

T. TRAVEL REGULATIONS

GENERAL POLICY

It is the policy of Scott County to pay reasonable expenses related to travel or meetings which are deemed to be necessary and/or beneficial to Scott County.

SCOPE

This policy is applicable to the following:

All members of the Scott County Board of Supervisors;

All employees responsible to the Board of Supervisors;

All employees responsible to a county elected office holder including the elected office holder and Deputies;

All employees not directly responsible to either the Board of Supervisors or an elected office holder and whose governing body and the Board of Supervisors have certified its applicability.

Whenever the provisions of this policy are in conflict with the Code of Iowa, or with a collectively-bargained agreement between the County and a certified bargaining unit, the provisions of the collectively-bargained agreement and/or the Code of Iowa will prevail.

AUTHORITY TO TRAVEL

All travel outside of the Quad-City Area or Scott County and incurrence of related travel expense shall be approved in advance of departure by the responsible department head.

Each department head is fully responsible for expenditures from the department's travel and school of instruction budget, and he/she must certify that funds are available. All travel and mileage reimbursements for authorized travel shall be reviewed and approved by the department head and the County Auditor in accordance with regulations herein described.

EMPLOYEE RESPONSIBILITY

County employees are expected to exercise the same care in incurring expenses that they would if traveling on personal business. Travel expenses that will be reimbursed are confined to those necessary for the approved travel. County employees shall complete the appropriate travel forms referenced in this policy in a timely matter.

IRS REGULATIONS - TAXABLE MEALS AND MILEAGE REIMBURSEMENTS

IRS regulations require that mileage reimbursements for County Board of Supervisors for commuting between the Board member's home and the County Courthouse is taxable income subject to income tax withholding as well as social security and Medicare tax.

Meal allowances for all County employees while traveling (both within the Quad Cities or outside of the area) on County business are also taxable, according to IRS regulations, if the trip does not require overnight lodging. The aforementioned mileage and meal allowances reimbursement requests shall be submitted directly to the Auditor's office payroll division for processing. These reimbursements will be included on the employee's payroll warrant or payroll direct deposit as taxable income. Meal receipts may be required in accordance with the section of this policy entitled "Local Meeting Expenses".

INELIGIBLE EXPENSES

Travel-related expenses that are not eligible for reimbursement include, but are not limited to travel insurance, advanced boarding on airlines; first class/business seat selections, alcoholic beverages, valet, bell hop, laundry services and entertainment.

MODE OF TRAVEL

The mode of travel must be identified when making a request to travel. The factors of distance, expense, convenience, and travel time shall be taken into account when selecting the appropriate mode of travel.

Normally, the most reasonable and economical mode of transportation should be selected. For example, if air travel is more economical than driving (mileage, meals, lodging, etc.), the County may reimburse only for the cost

of the air fare. Appropriate documentation of the selection should be maintained at the time of the travel commitment, to allow for proper documentation of air travel.

REQUEST FOR TRAVEL APPROVAL

Travel approval shall be requested on a Scott County Travel Approval Form (available on the intranet). The travel expense estimate portion of the form should include all costs to be incurred directly by the employee and those costs which will be billed directly to the County. The request shall be submitted to the responsible department head for his/her approval. Separate travel requests are required for each employee traveling. Once approved, the original request form is then returned to the requesting employee, representing the authority to travel, and will be used for subsequent reimbursement of appropriate expenses. The department head may wish to retain a copy for his/her records.

Reimbursement by state and federal governments and other entities must be indicated on the Scott County Travel Approval Form. It is the department's responsibility to apply for reimbursement and to submit these reimbursements to the Treasurer's Office on a timely basis.

REQUEST FOR TRAVEL ADVANCE

Employees requesting a travel advance should indicate the amount requested on the Scott County Travel Approval Form prior to submitting this form to his/her department head for approval. The acknowledgement of the advance indicates the employee agrees to comply with this policy including but not limited to the sole use of the advance is to be used for necessary expenses relate to the approved travel and that the employee agrees to an assignment or deduction from his/her wages for failure to reimburse the County for unused advances not repaid in accordance with this policy.

After receiving approval, County employees may notify the Treasurer's Office by providing the Treasurer with a copy of the approved Scott County Travel Approval Form no later than five (5) working days prior to departure. All Travel Advance Requests processed for payment may be received from the County Treasurer's office prior to 4:00 p.m. on the day notification of availability.

Travel advance may be requested if the anticipated out of pocket cost exceed \$200 Pre-payment of registration fees, use of travel agencies, use of County purchase cards (except for meals), and billing of the County for lodging

expenses are authorized and encouraged to keep travel advances to a minimum.

All travel advances shall be issued in the form of Treasurer's Bank Check. A travel advance shall not exceed \$750. Upon specific approval of the Sheriff, an employee involved in the transport of prisoners may receive a travel advance above \$750 but not to exceed \$1,000. Employees involved in the transport of prisoners should submit meal receipts for the reimbursement of actual meal costs for attendants, inmates and themselves instead of the meal allowance amounts referred to in the section below entitled "Documentation of Expenses". Request for a travel advance beyond the limits of this policy may be appealed at Step 3 of Human Resource's Policy S.

Following review and approval by the department head of the return travel request form, any excess travel advance due the County should be taken immediately to the Treasurer's office. The Treasurer's office shall indicate on the travel request form the amount of travel advance returned. Failure by an employee to promptly return unused travel advance can result in the loss of travel advance privileges and possible paycheck garnishment.

DOCUMENTATION OF EXPENSES

Upon return from travel, the employee must complete the Scott County Travel Approval Form within five (5) working days and submit it, with receipts, to his/her department head. The department head determines whether monies are due to the County or due to the employee. If the travel required overnight lodging then a Scott County Overnight Travel Expense Summary Report should be completed by the employee and signed by both the employee and the Department Head and filed with the County Auditor's office within ten (10) working days from return of travel.

Travel expenses should be itemized on the form as follows:

1. Transportation. If the employee personally pays for transportation, the receipt must be noted and attached to the request form. Travel arrangements made through travel agencies, etc. should be billed directly to the employee's department or completed with a purchasing card. In selecting appropriate transportation, the employee should refer to the section of this policy entitled "Mode of Travel".

A. Air Travel. Air travel will be reimbursed at "economy" level rates, excluding rates commonly known as "first class". The County will reimburse for one piece of checked luggage only

(excluding any charges for overweight luggage). Receipts are required.

B. Rail, Bus, Subway and Taxi Travel. Appropriate expenses for rail, bus, subway and taxi or ride share service (e.g. Uber or Lyft) travel are eligible for reimbursement when used for County-related business. Receipts are required, and these amounts should be entered in the "Miscellaneous" column. Enter the amount and the purpose of the trip (e.g., \$5.75 - taxi from airport to hotel).

C. Car Rental. Car rental expenses may be eligible for reimbursement provided they are reasonable and economical. All expense receipts and a copy of the rental agreement are required. When using a rental car, the employee will be required to purchase the rental agreement in the name of SCOTT COUNTY IOWA and designate the authorized driver. The rental agreement will include purchasing additional insurance as provided by the rental car company which must include a loss damage waiver (collision) and supplemental liability insurance. When using a rental car, the employee will be reimbursed for actual expenses related to vehicle rental costs, insurance, fuel, parking and tolls. Car rental expense is entered in the "Miscellaneous" column. Additionally employees are encouraged to request a rental car if it can be demonstrated that the entire costs are less than reimbursement of mileage. Scott County will only cover car rental agreements for Employees operating rental vehicles during the course and scope of their employment. Employees must comply with County Policy 27 Fleet Safety Operation.

The employee will be responsible for any driving infractions, fines and any deductible / damage that must be paid resulting from any accidents / incidents that occur during non-business usage or are in direct conflict with any existing County policy. Any incident out of the ordinary during the rental agreement must be immediately reported to your supervisor and Risk Management.

D. Use of County Vehicle. A County vehicle (if available) should be used when traveling on County business, especially for day trips. When using a County vehicle, the employee will be reimbursed for actual expenses related to fuel, oil, necessary repairs, parking and tolls. Receipts are required,

and these expenses are entered in the "Miscellaneous" column.

E. Use of Personal Vehicle. The use of an employee's personal vehicle for County travel should only occur when a County vehicle is not available. When using his/her personal vehicle, the employee will be reimbursed for mileage, parking and tolls. The mileage allowance for use of a personal vehicle shall be at the U.S. Internal Revenue Service rate. Mileage expenses will not be reimbursed if the employee was traveling on a day trip and a County vehicle was available or to same meeting location as members of the same department and the employee did not carpool.

2. Lodging. Lodging is reimbursable for travel of 50 miles or more from the employee's residence. Employees are encouraged to seek the most reasonable lodging rate available. If a reasonable rate is not available, a written explanation should be attached to the request form. Receipts are required for all lodging expense (including tax) should be entered in the "Lodging" column. Iowa Code Section 80.45A prohibits the use of public funds on in state lodging if the location has not certified that staff have been trained in human trafficking prevention. Employees are required to determine if a certified location is available prior to booking in state lodging or the lodging may not be eligible for reimbursement. The Auditor's page on the intranet will provide a link to the state list of certified lodging locations.

Note: All restaurant charges to the room should be entered in the "Meals" column and not paid for with use of the purchasing card.

If the travel requires overnight lodging then a Scott County Overnight Travel Expense Summary Report should be completed by the employee and signed by both the employee and the Department Head and filed with the County Auditor's Office within ten (10) working days from return of travel.

3. Conference or Seminar Registration. Registration expense not previously paid by the County must be reported in the "Miscellaneous" column. Receipts are required.
4. Meal Allowances. Employees shall be provided meal allowances when traveling on County business. Meal allowances are as follows:

Breakfast: \$11.00 (employee leaves home before 6 a.m. or stays overnight);

Lunch: \$16.00 (out of county and away from work place between 11 a.m. and 2 p.m.);

Dinner: \$31.00 (employee arrives home after 7 p.m.).

Gratuities are included in the above meal allowances. No meal receipts are required to be submitted.

Whenever a meal is included in the conference fee or provided for as part of the overnight accommodations that particular meal allowance shall not be reimbursed.

5. Miscellaneous Expenses. Amounts to be entered in the "Miscellaneous" column discussed under number 1 above include taxi and car rental expenses, parking and tolls, etc. An "I-pass" may be checked out for travel in the Chicago area. Other allowable miscellaneous expenses include conference registration costs, telephone, and postage expenses. These expenses are eligible for reimbursement if related to County business. In addition, a personal, safe-arrival call is allowed upon reaching one's destination. On extended trips of three days or more, additional personal telephone calls are allowed if kept to a reasonable minimum. All calls should be categorized in the "Miscellaneous" columns as either personal or business. Work related calls or safe arrival calls made on personal cellular devices are eligible for reimbursement if they go over the individual's monthly minute allowance. Any other allowable travel expense for which reimbursement is requested must be identified in the "Miscellaneous" column with receipts attached.
6. Total Expenses. The provided travel forms should be completed in full and balanced to reflect the total expenses related to the travel. If expenses exceed the amount of any travel advance, the balance should be noted on the form. If the total expense is less than the travel advance, the amount due the County should be noted on the form.

Should a required receipt be lost or not obtained by the employee, a signed statement explaining the circumstances and documenting the expense should be completed by the employee for the Auditor's

review. If the expense is deemed reasonable by the Auditor's office it shall be reimbursed to the requesting employee.

COMBINING PERSONAL AND WORK TRAVEL

If an employee is combining work related travel with personal travel the County will not reimburse for any expenses beyond the date the employee could have reasonably returned. Any car rental expenses should be prorated so the County is not reimbursing the employee for personal usage for the vehicle. If the employee is combining work and personal travel and air travel is used, the employee must provide proof to the department head *prior* to travel that the air fare is not increased by the extension of personal days. If the employee could obtain a cheaper air fare the County will only reimburse the lower cost. The travel approval form should note the difference of costs along with the supporting documentation.

In the event an employee's spouse, other family members and/or acquaintances accompany the employee on County-related travel, the employee must bear all additional costs of transportation, meals, conference registration, etc. In the case of lodging, the County will pay only the single room rate. Such single rate must be entered on the lodging receipts.

TRAVEL REWARDS

In the event the employee is the member of a rewards program for hotel, air fare or car rental companies, the employee's travel choices should not be determined by these reward programs. If the employee travels more than 3 times a year for work, these reward points should be credited to a County account and used to reduce future travel expenses.

LOCAL MEETING EXPENSES

Meeting expenses not requiring employee travel outside the Quad-City metro area or Scott County are eligible for reimbursement in accordance with the provisions of this section.

Basic, non-alcoholic beverages and refreshments may be provided at regular meetings of the Board of Supervisors, including Committee of the Whole meetings, work sessions, etc. In the event the Board invites a guest to meet on a matter pertaining to County business, ordinary out-of-pocket expenses such as travel, lodging and meals may be reimbursed in amounts deemed

appropriate by the Board.

Basic, non-alcoholic beverages and refreshments also may be provided at County-sponsored meetings when three or more outside, invited guests are in attendance. The purpose of the meeting, number of participants and expenses should be documented on the claim form submitted to the Auditor's office for processing.

If authorized by the appropriate department head, employees may be reimbursed for reasonable meal costs related to local meetings with outside groups or other County employees which involve County business or concerns. The purpose of the meeting, number of participants and expenses should be documented on the claim form. (See section entitled "IRS Regulations - Taxable Meals and Mileage Reimbursements" of this policy for further information.)

ADMINISTRATIVE PROCEDURES

1. An employee may be reimbursed for other travel expenses related to County business, but not referenced in this policy, upon approval by the Board of Supervisors. In no case will an employee be reimbursed for more than his/her actual out-of-pocket expenses.
2. Failure to submit an expense claim form within the required time can result in a forfeiture of claim for reimbursement, an assignment or deduction from wages for funds due Scott County related to a travel advance, and/or disciplinary action which may include the loss of travel advance privileges.