

B. Travel and Expense Reimbursement

Introduction

This policy applies to staff, Board members, committee members, and others that are traveling on behalf of the checkoff. Expenses must be submitted for reimbursement using an expense report in accordance with this policy. All board member and staff expense reports will be reviewed by board designee which will be the Executive Director (ED). The ED's expense reports will be reviewed by the CEO. After appropriate review for documentation, the Chief Financial Officer (CFO) will review for mathematical accuracy and again for proper documentation. The CFO will then approve and pay expense reports. All disputes regarding expense reports will be resolved by the Finance Committee. All decisions made by the Finance Committee will be final. All travel must have a clear description and purpose on expense report. If the ED is not in place with regards to this policy, the CEO will act in the ED's stead. If a CFO is not in place with regards to this policy, the contractor providing accounting services will act in the CFO's stead. Any conflicts relating to travel and reimbursement is to be resolved by the Board Chair.

Prior Authorization

All travel, including staff, management and board members, must be pre-authorized for travel expenses by the ED. Pre-authorized travel expenses can be completed via email. Prior authorization allows for coordination of travel, audit trails, and better communication among all involved.

Notification of a Board or Committee meetings shall serve as authorization for travel for those members serving. Participants of assigned committee's of other collaborating organizations shall serve as authorization for travel for those board members serving.

Expense Reimbursement – General

Reasonable and necessary expenses will be reimbursed. Necessary travel includes airline tickets; mileage; food and beverage; taxi or other carriage; tolls; tips and lodging (including the cost of Internet access). When other expenses are incurred, the individual must provide an explanation and original receipts. When receipts for expenses less than

\$25 are unavailable, a detailed explanation must be provided. When other individuals are involved, the name(s) must be shown. No spousal or family expenses will be reimbursed. Also, USCP will not pay for the expense of alcohol at any time. Expenses will be reimbursed from the time the individual departs from the home or office until the individual returns, assuming direct travel to and from the destination. If the trip is combined with other travel, costs are to be prorated based on the time spent on authorized travel.

Receipts

Itemized original receipts are required for all expenses over \$25.00 and must be submitted with the expense report. It is preferable for travelers to submit original receipts; however, if originals are not submitted, the traveler must retain original receipts for at least 3 years in case of an audit. Original receipts are receipts for expenses documenting the itemized expense. These receipts may be in a readily accessible formats including printout, photo or other form available.

Air Travel

Domestic travel will be at the round-trip "coach" rate for the most economical fare available, reserved at least seven (7) days in advance. Exceptions must be approved by the ED in advance of the trip. A receipt for the ticket when individually paid should be attached to the expense report when requesting reimbursement. When flying, mileage will be reimbursed to and from the most economical commercial airport. On nonrefundable airline tickets, if an emergency arises that prevents travel, the ED may approve reimbursement. International flights in excess of six (6) hours may be upgraded to business class.

Vehicle Travel

The current "Standard Mileage Rates" as published by the Internal Revenue Service (see <http://www.irs.gov/taxpros/article/0,,id=156624,00.html>) will be used for reimbursement of vehicle travel expenses. Roundtrip mileage reimbursement will be limited to the most direct, round-trip route. When flying, mileage will be reimbursed to and from the most economical commercial airport.

Vehicle Rentals

Vehicle rentals should be used when the rental cost is less than expected taxi costs or when the availability of a rental vehicle is critical for accomplishing the purpose of the trip. Full coverage insurance and liability insurance should be purchased when renting a vehicle for official business. In the event that coverage is available from current insurance carrier or other current provider rental coverage is not necessary.

Management will review current insurance policies and provide recommendations of rental coverage bi-annually.

Lodging

Reimbursement is limited to the standard room rate for one individual. If at a Board function, reimbursement is limited to the hotel's authorized group room rate for one individual. Lodging receipt(s) must be attached to the expense report when individually paid and requesting reimbursement.

Frequent Flyer and Hotel Bonus Programs

Individuals may retain all frequent flyer awards and hotel bonus points and rewards. Individuals are prohibited from selecting air carriers and hotels based upon awards programs.

Meals

Actual food and beverage expenses per day per person will be reimbursed up to a maximum of the following:

- Breakfast – Any amount up to \$35 including tip will be reimbursed. Additional costs will not be reimbursed.
- Lunch – Any amount up to \$45 including tip will be reimbursed. Additional costs will not be reimbursed.
- Dinner – Any amount up to \$65 including tip will be reimbursed. Additional costs will not be reimbursed. Separate bar or lounge expenses will not be reimbursed.
- The CEO or Board Chairman will be allowed to authorize single day meal expenses, on a case-by-case basis, in an amount not to exceed \$150.00 per day, when it is determined to be in the best interest of the organization.

Excluded Expenses

Personal entertainment expenses such as in-room movies, magazines, mini-bars, etc. will not be eligible for reimbursement. Reasonable laundry and valet services, however, will be reimbursed if authorized travel is longer than five (5) consecutive days.

International Travel

International travelers must choose reasonably priced restaurants and tipping should be consistent with the service received as well as the cultural traditions of the country. Good judgment on meal pricing will include variables such as personal safety, location of the hotel, hotel restaurant prices, availability of nearby restaurants, and local traditions. Any meal and incidental expenses exceeding the standard USCP domestic rates must be approved by the Executive Director.

Credit Cards

Credit cards may be approved by the board for official business use. In no event may the card be used for personal expenses. If approved, cards must be issued to the USCP and a specific individual approved by the board. A "credit card control document" must be used to report all expenses generated by the user. Expense limits are to be established and approved by the board and management for each card and recorded accordingly by the CEO. A yearly review of the credit card authorization shall occur and be recorded. Expenses generated by the user will be reviewed by management monthly and any concerns shall be documented. In the event an individual issued a credit card leaves employment, the card must be returned immediately.