be brought forth to the FAHR Committee, who will investigate the dispute and shall recommend a resolution of the dispute to the Authorizer, relying on precedent as it exists and is documented; however, extenuating circumstances will be taken into account.
- 10.1.3.3. The decision of the Board will be binding on all parties.
- 10.2. Any reimbursement claim that violates any part of this policy may be rejected in whole at the discretion of the VP Finance.

11. Related Information

- 11.1. CFMS By-laws
- 11.2. CFMS Policy on Policies
- 11.3. CFMS Delegation of Authority Policy
- 11.4. CFMS Travel Policy

12. History

- 12.1. **Originally drafted September 2009**
 - 12.1.1. Approved and Effective: September 2009
- 12.2. Reviewed December 2018
 - 12.2.1. Approved and Effective: April 8, 2019
 - 12.2.2. Next Scheduled Review: April 8, 2021

Appendices

- 1. None