

CIA Travel and Expense Policy for Volunteers and Staff

Document 221133

Context and Purpose

Traditionally, employers or other sponsors have played essential roles in paying the travel costs of volunteers conducting CIA business. Consequently, the Institute has been able to keep overall operating expenses to a minimum. The Institute appreciates this generosity and hopes companies and organizations will continue to show their support by covering the cost of transportation and accommodation.

However, the Institute understands that on occasion, an employer or sponsor may be unwilling or unable to reimburse these costs. If such an eventuality arises, it is the CIA's policy to reimburse volunteers and staff for reasonable expenses incurred while travelling on Institute business, where prior authorization was obtained and where the volunteer was not otherwise able to fund the travel costs.

Scope

This policy generally applies to all staff and volunteers performing work on behalf of the CIA.

Honoraria (Section 4) are exclusively offered to non-CIA members (excluding staff) serving on or attending meetings of:

- 1) The Actuarial Profession Oversight Board (APOB);
- 2) The Actuarial Standards Board (ASB);
- 3) The Professional Conduct Board (PCB); and
- 4) The Professional Credential Monitoring Board (PCMB).

Policy Statements

1. In an effort to reduce the CIA's carbon footprint, all volunteer group meetings for CIA boards, councils, and committees will be held virtually, with the following exceptions:
 - a. Up to two in-person CIA Board meetings per year;
 - b. One APOB and one joint ASB–APOB in-person meeting per year;
 - c. In-person ASB, PCB, Investigation Teams, and Disciplinary or Appeal Tribunals, where reasonable justification for conducting such meetings in person is provided and approved by the Executive Director; and
 - d. Attendance at relevant national and international in-person meetings for CIA appointed staff and designated volunteers
2. Other volunteer group requests for in-person meetings will be considered in exceptional circumstances, and approved by the Executive Director, on a case-by-case basis.
3. For all approved in-person meetings, the CIA will provide reasonable venue, audio-visual aids, and refreshments in accordance with the specified requirements. To reduce costs, meetings are encouraged to be held in conjunction with a CIA event such as the CIA's

Annual Conference or one of the CIA's specialty seminars; in such a case, travel expenses will not be reimbursed for meeting attendees who are also registered to attend the CIA event.

4. When travelling on CIA business that cannot be combined with other travel, staff and volunteers eligible for reimbursement are expected to obtain the lowest practical transportation fare. This may include air fare, train, mileage, taxi, parking or combination of the same. Where such expenses are not covered by their employer or other sponsor, information on the maximum amounts of reimbursement, together with additional information, is included in the sections below.
5. Staff and volunteers eligible for reimbursement are expected to make every reasonable effort to book their travel at least two weeks in advance. Travel reservations booked less than two weeks in advance, for which an acceptable rationale is not provided, are subject to reduced reimbursement amounts based on the rates that would have been available had the member booked their travel earlier.
6. All dollar amounts included in this policy are in Canadian Dollars.

7. Expense Guidelines

a) Category Maximums Summary

Air fare:	Up to the value of the highest airfare class below Business class
Rail fare:	VIA Rail Business class or equivalent
Taxi fare:	Reasonable
Kilometric Rate:	\$0.46/km (last revised 04/01/2021)
Car rental:	If most economical (see details below)
Parking:	Reasonable
Accommodation:	Reasonable if not provided by the CIA
Meals:	(If not provided at meeting)
	Breakfast: \$25.00
	Lunch: \$26.00
	Dinner: \$64.00

Note: receipts must accompany all expenses in a claim to be considered. Please consult details below for further information on coverage and limits.

b) Coverage and Limits

- i. President, President-Elect, Immediate Past President, and Executive Director
All reasonable expenses incurred that are not being covered by their employer or other sponsor will be reimbursed. The Institute will also reimburse the President, President-Elect, Immediate Past President, and Executive Director for international travel. In addition, expenses for partners when travelling internationally will be covered for the President, President-Elect, Immediate Past President, and Executive Director whenever the host organization offers a partner program and the President, President-Elect, Immediate Past President, and/or the Executive Director are attending the meeting as official representatives of the CIA.
- ii. Board, Council, APOB and its boards - Members and Non-CIA Reps
All reasonable expenses incurred that are not being covered by their employer or other sponsor will be reimbursed. Accommodation will be limited to one night. An additional night's accommodation may be

reimbursed if justified. Reimbursement applies to all Board and council meetings, as well as meetings of the APOB and the boards under its oversight (see additional info related to the PCB in the next section), including those held in conjunction with the CIA Annual Conference or specialty seminars, regardless of whether or not the member is a paid registrant for that meeting or seminar. This reimbursement also applies to CIA members representing the Institute at the request of the Board or officers, or non-members invited to attend a meeting.

iii. PCB, Investigation Teams, and Disciplinary or Appeal Tribunals

All reasonable expenses incurred will be reimbursed. Accommodation will be limited to one night. An additional night's accommodation may be reimbursed if justified. The President, acting upon the recommendation of a tribunal, may:

- 1) Authorize reimbursement for all reasonable expenses incurred in connection with their appearance before the tribunal for all witnesses, whether appearing on behalf of the prosecution or the defendant, who are reported by the tribunal to have provided testimony pertinent to the proceedings, and members of the tribunal, members of the PCB and investigation team, in excess of two days; and
- 2) Authorize a per diem amount equal to one half of 1% of the average annual industrial wage for the preceding year to such witnesses who are not enrolled in the Institute, and to persons enrolled in the Institute providing such testimony or acting as members of the tribunal, members of the PCB or investigation team, in excess of two days.

iv. International Affairs Council (IAC)

All reasonable expenses incurred that are not being covered by their employer or other sponsor will be reimbursed. Travel reimbursement for international meetings will only be available for CIA members who are participating in activities as official representatives of the CIA, or authorized to attend in a strategic role for the CIA.

- 1) All travel (excluding the President, President-Elect, Immediate Past President, Executive Director and CIA Head Office staff) for which reimbursement is expected will be subject to pre-approval by the Chair of the IAC. The Chair will operate in this regard within the constraints of the international travel budget set for the current fiscal year. All reimbursements will be subject to CIA requirements as to receipts and pre-approval. Any exceptions would require the approval of an Officer of the CIA or the Chair of the IAC.
- 2) Members will be reimbursed the following:
 - a) Transportation – up to the value of the highest airfare class below Business class from departure point to destination, to a maximum of \$1,500 for a round-trip, unless otherwise approved in advance by the Chair of the IAC and the Director, Operations;
 - b) Other ground transportation;
 - c) Accommodation – number of nights required to attend meeting, plus additional nights subject to travel logistics (e.g., additional nights to obtain lower fare on overseas flights);

- d) Meals required while travelling will be reimbursed provided receipts accompany the expense claim and to the maximums stipulated in the Meals section under the Coverage and Limits within the policy.

c) Transportation

i. Air Travel

- 1) The Institute encourages travel which is eligible for reimbursement to be booked through the CIA's designated travel agent, who is aware of the CIA's travel policy.
- 2) Class of airfare: The selected airline's highest airfare class below Business class is the maximum amount payable for travel and must be booked sufficiently in advance to avoid unnecessary premiums. Travel vouchers for airline tickets and boarding passes are to accompany the expense claim form.
- 3) Destination of travel: Only minimum requisite travel will be reimbursed (i.e., no additional flights or side trips other than direct arrival and return with necessary stopovers) unless alternative arrangements have been approved in advance.
- 4) Travellers are encouraged to take advantage of discounted flights whenever possible to minimize costs. The Institute appreciates all efforts made in this regard.

ii. Rail Travel

- 1) VIA Rail Business class or equivalent is the maximum amount payable. Travel vouchers for train tickets are to accompany the expense claim form.

iii. Automobile Travel

- 1) Taxis, Ride-Share, etc.:
 - a) All reasonable expenses for taxis, ride-share services, etc., used while travelling on CIA business will be reimbursed upon receipt of supporting vouchers.
 - b) Airport limousine service expenditures are permissible as long as they are equivalent to the comparable taxi, ride-share or other fare.
- 2) Personal vehicle:
 - a) Personal vehicles may be used when overall economy is ensured.
 - b) Travellers are reimbursed the kilometric rate in effect at the time of travel. This kilometric rate is intended to cover the cost of operating the vehicle, including gasoline.
 - c) The kilometric rate will be reviewed and amended as required in April each year. The basis for calculating the kilometric rate will be 85% of the average of all rates paid in each province and territory of Canada included in the Treasury Board of Canada Guidelines rounded to the nearest cent.
 - d) The kilometric rate as of April 1, 2021, is \$0.46.
 - e) Traffic violations incurred while travelling on CIA business are not eligible for reimbursement.

- f) Travellers who choose to travel by private vehicle may claim the kilometric rate in effect at the time of travel or the equivalent of the total travel costs of the highest airfare class below Business class, whichever is less. Additional expenses incurred because of the election to use a private vehicle may not be claimed unless justified and approved in advance.

3) Car rental:

- a) Car rentals will be reimbursed when overall economy is ensured. Travel vouchers for rental cars are to accompany the expense claim form.
- b) Traffic violations incurred while travelling on CIA business are not eligible for reimbursement.
- c) Should travellers, due to personal preference, opt to rent a vehicle instead of using a more economical means of transportation, the maximum amount payable for the car rental and other related expenses such as gasoline, collision insurance, etc., will be the equivalent of the total travel costs of the highest airfare class below Business class, whichever is less.

4) Other:

- a) All other reasonable vehicle expenses such as parking and toll claims will be reimbursed when accompanied by receipts.

d) Accommodation

- i. Travellers will be advised when group rates are secured for meetings. If accommodation expenditures will be part of a master account, the traveler will not be out-of-pocket. Should this not be the case, a hotel invoice should be attached to the expense claim.
- ii. Meals at hotels may be reimbursed if not provided with the meeting, subject to a meal allowance (see Meals section). Incidentals such as phone calls, internet connection and business centre charges (e.g., fax, photocopies) will be covered provided the purpose is for conducting Institute business. Other incidentals such as dry cleaning, personal phone calls, mini-bar, or movies will not be reimbursed. Receipts will be required.
- iii. Private accommodation may be used. In this case, a small gift to the host is permitted. The CIA will reimburse up to \$30.00 a day for a gift. Receipts for the gift must be provided.

e) Meals

- i. Reasonable expenses for meals will be reimbursed if not provided at the meeting. Receipts should accompany the travel claim. Meal costs should fall within the meal allowance maximums provided below. The meal allowance maximums will be reviewed and amended as required in April each year. The basis for calculating the meal allowance maximum will be the meal allowances set out in the Treasury Board of Canada Guidelines multiplied by 125%. The meal allowance maximums as of April 1, 2021, are as follows:
 - Breakfast: \$25.00

- Lunch: \$26.00
- Dinner: \$64.00

f) Other Expenses

- i. Other reasonable expenses will be considered and reimbursed if they are justifiable and the reason for incurring the expense is clearly documented on the expense claim form.

8. Honoraria

- a) An honorarium may be offered to non-CIA members serving on the boards identified above in the Scope section of this policy and represents a per diem payment in recognition of the participation in, and preparation for, official board meetings or board committee meetings, including meetings held virtually.
- b) The CIA Board shall offer honoraria on behalf of the CIA in accordance with the following goals and principles:
 - i. Manage the use of limited CIA financial resources in a prudent, responsible, efficient and cost-effective manner;
 - ii. Attract and meaningfully engage qualified and committed non-CIA member volunteers who can contribute their unique competencies in service to the CIA's vision and mission;
 - iii. Ensure fairness, uniformity, transparency, and accountability in the payment of honoraria while recognizing that an honorarium is not designed to compensate but to express appreciation for their voluntary contribution; and
 - iv. Be accountable for the expenses associated with the performance of any board or board committee duties, minimizing costs and maximizing benefits to the CIA.
- c) The honorarium amounts shown below for each role are established to allow the CIA Board to achieve its goals and fulfill its responsibilities within a fixed budget.

<p>Board Chair Paid for time involved in agenda planning and related work in advance of official board meetings and applies while the individual is serving in the role of chair at a board meeting and, if applicable, at the APOB Annual Public Meeting.</p>	<p>\$800/meeting</p>
<p>Board Committee Chair Paid for time involved in agenda planning and related work in advance of the board committee meeting (e.g., APOB Nominating Committee) and applies while the individual is serving in the role of chair at board committee meeting, or as a member of the Board, when the board meeting occurs in conjunction with the board committee meeting (within 48 hours).</p>	<p>\$600/meeting</p>
<p>Board Member Paid to all applicable members of a board when attending official board meetings. This amount is also paid to the board chair or board committee chair when they are</p>	<p>\$400/meeting</p>

required and approved to attend other meetings as a representative of the board under their stewardship.	
--	--

- d) If a meeting is scheduled for less than three hours and does not exceed the scheduled time, 50% of the applicable amount shall be paid.
- e) Payment of an honorarium for attendance at other meetings or events requires advance notice and approval from the relevant board chair, in consultation with the Executive Director.
- f) Honoraria will be processed by the CIA Head Office, based on meeting attendance as recorded in the minutes of the relevant meetings.

9. Travel Expense Claim Administration

- a) The CIA has delegated signing authority for approval of travel expenses for volunteers and staff to the Chair of the HRFAR, the Chair of the PCB, the Chair of the IAC, the Executive Director, the Director, Operations, and the Associate Director, Membership and People Management. All travel expense claims must be approved by one of these individuals prior to payment.
- b) Where a request for reimbursement of expenses contains expenses not explicitly addressed in the *CIA Travel Policy for Volunteers and Staff*, a detailed explanation of the expense is requested. Based on the information provided, the Director, Operations will make a decision with respect to the request. It is in the best interest of the traveller to obtain authorization for such expenses prior to incurring them whenever possible.
- c) Payment is limited to out-of-pocket expenses actually incurred as demonstrated through receipts and within the limits outlined in this document. Whenever possible, claims should be made within 14 days of travel and the CIA will reimburse travellers within 30 days of receipt. Within any given fiscal year (April 1 to March 31), travellers will have up to a maximum of six months to file for reimbursement of travel expenses from the date travel takes place. However, all reimbursement claims must be filed by no later than April 15 of the next fiscal year. CIA will not be responsible for expenses filed beyond the six-month period within the fiscal year or beyond April 15 of the following fiscal year.

All expense claims and supporting documentation should be forwarded to:

Canadian Institute of Actuaries
Attention: Accounts Payable
1740-360 Albert Street
Ottawa, Ontario
K1R 7X7

Email: travelclaim@cia-ica.ca
Tel: (613) 236-8196
Fax: (613) 233-4552

Exemptions

N/A

Escalation Procedures/Management of Non-compliance with this Policy

This policy is managed by the Head Office. Escalation in cases of non-compliance would be brought to the Human Resources, Finance, Audit and Risk Committee (HRFAR).

Definitions and Abbreviations

N/A

Associated Documents

A fillable copy of the Expense Claim Form can be found here: <https://www.cia-ica.ca/docs/default-source/2020/ecf2020e.pdf>

[CIA Policy on International Strategy](#)

References

N/A

Monitoring, Evaluation, and Review

Approval date	November 24, 2021
Effective date	December 1, 2021
Approval authority	Board
Review owner	Human Resources, Finance, Audit and Risk Committee
Prior review and revision dates	December 4, 2019, December 3, 2020
Review cycle	Every two years
Next review date	2023

Procedures

N/A