

POLICY TITLE: Finance: Special Account Funds	POLICY NUMBER: FIN-001
DATE APPROVED: 21/11/2023	
DATE(s) REVIEWED: 2025, 2026	DATE TO BE REVIEWED: 2028
DATE(s) AMENDED: 18/11/2025; 17/02/2026	
LEGISLATION: s. 258, 259 <i>Community Safety and Policing Act</i> (2019)	
RELATED PROCEDURES/POLICY:	

POLICY STATEMENT

The Thunder Bay Police Service Board (Board) will oversee the use of Special Account Funds in accordance with the requirements of the *Community Safety and Policing Act*, 2019 (CSPA) and this policy. Special Account Funds refer to money or proceeds from the sale of property that comes into the possession of the Thunder Bay Police Service (Service) under circumstances described in sections 258 and 259 of the CSPA.

Special Account Funds will be used in a manner that is transparent, accountable, and consistent with the public interest, Board priorities, and the provisions of the CSPA.

PURPOSE

This policy establishes the framework for:

- Accounting for Special Account Funds in accordance with the CSPA.
- Ensuring Special Account Funds are used only for purposes the Board considers to be in the public interest.
- Delegating authority for decisions regarding the use of Special Account Funds to the Finance Committee, supported by the Chief of Police of the Thunder Bay Police Service (Chief) and the Executive Director, while setting parameters for such authority for decisions.

SCOPE

This policy applies to:

- All Special Account Funds held by the Board.

- The Finance Committee and the Executive Director in their responsibilities for administration, review, and disbursement of such funds.
- Any requests for disbursement of Special Account Funds received for Finance Committee decision.

POLICY

a) Delegation of Authority

The authority of the Board regarding the use of Special Account Funds is delegated to the Finance Committee, supported by the Chief and the Executive Director as resources and advisors. The Finance Committee may deny or approve a request in whole or in part as they deem appropriate.

The Finance Committee may decide to not exercise its authority in respect of a particular funding request and may refer the request to the Board for decision.

b) Finance Committee Process

The Executive Director will receive requests for the disbursement of funds from the special account and submit requests to the Finance Committee. When submitting requests to the Finance Committee, the Executive Director will include:

- A statement of the current balance of the special account.
- A listing of disbursements over the prior 12 months.
- A listing of anticipated disbursements over the next 12 months.
- A copy of the original request.
- A written request describing the purpose of the disbursement and a statement from the Executive Director addressing compliance with this policy and why the disbursement is in the public interest.
- Any standard form or reporting requirements determined by Board administration.

The Finance Committee need not hold formal meetings to decide on the disbursement of funds from the special account for the purposes of charitable contributions received from an external organization. Such disbursements may be authorized if both members of the Finance Committee notify the Executive Director of their approval.

Decisions regarding the disbursement of funds from the special account received from the Chief or designate will be decided during a formal meeting of the Finance Committee.

c) Use of Funds

Special Account Funds will be used to advance objectives and priorities in the Board's current strategic plan and may include:

- Support for organizations such as Crime Stoppers, Police Youth Corps, and Victim Services, whose goals align with the Service and Board.
- Support for members of the Service in athletic, musical, or other activities that enhance the Service's reputation and member well-being.
- Support for Indigenous initiatives that build stronger relationships and trust between the Service, Board, and Indigenous communities.
- Support for the work of the Ontario Association of Police Service Boards and the Canadian Association for Police Governance, which builds capacity and permits access to resources and expertise.
- Support for addressing recommendations from inquest juries and official oversight reports, including but not limited to the:
 - 2018 Report of the Office of the Independent Police Review Director.
 - 2018 Report of the Ontario Civilian Police Commission.
 - 2021 Report of the Independent Civilian Review into Missing Person Investigations.
 - 2023 Report of the Independent Expert Panel.
- Support for special unfunded projects submitted by the Service.

d) Restrictions on Use of Funds

Special Account Funds will not be used for:

- Activities that do not support or advance Board objectives or priorities.
- Usual operating or capital expenses of the Board or Service.
- Political or partisan events or activities.

e) Reporting

The Executive Director will report to the Board twice annually regarding requests and disbursements related to Special Account Funds.

The Service will report to the Board (Appendix A) twice annually according to the schedule outlined in BPCR-001: Information Sharing – Board/Service, regarding money that comes into the possession of the Service under section 259 of the CSPA.

Appendices:

Appendix A - Thunder Bay Police Service Report to the Thunder Bay Police Service Board: Seized and Found Money - Disposal to Board - s. 259 CSPA

