4.17 TRAVEL POLICY (TRAVEL, VEHICLE, MEAL, CONFERENCE/SEMINAR AND LODGING REIMBURSEMENT)

A. Purpose

This policy is intended to provide employees who are duly authorized to travel on behalf of the County with adequate levels of transportation, lodging, meals and other services necessary to conduct the County's business. The County intends that employees travel in reasonable comfort when away from home on business. However, accommodations, meals, transportation and services used should be in keeping with those to which the individual is accustomed in normal circumstances and should never be lavish or extravagant. County employees who are traveling at the County's expense, and/or for County business, are expected to exercise the same care in incurring travel expenses that a prudent person would exercise if traveling on personal business and expending personal funds.

B. General Requirements

This policy, while comprehensive, does not address every issue, exception or contingency that may arise in the course of an employee's travel. While the County recognizes the need for flexibility in administering travel guidelines, few exceptions will be allowed. Requests for reimbursement or payment of expenditures which appear to be in conflict with the intent of the following guidelines will be submitted to the Stark County Board of Commissioners or the appointing authority and/or their designee for review, who may use their sound judgment provided they do not contradict any specific provision herein.

1. **The following are general requirements for the County's Travel Policy:**

   a. Prior approval of an appointing authority must be granted in order for employees to travel at County expense;
   b. Each employee shall be responsible for his/her own travel expenses and submitting proper documentation to the County for reimbursement;
   c. The Board of Commissioners, or the employee's appointing authority must approve the Travel Authorization Request Form before the submission of the Reimbursement Form to the Auditor's Office;
   d. Travel requests should be submitted a minimum of seven (7) days prior to the date of travel. Failure to submit a request timely may result in the request being denied;
   e. If multiple employees are traveling to the same destination, the appointing authority may require them to carpool or share other accommodations;
   f. Receipts must be presented for all reimbursement requests. If it is proven that a receipt is unobtainable, then the appropriating authority may request payment by the Auditor if an affidavit is obtained from the employee explaining the charges and the reason the receipt is unobtainable;
   g. Expense paperwork should be submitted to the County Auditor's Fiscal Administration Department on the Travel Reimbursement Form;
   h. Include a copy of the approved Travel Authorization Request Form with your receipts attached to the Travel Reimbursement Form;
   i. All requests for reimbursement MUST be received by the County Auditor's Office within sixty (60) days of travel. Any requests more than sixty (60) days old will not be reimbursed;
   j. County employees will be held responsible for unauthorized costs and additional expenses incurred for personal preference or convenience; and

k. The Internal Revenue Service (I.R.S.) imposes specific requirements for business expenses. Therefore, travel expenses must be adequately documented and accounted for. In the absence of proper accounting and documentation, I.R.S. regulations require that expense reimbursements be considered taxable wages.

2. Prohibited Expenses include:

a. Alcoholic beverages;
b. Entertainment;
c. Videos;
d. Movies;
e. Dry Cleaning or Laundry; and
f. Personal phone calls (only phone calls related to official County business will be reimbursed).

C. Mode of Travel

The use of vehicle, air, train, or bus transportation shall be selected on the basis of the most reasonable and appropriate method, taking into account distance, time and total costs. The Board of Commissioners, appointing authority or designee shall, within the provisions of this policy, determine the appropriate mode or modes of transportation to be utilized by a County employee for travel.

1. County-Owned Vehicle

County-owned vehicles shall be used in place of private vehicles whenever practical. Employees are encouraged to carpool with other County or government employees to the same function. Travel by County-owned vehicle:

a. Employees having access to County vehicles must possess and show proof of a valid State of Ohio driver's license;
b. Is authorized only for County employees and for other parties who are properly designated by the Board of Commissioners, or the appointing authority, and endorsed onto insurance coverage through the Board of Commissioners;
c. Reimbursement is authorized for incurred service expenses when necessary for the efficient and safe operation of a County-owned vehicle;
d. Non-County employees are not permitted as passengers or drivers in County vehicles used for travel, except for:
   i. Bona-fide reasons related to official County business; or
   ii. Employees of other government entities to assist in cost sharing.
e. The names of all persons traveling in the same County-owned automobile and names of their respective County agencies shall be listed on the Travel Expense Report.

2. Privately-Owned Vehicle

a. Employees operating their own private vehicle while on County business must possess a valid State of Ohio driver's license;
b. Employees operating their own private vehicle while on County business must be insured, personally and for the vehicle, under a policy of liability insurance that complies with the requirements of Section 4509.51 in the ORC;

c. Reimbursement of mileage expenses incurred on County business paid out of the County General Fund is established at the Internal Revenue Service's business standard mileage rate;
d. Appointing authorities, and departments under the appointing authority of the Board of Commissioners that have funds separate from the County General Fund may establish their own rate for reimbursement of mileage, provided it receives prior Board approval and does not exceed the business standard mileage rate established by the I.R.S. If a different rate is not established, the rate shall default to the rate established by the Board of Commissioners;
e. Rates established in Collective Bargaining Agreements shall be followed in lieu of rates established by the Board of Commissioners, or department;
f. Reimbursement shall be made for actual miles driven;
g. Reimbursement shall be made to only one of two or more County employees traveling in the same privately owned automobile, and the names of their respective County agencies shall be listed on the Travel Expense Report;
h. A County employee shall not be reimbursed for mileage commuting from his/her residence to his/her headquarters, nor from his/her headquarters to his/her residence; and
i. The costs and expenses to operate a privately owned vehicle including, but not limited to gasoline, damages, necessary service, or repairs are the sole responsibility of the County employee, as those costs are included in the per mile cost reimbursement.

3. County and Privately-Owned Vehicles

a. In the event an appropriating authority approves the use of a private or County-owned vehicle, reimbursement shall not exceed the airfare rate, plus commercial transportation at the destination;
b. Travel Expense Reports shall indicate all intermediate destinations (i.e. specify intermediate towns and cities, but not stops within a town or city) between the commencement and termination of travel as well as all vicinity mileage after arrival at destination;
c. Charges for parking and other reasonable travel expenses directly related to authorized travel are reimbursable with receipts;
d. During business hours, mileage reimbursement for travel within Stark County is calculated for miles between the employee's headquarters and the destination, unless the mileage is less from an employee's home;
e. Outside of business hours, mileage will be calculated from the employee's home;
f. Charges for parking while on County business are reimbursable with receipts;
g. The County is not responsible for any costs incurred as a result of an employee's illegal actions, including vehicular violations, even if the employee is conducting County business.

i. **Traffic Violations**
Traffic violations and/or tickets given to an employee, while on duty, are to be reported to the Board of Commissioners, appointing authority or designee.

ii. **Vehicle Accident**
If an employee is involved in a vehicle accident while on duty, a written report shall be submitted to the Board of Commissioners, appointing

authority or designee. The accident then needs to be reported to the Commissioners' Office to ensure that all necessary insurance paperwork on behalf of the County can be completed for the Commissioners.

4. Airline Travel

- **a.** In any instance where airfare is less expensive than using a private or County-owned vehicle or other modes of travel, then air flight by common carrier shall be used;
- **b.** To maximize discount fare possibilities, air travel arrangements should be reserved as far in advance of the travel date as possible. Restricted fares provide opportunities for saving funds, but the traveler should weigh the savings potential against the risk of change or cancellation. To be a cost effective traveler, one should plan early. Advance purchase is governed by the Prepayment of Travel Expenses provision, which is set forth herein;
- **c.** **Airport Transfers**—The airport to downtown limousine/bus service should be the preferred method of transportation to a hotel or meeting site. Taxis and private limousines should be used only when they represent a more reasonable alternative or are essential due to time constraints.

5. Taxi Services

- **a.** Taxis may be used if public transportation is unavailable or inadequate for local travel;
- **b.** Trips should be of minimal length, and each trip separately identified on the Travel Expense Form.

6. Car Rental

- **a.** Reimbursement is authorized if car rental is more economical than any other mode of transportation, or if the employee's destination is not easily accessible by any other available mode of transportation;
- **b.** Reimbursement is authorized for car rental at a destination after arrival if it can be shown that for an employee (or group) the aggregate cost for local ground transportation (e.g. taxi to and from airport) or a combination of air flight and care rental is less expensive than alternative options.

7. Other

Travel by other alternative methods, such as bus or train, is authorized if it is more economical than other modes of travel when all related costs are taken into consideration.

D. Conference or Seminar Registration

1. Conferences or seminar registration fees may be reimbursed to the County employee, or conference registration fees may be paid directly by the County in advance of the conference;
2. If the conference or seminar registration fee includes any meals, the County employee shall not be reimbursed for those same meals;
3. All requests for registration should be supported by invoice or notice;
4. Employees may be personally liable for unused registration fees that are not reimbursed by the sponsoring organization;

5. **Proof of Attendance**—Employees must attend all portions of the conference or seminar that is paid for or reimbursed by the County. Employees shall make reasonable effort to sign in if applicable, and/or bring back certificates of attendance.

E. Lodging

1. Employees shall use the "government rate" or lowest single-room rate available within a hotel, unless sharing the room with another County employee, in which case it shall be the lowest applicable room rate available;
2. Employees shall take advantage of tax exemptions whenever possible;
3. Lodging shall be reimbursed at a rate per calendar day at actual cost when such cost is reasonable as determined by the Board of Commissioners or the appointing authority or their designee;
4. Lodging at the conference site or lodging at a hotel identified in the conference registration materials as one of the conference hotels may be reimbursed at actual cost, provided such cost is reasonable as determined by the Board of Commissioners or the appointing authority or their designee;
5. Lodging shall not be reimbursed if the distance is less than:
    a. Forty-five (45) miles from both the employee's headquarters and home;
    b. Exceptions may be made by the Board of Commissioners for department retreats or conferences and conventions hosted by professional organizations.
6. If sharing a room, the appointing authority shall designate one of the employees as the employee responsible for billing/payment;
7. Receipts should be obtained before leaving the hotel;
8. The County may pre-pay a hotel directly;
9. The employee is responsible for any changes in the room reservations or cancellations. Any "no show" charges will be the employee's responsibility.

F. Meal Reimbursement

Meal reimbursement will be:

1. **For a Full Day of Travel**
    a. The actual cost of meals to a maximum of $50.00 per day, per person;
    b. A full day of travel is a day is both preceded and followed by an overnight stay;
    c. A full day of travel does not require an allocation for breakfast, lunch and dinner. Meal reimbursement in that amount may be allocated for meals as the employee chooses.

2. **For Less Than a Full Day of Travel**

    For less than a full day of travel, reimbursement for meals on the day of departure and day of return is limited to:

    a. Actual cost up to a maximum rate of ten (10) dollars if the employee is on travel status any time after midnight, but no later than 8:00 a.m.;
    b. Actual cost up to a maximum rate of fifteen (15) dollars if the employee is on travel status any time after 9:00 a.m. but no later than 3:00 p.m.;
    c. Actual cost up to a maximum rate of twenty-five (25) dollars if the county employee is on travel status any time after 6:00 p.m. but no later than midnight.

Breakfast	Lunch	Dinner	Full Day
$10.00	$15.00	$25.00	$50.00

d. On the day of departure or return, if the employee is on travel status for more than one of the above specified time periods, meal reimbursement is authorized in the amount of the total of the individual amounts specified for those time periods.
e. Reimbursement does not require an allocation for breakfast, lunch, and/or dinner. Meal reimbursement may be allocated for meals as the employee chooses for a full day, or multiple meal periods during a partial day.

3. Conference Meals

a. Meals that are not included in the registration fee, but are an integral part of the conference may be reimbursed at actual cost, provided such cost is reasonable as determined by the Board of Commissioners or the appointing authority and/or their designee.
b. Meals are considered to be an integral part of the conference when the meals are provided at the conference site as an organized activity for all conference participants.
c. If a conference includes or provides a meal, the employee shall not be reimbursed for that same meal, and any amount reimbursed to the employee for meals shall be adjusted.

4. All Meals

a. The County recognizes that meal costs vary widely throughout the country. Therefore, with prior approval from the Board of Commissioners, appointing authority or their designee, the County may reimburse meal expenses which exceed the per diem allowance, provided a maximum per diem is established in writing prior to travel on a case by case basis.
b. Must be either associated with an overnight stay or the meal is farther than 45 miles from both the employee's headquarters and home (or an approved exception for an annual conference or convention for a professional association).
c. Reimbursement will not be provided for meals that are provided in registration fees.
d. The County depends on its employees to exercise prudence in selecting restaurants. The County will not reimburse meal costs deemed lavish or otherwise extravagant.
e. Actual receipts are required for reimbursement of all meal expenditures.
f. Gratuities for meals shall not exceed 20%. The amount of the gratuity shall count against the maximum reimbursement amount and the applicable meal rate. Any gratuity in excess of 20% shall not be reimbursed and shall be the sole responsibility of the employee.
g. There will be no reimbursement for alcoholic beverages.

G. Prepayment of Travel Expenses

1. Air Travel

In order to obtain the lowest available rate for air flight by common carrier, an employee, with the approval of the Board of Commissioners, appointing authority or designee may authorize advance purchase or prepayment of airline tickets.

If advance purchase or prepayment of airline tickets is authorized, the employee may be reimbursed in advance for said purchase provided that the employee is personally liable for any charges assessed for unused travel reservations, which are not reimbursed within the time limits specified by the airline.

2. **Failure to Cancel**
County funds may be expended to pay for unused reservations on common carriers if the Board of Commissioners, appointing authority or designee determines that failure to cancel within the time limit specified was unavoidable (e.g. death or serious illness/injury in family).

   a. If it is determined that failure to cancel was unavoidable, the County shall receive any and all refunds or credits (e.g. air travel credit).
   b. If it is determined that failure to cancel was avoidable, then the employee shall reimburse the County for any and all expenses.

H. Receipts
County employees must substantiate travel expenses with original itemized receipts.

1. **Itemized receipts are required for:**
   a. All service expenses incurred in connection with the operation of county-owned vehicles;
   b. All common carrier expenses;
   c. All miscellaneous transportation expenses exceeding one dollar, including taxicab, parking and car rental;
   d. All lodging expenses;
   e. Meals; and
   f. Conferences receipts, to include: registration fees, meals not included in registration fees, lodging, and all miscellaneous expenses exceeding one (1) dollar.

2. **Receipts are not required for:**
   a. Road tolls;
   b. Bus;
   c. Boat;
   d. Ferry; and
   e. Subway

3. **Retention of Report and Required Receipts**
The Stark County Auditor's Fiscal Office shall retain the original "Travel Expense Report" and the original receipts required by this policy. Electronically imaged or paper copies of the "Travel Expense Report" may be submitted to the Auditor's Fiscal Office. The Auditor's Fiscal Office may specify the manner in which receipts shall be submitted.

I. Spousal Accompaniment
The County does not reimburse for spousal accompaniment. Under no circumstances will expenses for spousal travel be reimbursed. If a spouse accompanies an employee for personal purposes, the difference in hotel charges (if any) for a double room must be deducted before the expense report is submitted. If meals are charged to one's hotel account, only the employee's meal amount can be charged to the County.

J. Frequent Flyer Miles, Credit Card Points and Other Reward Programs

In accordance with Ethics Commission opinion 91-010:

1. Divisions (D) and (E) of Section 102.03 of the Ohio Revised Code prohibit a state official or employee from accepting, soliciting, or using the authority or influence of his/her position to secure, for personal travel, a discounted or free "frequent flyer" airline ticket or other benefit from an airline if he/she has obtained the ticket or other benefit from the purchase of airline tickets, for use in official travel, by the department, division, agency, institution, or other entity with which he/she serves, or by which he/she is employed;
2. Division (A)(4) of Section 2921.42 and Division (A) of Section 2921.43 of the Ohio Revised Code prohibit a state officer or employee from accepting or using, for personal travel, a discounted or free "frequent flyer" airline ticket or other benefit from an airline if he/she has obtained the ticket or other benefit from the purchase of airline tickets, for use in official travel, by the department, division, agency, institution, or other entity with which he/she is connected.