

## **PINAL COUNTY POLICY AND PROCEDURE**

Subject: Travel Policy

Date: May 8, 2013

Replaces Policy Dated: 1/4/2012

### **I. PURPOSE**

The purpose of this policy is to establish consistent procedures governing the travel and travel card activities for Elected Officials and employees to ensure effective management of travel and travel-like expenditures, and to ensure the travel policy is a useful resource for all County departments.

### **II. DEFINITIONS**

Approval Authority: An Elected Official, Board of Supervisors, County Manager, Assistant County Manager, Department Director, Superior Court Presiding Judge, or designee as appropriate in relation to the traveler.

Commuting Expense: Commuting is travel between a personal residence and a duty post. The cost of commuting is considered a personal expense and is not reimbursable.

Conference Designated Lodging: The hotel at which the conference is being held or the hotel(s) specified in the conference brochure.

Duty Station or Post: The place where a member of the Board of Supervisors spends the largest portion of the regular workday or working time (ARS 11-215). County employees will have the same definition as the Board of Supervisors. The designated post of duty of member of boards, commissions, authorities, councils and committees who are not fulltime employees of the agency served by the board, commission authority, council or committee shall be deemed to be their place of residence. (ARS 38-621 B).

Designated Authority: A person(s) within a County Department, that is assigned to complete and audit travel paperwork, and has the responsibility for booking travel.

Emergency: A serious or urgent situation or occurrence that happens unexpectedly, demands immediate action, and requires an exception to any part of this policy. A letter signed by the approving authority must accompany the travel documents that explain the emergency or situation.

Employee: A person who is paid a wage, salary, or stipend from public monies in accordance with official entries on a county payroll. This definition includes all classified, unclassified, temporary, or contract employees.

Extradition: When an employee travels to transport an inmate(s) to a different county or state for trial at least 50 miles away.

Incidental Expenses: These expenses are included as part of the reimbursement or advance payment for meals and are not reimbursed separately. Examples of incidental expenses include, but are not limited to:

1. Fees and tips given to porters, bellhops, hotel maids, stewards, taxis, or stewardesses.
2. Transportation between places of lodging or businesses and places where meals are taken, if suitable meals can be obtained within a reasonable distance of the lodging.

Lodging Rate: The base rate defined by the vendor prior to the application of taxes, etc.

Meals: Foods served and eaten in one sitting. These include breakfast, lunch and dinner and must be substantial. Continental breakfasts which only include donuts, bagels, muffins, juice, coffee, etc., are not considered a meal for the purposes of this policy.

Miscellaneous Expense: The actual cost of expenses that is ordinary and necessary to accomplish the county business purpose of the trip. Allowable expenses may include equipment and vehicle rentals, overnight shipping and mailing costs, and business office expenses.

Mileage: County personnel authorized to use their privately owned vehicle (POV) (following guidelines from the Personal Vehicle Use & Loss / Damage Reimbursement Policy 4.80) for official county business will be reimbursed for mileage in excess of commute miles at an amount established by the IRS. The finance department will provide notification of changes to the rate.

Non-Employees: A person who does not fit the definition of employee as stated in this policy. A non-employee, for the purpose of this policy, is a person providing a service the county (volunteers, posse members, members of boards and commissions, witnesses, etc.). A Non-Employee's travel may be handled with a department travel card issued by the county finance department to the county department who may have a need for one.

Non-Reimbursable Expenses: Expenses generated by the traveler which are not considered to be essential. Non-Reimbursable expenses include, but are not limited to, in-room movies, alcohol, valet parking, entertainment, flight or travel insurance, check cashing fees, magazines, traffic citations, and gifts provided by co-workers, family members or others.

Per Diem: A daily allowance for meals and related incidental expenses (beverages, taxes, tips). Receipts aren't required for per diem meal reimbursements. Per Diem amounts are based on GSA or AZ Post guidelines were applicable. If a county credit card is used for meals, itemized receipts are required and payment is the amount actually spent for a meal, not to exceed the maximum per diem rate established by the U.S. General Services Administration (GSA) for the day. AZ Post rates will apply where applicable as long as the per diem rate is below the GSA posted rate.

Travel Advance: Funds advanced to the traveler to meet anticipated travel related costs. Travel advances must be received by main county finance at least five (5) business days in advance to be honored. If the request is not received by main county finance within five (5) business days then the traveler may check out a department travel card or submit for per diem reimbursement when they return.

Travel Expenses: Costs for registration, transportation, lodging, meals, and incidental expenses directly related to travel.

Travel Status: A trip that requires over-night lodging. Exceptions include, but are not limited to extraditions.

Traveler: The elected official or employee who is in travel status. In addition, any non-employee traveling on county business, or any person required to travel is included in this definition.

U.S. General Services Administration: Provides information on Federal travel management policies and travel-related activities for the Federal Government. See [www.gsa.gov](http://www.gsa.gov).

AZ POST: Provides information on State Travel management policies and travel-related activities for Arizona Post. See [www.azpost.state.az.us/](http://www.azpost.state.az.us/). AZ POST applies to those who are AZ Post certified and attending an AZ Post training.

### III. **POLICY**

- A. Travel is warranted when personal contact is the most effective method of conducting official county business or training as determined by the departmental approval authority.
- B. The Purpose of the travel must be for the public's benefit and related to the department's business activities.
- C. Travel must be completed within the departmental budget approved by the board of supervisors.

- D. The County Manager or Assistant County Managers must approve out of state travel for Pinal County employees unless the department is headed by an Elected Official.
- E. When travel is justified, signature of the departmental approval authority is required prior to travel. Approval attests to the necessity of the travel and ensures that arrangements are reasonable in nature and amount.
- F. All authorized travelers, when representing the County in travel status, may claim allowances and expenses and be reimbursed as provided by law and county policy.
- G. Claims for unauthorized travel expenses as defined in this policy will not be honored and are not reimbursable.
- H. A local conference that does not require over-night lodging is not considered “travel status” unless the traveler is on an extradition.
- I. Attendance at conferences, seminars, and meetings should only be approved when essential contacts can be made or significant information can be obtained which is important to the operation of the department or to the enhanced performance of the individuals.
- J. Under no circumstances shall expenses for personal travel be charged to, or be temporarily funded by pinal county. The expenses of family members or friends involved in the travel event should not be included on the county travel cards, unless otherwise noted in this policy. Any violations will be referred to the appropriate departmental authority for any necessary action.
- K. All authorized travelers, when representing the County in travel status, are covered under workman’s compensation in the event an injury occurs while traveling.
- L. The department’s approval authority will be responsible for authorizing cards for their employees and deciding who will have one.
- M. Whether an employee has a travel card or not, they will be eligible for advance per diem per the guidelines mentioned in this policy. If the employee doesn’t have a travel card, the department’s designated authority representatives can book their travel arrangements for them, and/or they can check out a department travel card if one is available.
- N. Travel is conducted and reimbursed according to the Pinal County Travel Policy regardless of the funding source of the travel expense.

- O. Cancellations to a trip should be done within the posted refund dates for the hotel and airlines. If an airfare credit is issued, it should be used on the very next trip before the expiration date.
- P. If AZ POST rates need to be used for a particular trip, the department must indicate so on the travel advance request and/or the per diem reimbursement request.

#### **IV. AUTHORITY AND RESPONSIBILITY**

The approval authority for each department has the authority to approve travel requests for their employees and any advisory board or commission members serving their departments. When the approval authority is the traveler, the official at the next highest level in the department must approve the travel request.

The approval authority for each department may delegate approval authority to another level within their organization. Such delegated authority must be in writing and on file with the County Finance Department. The approval authority is ultimately responsible for ensuring that all approved travel requests comply with the county travel policy and funds are available within their budgets for the approved travel.

IRS guidelines require that requests for reimbursement be made in a timely manner. It will be considered timely if employees receive advances within 30 days before the time that they incur the expense, and adequately account for the expense within 60 calendar days after completion of travel. Failure to comply with this requirement will jeopardize the Pinal County reimbursement plan status as an accountable plan. Payments to employees for travel and other necessary expenses under a non-accountable plan are considered wages and must be treated as supplemental wages and are subject to income tax withholding and payment of social security, Medicare and FUTA taxes. Any request for reimbursement received after 60 calendar days after completion of travel will be considered taxable income to the employee and reported on the employee's Form W-2.

Each department is responsible for managing its own travel budget, and monitoring actual expenditures against budget authority.

Expenditures that violate any local, state or federal laws will not be paid by the County regardless of any approval authority authorizations.

Department responsibilities include:

For authorization prior to travel ensure all required documents are provided and maintained at the department until any payment is requested from the County Finance Department. Documents may include:

- Travel Expense request – completed as needed for the event to include preapproval signature for the conference/meeting. Check for prepayments that need to be made such as advanced per diem. If any prepayments are requested submit to County Finance for processing.
- Conference/meeting agenda – check dates, location and meals provided to ensure they match to the travel expense request.
- Conference registration – check names and dates to ensure correct registration is attached.
- Hotel registration – if unavailable provide a document with the location of the hotel – check dates, location and if meals are provided to ensure they match the travel expense request.
- Any other relevant documents that will support the request and assist the approving authority in the authorization process.

For authorization of expenditures after travel has been completed ensure all required documents, including those described above are attached. Reimbursement requests must include itemized receipts for all expenses except per diem. If itemized receipts are not provided, an explanation should be included stating the reason an itemized receipt was not available or not obtained.

Itemized receipts are required for all expenses charged to a county issued travel card.

The approving authority has the responsibility to track all travel and to reconcile all travel expenses for each traveler and ensure that each expense is only charged to the County once. Reconciliations between advance per diem requests, reimbursement requests and travel cards may be necessary to accomplish this responsibility. Reconciliations prepared by the approval authority will be included in travel expense requests submitted to County Finance for processing.

The approving authority has the responsibility to ensure that all expenditures are appropriate. Employees will be personally liable for expenses that were not approved or that are deemed inappropriate by the approving authority.

The County Finance Department responsibilities include:

Ensure all required travel documents, as described above, are included in travel expense requests, including but not limited to, proof of approval by the approving authority, inclusion of all documents as required by this policy.

If any discrepancies are identified, notify the approving authority for further direction.

If for any reason County Finance disagrees with the approving authority, and a coordinated resolution can not be reached between the parties, an opinion may be requested of the County Attorney by the parties, if it concerns a legal issue.

## V. TRAVEL GUIDELINES

1. The travel information and regulations included in this policy are general guidelines and are not intended to cover every situation. Therefore, if travel circumstances arise that are not addressed in this manual, please contact your approving authority for information on how to proceed.
2. Exceptions to this policy require sign off from the appropriate approval authority.
3. When possible, travel advance requests are to be submitted to the County finance department no later than five (5) business days prior to the trip so that a check may be cut. If the request is made less than five (5) business days before travel, the traveler can submit for reimbursement when they return, or check out a department travel card if one is available.
4. Travel advances will be limited to meal allowances and incidentals per GSA or AZ Post guidelines where applicable. If the meal charge is included in the cost of a training session or business meeting and is over the GSA or AZ Post meal rate, it will be reimbursed as long as it's approved by the departmental approving authority and the public purpose is well defined. Per Diem must be kept at or under the GSA rate so as not to become taxable to the traveler.
5. It is the responsibility of the traveler to notify meal providers of special dietary needs. If the local or closest meal provider cannot accommodate the traveler's special diet, they are authorized to travel to the next closest place that can.
6. County fuel cards are for county vehicle purposes only.
7. To maximize the effectiveness of County resources allocated to travel activities, all travel plans should be a combination of the safest, most economical, and most reasonable travel, lodging, and use of employee time. Reimbursement is limited to expense of travel by the most direct, shortest, and reasonable route. This is ultimately determined by the departmental approval authority. Employees are encouraged to maximize the use of available reduced fares.
8. When a traveler can reasonably and safely arrive at the destination one hour before the scheduled event begins, he/she should depart on the same day rather than leaving one day earlier. When a traveler can reasonably and safely return home from a trip by 8:00 pm, an additional night of lodging should be avoided. Exceptions may be approved by the department's approval authority.

9. Transportation by scheduled airlines shall be at the lowest available coach, economy, or discount fare that will get the traveler to the destination in the most reasonable time frame. Travel agencies should not be used as they charge additional fees.
10. Flight insurance, rental car insurance or travel insurance purchased by the traveler is not reimbursable. The County's insurance program includes the same coverage for rental cars as cars owned by the County.
11. Rented motor vehicles must be used only in reasonable and economical situations. Vehicle rentals can be used if multiple people are traveling together or if there is no other mode of transportation to travel 50 miles or more to the destination, except when on an extradition. Only an individual with a valid Arizona driver's license can operate a rented motor vehicle on County business. Rented motor vehicles are restricted to the most reasonable and economical size car for the number of people and conditions of the trip.
12. Airport parking and mileage expense for a POV is allowed only if it's less than roundtrip taxi or shuttle fare between the traveler's residence and the airport, or duty post and airport, whichever is applicable. If the traveler is dropped off or picked up using a POV, parking and mileage is not reimbursable.
13. Taxi, bus, limousine and street cars may be reimbursed if it's the most reasonable and economical means for the traveler.
14. Additional expenses such as telephone, fax, copying, baggage fees, and internet charges may be reimbursed if they are related to County business. Hotel telephone use should be avoided if the traveler has a county or personal cell phone.
15. Expenses incurred for laundry, cleaning, and pressing of clothing are reimbursable as miscellaneous travel expenses only after the traveler has incurred seven (7) consecutive nights lodging in travel status.
16. Non-Reimbursable expenses cannot be claimed. The following expenses are examples of non-reimbursable expenses: in-room movies, valet parking, alcohol, and personal entertainment.
17. The government rate (i.e. GSA lodging rate), "conference block" rate, or the most economical rate available should be requested when making hotel reservations. Personal expenses should be cleared from the final bill at check-out. Detailed receipts, showing all balances paid off, are required for reimbursement and shall only be paid for commercial lodging.

18. A traveler attending a conference or other formal meeting may be reimbursed the conference hotel lodging cost if the brochure of the conference including the name of the suggested hotel(s) is included with the travel expense request form.
19. Procurement cards cannot be used for travel expenses, except under emergency situations which are approved by the approval authority.
20. In the event a traveler is in travel status for a continuous period of 45 days or more, they are allowed reimbursement for roundtrip transportation between their temporary duty post and their personal residence with approved, pre-planned travel arrangements. Traveler may only be reimbursed once in a 45 day period. Per Diem (meal expenses) is not applicable during personal travel periods.

**| VI. EXTRADITIONS**

1. Meal advances for extraditions that do not include an overnight stay are determined as follows:
  - A. Six hours in travel status- qualifies for one meal
  - B. Twelve hours in travel status- qualifies for two meals
  - C. 18 hours in travel status- qualifies for three meals
  - D. Meal Cut off Times are as follows:

<u>Travel Status Hours</u>	<u>Meal Time</u>	<u>B</u>	<u>L</u>	<u>D</u>
At least 6	12:00 am-10:00 am	Yes	No	No
At least 6	10:01 am-4:00 pm	No	Yes	No
At least 6	4:01 pm-11:59 pm	No	No	Yes
At least 12	12:00 am-4:00 pm	Yes	Yes	No
At least 12	10:01 am-11:59 pm	No	Yes	Yes
At least 12	4:01 pm-7:00 am	Yes	No	Yes
At least 18	12:00 am-11:59 pm	Yes	Yes	Yes

**VII. TRAVEL CARDS**

1. County Travel Cards are to be used for official County business related to travel lodging, transportation, training and meeting related expenditures. Examples of allowable expenditures are hotel and airline reservations, car

rentals, conference fees, and training fees. Meals are not to be put on the county travel card if advance per diem has been given.

2. All new travel card requests must come from the Elected Official or the designated approving authority in that department. The request must be in writing or emailed to County Finance. The travel card limit will be decided by the departmental approving authority. An increase in the credit limit can be done with the approval of the departmental approving authority in writing.
3. All new travel cards are received by the County Finance Department Travel Card Administrator. When the new card is received, the County Finance Department will activate the card, and notify the cardholder for pick up from the County Finance Department.
4. Urgently needed purchases may be made when the traveler is on official county business and no other alternatives exist. The travel card should not be used for personal and unauthorized purchases as stated in this policy.
5. Department travel cards will be issued to Elected Officials or the designated approving authority upon request to cover non-employee travel related expenses, and employee travel expenses if they have not been issued an individual travel card. The department's designee is responsible for maintaining a department credit card log to track department credit card use.
6. It is up to the departmental approving authority as to if employees will get their own travel card or if an appointed designee will handle their travel arrangements. A department's designee would also be responsible for the travel paperwork and reporting if one is assigned by the Approval Authority.
7. The Travel Card shall not be used for personal or unauthorized purchases. No alcohol may be purchased on the card. Any expenses other than those authorized in this policy or by the approval authority are not allowed and may lead to disciplinary action.
8. The Department head or designee will be responsible to collect and destroy cards for terminating or transferring employees and provide an email to the County Finance Department verifying destruction. The County Finance department will contact the bank to cancel the card. In the event the card cannot be collected, the department or designee should email the County Finance Department so they can contact the bank and cancel the card.

## **VIII. DOCUMENTATION, RECONCILIATION AND PAYMENT PROCEDURES**

1. The Department Head or Elected Official may designate a person or department to serve as Travel card reconciler(s). They will be responsible for the following:
  - A. Collecting all invoices, detailed receipts, detailed hotel statements, meeting agendas, completed Travel Expense reports, and other documentation necessary to complete the paperwork properly for auditors to review.
  - B. Coding transactions and printing monthly transaction summaries for each card by the statement closing date.
  - C. Auditing supporting documentation for errors, omissions, or other discrepancies.
  - D. Contacting merchants and/or cardholders to resolve any errors or discrepancies.
  - E. Obtaining Department Head or Elected Official's signed approval and forwarding all documentation to the county finance department for payment.
2. Itemized original receipts must be turned in by the traveler to the designated department area for all expenses as required by this policy. If receipts are lost or can't be obtained, a memo should be written and included with the travel paperwork as to why.
3. A pre-trip form must be filled out and approved by the departmental approving authority and the employee's supervisor before travel arrangements are booked.
4. Once a traveler returns from their trip, the travel expense paperwork and all detailed receipts should be completed within (5) business days to ensure the designated department can turn in the paperwork to County finance by the end of the statement period.
5. Travel claim and reimbursement paperwork for meals and any other miscellaneous expenses should be turned in no later than sixty (60) days after their trip is completed to avoid being subject to wages withholding per the IRS guidelines discussed in this policy.
6. County employees are responsible for the legality and accuracy of their travel claim forms. Even after a claim has been paid, liability remains

with the traveler and subsequent recovery of inappropriate traveler expenses can always be made by the county with the approval of the Board of Supervisors.

7. Claims for reimbursements of travel expenses paid for with a personal credit card will be honored in the same way as cash paid expenses, provided the claim is accompanied by the applicable itemized receipts. When two or more people are traveling on official business in the same POV, only one mileage expense reimbursement is allowed.
8. Every claim for reimbursement must have a travel expense request form completed for each trip. It must also include a copy of the seminar or meeting agenda, and a copy of the training request paperwork if applicable.
9. The public purpose of the purchases should be appropriate, documented and approved by the departmental approval authority.
10. If the traveler is required to reimburse the county for any unauthorized expenses incurred as determined by the departmental approving authority, payment will be sent directly to the department's designated area and deposited back into the appropriate cost center with the treasury. The department will keep copies of the treasury receipt and include it with the travel claim paperwork to be given to County Finance.
11. The designated department may have access to the online travel card reporting system to review charges, download statements, correct any card issues with the bank, and dispute any fraudulent charges when practicable.

#### IX. ADDITIONAL GUIDELINES FOR BOARD OF SUPERVISORS

A. According to A.R.S 11-626 the Board of Supervisors is required to obtain the signature of another Board Member and the County Treasurer prior to the final reconciliation of travel documents, not prior to travel.

B. Travel to the county seat for board meetings:

Members of the Board of Supervisors are permitted to request mileage reimbursement for participation in meetings of the Board at the county seat. Mileage will be reimbursed for Supervisors traveling from their homes or post of duty to the Board of Supervisor office located in Florence, Arizona if they reside outside the Florence city limits.

Travel to perform normal routine day-to-day duties of a Supervisor, such as the following, are not reimbursable:

1. working on routine correspondence or district related business;
2. reviewing vendor, contractor or other financial claims;
3. reviewing county and district financial records and budgets;
4. routine or regular meetings with county staff.

C. Other travel by Supervisors:

The Board of Supervisors has determined that members of the Board are permitted to request mileage reimbursement for travel related to other specific business or projects that are not included in the list of routine duties listed above. Examples of other duties and functions that may result in reimbursement include but are not limited to:

1. attending a citizens or community meeting or event in another part of the county or within a supervisor's district;
2. on-site visits to meet with local residents concerned with county related issues such as zoning matters, road, bridge, crossing, or alignment matters or other similar district constituent concerns;
3. attending regional, statewide or national meetings affecting the county;
4. attending legislative or congressional hearings;
5. making appearances or giving public speeches to general, non-political audiences outside the town or city of residence or duty station;
6. representing the county at an official civic or governmental memorial, celebration, or similar event;
7. similar duties or responsibilities performed by a supervisor that are not statutory governmental duties of the entire Board of Supervisors.

If a Supervisor expects to request reimbursement for mileage to an event or function other than those listed above, that item will require pre-approval by the Board of Supervisors prior to submission for reimbursement.



PINAL COUNTY  
*Wide open opportunity*

## PINAL COUNTY FINANCE TRAVEL CARD REQUEST

I would like to request a travel credit card be issued to the following authorized user:

Cardholders Name	
Title	
Responsible Department	
Contact Phone Number	

Default Cost Center: \_\_\_\_\_ Default Subledger: \_\_\_\_\_

This account must be an active account and have budgeted dollars available. By signing this form below, I authorize the Finance Department to use this account for payment of the travel card statement in full and understand that in the event that allocations are needed, this will be the responsibility of my department.

Approver's signature: \_\_\_\_\_ Date \_\_\_\_\_

Approver must be the Elected Official or Designated Approving Authority

Send completed form to: Accounts Payable  
Pinal County Finance  
(520) 866-6397