

TRAVEL, MEAL AND HOSPITALITY EXPENSE POLICY

1.0 Purpose

This document outlines the Ontario Institute for Cancer Research's ("OICR" or the "Institute") efforts to ensure that business travel and hospitality expenses are managed in the most cost-effective manner possible. The policy and associated procedures provide an accountability framework and guidance for the reimbursement of reasonable and appropriate business expenses. Expenses must be work-related, modest, and appropriate and strike a balance of economy, health and safety and efficiency of operations.

This policy is guided by the provisions established in the Broader Public Sector (BPS) Expenses Directive and may be revised as the Directive is revised or as OICR requires.

2.0 Scope

This policy applies to all OICR individuals and guests traveling on OICR business ("Claimants").

Individuals providing consulting or contractor services to OICR are specifically not eligible for reimbursement of meals, hospitality or incidental expenses. Any reimbursement of other expenses must be covered in the body of the consulting or contractor agreement with OICR and will not be covered by this policy.

This policy has a corresponding set of procedures to be followed. Further clarification on items noted in this policy will be provided in that document.

3.0 Definitions

Expense: Money spent or cost incurred on behalf of OICR.

OICR Individual: OICR's corporate directors and officers and its employees, and includes researchers, fellows, academics, postdocs, contributors and students.

Meal: Meal expenses incurred by the claimant while conducting business on behalf of OICR and away from their normal work location.

Per Meal Allowance: A set dollar amount to be reimbursed to a claimant for breakfast, lunch and/or dinner.

Hospitality: The provision of food, beverage, accommodation, transportation and other amenities at OICR's expense to people who are not engaged in work for:

- OICR;
- Designated BPS organizations (i.e., those covered by this directive), or
- Any of the Ontario government ministries, agencies and public entities covered by the Ontario Public Service (OPS) Travel Meal and Hospitality Expenses Directive.

Training: Fees paid for formal learning activities, which include a curriculum and established learning objectives, and where the primary purpose is to enable participants to maintain or acquire skills or knowledge.

4.0 General Responsibilities & Expectations

Claimants and approvers are responsible for complying with this policy and are expected to exercise good business judgment when determining travel plans and determining what is necessary and reasonable in the circumstance. Expenditures are to fulfill a clear OICR business objective that will derive some current or future benefit for OICR, or are linked to an activity necessary to the performance of the claimant's roles and responsibilities. They must also ensure that good record-keeping practices be maintained for verification and audit purposes.

Pre-approval, registration, and booking processes are to be completed as early as possible to take advantage of advance purchase discounts or best available travel rates.

Claimants are responsible for:

- obtaining pre-authorizations;
- only requesting reimbursement up to the amount of the pre-approval;
- traveling by the most economical and efficient means;
- submitting original, itemized receipts with all claims, except for meal expenses where meal allowances are used (credit card slips are not sufficient);
- submitting expenses promptly;
- ensuring expense reimbursement requests are not duplicated, and
- providing appropriate backup documentation and sufficient explanations.

Approvers are responsible for:

- assuring preauthorization was obtained;
- only approving up to the level of the pre-approval;
- the propriety and reasonableness of expenditures, and
- ensuring expense reports are submitted promptly and proper receipts and explanations are provided to support the claim.

The use of alternative communication, such as teleconferencing or videoconferencing should always be considered in lieu of travel.

Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense.

Specific business units may, at their discretion, impose greater control than required by this policy but never less. For travel related to external grant funding, claimants are expected to comply with the policies outlined by those funding agencies in conjunction with the policies set out by OICR.

5.0 Policy

Travel

5.1 Travel Authorization

The claimant must ensure that there is appropriate funding before engaging in any travel. All travel must be approved in accordance with the OICR Signing Authority and Delegations Policy. When seeking approval, the claimant must clearly note whether a third party will be covering a portion of the expenses. In addition, care should be taken to ensure that such reimbursement will not result in a perceived or actual conflict of interest. The claimant is responsible for ensuring that any reimbursement is received and paid to OICR when appropriate.

Requests for international travel must include the completion of a Travel Pre-Approval Form.

Where written approval is required for travel it must be obtained **before** any arrangements are made. OICR is not obligated to reimburse a Claimant for travel (or other costs) that has not been previously approved. This could be the case if the purpose of the travel was not considered to be related to OICR business, there is no funding to cover the expense (e.g., the grant has ended or is overdrawn), or a grant expenditure is ineligible.

The following table highlights the minimum level of appropriate approval required.

Level of Approval Required				
Role	Reason for Travel	Travel in Ontario	Travel in Canada and continental USA	International Travel
Employee	Related to Performance of Duties	Manager/Supervisor (verbal)	Director, Program Director or Executive (written)	Pre-approval form signed by the President and Scientific Director or the Deputy Director (written)
Employee	Conference/ Workshop	Manager/Supervisor (written)		
Other Travelers	As requested by an OICR Employee	Director, Program Director or Executive (written)		
President and Scientific Director	Related to Performance of Duties	n/a	n/a	Chair, Board of Directors
Board or External Committee Member	Related to Performance of Duties	Travel to attend scheduled OICR meetings or events does not require further pre-authorization where the travel provisions fall within this policy.		

Note: These are levels for approving travel, not for approving expenses. Approval for expenses rests with the cost centre owner.

5.2 Reimbursement

OICR will reimburse claimants for all authorized, necessary, reasonable, and cost-effective expenses while on authorized OICR business as per the policy guidelines. Claimants are expected to neither lose nor gain financially. Expense claims for travelling must be submitted within one week of completion of a trip. Any expenses that are submitted after the completion of the fiscal year may not be reimbursed. Expense reports will be reviewed for compliance with policies. OICR assumes no obligation to reimburse employees for expenses that do not comply with the policy.

If a Claimant's request for approval does not comply with this policy it may result in a delay of the reimbursement, repayment of non-reimbursable expenses or progressive disciplinary action.

Expenses already paid by OICR or reimbursed to employees may be subject to additional reviews by OICR's finance staff, internal control or financial auditors at any time.

5.3 Travel Security & Safety

Prior to booking international travel, individuals must review the Government of Canada travel advisory for their destination(s). OICR will not permit employees to travel for OICR-related business to countries or regions that have an "Avoid All Travel" advisory. Where the advisory is "Avoid Non-Essential Travel", the traveler and manager should evaluate the risk of pursuing travel in this area and ensure that all necessary precautions are taken and the availability of insurance before travel.

OICR encourages employees to refer to the following Government websites for best practices to safeguard against potential cyber threats and vulnerabilities while traveling. Should you need to travel with highly sensitive, highly confidential, or intellectual property data on your device(s), and if you are concerned about the security of this data please seek advice from OICR Legal or OICR's Information Security Officer prior to travelling.

Potential travelers should check with the following sources for guidance:

- <https://travel.gc.ca/travelling/advisories>;
- <https://travel.gc.ca/travelling/health-safety>, and
- https://www.ccohs.ca/oshanswers/hsprograms/travel_safety.html.

5.4 Travel Planning

5.4.1 Persons Traveling Together

When several senior employees must travel to the same destination, consideration should be given to separate travel arrangements (e.g., not on the same flight), in order to mitigate risk to business continuity and to reduce the risk of a major disruption in OICR's operations.

5.4.2 Corporate Travel Card

OICR has designated a corporate travel card supplier. All employees who are expected to travel on behalf of OICR are to apply for, and use a Corporate Travel card for business-related travel expenses that are in compliance with policy.

Corporate travel cardholders may use various tools to book travel (e.g., online travel sites, travel providers). However, when the travel is complex, corporate travel cardholders may contact a travel agency for assistance. Travel agency fees are considered a reimbursable expense. Travel is complex when it is:

- multi-segmented, and
- International.

The purchase of travel on Corporate Travel cards must only be for the individual named on the card. Claimants who do not hold a Corporate Travel Card may use a travel agency chosen by OICR or pay for business related travel costs personally and submit for reimbursement.

5.4.3 Insurance

5.4.3.1 Medical and Health Insurance

Travelers are required to attest that they have out-of-country medical insurance for travel destinations outside of Canada/USA on the Travel Pre-Approval Form.

Employees participating in OICR's extended health and dental benefits will not be reimbursed for the cost of privately arranged medical/health insurance for travel within and outside Canada since coverage is provided through OICR's health insurance plan.

Claimants who are not eligible to join OICR's extended health insurance plan will be reimbursed for the cost of privately arranged medical/health insurance purchased while travelling on OICR business, provided that this cost is pre-approved.

5.4.3.2 Travel Accident Insurance

Eligible OICR employees have basic insurance for accidental injury or accidental death in addition to the insurance available when travel is booked using the corporate travel card. Extra insurance beyond what is already covered may be arranged at the traveler's expense – it will not be reimbursed.

5.5 Travel Arrangements

5.5.1 Airline Reservations

All domestic (Canada and the United States) air travel must be in standard economy class, regardless of the length of time of the flight.

Employees are expected to use the lowest airfare available with consideration for the most direct routing and guaranteed seating. Employees should retain printed, timestamped support that the most economical fare available was chosen. Employees

may use their personal upgrade certificates for a higher-class airfare, as long as there is no increased cost to OICR. The original ticket must be purchased based on this policy. Otherwise, approval must be sought ahead of time showing the fare difference and the claimant agreeing to cover the difference. After booking, if a change in flight is deemed necessary for business reasons it must be properly documented and approved.

Employees travelling on grant funds should verify all travel requirements of that grant prior to booking travel (e.g., if purchase of American airline tickets is required).

While employees may participate in frequent flyer programs when flying on OICR business, any taxable benefit deemed by Canada Revenue Agency to have occurred in relation to a frequent flyer program is the responsibility of the employee.

5.5.2 Road Transportation

A claimant's privately-owned vehicle may be used where, in the opinion of the claimant and their manager, this mode of travel is economical and/or practical. They should consider whether:

- The mileage to be reimbursed to the claimant would significantly exceed the typical/average economy class air or train fare or taxi fare to the same location, and/or
- The travel time is outside of the regular schedule of flight availabilities.

When road transportation is the most practical and economical way to travel, the order of preference is:

First choice:	Personal vehicle
Second choice:	Rental vehicle

5.5.2.1 Use of Personal Vehicle

Reimbursement for distances driven on business travel by personal car will be at the rate of \$0.50 per kilometer. Employees using a privately-owned vehicle must ensure they have adequate vehicle insurance and a valid drivers' licence. OICR will not reimburse costs of business use coverage or collision and liability coverage. OICR will not reimburse any expenses related to damages as a result of a collision.

Bridge, ferry and highway tolls and necessary parking fees paid while driving on OICR business will be reimbursed. Receipts must be obtained and submitted with the travel claim.

5.5.2.2 Vehicle Rental

When renting a vehicle, a compact model or its equivalent should be standard. Rental of a larger vehicle must be authorized in writing either by the President and Scientific Director, the Deputy Director, or the Chief Financial Officer. Rental of luxury vehicles or sports cars is prohibited. Renters must meet the minimum requirements of the rental company such as having a valid driver's license and meeting minimum age requirements.

The rental vehicle must be refueled prior to return to the rental agency to avoid incurring refueling charges and higher gasoline rates imposed by the rental agency. Claimants using a corporate travel card will be covered by insurance. Any claimant not having such insurance on their credit card will be required to purchase insurance coverage for operating the rental vehicle including the collision damage waiver and claim the cost on their expense statement.

5.5.2.3 Other Road Transportation

Whenever practical, local public transportation/hotel shuttles must be used when traveling on OICR business. Receipts are not required for reimbursement of bus or subway fares.

The use of taxis (or other ride services) should be limited to destinations in excess of two kilometers, taking into consideration inclement weather, and health or safety concerns. Taxi expenses are justified where group travel by taxi is more economical than the total costs of the individuals in a group traveling by public transit. The taxi receipt should include the names of all individuals who shared the taxi travel; as well as the date, trip origin and destination and the amount paid. Reimbursement should be requested by the most senior person in attendance.

Reimbursement for the cost of taxi between home and office may be claimed only where justified by exceptional circumstances and pre-approved by the appropriate supervisor, including, but not limited to:

- when other means of transportation are not available;
- when exceptional weather conditions so warrant;
- when health or safety warrants, or
- when the transport of work-related baggage or parcels is required.

5.5.2.4 Reporting of Accidents

Accidents must be reported immediately to local law enforcement authorities, the rental vehicle agency (if applicable), the traveler's insurance company (if using a personal vehicle), the employee's immediate supervisor and the corporate credit card company if the rental vehicle was booked with the corporate credit card.

5.5.3 Rail Transportation

Travel by Via Rail (economy/coach class) is permitted when this is the most practical and economical way to travel. A coach class economy fare is the standard. However, an exception will be made to travel Via 1 class if the cost would be more economical due to the inclusion of meals and Wi-Fi.

International rail travel should be at the equivalent of Canadian economy/coach class.

5.5.4 Emergency/En Route Changes

In the event of a personal or family emergency during travel, all reasonable expenses to return home are reimbursable. Itinerary changes for other reasons are at the discretion of the traveler. Any costs that will not be considered business-related would not be reimbursed.

It is expected that employees seek out reimbursement from insurance providers before submitting a claim to OICR.

5.6 Accommodation

Accommodation will be for single accommodation in a standard room and no reimbursement will be made for suites, executive floors, concierge levels or luxury accommodation.

All expenses must be supported by the detailed receipts, showing itemized charges. Claimants must pay any personal charges (mini-bar, movies etc.) with their personal credit card, and such charges should be removed from the detailed bill. With the exception of standard room charges, internet, and taxes, all other charges on a hotel bill must be supported by detailed receipts (e.g., in hotel restaurants etc.). It is the claimant's responsibility to ensure that they obtain sufficient copies of their detailed bill(s) to support their expense claim submission. Where detailed receipts are not provided, the charge will be deemed to be personal in nature.

Many hotels offer shuttle services that can be booked in advance, resulting in substantially reduced costs. These should be used when available.

When booking hotel rooms, travelers must ensure that the booking is guaranteed for late arrival. Travelers are responsible for cancelling hotel rooms within the deadline stipulated by the hotel to avoid the cost of rooms not used and must notify the hotel directly of the cancellation. Travelers must request and record the cancellation number in case of billing disputes. Note that cancellation deadlines are based on the local time at the hotel.

OICR will not reimburse the cost of overnight accommodation within 24 kilometers of the claimants' usual workplace. In exceptional or emergency situations that require an individual to remain close to the office for lengthy periods of time in excess of normal working hours, the cost of overnight accommodation within the vicinity of the office may be authorized. The authorization must be obtained in writing from the President and Scientific Director, the Deputy Director, or the Chief Financial Officer. For extended stays at one location, long-term accommodation should be arranged with the approval of an immediate supervisor to take advantage of lower weekly or monthly rates.

5.7 Gratuities

An allowance of up to \$7 per trip is available for incidentals such as bellman service, hotel room cleaning service and taxis. Receipts are not necessary to support reimbursement of these expenses; charges must be shown on an itemized basis.

5.8 Combining Personal with Business Travel

Personal/vacation travel may be combined with business travel provided there is no additional cost to OICR. Costs must not be charged to the Corporate Travel Card. No meals or transportation costs will be covered during this time.

5.9 Other Travel-related Business Expenses

While traveling on OICR business, additional business expenses not otherwise covered will be reimbursed upon submission of detailed receipts. These include phone calls, photocopying, word processing services, facsimile transmissions, internet connections, and rental and transportation of necessary office equipment.

5.10 Meals

OICR will reimburse employees for meal expenses according to a per meal allowance. Receipts are not required when the per meal allowance amounts are claimed.

The per meal allowance amounts are as follows:

	Breakfast	Lunch	Dinner	Daily Max
Within Canada	\$15.00	\$20.00	\$40.00	\$75.00
Outside of Canada (In USD)	\$15.00	\$20.00	\$40.00	\$75.00

Gratuities and taxes are included in the established per meal rates.

Alcohol will not be reimbursed as part of the meal. There are no exceptions to this rule.

If the work location is in the same city as the OICR Individual's normal place of business, the costs will be absorbed by the employee.

Where travel occurs outside of Canada and the United States claimants may be reimbursed for meal costs up to the limits found on the [National Joint Council website](#).

Reimbursement will not be provided for meals consumed at home or included in the cost of transportation, accommodation, seminars or conferences. The Claimant is expected to exclude these meals from their per meal allowance.

When more than one claimant is present at a business meal, each claimant should submit an expense report for his/her portion of the bill. If a single bill is unavoidable, the most senior level employee must pick up the bill; the supporting receipt must clearly identify the other employees/individuals whose charges were paid for. All other individuals must exclude this meal from their per meal allowance.

5.11 Non-reimbursable Expenses

Expenses of a personal nature will not be reimbursed. Such expenses include, but are not limited to:

- recreational expenses, e.g., video rentals, cost of mini-bar items;
- personal items or entertainment;
- personal travel;
- fines for traffic and parking violations or towing fees;
- alcoholic beverages;
- expenses incurred for accompanying friends or family;
- travel time not related to business;
- service charges (including annual fees) on personal credit cards and late payment charges (e.g., interest) on both personal credit cards and Corporate Travel Cards, and
- OICR will not reimburse employees for airfare if the flight was booked using personal airline rewards.

5.12 Enforcement

Failure to adhere to this policy may result in the following:

- reimbursement may be delayed until proper support is provided;
- reimbursement may be withheld if it is deemed to be unrelated to OICR business;
- employees may have their authorization to travel revoked and/or be subject to progressive disciplinary action, and
- claimants may be subject to repayment of non-compliant reimbursements if ineligible expenses are identified in an audit.

5.13 Working Meals

Reimbursement of meals (moderate food and non-alcoholic beverages) for operational meetings, training or events that involve only internal staff or other broader public sector (BPS)/Ontario Public Service (OPS) guests is permissible where the business meeting extends beyond the normal working hours and where staff dispersal is not effective nor efficient. Meetings should occur at OICR facilities if available or appropriate. This would **not** include regularly scheduled internal/departmental meetings, social events, or staff parties.

Approval must be obtained from the Program Director.

The cost per person for these meals must be aligned with the following rates and will be inclusive of taxes, delivery, etc.:

	Breakfast	Lunch	Dinner
Standard Cost per Person	13.00	15.00	30.00

The following documentation is required:

- the purpose and the circumstances of the meeting (preferable to attach agenda);

- the cost supported by original detailed receipts;
- names of attendees, their titles, organization and department, and
- confirmation of approval.

Hospitality

5.13 Planning

5.13.1 Hospitality is the provision of food, beverage, accommodation, transportation and other amenities at OICR's expense to people who are not engaged in work for:

- OICR;
- Designated BPS organizations (i.e., those covered by this directive), or
- Any of the Ontario government ministries, agencies and public entities covered by the Ontario Public Service (OPS) Travel Meal and Hospitality Expenses Directive.

5.13.2 The decision to offer hospitality should be carefully considered and necessary based on courtesy, diplomacy or to facilitate the achievement of OICR business. Hospitality may be extended when:

- Providing persons from national or international organizations with an understanding and appreciation of OICR; and
- Engaging partners or potential partners in business-related discussions. Hospitality must be provided in an economical and consistent manner and should be reasonable given:
 - the purpose of the function;
 - size of function and guests' status;
 - the location, number of attendees and types of meals should be carefully considered, and
 - whenever possible a prix-fixe menu should be requested.

Functions involving only OICR employees are not considered hospitality and cannot be reimbursed. Staff social events (e.g., holiday parties, birthdays, showers and retirement celebrations) are not reimbursable.

5.13.3 The provision of food and beverages is in accordance with the before tax cost limit in the following table:

	Breakfast	Lunch	Dinner
Standard Cost per Person	19.00	25.00	53.00

Gratuities will be reimbursed at a rate of 15% on top of this amount.

5.13.4 Light refreshments may be served at meetings involving non-employee members in excess of two hours.

5.13.5 Hospitality including any of the following elements, is only provided to individuals who are not engaged in work for OICR and if the number of OICR employees in attendance is no more than 50 per cent:

- a. Alcoholic beverages (see 5.13.6);
- b. Local transportation to and from an event or activity, and
- c. Facility rental and associated items which are directly and inherently for hospitality purposes.

5.13.6 The provision of alcohol is only acceptable under the following circumstances:

- a. Prior approval has been received;
- b. Alcohol cannot be provided without a meal;
- c. The cost of alcoholic beverages cannot exceed 50 per cent of the cost of food, and
- d. No more than one alcoholic beverage per person.

5.14 Hospitality Authorization

5.14.1 Pre-approval of either the President and Scientific Director or the Deputy Director should be sought when the following hospitality components are present:

- a. Total hospitality costs associated with an event exceed \$250;
- b. Alcoholic beverages will be provided, or
- c. Food and beverage costs exceed the standard cost per person.

Pre-approval for hospitality must include documentation of the event including:

- a. Reason for the event;
- b. Guests by category (guests, OICR employees);
- c. Location, and
- d. Estimated Cost.

5.14.2 Pre-Approval of the Program Director should be sought when the total hospitality costs associated with the event are \$250 or less and none of the elements which require executive approval are present.

5.14.3 An appropriate alternative approval authority shall be obtained when the individual who would normally approve the hospitality is also a participant at the hospitality event.

5.14.4 A blanket hospitality authorization (BHA) for hospitality expenses may be obtained where such authorization does not include any elements requiring executive approval. It must be:

- a. Approved for use within a particular fiscal year;
- b. Supported by sound rationale and proper oversight, accountabilities and controls including:
 - Quarterly internal departmental reporting, at a minimum, of planned and actual blanket hospitality expenditures, and
- c. Reapproved for individual hospitality prior to its occurrence, if possible, when there are any exceptions to the BHA parameters.

5.15 Gifts of Appreciation

Gifts of appreciation, valued at up to \$50, may be extended to persons who are not provided with an honorarium and have completed work for OICR on a pro bono basis. Gifts valued above \$50 must be justified and approved by either the President and Scientific Director or the Deputy Director. Gifts may not be in cash or other cash equivalents. Original receipts must be submitted with requests for reimbursement.

Administration

5.16 Complete expense claim form

Expense claim forms must be completed within one week of the end of a trip or instance of hospitality. Timely reporting is important to ensure that charges are recorded against cost centres and research grants in the correct accounting period, while a grant is still open and eligible for charges, and to avoid personal interest charges on credit cards (which are not eligible expenses).

5.17 Receipts

The principle is that original receipts issued by suppliers must support requests for reimbursement:

- a. Original or electronic itemized receipts must be included with the expense report;
- b. Receipts are not required for per meal allowance;
- c. Claims for kilometrage must be accompanied by a map showing the distance between point of origin and destination;
- d. Minor expenses (generally under \$10) that are difficult to receipt may be approved at the discretion of the individual approving the claim. Public transit fares and gratuities would be examples of such items;
- e. Receipts must include the following information:
 - i. Name of merchant;
 - ii. Location;
 - iii. Tax registration number (if applicable);
 - iv. Product or service purchased;
 - v. Date;
 - vi. Amount;
 - vii. Who the service is for (if applicable); and
 - viii. Confirmation of payment.
- f. When a receipt is missing, every effort must be made to obtain a copy from the merchant. If still unavailable, a full explanation of the expense and the reason for the missing receipt is required in the comment field of the transaction. These will be considered on a case-by-case basis and requires approval from the President and Scientific Director or the Deputy Director.

5.18 Approval

- a. Approval of the expense claim should be done by the person to whom the employee reports. This would indicate that the expenses are legitimate

business expenses and that they are appropriate and reasonable for the activity undertaken.

- b. Next-level-up approvers will review expense reports for compliance and must not reimburse an employee for expenditures that deviate from the policy without written approval from the Program Director.
- c. An additional approver may be established if the person to whom the claimant reports is not the budget owner.
- d. The claims of non-employees must be approved by the next-level-up to the person who authorized the expense.

5.19 Reimbursements

All reimbursements will be paid by electronic funds transfer (EFT) in Canadian currency unless the claimant resides outside of Canada.

6.0 References

None.

Document Title:	Travel, Meal and Hospitality Expense Policy		
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