

Ohio South Board Policy – Travel and Reimbursement of Expenses

0.0 It is the policy of Ohio South Youth Soccer Association (association) to provide reimbursement for reasonable and necessary expenses to members of the Board of Directors; volunteers who have statewide responsibilities (State Cup Chairperson, President's Cup Chairperson, State ODP administrators, State Appeals Chairperson and other similar positions) and employees who travel for the benefit of the association or have association related expenses. Each board member, volunteer and / or employee submitting the expenses and the supervisor or officer approving the expenses are responsible and accountable for ensuring that the expenses submitted are necessary, effectively managed and follow the Travel / Expense Policy. The threshold requirement for all travel related expenses is that they must be in compliance with established OSYSA policy; supportable under IRS guidelines; appropriate to the general purpose of the Association, fiscally prudent and directly related to or within the scope of the employee's or board member's current responsibilities.

1.0 Travel Policy for Members of the Board of Directors, Volunteers and Employees of Ohio South:

1.1 For those events whose agendas are planned or organized to improve the function or purpose of the board and its mission, the association supports attendance by board members. An example of such an event is the annual US Youth Soccer Workshop / NSCAA National Annual Convention.

1.2 Elected board members, the Executive Director and Director of Coaching shall be reimbursed for expenses, as provided in this policy, incurred in attending the US Youth Workshop / NSCAA Annual Convention.

1.2.1 The reimbursement of expenses incurred by all elected board members, (not including the President and the Executive Director and Director of Coaching), to attend the US Youth Workshop / NSCAA Annual Convention, shall be capped at \$7,500. per OSYSA fiscal year. To be considered for reimbursement, expenses by all elected board members, (not including the President and the Executive Director and the Director of Coaching), to attend the US Youth Workshop / NSCAA Annual Convention must be submitted within 60 days of the last day of the convention. If the amount to be reimbursed exceeds the \$7,500 annual cap, the amount reimbursed will be reduced proportionately.

1.3 Selected board members and other volunteers who have statewide responsibilities (State Cup Chairperson, President's Cup Chairperson, State ODP administrators, State Appeals Chairpersons and other similar positions) shall be reimbursed for expenses, as provided in this policy, incurred in attending the US Youth Workshop / NSCAA National Convention when so requested by the Executive Director and approved by a vote of the board of directors. Such requests must be made and approval granted prior to the expenses being incurred.

1.4 For those events whose agendas are focused solely on business issues requiring a vote by the association and are regional or local in scope, then the President may attend and represent the interests of the association. In the event the President elects not to attend or is unable to do so then the Vice President shall attend in the President's place. If neither the President nor the Vice President are able to attend the event then the President may designate another Board member as an attendee. Examples of such events are the Annual General Meetings of USSF and US Youth Soccer or Regional meetings. The Executive Director and Director of Coaching may attend and be reimbursed for expenses incurred in attending such meetings, including the US Youth Workshop/NSCAA convention, where such attendance was approved by the President.

1.5 The association recognizes that there may be exceptions to this travel policy. For purposes of addressing such exceptions, the following procedure is to be followed:

If an employee, volunteer, or board member believes attendance at an event or function is necessary or prudent but attendance by that person is not warranted under this travel policy then that person may request authorization from the board to attend the event or function. Such requests must be made and approval granted prior to the expenses being incurred.

1.6 All board members attending events for the benefit of the association shall (at the next meeting of the Board of Directors) make a report of their findings. The report should include a summary of the goals and key issues that were addressed.

2.0 Expense Reimbursement Policy for members of the Board of Directors; Volunteers and Employees:

2.1 Travelers must submit original receipts provided by vendors for all reimbursable expenses over \$25.00. All hotel statements must be itemized with proper receipts, regardless of the amount of the expense incurred. The required receipts must be submitted with a form provided by the association and in accordance with the association's reimbursement procedures.

3.0 Meal expenses

3.1 Persons traveling on authorized association business will be reimbursed for actual meal expenses (including tips) up to a maximum of \$50.00 per day. Travelers should note that the maximums are "per day" and not an average for the trip. Exceptions to this limit may be established by the Board for travel to locations where average expenses are traditionally higher as indicated by the federal per diem schedule.

3.2 Gratuities should average 15% but never exceed 20%. The cost of alcoholic beverages will only be reimbursed if consumed as a part of a meal during non-business hours. Each traveler is responsible for ensuring that these purchases are kept to a minimum.

3.3 At no time should an employee, volunteer or board member become intoxicated or violate any law, statute, or other regulation pertaining to the consumption of alcoholic beverages, while attending an event for which reimbursement of expenses is to be paid by the association.

3.4 When two or more employees dine together and the meal expense is paid from one check, the highest-ranking employee of the function hosting the meal must pick up the check. When one or more board members dine with one or more employees who have been issued an OSYSA credit card the highest ranking employee with an OSYSA credit card shall pick up the check. The supervisor or officer approving the expense report must not have been a participant at the meal. This helps ensure the appropriate review of travel related expenses.

3.5 Meals purchased at or near an employee's base location are only reimbursable when there is a valid business purpose. The business purpose must be clearly stated on the receipt and/or the Expense Report. The employee requesting reimbursement must be with an employee from another location or with someone whom the company has or may have a business relationship.

3.6 For officially recognized business meetings and training seminars, reasonable "break" refreshments will be reimbursed

4.0 Entertainment Expenses

4.1 Entertainment, for the purposes of expense reporting, is defined as a *non-meal* expenditure made on behalf of the company to accomplish a specific business objective. Examples of entertainment expenses include tickets to sporting events, concerts, social functions, etc. Entertainment expenses should be incurred only when necessary to advance the purposes of the Association.

4.2 Purchases of alcoholic beverages for the purposes of entertainment should follow the same "responsibility" guidelines as mentioned in the "Meals Expenses" section.

5.0 Vehicle Expenses

5.1 Travelers will be reimbursed for reasonable tips, parking, toll charges and taxi service. Consideration should always be given to using the most economical means of transportation. Rental cars may only be used if the cost of public transportation is not practical or more expensive. Any personal travel or personal use of a rental car while traveling for association purposes is not a reimbursable expense.

5.2 Employees using personal vehicles for Association purposes will be reimbursed at the prevailing rate (IRS approved rate) for the difference between the miles normally driven to the primary place of work and the new destination. This mileage allowance will

only be granted for authorized use of a personal vehicle for business use. The mileage driven and an explanation must be noted on the Expense Report.

5.3 Employees authorized to use their personal car for company business must be insured and have a valid driver's license.

5.4 Employees who have the use of a company vehicle will not be reimbursed for business or personal use of their own vehicle.

5.5 Volunteers, employees and board members using personal vehicles for association purposes will be reimbursed at the prevailing rate as established by the Internal Revenue Service.

6.0 Air Travel Expenses

6.1 All air travel must be coordinated through the association and its designated Travel Consultant. After the initial reservation has been completed, any changes to the itinerary should be made directly with the Travel Consultant.

6.2 Travelers are expected to book reservations on the lowest fare available for the required schedules. Whenever possible, all travelers should purchase airline tickets at least 14 days in advance to take advantage of significant discounts and to minimize airfare expense.

6.3 Requests for specific flights or airlines will only be considered when the cost is equivalent to the lowest fare. Travelers are expected to carefully consider the lower fare alternatives that depart/arrive within two hours of their requested departure/arrival time.

7.0 Non-reimbursable Expenses

7.1 The following items will not be reimbursed under any circumstances:

- Alcoholic beverages unless approved by the president;
- Personal items such as cigarettes, newspapers, toiletries, drugs, candy, etc.;
- Personal entertainment or recreational expenses;
- Gasoline for a personal car;
- Travel clubs such as Admiral's Club, Red Carpet Club, etc.;
- Credit card rewards program;

8.0 Personal Travel

8.1 On occasion, an employee, volunteer or board member may wish to combine personal travel with an association sanctioned trip. This is permissible provided there is no additional cost to the association.

9.0 Credit Card Rewards

9.1 All credit card reward points and/or cash equivalents that are obtained as a result of purchases on a credit card issued in Ohio South's name shall be returned to Ohio South for the exclusive use of the association.

10.0 Review – Approval Process

10.1 All payments by OSYSA to cover expenses of OSYSA Board and staff of OSYSA need to be submitted on an OSYSA Expense Report form for reimbursement and payment. All expense reports of OSYSA staff must be approved by two of the following: The Executive Director and one of the following: President of the Association, the Treasurer of the Association, a member of the Board of Directors appointed by the President. The expense report of the Executive Director and all members of the OSYSA Board of Directors must be approved by two of the following: The President of the Association, the Treasurer of the Association, or a member of the Board of Directors appointed by the President. In no case may anyone approve his/her own expense report. All expense reports must comply with all IRS requirements and all expenses that are reimbursed and paid to members or staff of OSYSA must be of a benefit and value to the Association.