

POLICY NO. 4.8

Employee Travel and Conference Guidelines

APPROVAL DATE

08/22/2017

EFFECTIVE DATE

08/23/2017

PURPOSE

The District recognizes the value of professional conferences, seminars, meetings and training. The District provides travel and expense funds for employees who attend any such approved events. The purpose of this policy is to ensure that payments made by the District are necessary to further the accomplishment of District goals and objectives.

POLICY

This policy applies to all full-time, part-time, temporary or contracted staff traveling on official District business. This policy establishes the guidelines that employees must follow when representing the District and procedures for expense reimbursements. Travel and expense guidelines for the Board of Directors are contained in Administrative Policy 2.1.

This policy establishes that the District will authorize travel and reimburse expenses in accordance with the Accountable Plan requirements of the IRS rules which provide that all expenses must have a business purpose, that employees who travel and attend professional conference on behalf of the District must account for all expenses, and that any excess reimbursement or allowance provided to employees for such purpose will be returned to the District.

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SECTION 1: DEFINITIONS

- A. District: the Cucamonga Valley Water District
- B. District Representatives: any regular (full or part-time) employee, temporary employee or contracted staff
- C. Event: any professional conference, seminar, meeting and/or training
- D. Finance Review: a procedure performed by the District Finance Manager to ensure that an expense report is accurate, complete, includes proper documentation, and complies with this policy
- E. FLSA: Fair Labor Standards Act that establishes regulations regarding wages and overtime pay.
- F. GM/CEO: District General Manager/CEO or his designee
- G. Incidental Expenses: any miscellaneous expenses incurred during travel including, but not limited to local transportation charges, toll road charges, and gratuities
- H. IRS: Internal Revenue Service
- I. P-Card: a District-issued Purchasing Card/Credit Card
- J. Travel: any professional conference, seminar, meeting and/or training

SECTION 2: BUSINESS CONDUCT

At all times District Representatives serve the public and must do so within the ethical and business performance standards expected of a public agency. Prudent judgment and compliance with all other District policies is required. If an employee plans to travel with a guest, the employee shall be responsible, at his/her sole cost and expense, for making all arrangements, reimbursements and payments in connection with that guest.

SECTION 3: AUTHORIZATION TO TRAVEL

- A. Approval to travel shall be obtained in advance of the event using the District Request to Attend a Conference form. District Representatives shall complete this form, which will be reviewed by the employee's supervisor and manager. Upon approval by a supervisor or manager, this form shall be given to the departmental Administrative Assistant to coordinate registration and travel arrangements.
- B. All travel and business expenses under this policy are subject to a budgetary review by the responsible manager to ensure sufficient departmental funds exist in the Operating budget to cover the expense. Before submitting or approving a travel request, employees and supervisors should consider all other training opportunities that may be appropriate that cost less, may not require travel, and/or are available on-line.

SECTION 4: TRANSPORTATION

When a District Representative travels on behalf of the district, the most economical mode and class of transportation shall be used. Transportation to and from an event shall be arranged, reimbursed, or paid based on the following guidelines:

Air Travel

When traveling requires air transportation the Department's Administrative Assistant shall arrange for airfare as far in advance as possible to ensure the lowest price airfare. It is the goal of the District to obtain the least expensive airfare; however it is understood that extenuating circumstances (e.g. tight timelines or connecting flights) may exist requiring modest airline upgrades (e.g. Early Bird Check-In). All such upgrades must be approved in advance by the GM/CEO or his designee. Changes to flight schedules made during travel are allowable provided they are in the best interest of the District.

Car Rental/Taxi/Ride Share

Car rental, taxi service or ride share are allowable modes of transportation. District Representatives shall utilize the service that is the most practical and safe form of transportation. When traveling together, District Representatives should make an effort to share transportation whenever feasible.

District Vehicle

The District maintains a small fleet of pool vehicles that are available for District purposes and travel described in this policy. District Representatives desiring to use a District vehicle should make that selection on the Request to Attend a Conference form and vehicle availability will be checked by the Department's Administrative Assistant. Use of a District vehicle and carpooling with other District staff is encouraged. See Employee Policy 4.6 (Use of District Vehicles) for more information.

Personal Vehicle

- A. A personal vehicle may be used when necessary, provided that such use is approved by the supervisor and manager in advance using the Request to Attend a Conference form. Reimbursement for such use will be in accordance with the current IRS mileage rates. The mileage reimbursement rate is intended to cover the costs of operating a car for business purposes. These costs include standard maintenance, repairs, taxes, fuel, insurance and registration fees. Since the District utilizes the IRS mileage reimbursement rate, District Representatives shall not be reimbursed separately for these costs nor shall they use their District-issued Purchase Card (P-Card) to pay for these expenses.
- B. Mileage for commuting is considered a personal expense pursuant to IRS requirements. Commuting is defined as travel between a District Representative's residence and their regular work location. District Representative's will be reimbursed for actual miles driven to/from the event, less commuting miles when traveling directly to/from home.

- C. Should a District Representative choose to use a personal vehicle in lieu of airline travel, mileage reimbursement is not to exceed the cost of coach round-trip airfare. Any additional time off or lodging expenses related to this preferred method of travel will be at the District Representative's expense.

Parking Expenses

District Representatives should use good judgment when choosing parking. Long-term airport parking is preferred especially for travel exceeding 24 hours. Parking at a hotel or meeting/conference location should be restricted to normal parking fees (i.e. non-valet) unless no other parking option is available.

SECTION 5: LODGING

Actual lodging expenses will be reimbursed for authorized personnel only. The conference-sponsored hotel group rate shall be used if available. If the group rate is not available, other possible discounts (e.g. government rate) shall be requested. If lodging cannot be arranged at the conference-sponsored hotel, then the most reasonably priced lodging shall be used.

SECTION 6: MEALS

- A. Expenses for food shall be moderate and reasonable. District Representatives will be reimbursed for actual meal expenses, including all taxes and gratuities up to \$80 per day. Reimbursement for an amount which exceeds this daily maximum will only be paid upon the approval of the GM/CEO. If not approved, the District Representative is responsible for the overage.
- B. When meals are included in the cost of the conference/seminar registration, District Representatives are encouraged to take advantage of these meals and the per-day reimbursement shall be adjusted in accordance with good judgment and prudence.
- C. District Representatives must submit the detailed, original receipt that indicates the meals and beverages ordered. The summary credit card receipt shall not be considered a valid receipt. District Representatives must indicate the name(s) and relationship of all parties associated with the charges included on the receipt. In no instance will a District Representative be reimbursed for alcoholic beverages.

SECTION 7: NON-REIMBURSEABLE TRAVEL EXPENSES

District funds must only be used for authorized business of the District. Expenses that are deemed unnecessary, unrelated or otherwise excessive will not be reimbursed or paid. The following list is provided as a guideline of those expenses that will not be reimbursed.

- a. Personal portion of any travel
- b. Family/companion expenses, including spouses' expenses when accompanying a District Representative. If concurrent travel arrangements are requested by an employee for family/companion travel, the employee's personal credit card shall be used to make those concurrent travel arrangements
- c. Entertainment expenses, including theater, movies, sporting events, gym, optional tours, golf-related expenses, or other cultural events
- d. Alcoholic beverages
- e. Personal automobile expenses, including fuel, repairs, traffic or parking fines, or auto insurance
- f. Personal toiletry/sundry items, laundry or dry cleaning
- g. Personal losses incurred while on District business
- h. Gratuities or tips exceeding twenty percent (20%)
- i. Expenses that are reimbursed by another agency or organization

SECTION 8: COMPENSATION FOR TRAVEL TIME

All non-exempt employees will be compensated for all hours worked (e.g. attendance at a conference and travel time) as outlined in Employee Policy 2.5 (Hours of Work, Attendance, and Overtime). Travel time is considered compensable time, less the normal home-to-work commute. Travel time includes all necessary time spent driving, waiting to board a flight, time in flight and time commuting to the hotel. Any questions regarding this section or the FLSA should be referred to the Human Resources Division.

SECTION 9: CASH ADVANCES

Whenever possible expenses for transportation, lodging and registration fees are paid in advance directly by the District. For those District Representatives who are not assigned a P-Card, a cash-advance may be requested to cover expenses that cannot be prepaid, such as meals or mileage. District Representatives should indicate on the Request to Attend a Conference form if a cash advance is requested. Any unused cash advance must be returned to the District immediately upon return to the District during normal business hours.

SECTION 10: EXPENSE REPORTS

- A. In accordance with the IRS Accountable Plan regulations, all travel-related expenses shall be documented with a receipt. Upon return from an event, District Representatives must return their original receipts and other documentation to the Department Administrative Assistant.
- B. For travel exceeding \$100 (in total) the Administrative Assistant will submit an Expense Report within ten (10) business days following the event. All expenses reported on the Travel Expense Report must comply with the District's policies relating to expenses. All Expense Reports will be approved by the appropriate manager and will undergo a Finance Review to ensure that

the report is accurate, complete, justified with proper documentation, and coded to the correct general ledger account.

- C. In the event that a District Representative has misplaced a travel receipt, efforts should be made to locate a duplicate copy with the merchant. In the event that a duplicate receipt cannot be located, District Representatives shall complete the District Lost Travel Receipt form that requires employees to provide a description of the charge and certify that the items relate to District business.

SECTION 11: ANNUAL TRAVEL REIMBURSEMENT DISCLOSURE

In accordance with Government Code Section 53065.5, District Finance staff prepare an annual report for the Board's review and approval. This report shall disclose all annual travel reimbursements to District Representatives that exceed \$100 per individual charge. Individual charges include one meal, lodging for one day, transportation and conference/seminar registration.

SECTION 12: POLICY REVIEW

Employees should familiarize themselves with this policy and if any questions arise, they should seek clarification from their supervisor.

POLICY REVISION DATES:

08/22/2017 Resolution No. 2017-8-2
08/14/2007