

Agenda Item # 24

DISTRIBUTION
County Board
County Administrator
Central Services
Human Resources
Management & Budget

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

COUNTY BOARD, LAKE COUNTY, ILLINOIS


REGULAR JUNE, A.D., 2003 SESSION

JUNE 10, A.D., 2003

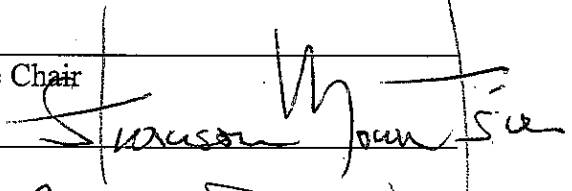
MADAM CHAIRMAN AND MEMBERS OF THE COUNTY BOARD:

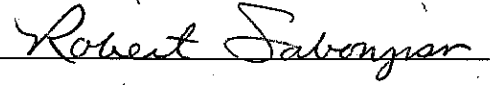
Your Financial and Administrative Committee present herewith a Resolution to amend the Lake County Employee Policies and Procedures Ordinance, Section 10.9 Travel and Business Expense Reimbursement and request its adoption.

Respectfully submitted,

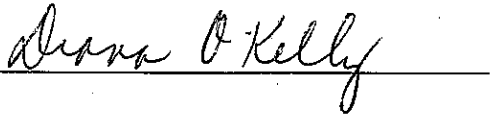


Chair

Vice Chair








Financial & Administrative Committee

RESOLUTION

WHEREAS, business expenses, incurred by the employee during the course of out of office business and business travel, are governed by the guidelines set forth in the Lake County Employee Policies and Procedures Ordinance; and

WHEREAS, these policies describe procedures for the judicious expenditure of public funds; and

WHEREAS, it is recommended that review, update and amendments of these policies are in the best interest of Lake County; and

NOW, THEREFORE, BE IT RESOLVED, by this County Board of Lake County, Illinois, that the amended Section 10.9 Travel and Business Expense Reimbursement of the Lake County Employee Policies and Procedures Ordinance attached hereto and made part of this resolution is adopted.

DATED, at WAUKEGAN, LAKE COUNTY, ILLINOIS, on this 10th day of June, A.D., 2003.

10.9 Travel and Business Expense Reimbursement

Effective Date: February 12, 2002

Revision Date: January 14, 2003

Policy

Lake County encourages employees to participate in job related training, professional affiliations, and business related functions which serve in the best interest of the county. Expenses incurred during the course of out of office business and business travel will be paid by the county, based upon documented, reasonable, and necessary expenses, and upon department head approval. This policy describes procedures used by the county to implement the equitable and timely processing of business expense reimbursement.

Procedure

- (1) Methods and Procedures of Reimbursement and Payment of Travel and Business Expenses.
 - A. Expense Reimbursement through Accounts Payable: Reasonable business expenses, in accordance with the guidelines set forth herein, incurred and paid by the employee while on county travel, will be reimbursed to the employee through Accounts Payable. In order to be reimbursed for expenses incurred, a signed, approved expense report must be submitted to Accounts Payable within thirty (30) days following the end of each quarter. Small dollar travel expenses can be accumulated and submitted over any four quarters up to a total of \$50.00.
 - B. Mileage Reimbursement through Payroll: Employees using their privately owned vehicle for county use may be reimbursed at the current standard mileage rate determined by the Internal Revenue Service. When using a personal vehicle to travel from Waukegan and the County Building, a mileage guideline is provided on the reverse side of the Lake County Mileage Expense Report. Other mileage can be determined by using Internet map and direction sites such as Yahoo Maps and Expedia.com. Mileage on county business not associated with business trips must be submitted for reimbursement through payroll within thirty (30) days of the end of each quarter.

Mileage and Expenses incurred in:	Must be submitted no later than:
December - January - February	March 31
March - April - May	June 30
June - July - August	September 30
September - October - November	December 31

Employee Policies and Procedures

- C. Travel Advance through Treasurer: A travel advance is money requested in advance for estimated incidental expenses such as per diem, parking, ground transportation, tips and other miscellaneous costs. Requests must be greater than \$100.00 and are not available for large travel fees such as hotel, registration and air transportation that can be invoiced or reimbursed through Accounts Payable. Emergency travel advances are available as determined and requested by department heads. A Travel Advance Request Form must be completed prior to departure and submitted to the Treasurer who will retain the form until travel is complete. Within ten (10) days of return, the employee must submit a Lake County Expense Report to the Treasurer, complete with receipts, authorization and any unused advance. Money due to the employee will be reimbursed through Accounts Payable.
- D. County Procurement Card (P-Card) Payment for Travel Expenses:
Departments are encouraged to utilize the Lake County procurement card to cover travel and business expenses for themselves and their staff. For each travel and business expense charged to a County procurement card, the cardholder shall complete the required travel and business expense portion of the *Cardholder Account Reconciliation Form*. The date, description and purpose of the travel expense, and submittal of itemized receipts are required for each travel expenditure as part of the monthly account reconciliation, including restaurants. Should an itemized receipt be unavailable or lost, a signed statement explaining the facts and circumstances of the expense must be submitted as part of the reconciliation and approved by a department head.

The departments shall utilize *Cardholder Account Reconciliation Form* to reconcile their statement balance with appropriate account allocation. Forward the original statements, documentation and reconciliation to Accounts Payable no later than the last day of the statement month. Department Heads who report to the County Administrator shall submit a copy of their statement with copies of itemized receipts to the County Administrator's Office for review.

Travel Expenses charged to the County P-Card, that exceed the policies and dollar detailed herein, must be reconciled at the time of the transaction with the employees' personal funds. Only the balance payable with County funds should be charged directly to the Lake County P-Card. General information and procedures for procurement card purchase can be found in the P-Card manual distributed by Central Services.

(2) Receipts

For each travel and business expense submitted for reimbursement, the employee shall complete the *Expense Reimbursement Form* detailing the date, description and purpose of the travel expense. Submittal of itemized receipts is required for each travel expenditure including restaurants, for the following expenses;

Employee Policies and Procedures

- A. Lodging
- B. Meals (exceeding per diem amounts)
- C. Transportation
- D. Registration

Expenditures over \$25.00, or for meals in excess of the per diem amounts established per meal, require an itemized receipt for reimbursement. An employee who loses a receipt must submit a signed statement indicating the expense was incurred in connection with county business, and has not been and will not be on any other voucher submitted for payment. This statement must be signed by the department head. Department Heads who report to the County Administrator shall submit a copy of their Expense Reimbursement Form with copies of itemized receipts to the County Administrator's Office for review.

(3) Lodging

Actual lodging expense must be the lowest lodging rate available, excluding taxes, including special seminar, conference or government rates. Charges for lodging are reimbursable to the extent of actual reasonable expenses. Lodging expenses shall not exceed the amount established by the Financial & Administrative Committee without proper documentation and a signed statement explaining the facts and circumstances of the expense, and approved by the department head.

(4) Meals

Employees are encouraged to incur reasonable and appropriate meal expenses. Employees have the option of being reimbursed for meals on a "per diem" or fixed rate basis or based upon actual itemized receipts.

- A. Per Diem: Allowance per authorized meal, including taxes and tip, will be reimbursed without receipts upon receipt of documentation and authorization. While traveling on county business employees may request an amount per meal, equal to or less than the per diem rate indicated below. The Financial & Administrative Committee shall establish per diem rates.
- B. Actual Receipt: Meal expenses shall be reimbursed upon submittal and approval of original receipts for actual costs incurred, up to a maximum per person, per meal. In the event that an employee has paid for a meal on behalf of other employees or business associates, employees shall submit the purpose of the meeting and the names of those included in the reimbursement request. The Financial & Administrative Committee shall establish the maximum amount per person per meal.

(5) Transportation

Types of transportation authorized for county use include personal automobiles, railroads, airlines, buses, taxicabs and other usual means of transportation. Costs incurred for travel must be ordinary, necessary and the most economical. Transportation costs may include fares plus reasonable tips, parking fees and toll costs. Fuel costs are reimbursed only if a county vehicle is being used for travel. Rental cars may be approved, if necessary, to get to a destination or if determined to be economically beneficial.

Employee Policies and Procedures

(6) Registrations/Conference Fees

Conference registration shall be reimbursed on a Lake County Expense Report. Any meals, transportation and lodging packaged as registration fees shall be deducted from any per diem allowances and not listed separately on an expense form.

(7) Miscellaneous Non-Reimbursable Expenses

The following expenses are considered non-reimbursable except as documented for business purposes and approved by the department head:

Alcoholic beverages, ~~except as incidental to the meal~~

Non-business related entertainment

Late check-out fees

Laundry and dry cleaning

Parking or traffic fines/towing expense

Tobacco and personal products

Change of flight fees

Pay per view movies