

ISSUE DATE: March 28, 2023  
 EFFECTIVE DATE: May 18, 2023  
 REVISION DATE: XX/XX/XX

RECOMMENDER: Sarah Begeal LCSWR DATE: 5/18/23  
 Sarah Begeal, Deputy Director of Community Services

ADMINISTRATIVE APPROVAL: Lori Morgan LCSWR DATE: 5/18/23  
 Lori Morgan, Director of Community Services

COMMUNITY SERVICES BOARD APPROVAL: John Bezirgianian, MD DATE: 5/18/23  
 John Bezirgianian, Medical Director & Community Services Board Chair

REASON: Update to the 18 NYCRR Part 521 Regulations AND;  
 Amendments of the New York State Social Service Law Section 363-D

**Policy and Procedure: Corporate Compliance**  
**Topic: Travel and Other Expense Reimbursement**

**Purpose:**

The Community Services Board of TIOGA COUNTY DEPARTMENT OF MENTAL HYGIENE (sometimes referred to as "Tioga County Mental Hygiene" or "TCMH") recognizes that Board members, officers, and employees ("Personnel") of the Tioga County Department of Mental Hygiene may be required to travel or incur other expenses from time to time to conduct Tioga County Department of Mental Hygiene business. The purpose of this Policy is to (a) ensure that adequate cost controls are in place, (b) ensure that travel and other expenditures are appropriate, and (c) provide a uniform and consistent approach for the timely reimbursement of authorized expenses incurred by Personnel. It is the policy of the Tioga County Department of Mental Hygiene to reimburse only reasonable and necessary expenses actually incurred by Personnel. See also *Tioga County Policy on Travel Policy and Procedures located in the Employee Handbook on the county intranet.*

When incurring business expenses, the Tioga County Department of Mental Hygiene expects Personnel to:

- Exercise discretion and good business judgment with respect to those expenses.
- Be cost conscious and spend the Tioga County Department of Mental Hygiene's money as carefully and judiciously as the individual would spend their own funds.
- Report expenses, supported by required documentation, as they were actually spent.

**Policy:**

1. Expenses will not be reimbursed unless the individual requesting reimbursement submits a written expense report. The expense report, which shall be submitted at least monthly or within two weeks of the completion of travel, if travel expense reimbursement is requested, must include:

- The individual's name.
- If reimbursement for travel is requested, the date, origin, destination, and purpose of the trip, including a description of each Tioga County Department of Mental Hygiene-related activity during the trip.
- The name and affiliation of all people for whom expenses are claimed (i.e., people on whom money was spent in order to conduct the Tioga County Department of Mental Hygiene's business).
- An itemized list of all expenses for which reimbursement is requested.
- Expense reports must be submitted and approved by the employee's supervisor. The Chief Executive's review and authorization are required for expense requests submitted by Management personnel.
- Expense reports of the Chief Executive must be approved by the President of the Board or Treasurer of the Board.

**Falsification of expenses:** Submission of fraudulent receipts or falsifying expense reports will result in disciplinary action, up to and including termination.

2. Receipts are required for all expenditures billed directly to the Tioga County Department of Mental Hygiene, such as airfare and hotel charges. No expense will be reimbursed to Personnel unless the individual requesting reimbursement submits, with the expense report, written receipts from each vendor (not a credit card receipt or statement) showing the vendor's name, a description of the services provided (if not otherwise obvious), the date, and the total expenses including tips, if applicable.
3. Employees authorized to do business for the Tioga County Department of Mental Hygiene and attend meetings in other places are expected to use Tioga County Department of Mental Hygiene vehicles. If there is no Tioga County Department of Mental Hygiene vehicle available, and the employee has prior approval of the appropriate supervisor, personal vehicles shall be reimbursed at a rate established by the Community Services Board. Reimbursable mileage does not include an employee's normal commute between home and work. Trips made between sites during work times or unscheduled work-related trips made between home and work may be claimed for reimbursement. Mileage reports should be submitted to the Business Office every month and should include odometer readings for trips made on Tioga County Department of Mental Hygiene business.
4. When claiming mileage for business related trips that exceed an employee's usual commute, reimbursable mileage should not include an employee's mileage between home and work. For example, if driving 20 miles and an employee's normal commute is 10 miles, then 10 miles should be subtracted from the mileage claimed for reimbursement. If a business-related trip is less than the employee's normal commute, no mileage should be claimed for reimbursement.

5. General Travel Requirements

A. Advance Approval

All trips involving air travel or at least one overnight stay must be approved in advance by the individual's supervisor; **however**, any out-of-state travel must be approved by the Director of Community Services or their designee.

B. Necessity of Travel

In determining the reasonableness and necessity of travel expenses, Personnel and the person authorizing the travel shall consider the ways in which the Tioga County Department of Mental Hygiene will benefit from the travel and weigh those benefits against the anticipated costs of the travel. The same considerations shall be taken into account in deciding whether a particular individual's presence on a trip is necessary. In determining whether the benefits to the Tioga County Department of Mental Hygiene outweigh the costs, less expensive alternatives, such as participation by telephone or video conferencing, or the availability of local programs or training opportunities, shall be considered.

C. Personal and Spousal Travel Expenses

Individuals traveling on behalf of the Tioga County Department of Mental Hygiene may incorporate personal travel or business with their Tioga County Department of Mental Hygiene-related trips; **however**, Personnel shall not arrange Tioga County Department of Mental Hygiene travel at a time that is less advantageous to the Tioga County Department of Mental Hygiene or involving greater expense to the Tioga County Department of Mental Hygiene in order to accommodate personal travel plans. Any additional expenses incurred as a result of personal travel, including but not limited to extra hotel nights, additional stopovers, meals, or transportation, are the sole responsibility of the individual and will not be reimbursed by the Tioga County Department of Mental Hygiene. Expenses associated with travel of an individual's spouse, family, or friends will not be reimbursed by the Tioga County Department of Mental Hygiene.

6. Air Travel

A. General

Air travel reservations should be made as far in advance as possible in order to take advantage of reduced fares. The Tioga County Department of Mental Hygiene will reimburse or pay only the cost of the lowest coach class fare actually available for direct, non-stop flights from the airport nearest the individual's home or office to the airport nearest the destination.

B. Saturday Stays

Personnel traveling on behalf of the Tioga County Department of Mental Hygiene are not required to stay over Saturday nights in order to reduce the price of an airline ticket. An individual who chooses to stay over a Saturday night shall be reimbursed for reasonable lodging and meal expenses incurred over the weekend to the extent the expenses incurred do not exceed the difference between the price of the Saturday

night stay ticket and the price of the lowest price available ticket that would not include a Saturday night stay. To receive reimbursement for such lodging and meal expenses, the individual must supply, along with the expense report, documentation of the amount of the difference between the price of the Saturday stay and non-Saturday stay airline tickets.

C. Frequent Flyer Miles and Compensation for Denied Boarding

Personnel traveling on behalf of the Tioga County Department of Mental Hygiene may accept and retain frequent flyer miles and compensation for denied boarding for their personal use. Individuals may not deliberately patronize a single airline to accumulate frequent flyer miles if less expensive comparable tickets are available on another airline.

7. Lodging

Personnel traveling on behalf of the Tioga County Department of Mental Hygiene may be reimbursed at the single room rate for the reasonable cost of hotel accommodations. Convenience, the cost of staying in the city in which the hotel is located, and proximity to other venues on the individual's itinerary shall be considered in determining reasonableness. Personnel shall make use of available corporate and discount rates for hotels. "Deluxe" or "luxury" hotel rates will not be reimbursed.

8. Out-Of-Town Meals

Personnel traveling on behalf of the Tioga County Department of Mental Hygiene are reimbursed for the reasonable and actual cost of meals (including tips) subject to a maximum per diem meal allowance of \$15.00 per day and the terms and conditions established by the Tioga County Policy relating to the per diem meal allowance.

9. Ground Transportation

Personnel are expected to use the most economical ground transportation appropriate under the circumstances and should generally use the following, in this order of desirability:

- **Courtesy Cars** – Many hotels have courtesy cars, which will take you to and from the airport at no charge. The hotel will generally have a well-marked courtesy phone at the airport if this service is available. Employees should take advantage of this free service whenever possible.
- **Airport Shuttle or Bus** – Airport shuttles or buses generally travel to and from all major hotels for a small fee. At major airports, such services are as quick as a taxi and considerably less expensive. Airport shuttle or bus services are generally located near the airport's baggage claim area.
- **Taxi Service** – When courtesy cars and airport shuttles are not available, a taxi is often the next most economical and convenient form of transportation when the trip is for a limited time and minimal mileage is involved. A taxi may also be the most economical mode of transportation between an individual's home and the airport.

- Rental Car – Car rentals are expensive so other forms of transportation should be considered when practical. Employees will be allowed to rent a car while out of town, if the individual's supervisor has given advance approval and that the cost is less than alternative methods of transportation.

#### 10. Personal Car

Personnel are compensated for use of their personal cars when used for Tioga County Department of Mental Hygiene business. When individuals use their personal car for such travel, including travel to and from the airport, mileage reimbursement will be allowed at the rate set by the county.

In the case of individuals using their personal cars to take a trip that normally would be made by air, mileage will be allowed at the currently approved rate; however, the total mileage reimbursement will not exceed the sum of the lowest available round-trip coach airfare.

#### 11. Parking/Tolls

Parking and toll expenses, including charges for hotel parking, incurred by Personnel traveling on Tioga County Department of Mental Hygiene business will be reimbursed. The costs of parking tickets, fines, car washes, valet service, etc. are the responsibility of the employee, and will not be reimbursed.

On-airport parking is permitted for short business trips. For extended trips, Personnel should use off-airport facilities.

#### 12. Entertainment and Business Meetings

Reasonable expenses incurred for business meetings or other types of business-related entertainment will be reimbursed only if the expenditures are approved by the employee's supervisor and qualify as tax-deductible expenses. Detailed documentation for any such expense must be provided, including:

- Date and place of entertainment.
- Nature of expense.
- Names, titles, and business affiliation of those entertained.
- A complete description of the business purpose for the activity including the specific business matter discussed.
- Vendor receipts (not credit card receipts or statements) showing the vendor's name, a description of the services provided, the date, and the total expenses, including tips, if applicable.

#### 13. Other Expenses

Reasonable Tioga County Department of Mental Hygiene-related telephone and fax charges due to absence of Personnel from the individual's place of business are reimbursable. In addition, reasonable and necessary gratuities that are not covered under meals may be reimbursed. Finally, emergency secretarial work and/or postal charges incurred are reimbursable for the purpose of work on behalf of the Tioga County Department of Mental Hygiene.

#### 14. Non-Reimbursable Expenditures

The Tioga County Department of Mental Hygiene maintains a strict policy that expenses in any category that could be perceived as lavish or excessive will not be reimbursed, as such expenses are inappropriate for reimbursement by a non-profit, charitable Tioga County Department of Mental Hygiene. Expenses that are not reimbursable include but are not limited to:

- Travel insurance.
- First class tickets or upgrades.
- When lodging accommodations have been arranged by the Tioga County Department of Mental Hygiene and the individual elects to stay elsewhere, reimbursement is made at the amount no higher than the rate negotiated by the Tioga County Department of Mental Hygiene. Reimbursement shall not be made for transportation between the alternate lodging and the meeting site.
- Limousine travel.
- Movies, liquor, or bar costs.
- Membership dues at any country club, private club, athletic club, golf club, tennis club, or similar recreational Tioga County Department of Mental Hygiene.
- Participation in or attendance at golf, tennis, or sporting events, without the advance approval of the Chief Executive (or the President of the Board for Chief Executive expense approval).
- Purchase of golf clubs or any other sporting equipment.
- Traffic citations.
- Credit card interest charges.
- Laundry or dry-cleaning.
- Spa, massage, or exercise charges.
- Clothing purchases.
- Business conferences and entertainment that are not approved by a designated officer of the Tioga County Department of Mental Hygiene.
- Valet service.
- Car washes.
- Toiletry articles.

- Expenses for spouses, friends, or relatives. If a spouse, friend, or relative accompanies Personnel on a trip, it is the responsibility of the Personnel to determine any added cost for double occupancy and related expenses and to make the appropriate adjustment in the reimbursement request.
- Overnight retreats without the prior approval of the Chief Executive or their designee.
- Political or charitable contributions.

See also *Tioga County Employee Handbook, Section VI. Travel Policy and Procedures* located on the county intranet.

**Regulatory Reference:**

Social Service Law 363-D  
18 NYCRR Part 521

**Sanction Statement:**

Non-compliance with this policy may result in disciplinary action, up to and including termination.

**Compliance Statement:**

As part of its ongoing auditing and monitoring process in its Compliance Program, TIOGA COUNTY DEPARTMENT OF MENTAL HYGIENE will review this policy based on changes in the law or regulations, as TIOGA COUNTY DEPARTMENT OF MENTAL HYGIENE's practices change, and, at minimum, on an annual basis. Additionally, this policy will be tested for effectiveness on an annual basis or more frequently as identified in accordance with TIOGA COUNTY DEPARTMENT OF MENTAL HYGIENE's Compliance Program. Testing will include but is not limited to ensuring that the policy is appropriately followed; the policy is effective; the policy has been disseminated to all affected individuals, as well as notified of any updates or changes.

Tracking of the criteria above and results of this testing will be completed by the Compliance Officer, or designee. Additionally, results will be reported to the Compliance Committee and Governing Body on a regular basis.

**Record Retention Statement:**

TIOGA COUNTY DEPARTMENT OF MENTAL HYGIENE will retain this policy and all subsequent revisions, and any related documentation will be retained for a period of, at minimum, six years.