



**IMPERIAL COUNTY
TRAVEL AUTHORIZATION AND REIMBURSEMENT POLICY
ADOPTED BY THE BOARD OF SUPERVISORS ON SEPTEMBER 25, 2018**

In accordance with Chapter 3.48 et seq. (Travel Authorization and Reimbursement) of the Codified Ordinances of the County of Imperial (“County”), the purpose is to establish rules and regulations for use in the administration of authorized persons traveling on official County business. This Policy allows advances and reimbursement for actual and necessary expenses incurred by County employees for business travel and related expenses.

The Objectives of this Policy are as Follows:

- To support travel costs incurred on behalf of the County for the purpose of conducting County business;
- To establish uniform criteria and approval authority for advances and reimbursement of travel expenses for County business travelers;
- To ensure all County business travelers have a clear and consistent understanding of policies and procedures for business travel;
- To provide County business travelers with a reasonable level of safety and comfort at a reasonable cost; and
- To avoid the improper use of County funds for travel that does not benefit the County.

Definition of Official Business

To constitute “official business of the County of Imperial”, the activities of an employee of the County of Imperial must clearly demonstrate that there is a valid County interest to be served or gained through the travel; and there is:

- Relevance to County operations or the individual’s role in such operations; and/or
- Promotion or development of County programs, objectives, or administration; and/or
- Compliance with instructions or authorization of the Board of Supervisors.

Guiding Principles

The intent of the Policy is to enhance internal controls over travel related expenditures and provide efficiencies for those employees traveling on County business.

All expenses incurred while traveling on County business should be a reasonable and prudent use of public funds. Travelers should choose conferences, meetings, and workshops that will result in the lowest possible cost. Cost and meeting location will be taken into account when weighing the importance and benefit of the proposed travel. Travelers should choose the most efficient, direct and economical travel options required for the occasion and any employee who chooses a different route, without adequate justification, must assume any additional expense incurred. Travel shall only be authorized for the minimum number of persons necessary to carry out the business purpose of the travel, and only for those whose job tasks are directly related to the purpose of the travel.

I. AUTHORIZATION FOR TRAVEL

A. AUTHORIZATION BY DEPARTMENT HEAD

The following types of employee travel on official business of the County shall be subject to the approval of the respective Department Heads and will not require County Executive Officer approval:

1. Official trips within the County. For travel within the County, no lodging expenses shall be reimbursable to employees. Reimbursement for in-county meals may be approved by the County Executive Officer. With prior approval, meals included in the registration fee when attending in-county conferences will be paid. Reimbursement for in-county meals shall be allowed for members of the Board of Supervisors and the County Executive Officer. Receipts will be required for reimbursement. In-county transportation shall be governed under the provisions of Section III(C) of this Policy.
2. Out-of-county and out-of-state trips including overnight stay for the following:
 - a. Prisoner transportation
 - b. Patient, consumer or client transportation
 - c. Criminal investigations or criminal pursuits
 - d. Court subpoenas
 - e. Protection of lives or property
 - f. State or federal judicial proceedings
 - g. Residential or group home supervision
3. Department Heads should use the guidelines set forth in this Policy in approving travel described in Section I.A.2. above. Any travel expenses claimed for reimbursement under this section will be reviewed by the Auditor Controller's office, and referred to the County Executive Office if the amount claimed exceeds the allowable amounts under this Policy.

B. AUTHORIZATION BY COUNTY EXECUTIVE OFFICER

All Out-of-County travel requests not in Section I.A.2. shall require authorization by the County Executive Officer or his/her designee. All travel requests must be completed, signed by the employee's immediate Supervisor and Department Head, and submitted to the County Executive Office for review prior to the date of travel. Except in the case of an emergency or with proper justification, all travel requests shall be submitted to the County Executive Office at least 10 business days prior to the date of travel.

C. AUTHORIZATION BY BOARD OF SUPERVISORS

In addition to review and approval by the County Executive Office, the following travel requests will require approval by the Board of Supervisors:

1. Travel within the United States, except for the states of California, Arizona, and Nevada.
2. International Travel, except for travel 100 miles or less into the States of Baja California Norte and Sonora, Mexico.

Travel requests for this category must be submitted to the County Executive Office as a Board Agenda Item and shall include all of the information required in Section II (below).

In extraordinary circumstances, trips that require prior approval by the Board of Supervisors may be allowed, but only by obtaining prior approval of the County Executive Officer. Such authorizations must be presented as soon as practical for ratification by the Board of Supervisors.

II. TRAVEL AUTHORIZATION PROCEDURE

A. REQUIRED INFORMATION

The travel request (including requests with no anticipated reimbursement) must be made in writing on forms prescribed and shall contain:

1. Names of employee(s) scheduled for travel;
2. Statement of justification and purpose of travel/training/conference;
3. Date(s) of travel and location;
4. Estimated expenses including registration fee, cost of air ticket, other transportation costs (i.e. airfare, taxi, shuttle, or car rental), and lodging;
5. Identification of applicable Org Key and Object Code.

B. TRAVEL REQUEST DOCUMENTATION

All travel requests pursuant to Sections I(B) and I(C) above shall be submitted to the County Executive Office and shall include all of the following:

1. Authorization for Travel and Expenses Form (completed and signed);
2. Travel Request Justification Form (completed and signed);
3. Copies of all lodging, rental car, airline reservations/confirmations (if applicable);
4. Copies of meeting or conference agenda;
5. Copy of County Fleet Services Motor Pool Reservation (if applicable);
6. Copy of Waiver/Release of Liability Form (completed and signed, if applicable, see Section IIIC(1. A. iii.);
7. Authorization to Use Privately Owned Vehicle for County Business (if applicable);
8. Additional information which will assist in the review process may be requested.

III. ALLOWABLE EXPENSES

A. MEALS

County employees traveling on County related business shall be allowed to claim reimbursement for meal expenses incurred during such travel.

1. Per diem meal reimbursement shall follow the rules as set forth by United States General Services Administration (GSA), Meals and Incidental Expense Rate (M & IE Rate Schedule). Reference should be made to the most current edition of the M & IE Schedule at Website <http://www.gsa.gov/mie>.
2. If one or more meals are included as part of a conference registration fee, employee shall only be reimbursed for the remaining meals and incidental expense rate from the M & IE Rate Schedule. A copy of the conference schedule and any other conference information must be attached to the travel authorization request. Certain exceptions may be allowed in the case of medical requirements or religious beliefs.

B. LODGING EXPENSES

1. The most economical and suitable accommodations available considering the purpose of the meeting and other relevant factors will be allowable. Every attempt should be made to reduce the cost of lodging, such as requesting the government rate, membership, or conference discount rates, etc.
2. Whenever practical, sharing of lodging accommodations by County employees on business travel is permissible.

C. TRANSPORTATION

All travel must utilize the most economical mode of transportation consistent with the authorized purpose of the trip. The maximum reimbursement allowable for transportation expenses shall be calculated based on the most economical mode available, and the employee shall be responsible for any additional expense incurred above that amount.

1. VEHICLES

The following provisions shall apply to the use of a county-owned or private vehicle for travel within or outside the County and is intended to be consistent with the provisions of Chapter 3.44 et seq. (County Vehicle Use) of the Codified Ordinances of the County of Imperial. When multiple employees are attending the same business activity (i.e. meetings, conference, etc.), carpooling is required, unless an acceptable explanation is provided on the Travel Request Justification Form.

a. County-Owned Vehicle

- i. Employees who are authorized or required to operate a County-owned vehicle must have a valid California driver's license and insurance.
- ii. In order to minimize cost, employees are encouraged to utilize County Fleet Services Motor Pool for the use of a pool vehicle. (Refer to County Fleet Services for current vehicle mileage rates).
- iii. County employees on official business with the County may be passengers in a County vehicle. In addition, non-County employees on official business may be passengers in a County vehicle provided that they have completed and signed a Waiver/Release of Liability Form obtained from the County Risk Management Office. All passengers shall be listed on the "Authorization for Travel and Expenses" form.
- iv. Patient, consumer or client as covered under Section IAII of this policy shall be permitted as passengers in a County-owned vehicle.

b. Private Vehicle

- i. When use of a pool vehicle is not practical, travel by privately-owned vehicle is permissible if the employee's vehicle is insured under a policy of liability insurance, and the driver has a valid California driver's license. In addition, employees must submit an Authorization to Use Privately Owned Vehicle for County Business Form obtained from the County Risk Management Office.
- ii. In accordance with Chapter 3.48 et seq. (Travel Authorization and Reimbursement) of the Codified Ordinances of the County of Imperial, the mileage rate for payments to officers and employees for use of the privately owned vehicles in connection with any official duty or service shall refer to the rate established by the United States Internal Revenue Service - Standard Mileage Rates. Reference should be made to the most current edition of the Internal Revenue Service - Standard Mileage Rates (<https://www.irs.gov/tax-professionals/standard-mileage-rates>).
- iii. The names of all employees traveling in the same privately-owned automobile should be listed on the "Authorization for Travel and Expenses" form.

c. Car Allowance Option

In accordance with a Board of Supervisors action on August 22, 2006, a car allowance option covering In-County travel is available for department heads and elected officials that do not have a County car assigned to them.

2. AIR TRANSPORTATION

- a. Out-of-County travel by airplane is authorized at the lowest available (coach) rate, taking advantage of early reservation discounts wherever possible, and shall include any reimbursement of any reasonable baggage fees.
- b. The County will allow payment directly to airlines in advance of the travel date. Reimbursement to employees may also be made if the employee has paid for the tickets and that provide documentation of the purchase.
- c. Requests to travel by personal vehicle where travel by airplane is the most efficient means may be authorized only where the employee can document a cost savings over the lowest available fare, or is willing to accept reimbursement of travel costs equal to those that would have been incurred by the lowest advance purchase airfare.
- d. The use of private aircraft for the conduct of county business is expressly prohibited unless prior authorization is given by the Board of Supervisors.

3. COMMON CARRIER

Common carrier services, including taxicabs, buses, parking, toll roads and car rentals, when necessary, shall be allowed. Claims for payment or reimbursement for common carrier services shall be accompanied by a receipt or other voucher.

IV. TRAVEL ADVANCES OR REIMBURSEMENTS

Advances may be made to the employee for per-diem meals and incidental expenses for travel out-of-county lasting more than one day. Travel advances shall only be requested after receiving appropriate approval. Claims for advanced per-diem shall be submitted to the Auditor-Controller's office no less than five (5) business days prior to the date of travel. Advances for payment to any travel service provider, (i.e. airline, hotel, etc.) shall be through the County purchasing process, including the use of CalCard. Use of a County issued CalCard for travel expenses shall be done in accordance with the CalCard Policy Manual, Adopted on September 25, 2018.

In the event that payment was not made in advance, employees have the option of seeking reimbursement. To receive reimbursement, employee must submit valid original receipts including the name of the vendor date of service and actual amount charged within 60 days of return from travel or according to the individual department requirements. In no event will an expense be reimbursed if already covered by pre-paid mileage, pre-paid per diem, advance payment through Cal Card or other advance by the County.

Any per-diem meal advances made to an employee shall be returned or reimbursed to the County in the event the approved travel is canceled or shortened for any reason.

V. TRAVEL REIMBURSEMENT FOR BOARD OF SUPERVISORS OR BOARD-APPOINTED OFFICIALS

If travel reimbursement of Board of Supervisors or board-appointed officials is requested, the following rules shall apply and all other limitation set forth in this Policy are not applicable:

Members of the Board of Supervisors or board-appointed officials shall be allowed their actual expenses in going to, attendance at, and returning from state association meetings and their actual and necessary traveling expenses when traveling outside of the county on official business pursuant to California Government Code Section 25008. Members of the Board of Supervisors or board-appointed officials may receive reimbursement for expenses relating to travel, meals, lodging, and other actual and necessary expenses incurred in the performance of official duties. Reimbursement for such expenses is subject to the provisions of this policy and California Government Code Sections 53232.2 and 53232.3.

In accordance with California Government Code section 53232.2(c), as established in the MI&E Schedules or any publication rate, or any successor publication, shall be used to determine reimbursement rates for members of the Board of Supervisors. Types of occurrences that qualify a legislative body member to receive reimbursement of expenses relating to travel, meals, lodging and other actual and necessary expenses include the following:

1. Meeting with representatives of regional, state, national and foreign government on policy positions adopted by the Board of Supervisors;
2. Attending educational seminars designed to improve officials' skill and information levels;
3. Participating in regional, state, and national organizations whose activities affect the county's interests;
4. Attending county events;
5. Implementing a county-approved strategy for attracting or retaining businesses to the county, which will typically involve at least one staff member; and
6. Attending meetings for which a meeting stipend is expressly authorized.

In accordance with California Government Code Section 53232.2(f), all expenses that do not fall within this policy shall be considered for approval by the Board of Supervisors prior to incurring the expense, unless the expense involves a meeting in which a member of the Board of Supervisors is required to make a public report by law. All expenses must be verified by a valid original receipt, as required by California Government Code Section 53232.3(c), which includes the name of the vendor date of service and actual amount charged. If an advance for travel expenses has been made to an individual pursuant to Section IV of this Policy, any advances made in excess of the actual expenses incurred shall be reimbursed to the County within sixty (60) days of completion of travel.

VI. CLAIMS

1. Substantiation of all expenses shall be submitted to the Auditor-Controller's Office within sixty (60) days or according to the individual department requirements, after completion of travel. Each Department shall be responsible for assuring that the employee traveling provides a final accounting with all supporting documentation for expenses.
2. In no event will the Auditor-Controller's office process a claim for travel expenses in an amount in excess of that approved by the County Executive Office.

VII. RETENTION OF RECORDS

All documentation of travel requests and approvals shall be maintained by the County Executive Office for a period of two years after the travel occurs.

VIII. IMPLEMENTATION

The County Executive Officer shall be responsible for the implementation and interpretation of this Policy.

EXHIBITS

- A. Authorization for Travel and Expenses Form
- B. Travel Request Justification Form
- C. County Fleet Services Form
- D. Waiver/Release of Liability Form Obtained from Risk Management
- E. Authorization to Use Privately Owned Vehicle for County Business