

UTAH COUNTY GOVERNMENT TRAVEL POLICY

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A. PURPOSE

Utah County's travel reimbursement policies have been developed to meet the IRS definition of an "accountable plan." As a result, travel reimbursements do not have to be reported as income to the traveler. Compensation described in this policy is intended to cover all normal areas of expense related to in-state overnight and out-of-state travel required on Utah County business. It is not intended to cover travel within Utah County on County business or same-day in-State travel.

For insurance purposes, all County business travel, whether reimbursed by the County or not, must have prior approval by the department. This also includes travel by non-County employees for whom the County is paying the travel expenses.

Policy Statement:

The County shall pay for reasonable, essential travel expenses which directly and logically relate to the conduct of County business. Employees should exercise prudent judgment in the use of public funds. In other words, an individual should exercise the same care in incurring expenses that a prudent person would exercise if traveling using personal funds.

Expenses shall be documented and shall leave no reasonable question that such expenditures did, in fact, relate to and were necessary for conducting county business.

The County will not pay for excess costs due to circuitous routes, delays, or luxury accommodations or services unnecessary or unjustified in the performance of official business.

If a traveler extends his or her stay for personal reasons, any resulting travel expenditures (such as hotel/motel or meal charges) must be paid with personal funds.

B. PRE-AUTHORIZATION

All travel governed by this policy must be pre-authorized by the traveler's Department Head and the County Commission. Travel requests should be submitted and approved before travelers commit to any out-of-state or overnight in-state travel.

Factors that must be considered when authorizing travel:

1. The need for the travel.
2. The use of travel substitutes (i.e., teleconferencing).
3. The most cost effective routing and means of accomplishing travel.

The sequence of approval for all County-paid travel is as follows:

1. Department head approval (Commission travel will be approved by the County Attorney).
2. Auditor review and comments to verify availability of funds.
3. Commission approval (requires approval of two Commissioners).

The purpose of pre-authorization is to prevent disapproval of travel or conference after a trip is made (as it is reimbursable) and to assure budgetary funds are available prior to the trip.

In the event of travel on County business where part or all of the travel expenses will be covered by an outside agency, a traveler may receive reimbursement from either the County or the outside agency for the travel expenses. This information should be noted in the travel request.

Under no circumstances is it permissible for a traveler to request or receive duplicate reimbursement for the same travel expenses.

C. CORPORATE TRAVEL CARD

To eliminate the need to carry large sums of cash and to facilitate the booking of hotel/motel rooms, the payment of seminar registrations, and the rental of automobiles, etc., a County Corporate Travel Card may be issued to Department Heads and other approved employees.

Employees who travel infrequently may utilize a County Corporate Travel Card with the signed approval of the authorized cardholder in their departments and shall return the card to the authorized cardholder as soon as possible after completion of the travel. It is strongly recommended that any traveler utilizing a Corporate Travel Card when he or she is not the authorized cardholder contact the vendor when making reservations to ensure the credit card with the authorization letter will be accepted.

County Corporate Travel Cards may be used for airline tickets, hotel expenses, car rentals, and gasoline purchases (as long as the gasoline purchases are in conjunction with a submitted travel request). These cards may also be used to pay for books, fees, and registrations for conferences, workshops, or seminars. *County Corporate Travel Cards may not be used for meals except in cases of emergency.*

County Corporate Travel Cards may not be used for personal, non-official expenses of any kind for any reason. *Any amount charged to such a card and not supported by proper receipts or documentation shall become the personal obligation of the employee who incurred the charge.*

Expenses on County Corporate Travel Cards will be paid upon receipt of the billing and the completion of the payment authorization form with required supporting documentation and receipts for all amounts charged on the card.

D. LODGING

When travel requires an overnight stay, Utah County will pay the cost of the hotel/motel room. The department head shall approve the appropriate number of nights authorized for each trip after considering such factors as meeting times, travel distances, and transportation schedules.

For any overnight travel, the current IRS lodging per diem rates (found in IRS Publication 1542) should be used as a guideline for selecting a hotel/motel, and the rates of two or three hotels/motels in the destination area should be compared. Department Heads should use their best judgment concerning approval of hotel/motel rooms based on a consideration of cost, convenience, and other relevant factors.

The County will pay the costs for a single room rate. The County will not make payment for additional lodging expenses for anyone other than the employee. Additional expenses will be the responsibility of the employee

If a traveler stays with friends or relatives rather than in a hotel/motel or uses his or her personal camper or trailer home, the traveler will be reimbursed at the rate of \$20.00 per day without receipts or up to \$30.00 per day with receipts for campers or trailer homes. The sum of the lodging reimbursement described in this paragraph and other expenses, such as car rental or other incidental costs related to this type of stay, cannot exceed the cost of a hotel/motel stay.

E. CONFERENCE REGISTRATION

Conference registration fees will be paid in full by Utah County.

F. MEALS AND INCIDENTALS

County travelers who travel in accordance with this policy shall receive a meal and incidental allowance, which is intended to compensate the traveler for the cost of meals, applicable taxes, appropriate gratuities, and other expenses associated with the purchase of meals while traveling.

Compensation for meals and incidentals is paid according to the per diem rate in the most recent IRS Publication 1542. Where partial days are part of the travel schedule, the per diem amount will be divided in the following manner: Breakfast 20%, Lunch 30%, and Dinner 50%, according to the following schedules.

Day Travel Begins

| | | | | |
|--------------------|--------------------------|------------------------|------------------------|-----------------------|
| Time of departure: | 12:01 a.m. to 9:00 a.m. | 9:01 a.m. to 3:00 p.m. | 3:01 p.m. to 9:00 p.m. | 9:01 p.m. to midnight |
| Meals compensated: | Breakfast, Lunch, Dinner | Lunch, Dinner | Dinner | None |

Day Travel Ends

| | | | | |
|--------------------|--------------------|-------------------------|-------------------------|--------------------------|
| Time of return: | 12:01 to 4:00 a.m. | 4:01 a.m. to 11:00 a.m. | 11:01 a.m. to 5:00 p.m. | 5:01 p.m. to midnight |
| Meals compensated: | None | Breakfast | Breakfast, Lunch | Breakfast, Lunch, Dinner |

When, in addition to the ordinary registration fee paid for a traveler to attend a conference, training, or other function, Utah County pays for a traveler to attend an associated breakfast, luncheon, dinner, or banquet, the cost of such meals will be deducted from the traveler's per diem allowance for that day. Deduction will also be made from the per diem allowance for meals, excluding continental breakfasts, included in the registration fee and provided at no extra cost at conferences, trainings, or other functions attended by Utah County travelers. If circumstances arise where the traveler does not participate in conference, training or function provided meals then, after approval by the Department Head, the traveler may receive reimbursement for those meals at the per diem rate.

G. TRANSPORTATION

The most economical form of transportation should be considered when traveling. Car rental, personal vehicle, or other means may be used if all factors (such as time from work, risk management, and incidental costs) have been taken into account. The County's Risk Manager shall be consulted for all travel in a County vehicle outside the state of Utah, except for travel to Clark County, Nevada.

For airline travel, tourist or economy fare must be requested and used if available. Since most County travel is planned well in advance, the lowest advance booking rates—considering all relevant factors—should be used. County employees should select the most reasonable that both allows them to attend to any other necessary business obligations prior to travel and allows them to arrive at their travel destination on time for their business at the destination. Reasonable luggage fees and charges should be included in the cost of travel and will be reimbursed.

If it is necessary to purchase airline tickets that are refundable or transferable, it is recommended that these tickets be purchased through the State Travel Office.

Travel within the state of Utah should be by car and a full mileage reimbursement will be available for all intra-state travel. If the traveler is travelling out of the state of Utah but chooses to drive, the mileage reimbursement will be limited to the equivalent full air travel expense in lieu of mileage. The full air travel expense shall consist of:

- the cost of mileage to and from the airport,
- the cost of long term parking,
- the cost of the flight the traveler would have taken if they had travelled by airline (including any reasonable luggage fees, if any),
- and the cost of either a rental car or taxi service as appropriate as well as
- any other reasonably anticipated costs.

The Department Head may approve intra-state travelers to travel by air or inter-state travelers for a full mileage reimbursement if it is in the best interest of the County.

H. PERSONAL MILEAGE

For the purpose of this policy, all travel-related mileage paid to employees or non-employees on County business will be paid using the following guidelines:

1. Mileage reimbursement at the current IRS rate.
2. From the point of departure, unless determined otherwise by the Department Head.

If more than one traveler is traveling to the same event and/or location by automobile, car-pooling is encouraged. The use of a County vehicle may be the most economical alternative.

Travelers must comply with the requirements of the Utah County Government Motorized Equipment and Vehicle Policy in order to receive mileage reimbursement.

For the purpose of this policy, if a traveler decides to drive for personal reasons, the extra hours needed to drive rather than to fly shall be accounted for as personal time and not County-paid time.

I. COUNTY VEHICLES OR RENTAL CARS

County vehicles can be rented from the Utah County Motor Pool, and gasoline and other associated costs will be reimbursed upon the presentation of receipts.

In case of an accident or the need for extensive repairs, an employee involved in an accident or who discerns the need for repairs shall contact the Utah County Motor Pool director during normal working hours at 801-851-8600 or the County Sheriff's Dispatch after normal working hours at 801-851-8600, who will then contact the Motor Pool director.

Travelers must comply with the requirements of the Utah County Government Motorized Equipment and Vehicle Policy, and only County employees who have taken the mandatory defensive driving class may drive a County vehicle.

Use of rental cars should be justified and generally should not exceed other reasonably available transportation costs. Rental car use must be pre-approved by the Department Head. Rental car use should be consolidated as much as possible in the case of travel by multiple travelers.

J. UNEXPECTED TRAVEL

Extradition, court witness, investigative and other unexpected and or emergency travel expenditures may be pre-approved by the appropriate department head and ratified as soon as possible by the Board of Utah County Commissioners.

K. OTHER EXPENDITURES

The County will reimburse, upon the receipt of proper documentation and receipts, other expenses such as ground transportation, parking expenses, and official business use of taxis, buses, or other public transportation as approved by the Department Head.

L. ADVANCE PAYMENTS

Advance payments to a traveler must be requested at least two weeks prior to travel unless a justified emergency situation exists as specified on the travel request. Payments will be released to the traveler on the Tuesday of the week prior to travel if received for processing by the preceding Thursday. All travel related advances and reimbursements shall be made by Direct Deposit to an account designated by the recipient.

M. TRAVEL REQUEST RECONCILIATION

Travelers must submit reconciliation of expenses to the County Clerk/Auditor's Office in the format approved by that Office within 15 days of completion of travel, as required by the IRS, or the County may withhold the total amount of the advance from wages or cease approval of travel from the department of the traveler who fails to submit reconciliation information.

The Auditor's Office will disallow a claim for travel expense if the employee:

1. Does not properly itemize his/her expenses
2. Does not provide required receipts or other documentation to support the claim
3. Claims expenses which were not authorized.

Any discrepancies observed during reconciliation must be resolved by the traveler within 30 days.

Trip expenses exceeding the total pre-authorized trip request by 10 percent or \$100, whichever is greater, must be approved by the department head and at least two County Commissioners before being paid.