



Policy Title & Number	412: Expense Reimbursement
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Date Created:	07/12/2018
Past Policy Revision Date(s):	Reviewed August 2018
Related Policy(ies):	
Policy Type (Operating, Board)	Operating

A. Purpose

The purpose of this policy is to set expectations for a system for reimbursing employees for qualifying business expenses.

B. Definitions

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C. Policy Statement

General Statement of Policy:

The following procedures and policies regarding accounting policy and procedures are adopted by the district annually in the form of the Accounting Manual and Procurement Procedures.

This policy may be revised at any time without notice. All revisions supersede prior policy and are effective immediately upon approval by the Director.

Associated Procedures or Other Information

DISBURSEMENTS

OPERATING

General:

All disbursements are made by check, credit card, or electronic fund transfers for payroll. All disbursements are accompanied by a bill/invoice, approval to pay, voucher and supporting documentation. All electronic fund transfers have written confirmation of each transaction.

TREKNORTH Board of Directors resolves annual delegation of authority to make electronic fund transfers to the TrekNorth Business Manager. The identification of all initiators of electronic transfers is kept on record at TrekNorth (business manager responsibility).

The disbursing bank of electronic fund transfers keeps a certified copy of delegation of authority, and the TrekNorth Business Manager keeps accurate and up to date information regarding current vendors who receive payment via EFT.

The supply of checks is kept in a locked cabinet within the locked business manager's office, within the locked general office.

The TrekNorth Business Manager assures that voided checks are properly mutilated (signature area torn away) and retained for audit review, and assures that blank checks are not signed.

Examples of adequate supporting documentation are:

Advance expenditure-	Requisition form for approval of purchase requests
Travel Advance-	Agenda and registration at time of request, proof of payment following completion of travel.
Staff reimbursement-	Invoice or receipt showing items have been received or purchased.
Bill from Vendor-	Bill or invoice, shipping or receiving documents

RESPONSIBILITY

ACTION

All Staff

1. Prepares travel authorization or Requisition form and attaches the supporting documentation where there is no vendor

(Special Ed)

Obtains Special Education Director Signature

Obtains business manager's signature of approval that funds are available in appropriate fund. Business manager indicates what expense code will be affected and current balance and routes the requisition for to the Executive Director for approval via signature.

2. Post Executive Director signature, business manager prepares Smart finance Purchase Order.

Operations Manager/Requesting Staff

3. Operations Manager or requesting party orders items, makes reservations, or makes travel arrangements.

Operations Manager

4. Receives and dates all bills, invoices, etc., received in the mail.

Business Manager

5. Examines invoices, bills, etc. and supporting documentation for correctness. (i.e., original invoice attached.)

6. Updates current budget status and retains Executive Director/Assistant Director/SPED Director "OK to Pay".

7. Post Executive Director/Assistant Director/SPED Director signature, business manager prepares checks for paying the item.

8. Forwards the documents to two approved check signers for manual signatures.

Check Signers

9. Receives and reviews documents. The checks should have adequate documentation, the packing slip should be initialed by the purchaser according to standard operating procedure.

10. Signs checks and returns the documents to the Operations Manager.

Operations Manager

11. Reviews Invoice/Payment, approval, signatures and check, then mails checks along with any remittance notices or correspondence needed.

Business Manager

12. Reviews and organizes and files the vouchers alphabetically.

Finance Committee

13. Approves list of checks monthly for board approval via the payment register.

E. Associated Forms/References

- See the Accounting Manual for most up to date forms in use.

Legal References: Minn. Stat. § 15.435 (Airline Travel Credit) Minn. Stat. § 471.665 (Mileage Allowances) Minn. Op. Atty. Gen. No. 1035 (August 23, 1999) (Retreat Expenses) Minn. Op. Atty. Gen. No. 161b-12 (August 4, 1997) (Transportation Expenses) Minn. Op. Atty. Gen. No. 161B-12 (January 24, 1989) (Operating Expenses of Car)

Cross References: MSBA/MASA Model Policy 214 (Out-of-State Travel by School Board Members.