

NOTICE OF MEETING

There will be a meeting of the
Board of Governors
Wednesday, October 18, 2023
at 4:00 pm
Freed-Orman Commons, Assumption Hall

AGENDA

ITEM	DOCUMENT/ACTION
<i>Land Acknowledgement</i>	
<i>Declaration of conflict of interest</i>	
1 Approval of the Agenda	
2 Minutes of the meeting of June 27, 2023	Reidel-Approval BG230627M
3 Business arising from the minutes	
4 Outstanding Business/New Business	
4.1 Reports:	
4.1.1 Remarks from the Chair	Reidel-Information
4.1.2 President's Report	Gordon-Information
4.1.3 Questions Arising from the Reports of the Vice-Presidents and Associate Vice-President, External (p. 3)	Vice-Presidents/AVPE-Information BG231018-4.1.3
4.1.3.1 Provost Portfolio: Current Risk Areas and Key Goals for the Year Ahead	Aguirre-Information
4.2 Audit Committee	
4.2.1 Audited Financial Statements for the year-ended April 30, 2023 (p. 10)	Cowell-Approval BG231018-4.2.1
*4.2.2 External Auditor's Findings Report for the year-ended April 30, 2023 (p. 41)	Cowell-Information BG231018-4.2.2
*4.2.3 Auditor General of Ontario (AGO) Findings Action Plan – Update (p. 42)	Cowell-Information BG231018-4.2.3
*4.2.4 Appointment of External Auditors for 2023-2024 (p. 48)	Cowell -Approval BG231018-4.2.4

4.3 Executive Committee

4.4 Governance Committee

4.4.1 Bylaw Revisions – Board Chair and Vice-Chair Positions (p. 49)

Tucker-Approval
BG231018-4.4.1

4.5 Human Resources Committee

4.6 Investment Committee

4.7 Pension Committee

4.8 Resource Allocation Committee

***4.8.1 Capital Projects Quarterly Report (Dashboard) (p. 52)**

Sonego-Information
BG231018-4.8.1

***4.8.2 Capital Projects Fundraising Update (p. 53)**

Sonego-Information
BG231018-4.8.2

***4.8.3 Procurement, Hospitality, and Travel Policies – Revisions (p. 54)**

Sonego-Approval
BG231018-4.8.3

5 In Camera

6 Adjournment

[Bylaw 1, Section 2.6 – Consent Agenda: Items that normally do not require debate or discussion either because they are routine, standard, or noncontroversial, shall be “starred” (identified by an asterisk (*)) on the agenda. “Starred” items will not be discussed during a meeting unless a member specifically requests that a “starred” agenda item be ‘unstarred’, and therefore open for discussion/debate. A request to “unstar” an agenda item can be made at any time before (by forwarding the request to the Secretary) or during the meeting. By the end of the meeting, agenda items which remain “starred” (*) will be deemed approved or received by the Board, as the case may be. No individual motion shall be required for the adoption of “starred” agenda items.

**University of Windsor
Board of Governors**

4.1.3: Reports of the Vice-Presidents and Associate Vice-President, External

Item for: **Information**

Report of the Associate Vice-President, External

Marian Gayed

Advancement Update

Advancement continues its focus on providing staff with the tools required to facilitate a more seamless workflow internally; identifying opportunities for increased efficiency, reduce duplication of work, and establish better systems to complete high impact and high value work. In collaboration with Alumni & Donor Relations, there have been 50+ new qualified prospects identified who are alumni since May 2023, and efforts continue to seek qualified connections as prospects that are outside of Windsor-Essex and have connections to the City of Windsor (manufacturers, honorary doctorate holders, government entities/collaborations). Advancement operations have elevated the major gift threshold to industry standard, now at \$25k (from \$5K). Our Major Gift Officers have received a new position title, reflective of present-day fundraising experts (now Senior Development Officers). We are working collaboratively with the Finance team to identify reporting templates on pledges and pipeline for new gifts.

Our top three priority capital projects are Windsor-Essex County Health Unit-Residence Hall West Renovation, Transforming Windsor Law (TWL), and Toldo Lancer Centre (TLC). (See BG231018-4.8.2 for a fundraising update.)

Planned Giving and Data Hygiene

Recognizing the need for a robust and purposeful Planned Giving (PG) program, Advancement has sought the expertise of Global Philanthropic to assist in creating a full PG program, from inception to execution (alongside our staff). There is significant wealth transfer happening and PG is not something we have actively solicited, outside of one-to-one conversations through our Senior Development Officers. The opportunity is significant and has the potential to solidify UWindsor's future with new dollars coming in, indefinitely.

Data hygiene, one of the top priorities from the Aspire Campaign, starts with a baseline of practices, a complete overview of all those involved in maintaining and entering our data, as well as full transparency and participation (Finance, Awards, Advancement, Alumni & Donor Relations, ITS).

Global Philanthropic has worked extensively with all staff, at all levels, to produce strategic and purposeful recommendations/solutions we can execute on. The need to have a sole focus on these areas by outside experts was obvious, and it has been a huge learning curve and educational opportunity for all those involved. We are far more aware of how we operate, what opportunities there are for improvement, and look forward to the final reports to begin execution.

Alumni Relations & Donor Communications Update

Several alumni engagement events and projects have been held over the summer and are planned into the fall. The team welcomed a sold-out crowd to the Alumni & Friends Golf Tournament at Beach Grove Golf and Country Club in July, which resulted in the highest amount raised from the tournament – just over \$31,000 for student scholarships and projects, aligning well with *Aspire* priority: *Advancing Bold, Impactful Research, Scholarship, and Creative Activity*.

The Alumni team is committed to developing a comprehensive list of Key Performance Indicators (KPI) around the engagement work being done and the way alumni engagements can lead prospects to the Advancement group for further development. The team took part in a two-day workshop with the company Engagement Analysis Inc., which specializes in developing metrics on alumni engagement in the post-secondary field. The group is now looking at best areas for which to develop a scoring system to be analyzed on an annual basis. This aligns with *Aspire* priority: *Generating Local and Global Impact through Partnership and Community Engagement*.

Alumni Week was held from September 23 to the 29 and hundreds of alumni and friends came to campus to celebrate UWindsor. There were several alumni events held including a VIP Tailgate prior to the Sept. 23 Lancer football game, a special post-event at the University Players performance, a campus Grab N' Go breakfast, donor stewardship dinner, and an outdoor movie night open and free to the community. It was the first year we combined efforts with colleagues in the Advancement area to create two specific events targeted at UWindsor donors and prospects. This aligns with *Aspire* priority: *Generating Local and Global Impact through Partnership and Community Engagement*.

The team has also been working hard with the Alumni board to secure three new affinity partner agreements. The agreements will see the introduction of new products with special UWindsor alumni benefits. They include VISA (Manulife), Small Business Insurance (TD), and Direct Investing (also TD). This aligns with *Aspire* priority: *Generating Local and Global Impact through Partnership and Community Engagement*.

The department will work on hosting an Indigenous event in the spring. This is one of the goals for this fiscal year. A second goal identified is to grow the new Hire UWindsor program by 50 per cent. The Hire UWindsor program is a partnership between the Alumni office and the Office of Experiential Experience and Co-operative Education. This aligns with two *Aspire* priorities: *Advancing the Journey toward Truth and Reconciliation* and *Generating Local and Global Impact through Partnership and Community Engagement*.

Public Affairs and Communications Update

Campus Communications (Internal and External) Review and Recommendations

PAC is currently reviewing all current external and internal facing communication platforms provided by campus communicators. This review is to ensure brand adherence, reputational, cyber risk mitigation, and the identification of opportunities for efficiencies and cost savings. Furthermore, PAC is currently developing a communications policy, which is under legal review. This will be instrumental in setting principles for how we engage across the institution and with external partners.

A number of key strategies are in development. The internal communications strategy is in development with a number of internal partners (IT Services, HR, and Office of Student Services) to enhance and engage with faculty, staff, and students. We are also developing an external/media relations strategy to create platforms for effectively meeting strategic priorities through key metrics and measures.

PAC recently relaunched the weekly media report bringing awareness to leaders of stories and digital engagement of UWindsor.

Other initiatives underway include: working with the Director of Campus Safety on crisis and emergency response communications plans, working towards completion of the Social Media Assessment recommendations, pursuing marketing and branding updates and initiatives, and actively promoting and communicating the new strategic plan internally and externally.

Report of the Vice-President, People, Equity, and Inclusion

Clinton Beckford

Employee Mental Health Strategy Update

- The [Employee Mental Health Strategy Steering Committee](#) was established in Fall 2022, focusing on diversity and mental health in the workplace.
- The strategy is based on [13 psychosocial factors from the National Standard of Canada for Psychological Health & Safety](#), with an assessment tool using data from various sources.
- A gap analysis identified 5 priority areas and 22 key actions for improvement.
- An accountability structure has been set up, including an implementation working group, with the strategy launching on October 24, 2023, and ongoing communication efforts in September and October.

Employee Engagement Survey Action Planning

- University-wide key action roadmaps were completed in September.
- A summary of key action status updates will be posted on the [Employee Engagement Survey website](#) in October.
- Employee engagement action planning efforts from across the University were shared with the campus community.

Anti-Racism Organizational Change

- The Implementation Oversight Team has developed an [ABR Task Force Recommendations Progress Report](#). A draft is currently under review and on track to be released by the end of October 2023.
- Planning is underway to develop UWindsor's Anti-Racism Strategy Plan. This plan will be developed with insights from the Aspire Strategic Plan and the EDI&ID review.
- Planning is underway to develop UWindsor's Anti-Racism Council. This council will be developed with insights from the Aspire Strategic Plan and the EDI&ID review.
- An informal UWindsor Black Alumni Committee was established to organize the inaugural [UWindsor Black Alumni Weekend 2023](#). The events took place September 22-24th, and included a networking event, a mini-summit, tailgating and football game, community engagement, and more. This event is directly in line with the University of Windsor's vision to reengage and reconnect with our Black UWindsor alumni as per the Anti-Black Racism Task Force Report, our commitment under the Scarborough Charter, and feedback received from the University of Windsor Black Alumni Consultation Report.

Office of Human Rights, Equity & Accessibility

- The accessible front entrance and ramp project for the HK building is set to be completed in mid-October, funded significantly by a \$722,800 grant from the Enabling Accessibility Fund.
- Nominations for the 11th Annual OHREA Awards, covering categories like Accessibility, Employment Equity, Human Rights, and more, open on October 3rd.
- Information about the awards and the availability of various types of gender-inclusive washrooms can be found on the [OHREA website](#).

Office of Student Rights and Responsibilities

- OSRR has addressed both informal and formal complaints of student non-academic misconduct. Informal complaints have been resolved compliant with procedures, while formal complaints involve ongoing investigations.
- OSRR has been collaborating with various University departments and stakeholders to address non-academic misconduct issues, provide training materials, and ensure fair procedures, especially related to discrimination and harassment.
- Outreach efforts include consultations with student groups, distribution of information to incoming students, the creation of a website, plans for an Instagram page, and hiring Ignite students for communications and outreach.
- Measures have been taken to ensure that students acknowledge the Student Code of Conduct and Procedures during registration and possibly in syllabi.
- OSRR is continuously addressing internal infrastructure and space needs.

Human Resources

- Key immediate priority: working on relationships across campus, senior leadership, middle managers, and union partners.

Report of the Vice-President, Finance and Operations

Gillian Heisz

Emergency Preparedness Campus Exercise: August 9, 2023

An "Active Attacker" scenario on Campus took place on August 9. This four-hour exercise involved UWindsor Campus Police, along with Windsor Police Services teams and Essex Windsor EMS (nearly 100 participants). This event was designed to test the readiness/preparedness of our First Responders to incidents which have unfortunately become increasingly more common on university and college campuses across North America. A test of our UWindsor Alerts and the Safe Lancer App was also conducted in conjunction with this "Active Attacker" training scenario, and we are pleased to report that it performed as designed and expected.

While some "gaps" were identified in our communications inter-operability as well as with wayfinding based on the size of our campuses, solutions are being examined to mitigate future communication issues and better identify campus buildings in an effort to improve overall response. Future table-top exercises are being planned in an effort to remain current with a focus to also include UWindsor Downtown Campus.

Major Capital Projects completed in Summer 2023

The Facility Services team, in partnership with our third-party consultants and general contractors, were able to complete a number of major capital projects this summer, enhancing the student experience for Fall 2023 and creating some strong media attention for the institution. Highlights include:

- The opening of the transformed home of Windsor Law (TWL Project) to students in late August.
- The launch of the dual hybrid electric chiller, the first of its kind at any university in Canada, celebrated with funding partners and members of the media on August 23.
- Twenty-four new EV charging stations across campus; more than any other organization across Windsor-Essex County. MP Kusmierczyk was on campus to celebrate this significant milestone on September 6.
- A \$1.8 million transformation of Classroom #186 in Essex Hall. This room is one of the most utilized on campus, and its transformation is receiving rave reviews from our students already.

As the team has now shifted focus towards execution of the 2023/24 Capital Budget, we hope to have many more projects to celebrate in the coming months.

Ancillary Operations Transformation: Fall 2023 Update

We are very pleased to report some excellent momentum within the Ancillary operations of the institution this Fall. With campus residences at 99.7% capacity, both residence and meal plan sales are at their highest point since Fiscal 2017/18. Planning is ongoing along with the AVP Student Experience to ensure that we have adequate capacity to support student demand for 2024/25 before the new residence opens. A record 2,563 student parking passes have been sold, selling out once again despite adjusting our capacity following the results of our Parking Optimization Study. In addition, the modernization of student services for ancillaries continues; Parking Services office is offering new business lines, and the new secure bike storage facility opened this past week. The UWinCard office has also decided to relocate to the Parking Services office for January 2024, offering students a more 'one stop shopping' experience. We are grateful to the entire Ancillary Services team for their embracing of change in favour of a better overall student experience and increased financial sustainability.

Report of the Provost and Vice-President, Academic

Robert Aguirre

1) Beginning of Academic Year

Our campus buzzed with energy during Welcome Week, with myriad spirit activities, BBQs, student gatherings, and other festivities. Many sincere thanks to all who participated and led, including student organizations, staff, faculties, alumni, and our Office of Student Experience. Truly a team effort!

2) Reopening of Windsor Law

The newly renovated Law School welcomed faculty, staff, and students. The building is truly a must-see, with redesigned areas for student and faculty engagement, an open, light-filled design, and careful attention to Indigeneity throughout the structure, expressed in design elements and dedicated spaces. Look for public events to rededicate the building scheduled for the end of October.

3) Update on Strategic Planning – Cascading Plan

Following the completion of the University strategic plan, *Aspire: Together for Tomorrow*, work is now underway to complete key sub-plans that will support the ambitions set forth in *Aspire*. These include but are not limited to:

1. Joint Academic/Research Plan (co-chaired by Robert D. Aguirre and VPRI Shanthi Johnson);
2. Strategic Enrolment Plan (chaired by Chris Busch, AVP Enrolment Management);
3. Teaching and Learning Plan (chaired by Erika Kustra, Acting AVP, Academic).

Updates on the progress of these and other plans will be provided at Senate meetings throughout the year. Faculties are also at work on their own strategic plans, which will nest under and articulate with the University plan. The sum of these plans will provide a legible road map for the University over the coming years. All plans will be undertaken in the spirit of collegial governance and will require the labour of many hands.

4) Messages of support to international students

Following recent high-level diplomatic tensions and other potential sources of worry, the Provost's Office collaborated with the Office of Student Experience to send a message of support to our international students. Our message affirmed the contributions of international students to our campus and our community, provided a list of campus resources, and opened our doors to students should they need assistance or guidance.

5) Dean of Science Search Update

The search committee, chaired by the Provost and comprised of faculty, staff, and students from the Faculty of Science, has met several times since the summer. We have written and posted the job ad and constructed an interview grid. We are on schedule for a successful completion of the search in 2024.

6) Updated templates for faculty searches

In consultation with the VPPEI and PCEE, the Provost's Office has completed work on updated language for faculty job ads. The new template draws on language from the *Aspire* strategic plan to centre work on EDI and Indigeneity, to highlight the rich diversity of our University and local community, and to signal our commitment to being a people-first and welcoming campus.

7) Commendation of Professors Dave Andrews (HK) and Kathy Pfaff (Nursing), winners of Educational Leadership Awards for 2023

It is a great privilege to announce this year's winners of the Educational Leadership Awards, co-sponsored by the Provost's Office and CTL, which recognize extraordinary achievements to improve teaching, curricula, and the student experience at the University of Windsor. Our colleagues, Professors Andrews and Pfaff, bring truly remarkable records of innovation, creativity, and imagination to all their teaching endeavours. They join a select group of illustrious past winners in standing as high examples of leadership in the art, craft, and science of teaching. Congratulations!

Report of the Vice-President, Research, and Innovation

Shanthi Johnson

Research, scholarship, creative activity, and innovation are critical to the impact, influence, and reputation of the University locally and globally. The research and innovation eco-system directly impacts our ability to recruit and retain undergraduate and graduate students and build a robust education and training capacity pipeline for our current and future needs.

The functional areas covered by the Office of the Vice-President, Research and Innovation (OVPRI) include: Research and Innovation Services (pre/post grant/awards management), Research Partnerships, Research Integrity (Animal Care, Research Ethics, and Research Safety), Senate-approved University research centres and institutes and EPICentre, and strategic institutional initiatives.

Our office has a firm commitment to inspire and advance inclusive research, scholarship, creative activity, and innovation, underpinned by excellence. In particular, we will be developing a dynamic research and Innovation ecosystem that is aligned with the University's institutional strategic plan, *Aspire: Together for Tomorrow*. We aim to engage our community, creating strong, meaningful collaborations, actively involving both our internal and external stakeholders.

Strengthening the University's Internal Research and Innovation Ecosystem

On September 11, 2023, the OVPRI hosted its first all day facilitated Research and Innovation Service Team Retreat. Participants included all service providers within the VPRI portfolio, including the OVPRI, Research and Innovation Services, Research Partnerships, and the Research Integrity offices. This was the first time that all members of these units have been brought together as a team. Key focuses of the retreat included teambuilding, to be consistent with the values and the foundational commitments articulated in *Aspire: Together for Tomorrow*, and review and reflections on the recommendations resulting from the research and innovation services review conducted last spring.

As a means of promoting and strengthening vertical and lateral integration, the VPRI has formalized an Associate Deans Research Committee, comprised of Associate Deans Research or their equivalent from each faculty, as well as representatives from Leddy Library and the OVPRI. The VPRI is also developing a Senate Research and Innovation Advisory Committee, which will serve as an advisory body to both Senate and the VPRI on matters related to research, scholarship, creative activity, and innovation.

University Research Centres and Institutes

Formal reviews of Senate-approved University research centres and institutes are launched by the Senate Governance Committee (the "appropriate University Committee" referred to in the Senate Policy on the Establishment, Management and Renewal of University Research Centres and Institutes) and led by the VPRI. In November 2022, the Senate Governance Committee launched the formal review of the Cross Border Institute, the Diagnostic Imaging Institute, and the Fluid Dynamics Institute.

The review of the Institute for Diagnostic Imaging Research (IDIR) is now in its final stages with a final report forthcoming this fall. Immediately following the conclusion of the IDIR review, the OVPRI will form a committee and launch a review of the Cross-Border Institute (CBI) to be completed spring 2024.

Reviews of the other institutes are also planned in the future. The OVPRI is also conducting a comprehensive review of EPICentre and entrepreneurship at the University of Windsor. We are expecting a final report and recommendations from the committee in December.

In the new year, the OVPRI will conduct a review of University policies and procedures governing University Centres and Institutes. The purpose of the review is to better align and define processes for the establishment, structuring, management, governance, review, and sunseting of centres and institutes in the future.

Strategic Institutional Initiatives

The OVPRI is in the process of launching three concurrent searches for the Tier 2 Canada Research Chairs (CRCs) in Health Disparities and Public Health (FAHSS), Health Biostatistics (HK), and Public and Environmental Health (Science) that were announced in May 2023. These three CRCs will complement and bolster the collaborative partnership the University has developed with the Windsor-Essex County Health Unit (WECHU).

Partnerships and Engagement

The VPRI has been forging strong relationships internally and externally. The OVPRI has hosted and engaged in a number of visits by government and non-government organization stakeholders in support of key University of Windsor strategic research and innovation initiatives, including AgUWin, automobility and EV technology, and public health/health innovation.

Research and Innovation Impact Report

In August, the OVPRI launched its inaugural [UWindsor Research Impact Report](#), highlighting the remarkable achievements and groundbreaking research, scholarship, and creative activity taking place across our campus. The report showcases new grants, exciting knowledge mobilization opportunities, and critical research breakthroughs that span various disciplines across our Faculties.

UWindsor in the *Times Higher Education* World University Rankings

In September, the University of Windsor moved up nearly 100 places in the *Times Higher Education* World University Rankings, moving into the 501-600 tier and placing among the top third of universities globally for the first time. This significant increase in standing is attributed in part to our significantly improved research quality and industry scores, where the University placed in the top 25% based on research environment, productivity, reputation, and income generation.

University of Windsor
Board of Governors

4.2.1: **Draft Audited Financial Statements for the year-ended April 30, 2023**

Item for: **Approval**

Forwarded by: **Board Audit Committee**

MOTION: That the Board of Governors approve the audited financial statements of the University of Windsor for the year-ended April 30, 2023.

Rationale:

- See 'Statement of Administrative Responsibility'.

See attached:

- 1) *Financial Highlights (BG231018-4.2.1a) (p. 11)*
- 2) *Audited Financial Statements (BG231018-4.2.1b) (p. 15)*

Board Audit Committee and Resource Allocation Committee Report:

The Audit Committee and Resource Allocation Committee held a joint meeting on September 28, 2023. At that meeting, the Audited Financial Statements of the University of Windsor for the year-ended April 30, 2023 were approved by the Audit Committee. The Financial Highlights information was also presented to the Committee for information. Both the Audit Committee and the Resource Allocation Committee noted that KPMG is prepared to issue a clean audit opinion, subject to Board approval of the audited financial statements.

The Audit Committee also reviewed progress relating to the cybersecurity workplan, internal audits, and AGO recommendations, as well as a preliminary overview of the proposed MCU Financial Sustainability Framework (to be presented to the Board once finalized by MCU).

ANNUAL FINANCIAL HIGHLIGHTS REPORT

FOR THE YEAR ENDED APRIL 30, 2023

2022/23 FINANCIAL HIGHLIGHTS

The University of Windsor (the University) maintains a strong financial position as evidenced by the audited financial statements as of April 30, 2023.

The University's gross capital asset base continued to grow again this year. The most significant addition was the Transforming Windsor Law project (TWL), which reached substantial completion in July 2023 and opened for students in Fall 2023. Several of the University's significant deferred maintenance projects were also capitalized this year, including new roofs, replacement of the Odette Cooling Tower, as well significant work at the Energy Conversion Centre.

Over the course of the fiscal year, the University took advantage of favorable GIC rates, and shifted much of its working capital funds to GIC investments. Not only has this supported the University's increase in current asset base for the fiscal year, they have also supported higher than expected investment returns both in 2022/23 and into the next fiscal year. The strategy will serve to support various strategic initiatives and address cashflow requirements in the upcoming fiscal year.

The most significant change in the liabilities of the institution relate to Employee Future Benefits. Actuarial valuations for both the Faculty and Employees' Pension Plans were most recently filed as of July 1, 2021, and these valuations are used as the basis for the liabilities presented on this year's Statement of Financial Position. The valuation of the pension plans for accounting purposes uses the discount rate as of July 1, 2021 (5.4%) but uses pension asset values calculated as of April 30, 2023. This 5.4% discount rate is not reflective of the current interest rate environment, thus while the accounting liability has significantly increased as of April 30, 2023, administration does not expect that an actuarial valuation would show a similar decline in pension health.

The 2022/23 Statement of Operations once again reflects a growth in tuition revenues, with a notable 13% increase compared to the previous year. This growth is primarily attributed to an increase in international graduate student enrolments and the implementation of the LSRC Sport and Capital Fee (an ancillary fee).

Additionally, higher interest rates and better equity returns have had a positive impact on the Statement of Operations. Both the Endowment and Working Capital Funds returned well for the fiscal year, with the endowment achieving a 1-year rate of return of 5.89%, a significant improvement from the prior year's return of -3.86%.

Sales and services revenue for the institution saw an improvement as well this year, driven by an increase in sales revenue for Residence and Parking. Also, during the year the University established managed services contracts for our Bookstore and Food Services operations. With these new contracts in place, the University intends to alleviate the accumulated financial deficit for these service areas. The revenue earned from these operations will now be strictly commission based and reported on a net basis within sales and services revenue line of the Statement of Operations.

Salaries and benefits experienced growth this year across various employee groups on campus. Salary increases were driven by union-mandated raises resulting from the 2022 collective bargaining agreements. Other employee benefits including health benefits, as well as vacation, also increased the 2022/23 benefits expenditures. A strategy was implemented by Human Resources to significantly reduce vacation accruals following the end of the fiscal year. As a result, administration has elected to fund the increase in the vacation accrual partially, thus there is a \$774K amount left unfunded in the "Unrestricted – Funded Operations" column of the Statement of Changes in Net Assets.

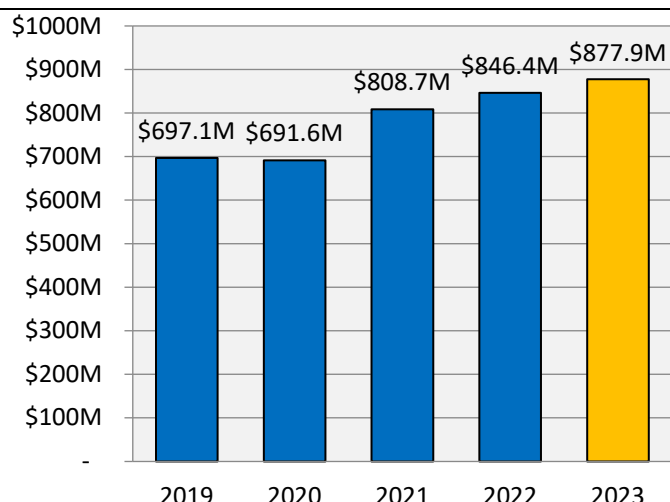
Overall, the University's Operating Budget generated \$11.7M more revenues than budgeted at the 9-month review (for a total of \$354.9M in operating budget revenues), of which \$6.7M was used on in-year priorities, with the remainder invested in reserves.

While no new accounting standards were implemented this year, administration increased disclosures in Note 8.

The following 2022/23 financial indicators present an overview of the financial position of the University.

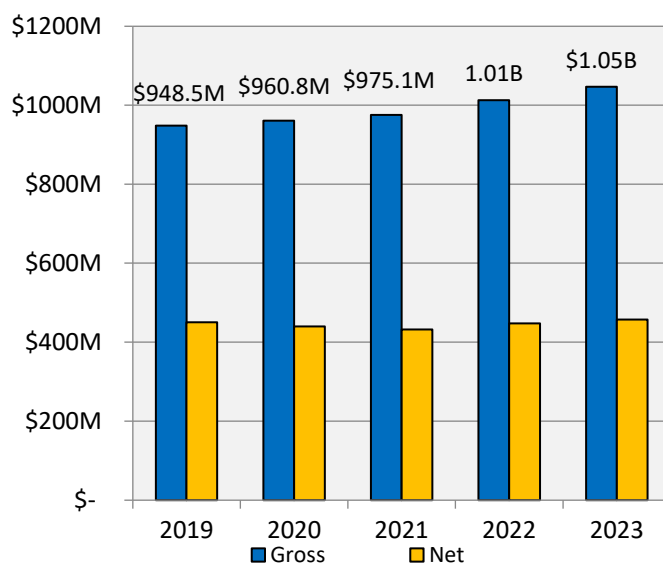
TOTAL ASSETS (in millions)

- Total assets are **\$877.9M**, an increase of \$31.5M from the prior year.
- The **investment balance** ended the fiscal year at \$344.4M. The growth in this balance is attributed to the University establishing an additional \$61.5M in GIC investments with Scotiabank, CIBC and RBC throughout this 2022/23.
- The University's **net capital assets** increased by \$10M to **\$457M** due to the net asset additions of \$40M outweighing the amortization of \$25M, including net disposals of \$0.5M. Included in net capital assets are **capital projects in progress of \$49.1M**.



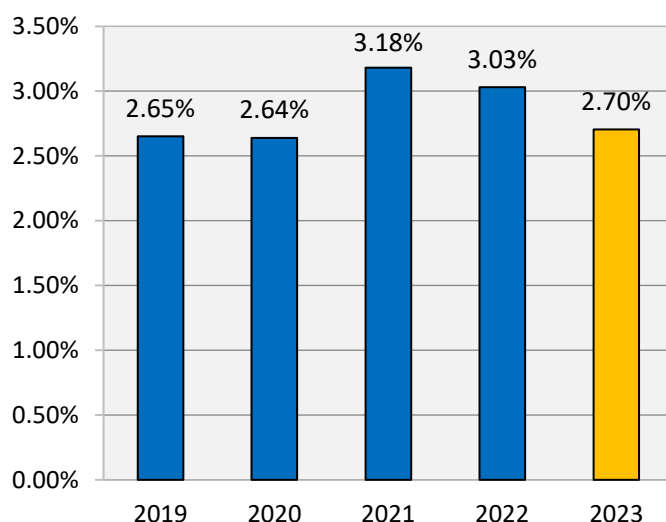
GROSS CAPITAL ASSETS (in millions)

- **Gross capital assets** are **\$1.05B** this year, an increase of \$34M.
- Included in capital projects in progress is \$12.7M for the **Transforming Windsor Law (TWL) project**. The project reached substantial completion in 2023/24 and is fully operational for the start of Fall 2023 semester.
- Equipment additions were significant (**\$4.4M**) resulting from continued investment in **research equipment**, and investment in **information technology hardware**.
- Plant Equipment additions were also significant this fiscal year (**\$6.1M**) which included three roof replacements, Energy Conversion Centre (ECC) turbine work, and Odette Cooling Tower Replacement.



DEBT AND INTEREST BURDEN RATIO

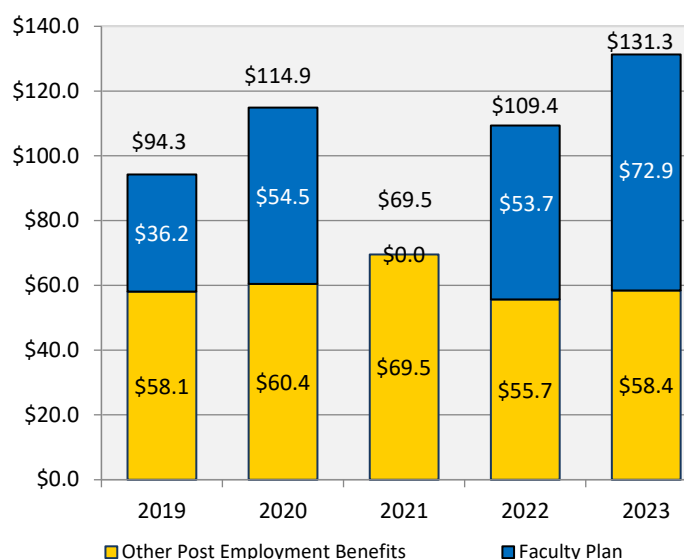
- **Debt** at the University decreased by **\$4M** (2%) for a total liability of **\$228.6M**.
- The decrease is explained by a \$2.5M in **scheduled principal payments**, amortization of costs, as well as an increase in the value of the Series A sinking fund.
- **Interest expense** this year totalled **\$11M**. The interest burden ratio was **2.7%**, consistent with peer institutions.
- Please note, the Board-restricted sinking funds for the repayment of debentures have been reclassified to Internally Restricted Net Assets (from Endowment).
- The **long-term debt per FTE** in 2022/23 is **\$13,344**, still below comparable institutions.



2022/23 FINANCIAL INDICATORS

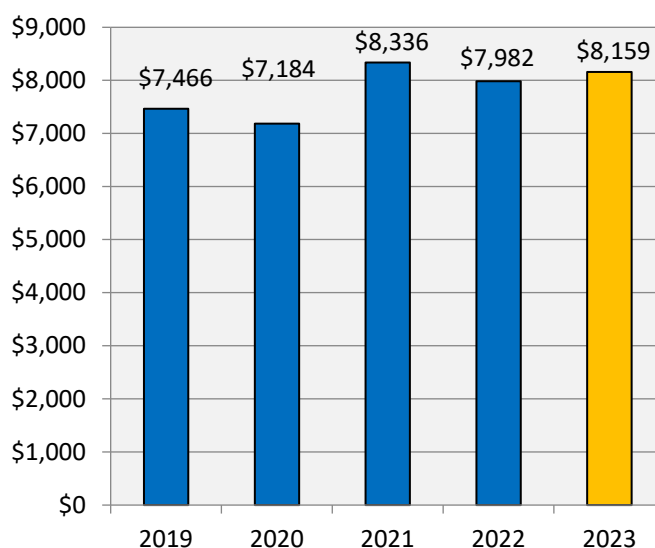
EMPLOYEE FUTURE BENEFITS (in millions)

- The University conducts actuarial valuations of the pension plans at least triennially. Valuations for funding purposes were electively filed for both Plans as of **July 1, 2021**.
- The Plan Assets' investment performance was below the discount rate used to value the liability as of April 30, 2023, creating an actuarial loss in year. As a result, for financial statement reporting purposes, the Faculty Plan was in a liability position of \$72.9M compared to \$53.7M in prior year. The **Employees' Plan** is in a **surplus position**.
- Included in salaries and benefits expense are costs of **\$26.3** related to the Pensions and Other post-employment benefits (\$23.2 in prior year).



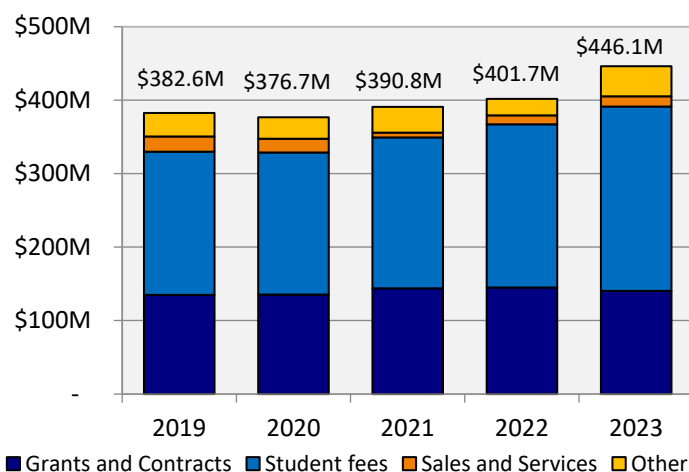
ENDOWMENTS PER FTE

- The University's **Endowment Fund** is **\$139.8M** at April 30, 2023, achieving a 1-year rate of return of 5.89% (net of fees), a significant improvement from the prior year's loss of 3.86%.
- Donations for the Endowment (**\$2M**) have decreased from prior year, which was a significant year for donations due to some significant estate gifts received in 2021/22. When looking at the last several years, donations received for 2022/23 are more consistent with past years.
- The **Endowments per FTE** in 2022/23 is **\$8,159**. Work continues to increase fundraising for the Endowment Fund.



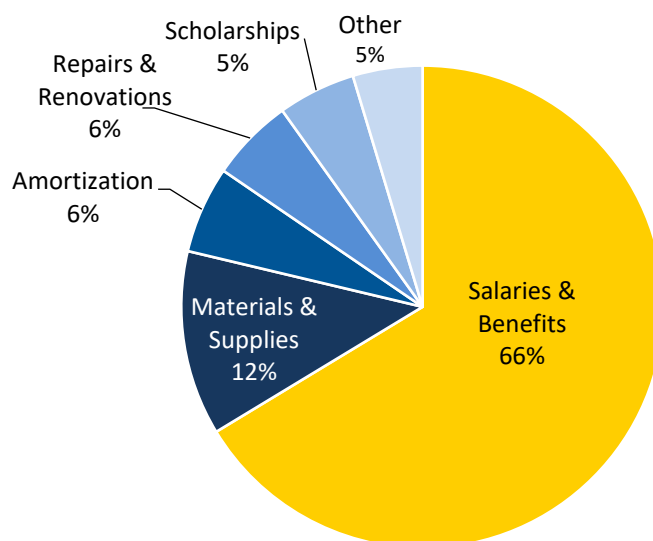
CONSOLIDATED REVENUE (in millions)

- **Consolidated revenue** increased by 11% over the prior year to **\$446.1M**.
- **Student fees of \$251M** represent 56% of the consolidated revenues of the University.
- **Grants and contracts of \$140.2M** represent 31% of consolidated revenues. In addition to the Provincial operating grants, **research grants** and contracts of **\$30.1M** are included in this amount.
- **Sales and services revenue of \$13.9M** represents ancillary operations including food services, parking, bookstore, and residence services.



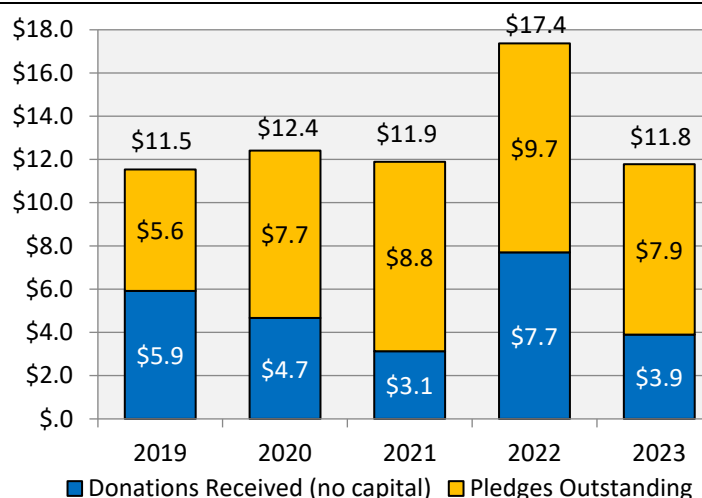
CONSOLIDATED EXPENDITURES

- **Consolidated expenditures** totalled **\$426.6M** this year. After removing the impact of the swaps, this represents an increase of \$33M versus 2021/22.
- The **interest rate swaps** were in a loss position of **\$11K** this year. This is a non-cash gain.
- **Salaries and benefits** continue to be the most significant expense of the University. This expense grew by 6.1% in 2022/23 primarily due to Union mandated raises not constrained by Bill 124 and increase in headcount. Both health benefit expenditures and the staff vacation accrual increased for 2022/23.



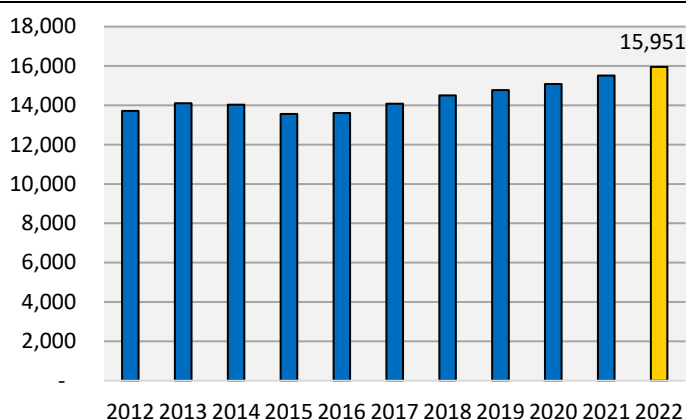
FUNDRAISING – NON-CAPITAL (in millions)

- The University raised **\$11.8M** in 2022/23 for endowments, scholarships, and other purposes.
- Of the amount raised, **\$7.9M** remains outstanding in pledges. Pledges outstanding include pledges for the TWL and the Toldo Lancer Centre (TLC) projects. The University does not recognize pledges in its financial statements until the donation is received.
- Of the monies received this year, **\$2.1M** were for Endowment Funds, **\$1.3M** were for non-endowed scholarships and operations and **\$0.5M** for research.



FULL-TIME ENROLMENT

- **Total full-time undergraduate and graduate enrolment** for Fall 2022 was **15,951**, an increase from Fall 2021 of 435 students.
- **International students** represented **7%** of full-time undergraduate enrolment and **74%** of full-time graduate enrolment in Fall 2022.
- **Total part-time undergraduate and graduate enrolment** for Fall 2022 was 1,720, consistent with Fall 2021.



Financial Statements of

UNIVERSITY OF WINDSOR

And Independent Auditor's Report thereon

Year ended April 30, 2023

DRAFT

Statement of Administrative Responsibility

The Administration of the University is responsible for the preparation of the financial statements, the notes and all other financial information contained in this annual report.

The Administration has prepared the financial statements in accordance with Canadian accounting standards for not-for-profit organizations. In order to achieve the objective of fair presentation in all material respects, reasonable estimates and judgments were employed. The Administration believes that the financial statements present fairly the University's financial position as at April 30, 2023 and the results of its operations for the year then ended.

In fulfilling its responsibilities and recognizing the limits inherent in all systems, the Administration has developed and maintains a system of internal control designed to provide reasonable assurance that University assets are safeguarded from loss and that the accounting records are a reliable basis for the preparation of financial statements.

The Board of Governors is responsible for ensuring that the Administration fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The Board of Governors carries out its responsibility for review of the financial statements principally through the Audit Committee. The members of the Audit Committee are not officers or employees of the University. The Audit Committee meets with the Administration, as well as the external auditors, to discuss the results of audit examinations and financial reporting matters and to satisfy itself that each party is properly discharging its responsibilities. The auditors have full access to the Audit Committee with and without the presence of the Administration.

The financial statements for the year ended April 30, 2023, have been reported on by KPMG LLP, Chartered Professional Accountants, the external auditors appointed by the Board of Governors. The independent auditor's report outlines the scope of their audit and their opinion on the presentation of the information included in the financial statements.

Dr. Robert Gordon
President & Vice-Chancellor

Ms. Gillian Heisz
Vice-President, Finance and Operations



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INDEPENDENT AUDITOR'S REPORT

To the Board of Governors of the University of Windsor

Opinion

We have audited the financial statements of the University of Windsor (the University), which comprise:

- the statement of financial position as at April 30, 2023
- the statement of operations for the year then ended
- the statement of changes in net assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”).

In our opinion, the accompanying financial statements, present fairly, in all material respects, the financial position of the University as at April 30, 2023, and its results of operations and changes in fund balances and its cash flows for the year then ended in accordance with Canadian Accounting Standards for Not-for-profit Organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the “***Auditor’s Responsibilities for the Audit of the Financial Statements***” section of our auditor’s report.

We are independent of the University in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the University's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the University or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the University's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the University's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the University to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group Entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Canada
Approval Date

UNIVERSITY OF WINDSOR**Statement of Financial Position**

(in thousands of dollars)

As at April 30, 2023, with comparative financial information for 2022

		2023	2022
		\$	\$
ASSETS			
Current			
Cash and cash equivalents		41,570	58,347
Short-term investments	note 2	136,977	73,420
Accounts receivable		23,353	26,057
Inventories, prepaid expenses and other assets		11,263	10,764
Total current assets		213,163	168,588
Investments	note 2	207,412	230,358
Capital assets, net	note 3	457,287	447,487
		877,862	846,433
LIABILITIES and DEFERRED CONTRIBUTIONS			
Current			
Accounts payable and accrued liabilities	note 11	69,840	68,580
Deferred revenue		31,224	30,897
Current portion of deferred contributions	note 4	55,726	54,329
Current portion of long-term debt	note 7	2,302	2,534
Total current liabilities		159,092	156,340
Deferred capital contributions	note 5	169,375	172,531
Employee future benefits	note 6	131,305	109,357
Deferred contributions	note 4	3,333	-
Long-term debt	note 7	226,282	230,200
		689,387	668,428
NET ASSETS			
Unrestricted			
Funded operations		(774)	-
Unfunded operations		(124,012)	(106,510)
Total unrestricted		(124,786)	(106,510)
Internally restricted	note 8	173,495	144,029
Endowment	note 9	139,766	140,486
		188,475	178,005
Commitments and contingencies	note 14		
		877,862	846,433

See accompanying notes

UNIVERSITY OF WINDSOR**Statement of Operations**

(in thousands of dollars)

Year ended April 30, 2023, with comparative financial information for 2022

	2023	2022
	\$	\$
REVENUE		
Grants and contracts	140,233	144,902
Student fees	251,004	222,289
Sales and services	13,946	12,023
Investment income (loss)	16,083	(1,675)
Donations, non-endowment	2,084	1,796
Amortization of deferred capital contributions	9,270	8,818
Other revenue	13,455	13,525
	446,075	401,678
EXPENSES		
Salaries and benefits	282,990	265,743
Materials, supplies and services	52,803	41,276
Repairs, renovations and facilities	23,818	19,031
Cost of goods sold	1,666	2,659
Utilities and related taxes	7,366	7,896
Interest on long-term debt	10,867	10,963
Scholarships and bursaries	22,230	20,901
Amortization of capital assets	24,868	25,341
Change in fair value of interest rate swaps	11	(6,751)
	426,619	387,059
Surplus of revenue over expenses	19,456	14,619

See accompanying notes

UNIVERSITY OF WINDSOR

Statement of Changes in Net Assets

(in thousands of dollars)

Year ended April 30, 2023, with comparative financial information for 2022

					2023	2022
	Unrestricted		Internally Restricted (note 8)	Endowment (note 9)	Total	Total
	Funded Operations	Unfunded Operations				
	\$	\$	\$	\$	\$	\$
Net assets, beginning of year	-	(106,510)	144,029	140,486	178,005	198,560
Surplus (deficiency) of revenue over expenses	24,567	(5,111)	-	-	19,456	14,619
Change in unexpended operating and restricted funds	(13,194)	-	13,194	-	-	-
Net contribution to investment in capital assets	(7,413)	-	7,413	-	-	-
Related party transaction (note 15)	(666)	-	907	-	241	6,015
Investment income (loss) allocated	-	-	-	8,267	8,267	(3,888)
Allocation for spending from accumulated investment returns	-	-	-	(7,167)	(7,167)	(6,137)
Employee future benefit remeasurement costs (note 6)	-	(12,391)	-	-	(12,391)	(36,135)
Contributed assets	-	-	-	-	-	5
Transfers and internal endowment contributions	(4,068)	-	-	4,068	-	-
Transfer to internally restricted net assets (note 8)	-	-	7,952	(7,952)	-	-
External contributions	-	-	-	2,064	2,064	4,966
Net assets, end of year	(774)	(124,012)	173,495	139,766	188,475	178,005

See accompanying notes

UNIVERSITY OF WINDSOR**Statement of Cash Flows**

(in thousands of dollars)

Year ended April 30, 2023, with comparative financial information for 2022

	2023	2022
	\$	\$
OPERATING ACTIVITIES		
Surplus of revenue over expenses	19,456	14,619
Add (deduct) non-cash items:		
Deferred contributions, net	4,730	9,669
Amortization of deferred capital contributions, net of loss on disposal	(9,270)	(8,818)
Amortization of capital assets, net of loss on disposal	24,359	23,402
Employee future benefits	9,557	3,688
Interest rate swaps	11	(6,751)
Related party transaction	241	6,015
Amortization of debt transaction costs	65	67
Net change in non-cash working capital	3,781	12,674
Cash provided by operating activities	52,930	54,565
FINANCING ACTIVITIES		
Repayments of long-term debt	(2,534)	(2,439)
Trusted sinking fund	(1,681)	(1,600)
Contributions deferred for capital purposes	6,114	7,797
Investment income (loss) allocated to endowments	8,267	(3,888)
Endowment investment income for spending	(7,167)	(6,137)
External endowment contributions	2,064	4,966
Cash provided by (used in) financing activities	5,063	(1,301)
INVESTING ACTIVITIES		
Net change in investments	(40,611)	(19,614)
Net purchase of capital assets	(34,159)	(39,033)
Cash used in investing activities	(74,770)	(58,647)
Net decrease in cash and cash equivalents	(16,777)	(5,383)
Cash and cash equivalents, beginning of year	58,347	63,730
Cash and cash equivalents, end of year	41,570	58,347

See accompanying notes

UNIVERSITY OF WINDSOR
NOTES TO THE FINANCIAL STATEMENTS
(in thousands of dollars, unless otherwise noted)
APRIL 30, 2023

AUTHORITY

The University of Windsor (the “University”) is a mid-sized comprehensive research and teaching university. The University operates under the authority of the University of Windsor Act, 1962-63 which defines the authority and responsibilities of the Board of Governors and the Senate. The University is a registered charity and therefore is, under Section 149(1)(f) of the Income Tax Act (Canada), exempt from payment of income tax.

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements have been prepared in accordance with Part III of the Chartered Professional Accountants (CPA) of Canada Handbook – Accounting, which sets out generally accepted accounting principles for not-for-profit organizations in Canada.

The significant accounting policies of the University are summarized below:

(a) Cash and cash equivalents

Cash and cash equivalents consist of balances with banks and investments with a maturity of approximately three months or less at the date of purchase, unless they are held for investment rather than liquidity purposes, in which case they are classified as investments.

(b) Financial Instruments

Financial instruments are recorded at fair value upon initial recognition. Investments in pooled funds and derivative instruments are subsequently measured at fair value. All other financial instruments are measured initially at fair value, and subsequently at amortized cost.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair market value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and are amortized using the straight-line method.

(c) Investments and investment income

Investments reported at fair value consist of cash, money market funds, term notes, treasury bills, real assets (including infrastructure investments) and equity instruments as well as pooled fund investments, derivative contracts and any investments in fixed income securities that the University designates upon purchase to be measured at fair value. Fair value amounts represent estimates of the consideration that would be agreed upon by knowledgeable, willing parties who are under no compulsion to act. It is best evidenced by a quoted market price, if one exists. The calculation of estimated fair value is based upon market conditions at a specific point in time and may not be reflective of future fair values.

Common share investments in related parties are measured according to the equity method. All other investments held by the University are subsequently recorded at amortized cost.

UNIVERSITY OF WINDSOR
NOTES TO THE FINANCIAL STATEMENTS
(in thousands of dollars, unless otherwise noted)
APRIL 30, 2023

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (cont'd)

Investment income and losses, which consist of interest, dividends, income distributed from pooled funds, realized and unrealized capital gains and losses and realized and unrealized currency gains and losses, net of applicable transaction costs are recorded as investment income in the Statement of Operations except for the investment income designated for endowments.

The amount made available for spending against externally restricted endowments is recorded as investment income and any restricted amounts available for spending that remain unspent at year-end are deferred and categorized as deferred contributions. Investment income on externally restricted endowments in excess of the amount made available for spending, losses on externally restricted endowments, and deficiency of investment income compared to the amount available for spending are recorded as direct increases (decreases) to endowments.

(d) Derivative financial instruments

In order to manage its interest rate risk, the University has entered into interest rate swap agreements to convert variable rate interest on bankers' acceptances term loans to a fixed rate. The University does not designate interest rate swap agreements as hedges for accounting purposes. Accordingly, the interest rate swap contracts are marked to market based on the fair value provided by the financial institution, which is counterparty to these contracts, with changes in fair value recorded in the Statement of Operations.

(e) Inventories

Inventories are valued at lower of cost and net realizable value.

(f) Capital assets

Capital assets are recorded at cost. Contributed assets including land are recorded at fair market value at the date of contribution are reported in the Statement of Changes in Net Assets. Amortization is provided on a straight-line basis using the following rates:

Land improvements	20 Years
Buildings	40 Years
Parking lots	15 Years
Building and Plant Equipment	20 Years
Equipment	5 Years
Library and books	5 Years
Computing systems	15 Years
Leasehold improvements	Term of lease
Collections (Works of Art and Rare books)	not amortized
Capital in progress	not amortized

Capital assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying value of an asset may not contribute to the University's ability to provide services. Any impairment results in a write-down of the capital asset and an expense in the statement of operations. An impairment loss is not reversed if the fair value of the related capital asset subsequently increases.

UNIVERSITY OF WINDSOR
NOTES TO THE FINANCIAL STATEMENTS
(in thousands of dollars, unless otherwise noted)
APRIL 30, 2023

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (cont'd)

(g) Revenue recognition

The University follows the deferral method of accounting for contributions which include donations and government grants.

Unrestricted contributions are recognized as revenue when received or receivable. The operating grant from the Province of Ontario is considered unrestricted and is recorded in the period to which the operating funds relate.

Externally restricted contributions, other than endowments, are recognized as revenue in the year in which the related expenses are recognized. Contributions restricted for the purchase of capital assets are deferred, and when expended, are amortized into revenue, at a rate corresponding with the amortization rate for the related capital assets. External endowment contributions and income preserved as capital protection on externally restricted endowments are recognized as direct increase in net assets in the year in which they are received. Income preserved as capital protection on internally restricted endowments is recorded as unrestricted revenue and transferred to internal endowments.

Donations of assets are recorded at fair value when a fair value can be reasonably estimated. Pledges receivable are not recorded as an asset in the accompanying financial statements. Endowment contributions are recognized as direct increases in net assets.

Tuition fees which relate to academic terms or parts thereof occurring after April 30 are recorded as deferred revenue.

Revenue from student fees and from the sale of services and products is recognized at the time the products are delivered or the services provided. All ancillary revenues from student fees and sale of goods and services are included in sales and services on the Statement of Operations.

Externally restricted investment income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

(h) Employee future benefits

The University of Windsor Employees' Retirement Plan (Employee Plan) is a defined benefit plan, fully cost shared with its members. The University of Windsor Retirement Plan for Faculty and Certain Other Employees (Faculty Plan) is a money purchase plan with a defined benefit component that provides a minimum level of pension benefits. Under this hybrid Faculty Plan, the University and employees are required to make contributions based on a specified percentage of the employee's pensionable earnings. The amount of pension benefits provided to employees is based upon the accumulation of contributions and investment earnings thereon, when the employee retires, subject to a guaranteed minimum benefit amount.

The University has approved supplemental plans for certain retirees to provide them with benefits that are in excess of limitations within a Registered Plan.

UNIVERSITY OF WINDSOR
NOTES TO THE FINANCIAL STATEMENTS
(in thousands of dollars, unless otherwise noted)
APRIL 30, 2023

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (cont'd)

Additionally, certain faculty are members of the Teachers' Superannuation Fund and employees who are members of CUPE 1001 are members of the CUPE 1001 Pension Plan. Both plans are multi-employer plans and as such, the University records the cost of providing these benefits equal to its requirement to make contributions on an annual basis.

The University provides other post-employment employee benefits such as medical, dental and life insurance to eligible employees and retirees. The University's other post-employment employee benefits have been measured using an accounting valuation on a prospective basis.

The University accounts for the Employee and Faculty pension plans using the immediate recognition approach. The University recognizes the amount of the accrued benefit obligation net of the fair value of plan assets, adjusted for any valuation allowance, in the Statement of Financial Position. Current service and finance costs are expensed during the year, while remeasurements and other items, representing the total of the difference between actual and expected return on plan assets, actuarial gains and losses, adjustments to the valuation allowance including the impact on finance costs, and past service costs, are recognized as a direct increase or decrease in net assets.

The accrued benefit obligations for the plans are determined based on the latest actuarial valuation reports prepared for funding purposes. The accrued obligation for the unfunded plan is prepared on a basis consistent with funded plans. The actuarial valuations are performed at least every three years. In the years between valuations, the University uses a roll-forward technique to estimate the defined benefit obligation. Assets of the pension plans are valued using fair values at April 30.

(i) Unrestricted unfunded operations

The changes in unfunded employee future benefits, the fair value of interest rate swaps and the unfunded portion of the LSRC Corp. investment are included in unrestricted unfunded operations.

(j) Internally restricted net assets

University policy permits Faculties and other departments to carry forward certain unexpended budget allocations for future purposes. These amounts are provided for by transfers to internally restricted net assets. Also included are amounts restricted for the purpose of investment in capital assets and repair projects, contingency reserves, employee benefits reserves, funds held for strategic initiatives and unexpended departmental internally restricted funds.

(k) Contributed services

Volunteers contribute an indeterminable number of hours per year to assist the University in carrying out its service delivery activities. Due to the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

UNIVERSITY OF WINDSOR
NOTES TO THE FINANCIAL STATEMENTS
(in thousands of dollars, unless otherwise noted)
APRIL 30, 2023

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (cont'd)

(l) Use of estimates

The preparation of financial statements requires Administration to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the year. Significant items subject to such estimates and assumptions include the carrying amount of capital assets, valuation allowance for accounts receivable, valuation of investments and assets and obligations related to pension and employee future benefits. Actual results could differ from those estimates.

(m) Agency obligations

The University acts as an agent which holds resources and makes disbursements on behalf of various unrelated individuals and groups. The University has no discretion over such agency transactions. Resources received in connection with such agency transactions are reported as liabilities, and subsequent distributions are reported as decreases to these liabilities.

NOTE 2

INVESTMENTS

	2023	2022
	\$	\$
Deposits, money market funds, term notes and treasury bills	139,516	73,468
Government and corporate bonds	61,157	99,411
Real assets	17,573	14,771
Canadian equities	41,476	47,598
Global equities	62,754	47,995
Investment in LSRC Corp. (note 15)	21,913	20,535
	344,389	303,778
Less amounts reported as:		
Short-term investments	136,977	73,420
	207,412	230,358

UNIVERSITY OF WINDSOR
NOTES TO THE FINANCIAL STATEMENTS
(in thousands of dollars, unless otherwise noted)
APRIL 30, 2023

NOTE 3
CAPITAL ASSETS

	Cost	Accumulated Amortization	2023 Net Book Value	2022 Net Book Value
	\$	\$	\$	\$
Land	17,085	-	17,085	17,085
Land improvements	9,346	3,067	6,279	6,746
Buildings and plant equipment	567,090	237,571	329,519	340,703
Parking lots	2,994	2,931	63	102
Equipment	227,345	200,476	26,869	23,403
Library and books	144,329	137,102	7,227	7,562
Computing systems	25,963	7,344	18,619	19,850
Leasehold improvements	1,227	919	308	216
Collections	2,248	-	2,248	2,242
Capital in progress	49,070	-	49,070	29,578
	1,046,697	589,410	457,287	447,487

In the year, amortization of capital assets totaled \$24,868 (2022 - \$25,341) including net write downs or loss on disposals for 2023 of \$509 (2022 - \$1,939).

NOTE 4
DEFERRED CONTRIBUTIONS

Deferred contributions represent unspent externally restricted grants, donations, contributions, and investment income. Changes in deferred contributions are as follows:

	2023 \$	2022 \$
Balance, beginning of year	54,329	44,660
Grants, contributions, donations, and investment income	54,735	55,315
Recognized to revenue	(50,005)	(45,646)
	59,059	54,329
Less amounts reported as:		
Current portion of deferred contributions	(55,726)	(54,329)
Deferred contributions	3,333	-

UNIVERSITY OF WINDSOR
NOTES TO THE FINANCIAL STATEMENTS
(in thousands of dollars, unless otherwise noted)
APRIL 30, 2023

NOTE 5
DEFERRED CAPITAL CONTRIBUTIONS

Deferred capital contributions represent the unspent and unamortized amount of donations and grants received for the purchase of capital assets. Changes in deferred capital contributions are as follows:

	2023	2022
	\$	\$
Balance, beginning of year	172,531	173,552
Additions for capital purchases	6,114	7,797
Amortization of deferred capital contributions	(9,270)	(8,818)
Balance, end of year	169,375	172,531

There were no write downs for 2023 (2022 - \$0).

NOTE 6
EMPLOYEE FUTURE BENEFITS

Defined benefit plans

The University measures its accrued benefit obligations and the fair value of plan assets for accounting purposes as at April 30 of each year. The latest actuarial valuations for funding purposes were completed as of July 1, 2021 for both the Faculty Plan and the Employee Plan. The next valuations are required to be completed as of July 1, 2024. Valuation results report a going concern surplus for the Faculty Plan and a going concern surplus for the Employee Plan.

The assets of the funded plans are managed by external investment managers, are held by an independent custodian, and are completely separate and apart from the assets of the University.

The University also provides for other non-pension post-employment employee benefits. The University measures its accrued non-pension employee future benefits for funding purposes as of April 30. The latest actuarial valuation for funding purposes was completed as of April 30, 2023.

UNIVERSITY OF WINDSOR
NOTES TO THE FINANCIAL STATEMENTS
(in thousands of dollars, unless otherwise noted)
APRIL 30, 2023

NOTE 6
EMPLOYEE FUTURE BENEFITS (cont'd)

Information about the University's benefit plans as at April 30 is as follows:

(a) Reconciliation of the funded status of the defined benefit plans to the accrued benefit liability:

	2023			
	Pension		Other	Totals
	Faculty	Employee		
	\$	\$	\$	\$
Accrued benefit obligation	699,974	273,241	58,433	1,031,648
Fair value of plan assets	627,102	287,008	-	914,110
Valuation allowance	-	(13,767)	-	(13,767)
Plan deficit	(72,872)	-	(58,433)	(131,305)

	2022			
	Pension		Other	Totals
	Faculty	Employee		
	\$	\$	\$	\$
Accrued benefit obligation	666,085	261,008	55,669	982,762
Fair value of plan assets	612,397	281,489	-	893,886
Valuation allowance	-	(20,481)	-	(20,481)
Plan deficit	(53,688)	-	(55,669)	(109,357)

In addition to the Plan assets, the University has invested \$371 (2022 - \$534) at April 30, 2023 related to its supplemental retirement arrangement obligations. The liability associated with this obligation is included in the accrued benefit obligation for the Employee Plan.

(b) Details of annual contributions and benefits paid are as follows:

	2023			
	Pension			Other
	Faculty	Employee	Multi-employer	
	\$	\$	\$	\$
Employer contributions	10,718	4,074	541	1,816
Employee contributions	8,898	4,074	541	-
Benefits paid	29,811	13,925	n/a	1,816

UNIVERSITY OF WINDSOR
NOTES TO THE FINANCIAL STATEMENTS
(in thousands of dollars, unless otherwise noted)
APRIL 30, 2023

NOTE 6
EMPLOYEE FUTURE BENEFITS (cont'd)

	2022			Other \$
	Pension			
	Faculty \$	Employee \$	Multi-employer \$	
Employer contributions	13,112	4,095	539	2,098
Employee contributions	8,800	4,095	535	-
Benefits paid	30,777	9,671	n/a	2,098

(c) Information on the Remeasurements and other items included in the Statement of Changes in Net Assets is as follows:

	2023		
	Pension \$	Other \$	Total \$
Difference between actual and expected return on plan assets	12,521	-	12,521
Actuarial (gains) losses	8,027	(316)	7,711
Decrease in valuation allowance and impact on finance cost	(7,841)	-	(7,841)
Remeasurements and other items	12,707	(316)	12,391

	2022		
	Pension \$	Other \$	Total \$
Difference between actual and expected return on plan assets	114,796	-	114,796
Actuarial gains	(10,951)	(18,046)	(28,997)
Decrease in valuation allowance and impact on finance cost	(49,664)	-	(49,664)
Remeasurements and other items	54,181	(18,046)	36,135

Included in the salaries and benefits expense on the Statement of Operations, are the current service costs and finance costs of \$26,326 (2022 - \$23,170).

UNIVERSITY OF WINDSOR
NOTES TO THE FINANCIAL STATEMENTS
(in thousands of dollars, unless otherwise noted)
APRIL 30, 2023

NOTE 6
EMPLOYEE FUTURE BENEFITS (cont'd)

(d) The significant actuarial assumptions adopted in measuring the University's accrued benefit obligation and benefit costs for accounting purposes are as follows:

	2023		
	Pension		Other
	Faculty	Employee	
Accrued Benefit Obligation:			
Discount rate	5.40%	5.50%	4.84%
Rate of compensation increase	3.00%	1.75%	n/a
Initial weighted average health care trend rate	n/a	n/a	5.75%
Ultimate weighted average health care trend rate	n/a	n/a	4.00%
Year ultimate rate reached	n/a	n/a	2040
Benefit Cost:			
Discount rate	5.40%	5.50%	4.94%
Rate of compensation increase	3.00%	1.75%	n/a
	2022		
	Pension		Other
	Faculty	Employee	
Accrued Benefit Obligation:			
Discount rate	5.40%	5.50%	4.94%
Rate of compensation increase	3.00%	1.75%	n/a
Initial weighted average health care trend rate	n/a	n/a	5.82%
Ultimate weighted average health care trend rate	n/a	n/a	4.00%
Year ultimate rate reached	n/a	n/a	2040
Benefit Cost:			
Discount rate	5.25%	5.30%	5.58%
Rate of compensation increase	2.00%	1.20%	n/a

UNIVERSITY OF WINDSOR
NOTES TO THE FINANCIAL STATEMENTS
(in thousands of dollars, unless otherwise noted)
APRIL 30, 2023

NOTE 7
LONG-TERM DEBT

Details of the long-term debt are as follows:

	Maturity	Interest Rate	2023 Principal Outstanding \$	2022 Principal Outstanding \$
Series A Senior Unsecured Debentures	June 2046	5.37%	108,300	108,300
Less: Trusteed Sinking Fund			(34,336)	(32,655)
Transaction costs			(917)	(956)
			73,047	74,689
Series B Senior Unsecured Debentures	July 2057	3.745%	40,000	40,000
Less: Transaction costs			(444)	(457)
			39,556	39,543
Series C Senior Unsecured Debentures	September 2060	2.786%	60,000	60,000
Less: Transaction costs			(501)	(514)
			59,499	59,486
TD Bank, Tranche 1	January 2043	3.03%	21,642	22,432
TD Bank, Tranche 2	June 2044	3.13%	34,520	35,651
Bank of Montreal	October 2023	6.425%	320	933
			228,584	232,734
Current portion of long-term debt			(2,302)	(2,534)
			226,282	230,200

The University has hedged until maturity the TD Bank credit facilities (Tranche 1 and 2) with interest rate swaps to lock in effective rates of 3.03% and 3.13%, respectively. The University has hedged the Bank of Montreal loan with an interest rate swap to lock in an effective rate of 6.425% until maturity. All of the credit facilities are unsecured.

The fair value of the interest rate swaps of \$2,988 (2022 – \$2,999) is recorded on the Statement of Financial Position (Net Assets, Unfunded Operations). The change in fair value of the interest rate swaps of \$11 (2022 – \$6,751) is recorded in the Statement of Operations.

UNIVERSITY OF WINDSOR
NOTES TO THE FINANCIAL STATEMENTS
(in thousands of dollars, unless otherwise noted)
APRIL 30, 2023

NOTE 7
LONG-TERM DEBT (cont'd)

The principal repayments of the long-term debt required in the next five fiscal years are:

<u>Fiscal Year</u>	<u>Principal</u>
2024	\$2,302
2025	\$2,044
2026	\$2,108
2027	\$2,174
2028	\$2,242

NOTE 8
INTERNALLY RESTRICTED NET ASSETS

Details of the internally restricted net assets are as follows:

	2023	2022
	\$	\$
Invested in capital assets	105,320	97,000
Board of Governors restricted funds for debt repayment	7,952	-
Unexpended operating funds		
Internally financed capital or repair projects	(22,814)	(25,146)
Departmental carryforward for operations	25,517	22,495
Contingency reserves	18,460	16,073
Employee benefits reserves	3,788	1,934
Earmarked for capital and repair projects	3,275	3,216
Fund held for strategic initiatives	9,056	6,948
	37,282	25,520
Unexpended restricted funds		
Unspent departmental research funds	15,320	12,134
Unspent departmental trust funds	6,955	4,919
Other internally restricted funds	666	4,456
	22,941	21,509
Total unexpended operating and restricted funds	60,223	47,029
Total internally restricted net assets	173,495	144,029

UNIVERSITY OF WINDSOR
NOTES TO THE FINANCIAL STATEMENTS
(in thousands of dollars, unless otherwise noted)
APRIL 30, 2023

NOTE 9
ENDOWMENT

Contributions restricted for endowment consist of restricted donations received by the University and contributions internally endowed by the Board of Governors. The investment income generated from endowments must be used in accordance with the various purposes established by the donors or the Board of Governors.

Investment income on endowments that is available for spending at the discretion of the University or is available for spending as conditions have been met, has been recorded in the Statement of Operations.

Under University policy, only a portion of the income is spent, and the balance is reinvested with the objective of protecting the real value of the endowment against inflation and fluctuations in market returns. In any particular year, should net investment income be insufficient to fund the amount to be made available for spending, or if the investment return is negative, the amount that is made available for spending is funded from accumulated reinvested income.

	Externally Endowed \$	Internally Endowed \$	2023 Total Endowed \$	2022 Total Endowed \$
Endowment, beginning of year	118,856	21,630	140,486	142,414
Internal contributions	2,712	1,356	4,068	3,131
External contributions	1,701	363	2,064	4,966
Transfer to internally restricted net assets		(7,952)	(7,952)	-
Investment income (loss) allocated	8,267	-	8,267	(3,888)
Allocation for spending from accumulated investment returns	(7,167)	-	(7,167)	(6,137)
Endowment, end of year	124,369	15,397	139,766	140,486

UNIVERSITY OF WINDSOR
NOTES TO THE FINANCIAL STATEMENTS
(in thousands of dollars, unless otherwise noted)
APRIL 30, 2023

NOTE 10

ONTARIO STUDENT OPPORTUNITY TRUST FUND (OSOTF) AND ONTARIO TRUST FOR STUDENT SUPPORT (OTSS)

Externally restricted endowments include monies provided by the Government of Ontario from the Ontario Student Opportunity Trust Fund and Ontario Trust for Student Support matching programs to award student aid as a result of raising an equal amount of endowed donations.

The University has recorded the following amounts under Phase I of the OSOTF program:

	2023	2022
Endowment Funds:	\$	\$
Balance, beginning of year	9,416	10,290
Investment income (loss)	45	(351)
Preservation (loss) of capital	171	(523)
Balance, end of year	9,632	9,416
Expendable Funds:		
Balance, beginning of year	657	506
Investment income	545	25
Bursaries awarded (2023 - 233; 2022 - 236)	(445)	(412)
Transfer from Endowment	(162)	538
Balance, end of year	595	657

Transfer from Endowment figures in 2023 include transfers out of unused expendable funds and into the preservation of capital in the endowment funds to ensure the capital is maximizing interest earned.

The University has recorded the following amounts under Phase II of the OSOTF program:

	2023	2022
Endowment Funds:	\$	\$
Balance, beginning of year	3,480	3,303
Preservation of capital	103	177
Balance, end of year	3,583	3,480
Expendable Funds:		
Balance, beginning of year	222	176
Realized investment income, net of direct investment-related expenses and preservation of capital contributions	103	159
Bursaries awarded (2023 - 190; 2022 - 193)	(148)	(113)
Balance, end of year	177	222

The market value of the endowment as at April 30, 2023 is \$4,040 (2022 - \$3,976).

UNIVERSITY OF WINDSOR
NOTES TO THE FINANCIAL STATEMENTS
(in thousands of dollars, unless otherwise noted)
APRIL 30, 2023

NOTE 10

ONTARIO STUDENT OPPORTUNITY TRUST FUND (OSOTF) AND ONTARIO TRUST FOR STUDENT SUPPORT (OTSS)

The University has recorded the following amounts under the OTSS program:

	2023	2022
	\$	\$
Endowment Funds:		
Balance, beginning of year	33,874	31,659
Donations	78	182
Preservation capital	81	2,033
Balance, end of year	<u>34,033</u>	<u>33,874</u>
Expendable Funds:		
Balance, beginning of year	1,765	1,485
Realized investment income, net of direct investment-related expenses and preservation of capital contributions	810	1,200
Bursaries awarded (2023 – 628; 2022 - 630)	(881)	(920)
Balance, end of year	<u>1,694</u>	<u>1,765</u>

The market value of the endowment as at April 30, 2023 is \$38,775 (2022 - \$37,629).

NOTE 11

ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Included in accounts payable and accrued liabilities, are government remittances payable of \$2,293 (2022 - \$3,009) which includes amounts payable for HST and payroll related taxes.

NOTE 12

FINANCIAL INSTRUMENTS

The University's financial instruments have been recognized and measured as disclosed in note 1. There has been no change in risk from the prior year. The University manages certain risks associated with its financial instruments as follows:

(a) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The University is subject to interest rate cash flow risk with respect to its floating rate debts. The University has addressed this risk by entering into interest rate swaps that fix the interest rates for the terms of the loans. All other debts of the University have fixed rates and are therefore not exposed to cash flow interest rate risk.

The University's short-term and portfolio investments are subject to interest rate fluctuations as maturing investments are reinvested at new rates of interest. The market value of investments in Government and Corporate bonds will fluctuate due to changes in market interest rates.

UNIVERSITY OF WINDSOR
NOTES TO THE FINANCIAL STATEMENTS
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(b) Currency risk

Currency risk is the risk that the fair value or future cash flow of a financial instrument will fluctuate due to changes in foreign exchange rates. The University receives some research revenues in non-Canadian currencies and does not mitigate the potential for loss in revenues that could result due to a fall in value of the foreign currency between invoicing of such amounts and the time of receipt of funds. A portion of the University's investments for Endowment is invested outside of Canada. A reduction in the value of that foreign currency would have an adverse effect on the value of these investments. This risk is monitored through its investment managers.

(c) Credit risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause another party to incur a financial loss. Accounts receivable are recorded net of an allowance for doubtful accounts of \$4,903 (2022 - \$4,968). The University does not expect other counterparties to fail to meet their obligations given their high credit ratings. The University has established policies and minimum credit rating requirements for such investments.

NOTE 13

STATEMENT OF CASH FLOWS

The net change in non-cash working capital balances related to operations consists of the following:

	2023	2022
	\$	\$
Accounts receivable	2,704	(4,647)
Inventories, prepaid expenses, and other assets	(499)	(3,202)
Accounts payable and accrued liabilities, net of impact of swaps	1,249	20,581
Deferred revenue	327	(58)
Net change in non-cash working capital balances	3,781	12,674

NOTE 14

COMMITMENTS AND CONTINGENT LIABILITIES

At April 30, 2023, commitments for future construction and renovations amounted to approximately \$12,922 (2022 - \$25,844). These projects will be financed by grants, internal funds, external borrowings and fundraising. Commitments for operations are reported in Note 8.

The University is a member of the Canadian University Reciprocal Insurance Exchange (CURIE). CURIE insures general liability, property and certain other risks. Annual premiums paid by the University will be determined by an Advisory Committee on the advice of the Actuary. There is provision under the agreement for assessments to the University if these premiums are not sufficient to cover any losses of CURIE.

The University has been named as a defendant or co-defendant in several actions for damages. The outcome and the amount of the losses, if any, are not determinable at this time and accordingly, no provision for losses has been made in the financial statements. The amount will be accounted for in the period when and if such losses are determined.

UNIVERSITY OF WINDSOR
NOTES TO THE FINANCIAL STATEMENTS
(in thousands of dollars, unless otherwise noted)
APRIL 30, 2023

NOTE 15
RELATED PARTY TRANSACTIONS

The University is a 25% shareholder of LSRC Corp (“LSRC Corp.”). LSRC Corp. is a special purpose project company for the purposes of constructing, financing, and maintaining the Toldo Lancer Centre (“TLC”). LSRC Corp. was incorporated on April 25, 2019 and is a taxable corporation established under the Ontario Business Corporations Act. The year end for LSRC Corp. is June 30. LSRC Corp. has issued common shares held equally by four shareholder groups. No one party has a controlling interest in the corporation. The Common Shares are voting shares which allow each of the Shareholders to elect an equal number of the Board of Directors of the corporation.

At April 30, 2023, LSRC Corp. recognized a net loss of \$681 (2022 - \$41 income). As a result of the University’s 25% share in LSRC Corp., the University recorded an investment loss of \$170 (2022 - \$9 income) at April 30, 2023. Total investment cumulative loss incurred at April 30, 2023 is \$238 (2022 - \$152).

In 2023, the University obtained an additional \$1,629 (2022 - \$1,432) preferred shares in LSRC Corp. Total preferred shares owned by the University at April 30, 2023 was \$22,316 (2022 - \$20,687). This was in exchange for the University’s financial contribution to the LSRC Corp. at April 30, 2023. These transactions have been recorded at the carrying value. The University has no Other Assets related to LSRC Corp. as at April 30, 2023 (2022 - \$131).

Total investment in LSRC related to Note 2:

	2023	2022
	\$	\$
Balance, beginning of year	20,535	19,093
Investment in Preferred Shares	1,629	1,432
Investment income (loss) in Common Shares	(251)	10
Balance, end of year	21,913	20,535

NOTE 16
COMPARATIVE FIGURES

The comparative financial statements have been reclassified from statements previously presented to conform to the presentation of the current year financial statements.

University of Windsor
Board of Governors

*4.2.2: **External Auditor's Findings Report for the year-ended April 30, 2022**

Item for: **Information**

Forwarded by: **Board Audit Committee**

Report of the Board Audit Committee:

The Audit Committee reviewed the External Auditor's Audit Findings Report for the year-ended April 30, 2023 and was satisfied with the report. KPMG, the University's external auditor, is prepared to issue unqualified audit reports. There were no uncorrected audit misstatements and, as in previous years, the KPMG confirmed that the University is well within materiality parameters and has been appropriately reporting on all matters.

University of Windsor
Board of Governors

*4.2.3: **Auditor General of Ontario (AGO) Findings Action Plan – Update**

Item for: **Information**

Forwarded by: **Board Audit Committee**

The AGO report can be viewed at:

https://www.auditor.on.ca/en/content/annualreports/arreports/en22/AR_FinancialMgmtUniversities_en22.pdf

See attached for progress update.

Financial Management in Ontario Universities

A review by the Office of the Auditor General of Ontario (AGO)

Update on University of Windsor Action Plans

*Board of Governors
October 18, 2023*



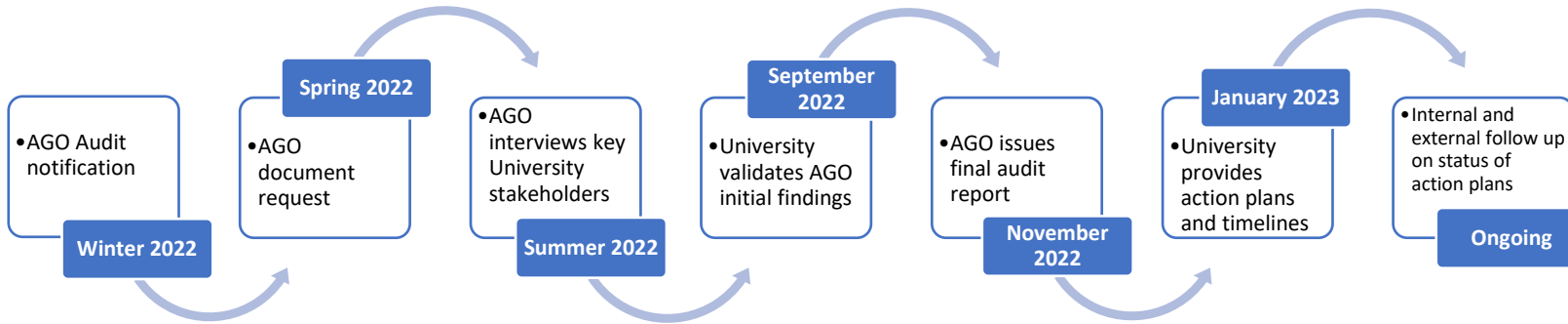
AGO Management Action Plan Update

- ✓ As part of its mandate, the AGO conducts value-for-money audits which assess whether government funds are being spent with due regard for economy and efficiency and whether appropriate procedures are in place to measure and report on the effectiveness of government programs.
- ✓ In 2022, the AGO conducted a value-for-money audit on the financial management and governance in Ontario universities. The University of Windsor was one of four universities included in the review. The other institutions were Algoma, Nipissing and Ontario Tech University.
- ✓ A final audit report was published by the AGO in November 2022 which included 25 recommendations for improvement across six major categories. The University prepared detailed action plans to address the recommendations with timelines ranging from one to three years.
- ✓ Since November 2022, the University has provided updates on the status of management action plans to the Standing Committee on Public Accounts, the Audit and Accountability Committee through the Ontario Internal Audit Division (quarterly). WUFA has also requested regular updates on progress, and to support management with implementation. Administration is meeting with WUFA regularly.
- ✓ The dashboard on the following slide represents the status of management actions as of September 1, 2023. This is the first issued progress report to the Audit Committee on the AGO findings; updates will be provided not less than semi-annually until the end of calendar 2024.



Status of Management Actions as of September 1, 2023

Audit Timeline



Completed Actions

Financial Sustainability:

- ✓ New Capital Debt Policy approved by RAC and the Board in June 2023.
- ✓ Incorporated cash flow disclosures into the capital budget which was tabled at the June Board meeting.

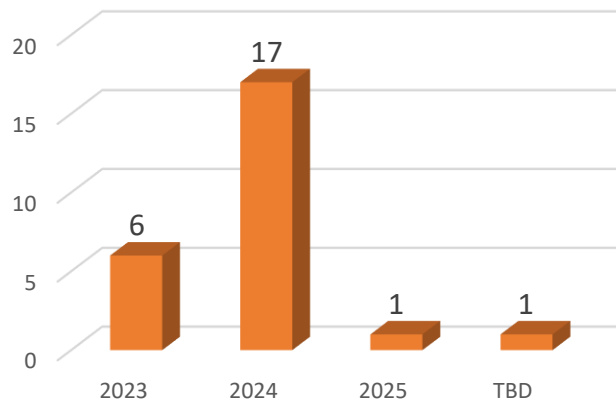
Capital Planning:

- ✓ Introduced a new standard template for tabling capital projects with the Board and commenced using it in Q1 2023.

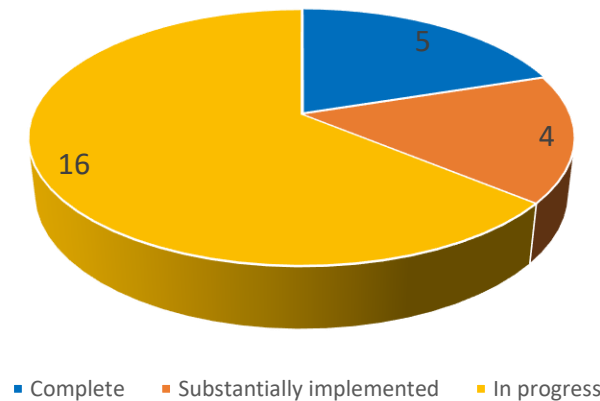
Board Governance/Competencies:

- ✓ Highlighted the top 5 core competencies required of Board and Committee members and updated the Board competency matrix.
- ✓ All appointments to the Board are made considering the skills matrix and gaps at the time. Process defined in Board policies and practices.

Action Status: Expected Year of Completion *



Status of Completion **



* Actions currently on track for completion by their respective due dates. Action deemed TBD relates to reducing the size of the Board and requires additional clarity around the process to open the Act, if required.

** All actions due November 2023 are either complete or substantially complete as of September 1, 2023.



Appendix: Completion Status of AGO Recommendations

Financial Sustainability




- ✓ Establish a formal capital debt policy (November 2023)
- ✓ Monitor and adhere to the debt limits outlined in the policy (November 2023)
- ✓ Maintain separate bank accounts for externally restricted funds (November 2024)
- ✓ Present projected cash flows from operations, financing and capital purchasing activities to the Board (November 2024)

International Students

- ✓ Regularly complete financial sensitivity analysis of impact of loss of students from various regions (November 2024)
- ✓ Develop and apply strategies to diversify recruitment from different geographic regions (November 2023)
- ✓ Focus on recruiting students from priority countries identified in government of Canada's International Education Strategy (November 2023)
- ✓ Collect relevant data on the location and careers of international alumni (November 2024)
- ✓ Use international alumni data to better inform programming and recruitment decisions (November 2025)
- ✓ Apply fee structure for international recruiters to target students with higher scholastic achievement (November 2024)

Profitability of Academic Programming

- ✓ Complete an analysis of profitability at the academic program level (November 2024)
- ✓ Determine whether there are programs which can be reduced/restructured to provide better financial contribution (November 2024)
- ✓ Reduce or restructure program offerings based on results of program profitability analysis and academic need (November 2024)

 Complete  Substantially implemented  In progress



Appendix: Completion Status of AGO Recommendations (continued)

Capital Planning




- ✓ Business case for each capital project including financial feasibility assessment for decision making (November 2023)

Board Governance

- ✓ Reduce and limit the size of the Board (TBD required additional clarity around the process to open the Act, if required)
- ✓ Reduce the number of committees to limit the Board size (November 2024)
- ✓ Develop and annually review and approve both permanent and emergency presidential succession plans (November 2024)
- ✓ Prioritize and track Board competencies using competency matrices (November 2024)
- ✓ Confirm the Board and committees possess demonstrably requisite competencies to fulfill their terms of reference (November 2024)
- ✓ Strengthen university financial and accounting literacy among Board members (November 2023)
- ✓ Implement oversight functions (i.e., risk management, compliance and internal audit); report regularly to Board (November 2024)
- ✓ The Senate be provided with regular costing information on the financial contribution of individual program offerings

Academic Partnerships and Collaborations

- ✓ Set goals for the type of relationships the University enters into such as revenue generating academic relationships (November 2024)
- ✓ Have these arrangements approved by the Board and/or Senate (November 2024)
- ✓ Consult national security agencies such as Canadian Security Intelligence for information, advice or support before engaging in international collaborations or partnerships (November 2024)

 Complete  Substantially implemented  In progress



University of Windsor
Board of Governors

*4.2.4: **Appointment of External Auditors for 2023-2024**

Item for: **Approval**

Forwarded by: **Board Audit Committee**

MOTION: That KPMG LLP be appointed as the University of Windsor's external auditors for 2023-2024.

Rationale:

- KPMG LLP has developed specialized expertise in the university sector at the University of Windsor and across the province.
- Under the Broader Public Sector Act, auditing services are considered contracted services, not consulting services, and therefore a request for proposal (RFP) is not required for the appointment of the external auditors.
- KPMG LLP has proposed marginal increases to their audit fees for 2023-2024.

University of Windsor
Board of Governors

4.4.1: **Bylaw Revisions – Board Chair and Vice-Chair Positions**

Item for: **Approval**

Forwarded by: **Board Governance Committee**

MOTION: That the Board of Governors approve the proposed revisions to Board Bylaw 1, effective as of November 27, 2024.

Proposed Revisions:

[revisions are in bold and strikethrough]

SECTION I

[...]

1.12 Vice-Chair, means ~~a~~ **the** Vice-Chair of the Board;

[...]

4.1 Contracts, documents or instruments in writing pursuant to decisions of the Board requiring execution on behalf of the University shall be signed by any two Officers of the University, or one of the Board Chair or ~~a~~ **the** Board Vice Chair and any one Officer of the University. [...]

[...]

SECTION II

[...]

1.5.1 The Chair and Vice-Chairs ~~s~~ shall be elected by the Board from among the external members of the Board, upon the recommendation of the Governance Committee. The term of office **for the Chair and Vice-Chair** shall normally be ~~two~~ **three** years, renewable upon the recommendation of the Governance Committee. The Chair monitors agreed upon goals and objectives of the President and acts in an advisory and supportive capacity to the President.

~~1.5.2 The Board, upon the recommendation of the Governance Committee, shall elect two Vice-Chairs, one designated first Vice-Chair, the other, second Vice-Chair. The first~~ Vice-Chair shall normally succeed to the office of Chair upon the expiry of the Chair's term. ~~The second Vice-Chair shall normally succeed to the office of first Vice-Chair upon the latter's succession to Chair. The term of office for Vice-Chairs shall normally be two years, renewable upon the recommendation of the Governance Committee.~~

The Vice-Chairs ~~s~~ shall be informed of the Chair's duties and act in the place of the Chair in the event of the absence or inability to act of the Chair.

[...]

2.1.1 Special meetings of the Board may be called by the Chair (or Vice-Chair~~s~~) acting as designate) or by any three Board Members, or by the President. [...]

[...]

2.3.1 [...]

A decision to consider a matter at an in-camera meeting shall be taken reasonably. Such a decision may be made by:

2.3.1.1 The Chair, the President and the Secretary in accordance with section II, paragraph 2.5.2; or

2.3.1.2 The Chair, or in his/her absence, the ~~first Vice-Chair, or in the absence of both the Chair and the first Vice-Chair, the second Vice-Chair, may direct a matter be considered in-camera;~~ or

2.3.1.3 The Board may resolve, upon adoption of a motion which shall be non-debatable, to direct that a particular matter be considered in-camera.

2.3.2 Confidentiality: All materials, reports, data and other documentation submitted to Board Members for in-camera sessions are confidential until disclosed in an open meeting of the Board or officially announced after the meeting by the President (or his/her designate). (see also section II, paragraph 2.11) Nevertheless, the Chair, the Vice-Chairs, and the President may agree to the release of materials for the purpose of public disclosure, if necessary. [...]

[...]

2.11 Spokespersons

The President (or his/her designate) is the spokesperson for the University. In matters pertaining to the President or the functioning of the Board, the Chair (or Vice-Chairs when acting in the capacity of Chair) is the spokesperson for the University.[...]

[...]

SECTION III

[...]

2.2 Executive Committee

2.2.1 Membership:

- Chair
- Vice-Chairs
- Immediate Past Chair of the Board (if present)
- President
- chair of the Audit Committee
- chair of the Resource Allocation Committee
- One External Member of the Board elected by the Board (per section I, paragraph 1.18, and section III, paragraph 1.6)

[...]

2.3 Governance Committee

[...]

2.3.2.7 ensuring succession planning and monitoring the leadership needs of the Board and its committees, and recommending to the Board for appointment or reappointment the Chair, Vice-Chairs, Committee chairs, and Committee vice-chairs. Such officers shall be appointed from among the External Members of the Board. (as defined in section III, paragraph 1.6)

[...]

2.4 Human Resources Committee

2.4.1 Membership:

- Board Chair (**Vice-Chair**)
- ~~1st~~-Vice-Chair (Chair)
- ~~2nd Vice-Chair (Vice-Chair)~~
- President
- Three External Members of the Board elected by the Board (per section I, paragraph 1.18, and section III, paragraph 1.6)
- Such other persons, who are non-Board Members and from outside the University, as the Board may from time to time appoint, to a maximum of three. Such persons should have experience or expertise in human resources.

[...]

2.7 Resource Allocation Committee

2.7.1 Membership:

- Chair
- President
- Vice-Chairs
- Five members elected by and from the Board, at least three of whom must be External Members (per section I, paragraph 1.18, and section III, paragraph 1.6)
- Such other persons, as the Board may from time to time appoint, to a maximum of three. Unless otherwise approved through Board resolution, these seats shall be filled by persons who are non-Board Members and from outside the University.

[...]

**references in policies to Board vice-chairs, 1st vice-chair, and 2nd vice-chair will be changed to vice-chair.*

Rationale:

- Current board chair and vice-chair terms are 2 years in length. This results in constant turn over, with terms ending just as incumbents become fully oriented to the role.
- Many universities only have one vice-chair positions and three-year terms for each of these officer positions.
- Three-year terms would provide more time for education and training of the officers and mitigate governance risk by reducing turnover in these leadership positions.
- The change would be effective following the end of the current Board chair's term in November 2024. The two vice-chairs are agreeable to serving three-year terms, if appointed by the Board to do so.

Board Approved Capital Projects > \$2.5M

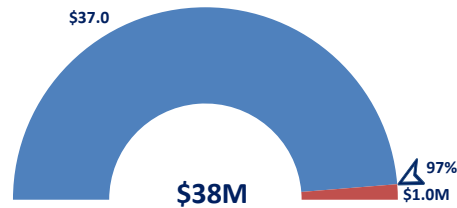
Transforming Windsor Law

Board Approval Date: November 2020
Substantial Completion Date: June 2023*



Total Project Spend*

* to August 31, 2023



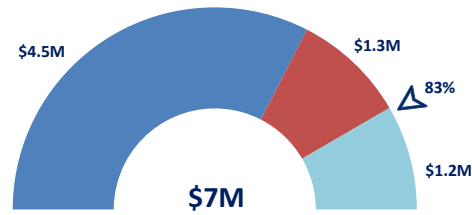
■ Actual Spend
■ O/S Commitments
■ Available Funds
✓ On Budget
✓ On Schedule**

** the metrics for this project have been updated following the April 2023 board approval of budget increase

Funding Sources	Approved	Status	Notes
1. External Financing	\$13M		Series B debenture in place
2. Windsor Law One time cont'n	\$1.5M		Contribution of \$1M from Windsor Law received 2019/20; discussion for remaining \$500K underway
3. Fundraising	\$7M		
4. One Time Central Cont'n	\$2.1M		One-time contribution in place
5. Deferred Mtnc Fund	\$9M		To be funded over 3 years from Deferred Mtnc Fund; Funds received
6. External Financing	\$13.5M		Series C debenture in place

PROJECT COMPLETE

Status of Fundraising

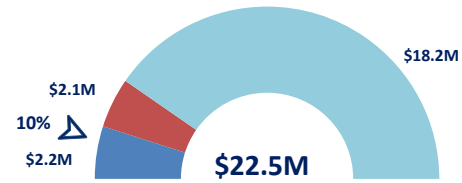


■ Donations received
■ Pledges
■ Outstanding

Residence West

Board Approval Date: January 2023
Substantial Completion Date: April 2025

Total Project Spend*



■ Actual Spend
■ O/S Commitments
■ Available Funds
✓ Budget Under Review
✓ On Schedule

Funding Sources	Approved	Status	Notes
1. External Lease Agreement	\$21.5M		Lease Agreement with WECHU to cover cost of construction; MOU signed
2. Grants/Advancements	\$1.0M		

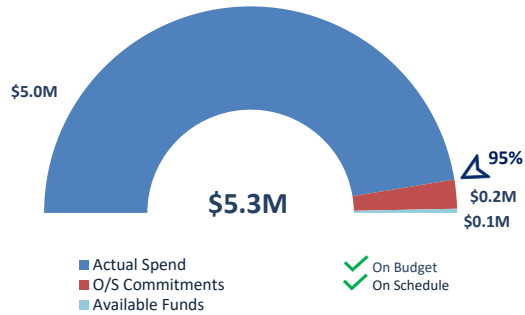
Capital Projects Dashboard - Quarterly Report to August 31, 2023

CEI - Charge Lab

Board Approval Date: December 2021
Substantial Completion Date: Summer 2023

Total Project Spend*

* to August 31, 2023



Funding Sources	Approved	Status	Notes
1. Faculty of Engineering	\$5.3M	 	In March 2022, the project scope was changed by the Dean of Engineering who has committed the Faculty of Engineering to fully funding the project with one-time funds currently available for this purpose.

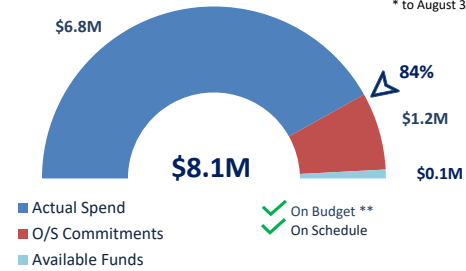
PROJECT COMPLETE

Chiller Replacement

Board Approval Date: December 2021
Substantial Completion Date: Fall 2023

Total Project Spend*

* to August 31, 2023



Funding Sources	Approved	Status	Notes
1. Internal financing	\$2.7M	 	Deferred Maintenance Strategy including \$1.7M from Facilities Renewal Government Grant
2. One-time contribution from Operating funds	\$3.6M	 	(Energy Projects Fund – generated from utility savings); funds currently available
3. Energy Sustainability Fund	\$1.6M	 	Contribution from Energy Sustainability Annual Funding Strategy
4. External Incentive	\$1.2M	 	Enbridge Incentive

**University of Windsor
Board of Governors**

***4.8.2: Capital Projects Fundraising Update**

Item for: **Information**

Forwarded by: **Board Resource Allocation Committee**

Confidential: Capital Fundraising Goals at a Glance...

Capital Project	Fundraising Goal	Donations Received	Pledges	Outstanding	2023/24 Target*
Transforming Windsor Law (TWL)	\$7M	\$4,555,137	\$1,272,210	\$1,172,653	\$500,000
Toldo Lancer Centre (TLC)	\$4.2M	\$2,269,888	\$1,191,089	\$752,845	\$400,000
Windsor Essex County Health Unit (WECHU)	\$2M	n/a	n/a	n/a	\$1M

*sources of funding: private fundraising and government grants

Transforming Windsor Law (TWL)

Project Champion: Dr. Reem Bahdi
 Senior Development Officer: Mike Flanagan
 (Support, part-time) Principal Gift Officer: Rahim Dharamsi

Background: Noting the outstanding reputation and accomplished alumni base of the University of Windsor Law School, the campaign for a full renovation of the space was developed to serve future students and reinforce the value of a Law degree from the University of Windsor. The Faculty intends to announce that it has reached the \$6M target during the upcoming re-opening ceremonies scheduled for the weekend of October 27-29, 2023.

Due to delays in the project, inflationary costs, and a number of other factors, the fundraising goal was increased by \$1M over the last few months. The TWL project maintains its steadfast progress towards achieving its new \$7M goal. To fulfil the additional \$1M commitment, the Dean and the Advancement team are actively exploring opportunities to engage major donors and use the continued tactic of offering prominent recognition within the new facility as an incentive to attain the additional goal.

Funding and Fundraising Strategies:

- There are active asks and 10 new, qualified prospects, to move us to the finish line.
- A number of individual and corporate asks have gone out to top seven law firms.
- A number of transformational gift potential donors have been identified and are in the cultivation stage.
- Grand opening event with strong messaging and opportunities for cultivation for select attendees.
- 3 alumni reunions with cultivation/solicitation strategies post-event, including class-gifts (Class of 1975, as an example).
- Other funding streams through grants are being identified.

Toldo Lancer Centre (TLC)

Project Champion: Dr. Linda Rohr

Senior Development Officer: Katie Corchis

Background: The Toldo Lancer Centre building is a story of success that was founded on a vision to bring the community together with the University and provide an inspiring and wellness space for all to use. Supported significantly by the students of the University of Windsor through a \$55M referendum, a \$3M gift from the City of Windsor as well as a long-term partnership agreement, the sale of the Diezel Drive property, and additional community donors (Toldo Foundation, Richard Peddie, Sheila Wright, the Harcarufka family, the Wright family – and more). Many donors also took advantage of the “Take a Seat Campaign” which has generated \$182K (with continuing pledges coming in). It remains a hub for current students, staff, and the community to utilize and be proud of, while fostering the future of health and wellness for those locally and all who utilize the space.

Funding and Fundraising Strategies:

- Pursue individual philanthropic giving. The prospect list of honorary degree recipients has been identified with a goal of pursuing 10 engagements.
- Corporate partnerships have been identified for naming for the Triple Gymnasium. A list of 5 have been identified and will be cultivated.
- Identifying additional potential supporters/sponsors from corporations outside of Windsor but have strong ties here.
- Continue to host and cultivate relations with alumni at games and other scheduled events.
- ‘The Lancer Order’ giving acknowledgement program will be developed to honor those who have current giving over \$100K and the goal is to incent those who are near this milestone to give to hit the milestone and be included on a donor wall. This program will be developed to support giving capacity across the institution.
- Undesignated gifts that come through the AGP program (call centre, direct mail, online, Day of Giving initiative).
- Other funding streams through grants are being identified.

Windsor Essex County Health Unit (WECHU)

Project Champion: Dr. Shanthi Johnson

Principal Gift Advisor: Rahim Dharamsi

Background: The Advancement team has recently initiated its collaboration with the Windsor-Essex County Health Unit (WECHU) to explore various funding avenues, including government grants, individual donations, corporate contributions, and family foundation grants. The overarching fundraising objective for this initiative is to secure \$2M to support the overall WECHU capital project as well as the University of Windsor Student Counselling Centre. We have just successfully developed a compelling case for support, which is currently being shared with potential supporters to gauge their level of interest and willingness to contribute. Our strategy moving forward involves both WECHU and the University engaging in joint and individual solicitation efforts, tailored to each unique opportunity and prospect. A number of prospects have been identified and engaged. We are the cultivation stage.

More specifically, WECHU is focusing on individual and joint partnerships to health, education, and community-minded prospects in the Windsor community and those who have roots in the southwest.

Funding and Fundraising Strategies:

- An application has been made to the Ministry of Colleges and Universities through their Stay and Learn Program.
- A grant submission was made to the Ministry of Health under the model of care innovation fund.
- Active asks are being developed.
- We are cultivating relationships with 8-10 prospects with foundations.

University of Windsor
Board of Governors

*4.8.3: Procurement, Hospitality, and Travel Policies – Revisions

Items for: Approval

Forwarded by: Board Resource Allocation Committee

MOTION 1: That the Board of Governors approve the revised University Procurement Policy.

MOTION 2: That the Board of Governors approve the revised University Hospitality Policy.*

**formerly titled "Entertainment Policy"*

MOTION 3: That the Board of Governors approve the revised University Travel Policy.

Rationale:

- See attached *Procurement, Hospitality, and Travel Policies Memo*, dated September 28, 2023.
- See BG231018-4.8.3a-c for revised policies.



Finance

401 Sunset Avenue, Windsor
 Ontario, Canada N9B 3P4
www.uwindsor.ca/finance

To: Board of Governors

From: Vincent Yeung, Associate Vice-President, Finance
 Rachel McRae, Controller, Finance

Date: October 18, 2023

Subject: Procurement, Hospitality and Travel Policies - Proposed Revisions

Purpose and Background:

The University has recently completed a review of the following policies:

- University Procurement Policy
- University Travel Policy
- University Hospitality Policy (previously called “University Entertainment Expense Policy”)

The purpose of this memo is to provide a high-level overview of the summary of changes for each of the above-mentioned policies.

Process and Rationale:

The University has an obligation, as part of our Board approved Finance policies and under the Ontario Broader Public Sector (BPS) Accountability Act, to review each policy every five (5) years, or sooner should certain circumstances arise that cause for the review of the policy prior to that date.

As these policies flow from obligations under legislation and government directives, and could affect terms and conditions of employment, Finance conducted a campus wide public consultation process as well as targeted consultations with faculty members, as required by the WUFA collective agreement. While preparing the draft updates to these Policies, the Finance department has reviewed and considered feedback, where applicable, from this public consultation process.

During the review, Finance looked at items such as continued compliance with the Ontario BPS Procurement, Perquisites, and Expenses Directives, as well as consistency with other peer institutions within Ontario. Other general updates, including housekeeping and formatting items, review of gender pronouns, and EDI considerations, were also incorporated. As these were considered more administrative amendments to the policies, they have not been included in the summary of changes outlined below.

Status of BPS Directive:

In June 2023, the Ministry of Colleges and Universities (MCU) announced further updates are forthcoming to the Ontario BPS Procurement Directive, which will take effect January 1, 2024. At this time, those changes have not been finalized. To ensure continued compliance with BPS, Finance will conduct further reviews of the above-mentioned policies, and propose to the Board any additional updates that may be required in the upcoming calendar year.

Summary of Changes by Policy:

University Procurement Policy:

Scope (Pg. 2):

- Renovation and construction work conducted by Facility Services is now covered under the scope and application of this policy.

Procurement Thresholds and Competitive Procurement Requirements (Pg. 3):

- Proposed increases to Total Procurement Value thresholds, see newly added **Table 1: Competitive Bidding and Purchasing Methodology** in Procurement Policy for updated thresholds.

Non-Competitive Procurement (Pg. 5, Appendix B)

- New section added to highlight the University's protocol on non-competitive procurement including:
 - **Appendix B - Procurement Policy Exemptions: Limited Tendering and Non-Application Provisions;** and
 - **Procurement Policy Exemptions: Limited Tendering and Non-Application Justification Form**
 - For Procurement Policy exemptions to be considered, they must be justified and documented in advance of the acquisition, by the requisitioner, on the new form.
- Language added to cover public disclosure requirements for Non-Competitive Procurement

University Travel Policy and Procedures – Summary of Changes:

Policy Exceptions (Pg. 5)

- Exceptions to the policy now require pre-approval from the traveler's respective Vice- President or their delegate in writing (through e-mail) and the Associate Vice-President, Finance, or their delegate.

Appendix 1: Travel Guidelines and Procedures

- **Eligible Travel Expenses – Meals - Alcohol Charges (Pg. 10)**
 - Expenses involving consumption of alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense and there are no exceptions to this rule.
- **Travel within the City of Windsor and Surrounding Area (Pg. 13)**
 - Pre-authorization of travel within City of Windsor is required before committing any funds for the trip or for other reimbursable expenses.
- **Travel Advances (Pg. 16)**
 - Travel advances (reimbursement of travel costs prior to travel occurring) may only be received when travel is booked using a University of Windsor Travel Card.
- **Travel Expense Reimbursement Rates (Pg. 17)**
 - All per diem rates (without receipts) have been updated to reflect the rates as outlined in the WUFA Collective Agreement.

University Hospitality Policy and Procedures – Summary of Changes:

Hospitality Expenditures (Pg. 5-6)

- Additional sub-categories of hospitality expenditures which require additional guidance around policy application and administration were created.

Social Club Membership and Fees

- Section was removed to ensure compliance with Ontario BPS Perquisites Directive which states club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs, or social clubs are not allowable under any circumstance.

Ineligible Expenditures and Recovery of Ineligible Expenses (Pg. 6)

- Categories of expenditures which are considered ineligible expenses under this policy have been included.

Next Steps: Procurement, Hospitality, and Travel Policy and Procedures

As part of the September 28th Board Resource Allocation Committee (RAC) meeting, RAC reviewed the updates to the Procurement, Travel, and Hospitality policies. The Committee has recommended the policies revisions for approval consideration by the Board of Governors.



Policy Title: Procurement Policy

Policy Number: FIN-PUR-1008-001

Date Established: November 25, 1998

Office with Administrative Responsibility: Office of the VP, Finance and Operations

Approved by: Board of Governors

Revision Date(s): June 11, 2012

Position Responsible for Maintaining and Administering the Policy: Procurement Manager

1. Policy Statement

The University has adopted the Procurement Policy to govern all University Procurement. This policy is governed by directives and legislation that may be introduced from time to time, and include:

- Ontario Broader Public Sector (BPS) Procurement Directive
- Canadian Free Trade Agreement (CFTA)
- Comprehensive Economic and Trade Agreement (CETA)
- Ontario-Quebec Trade and Cooperation Agreement (OQTCA)
- Freedom of Information and Protection of Privacy Act (FIPPA)
- Accessibility for Ontarians with Disabilities Act (AODA)

The University is committed to obtaining the best value for the total acquisition cost of all goods and services purchased, to facilitate and encourage the timely purchase of goods and services through a competitive process whenever practical, and to ensure commitment to accountability, transparency, efficiency, and equity.

2. Purpose

The primary purpose of the Procurement Policy is to ensure that the acquisition of goods and services is undertaken in an open, fair, transparent, efficient, ethical, and cost-effective manner while obtaining the best value for money for the University. Furthermore, the purpose of the policy is:

- i. Define the roles and responsibilities, means of Procurement, and approval thresholds applicable in the purchase of goods and services.
- ii. To ensure that current legislative requirements with respect to public entity purchases are met, including mandatory requirements of the governing directives or trade agreements.
- iii. To ensure that all University employees involved in the purchase of goods or services are aware of the applicable governing legislation, regulation and the Ontario BPS Supply Chain Code of Ethics as outlined in **Appendix C - Ontario Broader Public Sector (BPS) Supply Chain Code of Ethics**.
- iv. To ensure an appropriate level of internal control and accountability with respect to supply chain related activities.
- v. To establish guidelines for purchasing goods and services for all University units, including procurement planning and risk mitigation considerations, as well as to outline the University's accountability in using public funds for the purchase of those goods and services.
- vi. To ensure University vendors are permitted to participate in fair competition for the supply contracts awarded by the University, in accordance with their qualifications.

3. Scope

This policy applies to the acquisition of goods and services, including construction and renovation work, consulting services, and information technology, **regardless of the source of funding**, unless specifically indicated otherwise by the funding source. This policy applies to all employees of the University.

4. Roles and Responsibilities

- I. All individuals involved in purchasing or other supply chain related activities must adhere to the principles and standards promulgated by the University's Procurement Code of Ethics (Section 10) to ensure an ethical, professional, and accountable supply chain.
- II. Employees with purchasing approval authority shall ensure that University policy requirements are followed in the procurement of goods and services.
- III. No person shall commit the University to agreements, licenses, contracts, leases, or other legally enforceable obligations unless authorized by the Board of Governors.
- IV. Procurement Services is responsible for and shall have the authority, on behalf of the University, to:
 - Enter into binding agreements such as purchase orders, equipment leases and other contracts for the supply of materials and/or services from operating budgets.
 - Acquire and dispose of goods and services, including amending or cancelling purchase orders. *(Procurement Services is the only department authorized to issue, amend, or cancel a purchase order).*
 - Provide guidelines on procurement policies and procedures and the structure, format and general content of bid solicitations; review proposed bid solicitations to ensure clarity, reasonableness and quality; and advise staff of suggested improvements.
 - Establish standards, terms and conditions for bid solicitation, purchase orders, contracts and other documents required to manage supply chain related activities, including call, receive, open, and review bids.
 - Ensure open, fair, and impartial purchasing processes for goods and services.
 - Facilitate negotiations with preferred vendor agreements in conjunction with units and to utilize collaborative buying programs with other organizations where feasible.
 - Promote the standardization of goods and services, where such standardization demonstrably supports the purpose and scope of this Policy.
 - Incorporate where appropriate, accessibility criteria and features when procuring goods, services, or facilities to create and maintain an accessible university community as required under the Accessibility for Ontarians with Disabilities Act (the "AODA").
 - Ensure compliance with this Policy and advise the Vice-President, Finance and Operations through the Associate Vice-President, Finance when there has been non-compliance. The Vice-President, Finance and Operations shall take appropriate action to address and correct any non-compliance.
- V. It is the responsibility of the end user department (requisitioners) to:
 - Identify the need for a product or service and provide the specifications to Procurement Services.
 - Approve a purchasing transaction. An employee with purchasing approval authority must ensure that:
 - Authorized Approving Officer has delegated authority over account(s) to which a charge is being made.
 - Transaction is within dollar value limits of delegation.
 - Purpose of transaction aligns with account(s) being charged and any restrictions related to those funds.
 - Transaction is in compliance with this Policy and other contract terms.
 - Transaction does not personally benefit themselves or their supervisor(s), and that transaction approval does not create a conflict or perceived conflict of interest.
 - Ensuring that all goods and services purchased have been received and recording receipt has been captured in the form prescribed by Procurement Services.

5. Procurement Thresholds and Competitive Procurement Requirements

The determination of the method of competitive procurement required for goods, non-consulting services, and construction purchases will be done in conjunction with Procurement Services in accordance with requirements in **Table 1** below.

Competitive bidding requirements for “Consulting Services” are discussed further in **Section 7 - Procurement of Consulting Services**.

Table 1: Competitive Bidding and Procurement Methodology

Total Procurement Value (in CDN, excluding taxes)	Method of Purchase	Competitive Procurement Requirement	Procurement Services Consultation Requirement
Up to \$5,000	UW Purchasing Card; Invoice; or Purchase Order (<i>Only if required</i>)	None required (<i>End user can place order directly with supplier</i>)	Not required
\$5,000 to \$15,000	Purchase Order	Minimum of one (1) written competitive quote required. Two (2) additional quotes may be required by Procurement Services to ensure best value.	Required
\$15,001 to \$100,000	Purchase Order	Minimum of three (3) written competitive quotes – Procurement Services to advise on process and obtain quotes.	Required
Over \$100,000	Purchase Order	Public competitive bid process required (i.e. MERX) via Procurement Services	Required

All orders **between \$5,000 to \$15,000** will require a minimum of one (1) written quote from the proposed supplier (unless otherwise specified for a research grant, where the more stringent purchasing requirements will take precedence). This written quote can be obtained by either Procurement Services or the end user. Purchasing Services, at its discretion, may require two (2) additional quotes to ensure best value is obtained.

All orders **between \$15,001 and \$100,000** will require a structured invitational procurement process to be followed unless it is an allowable exception to this policy or sole source supplier claim is submitted for approval (see **Appendix B – Procurement Policy Exemptions: Limited Tendering and Non-Application Provisions**). This process will ensure the University gains the best possible value within the context of legal and purchasing directives and that it is practicing an open and fair business policy. In the case of a sole source procurement, Procurement Services will obtain a formal quotation from the requested supplier.

All orders **above \$100,000** will require public competitive procurement process. Procurement services must be consulted and will facilitate the formal competitive procurement process.

Reducing the overall value of procurement by dividing a single procurement into multiple procurements (splitting transactions) to circumvent competitive procurement thresholds is not acceptable and does not comply with this Policy.

6. Procurement Approval Authorities

This policy establishes different levels of authorized spending, as well as the associated competitive procurement method required for goods or services. These levels of authorization are designed to limit the exposure of the University to major expenditure commitments without appropriate due diligence.

The Total Procurement Value referred to below is calculated based on the net value of the purchase in Canadian dollars (or a total purchase, within a single contract, over a set time period) before taxes and freight are considered.

As the procurement for all consulting services must be competitively bid, irrespective of the Total Procurement Value, the following Procurement Approval Authority Schedule is divided into two separate sections, for clarity purposes:

- Goods, Non-Consulting Services and Construction (**Table 2**).
- Consulting Services (**Table 3**)

All expenditures or commitments to expend must be authorized by an Authorized Approving Officer or an employee with the delegated purchasing approval authority.

6.1 Delegation of Authority

Authorized Approving Officers can appoint a Delegate Authorized Approver, to exercise the authority of the Authorized Approving Officer, on a permanent basis, or when absent for any reason, including vacation. They can do this by indicating the period during which absence or permanent delegation is effective (beginning and end date) using the delegation function in UWinsite Finance. Appointments should ideally be in a position at the same level or higher than the Authorized Approving Officer, on the University Organization Chart. Authorized Approving Officers who choose to delegate authority acknowledge and accept that they are fully accountable for decisions made on their behalf by their delegate.

Table 2: Competitive Procurement Authority – Goods, Non-Consulting Services and Construction

Total Procurement Value (in CDN, excluding taxes)	Procurement Services Consultation Requirement	Competitive Procurement Method	Approval Authority
Up to \$5,000	None	Not required	Authorized Approving Officer for budget in relevant business unit
\$5,001 to \$15,000	Buyer	Invitational Competitive	Authorized Approving Officer for budget in relevant business unit
\$15,001 to \$99,999	Buyer	Invitational Competitive	Authorized Approving Officer for budget in relevant business unit
\$100,000 to \$499,999	Procurement Manager, and Associate Vice-President, Finance	Open Competitive	Authorized Approving Officer for budget in relevant business unit; and Vice-President of respective department
Over \$500,000	Procurement Manager, and Associate Vice-President, Finance	Open Competitive	Authorized Approving Officer for budget in relevant business unit; Vice-President of respective department; and President

7. Procurement of Consulting Services

Procurement for all consulting services must be competitively bid, irrespective of the Total Procurement Value. Prior to commencement, any procurement of consulting services must be approved in accordance with the **Table 3 - Procurement Approval Authority Schedule for Consulting Services**.

Procurement Services will assist in the determination as to whether the service is consulting or non-consulting, as well as determination of the type of competitive procurement method required, in accordance with the requirements outlined in table below:

Table 3: Competitive Procurement Authority – Consulting Services

Total Procurement Value (in CDN, excluding taxes)	Procurement Services Consultation Requirement	Competitive Procurement Method	Approval Authority
Up to \$99,999	Buyer	Invitational Competitive (minimum three quotes)	Authorized Approving Officer for budget in relevant business unit;
\$100,000 to \$499,999	Procurement Manager, and Associate Vice-President, Finance	Open Competitive	Authorized Approving Officer for budget in relevant business unit; and Vice-President of the respective department
Over \$500,000	Procurement Manager, and Associate Vice-President, Finance	Open Competitive	Authorized Approving Officer for budget in relevant business unit; Vice-President of the respective department; and President

8. Non-Competitive Procurement

The University will utilize an open competitive procurement process as required and whenever possible to increase the possibility of achieving the greatest value for money. However, in specific circumstances, a competitive procurement processes may not be reasonable and therefore exceptions to competitive procurement may be required, through sole sourcing, single sourcing and limited tendering. Please refer to **Appendix B - Procurement Policy Exemptions: Limited Tendering and Non-Application Provisions for further details.**

Circumstances in which exceptions may be considered must be justified and documented in advance, by the requisitioner, on the **Procurement Policy Exemptions: Limited Tendering and Non-Application Justification Form.**

9. Consistency and Contradictions

Where there may be apparent contradictions between this policy and other legal requirements to which the University is subject, every effort should be made to interpret both this policy and the other requirement in a consistent and harmonious manner.

If any provision of this policy is found to be inconsistent with the provisions of a collective agreement, the collective agreement will prevail, unless the policy provision is required by law, in which case the policy provision will prevail.

Where funding for a purchase is provided by a funding/external agency, and where those purchasing requirements (i.e. dollar limit thresholds, number of quotes required, approvals, etc.) are different from University requirements, the more stringent requirements will take precedence.

10. Procurement Code of Ethics

The University further requires that all individuals involved in purchasing or other supply chain- related activities must adhere to the principles and standards promulgated by the University’s Procurement Code of Ethics below, to ensure ethical, professional, and accountable supply chain activities.

The University’s Procurement Code of Ethics has been established, in accordance with the Ontario BPS Supply Chain Code of Ethics (“Code”) to supplement other regulations, policies and guidelines related to duty of transparency and ethics that is owed to all public institutions. This Code applies to all members of the University community who are involved in the procurement process of goods and services.

The Code of Ethics is comprised of 3 elements:

1. Personal Integrity
2. Professionalism, Accountability, Transparency
3. Compliance and Continuous Improvement

It is the responsibility of each member of the University to promote the institution as one that deals fairly and equitably with all suppliers to create and maintain business relationships. This can be accomplished by:

- Maintaining fair and transparent competition amongst suppliers
- Being honest and truthful in all inferences and statements
- Treating all communication with vendors as confidential
- Allowing vendors a full and courteous hearing
- Never benefiting from the errors of suppliers

11. Conflict of Interest

University employees must maintain a fair and impartial relationship when dealing with suppliers. End users and Procurement Services staff are responsible for ensuring that any potential conflict of interest or non-arm's length transactions in dealing with suppliers are declared per the ***University Conflict of Interest or Commitment Policy***.

This Policy further requires disclosure where a contract for goods or services may be awarded to a person or firm in which a University employee has a material interest. Declaration of any conflict of interest must be made using the University ***Conflict of Interest Disclosure Statement form***.

12. Environmental Sustainability

The University is committed to promoting the values of environmental sustainability and social responsibility. To the degree possible, the University shall incorporate environmental sustainability standards into its procurement practices and give favourable consideration in its evaluation process to those goods and services which reflect this commitment to environmental sustainability or broader social responsibility.

13. Accessibility for Ontarians with Disabilities Act

The University of Windsor is also committed to meet accessibility obligations in procurement related activities under the Ontario Human Rights Code, 1990 and the Accessibility of Ontarians with Disabilities Act, 2005 (AODA).

In accordance with section 5 of the AODA, Integrated Accessibility Standards Regulation, the University of Windsor is committed to incorporating accessibility criteria or features when procuring or acquiring goods, services, or facilities, except where it is not practicable to do so. Therefore, when procuring or acquiring goods, services, or facilities, the person responsible for the purchasing documents is also responsible for enquiring about the accessibility features of the products. Considerations should be made to ensure that the item(s) being purchased do not pose a barrier for persons with disabilities. If the purchaser determines that it is not practicable to incorporate accessibility criteria and features into the purchase, the purchaser shall keep a written explanation.

14. Confidentiality

Any and all confidential information shall be the sole and exclusive property of the University and shall be held by all employees in trust for the benefit of the University only. Confidential information shall not be disclosed by University employees to outside parties except in the necessary course of business. University employee's privity to confidential information shall be prohibited from communicating the confidential information to anyone, including other University employees, except in the necessary course of business. Efforts will be made to limit access to confidential information to only those in a need-to-know position.

All University employees shall take all reasonable actions that the University deems necessary or appropriate to handle, store and maintain supplier confidential information to prevent the unauthorized use or disclosure.

15. Monitoring and Compliance

The policy will be reviewed every five (5) years. There may be certain circumstances that may cause for the review of the policy prior to that date: changes in legislation that affect the policy; a specific incident triggers a review of the policy; there is a request made by Senior Management or the Board of Governors to review the policy.

16. Appendices

- Appendix A - Definitions
- Appendix B - Procurement Policy Exemptions: Limited Tendering and Non-Application Provisions
- Appendix C - Ontario Broader Public Sector (BPS) Supply Chain Code of Ethics

17. Cross References and Procedures

- University of Windsor Travel Policy
- University of Windsor Hospitality Policy
- Policy on Conflict of Interest of Commitment
- Gift Acceptance Policy
- Purchasing Card Program
- Travel Card Program

Appendix A - Definitions

Authorized Approving Officer: The Authorized Approving Officer must have authorization over the account(s) being charged when approving purchase requisitions. They also must not be asked to approve purchase requisitions for an individual to whom they report. The Authorized Approving Officer is typically the one-up approver, the manager or supervisor of the requisitioner. However, if the Authorized Approving Officer is not also the claimants one-up approver, then an additional approval is required by the Authorized Approving Officer for the general ledger account being charged.

In the case of research accounts, the Authorized Approving Officer must have a one-up reporting relationship to the requisitioner, and purchase requisitions must always be approved by the Principal Investigator (PI) or their delegate.

Competitive procurement: means a set of procedures for developing a procurement contract through a bidding or proposal process. The intent is to solicit a fair, impartial, competitive bids. Competitive Procurement can be done through open or invitational process.

Construction: means construction, reconstruction, demolition, repair or renovation of a building, structure, or other civil engineering or architectural work and includes site preparation, excavation, drilling, seismic investigation, the supply of products and materials, the supply of equipment and machinery if they are included in and incidental to the construction, and the installation and repair of fixtures of a building, structure or other civil engineering or architectural work, but does not include professional consulting services related to the construction contract unless they are included in the procurement.

Consultant: means a person or entity that under an agreement, other than an employment agreement, provides expert or strategic advice and related services for consideration and decision-making.

Consulting Services: means the provision of expertise or strategic advice presented for consideration and decision-making. Examples: IT Consulting, such as developing technology strategy; Technical Consulting, such as engineering, health, social sciences, employment, and actuarial; and Management Consulting.

Delegate Authorized Approver: Employees who can approve purchase requisitions on behalf of the Authorized Approving Officer.

Employee: means any person who directly or indirectly receives wages from the University in return for supply of services. For certainty, this definition includes all unionized and non-unionized academic and support staff as well as those whose salary is paid through sources other than the University's operating funds, such as, but not limited to, grants, research grants and external contracts.

Invitational Competitive Procurement: means a form of competitive procurement conducted by inviting three or more qualified suppliers to submit written proposals, to supply goods or services, in response to the defined requirements outlined by the procuring organization.

Limited Tendering: means a procurement method whereby the procuring entity contacts a supplier or suppliers of its choice, provided that it does not use this provision for the purpose of avoiding competition among suppliers or in a manner that discriminates against suppliers of any other Party or protects its own suppliers. A procuring entity may use limited tendering under any of the circumstances described in **Appendix B - Procurement Policy Exemptions: Limited Tendering and Non-Application Provisions, Table 5**

Non-Application Provision under CFTA, CETA, OQTCA: are provisions that exempt a given procurement from the application of the government procurement chapter obligations of the applicable agreement (CFTA, CETA or OQTCA). These are described in **Appendix B - Procurement Policy Exemptions: Limited Tendering and Non-Application Provisions, Table 6**

Non-consulting Service Provider: an individual/company who contracts to provide services, other than consulting services to another individual or business. Examples may include “consultants” such as property brokers, head-hunters or trainers.

Open Competitive Procurement - a form of competitive procurement conducted by inviting, through an electronic tendering system, any qualified supplier to submit a written proposal to supply goods or services in response to the defined requirements outlined by the procuring organization.

Procurement Value: means the total cost of the contract, from the date of first supply through to the expiry date of the contract, in Canadian dollars, excluding applicable taxes and including all applicable charges such as extension options, warranties, maintenance, training, currency exchange, and freight.

Purchase Order: a written offer made by a purchaser to a supplier formally stating the terms and conditions of a proposed transaction.

Request for Proposal (RFP): a document used to request suppliers to supply solutions for the delivery of complex products or services or to provide alternative options or solutions. It is a process that uses predefined evaluation criteria in which price is not the only factor.

Request for Quotation (RFQ): a document similar to an RFP where an organization describes exactly what needs to be purchased and the evaluation is based solely on price and delivery.

Quotation: means a submission from a supplier in response to a Request to Quotation (RFQ).

Service: an intangible product that does not have a physical presence. No transfer of possession or ownership takes place when services are sold and they 1) cannot be stored or transported, 2) are instantly perishable, and 3) come into existence at the time they are bought or consumed.

Single Source: A non-competitive procurement of goods or services from a particular supplier in situations where there may be more than one supplier capable of delivering these goods or services.

Sole Source: means the use of a non-competitive procurement process to acquire goods or services where there is only one available supplier for the source of the goods or services.

Supply Managed Contract (SMC): a contract established by the University with pre-negotiated suppliers for the procurement of low value, highly repetitive goods, or services. The benefits of the program include improved pricing, simplified ordering process, monthly invoicing and electronic payment processes.

Tender: means a submission from a supplier in a response to a tender notice (open competitive procurement)

Total Procurement Value: means calculated based on the net value of the purchase (or a total purchase, within a single contract, over a set time period) before taxes and freight and valued in Canadian dollars.

Appendix B - Procurement Policy Exemptions: Limited Tendering and Non-Application Provisions

There may be circumstances where neither invitational nor open competitive procurement can be used as the procurement method. A Procurement Policy Exemption may be permitted provided it meets the criteria in a **Limited Tendering (including Sole or Single Source) Exception or Non-Application Provision** of the CFTA, CETA, OQTC or other regulations applicable to the University as introduced from time to time. These provisions are defined and listed on the Limited Tendering Exception or Non-Application Provision tables 6 and 7 below and included on the **Procurement Policy Exemptions: Limited Tendering and Non-Application Justification Form (Justification Form)**.

The Justification Form must be completed with the necessary authorizations before an award is made to any Supplier. Once authorized, this Justification Form must be submitted to Procurement Services for compliance vetting, tracking, and reporting purposes where required by applicable trade agreements, before any procurement contracts are finalized.

Limited Tendering Exception or Non-Application Provision Authority:

Prior to commencement, any Limited Tendering or Exception procurement must be approved in accordance with the Procurement Approval Authority Schedule for Limited Tendering as outlined in **Table 4** below.

Table 4: Procurement Approval Authority Schedule for Limited Tendering and Non-Application Provisions: Goods, Non-Consulting Services and Construction

Procurement Value	Procurement Services Consultation Requirement	Approval Authority
\$0 to \$99,999	Buyer	Authorized Approving Officer for budget in relevant business unit
\$100,000 to \$499,999	Buyer and Procurement Manger	Authorized Approving Officer for budget in relevant business unit; and Vice-President of the respective department
\$500,000 or more	Buyer, Procurement Manger, and Associate Vice-President, Finance	Authorized Approving Officer for budget in relevant business unit; Vice-President of the respective department; and President

Table 5: Procurement Approval Authority Schedule for Limited Tendering and Non-Application Provisions: Consulting Services

Procurement Value	Procurement Services Consultation Requirement	Approval Authority
\$0 to \$99,999	Buyer	Authorized Approving Officer for budget in relevant business unit
\$100,000 to \$999,999	Buyer, Procurement Manger, and Associate Vice-President, Finance	Authorized Approving Officer for budget in relevant business unit; Vice-President of the respective department; and President
\$1,000,000 or more	Buyer, Procurement Manger, Associate Vice-President, Finance, and Vice-President, Finance and Operations	Authorized Approving Officer for budget in relevant business unit; Vice-President of the respective department; and President and Board of Governors

Public Disclosure Requirements:

Trade Agreements require that when a Limited Tendering exception or Non-Application provision is used, the conditions and circumstances that justified its use be published and reported as follows:

- Contract award and value be published on the Procurement Services web site within 72 days of contract signing; and
- Contract awards and values be reported to the Province of Ontario on an annual basis. This report will be prepared by Procurement Services on behalf of the University.

Table 6: Limited Tendering Exception (Single Source and Sole Source)

Exception code	Description
A-i <input type="checkbox"/>	Note that in any of the cases under exemption code A, the exception is only available provided that the requirements of the tender documentation are not substantially modified. If no tenders or quotations were submitted or no suppliers requested participation;
A-ii <input type="checkbox"/>	If no tenders or quotations that conform to the essential requirements of the tender or quotation documentation were submitted;
A-iii <input type="checkbox"/>	If no suppliers satisfied the conditions for participation (Note: Contact Purchasing Services for guidance); or
A-iv <input type="checkbox"/>	If the submitted tenders were collusive (Note: Contact Purchasing Services for guidance);
B-i <input type="checkbox"/>	If the goods or services can be supplied only by a particular supplier and no reasonable alternative or substitute goods or services exist for any of the following reasons: - the requirement is for a work of art;
B-ii <input type="checkbox"/>	the protection of patents, copyrights, or other exclusive rights;
B-iii <input type="checkbox"/>	due to an absence of competition for technical reasons;
B-iv <input type="checkbox"/>	the supply of goods or services is controlled by a supplier that is a statutory monopoly (Note: This is not available under CETA or the OQTCA. Contact Purchasing Services for guidance);
B-v <input type="checkbox"/>	to ensure compatibility with existing goods or to maintain specialized goods that must be maintained by the manufacturer of those goods or its representative (Note: This is not available under CETA or the OQTCA. Contact Purchasing Services for guidance);
B-vi <input type="checkbox"/>	work is to be performed on property by a contractor according to provisions of a warranty or guarantee held in respect of the property or the original (Note: This is not available under CETA or the OQTCA. Contact Procurement Services for guidance);
B-vii <input type="checkbox"/>	work is to be performed on a leased building or related property, or portions thereof, that may be performed only by the lessor (Note: This is not available under CETA or the OQTCA. Contact Procurement Services for guidance);
Exception code	Description
B-viii <input type="checkbox"/>	the procurement is for subscriptions to newspapers, magazines, or other periodicals (Note: This is not available under CETA or the OQTCA. Contact Purchasing Services for guidance);

<input type="checkbox"/> C	For additional deliveries by the original supplier of goods or services that were not included in the initial procurement, if a change of supplier for such additional goods or services: (i) cannot be made for economic or technical reasons such as requirements of interchangeability or interoperability with existing equipment, software, services, or installations procured under the initial procurement; and (ii) would cause significant inconvenience or substantial duplication of costs for the procuring entity (Note: Both (i) and (ii) must apply);
<input type="checkbox"/> D	If strictly necessary, and for reasons of urgency brought about by events unforeseeable by the procuring entity, the goods or services could not be obtained in time using open tendering (Note: a failure to plan and allow sufficient time for a competitive procurement does not constitute an unforeseeable situation or urgency);
<input type="checkbox"/> E	For goods purchased on a commodity market;
<input type="checkbox"/> F	If a procuring entity procures a prototype or a first good or service that is developed in the course of, and for, a particular contract for research, experiment, study, or original development. Original development of a first good or service may include limited production or supply in order to incorporate the results of field testing and to demonstrate that the good or service is suitable for production or supply in quantity to acceptable quality standards, but does not include quantity production or supply to establish commercial viability or to recover research and development costs;
<input type="checkbox"/> G	For purchases made under exceptionally advantageous conditions that only arise in the very short term in the case of unusual disposals such as those arising from liquidation, receivership, or bankruptcy, but not for routine purchases from regular suppliers;
<input type="checkbox"/> H	If a contract is awarded to a winner of a design contest provided that: (i) the contest has been organized in a manner that is consistent with the principles of this Chapter, in particular relating to the publication of a tender notice; and (ii) the participants are judged by an independent jury with a view to a design contract being awarded to a winner (Note: Contact Purchasing Services for guidance); and
<input type="checkbox"/> I	If goods or consulting services regarding matters of a confidential or privileged nature are to be purchased and the disclosure of those matters through an open tendering process could reasonably be expected to compromise government confidentiality, result in the waiver of privilege, cause economic disruption, or otherwise be contrary to the public interest (Note: This is not available under CETA. It is a non-application provision under OQTCA. Contact Purchasing Services for guidance).

Table 7: Non-Application Provisions

Provision code	Description
<input type="checkbox"/> A	Public employment contracts (Note: Contact Human Resources for guidance);
<input type="checkbox"/> B	Non-legally binding agreements (Note: Contact Purchasing Services for guidance);
<input type="checkbox"/> C	Any form of assistance such as grants, loans, equity infusions, guarantees, and fiscal incentives (Note: “grants” refers to the granting of money by University of Windsor. It does not refer to the spending of granting money - i.e. research grants);

D <input type="checkbox"/>	A contract awarded under a cooperation agreement between a Party and an international cooperation organization if the procurement is financed, in whole or in part, by the organization, only to the extent that the agreement includes rules for awarding contracts that differ from the obligations of this Chapter (Note: This is not available under CETA or OQTCA. Contact Purchasing Services for guidance);
E <input type="checkbox"/>	Acquisition or rental of land, existing buildings, or other immovable property, or the rights thereon;
F <input type="checkbox"/>	Measures necessary to protect intellectual property, provided that the measures are not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination between the Parties where the same conditions prevail or are a disguised restriction on trade;
G-i <input type="checkbox"/>	Procurement or acquisition of: Fiscal agency or depository services (Note: Not applicable for University of Windsor);
G-ii <input type="checkbox"/>	Liquidation and management services for regulated financial institutions (Note: Not applicable for University of Windsor);
G-iii <input type="checkbox"/>	Services related to the sale, redemption, and distribution of public debt, including loans and government bonds, notes and other securities (Note: Not applicable for University of Windsor);
H-i <input type="checkbox"/>	Procurement of: financial services respecting the management of government financial assets and liabilities (i.e., treasury operations), including ancillary advisory and information services, whether or not delivered by a financial institution (Note: “financial service” means any service or product of a financial nature and a service incidental or auxiliary to a service of financial nature, and includes: deposit taking; loan and investment services; insurance; estate, trust and agency services; securities; and all forms of financial or market intermediation including the distribution of financial products);
H-ii <input type="checkbox"/>	health services (Note: Contact Purchasing Services for guidance) or social services (Note: “social services” generally includes the following services to the extent that they are established or maintained for a public purpose: income security or insurance; social security or insurance; social welfare; public education; public training, health, and childcare);
Provision code	Description
H-iii <input type="checkbox"/>	services that may, under applicable law, only be provided by licensed lawyers or notaries; or
H-iv <input type="checkbox"/>	services of expert witnesses or factual witnesses used in court or legal proceedings (Note: this is not available under OQTCA. Contact Purchasing Services for guidance);
I-i <input type="checkbox"/>	Procurement of goods or services: Financed primarily from donations that require the procurement to be conducted in a manner inconsistent with Chapter 5 of CFTA (Note: This is not available under CETA. Contact Purchasing Services for guidance);
I-ii <input type="checkbox"/>	by a procuring entity on behalf of an entity not covered by Chapter 5 of CFTA/Chapter 19 of CETA/Chapter 9 of OQTCA (Note: Contact Purchasing Services for guidance);

I-iii <input type="checkbox"/>	between enterprises that are controlled by or affiliated with the same enterprise, or between one government body or enterprise and another government body or enterprise;
I-iv <input type="checkbox"/>	by non-governmental bodies that exercise governmental authority delegated to them;
I-v <input type="checkbox"/>	from philanthropic institutions, non-profit organizations, prison labour, or natural persons with disabilities (Note: This is not available under CETA. Contact Purchasing Services for guidance);
I-vi <input type="checkbox"/>	under a commercial agreement between a procuring entity which operates sporting or convention facilities and an entity not covered by Chapter 5 of CFTA that contains provisions inconsistent with Chapter 5 of CFTA (Note: this is not available under CETA or OQTCA. Contact Purchasing Services for guidance);
I-vii <input type="checkbox"/>	conducted for the specific purpose of providing international assistance, including development aid, provided that the procuring entity does not discriminate on the basis of origin or location within Canada of goods, services, or suppliers; or
I-viii <input type="checkbox"/>	Conducted under the particular procedure or condition of an international agreement relating to the stationing of troops or relating to the joint implementation by the signatory countries of a project;
I-ix <input type="checkbox"/>	Conducted under the particular procedure or condition of an international organization, or funded by international grants, loans, or other assistance, if the procedure or condition would be inconsistent with Chapter 5 of CFTA;
J <input type="checkbox"/>	Procurement with respect to Aboriginal peoples.

Appendix C – Ontario Broader Public Sector (BPS) Supply Chain Code of Ethics

In accordance with the Broader Public Sector (BPS) Procurement Directive, effective April 1, 2011, and as amended from time to time, the University of Windsor formally adopts the Ontario BPS Supply Code of Ethics, as follows:

Goal: To ensure an ethical, professional, and accountable procurement program at the University of Windsor

Personal Integrity and Professionalism

All individuals involved in purchasing or other supply chain-related activities must act, and be seen to act, with integrity and professionalism. Honesty, care, and due diligence must be integral to all supply chain activities within and between BPS organizations, suppliers and other stakeholders. Respect must be demonstrated for each other and for the environment. Confidential and personal information must be safeguarded. Participants must not engage in any activity that may create, or appear to create a conflict of interest, such as accepting gifts or favours, providing preferential treatment, or publicly endorsing suppliers or products.

Accountability & Transparency

Supply chain activities must be open and accountable. In particular, tendering, contracting and purchasing activities must be fair, transparent and conducted with a view to obtaining the best value for public money. All participants must ensure that public sector resources are used in a responsible, efficient, and effective manner.

Compliance & Continuous Improvement

All BPS supply chain participants must comply with this Code of Ethics and the laws of Canada and Ontario. Participants should continuously work to improve supply chain policies and procedures, to improve supply chain knowledge and skill levels, and to share leading practices.



Policy Title: Hospitality Policy

Date Established: November 2011

Office with Administrative Responsibility: Office of the VP, Finance and Operations

Approved by: Board of Governors

Revision Date(s):

Position Responsible for Maintaining and Administering the Policy: Controller

1. Policy Statement and Purpose

The University recognizes that expenditures for hospitality, or business entertainment, may be incurred in carrying out University educational, research, and other activities. The University will cover the cost of reasonable and necessary hospitality expenses incurred by members of faculty and staff in support of the University's mission, provided the expenses are appropriate, reasonable, authorized, and adequately documented. A "reasonable expense" is deemed to be based on sound judgment and moderation. Any expenses that do not meet the test of legal, ethical, or public perception of appropriateness will be denied and/or the University will seek reimbursement from personal funds. As employees of a public institution which aims to use its resources as effectively as possible, members of faculty and staff must exercise care in incurring hospitality expenses.

Hospitality expenses must relate directly to activities that arise from the performance of duties and responsibilities of the employee. Any expenses that do not meet the test of legal, ethical, or public perception of appropriateness will be denied.

This policy is to establish guidelines to facilitate hospitality in support of the University's mission while maintaining controls of accountability. As a Broader Public Sector (BPS) institution, the University is guided by the [Ontario BPS Expenses Directive](#). As such, the University is accountable for effective and efficient stewardship of its resources and for ensuring that these resources are deployed or leveraged in a responsible manner.

2. Application and Scope

This policy applies to all University entertainment, **regardless of the source of funding**, unless specifically indicated otherwise by the funding source. Please note that claims funded by a third party (e.g., under a research grant or contract) will be governed by the policies and regulations of the funding agency. Where funding regulations are different from University policies, the more restrictive policy will take precedence.

If a circumstance arises that is not specifically covered in this policy or the procedures below, the Claimant or Authorized Approving Officer must consult the Finance department for further guidance. For research-related hospitality expenditures please contact the Research Finance department.

3. Definitions

Authorized Approving Officer: The person with the authority to make approvals under this policy and must have authorization over the account(s) being charged, when approving reimbursement requests, and cannot be the individual seeking reimbursement. They also must not be asked to approve the travel, entertainment, or non-travel

business expenditures for an individual to whom they report. The Authorized Approving Officer is typically the one-up approver, the manager or supervisor of the claimant. However, if the Authorized Approving Officer is not also the claimants one-up approver, then an additional approval is required by the Authorized Approving Officer for the general ledger account being charged.

In the case of research accounts, the Authorized Approving Officer must have a one-up reporting relationship to the Claimant, and the claim must always be approved by the Principal Investigator (PI) or their delegate.

Claim: means the non-travel expense claims, submitted by the claimant for reimbursement of University business related hospitality expenditures.

Claimant: is defined as any employee, faculty, staff member, Board member or other approved individual who is being reimbursed for hospitality expenditures, under the terms of this policy, by the University of Windsor. This includes research grant hospitality expenditures.

Claimant Delegate: Employees who can prepare expense reports on behalf of the Claimant.

Delegate Authorized Approver: Employees who can approve expense reports on behalf of the Authorized Approving Officer.

Employee: means any person who directly or indirectly receives wages from the University in return for supply of services. For certainty, this definition includes all unionized and non-unionized academic and support staff as well as those whose salary is paid through sources other than the University's operating funds, such as, but not limited to, grants, research grants and external contracts.

Principal Investigator: an individual eligible to hold a research account based on their job requirements and who has been awarded research funding from an external or internal source in support of specific research activity.

Reasonable Expense: An expense is reasonable if it is deemed to be based on sound judgment and moderation. Any expenses that do not meet the test of legal, ethical, or public perception of appropriateness will be denied and/or the University will seek reimbursement from personal funds. As employees of a public institution which aims to use its resources as effectively as possible, members of faculty and staff must exercise care in incurring hospitality expenses.

4. Roles and Responsibilities

Below is a summary of the roles and responsibilities of University employees as it pertains to hospitality expenditures, claims, approvals and reimbursements:

The **University of Windsor** is responsible for maintaining an appropriate internal control environment as part of its accountability framework.

- The **Claimant** is responsible for:
 - Ensuring that any contemplated hospitality expenditures are necessary, appropriate, allowable and that there is an eligible source of funding.
 - Requesting authorization from the Authorized Approving Officer, for any planned hospitality expenditures, before committing any funds for the hospitality expenditures or for other reimbursable expenditures. The Authorized Approving Officer has the right to reject claims for reimbursement for hospitality expenditures that they did not approve in advance and/or do not believe was related to business purposes.
 - Ensuring all expenditures have been incurred in compliance with University policies and guidelines, and have been adequately documented in accordance with this policy.
 - Ensuring all expenditures are valid, necessary, appropriate, allowable under granting agency policies, guidelines, and agreements, if applicable and that sufficient funding is available to cover the expenditures.

- Incurring reasonable expenses and to claim for reimbursement only actual out-of-pocket expenses for legitimate university business hospitality.
 - Submitting a claim through the UWinsite Finance system within fifteen (15) working days from the completion of the event, and no later than twelve (12) months thereafter.
 - Ensuring all claims are authorized electronically by the proper Authorized Approving Officer(s) (through UWinsite Finance).
 - Repaying any overpayment of reimbursement back to the University, should there be a situation that arises where an overpayment of a claim was issued. This overpayment would be considered a debt owing to the University, by the Claimant and must be repaid by the Claimant within a month after the overpayment has been identified and made known to the Claimant.
- The **Authorized Approving Officer** is responsible for approving claims and ensuring that claims are:
 - valid, necessary and appropriate,
 - within the conditions of this policy and procedures,
 - for legitimate University related activities or relevant research-related activity,
 - being charged to an appropriate general ledger account, and
 - supported by original detailed receipts as required, for each expenditure item included in the claim.

For claims to be reimbursed from research grants, the Authorized Approving Officer is responsible for ensuring that funding is available and that expenses conform to those allowable under the guidelines of the sponsor.

- The **Accounts Payable Department** is responsible for:
 - Developing and maintaining administrative processes relating to hospitality, processing hospitality reimbursements in a timely manner, and ensuring that claims for reimbursement follow this policy and Procedures.

5. Authorization and Approvals

5.1 Pre-approval of Hospitality Expenditures

Faculty and staff should request authorization from the Authorized Approving Officer on the general ledger account being charged before committing any funds towards hospitality expenditures. The Authorized Approving Officer is typically the person, on one-up basis, to whom a claimant directly reports. However, if the Authorized Approving Officer is not also the claimant's one-up approver, then an additional approval is required by the Authorized Approving Officer, for the general ledger account being charged.

5.2 Approval of Hospitality Expense Claims

All submitted hospitality expense claims from University funds, whether operating, restricted, capital or ancillary funds, require approval by an Authorized Approving Officer on the general ledger account being charged, which is typically the person, on one-up basis, to whom a claimant directly reports. However, if the Authorized Approving Officer is not also the claimants one-up approver, then an additional approval is required by the Authorized Approving Officer on the general ledger account being charged.

The Authorized Approving Officer is responsible for ensuring that claims for expenses are for University purposes only and in accordance with this policy. If the account to be charged is a research account, the Office of Research Finance will also be required to verify that the expenses are in compliance with the funding agency regulations.

When two or more employees attend the same event:

- all hospitality expenses must be submitted by the claimant who incurred the expense; and
- the expense claim must be approved by a minimum of one level of authorization above the individual with the highest authority, who is included in the claim for hospitality expenses incurred.

Expense claims shall be approved in accordance with the **Table 1** below.

Table 1: Authorized Approving Officers for Hospitality Expense Claim Reimbursement

Claimant	Authorization Required
President	Chair of the Board of Governors or their designate.
Vice-President	President or acting designate.
Associate Vice-President	President (or acting designate) or reporting Vice-President (or acting designate), as applicable.
Dean	Provost & Vice-President Academic or designate
Department Head, Associate Dean	Reporting Dean, or designate
Employee/Faculty charging research accounts	<ul style="list-style-type: none"> • When the Principal Investigator (PI) is the claimant, the Authorized Approving Officer must be a minimum one level of authorization above the claimant (i.e., for faculty members, this would be the Department Head or her/his delegate). • When a Department Head is the grantee or where next level in the hierarchy (Dean, Vice President, Academic, or President) is required. • If necessary, the Vice President, Research and Innovation may be called upon to assist in resolving differences between the grantee and the Department Head.
Employee/Faculty charging non-research accounts	The Authorized Approving Officer must have account signing authority and must be a minimum one level of authorization above the claimant.

5.3 Delegation of Authority

Authorized Approving Officers can appoint a Delegate Approver, to exercise the authority of the Authorized Approving Officer, on a permanent basis, or when absent for any reason, including vacation. They can do this by indicating the period during which absence or permanent delegation is effective (beginning and end date) using the delegation function in UWinsite Finance. Appointments should ideally be in a position at the same level or higher than the Authorized Approving Officer, on the University Organization Chart. Authorized Approving Officers who choose to delegate authority acknowledge and accept that they are fully accountable for decisions made on their behalf by their delegate.

5.4 Conflict of Interest

Claimant shall not request, nor shall an Authorized Approving Officer authorize an expense reimbursement if there is a conflict of interest situation, being one that would or could appear to interfere with rendering of an unbiased decision on the Claimant’s request or that could appear to prevent the Claimant or Authorized Approving Officer from acting in the University’s best interest. In such cases the Claimant or Authorized Approving Officer should take the proposed expense reimbursement to the Authorized Approving Officer’s supervisor for approval. If in doubt, the matter should be brought to the attention of Accounts Payable.

6. Hospitality Expenditures

University hospitality expenditures are any activity that supports the educational, research or other activities of institution. Hospitality or business entertainment expenses incurred for University purposes may include food, alcoholic beverages, and/or the cost of participating in social or recreational activities. Hospitality expenditures are only considered acceptable when they involve a University guest, visitor, current or prospective donor, or benefactor. Hospitality cannot be offered solely for the benefit of University employees.

The University will cover the cost of reasonable hospitality expenses incurred by members of faculty and staff in support of the University’s mission, provided the expenses are appropriate and at a reasonable cost, consistent with the status or rank of the guest(s), the number of persons attending, and the specific circumstances. The determination of what constitutes reasonable expenses for entertainment is the responsibility of the administrative head of unit. In all situations, appropriate venues and costs must be considered when entertaining.

6.1 Hospitality Expenses Involving Spouses, Partners and Dependents

Entertainment extended to the spouse, partner, or dependent of a person officially attending a function must be restricted to situations where the presence of that individual enhances the purpose of the function and must be approved in advance by the Claimant's Authorized Approving Officer. Hospitality cannot be offered solely for the benefit of University employees and their spouses, partners and/or dependents.

6.2 Hospitality Expenses for Faculty Recruitment

Expenses incurred related to faculty recruitment should follow the Hotel/Travel Guidelines located at www.uwindsor.ca/facultyrecruitment/.

6.3 Entertainment of Faculty and Staff

Hospitality expenses are not to be charged to the University unless they are incurred in the bona fide entertainment of University visitors as per Section 6 above. Expenditures incurred for social or entertainment purposes, including luncheons, breakfasts, dinners, parties, receptions, etc., primarily for a department or faculty's own staff members, are not permitted and will not be reimbursed.

There are allowable circumstances when a meal or refreshments may be served to faculty and staff as long as the purpose of the event is specifically related to university business and is scheduled for an extended period of time (typically greater than two (2) hours in duration) and surpasses a time typically given to faculty and staff as a lunch hour or break. Generally, these are events at which only university employees will be in attendance but there may also be occasions when a visitor(s) participates in these sessions in an advisory or consultative role. Such hospitality should be restricted to occasions of a formal nature such as group training, workshops, or seminars, the cost per individual is reasonable, and where all or majority of the staff in a department/faculty are in attendance. Alcohol is not a permitted reimbursable expense in this category.

Provision of meals, coffee, or other refreshments at these educational sessions must be pre-approved at the department/faculty level in accordance with regular departmental/faculty operations.

6.4 Gifts and Items of Appreciation

Gifts, flowers, memorials, and donations are personal expenses and are not to be charged against University funds. These gifts include thank you, memorial, holiday, birthday, condolence/sympathy, celebratory, and retirement gifts.

Reimbursement will be made for modest gifts given to external individuals or students as token of appreciation for speaking or presenting at University events such as conferences, workshops, panels or guest lectures, or to individuals in countries where it is a cultural norm to do so, provided that ethical business practices are not compromised. The cost for these modest gifts should not exceed \$50 per individual. Gifts to University employees are not permitted expenditures.

6.5 Contractors, Consultants and Third Party Hospitality Expenses

Expense reimbursement of hospitality expenses incurred by third parties are not considered allowable as per this policy and cannot be claimed and reimbursed by the University. Third party could include, but is not limited to, contractors and consultants.

6.6 Hospitality for Government Officials

Hospitality shall only be extended to government officials pursuant to the Broader Public Sector Expenses Directive.

6.7 Expenditures for Alcoholic Beverages

Alcoholic beverages will be permitted expenditures at University functions where there is a visitor or guest of the University, and the visitor/guests' attendance is the prime justification for the hospitality expense. Consumption should be limited to a nominal or moderate amount and faculty and staff are required to exercise sound judgement in this regard.

7. Ineligible Expenditures

Expenses incurred in relation to the following are considered ineligible expense under this policy and are the responsibility of the individuals participating or the employee(s) hosting the event:

- non-business related or personal expenses;
- celebrations of birthdays, weddings, births, or other functions deemed to be personal in nature; and
- expressions of sympathy for bereavements (including gifts, donations, flowers, cards, etc.).

7.1 Recovery of Ineligible Expenses

Any hospitality expenditures that are determined to be ineligible will not be reimbursed and should these expenditures have been charged directly to the University, the University will recover these costs from the employee(s) who incurred the expense.

8. Consistency and Contradictions

Where there may be apparent contradictions between this policy and other legal requirements to which the University is subject, every effort should be made to interpret both this policy and the other requirement in a consistent and harmonious manner.

If any provision of this policy is found to be inconsistent with the provisions of a collective agreement, the collective agreement will prevail, unless the policy provision is required by law, in which case the policy provision will prevail.

Where funding for hospitality is provided by a funding/external agency, and where those agency guidelines/requirements are different from University requirements, the more stringent requirements will take precedence.

9. Monitoring and Compliance

The policy will be reviewed at a minimum every five (5) years. However, under the following circumstances the policy may be reviewed before the five (5) year term:

- Changes in legislation that affect the policy.
- Specific incident(s) triggers a review of the policy.
- There is a request made by the President and/or Vice-Presidents or the Board of Governors to review the policy.

The University might issue temporary amendments to topics within this policy, that will overwrite this policy for a defined period of time.

10. Appendices

- Appendix 1 – Hospitality Expense Guidelines and Procedures

11. Related policies, guidelines, and procedures

- University of Windsor Procurement Policy
- University of Windsor Travel Policy and Procedures

Appendix 1: Hospitality Expense Guidelines and Procedures

The following procedures have been prepared by the Finance department, to provide additional guidance around the application of the University of Windsor Hospitality Policy. Questions surrounding the interpretation or application of the Hospitality Policy and associated procedures should be directed to the Controller within the Finance department.

1. Reimbursement

Hospitality expenses can be reimbursed only by submitting a properly completed and approved UWinsite Non-Travel expense claim, accompanied by original receipts.

If hospitality expenses are incurred while travelling, they should be included in the UWinsite Travel Expense Claim used by the claimant to claim all travel related expenses.

Should a claimant receive an overpayment of a reimbursement, the claimant is responsible to repay any overpayment of reimbursement back to the University, as this is considered a debt owing. Further, if a claimant is ceasing employment with the University, all claims for expenses must be submitted before leaving.

1.1 UWinsite Finance Travel Expense Claims

1.1.1 Expense Reporting

- Hospitality expenses will be reimbursed providing they are reasonable in nature and amounts, are properly supported with documentation as described further in **Section 1.3 - Receipts** below and have been appropriately approved as described in the University Hospitality Policy, **Section 5 – Authorization and Approvals**
- To claim hospitality expenses, the Claimant must submit a UWinsite Non-Travel Expense Claim within fifteen (15) working days from the completion of the event, as per **Section 1 – Reimbursement**, above.
 - The expense claim should be submitted for reimbursement within fifteen (15) working days from the completion of the event, and no later than twelve (12) months thereafter. In the event that a claim is submitted after twelve (12) months from the completion of the event, approval for the expense reimbursement must be obtained from the Vice-President of the respective area, in order for the reimbursement to be authorized and issued.
- Claims must be substantiated by sufficient detail to identify the business purpose of the meeting/event, including but not limited to:
 - the date and place of the entertainment,
 - the names of attendees (including guests, donors and non-University employees), and
 - the business relationship of the persons entertained.

1.1.2 Receipts

- Original receipts are required for reimbursement of all expenses with the exception of gratuitous accommodations.
- Where a receipt is required, an original itemized document on company letterhead acknowledging receipt of payment is needed.
- Neither credit card statements, nor credit card slips, are acceptable substitutes for original itemized receipts unless approved by the Authorized Approving Officer and allowed by the granting agency.
- In instances where an original receipt is not issued or has been lost, please submit a copy of the credit card statement or credit card slip together with a [Lost Receipt Form](#) available on the Finance website.

1.1.3 Foreign Exchange and Expense Claims

- All expense claims will be converted into and paid in Canadian dollars.
- When completing an expense claim for transactions in a foreign currency, the claimant can select the correct foreign currency for each expense item added to the expense report.
- For US dollar expense items, the system will automatically convert the expense item to Canadian

dollars. The expense item is converted to Canadian dollars by the system based on the date assigned to each expense item. Therefore, when adding the expense items to the expense claim, it is important to assign the exact date each expense item occurred. This will ensure you receive the most accurate foreign exchange rate based on the date of travel.

- For expenses incurred outside of Canada and the US, the system will still automatically convert the expense item to Canadian dollars. However, UWinsite Finance is not currently programmed with exchange rates, other than the US foreign exchange rate. Therefore, when entering an expense item in a currency other than Canadian or US dollars, the system will require the claimant to manually enter the foreign exchange rate for each expense item added.
- The University currently uses the Scotiabank foreign exchange rates found on the [Scotiabank Foreign Exchange Website](#).
- Once the appropriate exchange rate is entered, the expense item is converted to Canadian dollars. Since each expense item is entered separately, a different exchange rate can be selected for each expense item, based on the date the expense item occurred.
- Alternatively, the claimant can convert all expense items into Canadian dollars before completing the expense claim, and then complete the expense report in Canadian dollars. If this option is exercised, the claimant should use the foreign exchange rate as noted on the [Scotiabank Foreign Exchange Rate Website](#) to convert expenses to Canadian. The rate used should be noted on the claimant's expense claim, for audit purposes.
- If the expense claim includes both Canadian and US currency, there is no need to complete two separate expense claims. Both Canadian and US expenses can be claimed on one expense claim, by simply applying the proper currency for each expense item added to your report.

2. Processing of Claims

All UWinsite Finance expense claims will be reviewed and audited by the Accounts Payable, within the Finance Department. Reimbursement to the employee shall be by direct deposit. If the expense claim also charges a project account, then the expense claim will also be audited by the Office of Research Finance, prior to payment.

3. Incomplete Claims

Expense claims which have not been properly prepared, authorized or supported by documentation shall be returned to the claimant by the Finance Department, with reasons given for not processing the claim. Ineligible expenses incurred, identified through an audit of the expense claim by the Finance department, shall be reimbursed to the University by the claimant.

4. Payment Methods

Hospitality expenses should be paid using the following options:

- University of Windsor Scotiabank Travel Credit Card
- Direct billing by the vendor to the University of Windsor
- Personal Credit or Debit Card

The University of Windsor Purchasing Credit Card must **not** be used for payment of any hospitality expenses, with the exception Food Services and Catering charges through Sodexo, where Purchasing Card is permitted for University events.



Policy Title: Travel Policy

Office with Administrative Responsibility: Office of the VP, Finance and Operations

Approved by: Board of Governors

Revision Date(s): April 2015, October 18, 2023

Position Responsible for Maintaining and Administering the Policy: Controller

1. Policy Statement and Purpose

The University shall reimburse its travellers for reasonable and necessary expenses incurred by them in the course of carrying out their University responsibilities. A “reasonable expense” is deemed to be based on sound judgment and moderation. Any expenses that do not meet the test of legal, ethical, or public perception of appropriateness will be denied and/or the University will seek reimbursement from personal funds. As employees of a public institution which aims to use its resources as effectively as possible, members of faculty and staff must exercise care in incurring travel expenses.

For the purpose of this policy, travel does not refer to an employee’s commute from their home to their on-campus work environment. Expenses related to an employee’s commute from their home to their on-campus work environment are not reimbursable.

This policy establishes the guiding rules and principles for the reimbursement of travel expenses. It provides a framework of accountability to define and allow for reimbursement of reasonable costs incurred by University travellers for business related travel expenses. This policy is designed to rely on the goodwill and discretion of the employee and supervisor, while at the same time allowing the University to meet its stewardship obligations as a public institution. The individual should neither gain nor lose personal funds as a result of travel assignments.

The University will reimburse out-of-pocket business travel related expenses that are legitimate, reasonable, and appropriate for the business activity undertaken, and that meet the terms and conditions of this policy, as well as conditions imposed by the funding source (i.e. research agencies, where applicable). The expense must have been personally incurred by the Claimant (i.e. the Claimant may not request reimbursement on behalf of another individual). Original receipts from suppliers must support all expense reimbursement claim items, except for per diem claims where applicable.

2. Scope

This policy applies to all University related travel, including research grant travel, **regardless of the ultimate source of funding, unless** specifically indicated otherwise by the funding source. Please note that travel claims funded by a third party (e.g., under a research grant or contract) will be governed by the policies and regulations of the funding agency. Where funding regulations are different from University policies, the more stringent policy will take precedence.

If a circumstance arises that is not specifically covered in this policy or the procedures below, the traveller or Authorized Approving Officer must consult the Finance department for further guidance. For research-related travel please contact the Research Finance department.

3. Definitions

Authorized Approving Officer: The Authorized Approving Officer must have authorization over the account(s) being charged when approving reimbursement requests and cannot be the individual seeking reimbursement. They also must not be asked to approve the travel, entertainment, or non-travel business expenditures for an individual to whom they report. The Authorized Approving Officer is typically the one-up approver, the manager or supervisor of the claimant. However, if the Authorized Approving Officer is not also the Claimants one-up approver, then an additional approval is required by the Authorized Approving Officer for the general ledger account being charged.

In the case of research accounts, the Authorized Approving Officer must have a one-up reporting relationship to the Traveller, and reimbursement claims must always be approved by the Principal Investigator (PI) or their delegate.

Claim: means the travel expense claim submitted by the claimant for reimbursement of University business travel related expenditures.

Claimant: is defined as any employee, faculty, staff member, Board member or other approved individual who is being reimbursed for travel-related expenditures, under the terms of this policy, by the University of Windsor. This includes research grant travel expenditures.

Claimant Delegate: Employees who can prepare expense reports on behalf of the Claimant.

Delegate Authorized Approver: Employees who can approve expense reports on behalf of the Authorized Approving Officer.

Employee: means any person who directly or indirectly receives wages from the University in return for supply of services. For certainty, this definition includes all unionized and non-unionized academic and support staff as well as those whose salary is paid through sources other than the University's operating funds, such as, but not limited to, grants, research grants and external contracts.

Principal Investigator: an individual eligible to hold a research account based on their job requirements and who has been awarded research funding from an external or internal source in support of specific research activity.

Reasonable Expense: an expense is reasonable if it is deemed to be based on sound judgment and moderation. Any expenses that do not meet the test of legal, ethical, or public perception of appropriateness will be denied and/or the University will seek reimbursement from personal funds. As employees of a public institution which aims to use its resources as effectively as possible, members of faculty and staff must exercise care in incurring travel expenses.

Traveller: means the employee who is travelling for University business related purposes and who will be submitting a travel expense claim for reimbursement.

4. Roles and Responsibilities

Below is a summary of the roles and responsibilities of University employees as it pertains to travel expenditures, claims, approvals and reimbursements:

- **The University of Windsor** is responsible for maintaining an appropriate internal controls environment as part of its accountability framework.
- The **Claimant** is responsible for:
 - Ensuring that any contemplated travel (or other expense) is necessary, appropriate, allowable and that there is an eligible source of funding.
 - Requesting authorization from the Authorized Approving Officer, for any planned travel, before committing any funds for the travel or for other reimbursable expenditures. The Authorized Approving Officer has the right to reject claims for reimbursement for travel that they did not approve in advance and/or do not believe

was related to business purposes.

- Ensuring all expenditures have been incurred in compliance with University policies and guidelines and have been adequately documented in accordance with this policy, including expenses for which any prepayments related to the travel have been issued.
 - Ensuring all expenditures are valid, necessary, appropriate, allowable under granting agency policies, guidelines, and agreements, if applicable and that sufficient funding is available to cover the expenditures.
 - Incurring reasonable expenses and to claim for reimbursement only actual out-of-pocket expenses for legitimate university business related travel.
 - Submitting a claim through the UWinsite Finance system within fifteen (15) working days from the completion of the trip, and no later than twelve (12) months thereafter.
 - Ensuring all claims are authorized electronically by the proper Authorized Approving Officer(s) (through UWinsite Finance).
 - Repaying any overpayment of reimbursement back to the University, should there be a situation that arises where an overpayment of a claim was issued. This overpayment would be considered a debt owing to the University, by the Claimant and must be repaid by the Claimant within a month after the overpayment has been identified and made known to the Claimant.
 - Submitting all claims for expenses before leaving the University if a traveller is ceasing employment with the University.
- The **Authorized Approving Officer** is responsible for approving claims and ensuring that claims are:
 - valid, necessary and appropriate,
 - within the conditions of this policy and procedures,
 - for legitimate University related activities or relevant research-related activity,
 - being charged to an appropriate general ledger account, and
 - supported by original detailed receipts as required, for each expenditure item included in the claim.

For claims to be reimbursed from research grants, the Authorized Approving Officer is responsible for ensuring that funding is available and that expenses conform to those allowable under the guidelines of the sponsor.

- The **Accounts Payable Department** is responsible for:
 - Developing and maintaining administrative processes relating to travel, processing travel reimbursements in a timely manner, and ensuring that claims for reimbursement follow this policy and procedures.

5. Travel

For the purpose of this policy, travel does not refer to a person's commute from their home to their on-campus work environment. Expenses related to a person's regular commute are not reimbursable. Also, travel costs of another individual (e.g. family member) are not reimbursable.

6. Travel Expense Authorization

6.1 Pre-approval of Travel Expense Authorization

Faculty and staff should request authorization from the Authorized Approving Officer on the general ledger account being charged before committing any funds towards travel expenditures. The Authorized Approving Officer is typically the person, on one-up basis, to whom a Claimant directly reports. However, if the Authorized Approving Officer is not also the Claimant's one-up approver, then an additional approval is required by the Authorized Approving Officer, for the general ledger account being charged.

6.2 Approval of Travel Expense Claims

All submitted travel expense claims from University funds, whether operating, restricted, capital or ancillary funds, require approval by an Authorized Approving Officer on the general ledger account being charged, which is typically the person, on one-up basis, to whom a Claimant directly reports. However, if the Authorized Approving Officer is not also the Claimant's one-up approver, then an additional approval is required by the Authorized Approving Officer on the general ledger account being charged.

When two or more persons are travelling together:

- All travel expenses must be submitted by the traveller who incurred the expense; and
- The claim must be approved by a minimum of one level of authorization above the individual with the highest authority who is included in the expenses incurred.

The Authorized Approving Officer is responsible for ensuring that claims for expenses are for University purposes only and in accordance with this policy. If the account to be charged is a research account, the Office of Research Finance will also be required to verify that the expenses are in compliance with the funding agency regulations.

Expense claims shall be approved in accordance with the **Table 1** below.

Table 1: Authorized Approving Officers for Travel Expense Claim Reimbursement

Traveller/ Claimant	Authorization Required
President	Chair of the Board of Governors or their designate.
Vice-President	President or acting designate.
Associate Vice- President	President (or acting designate) or reporting Vice-President (or acting designate), as applicable.
Dean	Provost & Vice-President Academic or designate
Department Head, Associate Dean	Reporting Dean, or designate
Travellers charging research accounts	<ul style="list-style-type: none"> • When the Principal Investigator is the Claimant, the authorized approving officer must be a minimum one level of authorization above the Claimant (i.e., for faculty members, this would be the Department Head or her/his delegate). • When a Department Head is the grantee or where next level in the hierarchy (Dean, Vice President, Academic, or President) is required. • If necessary, the Vice President, Research and Innovation may be called upon to assist in resolving differences between the grantee and the Department Head.
Travellers charging non-research accounts	The Authorized Approving Officer must have account signing authority and must be a minimum one level of authorization above the Claimant.

6.3 Delegation of Authority

Authorized Approving Officers can appoint a Delegate Authorized Approver, to exercise the authority of the Authorized Approving Officer, on a permanent basis, or when absent for any reason, including vacation. They can do this by indicating the period during which absence or permanent delegation is effective (beginning and end date) using the delegation function in UWinsite Finance. Appointments should ideally be in a position at the same level or higher than the Authorized Approving Officer, on the University Organization Chart. Authorized Approving Officers who choose to delegate authority acknowledge and accept that they are fully accountable for decisions made on their behalf by their delegate.

6.4 Conflict of Interest

Claimant shall not request, nor shall an Authorized Approving Officer authorize an expense reimbursement if there is a conflict of interest situation, being one that would or could appear to interfere with rendering of an unbiased decision on the Claimant's request or that could appear to prevent the Claimant or Authorized Approving Officer from acting in the University's best interest. In such cases the Claimant or Authorized Approving Officer should take the proposed expense reimbursement to the Authorized Approving Officer's supervisor for approval. If in doubt, the matter should be brought to the attention of Accounts Payable.

7. Consistency and Contradictions

Where there may be apparent contradictions between this policy and other legal requirements to which the University is subject, every effort should be made to interpret both this policy and the other requirement in a consistent and harmonious manner.

If any provision of this policy is found to be inconsistent with the provisions of a collective agreement, the collective agreement will prevail, unless the policy provision is required by law, in which case the policy provision will prevail.

Where funding for travel is provided by a funding/external agency, and where those agency guidelines/requirements are different from University requirements, the more stringent requirements will take precedence.

8. Policy Exceptions

At times, special circumstances may arise that may warrant exceptions such as deviations from the list of ineligible expenses and therefore Claimants may seek a policy exception. For all exceptions to this policy, pre-approval of the exception is required from the traveller's respective Vice- President or his/her delegate in writing (or e-mail) and the Associate Vice-President, Finance, or his/her delegate. This written pre-approval must accompany the Expense Form. Exceptions are to be considered on a case-by-case basis, without prejudice. The traveller's respective Vice President (or delegate), and the Associate Vice-President, Finance must approve a Policy exception, while maintaining compliance with this Policy and collective agreements without establishing University Practice or extending University Policy in any other situation.

The approver of the exception should consider whether:

- The request is able to stand up to scrutiny by the auditors and members of the public.
- The request is explained and documented with the filed reimbursement claim.
- The Claimant acknowledges and accepts in writing any applicable tax treatment (e.g. taxable benefit implications)

As noted previously, travel claims funded by a third party (e.g., under a research grant or contract) will be governed by the policies and regulations of the funding agency. Where funding regulations are different from University policies, the more stringent policy will take precedence.

9. Appendices

- Appendix 1 - Travel Guidelines and Procedures

10. Cross References and Procedures

- University of Windsor Hospitality Policy
- University of Windsor Policy on Conflict of Interest of Commitment
- University of Windsor Gift Acceptance Policy
- University of Windsor Purchasing Card Program
- University of Windsor Travel Card Program

Appendix 1: University of Windsor Travel Guidelines and Procedures

The purpose of the University Travel Guidelines and Procedures is to assist approvers and claimants to determine the reasonableness and appropriateness of travel expenses by describing the standards for several commonly incurred travel and other reimbursable expenses.

The following procedures have been prepared by the Finance department to provide additional guidance around the application of the University of Windsor Travel Policy. Questions surrounding the interpretation or application of the Travel Policy and associated procedures should be directed to the Controller within the Finance department.

1. General Travel Procedures

1.1 Travel

- Travel should be through the most economical and practical route possible utilizing the following modes:
 - Commercial Passenger Air travel
 - Train/rail
 - Automobile (rental, vehicle, public transportation, etc.)
- Employees are encouraged to make their own travel arrangements in accordance with the Travel Policy. Finance is available to assist with the selection of travel services and preferred travel vendors. A listing of preferred travel vendors can be found on the [Finance website](#).
- There are some positions where frequent travel is a requirement. On hiring (or promotion into such a position), the Authorized Approving Officers should ensure new employees are aware of the Policy and how it will affect their jobs. In these situations, Authorized Approving Officers should meet with the Claimant to discuss appropriate strategies (e.g. pre-approval for frequent or regular travel, when meals can be reimbursed, use of personal or rental vehicles, etc.).
- When planning any travel, consider business continuity (e.g., deciding whether all University people should travel together).
- When combining University business with personal travel, eligible expenses (e.g. travel, accommodation, meals) are limited to what would be applicable had the personal travel not occurred.
- If there is a change in your itinerary, you should report any changes to your Authorized Approving Officer as soon as possible.
- As significant savings can be realized by making reservation in advance, all travellers are recommended to plan their travel at least 14 days prior to departure.

1.2 Unused Travel Tickets

It is the responsibility of the traveller to pursue credit for any unused refundable tickets, or any portion thereof and ensure:

- The credit is issued to the University, or
- The credit is used for University related travel, or
- The credit is personally refunded to the University if the credit is used for personal purposes.

2. Eligible Travel Expenses

2.1. Accommodations

- In the normal conduct of business, reimbursement for overnight accommodation in the area of the Claimant's home is located will not be authorized or approved.
- Reimbursement of reasonable accommodation expenses is limited to a single room rate per traveler. There will be no reimbursement for hotel suites, executive floors or concierge levels when traveling.
 - The lowest rate and/or Government/ Canadian Association of University Business Officers (CAUBO) rates should be requested. Please refer to the CAUBO website for eligible discounted hotel rates at [CAUBO Travel Guidelines](#)
- Surcharges for individuals who accompany the employee and who are not on University business, will not be reimbursed. Where the employee shares a room with a family member the single rate should be shown on the invoice and only that amount claimed.
- If accommodation reservations must be cancelled, it is the responsibility of the traveller to ensure that

cancellation is made in sufficient time to avoid financial penalty.

2.1.1. Gratuitous Accommodations

- The University recognizes that gratuitous accommodation assists the traveller and the University in maintaining low travel expenses.
- The intent of this allowance is to reduce hotel costs by encouraging the traveller to lodge with family or friends when possible.
- The maximum reimbursable rate, when travelling on approved University business, is found in **Appendix 2**. Receipts are not required. This allowance is payable to the traveller only, not to the lodging host.

2.1.2. Long-Term Accommodations

- If an employee is required to spend more than one continuous month in a single location, appropriate arrangements for suitable rental, board, or lodging accommodation at weekly or monthly rates should be made prior to or as soon as possible after the start of the travel period.

3. Transportation

3.1. Commercial Passenger Air Travel

- Air travel is permitted if it is a practical and economical way to travel.
- Reimbursement of travel costs will not normally exceed fares within economy class, including standard fees for advanced seat selection and baggage, if required.
- Travellers must use best efforts to obtain the lowest available fare.
- Requests for Business Class are permitted only for trip segments over 6 hours in length, or if related to the provision of reasonable accommodation (e.g., a medical certificate/note). Therefore, Claims for First Class and Business Class travel will be reimbursed at the economy rate unless they meet these specific requirements. Travellers claiming for the costs of air travel in a class of travel higher than economy must obtain the pre-approval of their respective Authorized Approving Officer.
 - Please note that some granting agencies, including NSERC, SSHRC and CIHR, specifically limit air and rail travel to economy / coach fares. Research Finance should be consulted for questions regarding booking airfare arrangements using funding received from a granting agency, to ensure compliance with all funding agreements/requirements.
- Travel should be via the most direct route, but indirect routing can be approved if the cost does not exceed that for the direct route. The traveler requesting reimbursement for indirect routing must be able to provide evidence of the variable costs as part of the travel expense claim.
- To be reimbursed for airfare costs, the traveler must attach the electronic ticket(s), accompanied by boarding passes, and/or other proof of completed travel to the Expense Form. Digital boarding passes are acceptable.
- Financial penalties which apply to changes and cancellations, or non-refundable tickets may be reimbursed if the change is made for University business, rather than for personal reasons or if special circumstances so warrant.

3.1.1. Frequent Flyer Points

- A traveller may choose to enrol in a frequent flyer program. Enrolment fees are not reimbursable and therefore are the responsibility of the traveller.
- Frequent flyer status is not to be a determining factor in the selection of the carrier. The choice of carrier must always be based on the most economical fare.
- Travellers are not permitted to seek and will not receive cash reimbursement for airline tickets purchased on frequent flyer points.

3.2. Train

- Travel by train is permitted if it is a practical and economical way to travel.
- VIA business class for day travel is permitted.
- Standard lower berth or roomette accommodation for overnight travel is acceptable for travelling by

train.

- Standard fees for advanced seat selection and baggage are acceptable, if required.

3.3. Vehicle Transportation

3.3.1. Rental Vehicle

- Car rental bookings can be made by the traveller or with the assistance of a travel agency.
- When making car rental bookings, the traveller is encouraged to obtain the most cost-effective, practical vehicle and to take advantage of corporate and other discounts.
 - Please refer to the Canadian Association of University Business (CAUBO) website for eligible discounted car rentals at [CAUBO Travel Guidelines](#)
- If renting a vehicle, the Claimant cannot claim the kilometre allowance through a travel expense claim.
- All original receipts for car rental expenses must be submitted with the claim for approval.
- The University of Windsor Business Travel Account (BTA) Card cannot be used to book a rental vehicle for insurance purposes.
- When you are renting a vehicle for University purposes, you must:
 - Name the University of Windsor as the “renter” of the vehicle
 - Add the name of department/faculty, and
 - List yourself and any other drivers on the rental contract.

3.3.2. Privately Owned Vehicles

- The University accepts no liability for any loss, damage, or injury that may result from the utilization of a private (personally) owned vehicle for business purposes, and will not be responsible any increases for personal auto insurance or other premiums .
- If you use your personal vehicle while on University business, the following conditions apply:
 - The individual claiming for use of a personally owned vehicle must have a current valid driver’s license.
 - The vehicle must be insured for personal motor vehicle liability, at the vehicle owner’s expense.
 - It is the driver/owner’s responsibility to ensure that the motor vehicle insurance includes coverage for business use of the vehicle.
 - The University will not reimburse the costs of insurance coverage, including, but not limited to business use, physical damage or liability nor will it be responsible for any premium increases caused by accidents or convictions that occurred while using the vehicle for University business.
 - The University is not responsible for reimbursing deductible amounts related to insurance coverage.
 - In the event of an accident, you will not be permitted to make a claim to the University for any resulting damages.

3.3.2.1. Kilometer Allowance

- The University assumes no financial responsibility for personal vehicles, other than paying the kilometer rate.
- When a privately owned vehicle is used on University business, the kilometre allowance is designed to cover vehicle operating costs, including gasoline, insurance, repairs, and maintenance.
- The University will only pay the kilometer reimbursement rate if you are using your own vehicle for University purposes.
- The reimbursement for kilometre allowance may not exceed the cost of comparable 30-day advance purchase airfare rates. When completing the travel expense claim, dates, kilometres, and destination must be included.
- When travelling in a group, only one person may claim mileage on any one business trip. The names of the passengers must be shown on the travel expense claim. Passengers

may not claim mileage or equivalent costs.

- The current kilometre allowance rate is published on the [Finance website](#) and can also be found in **Appendix 2** below.
- Kilometer reimbursement for mileage between University owned, or leased facilities, within the same city are not eligible for reimbursement.
- Kilometer reimbursement for mileage between an employee's approved work from home location and their on-campus workspace are not eligible for reimbursement.

3.3.3. Reporting an Accident

- All accidents must be reported immediately to local law enforcement authorities, your immediate supervisor, and the University of Windsor Insurance and Risk Management department at jlaforet@uwindsor.ca. In addition:
 - If you are using a rental vehicle, advise the rental car agency and contact the purchasing card insurance provider to initiate a claim.
 - If you are using a personal vehicle, advise your own insurer.

3.3.4. Parking Fees and Tolls

- Reimbursement is provided for necessary and reasonable expenditures on parking, as well as tolls for bridges, ferries and highways, when driving for University purposes.
- Parking costs incurred at campuses as part of a regular commute to work will not be reimbursed.
- There is no reimbursement for traffic or parking violations.
- Receipts must be obtained for reimbursement purposes where possible.

3.4. Public Transportation (Buses, Taxis, Ubers, etc.)

- Local public transportation including hotel/airport shuttles should be used wherever possible.
- Taxi, Uber, or bus transit may be used where this represents an economical means of transportation, and are recommended for transportation to and from airports, where airport shuttles are not available.
- Receipts should be obtained for reimbursement purposes.

4. Meals

- Individuals will be reimbursed for reasonable amounts incurred for meals when travelling on University business. For defining a reasonable amount and for reimbursement rate for meal and kilometer allowances, the University refers to the [Canada Revenue Agency](#).
- Reimbursement is for restaurant or prepared food only. Reimbursement for groceries must have prior approval and a written rationale must be submitted with the claim.
- Daily per diem meal allowance rates apply.
- Reimbursement will not be provided for meals consumed at home or included in the cost of transportation, accommodation, seminars, or conferences.
- A traveller beginning or ending travel midway through a day should not claim the full day's allowance.
- When using personal funds to purchase a meal the claimant may claim reimbursement for meals with **itemized receipts**, or **without receipts** (using the University approved per diem amounts).

4.1. With Itemized Receipts

- Individuals will be reimbursed for reasonable amounts incurred for meals when travelling on University business. The claimant may claim reimbursement for meals with original itemized receipts. A credit or debit card receipt without itemized details is **not acceptable**.
- Meals claimed on a receipt basis must exclude any charges for alcoholic beverages and for claim amounts significantly over the approved per diem rates, an explanation is required.
- Daily per diem meal allowance rates apply. Reimbursement of meal expenditures, above and beyond the allowable per diem amounts will not be permitted.

4.2. Without Receipts (per diem)

- The claimant may claim reimbursement for meals using the University approved per diem daily amounts

as outlined in **Appendix A**.

- Per diem reimbursement is advantageous in circumstances where an individual's actual expenses are difficult to separate from those of a group sharing costs (i.e. group meals) or when the record keeping involved in actual reimbursement would be unusually burdensome.
- To simplify processing of expense claims using per diem rates, no receipts are required when claiming per diem meal allowances.
- The per diem should be claimed only when meal costs are incurred.
- Please note that if travelling in the United States and/or abroad, then per diem rates noted in **Appendix A** can be claimed in US dollars.

4.3. Alcohol Charges

- Expenses involving consumption of alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense. There are no exceptions to this rule.

5. Insurance:

5.1. Medical and Health Insurance

- Eligible employees are covered under the University's health insurance plans in the event of illness or injury. The cost of additional private medical and health insurance will not be reimbursed unless approved by Human Resources before any arrangements are made.
- Employees can find information on existing insurance coverage on the Human Resources' website.

5.2. Travel Accident Insurance

- Eligible employees have basic insurance for accidental injury or accidental death. Extra insurance may be arranged at the traveler's expense – it will not be reimbursed.

5.3. Rental Vehicle Insurance

- The University Travel Card benefits include insurance for the cardholder of the rental vehicle that covers the cost of repairing the damage to approved vehicle types rented using the card.
- In order for the rental vehicle to be eligible for the insurance coverage through the University Travel Card, the cardholder must be the sole driver for the coverage to apply.
 - For additional information regarding the University purchasing card insurance coverage benefits please go to the [Procurement website](#).
- If you do not have a University Travel Card, or you rent a vehicle that is not eligible for coverage under the card, you should purchase the collision damage waiver coverage offered by the rental company. The insurance costs can be claimed as a travel expense.
- In cases of accidents, please notify **Insurance & Risk Management at extension 2080** as soon as possible. Please refer to the [Insurance & Risk Management website](#) for additional information.

5.3.1. Insurance for Rental Vehicles - In Ontario

- When renting a vehicle in Ontario and using your University Travel Card, a cardholder may decline the Rental Agency's collision damage waiver (CDW) if you strictly adhere to the following:
 - Your Travel Card must be in good standing;
 - You must initiate and complete the entire rental transaction with your University Travel Card (the full cost of the rental must be charged to your Travel Card);
 - Coverage is limited to one rental vehicle at a time;
 - The length of time that you rent the same vehicle or vehicles must not exceed 48 consecutive days;
 - Coverage is limited to loss/damage to, or theft of a rental vehicle only up to the rental vehicle's actual cash value plus valid Loss of Use charges;
 - This coverage does not apply to specialty or expensive/ exotic vehicles (see Scotiabank Visa Cardholder Information Package).
 - Claims must be reported within 48 hours of the loss/ damage occurring by calling (800) 847-2911 (in Canada or United States) or you can call collect at (410) 581-9994.

5.3.2. Insurance for Rental Vehicles - Outside Ontario

- When renting a vehicle outside of Ontario, you must purchase the collision and damage coverage and liability insurance offered through the Rental Agency, regardless of whether you are using a personal credit card or a University Travel Card.
- You should always inform the rental agency if you intend to have additional drivers or will be crossing a provincial or international border.

5.4. Flight Cancellation Insurance

- Flight cancellation insurance is an allowable expense and will be reimbursed.

6. Conference Registrations

- Registrations fees should be charged against the traveller's University's Travel Card, whenever possible. A copy of the full conference registration must be included with the travel expense claim.

7. Out-of-Country Travel

- Persons travelling outside of Canada will be reimbursed for expenses if they were specifically incurred and necessary for their travel. Such expenses include, but are not limited to, the costs of:
 - travel visas
 - currency exchange conversion or surcharge fees
 - airport/departure taxes
 - immunizations
- Receipts are required for reimbursement. Please see **14.3 Foreign Exchange and Travel Claims** for more details on foreign exchange transactions.

8. Other Eligible Travel Expenses

8.1. Dependent Care

- For the purposes of this Policy, a dependent is a person who resides with the traveler on a full-time basis and relies on the traveler for care (e.g., a child or parent).
- Whenever an employee is required by the University to travel for purposes related to the performance of their duties and they incur expenses for the care of a dependent as a direct result of such travel, such expenses shall be accepted under the travel submissions submitted by the employee, subject to the following conditions.
 - There has been approval in advance by the Authorized Approving Officer that such expenses may be charged;
 - Submissions for dependent care expenses should be receipted and attached to the travel expense claim. The original receipt must contain the name, address, and phone number of the caregiver; the dates care was provided; the amount paid to the caregiver; and the signature of the caregiver acknowledging receipt of funds.
 - Such expenses were incurred directly because of the requirement for the employee to travel on University business (regular ongoing dependent care is not reimbursable).
 - Amounts paid to a spouse or partner may not be claimed.
- Please note that travel claims funded by a third party (e.g., under a research grant or contract) will be governed by the policies and regulations of the funding agency. Employees are urged to determine from the funding agency and prior to incurring expenses for dependent care the extent of the coverage which may be available.

8.2. Telecommunications

- Wherever possible, you are expected to use the least expensive means of communication. If using a mobile device outside of Canada for phone, data, or text messages, consider the purchase of a travel plan if more economical and use WIFI wherever possible in lieu of cellular connectivity.
- Using your University-owned device out of country is at the discretion of the Authorized Approving

Officer. Costs incurred without using the most economical method (ie. travel plan) and/or without prior approval will be the liability of the University-device user.

- Use audio or video conferencing (via Microsoft Teams) whenever possible, as an alternative to travel. If you are away for University purposes, reimbursement will be made for:
 - reasonable, necessary personal calls home for each night away; and
 - additional business expenses, such as:
 - Calls for University purposes
 - Emergency calls from air or rail phones
 - Internet connections and computer access charges
 - Facsimile transmissions
 - Word processing and photocopying services
 - Rental and transportation of necessary office equipment

8.3. Excess Baggage Fees

- Excess baggage fees are reimbursable up to a maximum of \$100. Every effort should be made to minimize these costs.

8.4. Tips/Gratuities

- A traveller may be reimbursed for reasonable gratuities for porters, hotel room services, and taxis. Keep a record of gratuities paid.

8.5. Miscellaneous Travel Expenses

The specific nature of miscellaneous expenses is to be detailed on the travel expense claim and original receipts must be provided. Examples of miscellaneous expenses include:

- Fax and e-mail charges
- Reasonable laundry/dry cleaning (after seven consecutive days of travel)
- Transaction fees levied by travel agency
- Any travel expenses related to physical/medical disabilities of the traveller
- Conference activities published in the conference program, if pre-approved

9. Ineligible Travel Expenses

Inclusive but not limited to:

- Any expenses related to accompanying travel companions
- Gifts
- Pet care expenses
- Non-business or personal related expenses
- Parking fines and other traffic fines
- Library fines
- Personal travel insurance
- Insurance coverage for privately owned vehicles
- Expenses for the repairs of privately owned vehicles
- Expenses related to damages to uninsured rental cars and privately owned vehicles
- Interest charges or other fees levied on overdue invoices or credit card statements
- Unnecessary stopovers
- Lost or stolen items
- Meals included in another reimbursable item (e.g., conference fee, transportation charge, accommodation)
- Alcohol
- Cannabis and derived substances
- Passports
- Toiletry articles
- Movie rental or mini bar

10. Group Travel

- Accounts Payable requires a list of the individuals comprising the group. The individual overseeing the entire trip is responsible for obtaining and submitting all original receipts.

11. Third Party Travel

- Reimbursement for allowable expenses for a third party (i.e., contractor, consultant, etc) can only be claimed and reimbursed where the contract with the third party and the University specifically provides for it. All noted rules, guidelines and rates within this Policy are applicable to all third-party travel related expenses.
- Further, under no circumstances can any hospitality, incidental or food expenses be considered as allowable expenses for third party individuals and cannot be included in contract with the University.

12. Travel within the City of Windsor and Surrounding Area

- It is the responsibility of the University of Windsor to reimburse its business travellers for reasonable and necessary expenses incurred by the employee while carrying out their University responsibilities within the City of Windsor and surrounding area. Such travel must be above and beyond the commute distance from the employee's home to their workspace on-campus.
- The traveller must request pre-authorization from the Authorized Approving Officer before committing any funds for the trip or for other reimbursable expenses when traveling within the City of Windsor or surrounding area. Travel from the main campus to downtown campus is not reimbursable.

12.1. Kilometer Allowance

- The University will reimburse a traveller a minimum distance of 15 kilometres round trip at the University's current allowable kilometer allowance as outlined in **Appendix A**.

12.2. Meals

- When the traveller is required to be away from their normal workplace during normal mealtimes, they may claim reasonable expenses for meals. These claims must be supported by original detailed receipts. The claim should also provide an explanation of why the traveler was away from the normal workplace and for how long.

13. Benefits Derived from Business Travel

- Any benefit derived or received while on University Travel with a value of \$200.00 or greater should be disclosed as required under the Gift Acceptance Policy, Hospitality Policy, and other benefits Policy.

14. UWinsite Finance Travel Expense Claims

14.1. Expense Reporting

- Travel expenses will be reimbursed providing they are reasonable in nature and amounts, are properly supported with documentation as described further in **14.2 Receipts** below and have been appropriately approved as described in the University Travel Policy, Section 6 – Travel Expense Approvals.
- To claim travel expenses, the traveller must submit a UWinsite Travel Expense Claim within fifteen (15) working days from the completion of the trip. Claims for expenses that are older than twelve months will not be reimbursed.
 - The expense claim should be submitted for reimbursement within fifteen (15) working days from the completion of the trip, and no later than twelve (12) months thereafter. In the event that a claim is submitted after twelve (12) months from the completion of the trip, approval for the expense reimbursement must be obtained from the Vice-President of the respective area, in order for the reimbursement to be authorized and issued.
- The claim must fully detail the purpose of the trip, the dates, and destination. For travel associated with a conference, the conference brochure must accompany the claim. For non-conference travel, relevant evidence of the purpose of the trip should be included with the Expense Form (i.e., meeting agenda, invitation to speak at a conference or other institution, research collaboration).
- Notification of all planned travel should be given to your Authorized Approving Officer prior to travel

arrangements being completed. The Authorized Approving Officer has the right to reject claims for reimbursement for travel that they did not approve in advance and/or do not believe was related to business purposes.

- A full accounting of the entire trip should be reported on the Travel Expense Claim, including any pre-travel reimbursement for expenses should be attached and marked prepaid.

14.2. Receipts

- Original receipts are required for reimbursement of all expenses *with the exception* of the per diems and gratuitous accommodation.
- Where a receipt is required, an original itemized document on company letterhead acknowledging receipt of payment is needed.
- Neither credit card statements nor credit card slips are acceptable substitutes for original itemized receipts unless approved by the Authorized Approving Officer and allowed by the granting agency.
- Boarding passes must also be included with the expense claim.
- In instances where an original receipt is not issued or has been lost, please submit a copy of the credit card statement or credit card slip together with a [Lost Receipt Form](#) available on the Finance website.
- When tickets are purchased electronically and no actual ticket is issued, the traveller must submit a copy of the confirmation of purchase obtained at the time the transaction occurred. Please be sure to include the printout indicating the method of payment.
- When a receipt for meals or incidental expenses is unavailable, a per diem may be claimed. Current per diem rates can be found in **Appendix 2**.

14.3. Foreign Exchange and Travel Claims

- All expense claims will be converted into and paid in Canadian dollars.
- When completing an expense claim for travel in the United States and/or abroad, a claimant can select the correct foreign currency for each expense item added to the expense report.
- For US travel expense items, the system will automatically convert the expense item to Canadian dollars. The expense item is converted to Canadian dollars by the system based on the travel date assigned to each expense item. Therefore, when adding the expense items to the expense claim, it is important to assign the exact date each travel expense item occurred. This will ensure you receive the most accurate foreign exchange rate based on the date of travel.
- For travel outside of Canada and the US, the system will still automatically convert the expense item to Canadian dollars. However, UWinsite Finance is not currently programmed with exchange rates, other than the US foreign exchange rate. Therefore, when entering an expense item in a currency other than Canadian or US dollars, the system will require the claimant to manually enter the foreign exchange rate for each expense item added.
- The University currently uses the Scotiabank foreign exchange rates found on the [Scotiabank Foreign Exchange Website](#).
- Once the appropriate exchange rate is entered, the expense item is converted to Canadian dollars. Since each expense item is entered separately, a different exchange rate can be selected for each expense item, based on the date the expense item occurred.
- Alternatively, the claimant can convert all expense items into Canadian dollars before completing the expense claim, and then complete the expense report in Canadian dollars. If this option is exercised, the claimant should use the foreign exchange rate as noted on the [Scotiabank Foreign Exchange Rate Website](#) to convert expenses to Canadian. The rate used should be noted on the claimant's expense claim, for audit purposes.
- If travel includes both Canadian and US travel, there is no need to complete two separate expense claims. Both Canadian and US expenses can be claimed on one expense claim, by simply applying the proper currency for each expense item added to your report.

14.4. Processing of Claims

All UWinsite Finance expense claims will be reviewed and audited by the Accounts Payable, within the Finance Department. Reimbursement to the employee shall be by direct deposit. If the expense claim

also charges a project account, then the expense claim will also be audited by the Office of Research Finance, prior to payment.

14.5. Incomplete Claims

Expense claims which have not been properly prepared, authorized or supported by documentation shall be returned to the Claimant by the Finance department, with reasons given for not processing the claim. Ineligible expenses incurred, identified through an audit of the expense claim by the Finance department, shall be reimbursed to the University by the claimant.

14.6. Methods of Payment

- Travel expenses should be paid using the following options, in order of preference:
 - University of Windsor Corporate Travel Credit Card (Corporate Travel Card)
 - Personal credit card or debit card

14.6.1. University of Windsor Travel Credit Card

- The preferred method of payment for full-time employees who travel regularly is the University Travel Card. The University participates in a corporate travel credit card program for University business travel related expenditures.
- The University recommends the University Travel Card should be used for all of your University related travel-associated costs, including airfare, hotels, car rentals, meals, etc.
- Personal charges are not to be made using this card. Cards are issued to individuals in their name and payment to the credit card company is the responsibility of the cardholder.
- Further details on the University Travel Card Program can be found in the University Travel Cardholder Guidelines on the [Procurement website](#).

14.6.2. University of Windsor Business Travel Account (BTA) Card

- To accommodate circumstances where the University is required to pay travel costs for a 3rd party, the University has a Business Travel Account “BTA” agreement with the corporate credit card program.
- No physical credit card exists and expenses on this card are billed directly to and paid for by the University. A BTA number is issued in the name of a University department and the costs will be charged to each department as the account is utilized.
- Usage is appropriate only when a physical card does not have to be produced i.e., when booking a flight online. Please note you cannot use the BTA card to book a rental vehicle.
- Further details on the University BTA Card Program can be found in the University BTA Cardholder Guidelines on the [Procurement website](#).

14.6.3. Personal Credit Card/Debit Card

- Personal credit cards can be used to pay for travel-related expenses.
- Reimbursement of eligible costs can be requested as soon as the travel has occurred through the completion of a travel expense claim. Travel advances will not be approved or paid for travel costs booked using a personal debit or credit card.

14.7. Travel Advances

- Travel advances (reimbursement of travel costs, prior to travel occurring) may only be received when travel is booked using a [University of Windsor Travel Card](#).
- Travel advances will not be approved or paid for travel costs booked through any other payment methods.

Appendix A – Travel Expense Reimbursement Rates

- **Kilometre Allowance:** The current allowable rate is \$0.55 per kilometre.
- **Gratuitous Accommodations:** The maximum reimbursable rate is:
 - \$25.00 CDN per night.
- **Meals: without receipts** Maximum per diem rates (based on fiscal year ending April 30th):

	2022/2023	2023/2024	2024/2025
Breakfast	\$15.00	\$16.00	\$17.00
Lunch	\$22.00	\$22.00	\$22.00
Dinner	\$39.00	\$41.00	\$43.00
Incidentals	\$17.00	\$17.00	\$17.00
Totals	\$93.00	\$96.00	\$99.00