

## CHAPTER 20 – TRAVEL POLICY

### 20.1 PURPOSE

Skamania County hereby adopts a policy to establish official procedures and guidelines for reimbursement of ordinary and necessary expenses of persons authorized to travel for registration, lodging, meals, and/or incidental expenses incurred while away from home in performance of county related business and for other business related meal and incidental expenses.

### 20.2 REIMBURSEMENT AUTHORIZATION

Persons authorized to receive expense travel and other incidental expense reimbursement within budgetary restraints:

20.2.1 County employees and elected officials.

20.2.2 Persons authorized by law, grant or contract provided that the terms of such other expense reimbursement authorization shall apply.

20.2.3 Volunteers, if authorized by appropriate Elected Official.

20.2.4 Member of Skamania County Boards and Commissions.

20.2.5 If Elected Official granted prior authorization, candidates for positions that require a specialized skill not available in the County job market, subject to the following restrictions:

20.2.5.1 Travel for the purpose of an interview to Skamania County from their place of residence outside the county.

20.2.5.2 No candidate for employment is eligible for more than two separate interview trips for a given position.

### 20.3 TRAVEL AUTHORIZATION

20.3.1 Department Head or Elected Official shall approve travel authorization in advance for day or overnight travel, even if travel expense funded by other than the County.

20.3.2 Elected Official authorizes travel for person under the following circumstances:

20.3.2.1 Out-of-state travel, unless within 60-mile radius of the courthouse.

20.3.2.2 If the total cost including meals, lodging, mileage, registration and incidental expenses will exceed \$1,000.00 per person.

20.3.3 Department Head and Elected Official authorizing travel shall ensure that the person has provided information about the applicable travel expense reimbursement as follows:

20.3.3.1 Requested travel pertains to official County business; and

20.3.3.2 When available, a travel itinerary and/or printed material indicating the overall content and estimated travel expenses accompanies any travel request.

20.3.4 Department Head or Elected Official shall ensure availability of budgeted funds to pay travel expenses to person.

20.3.5 Department Head or Elected Official may authorize reimbursement to person for non-mandatory attendance at job-related seminars, conferences, conventions or training, at less than the rates otherwise authorized in this policy. Prior to the travel authorization, Department Head or Elected Official and person shall mutually agree in writing upon the reduced reimbursement rates.

#### 20.4 REGISTRATION COSTS

20.4.1 Department Head or Elected Official shall reimburse person or prepay registration for the meeting, conference, convention or work session for official county business.

20.4.2 Elected Official or Department Head may reimburse employee for any educational courses taken, including seminars, classes, trainings, etc. if the Elected Official or Department Head deems that the training will benefit the County and that it pertains to a county-related purpose if the Elected Official or Department Head has the appropriate budget authority already established for this purpose.

#### 20.5 TRANSPORTATION COSTS

20.5.1 Department Head or Elected Official shall reimburse person the actual and necessary costs of transportation to conduct official County business as follows:

20.5.1.1 The method of transportation and route most advantageous to the County, considering the cost of transportation, other travel expenses and salary.

20.5.1.2 Unless less expensive fares unavailable, reimburse the cost of coach class fare for a given mode of travel.

20.5.1.3 Necessary taxi or public transportation costs.

20.5.1.4 When authorizing rental vehicles for a person conducting official County business:

20.5.1.4.1 Person shall obtain a government rate whenever possible.

20.5.1.4.2 Person shall rent the least cost vehicle that adequately carries the person(s) and equipment needed for conducting county business.

20.5.1.4.3 Department Head or Elected Official shall not reimburse vehicle insurance offered by the rental agency.

20.5.1.5 When authorizing the use of a private automobile, Department Head Or Elected Official shall reimburse person mileage at the Internal Revenue Service (IRS) rate per mile for business-related travel and shall reimburse for parking and tolls at the actual cost.

20.5.1.5.1 Mileage will not be paid for normal commute to and from place of work; and

20.5.1.5.2 Mileage included in any round trip from place of work during normal work day will be paid; and

20.5.1.5.3 Mileage will not be paid for that portion of a trip, which would be part of the normal commute.

20.5.1.5.4 Consistent with the County's vehicle use policy, the auto insurance of the non-county vehicle shall be the primary coverage.

20.5.1.5.5 Department Head or Elected Official shall not reimburse person for transportation between their home and regularly assigned workplace.

20.5.2 Elected Official or Department Head shall authorize reimbursement to person for the minimum number of vehicles necessary to transport employees for the approved County business. County Commissioners or other Elected Officials may drive separate from their employee's vehicles while driving to approved county business, including trainings, seminars, classes, etc. If the Department Head allows additional vehicles beyond the minimum required, the reimbursement for the transportation reimbursement may be split between vehicles.

20.5.3 Persons driving a county vehicle or personal vehicle on County business shall follow the regulations of the Vehicle Use Policy.

20.5.4 Auditor shall administer and announce the current IRS mileage rate for business-related travel.

## 20.6. LODGING COSTS

20.6.1. Elected Official or Department Head reimburses lodging costs only for persons authorized to travel on County business when the following conditions are met:

20.6.1.1 The event is more than 50 miles from the person's place of work.

- 20.6.1.2 The Elected Official may approve lodging closer than 50 miles only when the event has mandatory evening functions.
- 20.6.1.3 Person maintains overnight travel status.
- 20.6.1.4 Person requests Government rates.
- 20.6.1.5 Person submits lodging receipts.
- 20.6.1.6 Person submits reimbursement request for actual lodging costs, plus tax, incurred for single occupancy, to a maximum of the State of Washington lodging limits for counties within the state of Washington and the IRS lodging limits for the host city outside of the State of Washington.
- 20.6.1.7 Lodging costs that are greater than the lodging limits as set by the State of Washington may be approved for the following reasons, and the reasons must be approved by the Elected Official before travel is to commence.
  - 20.6.1.7.1 The training event is being held at the hotel site that the employee or elected official is staying.
  - 20.6.1.7.2 Transportation between alternate lodging site and event site would exceed cost savings in lodging costs.
  - 20.6.1.7.3 Imposes unreasonable hardship on person traveling.
  - 20.6.1.7.4 Best interest of county is served by payment above lodging reimbursement rate as designated by Elected Official.
  - 20.6.1.7.5 No available or alternate lodging exists within a reasonable distance of the event site, within the state of Washington lodging limits for counties within the state of Washington, or within the IRS limit for the host city outside the state of Washington. The person authorized to travel must provide a signed statement of unavailability with the request for reimbursement
- 20.6.1.8 If two persons share a room, each person submits reimbursement request for one-half the double occupancy charge, plus tax.
- 20.6.1.9 Persons authorized to travel on County business may claim lodging costs in the host city from the night before the authorized event starts through the night it ends.
- 20.6.1.10 If no available reasonably priced and timely return transportation exists, additional lodging costs may be incurred.

20.6.2 The Skamania County Auditor shall administer and announce the current state of Washington Lodging rate for counties within the State of Washington and the IRS rate for host cities outside the state of Washington for business-related travel.

## 20.7 PER DIEM, MEALS AND INCIDENTAL EXPENSES

### 20.7.1 MEALS AND PER DIEM

20.7.1.1 Department Head or Elected Official authorizes reimbursement for Per Diem Rate, meals for partial days of travel, and refreshment costs.

20.7.1.2 Elected Official or Department Head reimburses meal costs for persons authorized to travel on County business

20.7.1.3 Per diem rate. Person in Overnight Travel Status for full days of travel requests reimbursement of meals, including tips and taxes, and incidental expenses at the established state of Washington rate for counties or the IRS per diem rate per host city outside the state of Washington.

20.7.1.4 Meals and other incidental expenses other than per diem rate: Person requests reimbursement for breakfast, lunch or dinner when on Day Travel Status or on Overnight Travel Status for a partial day. Meal expenses including per diem for non-overnight travel will be taxed as a non-cash fringe benefit per Internal Revenue Service regulations.

20.7.1.5 Reimbursement eligibility shall be based on the following times:

- Breakfast: At least one hour prior to the person's regular work hours
- Lunch: During the person's regular lunch period
- Dinner: At least one hour after the person's regular work hours.

20.7.1.6 Reimbursement rate for meals and incidental expenses shall follow the state of Washington fixed allowance for each meal consistent with the appropriate per diem rate for the host county or city.

20.7.1.7 Department Head or Elected Official shall reduce the per diem rate for specific circumstances:

20.7.1.7.1 For meals included in a registration fee, airfare or other County expense, the Department Head or Elected Official shall reduce the person's per diem meal and incidental rate by the fixed allowance for the respective meal.

20.7.1.7.2 For continental breakfast included in lodging, the Department Head or Elected Official shall reduce the person's per diem meal and incidental rate by the fixed allowance for the breakfast meal unless

the continental breakfast offered includes not more than pastry and beverages.

20.7.1.8 Department Head or Elected Official may pay directly or reimburse employees, elected officials, members of Boards and Commissions and authorized volunteers in non-travel status for meals at the rate established in 20.7.1.3 if all the following conditions apply:

- 20.7.1.8.1 Business event takes place in a clear business setting.
- 20.7.1.8.2 Expenses directly relate to County business.
- 20.7.1.8.3 Meal negates the disruption of the business meeting.
- 20.7.1.8.4 Request for payment or reimbursement states purpose of meeting.

20.7.1.9 Department Head or Elected Official may reimburse employees or pay directly for meal expenses at staff retreats under the following conditions:

- 20.7.1.9.1 Staff retreats lasting more than four (4) hours in a single day, for either single or multiple days.
- 20.7.1.9.2 Reimbursement or direct payment does not exceed the fixed allowance for lunch in Skamania County.
- 20.7.1.9.3 Reimbursement or direct payment does not exceed two retreats per year per County department.

20.7.1.10 Department Head or Elected Official may not pay for meals or incidental expenses for persons not covered by this travel policy, except as allowed for refreshments.

## 20.8 NON-REIMBURSEABLE MEAL AND REFRESHMENT COSTS

20.8.1 Department Head or Elected Official shall not reimburse person's meal and refreshment costs when:

- 20.8.1.1 Included in another County expense, regardless of whether the person partakes in the meal or refreshment; or
- 20.8.1.2 Incurred for recreational or social events such as office, going away, and retirement parties, or other personalized social events; or
- 20.8.1.3 A violation of the State Constitution, Article VIII, Section 7, when a gift of public funds, would occur.
- 20.8.1.4 Employees and Elected officials cannot be reimbursed for the purchase of alcoholic beverages.

20.8.2 Exceptions to Per Diem Meal Rates – Department Head or Elected Official may approve person’s meal expenses incurred at a rate higher than the per diem rates or fixed meal allowance when:

20.8.2.1 Elected Official or Department Head provides written approval considering extenuating circumstances which precluded the ability to incur a meal expense within the applicable per diem rate, as supported by a receipt detailing the expense and written justification. If no receipt presented, the Elected Official authorizes person’s reimbursement at the fixed percentages set out in section 20.7.1.3 or

20.8.2.2 Meal incurred on behalf of another agency that reimburses the County for expenses, in which reimbursement of the expense shall follow the rules of the funding agency.

20.8.2.3 Department Head or Elected Official may provide refreshments for county events involving county business and open to the public.

20.8.2.3.1 Department Head or Elected Official shall limit refreshment expenses to fifty (50) percent of the fixed lunch meal allowance established by the state of Washington travel regulations for each participant. Amount shall not exceed \$100.00 without prior approval of the Board of Commissioners

20.8.2.3.2 Department Head or Elected Official shall require original receipts for direct payment or reimbursement of refreshment expenses.

## 20.9 OTHER REIMBURSABLE EXPENSES

20.9.1 Elected Official or Department Head may reimburse persons for essential miscellaneous expenses related to official County business travel. Original Receipts are required for miscellaneous expenses twenty (20.00) or more. These miscellaneous expenses include:

20.9.1.1 Rental of a room in a hotel or other facility that is used to transact official County business, providing a County owned/leased room is unavailable; or

20.9.1.2 Parking; ferry and bridge tolls; taxi, air, bus and subway fares; airport shuttle service; or

20.9.1.3 Stenographic, typing or computer-related services; or

20.9.1.4 Telephone calls or facsimile (fax) transmissions necessary to conduct official business, or up to a limit of \$4.00, to advise family of safe arrival, change in official travel plans or delay in arrival due to inclement weather; or

20.9.1.5 Baggage handling service, when necessitated by physical limitations or when carrying.

20.9.1.6 Excessive baggage or equipment required for official business purpose.

## 20.10NON-REIMBURSABLE EXPENSES

20.10.1Department Head or Elected Official shall not reimburse person's ineligible expenses, including:

20.10.1.1 Expenses incurred without prior approval from Department Head or Elected Official, unless emergency occurred preventing prior approval.

20.10.1.2 Travel and miscellaneous expenses not authorized under this policy.

20.10.1.3 Miscellaneous travel expenses not directly related to conduct official County business and excessive or unnecessary expenses.

20.10.1.4 Expenses considered personal including, but not limited to:

20.10.1.4.1 Hosting meals, or entertaining of others for promotional activities.

20.10.1.4.2 Personal telephone calls, except as noted under section 20.9.1.4.

20.10.1.4.3 Entertainment ( i.e. TV, radio, games outdoor fun), clothing, personal sundries and services.

20.10.1.4.4 Transportation to places of entertainment or similar personal activities (tour bus, sightseeing).

20.10.1.4.5 Valet and room service costs that exceed the fixed rate established for the meal incurred and valet service, except when necessitated by physical limitations.

20.10.1.4.6 Personal trip insurance.

20.10.1.4.7 Insurance for rental vehicles.

20.10.1.4.8 Medical, dental or hospital services.

20.10.1.4.9 Alcoholic beverages.

20.10.1.4.10 Tobacco products

- 20.10.1.4.11 Fines and penalties.
- 20.10.1.4.12 Dependent care.
- 20.10.1.4.13 Travel paid for by any other organization
- 20.10.1.4.14 Meals or hotel/motel accommodations for spouse or guest.
- 20.10.1.4.15 Mileage if traveling as a passenger in a privately owned vehicle other than person's own.
- 20.10.1.4.16 Moving Expenses.
- 20.10.1.4.17 Excess costs and additional travel expenses as a result of taking an indirect route or a delayed return trip for personal preference or convenience, except that for approved travel expenses when an indirect route or delay reduces the County's total costs.
- 20.10.1.4.18 Travel expenses when a County, state or federal law or policy designates another source of reimbursement. In cases where the County policy provides for greater total reimbursement for travel activities, Elected Official or Department Head may pay the difference between total amount the County policy allows and the total amount reimbursed from the other source for expenses.

## 20.11 TRAVEL EXPENSE ADVANCES

- 20.11.1 Employees, Elected Officials and members of Boards and Commissions in Overnight Travel Status may request advanced travel funds under following conditions.
  - 20.11.1.1 Elected Official or Department Head authorizes County Auditor to issue a travel expense advance.
  - 20.11.1.2 The authorized amount of such an advance shall not exceed the amount of anticipated reimbursable expenses and not less \$50.00.
  - 20.11.1.3 Travel expense advances shall only defray person's reimbursable expenses incurred while conducting official County business.
- 20.11.2 Person receiving advanced travel funds shall:
  - 20.11.2.1 Within ten days of the last day of travel, submit a fully itemized travel expense voucher to Department Head or Elected Official on claim for expense form approved by County Auditor.

- 20.11.2.2 Return any unexpended portion of such advance to the Department Head or Elected Official when submitting the voucher.
- 20.11.2.3 Within five days of receipt of voucher, Elected Official or Department Head submits voucher and unexpended funds to County Auditor.
- 20.11.2.4 County shall withhold funds from employee's next paycheck If on the 15<sup>th</sup> day following the last day of travel, voucher and any unexpended funds or any portion thereof, not properly accounted for or repaid to the County Auditor within the 15-day period. Such withholdings shall include interest, from the date of default until paid, at the rate established by RCW 42.24.150.
- 20.11.2.5 County persons who are delinquent in accounting for or repaying a prior travel expense advance shall not obtain an additional advance until such time as repayment or acceptable justification for the delinquent advance has been made.

20.12 EXPENSE REIMBURSEMENT CLAIM

- 20.12.1 Other than for Advanced Travel Funds, persons requesting reimbursement for expenses under this policy, must submit reimbursement request with their time sheet for the month.
- 20.12.2 Procedures:
  - 20.12.2.1 Submit request on forms approved by the County Auditor.
  - 20.12.2.2 Submit fully itemized travel expense voucher for all reimbursable items legally expended.
  - 20.12.2.3 Travel expense reimbursement claims shall cite the time, place, business purpose and participants.
  - 20.12.2.4 Attach applicable conference, convention or seminar brochure and airline itinerary to the travel expense reimbursement claim.
  - 20.12.2.5 Attach all required receipts prepared and issued by the service provider.
  - 20.12.2.6 Department Head or Elected Official reviews person's request for reimbursement to ensure:
    - 20.12.2.6.1 Travel appropriately authorized.
    - 20.12.2.6.2 Required information and receipts included.
    - 20.12.2.6.3 Appropriate reimbursement rates requested.

20.12.2.6.4 Non-reimbursable items not included.

20.12.2.6.5 One political subdivision does not pay expenses properly attributed to another in violation of RCW 43.09.210.

20.13 REPAYMENT OF UNAUTHORIZED REIMBURSEMENTS

County Auditor shall seek repayment of expenses from the person who was reimbursed whenever an audit or subsequent review of travel expense reimbursements finds that such expenses were reimbursed contrary to the provision of this policy.

20.14 ELECTED OFFICIALS OR EMPLOYEES WHO SERVE ON OTHER NON-COUNTY BOARDS

Departments shall reimburse Elected Officials or employees for travel expenses, including lodging, meals and incidentals, at the rates established in this policy when traveling on that non-county board's official business unless the board they serve on pays those expenses.

20.15 PROCEDURES

ACTION BY:

ACTION

20.15.1 Employee or Volunteer

20.15.1.1 Submits travel request with attached information in accordance with Section 20.3.2 to Department Head/Elected Official.

20.15.1.2 Checks with Public Works for availability of vehicle.

20.15.1.3 If necessary, submits typed request for Advance Travel funds to Department/Elected Official.

20.15.1.4 Obtains receipts for all expenses.

20.15.1.5 If received Advance Travel funds, prepares and submits typed Claim for Expense voucher and any unexpended funds to Department Head within 5 working days following last day of travel.

20.15.1.6 Prepares and submits typed Claim For Expenses voucher requesting reimbursement in accordance with Section 20.3.10 of Travel Policy to department head or elected official with time sheet for the month.

20.15.2 Department Head or Elected Official

20.15.2.1 Analyzes the county and department needs regarding travel.

20.15.2.2 Ensures person has appropriate permission to attend.

- 20.15.2.3 If necessary, submits advanced travel fund request to Auditor.
- 20.15.2.4 Reviews Claim for Expenses reimbursement request for compliance with policy.
- 20.15.2.5 If advanced travel funds received, submits Claim for Expenses reimbursement request and any unexpended funds to Auditor's Office within 10 working days following the last day of travel.
- 20.15.2.6 Submits Claim For Expenses reimbursement request to Auditor with time sheet for the month.

20.15.3 Auditor

- 20.15.3.1 Reviews reimbursement request for compliance with policy.
- 20.15.3.2 If request for reimbursement is not in full compliance with policy, ensures appropriate department head or elected official complies.
- 20.15.3.3 If reimbursement request meets the policy, submits to Board of Commissioners for approval.

20.15.4 Board of Commissioners

- 20.15.4.1 Approves, denies or modifies Claim for Expenses voucher.

20.15.5 Auditor

- 20.15.5.1 If approved, releases warrant for payment of reimbursement request.