



Finance Policy and Procedure Manual

Section Title: Expense		
Policy Title: Business Travel and Expense Policy – IIABA Committees / Boards		
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1. INTRODUCTION & OVERVIEW

The Association and its members appreciate the efforts and time away from home of the individuals who travel on Association business. Travelers should understand the Association's travel policy and procedures, and obtain reimbursement promptly. Incurred travel and other expenses should be within reasonable limits and have a business purpose. Business travel and entertainment costs represent over \$800,000 of program and operating expense for the association.

As a general guideline, it is expected that travelers and individuals approving travel and expense (T&E) reports will interpret this policy in a manner that keeps expenses to a minimum and assigns the costs of business related activities appropriately. The primary responsibility for adherence to these policies rests with the department manager, supervisor, or committee staff liaison who is authorizing travel and/or approving expense reimbursements. If there is a question regarding validity of a planned expense, you should discuss with the committee staff liaison prior to committing to the expense in question.

Travelers should also bear in mind that association peers, government agencies, auditors and other observers may perceive certain expenditures as being either excessive or inappropriate in the context of an internal audit, an IRS audit or other similar review of Association activities. Thus, moderation and discretion should guide the traveler's decisions when incurring expenses on the Association's behalf.

All reimbursement requests are contingent on whether the expense is the responsibility or normally covered by the State Association or other entity.

PURPOSE

To ensure sound business practices, proper reporting of travel, entertainment and non-travel business expenses are in compliance with internal guidelines and external regulations, including tax regulations under the Internal Revenue Code.

SCOPE

This Business Travel and Expense Policy is applicable to all IIABA Committee or Board members.

RELATED POLICY

None.

EXPENSE TOOLS

The Association uses expense software that is integrated with our payment platform/tool. As of January 1, 2023, the expense reimbursement software/app is "Tallie." The app allows you to efficiently capture and submit business expenses related to your areas of responsibility. If you need assistance with the "app" please contact the IIABA finance department.

2. GENERAL REQUIREMENTS

A. EXPENSE SUMMARY

- Moderation and discretion should guide the traveler's decisions when incurring expenses on the Association's behalf.
- Expense App – IIABA uses "Tallie" (as of 01/01/2023) as the app to efficiently document reimbursable expenses.

- Dates of travel and reimbursement should align with committee meeting dates.
- Airfare – Reimbursed at “Coach” Fare; reimbursement contingent upon obligation of State Association or other entity; the complete detailed receipt showing dates and fare class should be remitted.
- Hotel / Lodging – expenses charged to the room must be broken out separately (see how to itemize an invoice in the “Tallie FAQ 3”).
- Alcohol is NOT reimbursable unless it is part of an approved committee function.
- Expense submission – should occur within 10 days after completion of an approved trip.
- All reimbursement requests are contingent on whether the expense is the responsibility or normally covered by the State Association or other entity.

B. DOCUMENTATION REQUIREMENT

Reasonable and necessary travel and lodging expenses of IIABA committee members for IIABA business shall be reimbursed upon submission of properly completed documentation to the staff liaison of the committee for which the expense was incurred through Tallie. All trips must be properly authorized, and the expenses must be computed based on going directly to a meeting, for the duration of the meeting, and returning directly from the meeting. Travelers are required to submit detailed receipts and invoices to substantiate all travel or reimbursable expenses. Documentary evidence will be considered adequate if it shows the detailed amount(s), date, place, attendees, and essential character of the business expense.

Committee Chair: IIABA will reimburse expenses of a committee chair attending meetings of the IIABA Executive Committee or IIABA Board of Directors only if the chair is invited to make a presentation, and then only if the chair is not already being reimbursed by a state or other entity.

Committee Member: IIABA will reimburse expenses for a committee meeting held in conjunction with a meeting of the IIABA Executive Committee, IIABA Board of Directors, or special committee meeting only if the meeting has been specifically arranged by the committee’s staff administrator.

Expense reports: should be submitted for approval within 10 days after the completion of an approved trip. Any expense report not received by IIABA’s Accounting Department within 30 days after completion of a trip or assignment may not be reimbursed.

Reimbursement should normally occur within 10 days after the reimbursement has been approved.

- Amount – Any individual expenditure of \$25 or greater must be supported by detailed receipt; however, with technology and cell phone capabilities using the Tallie app every effort should be made to obtain all receipts, regardless of amount.
- Receipts – detailed receipts are required; if receipts are not available, an explanation in writing must be provided.
**Summary credit card charge slips or billing statements are not sufficient documentation.
- Date – Date of business expense incurred.
- Place – Name and location where business expense was incurred.
- Business purpose – Business purpose of the entertainment, travel or expense and if applicable, individual(s) entertained. Expense submissions without a specific business purpose will be

declined. For example, “Dinner for working overtime” is acceptable but “Dinner” is not. A complete list of all individuals entertained is required and should include both employees and customers (names, title, and company).

C. APPROVAL AUTHORITY

All Committee member travel should be coordinated and approved with the committee staff liaison prior to incurring the expense(s). Approval of the submitted business expenses will be approved by the Staff committee liaison as well as another approved staffer, usually the Director of Finance, Chief Financial Officer (CFO) or the Executive Officer (CEO).

Authorized signers are responsible for ensuring compliance with this policy. The authorized signer must verify that expenses and expense reports meet the following criteria:

- The travel expenses were incurred while conducting Association business.
- The information submitted within Tallie and the documentation attached including receipts, is accurate, properly organized and in accordance with Association policy.
- The expenditures are charged to the appropriate account numbers and activity codes.

POLICY EXCEPTIONS: Any exceptions to this policy must be obtained, in writing (email suffices) and when possible, prior to the expense being incurred from either the IIABA Director of Finance, CFO or CEO and the exception approval should be included with the submitted expense reimbursement request within Tallie.

3. TRAVEL EXPENSES

To reduce the cost of travel, arrangements should be made seven or more days in advance of the planned travel. Before committing to a deeply discounted ticket carrying a substantial penalty for cancellation, individuals should make certain that they can adhere to the planned itinerary.

A. AIR/RAIL TRANSPORTATION

- 1) Economy / Coach Class: All Committee members will be reimbursed for coach/economy airfare. Travel dates should align with the meeting dates.
- 2) Public transportation, taxi or other service should be utilized when the roundtrip cost is less expensive than parking at the airport.

B. HOTEL / LODGING

Travelers should use accommodations secured by IIABA when applicable or standard accommodations at reasonably priced hotels. Travelers are required to cancel reservations in a timely manner to prevent “no show” charges. The original itemized hotel bill with proof of payment must be submitted with the reimbursement request. Expenses charged to the room must be itemized in Tallie.

Other Lodging Non-reimbursable Expenses:

- Mini-Bar
- Movies – non-reimbursable, a personal expense

Cancellations -- Except under extenuating circumstances, the Association will not reimburse expenses due to a traveler's failure to cancel guaranteed room reservations.

C. LOCAL / GROUND TRANSPORTATION

You should choose the most economical and practical option (time being a consideration) – taxis, rental cars, airport shuttles, personal vehicle or other transportation service (i.e. “Uber or Lyft”). Transportation service invoices/receipts should include the starting and end points of the travel as well as date and time.

1) Rented Vehicles

Cars should only be rented when other means of transportation are unavailable, more expensive, or impractical and only after pre-approval by the committee staff liaison.

Rental Vehicle – Additional Insurance Coverage

For rental vehicles, the Association’s insurance policy covers the staff and volunteer as well as the vehicle when the vehicle is rented for business purposes. For additional coverage you should ACCEPT the additional insurance coverage provided by the rental company.

- Domestic car rental: Accept CDW

Notification of Accident

In the event of a claim for damages to a rental vehicle while on business use,

1. In the event of an accident with bodily injury or death, call for medical assistance immediately. Contact local police authority at the time of the accident for investigation and file appropriate report(s) with the State DMV.
2. If a second vehicle is involved, obtain the name and address of each witness and the automobile insurance information for each vehicle. A camera or cell phone camera may be useful in documenting damage or other needed information.
3. An incident report should be completed immediately upon return to the usual work location, if possible, and forwarded to the Chief Financial Officer for further instructions for claim filing. The notification should include the date, time and place the accident occurred, the name(s) of the other driver(s), passengers or witnesses, and the license number(s) of the other driver(s), a copy of the accident report, and any estimates you may have received on damages. For additional assistance for insurance claims take pictures if possible using a camera or your cell phone (if camera equipped).
4. If the vehicle is rented from a rental agency, the rental agency must be contacted immediately.

2) Personal Vehicle Use

As a general rule, IIABA will reimburse employees/volunteers for the business use of their personal automobile at the IRS Standard Mileage Rate in effect at the time of travel. “Business use” is defined as the miles the traveler drives between two business locations.

3) Other Guidelines

IIABA will reimburse for parking and tolls while traveling on approved company business. Fines for traffic and parking violations, auto repairs, or car washes are the responsibility of the

employee/volunteer. The Association will not reimburse the traveler for parking tickets, fines for moving violations, vehicle towing charges or auto repairs and maintenance.

D. EMPLOYEE / VOLUNTEER MEALS (TRAVEL MEALS)

The Association will reimburse staff/volunteers for the reasonable cost of their own meals while on approved Association business. The cost of meals should be reasonable. Discretion is expected. Reimbursement should only include committee member expenses.

Alcohol is not reimbursable.

E. ENTERTAINMENT EXPENSES

Business-related entertainment expenses are reimbursable at approved planned committee functions/events and are almost always covered by the committee staff liaison. The Travel & Expense Report must state the name(s), title, company, business purpose(s), and the date of the entertainment.

Alcohol in Conjunction with Business Meals

Alcohol at approved planned committee functions/events is reimbursable as a business expense (as distinguished from an entertainment expense) and is almost always covered by the committee staff liaison. Alcohol is not reimbursable while traveling or with travel meals.

4. OTHER EXPENSES

A. ACCIDENT INSURANCE

All employees and volunteers are enrolled in a master Travel Accident Insurance Program maintained as part of the IIABA's general insurance. An additional layer of coverage may be provided when the expenses are charged to a credit card. Any specific questions regarding accident insurance should be directed to Chief Financial Officer.

B. LOST or DAMAGED ITEMS

Lost or stolen tickets should be reported to your booking agency, the Airline and your supervisor as soon as possible. Loss of Association equipment due to theft or damage should be reported immediately to the authorities and your committee staff liaison. Lost luggage, clothing or other personal items beyond what is described above are the responsibility of the traveler. Recovery for such personal losses may be available through the individual's homeowner insurance.

C. REIMBURSABLE THIRD PARTY EXPENSES

Any expense reimbursable from another source (e.g. State Association, Company, etc.) should be clearly identified and documented on the T&E report so the Accounting Department can properly record and bill the other source for reimbursement.

D. MISCELLANEOUS BUSINESS EXPENSE

Other expenses such as postage, supplies, photocopying charges, etc. incurred for IIABA business use are reimbursable. The reimbursement request should be made on a Travel and Expense Report with the proper documentation attached.

5. NON-REIMBURSABLE EXPENSES

The following list is presented as a guide and is not intended to be an all-inclusive list of non-reimbursable expenses:

- Airline club membership dues; exceptions are made with extensive travel positions.
- Airline travel insurance costs, frequent flyer benefits.
- Personal Expenses such as health and hygiene items, toiletries, clothing, accessories, snacks, reading material, shoeshines, massages, spas.
- Alcohol is not reimbursable while traveling, with travel meals, or at approved meetings and events.
 - Note -- Alcohol at approved planned committee functions/events is reimbursable as a business expense (as distinguished from an entertainment expense) and is almost always covered by the committee staff liaison.
- Entertainment for personal recreation or entertainment such as greens fees, sightseeing fares, theater tickets, lift tickets, movies, etc.
- Child care, baby-sitting or house-sitting costs.
- Loss of cash advances, airline tickets, baggage or personal funds or property.
- Fines for automobile or parking violations.
- Cost differential on premium and luxury car rentals.
- Charges from unwarranted failure to cancel hotel reservations or airline tickets.
- Fees for personal credit cards.

6. EXPENSE REIMBURSEMENT REPORT

A. GENERAL

Expense “App” – IIABA uses “Tallie” (as of 01/01/2023) as the expense app to efficiently capture and document reimbursable expenses.

A reimbursement request must be completed and submitted with detailed receipts within:

- 10 days after the completion of a trip
- 10 days after the incurrence of an individual reimbursable expense

Failure to properly submit a request with proper supporting documentation, to provide complete descriptions or failure to file timely could result in delayed reimbursement or loss of reimbursement.

Documentation: All expenses should include enough detail to adequately describe the expense and attendees to those approving the reimbursement, volunteer auditors and external third parties.

B. REIMBURSEMENT

Every effort will be made to issue reimbursement within 10 days after receipt of a properly completed and approved submission. Any Expense Report that is not properly completed and approved will be returned unprocessed to the submitter with an explanation of the deficiency.

Reimbursement will be made through Bill.com (BILL). To be set up in the system, an IRS Form W-9 is required. Upon setting up, a banking invite will be sent via email. ePayment is the preferred payment method. Should banking not be input into BILL, a check will be sent by BILL to the address provided on the W-9 form.

7. AUDIT and POLICY APPROVAL

The Finance Committee is charged to annually audit random expense of staff and volunteers.

Observance of these procedures will result in accurate and timely reporting of Travel and Entertainment Expenses. Any expense report not containing all required documentation may be returned without payment. In addition, any expenses incurred that are not specifically described in these Policies and Procedures may not be reimbursed unless approved by the Chief Executive Officer, Executive Vice President or Chief Financial Officer.

These Policies and Procedures can only be amended with the approval of the Executive Committee.