DELEGATION, DESIGNATION & APPROVAL AUTHORITY LIMITS

Section:	Board of Directors	**No.:**	BoD-FIN-01
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1. INTRODUCTION

The purpose of this Policy is to establish an effective and accountable framework for the delegation and designation of authority by the University of Ottawa Heart Institute ("UOHI" or the "Institute") Board of Directors (the "Board"), identify matters that remain subject to Board oversight or approval and establish the approval authority limits applicable to UOHI transactions.

2. APPLICATION

This Policy applies to all members of the Board, including Officers and Ex-Officio Directors, the President and Chief Executive Officer ("CEO"), and members of the Institute's management team who exercise authority or perform duties delegated or designated under this Policy. This Policy also applies, where expressly stated, to individuals exercising authority on UOHI's behalf under an approved service agreement or other written arrangement.

3. KEY DEFINITIONS

Budget Authority: The authority to approve the commitment or expenditure of funds for a UOHI purpose, subject to sufficient funds being available within the applicable approved budget. Budget Authority must be obtained before an expenditure is incurred or a procurement is commenced.

Contract Binding Authority: The authority to sign a contract or other document that creates a legally binding obligation on behalf of UOHI.

Payment Authority: The authority to confirm that goods or services have been received, or other payment conditions have been met, and to approve an invoice or other payment for processing.

Accounting Authority: The authority to release an approved payment or authorize specified accounting transactions on behalf of UOHI.

4. POLICY

4.1 Board Authority

The Board sets the Institute's strategic and operational direction in accordance with the Institute's Administrative By-Law. In doing so, the Board:

4.1.1. serves the community and is accountable to Ontario Health and the Ministry of Health in carrying out its responsibilities;

4.1.2. is responsible for the Institute's governance;

4.1.3. provides ultimate oversight and decision-making at the Institute;

4.1.4. provides strategic leadership aligned with the Institute's Vision, Mission and Core Values;

4.1.5. oversees the Institute's commitment to provide exemplary health care;

4.1.6. assumes responsibility for oversight of quality and safety;

4.1.7. acts as a steward for the Institute's financial affairs;

4.1.8. oversees management performance, risk management and compliance with legal obligations;

4.1.9. is informed of material legal proceedings and significant developments that may have a financial, operational or reputational impact on the Institute; and

4.1.10. retains authority over matters not expressly delegated under this Policy, the Institute's Administrative By-Law or another Board-approved policy, including material changes to the Institute's corporate structure, strategic direction or scope of operations; the appointment, performance oversight and compensation of the CEO; and approval of Board policies.

4.2 Delegation of Authority to the CEO

4.2.1. The Board delegates authority to the CEO for the day-to-day management of the Institute's affairs associated with the CEO's responsibilities for the Institute's administrative, academic and clinical operations.

4.2.2. The Board oversees its delegation to the CEO.

4.2.3. The CEO may delegate operational responsibilities to members of the Institute's management team, subject to applicable legislation, the Institute's Administrative By-Law, Board policies, the Approval Authority Schedule in Appendix B and Corporate Policy 3-75, Approval Authority Policy. Any such delegation does not relieve the CEO of accountability to the Board for the exercise of the delegated authority.

4.2.4. The CEO may not further delegate a matter that is expressly reserved for Board approval or where further delegation is prohibited by legislation, the Administrative By-Law or a Board policy.

4.2.5. Certain functions may be performed on UOHI's behalf by personnel of The Ottawa Hospital ("TOH") under the service agreement between UOHI and TOH or another approved written arrangement. Certain professional staff governance functions are performed through TOH's Chief of Staff and Medical Advisory Committee in accordance with applicable legislation, by-laws and agreements. The assignment of responsibilities to TOH personnel does not relieve the CEO of accountability to the Board for UOHI's compliance with this Policy.

4.2.6. The CEO performs the duties delegated in Appendix A, in addition to the duties established in the CEO's employment agreement and any duties delegated by the Board from time to time.

4.2.7. The CEO develops and executes work plans in support of the Institute's Vision and Strategic Directions.

4.2.8. The CEO develops annual objectives and goals aligned with the Strategic Directions and priorities established in the Board-approved Strategic Plan. The Board monitors progress and outcomes against appropriate performance measures.

4.3 Responsibility for Exercising Authority

4.3.1. All individuals exercising authority under this Policy are responsible for understanding and complying with their applicable authority limits and exercising appropriate care and due diligence in relation to decisions made and commitments entered into on behalf of UOHI. Authorities must be exercised in accordance with this Policy, Corporate Policy 3-75, Approval Authority Policy, and other applicable UOHI policies.

5. PROCESS

5.1 Appendix A identifies the specific governance responsibilities delegated by the Board to the CEO and the related reporting and monitoring mechanisms.

5.2 Appendix B forms part of this Policy and establishes the individuals authorized to exercise Budget Authority, Contract Binding Authority, Payment Authority and Accounting Authority on behalf of UOHI, including the applicable dollar limits.

5.3 The authorities in Appendix B must be exercised in accordance with Corporate Policy 3-75, Approval Authority Policy, and other applicable UOHI policies.

5.4 Changes to the authorities or dollar limits established in Appendix B require approval by the Board. Administrative updates that do not alter the substance of the Board-approved authorities, including updates to position titles or policy references, may be approved by the CEO and CFO and reported to the Board.

6. RELATED DOCUMENTS AND LEGISLATION

Institute Administrative By-Law
Corporate Policy 3-75, Approval Authority Policy
Corporate Policy 3-150, Budget Management Policy
Corporate Policy 3-60, Procurement and Contracts
Corporate Policy 1-200, Privacy
UOHI–TOH Master Services Agreement
Broader Public Sector Accountability Act, 2010
Broader Public Sector Procurement Directive
Excellent Care for All Act, 2010
Freedom of Information and Protection of Privacy Act
Personal Health Information Protection Act, 2004
Public Hospitals Act
University of Ottawa Heart Institute Act, 1999

APPENDIX A: SPECIFIC DELEGATIONS TO THE CEO

The CEO performs the following delegated duties and may assign day-to-day operational responsibilities as set out below, subject to the limitations established in this Policy.

Delegation	Delegated to	Parameters	Reporting/Approval Mechanism	Monitoring Mechanism
Strategic plan in support of the Institute's vision, mission, and core values				
Strategic Plan	CEO	The Board approves the Institute's multi-year Strategic Plan and monitors the implementation of the plan.	Board of Directors	Board of Directors
Work plans in support of the vision and strategic objectives of the Institute				
Quality Improvement Plan	CEO	The Board approves the Institute's Quality Improvement Plan. The Board monitors implementation of the plan and ensures compliance with the *Excellent Care for All Act* (Ontario).	Board of Directors	Quality of Care Committee
	Chief Nursing Officer	The CEO delegates day-to-day responsibilities.		
Capital Infrastructure and Equipment Plan	CEO	The Board approves the Institute's annual Capital Expenditure plan. The Board delegates authority for all capital projects, consistent with the approved plan for the applicable year. The Board monitors the implementation of the plan. Individual expenditures remain subject to the Approval Authority Schedule in Appendix B.	Board of Directors	Joint Finance and Audit Committee (UOHI/OHIRC)
	Responsible Executive, as designated by the CEO	The CEO delegates day-to-day responsibilities.		
Information Services	CEO	The Board provides oversight of material Information Services strategies and related organizational risks.	Board of Directors	IT Committee (UOHI/OHIRC)
	Chief Information and Technology Officer	The CEO delegates day-to-day responsibilities.		
Operating	CEO	The Board approves the annual Operating Budget and monitors performance throughout the fiscal year. Any material change to the approved Operating Budget that is expected to result in, or materially increase, a deficit requires Board approval.	Board of Directors	Joint Finance and Audit Committee (UOHI/OHIRC)
	Chief Financial Officer	The CEO delegates day-to-day responsibilities.		
Communications and Engagement	CEO	The Board provides oversight of material Communications and Engagement strategies and matters that may have a significant reputational impact on the Institute.	Board of Directors	Board of Directors
	Chief Communications Officer	The CEO delegates day-to-day responsibilities.		

Delegation	Delegated to	Parameters	Reporting/Approval Mechanism	Monitoring Mechanism
Research	CEO	The Board delegates responsibility for UOHI research operations, subject to the separate governance and legal responsibilities of the University of Ottawa Heart Institute Research Corporation ("OHIRC") and any applicable agreements between UOHI and OHIRC.	Board of Directors	Board of Directors
	Vice President, Research	The CEO delegates day-to-day responsibilities.		
Other Delegated / Designated Duties				
Procurement and Tendering	CEO	The Board delegates responsibility for procurement and tendering in accordance with the Approval Authority Schedule in Appendix B, Corporate Policy 3-60 Procurement and Contracts Policy and Corporate Policy 3-75 Approval Authority Policy. Certain procurement functions may be performed by TOH personnel on UOHI's behalf under an approved service arrangement.	Board of Directors	Joint Finance and Audit Committee (UOHI/OHIRC)
	Chief Financial Officer	The CEO delegates day-to-day responsibilities.		
Banking	CEO	The Board establishes banking authority in accordance with the Institute's Administrative By-Law, applicable Board resolutions and the Approval Authority Schedule in Appendix B.	Board of Directors	Joint Finance and Audit Committee (UOHI/OHIRC)
	Chief Financial Officer	The CEO delegates day-to-day responsibilities.		
Approval and Signing Authority	CEO	The Board designates the Institute's signing officers through Board resolution in accordance with the Institute's Administrative By-Law. The CEO has ultimate signing authority, subject to matters reserved for Board approval. Authority may be further delegated or administered in accordance with Appendix B and Corporate Policy 3-75, Approval Authority Policy.	Board of Directors	Joint Finance and Audit Committee (UOHI/OHIRC)
Enterprise Risk Management (ERM)	CEO	The Board retains oversight of the Institute's principal risks and delegates responsibility for identifying, assessing, mitigating, monitoring and reporting risk to the CEO. The CEO may assign management responsibility for individual risks to the appropriate executive.	Board of Directors	Board of Directors
Internal, Compliance and Cost Audits	CEO	The Joint Finance and Audit Committee oversees audit plans, significant findings and related management action plans.	Joint Finance and Audit Committee (UOHI/OHIRC)	Joint Finance and Audit Committee (UOHI/OHIRC)

Delegation	Delegated to	Parameters	Reporting/Approval Mechanism	Monitoring Mechanism
	Chief Financial Officer	The CEO delegates day-to-day responsibilities.		
Freedom of Information	CEO	FIPPA powers and duties are delegated through a separate written delegation instrument. A summary of freedom of information activity is presented to the Board annually.	Board of Directors	Board of Directors
	Individual(s) designated in the separate FIPPA delegation instrument	The CEO delegates day-to-day responsibilities.		
Privacy	CEO	The Board delegates oversight of UOHI's privacy program.	Board of Directors	Quality Committee
	Director of Privacy and Data Analytics	The CEO designates day-to-day responsibilities for overseeing the development, management, and delivery of the privacy program.		
Clinical Education	CEO	The Board delegates responsibilities and authority for clinical education.	Board of Directors	Board of Directors
	Chief Nursing Officer	The CEO delegates day-to-day responsibilities.		

APPENDIX B: APPROVAL AUTHORITY SCHEDULE

This Appendix forms part of the Policy and is approved by the Board of Directors. It identifies the individuals authorized to exercise Budget Authority, Contract Binding Authority, Payment Authority and Accounting Authority on behalf of UOHI.

Through the Master Services Agreement between UOHI and TOH, certain administrative functions are performed by TOH. Where authority is assigned to TOH personnel acting on UOHI's behalf, the applicable positions are identified in this Appendix.

Where the Board is identified as the approval authority, approval must be provided by Board resolution. The approved transaction or document may subsequently be executed by an individual with the applicable Contract Binding Authority.

The authorities in this Appendix must be exercised in accordance with Corporate Policy 3-75, Approval Authority Policy, and other applicable UOHI policies.

Approval authority does not constitute approval to exceed an approved budget. An expenditure may proceed only where it can be accommodated within the applicable approved budget, including through an approved reallocation, or has received approval under the applicable section of this Schedule.

Type of Authority	Dollar Threshold	Individual(s) With Authority	Additional Requirements
Budget Authority			
Competitive Procurement Process - goods, non-consulting services, equipment, and construction	≤ 25,000	Manager	• Refer to UOHI Procurement and Contracts Policy #3-60 for detailed procurement information
	≤ 139,000	Director	
	≤ 500,000	Vice-President	
	≤ 1,000,000	Senior Vice-President	
	≤ 5,000,000	CFO	
	≤ 10,000,000	CEO	
	> 10,000,000	Board	
Non-Competitive Procurement – goods, non-consulting services, equipment, and construction	139,000 to 500,000	Senior Vice-President	• In accordance with the Broader Public Sector Procurement Directive, non-competitive procurement must be approved by an authority one organizational level higher than the authority required for a competitive procurement of the same value. • Before commencing, non-competitive procurement must be approved per the Non-Competitive Procurement Approval application.
	≤ 1,000,000	CFO	
	≤ 5,000,000	CEO	
	> 5,000,000	Board	
Competitive Procurement Commitment/Approval to Commence through a	≤ 139,000	TOH Director, Supply Chain Operations	• UOHI Budget Authority must be obtained in accordance with the applicable competitive procurement thresholds above. TOH
	≤ 1,000,000	TOH Chief Procurement Officer (CPO)	
	≤ 5,000,000	CFO	

Type of Authority	Dollar Threshold	Individual(s) With Authority	Additional Requirements
Group Purchasing Organization (GPO) or Shared Service Organization (SSO) for multiple service lines	≤ 10,000,000	CEO	Procurement approval is also required at the levels identified in this section before UOHI enters into the commitment.
	> 10,000,000	Board	
Non-Competitive Procurement Commitment through a GPO or SSO for multiple service lines	≤ 139,000	TOH Chief Procurement Officer (CPO)	• Before commencing, non-competitive procurement must be approved as per the Non-Competitive Procurement Approval application. • TOH Procurement approval does not replace the Budget Authority required from the applicable UOHI authority. Both UOHI Budget Authority and the applicable TOH Procurement approval must be obtained before UOHI enters into the commitment.
	≤ 1,000,000	CFO	
	≤ 5,000,000	CEO	
	> 5,000,000	Board	
Non-Competitive Procurement – Consulting Services	< 1,000,000	CEO	• Per Broader Public Sector Procurement Directives, non-competitive procurement approval for consulting services must be approved in accordance with these thresholds and be exemption-based only. • Non-competitive consulting services must be supported by an applicable exemption and approved before the procurement commences.
	≥ 1,000,000	Board	
iExpense/Cheque Requisitions, Vendor Invoice and Vendor Credit Memo/Invoice approvals (unless otherwise noted) and approval for pre-payment (pro-forma)	≤ 25,000	Manager	• Board expense reimbursements must be approved by the CFO and CEO. • CEO expense reimbursements must be approved by the Chair of the Board. • Not applicable for goods if system automatically matches invoice/PO/receiving. • Progress payments on approved construction contracts (over $100K) also require certification by the Architect/Engineer. • Board approval of an invoice or payment is not required where the underlying procurement and Contract were previously approved by the Board and the payment is consistent with those approvals. In such cases, the payment must be approved by the CEO and CFO.
	≤ 139,000	Director	
	≤ 500,000	Vice-President	
	≤ 750,000	Senior Vice-President	
	≤ 5,000,000	CFO	
	≤ 10,000,000	CEO	
	> 10,000,000	Board	

Type of Authority	Dollar Threshold	Individual(s) With Authority	Additional Requirements
Staffing and Position Management	Budgeted & existing positions	Manager and above	• New positions are approved in the annual budget process or by the associated S/VP and CFO outside budget timelines.
	New positions	Vice-President **and** CFO	
Expenditure Requiring Reallocation Within the Approved Budget	≤ 100,000	Director of Finance	• Finance must confirm that the expenditure can be accommodated through reallocation within the approved Operating or Capital Budget. The reallocation must not create or increase an organizational deficit. • These approvals do not replace any procurement, Contract Binding, Payment or Accounting Authority otherwise required under this Schedule.
	≤ 500,000	CFO	
	≤ 1,000,000	CEO	
	> 1,000,000	Board	
Essential Expenditure That Cannot Be Accommodated Within the Approved Budget	≤ 500,000	CFO	• Applies only where the expenditure is essential and cannot reasonably be deferred. Finance review and a documented business rationale are required. • These approvals do not replace any procurement, Contract Binding, Payment or Accounting Authority otherwise required under this Schedule.
	≤ 1,000,000	CEO	
	> 1,000,000	Board	
Contract Binding Authority			
All contracts including amendments, renewals and extensions, unless otherwise noted below	≤ 5,000,000	CFO	
	≤ 10,000,000	CEO	
	> 10,000,000	Board	
Procurement Related – goods, services, equipment, and construction, including GPO/SSO Letters of Commitment	≤ 139,000	TOH Corporate Buyer	• Contract Binding Authority exercised by TOH Procurement does not replace the applicable UOHI Budget Authority required under this Schedule. • Based on total contract value or for Standing Offers/VOR's the estimated budget provided at the time of tender. • For contract extension notifications and addenda, based on the revised total contract value.
	≤ 1,000,000	TOH Manager, Procurement Operations	
	≤ 5,000,000	TOH Director, Supply Chain Operations **and** CFO	
	> 5,000,000	TOH CPO **and** CFO	

Type of Authority	Dollar Threshold	Individual(s) With Authority	Additional Requirements
Property purchase, sale, rental or lease	≤ 10,000,000	CFO **and** CEO	
	> 10,000,000	Board	
Clinical revenue, provision of health services and other program related agreements	≤ 1,000,000	Vice President **and** CFO	• All revenue proposals, contracts, agreements, and services must be reviewed by the Finance Department prior to final approval.
	≤ 5,000,000	CFO **and** CEO	
	> 5,000,000	Board	
MOH and Ontario Health Funding Agreements	Any amount	CEO	• CEO must approve all funding agreements with the Ministry of Health/Ontario Health, but the Board approves all service accountability agreements with Ontario Health.
Employment Contracts and Offers	Any amount, as approved in the budget.	CFO	• Any changes to compensation plan or reclassifications must be pre-approved by the Human Resources department. • Authority may be delegated by the CFO to staff of the TOH and OHIRC Human Resources departments for day-to-day operations.
Executive Employment Contracts	Any amount, provided the associated funding has been approved in the budget or by the CFO.	CEO	• Executive employment contracts require CEO approval, except for the CEO's employment contract, which must be approved by the Board and executed in accordance with the Board's direction.
Arbitration and Grievance Settlements	Any amount	CFO or CEO	• The responsible Human Resources or Labour Relations representative must recommend the settlement. Legal review must be obtained where appropriate. Any settlement with a material financial, legal, precedent-setting or reputational impact must be referred to the CEO regardless of value.
Severance and Other Settlements	Any amount	CFO or CEO	• The responsible Human Resources representative must recommend the settlement. Legal review must be obtained where appropriate. Any settlement involving an executive must be approved by the CEO, except for a settlement involving the CEO, which requires Board approval.
HIROC Insured Settlements	Any amount	CFO, with recommendation from the Vice President, Quality, Risk and Health Information as required	

Type of Authority	Dollar Threshold	Individual(s) With Authority	Additional Requirements
Banking, Lending and Financing Agreements	Any amount	Board	• Any two (2) Corporate Signing Officers (i.e. Chair, Vice Chair, Treasurer, Secretary, CEO)
Master Service Agreement with TOH	Any amount	Board	
Service Level Agreements where UOHI purchases professional, administrative, technical, or other services from TOH	Any amount	CFO	• The most responsible individuals for the applicable service areas must approve the scope of services.
Insurance Contracts	Any amount	CFO	
Accounting and Payment Authority			
Release of payments per signing authorities registered with the bank – inclusive, but not limited to, electronic funds transfers, wire transfers or bill payments (unless otherwise noted)	≤ 200,000	Director of Finance or TOH Manager, Accounting	• Preparer of the transfer cannot be the same as the approver of the transfer.
	> 200,000	CFO or TOH Executive Director, Financial Services	
Write-off of bad debts or contra revenue and discounts against billing rates	≤ 25,000	TOH Manager, Revenue & Accounts Receivable	
	≤ 100,000	Director of Finance	
	> 100,000	CFO	
Inventory write-downs and adjustments	≤ 100,000	Director of Finance	
	> 100,000	CFO	
Investments of surplus cash per Investment Policy	Any amount	CFO	• As per the Investment Constraints in the Investment Policy.
Ministry flow-through payments to Physicians, Residents, and the University of Ottawa - inclusive, but not limited to, HOCC	Any amount	Director of Finance or CFO	
Payments/Reimbursement for Unspent Funds identified in Financial Reporting	Any amount	Director of Finance or CFO	

Type of Authority	Dollar Threshold	Individual(s) With Authority	Additional Requirements
Transfer of Funds between UOHI bank accounts	Any amount	Director of Finance or CFO	• Preparer of the transfer cannot be the same as the approver of the transfer.
Transfer of Funds to OHIRC or UOHI Foundation	Any amount	CFO	• Provided the transfer is supported by an approved agreement, invoice, reconciliation or other documented basis. • Preparer of the transfer cannot be the same as the approver of the transfer.
Wire Payments to TOH regarding the Service Level Agreements	Any amount	Director of Finance or CFO	• Preparer of the transfer cannot be the same as the approver of the transfer. • Provided the payment is supported by an approved agreement, invoice or reconciliation.
Financial reports and financial submissions to external funders or government bodies	Not applicable	Director of Finance or CFO	• Material corporate submissions and attestations must receive any additional approval required by legislation, directive, funding agreement or Board policy.
Processing and release of UOHI payroll and payroll-related remittances - UOHI payroll processed by OHIRC	Any amount	OHIRC Director of Finance	• Applies to UOHI employees whose payroll is processed by OHIRC under the applicable service arrangement. • Payroll must be supported by the required UOHI approvals and processed in accordance with established payroll controls.
Processing and release of UOHI payroll and payroll-related remittances - UOHI payroll processed by TOH	Any amount	Any two (2) of TOH Manager, Payroll, TOH Coordinator Payroll, and TOH Senior Payroll Advisors	• Applies to UOHI employees whose payroll is processed by TOH under the applicable service arrangement. • Payroll must be supported by the required UOHI approvals and processed in accordance with established payroll controls.