

Agenda Summary Report (ASR)

Franklin County Board of Commissioners

DATE SUBMITTED: 8/27/2020	PREPARED BY: Keith Johnson
Meeting Date Requested: 9/1/2020	PRESENTED BY: Keith Johnson
ITEM: (Select One) <input checked="" type="checkbox"/> Consent Agenda <input type="checkbox"/> Brought Before the Board Time needed:	
SUBJECT: Adoption of updated Franklin County Travel Policy	
FISCAL IMPACT: N/A	
<p>BACKGROUND: The County needs to amend and approve the County Travel Policy. The current Travel Policy, Resolution 2019-050, states that "To avoid several references for travel policies and procedures, upon amendment of any section, this document must be submitted in its entirety to maintain one main reference document for travel." Resolution 2020-128, adopted on May 19, 2020 purported to amend the Travel Policy but it was not included in the material submitted to the board. This Resolution is to clarify the board's intent regarding adoption of the Travel Policy as amended and state the board's intent to approve and ratify payments for vehicle allowances and mileage reimbursements for Commissioners and the Prosecuting Attorney in conformity with the policies in place prior to May 19, 2020.</p> <p>Other minor grammatical, spelling, formatting, and other changes (e.g., revised references to terms defined in the Appendix A to the stated tem (e.g., Pcard), added a sentence to Section 3.0 regarding the assignment of an Approving Official, and added a sentence under the Commercial Air Travel within Section 7.1 regarding the purchase of cancellation insurance).</p>	
RECOMMENDATION: Approve the resolution adopting the updated Travel Policy.	
COORDINATION: Tim Anderson, Auditor's Office Accounting Supervisor; Tom Westerman, Auditor's Office Director of Finance	
ATTACHMENTS: ASR/Resolution/Travel Policy	
HANDLING / ROUTING: (Once document is fully executed it will be imported into Document Manager. Please list <u>name(s)</u> of parties that will need a pdf) Shirley Jones, County Administration;	

I certify the above information is accurate and complete.

_____ Keith Johnson, Administrator

FRANKLIN COUNTY RESOLUTION _____

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FRANKLIN COUNTY, WASHINGTON

ADOPTION OF A REVISED TRAVEL POLICY FOR FRANKLIN COUNTY EMPLOYEES

WHEREAS, on May 19, 2020, Resolution 2020-128 rescinded Resolution 2012-184, regarding Transportation Allowances for the Commissioners and the Prosecuting Attorney, and purported to combine the policy directives of Resolution 2012-184 with the existing Franklin County Travel Policy, which was adopted with Resolution 2019-050.

WHEREAS, the current travel policy states that “To avoid several references for travel policies and procedures, upon amendment of any section, this document must be submitted in its entirety to maintain one main reference document for travel,” and:

WHEREAS, the revised Travel Policy as amended was not included in the material submitted to the Board for consideration, which led to a question of the intent of the Board regarding travel and mileage reimbursements to County Commissioners and the Prosecuting Attorney, thus causing a delay in the approval and payment of monthly travel allowances to Commissioners and the Prosecuting Attorney, and

WHEREAS, the Board of Commissioners intends to resolve this matter by this Resolution,

NOW, THEREFORE, BE IT RESOLVED, that the Board of Franklin County Commissioners do hereby adopt the attached Franklin County Travel Policy, and;

BE IT FURTHER RESOLVED by the Board of Franklin County Commissioners that Franklin County Resolution 2019-050 is hereby rescinded, and;

BE IT FURTHER RESOLVED that the vehicle allowance and mileage reimbursement policies for the Board of Commissioners and Prosecuting Attorney that were in existence prior to May 19, 2020 are hereby recognized as valid obligations of the County and are authorized to be paid.

APPROVED this 1st day of September 2020.

BOARD OF COUNTY COMMISSIONERS
FRANKLIN COUNTY, WASHINGTON

Chair

Chair Pro Tem

Attest:

Clerk to the Board

Member

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1.0 Appendix A

Additional Terms and Conditions

Approving Official - is an employee assigned to monitor, review and approve travel related expenditures and to ensure compliance with these policies, procedures and applicable laws. Examples would include Elected Officials, Department Heads, or other employees granted authority by an Elected Official or Department Head. Elected Officials are considered "employees" for the purpose of this policy which acknowledges that they are not generally considered employees.

Purchase Card - or Pcard is a credit card, approved for use by the legislative body, and issued under the Authority of Franklin County for the use of individual departments and/or authorized users. See the Franklin County Credit/Pcard Policy for Additional Information.

Pre-Travel Form - Travel form used to provide estimated expenditures such as proposed meal cost, mileage, hotel, etc..... to an approving official. Forms will be accompanied by travel quotes, GSA meal rates, and any known other travel expenditures that will be incurred for a specific travel event. This form will be used by and Approving Official to authorize travel and be maintained in the approving official's office.

Post-Travel Form - Travel form used to request reimbursement of travel expenses, or to be utilized as backup for Pcard invoices. Post-Travel forms will include receipts for all travel expenses including hotel, rental car, mileage documentation if a personal vehicle was utilized, meal receipts if a Pcard was utilized, taxi receipts, airfare receipts etc....Forms will be submitted to the Auditor as any other invoice would be processed.

Tax Home - Identifying the employee's tax home is critical because the employee must be considered away from his or her tax home for reimbursements for travel expenses to be excludable. In most cases, the employee's tax home is the general vicinity of his/her principal place of business. The taxpayer may receive excludable travel reimbursements while temporarily away from the tax home in the pursuit of business. Whether the main place of work is the employer's business office or the taxpayer's residence, the tax home includes the entire metropolitan area; therefore, the taxpayer is not away from home unless he or she leaves the metropolitan area. RR 73-529; RR 93-86

In order for a reimbursement of an expense for business travel to be excludable from income, including meals and lodging, a taxpayer must travel "away from home" in the pursuit of business on a temporary basis.

The statutory phrase "away from home" has been interpreted by the U.S. Supreme Court to require a taxpayer to travel overnight, or long enough to require substantial "sleep or rest". Thus, merely working overtime or at a great distance from the taxpayer's residence does not create an exclusion for reimbursements for travel expenses if the taxpayer returns home without spending the night or stopping for substantial "sleep or rest." U.S. v Correll, 389 U.S. 299, 302303 (1967); RR 75-170; RR 75-432

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2.0 PURPOSE

This document establishes policies and procedures for the authorization and reimbursement of official travel expenses incurred by employees. All employees are required to adhere to this policy.

This policy applies to all County reimbursable travel, excluding other resolutions or contracts in effect.

3.0 RESPONSIBILITIES

Approving Official

Elected Officials/Department Heads are responsible for approval/denial of employee travel and related expenses, verifying availability of funds for approved expenses, and ensuring compliance with this policy. Elected Officials do not need pre-approval of travel, but are limited by the constraints of their budgets and applicable law. Elected Officials or Department Heads may assign an Approving Official if deemed appropriate.

Employee

Employees shall seek travel arrangements that meet official business needs while minimizing costs to the County. Efforts to minimize costs may include early airline, conference and hotel reservations; government discounts; carpools; and use of webinars.

4.0 REIMBURSABLE LOCAL TRAVEL

Reimbursement of local travel may be subject to taxation as regular wages. Local travel is considered travel within the local metropolitan area (Benton or Franklin County). For additional information see Appendix "A". Local travel completed within the same day may be verbally approved by the elected official/department head. Meal reimbursement for same day travel is taxable as wages per the IRS Fringe Benefit Guide [p5137.pdf](#) (Page 32; 34 of document)

5.0 PER DIEM RATES

Franklin County reimburses employees for meals and incidentals, lodging, and privately owned vehicle mileage according to the U.S. General Services Administration (GSA) schedule at www.gsa.gov. Franklin County does not utilize the "First and Last Day of Travel" GSA per diem rates. Traveler reimbursement is based on the location of the work activities such as the conference location, not the accommodations which the traveler stays. However, if the employee is traveling to more than one location in one day, use the per diem rate for the area where the employee stops for rest or sleep. [p5137.pdf](#) (Page 24; 26 of document)

6.0 PERSONAL EXPENSES

Expenses of a personal nature not required or necessitated by the official travel are not reimbursable. Examples might include costs incurred by a spouse accompanying the traveler, or

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costs related to participating in a pre-conference golf tournament. Likewise if an employee goes home on days off from official travel in which they must return the following week, the allowable expense for those days is the lesser of (1) travel expenses home then back to the approved travel location, or (2) the cost as if the employee stayed on official travel (hotel and meals).

6.1 Paying for Travel Expenses

The County offers Pcards which may be used for travel purposes. You may use a Pcard for expenses such as hotel, car rental, registration and other items. All expenses paid for with a County Pcard must have itemized receipts. Paying for fuel used in a personal vehicle is discouraged. If it is an emergency, and the employee does not have any other options to pay for fuel for their personal vehicle, a Pcard may be used. Reimbursement will be for the lesser of the GSA mileage reimbursement or receipted fuel purchase. If the mileage reimbursement amount is not enough to cover the fuel purchase, the employee will need to reimburse the County the difference.

It is the County's policy to allow for per diem meal reimbursement up to the GSA scheduled amount if paid out of pocket by the traveler. If a traveler utilizes a County Pcard to pay for any food or drink items they will not receive per diem for that meal, and must submit an itemized receipt and credit card receipt showing the total spent using the card. Any tip provided will not exceed 15% and will not result in a reimbursement exceeding the GSA meal rate. Reimbursements are limited to the lesser of GSA scheduled per diem or the receipted Pcard amount.

Employees may also pay for other travel expenses using personal funds and get reimbursed up to the allowable amount per the Franklin Travel policy. Upon your return, complete the post-travel expenses reimbursement form and process the request through accounts payable.

7.0 ALLOWABLE EXPENSES

7.1 Transportation

Private Automobile

Employees traveling in a privately-owned-vehicle (POV) will be reimbursed for actual business miles driven (includes commute between accommodations and conference locations) at the rate established by the GSA. Franklin County does not provide insurance coverage for the use of POVs. Travelers using POVs for business trips must have insurance coverage that meets or exceeds requirements of the state in which they are traveling. Commuting from a residence to work is never reimbursable. Mileage will always be determined from your primary work location or point of departure, whichever is less.

Rental Car

Employees are encouraged to use rental cars when there will be a savings or other advantage. Mid-size or smaller cars must be used unless larger or specialized vehicles are authorized in advance by the approving official. Rental car expenses for vehicle use outside official County business are not reimbursable. Refer to the Franklin County intranet travel site on your computer desktop for the current state contract rental car provider.

Franklin County Vehicles

Use of Franklin County vehicles for official travel is encouraged when deemed safe, cost-effective and authorized by an approving official. Employees assigned County vehicles must adhere to their corresponding policy governing their travel.

Commercial Air Travel

Travelers should make travel reservations as early as practical in order to obtain reduced fares. Full coach fares should be utilized when there is a high probability that travel plans will be changed or canceled. Reimbursable expenses will not exceed the coach rate. Cancellation insurance may be purchased if deemed necessary by Approving Official.

Local Transportation

Actual, necessary, and reasonable costs of taxi, limousine, bus, ferries, or other local transportation are reimbursable while meeting official business needs only.

Miscellaneous Expenses

- a) Miscellaneous fees associated with official travel might include fees and tips given to porters, baggage carriers, etc. and are reimbursable per the incidental GSA per diem rate table.
- b) Parking and tolls are reimbursable given that a receipt is returned with the request for reimbursement.

7.2 Lodging

Lodging rates are per the GSA rate table and do not include lodging related taxes and fees, which are also reimbursable.

Lodging costs exceeding the maximum GSA allowable rate may be authorized by an approving official when they determine it is most cost advantageous to the County. A few examples could include reduced local transportation costs by eliminating the need for a rental car, or hotel lodging same as conference location. Written justification for excess lodging costs is required on the Franklin County Travel Form for audit purposes.

Travelers are not precluded from securing higher cost lodging for personal needs, but must pay any costs exceeding the GSA rate and a pro-rated share of any taxes and fees from their personal funds in this instance.

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7.3 Meals and Incidentals

Meals/incidentals can be paid through the use of a County Pcard. The use of Pcards for employee travel is seen as a cost saving measure. In conjunction with the Pcard policy, receipts are required for all transactions or they will be considered non reimbursable. Meals or incidentals acquired through a Pcard which are in excess of the appropriate GSA rate will only be reimbursed up to the allowable reimbursement. All additional amounts will be the employee's responsibility per the County's Pcard Policy.

Unspent per diem may not be requested for any meal that was paid for with a Pcard. Individuals paying out of pocket for meals are eligible for GSA meal reimbursement without providing receipts. Any expenses that are not approved on the Pcard will be the responsibility of the individual incurring such cost per the County's Pcard policy. Authorized approving officials may approve meal per diem for local travel when it is deemed impractical to secure meals at home or near the normally assigned workplace.

Meal Requirements

For the purposes of this policy, meal times are as follows while in travel status:

Breakfast – prior to 7:30am

Lunch – between 11:00am and 1:00pm

Dinner – after 6:00pm

When conference registration fees include meals, the employee will not be paid per diem for those meals unless work schedules preclude use of the provided meals, or special dietary needs are not met by the provided meals. Any exceptions must be explained on the Travel Form and require Approving Official approval.

Incidental Expenses

Travelers may claim per diem for incidental expenses consistent with the GSA per diem rate table. [Incidental Expense Link](#)

Same Day Meals – Fringe Benefit

All meal expenses claimed for non-overnight travel will be taxed as a non-cash fringe benefit per IRS regulations. Exceptions to this are professional association meetings (chamber luncheon, e.g.) or if the employee is sequestered due to the nature of the business activity, and an actual expenditure claim is submitted. Reimbursement is only payable when approved by your Approving Official.

8.0 PROCEDURES (PRIOR - DURING – POST-TRAVEL)

8.1 Prior to Travel

- a. Ensure you are familiar with the Franklin County Travel Policy and Procedures.

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- b. Complete a Pre-Travel Expense form ([Travel Site](#)), attaching any conference/meeting agenda's while identifying any expenses covered by another party. (Examples may include traveling with another party receiving mileage reimbursement, meals provided as part of conference fee, and traveling in a County vehicle.) If an agenda is not available, explain the reason in the exceptions section on page 2 of the travel form.
- c. Obtain approval of your trip from your Approving Official.
- d. Request your Department's Pcard with an appropriate limit to cover you travel expenses plus a discretionary amount for unseen expenses.

8.2 During Travel

- a. Retain receipts for the following expenses:
 - Lodging
 - Vehicle rental and related expenses, including fuel
 - Commercial transportation expenses: airline, bus, boat, taxi, etc.
 - Miscellaneous transportation expenses per section 6.1
 - Conference/meeting fees
 - Unanticipated business-related expenses for which traveler will seek reimbursement
 - Itemized receipts for meals if a County Pcard was utilized.
- b. If claiming mileage reimbursement, log your business-related miles driven per day. The starting point for mileage should be the work location or residence, whichever is less. A MapQuest document is an example of an acceptable mileage calculation log.
- c. Notify the department head/elected official of accidents, incidents, or other situations that impair the traveler's ability to conduct County business or complete travel as planned.

8.3 Post-Travel

- a. Complete the Franklin County Travel Form and check the "Post-Travel" box on Page 1 of the form. Travel forms are located on the Franklin County intranet travel site, which is accessible through the intranet icon on your computer desktop [Travel Site](#)
- b. Record the dates and times of departure and return, travel location and business purpose on the form.
- c. Attach required travel receipts (see paragraph 7.3.a) to the form.

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- d. The passenger copy of the airline ticket or the finalized flight itinerary showing the credit card charges are acceptable receipts for airline travel. Boarding passes are not acceptable receipts.
- e. An itemized receipt from the lodging establishment. The customer copy of the credit card charge is not an acceptable receipt.
- f. Itemized credit card statements are not acceptable.
- g. Obtain approval of the Post-Travel Form from the traveler's Approving Official.
- h. An independent peer review of elected official travel forms/vouchers is encouraged.
- i. When circumstances extend travel beyond the period approved on the Travel Form, the Approving Official approval signature on the Post-Travel Form will constitute approval of the extended travel.
- j. When actual trip costs exceed the travel budget itemized on the Travel Form, the Approving Official approval signature on the Post-Travel Form will constitute approval of the excess costs.
- k. Attach the approved Post-Travel Form and backup documents with your Accounts Payable to the Auditor's Office for reimbursement.
- l. Incorrect forms submitted to the Auditor's Office will be rejected and returned to the respective manager.
- m. Reimbursements will normally be completed within 10 business days of Auditor's receipt of a properly completed Post-Travel Form.

9.0 **VEHICLE USAGE AND MILEAGE REIMBURSEMENT FOR QUALIFIED ELECTED OFFICIALS**

9.1 **Travel Beyond 50 Miles from Franklin County Courthouse**

Elected Officials who receive an approved monthly vehicle allowance shall be eligible for reimbursement for official travel mileage for travel beyond 50 miles from the Franklin County Courthouse, at a rate consistent with the Franklin County Travel Policy.

9.2 **Alternative Means of Travel**

Elected Officials who receive an approved monthly vehicle allowance but use an alternative means of travel (i.e., their privately owned automobile, private airplane, etc.) may be reimbursed for travel beyond 50 miles from the Franklin County Courthouse at a rate consistent with the vehicle rate of the Franklin County Travel Policy.

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10.0 AMENDMENTS

To avoid several references for travel policies and procedures, upon amendment of any section, this document must be submitted in its entirety to maintain one main reference document for travel.