



Policies & Internal Control Procedures – Board of Director & Employee Reimbursements

Board of Director Reimbursements

The Board shall pay, or cause to be paid, the actual and necessary expenses of its members in the discharge of official duties or in the performance of functions authorized by the Board. The expenditure shall be a public record and made available to a person upon request.

The Board shall approve payment of an expense incurred by a Board member only if either (1) the Board, by a majority vote of its members at an open meeting, approved reimbursement of the specific expense before the expense was incurred, or (2) the expense is consistent with the following policy, and the Board approves the reimbursement before it is actually paid:

The following categories of expenses shall be reimbursable:

- A. Mileage for Board-related activities and meetings, not to exceed the then-current rate established by the Internal Revenue Service;
- B. Expenses of attending a Board-approved conference, including fees, parking, mileage, meals and housing;
- C. Expenses related to purchase of printed or other materials relating to Board membership; and
- D. Expenses of attending a community or Academy-related event, if the individual attends as the designated representative of the Board.

The following categories of expenses shall not be reimbursable:

- A. Expenses of attending a community or Academy-related event, if the individual attends as a private citizen;
- B. Entertainment expenses; and
- C. The purchase of alcoholic beverages.

A voucher detailing the amount and nature of each expense must be submitted to the Academy Board for approval at a Board meeting, prior to reimbursement.

Employee Reimbursements

Employee reimbursements are processed through the general disbursement system. An employee reimbursement form is used for documentation of the reimbursement request, along with receipts/invoices/etc. to document purpose of reimbursement. Reimbursements are approved by the Academy Superintendent and forwarded to the business manager for recordkeeping and entry into the GL system. Entered reimbursements are maintained in a folder in the front office.