

UTAH COUNTIES INDEMNITY POOL FINANCE—BOARD REIMBURSEMENT POLICY

SECTION A EFFECTIVE DATE AND FREQUENCY OF REVIEW

1. The effective date of this policy is August 18, 2016.
2. This policy should be reviewed annually, but not less than every three years by the Board of Directors.
3. This policy should also be reviewed at any time that changes to laws or rules governing reimbursement of Directors of interlocal agencies are amended or recommendations are made by the UCIP CEO, which would require review and update to this policy.
4. Failure to review this policy in the frequency stated shall not nullify, void, limit or waive this policy or any action taken under this policy.
5. This policy is considered to be amended at the time any new federal or state law becomes effective which conflicts with this policy, but only to the extent necessary to come into compliance with new law.

SECTION B PURPOSE

1. This policy defines the reimbursement policy and procedures for UCIP Directors to assure proper oversight of public funds.

SECTION C AUTHORITY

1. The Board has authority to adopt this policy under the UCIP Interlocal Agreement and Bylaws.

SECTION D APPLICABILITY AND SCOPE

1. This policy applies to all Directors.
2. This policy is for all approved UCIP business travel.

SECTION E DEFINITIONS

1. Board: the Board of Directors of the Utah Counties Indemnity Pool.
2. CEO: Chief Executive Officer of the Utah Counties Indemnity Pool.

3. Expense: a legitimate business Expense incurred while on approved UCIP business including approved UCIP business travel.
4. Director: a member of the Board of Directors of the Utah Counties Indemnity Pool.
5. Home: either the traveler's actual home, or their office, depending on where the traveler departs from or return to.
6. Original receipt or original invoice: a hardcopy receipt or invoice received directly from the vendor at the time of purchase and includes any faxed or scanned receipt/invoice received directly from a vendor.
7. Traveler: a UCIP Director traveling on UCIP business.
8. UCIP: the Utah Counties Indemnity Pool.
9. GSA: US General Services Administration.

SECTION F POLICY STATEMENTS

1. UCIP will reimburse Directors for Expenses associated with approved UCIP business in accordance with this Board Reimbursement Policy adopted by the Board of Directors.
2. The rates identified in this policy are meant to follow, in general, the maximum rates published by the GSA. The Board may adopt rates other than the GSA rate at their discretion by amendment to this policy.
3. This policy is meant as a reimbursement policy, with reimbursement occurring after travel has been completed. To protect the Director from potential statutory fees, UCIP will only provide reimbursement in advance of travel with the approval of the CEO.
4. In general, any costs incurred due to late notice of cancellation of travel will be the responsibility of the Director and may be deducted from other reimbursement.

SECTION G PROCEDURES AND RESPONSIBILITIES

1. Travelers must provide an Original Receipt or an Original Invoice for all travel Expenses to be reimbursed.
2. The traveler is responsible for any tax consequences associated with this reimbursement policy.

SECTION H TRANSPORTATION POLICY

1. Commercial Airline Travel.

- a. UCIP staff may make airline travel reservations for Directors and will purchase refundable tickets for the Director to allow flexibility. If UCIP staff purchases tickets for a Director and the Director does not make the trip, the Director will be responsible for any fees or charges applied. UCIP staff will not make airline travel reservations for spouses or guests travelling with the Director.
- b. Travelers should consider making reservations far enough in advance to minimize cost of airline travel.
- c. Travelers may stay at their destination additional days if it reduces the total cost of the trip, i.e., the ticket savings is greater than the cost of lodging and per diem. Traveler should be as flexible as possible on flight times and travel days.
- c. Priority seating charges will not be reimbursed. Exceptions may be allowed for unusual circumstances when approved by the CEO prior to the trip.
- d. Only one change fee per trip will be reimbursed by UCIP. If changes are not allowed for a fee, the cost of purchasing a refundable ticket will be reimbursed to allow the traveler flexibility. An explanation for any additional changes or any other exception to this policy must be given and approved by the CEO.
- e. Travelers will be reimbursed for mileage to and from the airport, or mileage to and from the airport for someone to drop off and pick up the traveler (two trips).
- f. Travelers will be reimbursed for long-term parking or away-from-the-airport parking.
- g. A traveler may travel from a regional airport rather than driving to Salt Lake International if the total cost of the trip is not increased by more than 10% to do so.
2. Discounts, Credits, and Special Coupons.
 - a. Personal airline frequent flyer programs and hotel frequent lodging programs, credit card programs and any other programs which give a traveler on UCIP business credit for miles/hours flown, or nights lodged shall be considered the property of the traveler.
 - b. A traveler may utilize such credits while travelling on UCIP business; however, the traveler will not be reimbursed for the credits.
 - c. Discounts, credits, miles, special coupons or other benefits earned on a UCIP credit card or bank card as a result of Director travel shall be considered the property of UCIP and may not be used by Directors for personal use.
3. Privately Owned Vehicles.

- a. Directors using a privately owned vehicle for UCIP business travel will be reimbursed at the published GSA mileage rate.
 - b. If the Director uses a Member owned vehicle for UCIP business travel, the Member will be reimbursed at the published GSA mileage rate.
 - c. Only one person in a vehicle may receive the reimbursement, regardless of the number of people in the vehicle.
4. Mileage Computation/Parking.
- a. Mileage reimbursement will be computed based on the most economical (fastest or shortest) route.
 - b. Vicinity and/or local travel made during a UCIP business trip should be recorded separately from mileage between points of travel. Personal travel such as to restaurants, movies, etc. is not reimbursable.
 - c. If the Traveler uses a privately owned vehicle on approved UCIP business and is reimbursed for mileage, parking charges may be reimbursed at actual cost as an incidental Expense.
5. Insurance on Privately Owned Vehicles.
- a. The reimbursement rate includes an amount for the cost of insurance of a privately owned vehicle.
 - b. Physical damage to a Traveler's privately owned vehicle is the responsibility of that individual or his/her insurance company. However, if the vehicle was being used on approved UCIP business travel at the time of the accident, the Traveler may be reimbursed their deductible up to \$500.
 - c. An automobile liability claim arising during approved UCIP business travel against a Traveler is the responsibility of that individual or his/her insurance company. However, if the claim is in excess of the limits carried by the Traveler on their personal auto policy, a claim should be filed with UCIP.
6. Driving a Privately Owned Vehicle Instead of Using Commercial Airline.
- a. A Traveler may drive a privately owned vehicle instead of flying if pre-approved by the CEO.
 - b. A Traveler may be reimbursed for meals, lodging and incidental Expenses (such as toll fees, parking fees, etc.) for a reasonable amount of travel time. However, if the total cost of the trip exceeds the equivalent cost of the airline trip the Traveler will be reimbursed the amount of the equivalent airline trip only.

- c. The Traveler may be required to submit a schedule comparing the cost of driving with the cost of flying for the CEO to make a determination on approval. The schedule should show that the total cost of the trip driving compared to the total cost of the trip flying. The comparison should show the lowest airfare within 30 days prior to the departure date (15 to 30-day advance reservation), round trip mileage from home base to the airport, airport parking at the current long-term parking rate, and the cost of a shuttle, taxi or rental car.
- 7. Rental Vehicle Reimbursement.
 - a. Rental car use, related to commercial airline travel, will be reimbursed the lesser of the total cost of rental or the cost of shuttle, taxi or other transportation options.
 - b. Rental car use, not related to commercial airline travel, will be reimbursed the lesser of the total cost of rental or the equivalent mileage reimbursement for privately owned vehicle use.
- 8. Rental Vehicle Procedures.
 - a. When Travelers rent vehicles to be used for approved UCIP business the rental vehicle will be rented in their own name.
 - b. Travelers should purchase, and will be reimbursed, all insurance offered by the rental company.
 - c. The Traveler will be reimbursed the actual rate charged by the rental agency for a standard mid-sized car. Upgrades in size or model will not be reimbursed unless approved by the CEO due to unusual circumstance.

SECTION I LODGING POLICY

- 1. Conference Hotel Lodging.
 - a. Generally, the UCIP staff will reserve conference hotel lodging for Directors. If the Traveler reserves conference hotel lodging, Traveler will be reimbursed the actual cost plus tax.
 - b. The Traveler should coordinate with UCIP staff to make reservations but may make their own reservations for the conference hotel if special accommodations are needed.
 - c. Additional costs for special accommodations and incidental room charges are not reimbursable to the Traveler.
- 2. Non-Conference Hotel Lodging.

- a. For lodging at a non-conference hotel secured by the Traveler, UCIP will reimburse the actual cost per night for single occupancy plus tax and any mandatory fees charged by the hotel not to exceed the GSA per diem lodging rate.
- b. UCIP will reimburse the actual cost per night plus tax and any mandatory fees charged by the hotel for non-conference travel stays when reservations are booked by UCIP staff. If lodging is not available at the GSA allowable rate in the area the Traveler needs to stay at a hotel approved by the CEO. In this circumstance, the Traveler will be reimbursed at the actual rate booked plus tax and any mandatory fees charged by the hotel.
- c. If a Traveler chooses to stay at a non-conference hotel other than one booked by UCIP staff that costs more than the GSA rate, the Traveler will only be reimbursed the for the GSA rate plus tax and any mandatory fees charged by the hotel.
- d. Exceptions will be allowed for unusual circumstances when approved by the CEO prior to the trip.
- e. When lodging is required, Travelers should stay at the lodging facility nearest to the meeting/training/work location in order to minimize transportation costs.
- 3. Lodging Other Than Motel/Hotel.
 - a. Travelers that stay with friends or relatives at a private residence rather than a motel/hotel will be reimbursed at the GSA per diem lodging rate with no receipts required.
 - b. Travelers that use personal campers or trailer homes instead of staying in a motel/hotel will be reimbursed at the GSA per diem lodging rate with no receipts required.

SECTION J MEAL POLICY

- 1. Director will be provided a full per diem for each day of travel at the GSA meals and incidental Expense rate for the location.
- 2. A Traveler to a foreign country may choose to accept the GSA per diem rate for the location of travel or be reimbursed the actual meal cost, with original receipts, not to exceed the GSA meal and incidental Expense rate for their location as of the date of travel.
- 3. Reimbursement is for the Traveler only.
- 4. If more than the Traveler's meal is charged on a receipt, this must be deducted to reflect the Traveler's costs only.
- 5. Actual meal cost includes tax and tip.
- 6. Alcoholic beverages are not reimbursable.

SECTION K ADDITIONAL REIMBURSABLE EXPENSES POLICY

1. Reimbursable Incidental Expenses.
 - a. Gratuities/Tips are included as part of the GSA meals and incidental Expense rate.
 - b. Ground Transportation Expense for all official business use of taxi, bus, and other ground transportation will be reimbursed at actual cost.
 - c. Parking Expense.
 - (i) If the Traveler uses a privately owned vehicle or rental vehicle on approved UCIP business and is reimbursed for mileage, parking charges will be reimbursed at actual Expense.
 - (ii) Hotel parking will be reimbursed at actual Expense if it is not included on the hotel bill, in which case it will be reimbursed as lodging Expense.
 - d. Registration.
 - (i) Registration fees for conferences or courses should be paid in advance by UCIP staff.
 - (ii) If the Traveler must pay the registration when they arrive, the Traveler will be reimbursed the registration at actual Expense.
2. Documentation for Additional Expenses.
 - a. Original receipts should be provided whenever possible. If a receipt is not provided to the Director or the receipt is lost, the Director shall provide a signed written statement of the Expense to the CEO.
 - b. Receipts are not required for Expenses paid as a per diem.

SECTION L REVISION HISTORY

1. Adopted: August 18, 2016
2. Revised: February 16, 2017
3. Revised: August 17, 2017
4. Revised: August 22, 2018
5. Revised: October 24, 2019
6. Revised: June 18, 2021

7. Revised: July 1, 2022
8. Revised: June 20, 2024

SECTION M APPENDICES

1. [US General Services Administration](#)