

Internal Audit Report

Cuyahoga County, Ohio
Department of Internal Auditing



Employee Reimbursement Audit
Cuyahoga County Fiscal Office
January 1, 2016 – December 31, 2016

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Audit Report Highlights

Fiscal Office – Employee Reimbursement Audit

May 2018

Total Potential Recoveries¹ = \$1,000

Total Cost Savings² = \$ 224,365

Total Reimbursements in 2016 = \$4.4 million

County Annual Budget³ = \$1.4 billion

Why DIA Did This Audit

This report provides results and recommendations from the Department of Internal Audit (DIA) related to financial activity, internal controls and operational procedures in the County's Fiscal Office and other County departments involved with the employee reimbursement process. The purpose of this audit was to:

- 1) Review current procedures and internal controls on employee reimbursements for weaknesses such as data errors, process inconsistencies, segregation of duty issues, and unauthorized transactions.
- 2) Determine if operational procedures utilized by the Fiscal Office and other County departments comply with governing laws, and policies are carried out accurately and consistently.

What DIA Found

Findings identified by DIA appear nominal compared to the amount of transactions processed and the dollar amount reimbursed. DIA found several control weaknesses and noncompliance with the County's former Travel Policy in effect during the audit period. We believe corrective action has been taken to mitigate the risks identified. The former Travel Policy was outdated (last updated in 2007 by the former County Commissioners) and not strictly enforced. The Fiscal Office implemented a new comprehensive Travel Policy during the audit that addressed control weaknesses and issues noted during our audit. Although overall responsibility of employee reimbursements resides at the department level, the Fiscal Office's monitoring controls improved during the audit to enforce the Travel Policy and ensure employees only receive reimbursements for allowable expenses. DIA tested 67 reimbursement requests totaling \$97,210 in 2016. We identified \$3,470 in recoveries, of which \$2,470 has been recovered as of the audit report date. Noteworthy issues detailed in the following report are listed below.

- Examples of reimbursements paid against the County's former Travel Policy include meals provided by conferences and optional activities in addition to the conference such as "fun runs". DIA also questioned and recommended recovery of reimbursements for activities the County's former Travel Policy did not specifically address. These activities included lunches for attendees at County-sponsored meetings and cancellation fees for hotels and flights.
- The County's former Travel Policy was unclear on meal receipts and most departments interpreted the former Travel Policy to mean that receipts were not required, and employees could receive a daily per-diem. However, the policy stated that meals are reimbursed at actual costs. The new Travel Policy clearly states reimbursement requests require meal receipts and will be enforced going forward.

"What DIA Found" continued next page.

¹ Total overpayments identified by DIA the County could potentially recover.

² The amount the County could save by implementing recommendations. This is a result of policy changes that could reduce expenses or increase revenue.

³ Taken from the updated 2018 budget approved by Council in December 2017. The County Annual Budget includes operating appropriations from all County funds. The County's Annual Payroll Budget includes all personnel service expenditures (salaries and employers portion of contributions).

Audit Report Highlights

Fiscal Office – Employee Reimbursement Audit

May 2018

What DIA Found (cont'd)

- The former and new travel policies require employees to book and purchase airfare through the County's travel vendor. The County will directly pay the travel vendor for the flight instead of reimbursing the employee. In 2016, 6 of 16 reimbursements tested did not purchase airfare through the County's travel vendor. Also, one former County employee purchased an airfare ticket totaling \$382 through the County's travel vendor, paid for by the County. The same airfare was also reimbursed to the employee. Finally, no formal procedures had been established in the Fiscal Office to monitor air travel. Monthly reports were not reviewed for unusual transactions or reconciled to travel requests.
- DIA noted discrepancies between Division of Children and Family Services' (DCFS) employees' mileage reimbursements and DIA's re-calculations. Of the 17 employees tested, 14 appeared to charge more miles than the most direct route using Google Maps, potentially resulting in an average over-reimbursement of \$76 per employee. Although the most direct route may not have been taken in all trips, legitimate reasons could justify a longer route, such as construction or road closures or safety concerns. Current DCFS travel expense reports have no space to note why a different route was taken. DCFS did not have adequate monitoring controls in place to periodically review and spot check

What DIA Recommended

We assisted the Fiscal Office in amending the former County Travel Policy to address findings within this audit report. We provided County management with best practices and sound internal controls to mitigate potential risks related to employee reimbursements. We made recommendations focused on resolving the procedural issues noted above and to help move the County toward a more accountable, efficient and productive operation.

We communicated these recommendations to the Fiscal Office and necessary County departments. Based on their responses and Council approval of the new Travel Policy, we believe corrective action has been taken to mitigate the risks identified. The Fiscal Office and necessary departments were cooperative and professional during the audit. Management responses follow each recommendation in the report, such as those noted below to improve the approval and processing of employee reimbursements:

- DIA recommended the County amend the Travel Policy adopted in 2007 by the former County Commissioners. The new Travel Policy was approved by County Council on April 24, 2018, and incorporated our recommendations, including requiring receipts for all expenses, especially meals.
- The new Travel Policy should be distributed to all employees and comprehensive training on the new policy should be available for all employees and required for frequent travelers.
- DIA noted the Fiscal Office's improvement monitoring the travel vendor's transactions. We recommend the Fiscal Office continue to review and monitor the travel vendor's monthly reports to ensure only allowable transactions are charged.
- DIA discussed our recommendations with DCFS to monitor and improve their current duty-related process, including considering an automated mileage-reporting software.



**CUYAHOGA COUNTY
DEPARTMENT OF INTERNAL AUDITING**

**INTERNAL AUDIT REPORT
Cuyahoga County Fiscal Office
Cover Letter**

May 4, 2018

To: Fiscal Officer Dennis Kennedy, CPA, and the current management of the Cuyahoga County Fiscal Office:

The Department of Internal Auditing (DIA) has conducted an audit of the financial operations and general internal controls of Cuyahoga County's employee reimbursement process, for the period of January 1, 2016 through December 31, 2016. The audit objectives focused on testing of employee reimbursement transactions, policies in place during the audit, and effectiveness of internal controls. Specifically, we conducted audit work related to the internal controls over the employee reimbursement process in the Fiscal Office to determine if procedures utilized for employee reimbursements were operating as intended by management; were consistent with County policies and procedures and all governing laws and regulations; and transactions were properly supported, approved and recorded.

To accomplish our objectives, we focused on operational controls in the Fiscal Office, compliance with the County's former Travel Policy, as well as specific compliance mandates. Interviews with management and staff, along with a general walk-through of the reimbursement process were conducted to document the controls in place. In addition, analytical procedures were used for substantive testing. We used a data analytics system to identify and select employee reimbursements for further testing.

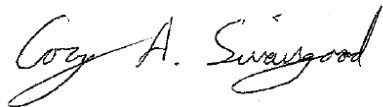
Our audit procedures disclosed internal control weaknesses related to employee reimbursements, as well as non-compliance with the former Travel Policy. Based on the sample tested, DIA identified some reimbursements that were recovered by the County during the audit. This report provides the details of our findings.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions.

Because of the inherent limitations of internal controls, errors or irregularities may occur and not be detected. Also, projection of any current evaluation of the internal control structure to future periods is subject to the risk that procedures may become inadequate due to changes in conditions, or that the degree of compliance with the procedures may weaken.

DIA would like to express our appreciation to the Fiscal Office staff, Division of Children and Family Services (DCFS), and interrelated departments that assisted throughout the process for their courtesy and cooperation during this audit. A draft report was provided to management of the Fiscal Office, DCFS, and necessary departments for comment. Management responses are included within the audit report.

Respectfully,

A handwritten signature in black ink that reads "Cory A. Swaisgood". The signature is written in a cursive style with a large, sweeping initial "C".

Cory A. Swaisgood, CPA
Director of Internal Auditing

Cc: Audit Committee
Cuyahoga County Council
Earl Leiken, Chief of Staff
Robert Triozzi, Law Director

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Glossary

DCFS	-	Division of Children and Family Services is a part of the Health and Human Services Department whose mission is to improve the lives of children with attention, care, and support.
FAMIS	-	Cuyahoga County's accounting information system.
Invoice	-	An itemized bill from a vendor for goods sold or services provided, containing individual prices, the total charge and the terms. Invoices should be included with vouchers submitted to AP to authorize payment.
OnBase	-	A County system used for tracking and approval of procurement and travel-related requests.
Travel Policy	-	The two travel policies referred to in this report are distinguished between the older policy (Former Travel Policy) effective May 1, 2005, and the current (New Travel Policy) effective April 24, 2018. Copies of both policies are in the attached appendices.
Voucher	-	A form authorizing a payment of cash or a credit against a purchase or expense to be made in the future. County departments complete various vouchers (e.g. encumbrance vouchers, office vouchers, employee reimbursement vouchers) and attach supporting documentation to authorize payment.

Report Details

Purpose

The purpose of this audit was to conduct a comprehensive audit of Cuyahoga County's (County) employee reimbursement process for County-related expenses. The County's Accounts Payable Department (AP) was scored as a high risk to the County during the 2015, 2016, and 2017 risk assessments. In addition, the County's external auditors recommended updating the County's outdated Travel Policy (referred to in this report as "former Travel Policy"), last updated by the former County Commissioners in 2007. We conducted our review of the employee reimbursement process by utilizing IDEA (our data analytics software) to identify payments in FAMIS (the County's accounting software) that warranted further review, and with auditing sampling methods.

DIA evaluated processes for compliance with existing policies, laws, and professional standards. We performed substantive tests on financial transactions. The audit included review and evaluation of procedures, practices and controls as deemed necessary.

Audit Objectives

The objectives of this audit are to determine whether:

Control conscious environment

Adequate level of internal control awareness; proper separation of duties; existence of a proper monitoring system; appropriate authorization/approval of expenditures; and adequate safeguarding of financial, physical, and information assets.

- Procedures currently being utilized are operating as intended by management.
- The Fiscal Office and departments involved in the employee reimbursement process is operating in a control conscious environment with adequate controls in place to effectively and efficiently achieve the organization's goals.
- Employee reimbursements are supported, accurate, properly authorized, recorded and allowable under the former Travel Policy.
- All procedures, transactions and reports are in accordance with all governing laws, regulations and policies, specifically with the former Travel Policy.
- Any potential recoveries are identified and forwarded to the Fiscal Office and Law Department.

Scope

To accomplish our objectives, we focused on the operational controls of the employee reimbursement process, as well as specific compliance mandates during the period of January 1, 2016 through December 31, 2016. Interviews with management and staff along with general walk-throughs of the employee reimbursement process were conducted to gain an understanding of the process, to document the controls in place, and to determine whether controls were operating effectively.

Methodology

To analyze and test over 10,000 employee reimbursements totaling approximately \$2.3 million in 2016 within the Executive agency, DIA extracted preliminary data from 2016 FAMIS, imported into our data analytics software, and filtered by employee reimbursement transactions. Testing methods included analytical procedures and sampling methods. We considered transaction amounts for our testing, including the highest reimbursed (dollar amount) employees in the County, executive and director level employees, and other unusual transactions, such as large one-time reimbursements.

DIA performed a four-year analytic on employee reimbursements based on data obtained from FAMIS. See the following table.

Source: FAMIS				
Employee Reimbursements Per Year Per Agency				
Agency	2014	2015	2016	2017
Executive	\$ 2,202,965	\$ 2,266,085	\$ 2,306,413	\$ 2,534,184
Courts	\$ 888,350	\$ 1,211,704	\$ 815,536	\$ 1,011,170
Other	\$ 1,338,995	\$ 1,451,834	\$ 1,368,121	\$ 1,249,663
Total	\$ 4,430,310	\$ 4,929,623	\$ 4,490,070	\$ 4,795,017

Examples of departments within the above agencies: *Executive* includes DCFS and Department of Development; *Courts* include Juvenile Court and Prosecutors Office; *Other Agencies* includes Board of Elections and Personnel Review Commission.

In analyzing the data, DCFS had the highest employee reimbursements per year, and rightfully so, due to duty-related travel for the services DCFS provides to the community and children. DCFS had approximately \$1.5 million in total reimbursements during 2016.

To accomplish our audit objectives, we gained an understanding of the employee reimbursement process by interviewing Fiscal Office staff and other departments with a high volume of employee reimbursements, including DCFS. We incorporated this understanding into our testing along with best practices on employee reimbursements and compliance with the former Travel Policy.

Background

The County's former Travel Policy was adopted in 2005, updated in 2007, by the former County Commissioners. Until April 24, 2018, the County's Executive agencies operated under the former Travel Policy. The former Travel Policy was outdated and not strictly enforced. Both the former and new travel policies are attached in the appendices following this report.

All employees traveling on County business should receive pre-approval from their department supervisors, the County Fiscal Office and/or County Executive, except in circumstances where duty-related travel is part of an employee's job duties, such as DCFS employees. In 2016, County Executive agencies began utilizing the County's procurement system, OnBase, to record and approve travel requests for work-related conferences. OnBase generates a TA number with approval from the Fiscal Officer or the County Executive prior to travel.

Following travel and payment of County-related expenses (e.g. conference fees, travel expenses, etc.), employees submit a request for reimbursement. Each department is required to complete a voucher and attach supporting documentation, including receipts and mileage. The voucher should be approved and signed by an authorized employee in the respective department. The employee reimbursement voucher with supporting documentation is sent to AP for review, posting to FAMIS, and check issuance. The Fiscal Office may reject payment if documentation is not sufficient to support the reimbursement request.

The overall responsibility on employee reimbursements resides at the department level. Authorized department approvers should ensure requests for travel and reimbursement of travel and County-related business expenses are supported, justifiable, and in compliance with County policies. With limited resources, the Fiscal Office cannot be responsible for performing detailed reviews on annual employee reimbursements totaling over \$4 million.

Commendable Practices

During this audit, DIA worked with staff and management of the Fiscal Office, specifically the Fiscal Office's Business Manager. With our findings, recommendations and additional research by the Fiscal Office, Council adopted an updated Travel Policy on April 24, 2018. Both the former and new policies are attached to this report as appendices and referenced throughout the report. We commend the Fiscal Office and Council for the work done during our audit to revise and update the Travel Policy.

We also commend and thank the Fiscal Office, Law Department and other County departments for their cooperation and the work performed to recover funds identified during our audit. Considering the number of transactions, dollar amount of employee reimbursements issued each year and limited resources to review employee reimbursements, the Fiscal Office appears to be well managed and have adequate processes in place.

Findings and Recommendations

Cuyahoga County Travel Policy

FINDING The County's Former Travel Policy – Outdated and Not Enforced

Cuyahoga County's former Travel Policy was adopted on May 1, 2005, with minor revisions in 2007. The former Travel Policy, attached in Appendix A of this report, predates the current charter form of government, set by the County Commissioners.

During our testing, the former Travel Policy, in effect during the audit period, was antiquated and not strictly enforced. Areas of the policy were vague and did not address common travel situations such as hotel meals or travel approval with the County's procurement system. Corrections to the violations and loopholes in the former Travel Policy were considered and incorporated into the new Travel Policy, adopted April 24, 2018 (Appendix B).

Formal policies and procedures are essential for consistent and uniform travel procedures. In 2016, the County transacted 10,484 reimbursements for a total of \$2,306,413 within the Executive agency. DIA selected 67 reimbursements in 2016 – 45 from the 10 highest reimbursed employees and 22 randomly selected – totaling \$97,210. DIA tested these transactions to ensure adequate internal controls were in place and that each reimbursement complied with County policies, including the former Travel Policy. Considering the number of transactions, dollar amount of employee reimbursements issued each year and limited resources to review employee reimbursements, the Fiscal Office appears to be well managed and have adequate processes in place. However, DIA did recommend improvements throughout this report.

Due to several factors relating to the former Travel Policy and the lack of adequate review of reimbursement support, there were inconsistencies in how the former Travel Policy was interpreted and applied. Various departments within the Executive agency utilized different vouchers and reports resulting in inconsistent reporting to AP for payment. The new Travel Policy more clearly describes processes related to types of expenses eligible for reimbursement, required support documentation, pre-approval and standard forms. The results of various tests conducted by DIA, noted throughout this report, include specific violations of the former Travel Policy as well as activities not specifically addressed in a County policy.

Risk to the County if Findings Not Corrected

Without periodic review, updating and enforcement of the policies and procedures, the County is at greater risk of reimbursing employees against the County's policies and outside of management's expectations. The lack of standard forms and procedures for

reporting means departments are reporting different and sometimes incomplete information on which to base an approval.

Recommendations

1. DIA recommended the County revise the former Travel Policy, and during the audit provided recommendations to the County's Fiscal Office. For instance, DIA recommended the Board of Control receive a list of travel requests as a consent item on weekly agendas. Other recommendations are detailed on the following pages within each finding. Our audit findings assisted with the creation of a new Travel Policy, formally approved by Council on April 24, 2018. See Appendix A for the former Travel Policy and Appendix B for the new Travel Policy.

Management's Response:

The Fiscal Office worked closely with the Executive's Office and County Council to create and adopt the new Travel Policy. The Fiscal Office worked with the Office of Procurement & Diversity and the Department of Information Technology to develop a process to provide a list of travel requests on the Board of Control's (BOC) consent agenda. The BOC is currently receiving and reviewing all relevant travel requests at its weekly meeting.

2. Stricter enforcement of the new policy is needed to ensure that each department's expense reimbursements meet the same reporting requirements. Having a standardized form throughout all Executive agency departments would require employees to document all pertinent information regarding the legitimacy of expenses incurred and submitted for reimbursement.

Management's Response:

The Fiscal Office is working with the Communications Department to inform all Executive agency departments of the changes in the Travel Policy. Additionally, the Fiscal Office has worked closely with those departments that travel frequently and made them aware of the changes in the new Travel Policy. The Fiscal Office is working with the Department of Information Technology to ensure the system is capable of capturing the required information in specific OnBase fields.

The Expense Management (XM) module within the new ERP system will enable the County to utilize a centralized employee expense management system that will assist in confirming all employees are following the appropriate reporting requirements. This module is anticipated to Go Live in 2019. The benefits of the XM module include a reduction in the time and cost of creating, approving, and processing employee expense reports by replacing paper-based tasks with an automated system.

3. A copy of the new policy and training should be made available to all employees, with special emphasis placed on those individuals and departments who travel frequently.

Management's Response:

The Fiscal Office is working with the Communications Department to develop a plan to mass communicate the changes and requirements of the new Travel Policy. The Fiscal Officer has also made County Chiefs and Directors aware of the new Travel Policy at management meetings. A copy of the new Travel Policy will also be published on the County's intranet site. The County's Inspector General sent a copy of the New Travel Policy to all County employees on June 1, 2018.

FINDING Activities Prohibited by the Former Travel Policy Reimbursed

The former Travel Policy (Appendix A) states, "When registration fees include meals (i.e., breakfast, luncheon with speaker, etc.) the expenses for said meals shall be deducted from the daily maximum corresponding to the rates as established in Section III C-1d of this policy".

In most reimbursement requests, DIA noted employees did not include the conference agenda for the reviewer to verify whether meals were included with the cost of the conference. Meals provided by conferences would reduce the daily maximum reimbursement allowable for meals. DIA had to obtain conference agendas for nine reimbursement requests, of the 24 requests tested, who attended conferences but did not submit agendas with the reimbursement request. As noted in more detail in the following finding, the County's former travel policy was not clear on submission of meal receipts. As a result, the County paid employees a per diem for meal expenses when attending conferences and did not require employees to submit individual meal receipts. However, the County should not have reimbursed employees for meals provided by conferences.

Of the 24 requests tested for meal reimbursements, the County processed 13 reimbursements totaling \$808 against the former Travel Policy. We noted reimbursements were processed for meals provided by conferences. In addition, DIA noted instances of employees receiving meal reimbursement during times the employees were not traveling (e.g. three days of meals reimbursed when the employee only traveled for two days) **NOTE: The employees refunded the County \$792 during the audit.**

In addition, the former Travel Policy states expenses for optional activities – such as dinners, tours and running events– are not part of registration fees and are not authorized for reimbursement. During our testing, we noted 2 out of 11 receipts tested related to registration fees contained optional activities totaling \$30 for "fun runs". The County did not have adequate monitoring and detection controls to ensure these expenses were not reimbursed. **NOTE: The employees refunded the County the full \$30 overpayments during the audit.**

Finally, DIA identified two other questionable reimbursements related to conference travel:

- One employee was reimbursed \$30 for a taxi and \$16 for parking on the same day while at a conference. **NOTE: The employee refunded the County the \$30 overpayment during the audit.** A second employee received a \$20 credit on a hotel stay but was reimbursed for the total invoice (without the credit). **NOTE: The employee refunded the County the \$20 overpayment during the audit.**

Risk to the County if Findings Not Corrected

The County did not have effective preventive and monitoring controls in place to ensure meals provided at conferences were not reimbursed to employees and to ensure compliance with the former Travel Policy. Failure to have adequate controls in place and to require sufficient documentation, like meal receipts, does not allow the County to verify actual meal expenses, as stated in the policy. Not requiring agendas allowed County employees to benefit from traveling on County business, in violation of the policy. The new Travel Policy addresses these risks by requiring conference agendas before travel is approved and actual meal receipts after travel is completed.

Failure to enforce the County's Travel Policy puts the County at risk of reimbursing for unallowable expenses outside of management's and Council's expectations.

Recommendations

1. DIA made a recommendation to recover the funds identified in this finding. The Fiscal Office and Law Department are in the process of recovering the funds as indicated in the finding.

Management's Response:

The Fiscal Office will continue to work with the Law Department to ensure funds are recovered. The County Executive appointed the County's Chief Innovation Officer as a liaison between the Internal Audit Department and the County's agencies and departments. The Fiscal Office will rely on the efforts of the Chief Innovation Officer to assist in collection efforts if reimbursements are not received timely. If necessary, the Fiscal Office will also refer these matters to the Prosecutor's Office for collection.

2. A copy of the conference agenda and meal receipts should be attached to the reimbursement request to ensure compliance with the County's Travel Policy's requirement that employees are reimbursed for actual expenses and not for conference meals.

Management's Response:

The Fiscal Office examines the conference agendas for compliance to the Travel Policy during its approval review. Employees will not be reimbursed for meals that were provided by the

Conference. The new Travel Policy requires employees to submit actual and original detailed receipts.

3. Supervisors approving reimbursement requests should be trained on the new Travel Policy. The overall responsibility on employee reimbursements resides at the department level. Authorized department approvers should ensure requests for travel and reimbursement of travel and County-related business expenses are supported, justifiable, and in compliance with County policies. Authorizing reimbursement requests should indicate performance of a thorough review of supporting documentation and the County's Travel Policy. Supervisors and the Fiscal Office should document their review of reimbursement requests with notations such as checkmarks, to verify performance of a review.

Management's Response:

The Fiscal Office is working with the Communications Department to inform all Executive agency departments of the changes in the Travel Policy. Supervisors will be informed on the new changes to the policy. The Fiscal Office has already begun working with agencies that travel frequently on the proper way to submit travel requests and reimbursements. The Fiscal Office is operating under the understanding that OnBase is able to keep an electronic audit log of approvals and documents stored in that system. The Accounts Payable Department will begin to notate their review of travel reimbursements when vouchers are processed.

There are only a few employees within the Fiscal Office responsible for reviewing approximately \$4.9 million in employee reimbursements per year. These employees can provide limited but not absolute assurance that all County policies and procedures, including union agreements are followed. According to the Travel Policy, employees must certify via signature on the Travel Authorization Form and Employee Expense Report that the reimbursement they are requesting occurred while on County business and is compliant with the County's new Travel Policy. Any submission of false reimbursement may result in disciplinary action to the employee and/or the supervisor that approved the reimbursement.

FINDING Expense Reimbursements Paid without Adequate Receipts

The former Travel Policy clearly states the requirement for receipts, such as registration fees, parking and miscellaneous expenses. Less clearly stated in the former Travel Policy, meals are reimbursed at actual cost. However, departments interpreted the meal sections of the former Travel Policy differently. Although the former Travel Policy states that meals should be reimbursed at actual cost, it does not specifically require receipts, as is the case with other sections of the former Travel Policy. Also, the former Travel Policy mentions a per diem schedule for employees to reference when requesting reimbursement for meal expenses. Per diem amounts are sometimes defined as a maximum amount that can be claimed, and sometimes a guaranteed amount.

Departments assumed this schedule allowed employees to receive per diems and did not require submission of receipts with reimbursement requests.

In addition, the former Travel Policy required original and itemized receipts to support reimbursement for most travel expenses, including registration fees and parking expenses. Lodging receipts required itemized bills, indicating payment. The Ohio Revised Code Section 319.16 provides for the County Auditor to issue warrants based upon the presentation of proper evidentiary matter. Evidentiary matter is defined as “original invoices, receipts, bills, and checks, and legible copies of contracts.”

During our testing of 67 employee reimbursements in 2016, the County processed 24 reimbursement requests supported by copied or summary receipts, not itemized. Of the 24 reimbursement requests, which included 50 receipts, the Fiscal Office processed 19 receipts that did not have original or itemized receipts. For example, lodging receipts reviewed were not always itemized or indicate payment by the employee. The County did not enforce the original-receipt requirement of the former Travel Policy. Reimbursement details by category are shown in the following table:

Category/Type	Total # of Receipts with Reimbursements Tested	# of Inadequate Receipts Reimbursed	% of Inadequate Receipts Reimbursed	Total Expense by Category	Dollar Amount of Inadequate Receipts
Transportation	14	3	21%	\$ 501	\$195
Lodging	19	13	68%	\$ 13,120	\$ 9,753
Car Rental	2	1	50%	\$ 232	\$ 155
Parking	15	2	13%	\$ 299	\$ 104
TOTALS	50	19	38%	\$ 14,152	\$ 10,207

More specific examples related to the above table include the following:

- The County reimbursed four receipts totaling \$557 for lodging that did not contain an itemized hotel bill following the hotel stay. A third-party vendor’s summary invoice was used for three reimbursements, and a prepaid reservation was used for one reimbursement. Submitting a prepaid receipt does not prove the hotel stay occurred or was not cancelled and refunded.
- The County reimbursed one employee for half of a rental car expense (\$155). The receipt submitted was a copy of a rental car receipt in another individual’s name. The employee (a former employee as of the audit report) was unable to provide proof of payment for half of the rental car amount. **NOTE: The employee refunded the County the full \$155 overpayment during the audit.**

Risk to the County if Findings Not Corrected

Failure to comply with and enforce the former Travel Policy led to inconsistencies as to what is proper and acceptable documentation for reimbursement. By not reviewing and verifying that County policy is followed, especially at the department level, fraudulent and/or inflated receipts could be submitted and reimbursed by the County.

Recommendations

- 1.** Supervisors approving reimbursement requests should be trained on the new Travel Policy. The overall responsibility on employee reimbursements resides at the department level. Authorized department approvers should ensure requests for travel and reimbursement of travel and County-related business expenses are supported, justifiable, and in compliance with County policies. Authorizing reimbursement requests should indicate performance of a thorough review of supporting documentation and the County's Travel Policy. Supervisors and the Fiscal Office should document their review of reimbursement requests with notations such as checkmarks, to verify performance of a review. In expectation the new ERP will automate the approval process, supervisor and Fiscal Office approval in the new ERP system should be indicated by completion of a review on supporting documentation.

Management's Response:

The Fiscal Office is working with the Communications Department to inform all Executive agency departments of the changes in the Travel Policy. Supervisors will be informed on the new changes to the policy. The Fiscal Office has already begun working with agencies that travel frequently on the proper way to submit travel requests and reimbursements. The Fiscal Office is operating under the understanding that OnBase is able to keep an electronic audit log of approvals and documents stored in that system. The Accounts Payable Department will begin to notate their review of travel reimbursements when vouchers are processed.

It is the responsibility of the employee and supervisor to prepare, review, and approve reimbursement and travel documentation prior to submitting it to the Fiscal Office. According to the Travel Policy, employees must certify via signature on the Travel Authorization Form and Employee Expense Report that the reimbursement they are requesting occurred while on County business and is compliant with the County's new Travel Policy. Any submission of false reimbursement may result in disciplinary action to the employee and/or the supervisor that approved the reimbursement.

- 2.** Receipts submitted to the Fiscal Office for reimbursement should comply with the County's Travel Policy. All reimbursement requests, including meal expenses, should be accompanied by itemized receipts and reimbursed at actual expense and not a per diem rate. The new Travel Policy states that all meal expenses submitted for reimbursement require original receipts.

Management's Response:

The Fiscal Office agrees with this recommendation. The new Travel Policy requires employees to submit actual and original detailed receipts. Reimbursements will be based on actual receipts and will not exceed per diem amounts.

FINDING Monitoring Controls not in Place on Airline Travel

The former Travel Policy established a uniform travel system with a travel vendor to provide airline, lodging, car rental and meeting services. All travel arrangements must be preapproved and booked through the County's travel vendor. The travel vendor was utilized to book hotels, rental cars, and airfare. Only airfare should have been paid by the travel vendor. The County pays a monthly billing statement on airfare charges made on the County's behalf by the travel vendor. Hotels and rental cars can only be reserved and paid by the employee after incurring the cost.

DIA noted the following deficiencies and control weaknesses while reviewing the County's processes with the travel vendor:

- The term of the original contract with the current travel vendor was August 1, 2013 through July 31, 2016. The County continued to use the travel vendor throughout 2016 and 2017. The approval to extend this contract was not approved until October 5, 2017.
- The County had no formal procedures for employees on booking airfare and hotel reservations with the travel vendor. Each employee, prior to traveling, would contact the travel vendor, directly. The only information required by the travel vendor at the time of reservation was the employee's name, date of birth, and index code (Account code for financial reporting). The travel vendor required no type of authorization or pre-approval other than the index code. The list of authorized travelers the travel vendor provided to the Fiscal Office during the audit contained individuals no longer employed by the County. Furthermore, only the employee requesting services from the travel vendor received the itinerary. There were no monitoring controls in place to review the authority or accuracy of transactions with the travel vendor. DIA also noted the County paid the travel vendor for rental cars and hotels in a few instances. **NOTE: As of December 2017, the Fiscal Office implemented adequate monitoring and preventative controls with the travel vendor to ensure only authorized employees use the travel vendor and only allowable transactions are charged, especially for airfare. The travel vendor deactivated all non-airfare codes previously used by the County, so the County is no longer billed for hotel and car rental charges through the travel vendor. Upon reserving airfare for travel, the itinerary is emailed to two additional County employees tasked with monitoring airline ticket purchases.**
- During 2016 and most of 2017 the County was not participating in any corporate frequent flier programs through the travel vendor. **NOTE: As of December 2017,**

Monthly vendor reports include hotel and airfare booked, as well as car rental activities. Only airfare is charged to the County. The reports also travel vendor fees.

the County began participating in major airlines' frequent flier programs, which reduces the cost of future airline tickets.

- Monthly reports generated by the travel vendor were only viewable for 30 days after month-end. The Fiscal Office could either print or electronically save monthly reports. During our audit the County could not produce any monthly reports for 2016 from the travel vendor. DIA did not find proof these monthly reports were reviewed or reconciled prior to our audit. **NOTE: As of July 2017, the County is printing and maintaining these reports.**
- During review of the 67 reimbursements we tested in 2016, we noted the following related to air travel:
 - One County employee booked an airline ticket totaling \$382 through the County's travel vendor, charged and paid for by the County in April 2016. The same ticket was also reimbursed to the County employee (a former County employee as of this report) in May 2016. **NOTE: The Fiscal Office sent a letter to the former employee during our audit requesting repayment. As of the date of this report the County has not received repayment.**
 - Six airfares tested were not purchased through the County's travel vendor, against the County's former policy. These employees directly purchased these tickets. By not utilizing the County's travel vendor no determination could be made the best price was secured for the tickets.
 - One airline ticket contained a frequent flier reward number. County employees are not allowed to benefit from County business. Both the former and new Travel Policy state that employees cannot benefit from frequent traveler programs or gain other benefits from County-related travel unless they are used to defray the cost of future travel on County business.

NOTE: County Council adopted a new Travel Policy on April 24, 2018, to address pre-approval on airfare. All out-of-state airfare with travel over \$500 and all in-state airfare require pre-approval from the Board of Control.

Risk to the County if Findings Not Corrected

At the time of the audit, the Fiscal Office did not have adequate monitoring controls in place to reconcile and verify transactions with the County's travel vendor. Failure to exercise adequate oversight of the contract and transactions with the travel vendor could put the County at risk of paying unallowable expenses. The lack of procedures and monitoring controls on transactions with the County's travel vendor caused the County to pay for airfare without prior approval. Lastly, the County failed to benefit from reduced airfare costs by not participating in frequent flier programs.

Recommendations

1. DIA made a recommendation to recover the funds identified in this finding (\$382 airfare). The Fiscal Office sent a letter to the former employee. No repayment has been made since the date of this report.

Management's Response:

The Fiscal Office will continue to work with the Law Department to ensure funds are recovered. The County Executive appointed the County's Chief Innovation Officer as a liaison between the Internal Audit Department and the County's agencies and departments. The Fiscal Office will rely on the efforts of the Chief Innovation Officer to assist in collection efforts if reimbursements are not received timely. If necessary, the Fiscal Office will also refer these matters to the Prosecutor's Office for collection.

2. The County should implement controls to ensure monitoring controls are in place on airfare charges and monthly reports from the travel vendor are reviewed and reconciled to airfare charges.

Management's Response:

As of July 2017, the Fiscal Office is reviewing and maintaining these reports electronically. Reconciliations are being conducted monthly.

3. The County should enforce its Travel Policy to ensure employees are utilizing the travel vendor for all air travel on County business. Supervisors and AP should be trained on the Travel Policy and made aware of the requirement to use the County's travel vendor.

Management's Response:

The Fiscal Office is working with the Communications Department to inform all Executive agency departments of the changes in the Travel Policy. Supervisors will be informed on the new changes to the policy, including sections related to air travel. The Fiscal Office has already begun working with agencies that travel frequently on the proper way to submit travel requests and reimbursements. The Accounts Payable Department has been made aware of the new Policy and will receive formal training once it is developed. In the meantime, the Fiscal Business Manager is working closely with the Accounts Payable Department to ensure the new Travel policy requirements are followed.

4. The County should participate in airlines' frequent flier programs to reduce future airline tickets and the County's travel expense.

Management's Response:

As of December 2017, the County began participating in major airlines' frequent flier programs, which reduces the cost of future airline tickets.

FINDING The Former Travel Policy Did Not Address Recurring Travel-Related Situations

The former Travel Policy failed to address some topics, such as cancellation fees and lodging meals. However, our sample of reimbursements tested included reimbursements for these items that might not serve a proper public purpose in use of County tax dollars. Although policy did not explicitly forbid these transactions, they were either unclear or not included. Below are some examples we encountered in our testing of 67 employee reimbursements.

Cancellation Fees: The County's former Travel Policy did not address cancellation fees incurred during travel due to a change or cancellation to an existing reservation. Without supporting documentation, it could not be determined if the following cancellations were incurred due to the employees' work demands or personal preference.

- DIA noted the County processed two reimbursement requests totaling \$253 for various cancellation fees on existing reservations. The charges were for a "No show Room" at a hotel and cancellation of an airfare. No descriptions from the cancellations were noted on the reimbursement requests to AP. **NOTE: The employee refunded the County the full \$253 overpayment during the audit.** We also noted an "Early Departure Fee" for \$56 was reimbursed to an employee without any documentation to support the reason. DIA received additional documentation from the department during the audit to satisfy our objective.

Lodging Meals: Most hotels include breakfast as part of the hotel stay. The former Travel Policy does not specifically address hotel meal reimbursement as it does conference meals. However, it does state that travel on behalf of the County should be done at least possible cost. In our sample tested, the County processed three reimbursements for meal per-diems where the hotel provided free breakfast, totaling \$82. The former travel policy was silent on lodging meals. The updated policy (Appendix B) addresses lodging meals.

Upgrades: The County's former Travel Policy did not address unnecessary expenses, like flight upgrades. DIA noted one employee was reimbursed for a flight upgrade totaling \$50. **NOTE: The Fiscal Office sent a letter to the former employee during our audit requesting repayment. As of the date of this report the County has not received repayment.**

Risks to the County if Findings Not Corrected

By having vague or unaddressed areas in the former Travel Policy, or not enforcing the policy, employees received reimbursements for expenses that might not serve a proper public purpose. Not having a policy that addresses responsibility for cancellation fees has led to employees making changes to travel plans, costing the County additional fees that are not properly documented and might not serve as a proper public purpose.

Recommendations

- 1.** Although it is understood that no policy can or should include every scenario, there are certainly recurring situations that should be addressed by policy. This is necessary to ensure fair and consistent treatment of all employees. The County should clarify its policy to address, or at least put in a contingency for allowable general items. DIA verified the new Travel Policy addresses meals provided by hotels and cancellation fees.

Management's Response:

The Fiscal Office agrees that no policy can address every scenario and that the new Travel Policy provides adequate guidance on allowable costs.

- 2.** The County should develop a comprehensive plan for training departments on the new Travel Policy. The training should include discussion on types of expenses that might not serve as a proper public purpose, like cancellation fees for undocumented reasons.

Management's Response:

The Fiscal Office agrees with this recommendation. Although the Fiscal Office has started to train employees and agencies that travel frequently on the new policy requirements, formal training will not be available until all the programming changes to the OnBase system have been implemented. Once that is completed, the Fiscal Office will work with the Office of Procurement and Diversity and Human Resources' Training Office to develop a formal training class for travel.

FINDING Improvements Needed on Duty-Related Travel

The Division of Children and Family Services (DCFS) is a division within Health and Human Services of Cuyahoga County. DCFS's mission is to improve the lives of children with attention, care, and support. Employees in DCFS ensure children at risk of abuse and neglect are protected and nurtured within a family and with the support of the community.

Daily, DCFS employees transport and visit children in need of DCFS services within and outside Cuyahoga County. In 2016, employee travel expenses for over 400 DCFS employees averaged \$120,000 per month (approximately \$1.4 million for the year). DCFS should have adequate controls in place to ensure travel expense reports are accurate, complete, and in compliance with County and DCFS employee travel reimbursement policies. During our testing of the 10 highest employees' reimbursement in 2016, we noted eight were DCFS employees mainly reimbursed for duty related travel. Out of the eight DCFS employees, DIA sampled 17 monthly travel expense reports totaling \$27,645 in 2016. The monthly reimbursements included expenses for mileage, tolls, and meals provided to children. Monthly, employees complete a travel expense report, signed by the employee and the employee's immediate supervisor. The travel expense forms are sent to the Health and Human Services (HHS) Fiscal for processing, and then sent to the County Fiscal Office for payment. Due to the high volume of travel expense reports sent to the Fiscal Office, it is imperative that DCFS validate the expenses before submitting to the Fiscal Office for payment.

The DCFS policy states, in part, that "all employees will be reimbursed for travel expenses that are reasonable and directly related to duty-related travel. DCFS has defined reasonable mileage to be mileage recorded by entering the amount shown on a map (Yahoo! Maps/Map quest/ etc.). Employees must travel at the least possible cost." The policy also defines reasonable mileage as "the number of miles using the most direct route of travel from one location to another".

DIA discussed with the Interim HHS Director and Director of DCFS the findings shown below. Both directors assured DIA the findings will be discussed with DCFS employees and addressed, as necessary. DIA will perform a more comprehensive audit on DCFS duty-related travel in 2018, agreed upon with the directors.

DIA noted discrepancies between DCFS employees' monthly mileage submitted for reimbursement and DIA's monthly mileage re-calculations. Of the 17 monthly travel expense reports tested, 14 appeared to charge more miles than the most direct route using Google Maps. Although it appears the most direct route may not have been taken in all trips, there could be reasons to justify a longer route. For example, it may be quicker

and/or safer taking a highway than city streets, or routes could be modified due to construction or road closures. The current DCFS travel expense reports do not have a space to note the reason the shortest route was not taken. DIA recalculated the routes using addresses on each travel expense report and noted discrepancies between DCFS employees' monthly mileage submitted for reimbursement and DIA's monthly mileage re-calculations. The following table displays our results:

Voucher	Month of Travel	From DCFS Expense Report		Recalculated by DIA		Differences Noted	
		Total Miles	Amount Reimbursed	Total Miles	Amount Reimbursed	Mileage	Amount
1	Dec-15	2,357	\$ 1,356	2,267	\$ 1,303	90	\$ 52
2	Dec-15	2,038	\$ 1,172	2,046	\$ 1,177	(8)	\$ (5)
3	Feb-16	5,050	\$ 2,727	4,725	\$ 2,552	325	\$ 175
4	Mar-16	5,407	\$ 2,920	5,229	\$ 2,824	178	\$ 96
5	Mar-16	1,922	\$ 1,038	1,915	\$ 1,034	7	\$ 4
6	Mar-16	2,496	\$ 1,348	2,445	\$ 1,320	51	\$ 28
7	Jun-16	2,317	\$ 1,251	2,357	\$ 1,273	(40)	\$ (22)
8	Sep-16	2,327	\$ 1,257	2,358	\$ 1,274	(31)	\$ (17)
9	Oct-16	4,317	\$ 2,331	3,989	\$ 2,154	328	\$ 177
10	Oct-16	1,804	\$ 974	1,716	\$ 926	88	\$ 48
11	Nov-16	5,203	\$ 2,810	4,548	\$ 2,456	655	\$ 354
12	Nov-16	2,108	\$ 1,138	2,057	\$ 1,110	51	\$ 28
13	Nov-16	2,685	\$ 1,450	2,447	\$ 1,321	238	\$ 129
14	Nov-16	2,686	\$ 1,450	2,538	\$ 1,370	148	\$ 80
15	Sep-16	2,347	\$ 1,267	2,247	\$ 1,213	100	\$ 54
16	Nov-16	2,416	\$ 1,305	2,367	\$ 1,279	49	\$ 26
17	Nov-16	1,971	\$ 1,064	1,809	\$ 977	162	\$ 87
Totals		49,451	\$ 26,858*	47,060	\$ 25,563	2,391	\$ 1,294
						Average Difference	76.12

*The \$26,858 only includes mileage. The total amount noted as tested on page 18 (\$27,645) includes mileage, tolls, and meals provided to children. Additional results noted below.

In addition, DIA found the following instances while testing duty-related reimbursements in DCFS for the eight employees:

- The County overpaid one employee by \$272 in 2016. This was a result of claiming \$275 for a toll when the receipt showed the employee paid \$2.75. **NOTE: The employee refunded the County the full \$272 overpayment during the audit.**
- The County overpaid a separate employee by \$39 for miles traveled. The DCFS employee transposed mileage reported in 2016, noting 91 miles was traveled when the employee traveled 19 miles. **NOTE: The employee refunded the County the full \$39 overpayment during the audit.**

Also, DIA noted the highest reimbursed DCFS employee received duty-related travel totaling over \$26,000 in 2016. This employee works in the transportation unit of DCFS and transports children when needed. In comparison, the second highest reimbursed employee in DCFS received \$13,000. Employees transporting children have access to County-owned vehicles, newly purchased in 2017. Also, the DCFS policy states, in part,

“County vehicles are available to transport children/youth upon request. If a county vehicle is not requested or available, employees are required to transport in their personal vehicle.” During our audit, DCFS employees transporting children were not utilizing the County-owned vehicles.

Risk to the County if Findings Not Corrected

The County is at risk of overpaying employees for duty-related travel if supervisors and fiscal personnel do not verify expense reports, increasing the risk of expense misappropriation. Undetected errors cost the County money.

In addition, the time spent completing lengthy travel expense reports each month reduces the time employees can be productive. This much manual reporting and calculation presents opportunity for human error or manipulation.

By not using County-owned vehicles, the County risks overpaying for duty-related travel expenses.

Recommendations

- 1.** DIA recommends DCFS supervisors verify employee monthly travel expense reports for accuracy and compliance with applicable policies before signing as approved. We understand supervisors cannot review expense reports daily. Instead, we believe supervisors could spot check a day or two during the month and recalculate a day's travel. Evidence of this verification should be noted on the form through initials or a tick mark by the supervisors.

Fiscal Office Response:

The Fiscal Office has already begun working with HHS divisions that travel frequently on the proper way to submit travel requests and reimbursements. The Fiscal Office agrees that supervisors should initial or notate verification of travel reimbursements. These recommendations will be incorporated into the formal training plan.

DCFS Response:

DCFS Supervisors will verify employee monthly travel expense reports for accuracy and compliance with applicable policies before signing as approved.

- 2.** HHS Fiscal employees should also verify mileage via spot check, and verify support is maintained for all necessary expenses (e.g. tolls). HHS Fiscal can do this verification even after the reimbursements are submitted to the County's Fiscal Office. Any errors should be deducted from the subsequent month's check. HHS Fiscal employees should also verify mileage via spot check, and verify support is maintained for all necessary expenses (e.g. tolls). HHS Fiscal can do this verification even after the reimbursements are submitted to the County's Fiscal Office. Any errors should be deducted from the subsequent month's check.

Fiscal Office Response:

The Fiscal Office has already begun working with HHS divisions that travel frequently on the proper way to submit travel requests and reimbursements. The Fiscal Office agrees that spot checks of calculations should be performed by HHS Fiscal staff. These recommendations will be incorporated into the formal training plan.

DCFS Response:

HHS Fiscal employees will verify mileage via spot check, and verify support is maintained for all necessary expenses. Any errors will be adjusted in the current or subsequent month's reimbursement.

3. DIA recommends DCFS employees in the transportation unit utilize the newly purchased County-owned vehicles when available to transport children.

Fiscal Office Response:

The new Travel Policy states that whenever travel by automobile is authorized, the use of a County fleet vehicle is preferred. The Fiscal Office will remind DCFS of the policy, but its DCFS management's decision to allow or deny employees the option of using their personal vehicles versus a County-owned vehicle.

DCFS Response:

DCFS employees in the transportation unit began using the newly purchased County-owned vehicles on April 19th, 2018 to transport children. On April 24, 2018 we ordered five additional vans to ensure all children are transported in County-owned vehicles. DCFS will have a total of eight vans to transport children (one van per transportation social service aide).

4. A field should be added to the monthly travel expense reimbursement forms to include a space for the employee to note if the most direct route was not taken and why, and this should be reviewed by the supervisor.

Fiscal Office Response:

The new Travel Policy requires all mileage submitted for approval and ultimately for reimbursement, should be incurred using the "most direct route" methodology. Although the Fiscal Office is happy to assist DCFS in making them aware of this practice, it will be up to the supervisors to ensure employees are taking and justifying deviations from the "most direct route" as prescribed in the new Travel Policy. The Fiscal Office agrees that DCFS should include a space for employees to note if the most direct route was not taken or why on its travel expense reimbursement form.

DCFS Response:

DCFS will add a field for the employee to note if the most direct route was not taken and why. This will be reviewed by the supervisor during the approval process.

5. DCFS should consider adding a line to the travel expense reports notifying employees that falsifying travel reimbursements could lead to termination.

Fiscal Office Response:

It is the responsibility of the employee and supervisor to prepare, review, and approve reimbursement and travel documentation prior to submitting it to the Fiscal Office. According to the Travel Policy, employees must certify via signature on the Travel Authorization Form and Employee Expense Report that the reimbursement they are requesting occurred while on County business and is compliant with the County's new Travel Policy. Any submission of false reimbursement may result in disciplinary action to the employee and/or the supervisor that approved the reimbursement.

DCFS Response:

DCFS will add a line to the travel expense reports notifying employees that falsifying travel reimbursements could lead to termination.

6. Due to the volume of their duty-related travel, DCFS should consider automated mileage reporting software on County-issued mobile phones. Benefits would include efficiencies in the travel reimbursement process and approvals, accuracy on reimbursement forms, and potential reductions in travel expenses resulting from errors in the current manual process. The time saved not doing manual travel reports could be better used fulfilling the DCFS mission of spending more time with the children. DIA will analyze and research the possibility of DCFS utilizing an automated mileage-reporting software in 2018. In preliminary research on automated mileage reporting software, DCFS could see a 10% to 30% reduction in duty-related travel costs.

Fiscal Office Response:

The Fiscal Office agrees that automated mileage-reporting software could save DCFS staff time and money. Before DCFS commits to purchasing additional software, the Fiscal Office encourages DCFS and Internal Audit to review and analyze the capabilities of the new Expense Management module of the County's ERP system. This module is anticipated to Go Live in 2019 and may fulfill this need with no additional cost to the County.

DCFS Response:

DCFS will consider automated mileage reporting software on County-issued mobile phones.

FINDING No Policy or Formal Approval Process on Miscellaneous Expense Reimbursements

During review of 67 employee reimbursements in 2016, we identified reimbursements that were not addressed in a formal policy, nor adequately supported. We understand that no policy can or should include every scenario. However, a general policy and/or approval process should be established on miscellaneous, necessary expenses to benefit the County, such as membership dues.

During our testing, DIA could not attribute the following situations to a specific policy:

Luncheons: The County does not have a formal policy on providing attendee meals at County-sponsored meetings.

- On two separate occasions an employee was reimbursed a combined total of \$172 for providing meals to unknown individuals. Neither reimbursement request listed attendees, meeting agenda, or purpose of the meeting.

Memberships: Professional organization memberships can enhance an employee's knowledge, skills and performance. The County's former Travel Policy did address memberships in section IV, however, the new Travel Policy does not. Section IV states:

"In accordance with Ohio Revised Code Section 325.21, the Board of County Commissioners may authorize the County to join an association or non-profit organization formed for the improvement of County government. Only one County membership may be authorized. The membership must be in the name of the County with the requesting department as the contact and may not be in the name of any individual County employee. County memberships will be considered on a first-come, first-served basis.

"Special Note: Contact the County Prosecutor's Office/Civil Division if there is a question as to whether membership in the association or non-profit organization is related to County affairs."

- The County reimbursed an employee \$550 for annual dues to an organization. Despite a search by DIA, information on this organization, such as the profit status of the organization, its mission or purpose could not be found. **NOTE: The employee refunded the County the full \$550 during the audit.**

Miscellaneous Expenses: DIA identified \$295 of expenses reimbursed to employees related to miscellaneous expenses, including personal cell phone charges, printer toner, and magnets for an event. DIA could not find support that personal cell phone charges are reimbursable unless authorized as official County business. The County has a

contract with W.B. Mason and Toshiba for printer toner. DIA could not determine the reason for purchasing the magnets other than for the Republican National Convention. **NOTE: The County recovered \$136 of the \$295 reimbursed for these items during the audit.**

Risks to the County if Findings Not Corrected

The County has a greater risk of reimbursing County employees for unauthorized and unnecessary expenses if a policy and/or approval process is not established on miscellaneous expenses.

Recommendation

1. Although DIA understands that no policy can or should include every scenario. However, the County should consider addressing the findings identified by DIA through a general policy and/or approval process to ensure reimbursed expenses are applicable and necessary for the County's overall goals.

Management's Response:

The Fiscal Office will develop a new General Employee Reimbursement Policy that does not involve travel related reimbursements. The County is in the beginning phases of design for the Expense Management module for the new ERP system. The Fiscal Office will explore the functionality in this module to incorporate non-travel types of employee reimbursements into the design and approval process of the module.

FINDING Inaccurate W-2s Noted for Relocation Expenses

In 2016 the County offered relocation expense reimbursement to newly hired employees to provide financial assistance during their relocation to Northeast Ohio, through a new hire letter. Relocation expense reimbursements are fringe benefits that need to be reflected on the employee's W-2. The Internal Revenue Service (IRS) requires the County to report all reimbursable relocation expense for an employee, whether taxable or not on the employee's Form W-2.

DIA compared relocation expenses tested during our audit to employee W-2s. One employee's W-2 was understated for relocation expenses. This was brought to the Fiscal Office's attention during the audit and corrected. The Fiscal Office issued a revised Form W-2c to the employee in December 2017 to include all reimbursements received. The reimbursements not captured on the original W-2 totaled \$13,550.

The W-2 is the form that an employer must send to an employee and the Internal Revenue Service (IRS) at the end of the year. The W-2 form reports an employee's annual wages and the amount of taxes withheld from his or her paycheck.

Risk to the County if Finding Not Corrected

If IRS guidelines are not followed employees could incur fines and penalties when filing their annual taxes, and the County could be held liable by the employee if W-2s are not accurate.

Recommendation

1. The Fiscal Office should ensure all applicable expenses are included on an employee's W-2 per IRS standards by reconciling all employee reimbursements related to relocation expenses or any other expense that requires inclusion in the employee's W-2.

Management's Response:

The Fiscal Office agrees with this recommendation. Unfortunately, capturing and adding employee reimbursements to an employee's W-2 using our current financial systems is a manual process. Human Resources should provide the Fiscal Office every new employee's employment letter upon job acceptance. This will allow the Fiscal Office to monitor and ensure all applicable expenses are captured on the W-2 in a timely manner.

FINDING **Unsupported Relocation Expenses Reimbursed**

In 2016 the County offered relocation reimbursement to newly hired executives to provide financial incentive during relocation to Northeast Ohio as part of their employment offer. The expenses were reimbursed to the employees after submission of actual receipt. In our testing of 67 employee reimbursements, DIA identified four employees reimbursed for relocation expenses. We noted the following:

- The County reimbursed a now former employee for personal car use (mileage) totaling \$159 prior to the employee's start date. The employee also submitted a gas receipt totaling \$30 for the same day as the mileage. The former employee was reimbursed for both. **NOTE: The Fiscal Office sent a letter to the former employee during our audit requesting repayment. As of the date of this report the County has not received repayment.**
- The same former employee was reimbursed for six months of rent expenses, in accordance with the hire letter. In reviewing the reimbursement support documentation, we identified unsupported costs totaling \$205 were also reimbursed to the former employee. The monthly lease agreement amount was less than the amount reimbursed, and no documentation was found to support the additional costs. **NOTE: The Fiscal Office sent a letter to the former employee during our audit requesting repayment. As of the date of this report the County has not received repayment.**
- A different former employee was reimbursed \$150 for a TV mounting dated prior to the offer letter date. **NOTE: The Chief Innovation Officer was in the process of obtaining additional support as of the date of this report.**
- An employee was reimbursed for \$200 for a tip to a moving company. The note was hand-written on the invoice without further supporting documentation. **NOTE: The employee refunded the County the full \$200 overpayment during the audit.**

Risk to the County if Finding Not Corrected

By not requiring sufficient proof of all relocation expense or verifying receipt dates against the offer letter or other documentation, the County is at greater risk of paying for unallowable and unsupported expenses.

Recommendations

1. DIA made a recommendation to recover the outstanding amounts identified in this finding. The Fiscal Office and Law Department are in the process of recovering the funds as indicated in the finding.

Management's Response:

The Fiscal Office will continue to work with the Law Department to ensure funds are recovered. The County Executive appointed the County's Chief Innovation Officer as a liaison between the Internal Audit Department and the County's agencies and departments. The Fiscal Office will rely on the efforts of the Chief Innovation Officer to assist in collection efforts if reimbursements are not received timely. If necessary, the Fiscal Office will also refer these matters to the Prosecutor's Office for collection.

2. The overall responsibility on employee reimbursements resides at the department level. Authorized department approvers should ensure requests for travel and reimbursement of travel and County-related business expenses are supported, justifiable, and in compliance with County policies. Departments should review the accuracy of the relocation expense and submit adequate documentation to support relocation expenses, like an offer letter. The Fiscal Office should compare the offer letter to relocation expense support to ensure the request is accurate and consistent with the offer letter.

Management's Response:

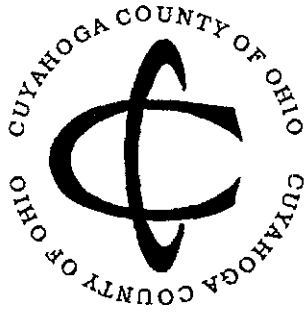
The County's new Human Resources Personnel Policies and Procedures Manual passed by County Council on March 27, 2018 does not allow for reimbursements for relocation expenses. The Fiscal Office will reject reimbursements for unallowable costs.

3. All relocation expenses should be supported by receipts that prove payment by the employee.

Management's Response:

The Fiscal Office requires reimbursements to have support, including original receipts. Please refer to Fiscal Bulletin 2018-001 published and communicated to agencies in February 2018 regarding the Accounts Payable Department's processing changes. This document instructs agencies on the proper way to process vouchers, including employee reimbursements.

The County's new Human Resources Personnel Policies and Procedures Manual passed by County Council on March 27, 2018 does not allow for reimbursements for relocation expenses. The Fiscal Office will reject reimbursements for unallowable costs.



COMMISSIONERS
Jimmy Dimora
Timothy F. Hagan
Peter Lawson Jones

Cuyahoga County

Travel Policy

Effective: May 1, 2005

Revised: February 1, 2007

INTRODUCTION

Ohio Revised Code Section 325.20 provides for elected County officers, a deputy or employee of the County to travel at County expense as *authorized by the Board of County Commissioners*, unless otherwise provided by law.

This policy will ensure that those who travel on County business suffer no financial loss, nor realize any financial gain from their travel. The objective of this policy is to set forth guidelines to ensure the smooth, orderly and cost-effective purchasing of travel services for County employees, as well as to provide a process for the smooth, orderly and efficient reimbursement of **authorized** travel expenses. In order to realize the maximum cost savings opportunities and to ensure consistently high levels of service for County travelers, employees of the Board of County Commissioners **are required to adhere to these guidelines**.

As the travel industry has undergone major changes in recent years, there are many opportunities for the County to realize significant savings on its travel costs. To that end, the Board of County Commissioners approved a contract with a travel vendor for duty-related travel services. This policy is written in conjunction with the duty-related travel services contract and will be enforced by the vendor.

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Section I. General Policy Statements

- **Who May Travel**

Elected County officers, deputies or employees of the County may travel at County expense as authorized by the Board of County Commissioners, unless otherwise provided by law.

Special Note: Employees are defined as interns, full-time permanent, part-time temporary, full-time temporary and probationary individuals. Payment of travel expenses for other than elected County officers, deputies or employees is subject to statutory authorization. Evidence of the appropriateness of such payment should accompany the Request for Board Action.

- **When to Travel**

Employees may be required to travel on County business in conjunction with their normal job assignments or in order to fulfill a special departmental need. The decision to travel must be based solely on the need to fulfill the business objectives of the County when a more economical alternative to travel does not exist (e.g., conference calls, overnight mail or teleconferencing, where appropriate).

- **Scheduling**

When travel is required, employees are expected to schedule the **minimum** amount of travel necessary to meet the objectives requiring the travel.

When the purpose of the travel can be accomplished in a single day, it is expected that early morning and late evening flights will be utilized in lieu of overnight stays to minimize hotel and meal expenditures.

Special Note: In some instances, a lower common carrier fare may be obtained with weekend travel, but will result in additional lodging, meal or other travel costs. An employee may request approval of such weekend travel arrangements where it can be demonstrated that the common carrier fare savings exceed the additional travel costs incurred. Such travel time is on the employee's own time and may not be credited towards overtime or compensatory time calculations. Any additional business days used on travel status which would otherwise have been worked at the employee's normal work location, must be charged to the employee's accrued leave balances (excluding sick leave).

- **Class of Service**

Standard County policy for air travel accommodations is tourist or coach class. All employees traveling by air on County business are expected to plan their travel utilizing the most economical airfare available.

Standard County policy for hotel accommodations is a single room (unless accommodations are shared by two or more employees) at government rates where available and economically feasible.

Standard County policy for car rental expenses is a compact or intermediate size vehicle, dependent on need.

- **Unbiased Selection**

The selection of an airline, hotel, rental car agency or any other travel-related vendor will be made solely within the parameters established by this policy, without regard for personal frequent traveler or frequent user inducements, unless the use of such inducements results in lower expenses to the County.

Special Note: Benefits accrued in frequent traveler programs, as a result of duty-related travel paid for by the County, may be used only to defray the cost of future duty-related travel.

- **Expenses**

The schedule of authorized expenses, as set forth in Section III. C-1a – i of this policy, **shall not be considered an allowance.** Employees shall travel at the **least possible cost.**

Employees are encouraged to share expenses (e.g., ridesharing, hotel accommodations, etc.), whenever it is reasonable to do so.

- **Expense Reporting**

Employees are required to submit expense reports **within 30 days** of completing their travel or reimbursement for expenses *may be denied*

- **Reimbursement**

All appropriate, **approved** duty-related travel expenses, as defined in Section III. C-1a – i of this policy, will be reimbursed to the employee.

- **Request for Board Action**

Whenever an employee is in doubt as to whether or not Board action is required, a Request for Board Action and Briefing Memo, together with the appropriate checklist(s), should be submitted to the Office of the Clerk of the Board for approval **prior to any expenses being incurred** and in sufficient time to meet agenda deadline dates.

Special Note: Agenda deadline dates are available as the last page of the Commissioners' Weekly Agenda and are also available on the County's website at [www.cuyahogacounty.us/Meeting Schedule](http://www.cuyahogacounty.us/MeetingSchedule).

- **Safety**

The safety and well-being of Cuyahoga County employees is a priority of the Board of County Commissioners. The guidelines set forth in this policy serve to enhance the safety of employees while traveling.

- **Employee Conduct**

County employees are responsible for conducting themselves, at all times, in a manner that advances the goals of the County and increases public confidence in County government. This requires County employees to refrain from behavior that might be harmful to the County's interests, or which violates or conflicts with County policies, practices and/or procedures. Therefore, County employees shall exercise good judgment while traveling on County business and will observe all of the County's rules while traveling, including rules regarding personal appearance, alcohol and drug use and sexual or other harassment. *Unacceptable behavior may lead to disciplinary action.*

- **Travel Out-of-County**

Employees are encouraged to arrange travel **within the County** whenever it is reasonable to do so. Travel out-of-County for the sole purpose of gaining a reimbursable expense **should not be arranged**.

Example:

Identical computer training seminars are being offered by providers in Cuyahoga County and in Lake County. The Cuyahoga County seminar should be selected whenever it is reasonable to do so

- **Employees Covered by Collective Bargaining Agreements or State or Federal Regulations**

Employees covered by a collective bargaining agreement shall abide by the provisions of said agreement as they pertain to duty-related travel/staff development.

Employees, whose departments are also governed by state or federal regulations, shall follow those regulations as they pertain to duty-related travel/staff development authority, particularly when those regulations are stricter than this County policy.

- **Continuing Education Credits**

The County will pay for or reimburse an employee for **approved** expenses related to continuing education, if such education is a requirement for continued employment.

Section II. TYPES OF TRAVEL

A. Duty-Related, In-State Travel

Definition:

Travel *within* the State of Ohio required in the performance of an employee's duties.

Examples:

An Appraiser in the County Auditor's Office travels to a site within Cuyahoga County to appraise a home

The Director of Human Resources attends a meeting at the Department of Administrative Services in Columbus.

Employees of the County Recorder's Office travel to Cincinnati for several days to review the Hamilton County Recorder's Office operating procedures.

A Social Worker travels to Columbus to pick up a child for placement in a local foster home

Approval Requirements:

- Approval by the Department Head is required for **all** travel/staff development.
- Request for Board Action and a resulting resolution **are not required** for duty-related travel within the State of Ohio when such travel is required in the performance of an employee's duties.

Special Note: It is important to note for those who may travel to locations bordering other states, Cuyahoga County-owned vehicles **may not** cross the state line **unless a Request for Board Action is approved prior to the travel and expressly authorizes such travel.** (For additional information on the use of County-owned vehicles, see Section III. E-2 and E-3a – d of this policy.)

Example:

*An employee authorized to travel to Cincinnati in a County-owned vehicle **may not** drive the vehicle across the state line into Kentucky for dinner, shopping, etc.*

B. Duty-Related, Out-of-State Travel

Definition:

Travel *outside* the State of Ohio required in the performance of an employee's duties.

Examples:

The Director of the Department of Development travels to Chicago, Illinois, to meet with federal officials concerning the audit of a County program.

An elected official meets with the Congressional Delegation in Washington, D C.

Approval Requirements:

- Approval by the Department Head is required for **all** travel/staff development.
- Request for Board Action and a resulting resolution **are required** for duty-related travel outside the State of Ohio required in the performance of an employee's duties.

Special Note: Whenever travel is mandated as part of an employee's regular duties, a Request for Board Action **is not required**.

Examples:

A Social Worker travels out-of-state to pick up a child.

A Deputy Sheriff travels out-of-state to transport prisoners

C. Association Meeting or Convention

Definition:

Attendance at a meeting or convention sponsored by an **association** (either in-County, out-of-County or out-of-State)

Examples:

An employee attends the County Commissioners' Association of Ohio Summer Conference in Cleveland.

An employee attends the National Association of Social Workers' Convention in Denver, Colorado.

The Director of the Cuyahoga Support Enforcement Agency attends the Support Enforcement Association's annual meeting in Columbus.

Approval Requirements:

- Approval by the Department Head is required for **all** travel/staff development.
- Request for Board Action and a resulting resolution **are required for all association meetings and conventions regardless of location.**

D. Staff Development

Definition:

A workshop, seminar or training course sponsored by an agency, institution or association.

Examples:

An employee of the Cuyahoga Work & Training Agency attends a seminar on "How to Be an Effective Supervisor" sponsored by the Ohio Management Training Institute in Cleveland.

A provider presents a series of in-house training sessions for County employees on computer software at the Information Services Center

An employee of the County Sheriff attends a course on law enforcement at Cleveland State University.

Approval Requirements:

- Approval by the Department Head is required for **all** travel/staff development.
- Request for Board Action and a resulting resolution **are required** for all workshops, seminars or training courses

Exceptions:

The Office of Human Resources offers staff development and training sessions throughout the year

The Information Services Center provides various compute training classes for employees throughout the year.

Attendance at these sessions requires approval by the Department Head but **does not** require a Request for Board Action and a resulting resolution.

Special Note: When a County agency sponsors a training seminar or conference, the Agency must submit a contract or agreement for the Board of County Commissioners, as contracting authority, to approve and sign. **No employee has authority to sign agreements or contracts on behalf of the Board of County Commissioners.**

E. Emergency Travel

Definition:

The need to travel arises and time does not permit the Department Head to obtain prior approval of the Board of County Commissioners as outlined in Section II. B, C, and D of this policy.

Examples:

Information on a training seminar to be held in Chicago, Illinois, that would benefit several Budget Analysts in the Office of Budget & Management, is received by the Department Head and the seminar will be held in two weeks.

The Casey Foundation invites officials from the Department of Children & Family Services to attend an event they are hosting the following week in San Francisco, California.

Approval Requirements:

- The County Administrator may approve such emergency travel requests. A Request for Board Action and a Briefing Memo should be submitted to the Office of the Clerk of the Board as soon as possible.

F. International Travel

Definition:

Travel required outside the continental United States.

Example:

Employees of the Office of Human Resources travel to Puerto Rico to recruit Social Workers

Approval Requirements:

- Approval by the Department Head is required for **all** travel/staff development.
- Request for Board Action and a resulting resolution **are required** for all travel outside the continental United States.

Special Note: The County's travel vendor can assist in obtaining the required documents for mandatory international travel. However, it is important to note that additional fees may be incurred in connection with this service. (See Section III. C-1i for more information on these fees.)

G. Travel Without Expenses

Definition:

Where there is travel as outlined in Section II. B, C, D and E of this policy and **no expenses** are involved, a request for Board Action and a resulting resolution **are required**. This action authorizes the employee to be away from his/her normal job site with the full benefits to which he/she would normally be entitled.

Examples:

Management Information System personnel are invited to attend a demonstration for a new software product at no charge to the County

The Director of Employment & Family Services is invited to speak at a conference of similarly situated professionals; all expenses paid.

Approval Requirements:

- Approval by the Department Head is required for **all** travel/staff development.
- Request for Board Action and a resulting resolution **are required** for all travel as outlined in Section II. B, C, D, E, F and G of this policy.

Section III. PROCEDURES

A. Departmental Approval

Approval by the Department Head **is required for all travel/staff development.** Employees shall adhere to departmental policies and procedures when requesting any type of travel.

B. Board of County Commissioners' Approval

When it is determined that the type of travel/staff development requires the approval of the Board of County Commissioners, such approval is required **before** any travel costs are **incurred.** (See Section II. E for exceptions.)

1. Request for Board Action

A Request for Board Action (sample document attached as Exhibit 1) template was provided to each department on disk. Each request must provide the following information:

- Department
- Employee Name
- Name of Event
- Event Sponsor
- Location
- Date(s) of Travel
- Amount of Expenses (itemized per person)
- Fiscal Information (if grant funded, whether or not a County match is required)

Failure to provide any of the requested information may delay the processing of the request.

The Request for Board Action **must be signed by the Department Head** or authorized representative and submitted to the Office of the Clerk of the Board **prior** to the date of the event and in sufficient time **to meet agenda deadline dates.**

Special Note: Agenda deadline dates can be found on the last page of the Board of Commissioners' weekly Agenda or on the Commissioners' website at [www.cuyahogacounty.us/ Meeting Schedule](http://www.cuyahogacounty.us/MeetingSchedule).

Special Note: Requests for travel and staff development submitted **after** the expense was incurred and **not** approved by the County Administrator, **may not** be approved for reimbursement.

2. Agenda Briefing Memo

An Agenda Briefing Memo (sample document attached as Exhibit 2) template was provided to each department on disk. Each request for Board Action must also include an Agenda Briefing Memo. Voluminous documentation is not necessary, nor being solicited. Provide pertinent, concise information defining the reason for the travel and its purpose, use or outcomes; attach only supporting documentation that will assist in explaining your request.

3. Checklists

Checklists were provided electronically to each department (sample checklists are attached as Exhibits 3-A – C). The appropriate checklist(s) must be completed and submitted with the Request for Board Action.

C. Expenses

Employees traveling on County business are expected to use the most cost-effective means in achieving the intended purpose of the trip. All expenses submitted for reimbursement are subject to review by the Department Head. It is the responsibility of each department to address the availability of funds **before any travel is requested**

1. Authorized:

a) Transportation – ORIGINAL RECEIPT REQUIRED

Special Note: Ohio Revised Code Section 319.16 provides for the County Auditor to issue warrants based upon the presentation of proper **evidentiary matter**. Evidentiary matter is defined as “**original invoices, receipts, bills and checks, and legible copies of contracts.**”

1. Actual expense of coach airfare, public transit or taxis.
2. Actual expense incurred using a vehicle (includes parking, highway tolls, etc.)

Special Notes: Employees should use the least expensive alternative form of transportation (i.e., airport bus, airport limousine, taxi) for travel to and from airports.

Reservations for airline, bus or rail should be made by the County’s travel vendor whenever possible.

b) Lodging – PAID RECEIPT REQUIRED

Overnight stays are often a necessary part of the travel request. Employees should seek accommodations that are safe, offer a good value, and meet business and special needs.

Special Note: The Board of Cuyahoga County Commissioners, in accordance with the Rehabilitation Act of 1973, Section 504, and the Americans with Disabilities Act of 1990, seeks to assure its employees that no individual is discriminated against in a County workplace because of a disability. Advise the travel vendor of any special needs.

The County's travel vendor has negotiated agreements with many hotel/motel properties. Most other properties will offer a corporate or government rate when requested and should be utilized whenever available and economically feasible.

1. Actual expense not-to-exceed the lowest available single room rate.

Special Note: A credit card statement will not be accepted as a receipt for lodging expenses as it does not itemize charges, some of which may not be authorized expenses. **Only an itemized hotel bill, indicating payment, will be considered an acceptable receipt for lodging expenses.**

2. When making a reservation, employees are directed to request a government rate, whenever available and economically feasible. For reservation purposes, the County is State of Ohio Political Subdivision #29. The County's federal tax identification number is 34-6000817. If the hotel requires additional confirmation of the County's tax-exempt status, contact the Office of Procurement & Diversity for the County's official tax-exempt form.

Special Note: Reservations for lodging should be made by the County's travel vendor whenever possible.

c) Car Rental – RECEIPT REQUIRED

Employees should consider other, more economical alternatives to car rental. Consult with the County's travel vendor for possible alternatives at your destination that may meet your needs.

The County's travel vendor has negotiated agreements with many car rental agencies.

1. Actual expense not-to-exceed the lowest available rate for a compact or intermediate size vehicle, dependent on need.

Special Note: Reservations for car rentals should be made by the County's travel vendor whenever possible.

d) Meals

Only expenses for meals purchased **out of Cuyahoga County** are authorized for reimbursement. Employees are expected to make every effort to minimize meal expenses. Authorized meal expenses should not be considered a daily allowance. Only **actual expenses** up to the authorized maximum will be reimbursed.

1. Authorized expenses for meals purchased outside Cuyahoga County will be reimbursed for each day of approved travel up to the maximums established by the multiple-rate employee meals per diem reimbursement rate structure. (See approving resolution attached as Exhibit 12 for the current rates.)

Special Note: Employees may leave a gratuity for meals; 15% of the total bill is customary **and will be considered a part of the meal maximum.**

Example:

The actual expense for a dinner out-of-County in Columbus, Ohio is \$16.80. A 15% gratuity would increase the expense to \$19.32. Only the \$18.00 maximum amount for dinner in Columbus (GSA Level 3/County Rate 2) will be reimbursed.

2. When registration fees include meals (i.e., breakfast, luncheon with speaker, etc.) the expenses for said meals shall be deducted from the daily maximum corresponding to the rates as established in Section III. C-1d of this policy.

Special Note: Dietary needs due to religion or a medical condition requiring additional consideration will be considered on a case-by-case basis.

3. Employees will not be reimbursed for meals purchased prior to the time authorized travel commences or after the authorized travel has ended.

Examples:

Only lunch and dinner will be reimbursed when a flight departs after 10:30 a.m.

Only breakfast and lunch will be reimbursed when an employee arrives home before the end of the normal work/commute day.

Special Note: Reimbursement is authorized for breakfast when an employee is on authorized travel status anytime between the hours of 6:00 a.m. and 10:30 a.m.; for lunch when an employee is on authorized travel status anytime between the hours of 11:00 a.m. and 2:00 p.m.; and for dinner when an employee is on authorized travel status anytime after 5:00 p.m.

e) Registration Fees – RECEIPT REQUIRED

Conferences, meetings and staff development may include the cost of registration fees. If membership fees are included in the registration fee, the cost of the membership must be separated from the registration fee and listed separately both on the Request for Board Action and the reimbursement voucher. Only the actual expense of registration fees will be reimbursed.

Special Note: Expenses for optional activities—such as dinners, tours and golf outings—are not part of registration fees and **are not authorized for reimbursement.**

Examples:

An employee of the Department of Development attends the annual Economic Development Conference held out-of-state. The registration fee is \$250.00. Optional activities include a black-tie dinner for an additional \$75.00, a riverboat tour for an additional \$25.00 and a golf outing for an additional \$60.00. Only the \$250.00 registration fee is an authorized expense eligible for reimbursement.

An employee attends a two-day conference held out-of-state with a registration fee of \$150.00, which includes lunch on both days. The \$150.00 registration fee is an authorized expense; however, the meal allowance for lunch must be deducted from the daily maximum for meals for both days.

f) Mileage

Effective February 1, 2007, the Board of County Commissioners increased the employee mileage reimbursement rate when a personal vehicle is used for authorized travel. (See approving resolution attached as Exhibit 11 for the current rate.)

Bargaining unit employees should refer to their union contract for the approved mileage reimbursement rate

Mileage reimbursement shall be allowed for travel from an employee's regular worksite to an alternate worksite or training/conference location, and vice versa.

Special Note: All employee reimbursement vouchers should be submitted within 30 days of completion of the travel or reimbursement for expenses may be denied.

When an employee is required to travel to a worksite other than his/her main worksite, the employee will be reimbursed only for the mileage **in excess** of that which would have been incurred by the employee's normal commute.

Example:

An employee who lives in North Olmsted and whose main worksite is the County Administration Building, but reports directly to a worksite in Westlake, will not be reimbursed for the mileage from North Olmsted to Westlake, which is less than the mileage from North Olmsted to Downtown Cleveland.

When an employee travels from his/her residence to a worksite other than his/her main worksite but travels through the general area of the main worksite, mileage reimbursement will be based on the mileage from the main worksite to the other worksite, and vice versa.

Example:

An employee who lives in Cleveland Heights and whose main worksite is the County Administration Building, but must report to a job site in Lakewood, will be reimbursed for the mileage from downtown Cleveland to Lakewood.

g) Parking – RECEIPT REQUIRED

The actual expense of parking costs, including airport long-term parking expenses, will be reimbursed when an employee is authorized to travel.

h) Miscellaneous Expenses – RECEIPT REQUIRED

Actual expenses for telephone calls, authorized cell phone use, faxes and remote computer connections, **required in connection with official business**, will be reimbursed.

i) Fees for Duty-Related International Travel

The current contract with the travel vendor provides for assistance with arrangements required in connection with international travel, such as application fees for passports, photographs, etc. As fees may be subject to change by contract year, consult the travel vendor for current fees.

2. Not Authorized:

The following expenses **will not be considered for reimbursement under any circumstances:**

- a) **Alcoholic Beverages**
- b) **Cosmetic Items**
- c) **Entertainment**
- d) **Laundry and Dry Cleaning**
- e) **Room Service**

Special Note: Room service charges for meals will be considered an authorized expense up to the allowable maximum for breakfast, lunch or dinner. (See Section III. C-1d for meal maximums.)

- f) **Parking Tickets**
- g) **Personal Telephone Calls**
- h) **Private Vehicle Repairs**

D. Amending the Travel Resolution

When a Request for Board Action is submitted for travel and adopted by the Board of County Commissioners, only the items as approved by the Board may be considered for reimbursement. If changes occur between the time of approval and completion of travel, the original resolution authorizing the travel must be amended.

Example:

Jane Smith of the County Auditor's Office was authorized to travel on March 15-16, 2001 to San Diego, California, to attend a software seminar; total expenses not-to-exceed \$1,164.52. However, Jane's actual eligible expenses were \$1,200.00

1. Complete a Request for Board Action

A Request for Board Action (sample document attached as Exhibit 4) template was provided to each department on disk. Each Request for Board Action must also contain an Agenda Briefing Memo and the appropriate checklist(s). Each request must provide the following information:

- Original resolution number
- Date of original resolution
- What travel was authorized and for whom
- What specifically requires amendment and the reason

Special Note: A copy of the original approving resolution **should be attached** to the Request for Board Action.

Approval by the Department Head is **required for all travel/staff development**. Employees shall adhere to departmental policies and procedures when requesting to amend any travel request.

E. Use of Vehicles

It is the policy of the Board of County Commissioners to provide fleet/pool vehicles for business use, to allow employees to drive their personal vehicle for authorized County business or travel, when a County vehicle is unavailable or when it is unreasonable to do so, to reimburse employees for authorized business use of their personal vehicle and to insure a safe driving environment for all vehicles used for County business.

1. Use of Personal Vehicle

Whenever a County employee is required to drive for business as a condition of employment or for authorized travel, the employee must be able to meet the standards as set forth in this policy at all times. Failure to maintain these standards may result in disciplinary action or removal.

- a) An employee must hold a valid State of Ohio driver's license and operate the vehicle in accordance with Sections 307.43 and 124.71 of the Ohio Revised Code, in a safe and courteous manner, obeying all traffic laws and parking regulations.
- b) Use of safety belts, car seats when transporting children and any appropriate restraints is required in accordance with Ohio law.

- c) An employee must carry personal automobile liability insurance coverage, in at least the State of Ohio minimum standard (See Insurance Addendum attached as Exhibit 9), and be eligible for coverage under the County's insurance program.
- d) Employees must report any changes that may affect their ability to meet the standards of this policy immediately to their Supervisor, including but not limited to license suspension, revocation or failure to renew.
- e) Employees who are authorized to use their personal vehicle as a condition of employment or for approved travel are subject to the County's Fitness for Duty Program. The use of alcohol and/or other controlled substances—including prescription or over-the-counter medication, which may temporarily render an employee unable to operate a vehicle safely—is strictly prohibited
- f) Employees who use their personal vehicle as a condition of employment or for approved travel, must maintain the vehicle in good and safe operating condition.
- g) The approved mileage reimbursement allowance is provided to compensate employees for the cost of gasoline, oil, depreciation and insurance. Employees may be reimbursed for parking costs and tolls actually incurred; **receipts are required.** (See Resolution No. 070358 attached as Exhibit 11 for the current mileage reimbursement rate.)
- h) Employees are solely responsible for the cost of any driving infraction—fines for moving violations, parking tickets, impound charges, towing charges and storage charges—as a result of the vehicle being impounded for any traffic or parking violation and any required repairs, including those not covered by insurance, in the event of an accident.
- i) All fines, incidents or accidents resulting in the operation of a personal vehicle on County business must be reported to the employee's Supervisor. (See sample Voluntary Statement attached as Exhibit 5)
- j) Because the laws pertaining to the use of cell phones vary by community, it is recommended that an employee operating a vehicle pull to a safe location and disengage the vehicle **before** using a cell phone.

2. Use of Department Vehicle

Employees shall follow the procedure established by the Department Head for the use of County-owned or leased vehicles assigned to that department.

All other rules, as defined in Section III. E-3a – d of this policy will apply.

3. Use of County Fleet/Pool Vehicles

Whenever travel by automobile is authorized by the Department Head, the use of a County fleet/pool vehicle is *preferred*. However, an employee may use a personal vehicle when a County fleet/pool vehicle is not available or when the cost of using a County fleet/pool vehicle exceeds the cost of the travel mileage. When two or more employees are traveling to the same destination, it is recommended that a County vehicle be requested; should a County vehicle not be available for the travel, employees are requested to rideshare whenever it is reasonable to do so.

Special Note: The daily rental rate for use of County fleet/pool vehicles is eliminated, effective 5/1/2005.

a) Approval Procedure

- Approval by the Department Head is required for **all travel/staff development**.
- The Request for Board Action seeking approval of any out-of-state travel, must include the request to use a County-owned or leased fleet/pool vehicle.
- The Request for Board Action seeking approval of any travel/staff development must include information as to whether a County fleet/pool vehicle was requested and, if a County vehicle is not being used, the reason why. Failure to submit this information may result in the delay of processing your request.

Special Note: The resulting resolution approving out-of-state travel will also authorize use of a County-owned or leased fleet/pool vehicle.

b) Reserving a County Fleet/Pool Vehicle

The Department of Central Services/Operations Division has a limited number of fleet/pool vehicles available.

Special Note: Extended or long-distance requests should be directed to the Operations Manager for arrangement with Fleet Services.

A Vehicle Request Form (sample attached as Exhibit 6) has been provided to each department on disk. This form should be completed, approved by the Department Head and submitted to the Department of Central Services/Fleet Services/Operations Division within a reasonable amount of time before the requested travel date. The Vehicle Request Form must contain the following information:

- The date(s) the vehicle will be in use.
- The name(s) of the employee(s) who will be driving the vehicle.
- The destination of the vehicle.
- The date the vehicle will be returned.

Special Note: Priority will be given to employees with prior reservations for vehicles; unscheduled vehicle requests will be accommodated based on vehicle availability.

Employees **must** abide by the following rules whenever operating a County fleet/pool vehicle:

1. Use of fleet/pool vehicles is restricted to the employee's regular working hours or as approved by the employee's Department Head.
2. Personal use of a fleet/pool vehicle is **strictly prohibited**; only **authorized** persons shall travel in a County vehicle in accordance with current insurance policy restrictions.
3. A fleet/pool vehicle **may not** be driven out-of-state without prior approval by the Board of County Commissioners.

Example:

Travel to Cincinnati is authorized by the Department Head. The fleet/pool vehicle may not be driven across the border to Kentucky unless prior approval is obtained from the Board of County Commissioners

4. A fleet/pool vehicle **may never be driven out of the country.**
5. All fleet/pool vehicles and keys must be returned by the specific date and time given (unless prior arrangements have been made.)
6. Smoking is **strictly prohibited** in all fleet/pool vehicles.
7. All fleet/pool vehicles must be returned in the condition they were received.
8. All employees driving a fleet/pool vehicle must hold a valid State of Ohio driver's license.
9. Proper use of safety belts, car seats when transporting children and any appropriate restraints shall be followed in accordance with Ohio law.
10. An employee must carry the State of Ohio's minimum standard amounts of personal automobile liability insurance (See Insurance Addendum attached as Exhibit 9) and be eligible for coverage under the County's insurance.
11. Employees must report any accident, theft, damage, breakdown or mechanical problem, regardless of the extent of damage or lack of injuries, **immediately** to the Department of Central Services/Protective Services Unit. (See Section III E-3c – d, which follows, for procedures for Motor Vehicle Accidents/Breakdowns.)

12. Employees operating a fleet/pool vehicle are subject to the County's established Fitness for Duty Program. The use of alcohol and/or other substances—including prescription or over-the-counter medications, which may temporarily render an employee unable to operate a vehicle safely—is strictly prohibited.
13. Employees will exercise due diligence to drive safely and maintain the security of the vehicle and its contents at all times.
14. Employees are personally responsible for any driving infractions or fines that result from their driving (or parking) and must report them to their Supervisor and complete a Voluntary Statement (sample attached as Exhibit 5) for submission to the Department of Central Services/Fleet Services/Operations Division immediately upon return of the vehicle.
15. As the use of cell phones varies by community, it is recommended that an employee operating a vehicle pull to a safe location and disengage the vehicle **before** using a cell phone.
16. A credit card, restricted to the purchase of gasoline, is available through the Department of Central Services/Fleet Services/Operations Division upon request. Contact the department for additional information.
17. Employees may be reimbursed for parking costs and tolls actually incurred, **receipts are required**.

c) County Fleet/Pool Vehicle Accidents

1. Stop immediately; call the appropriate authorities, for example 9-1-1, and request medical assistance, if required.
2. Take safety precautions, as required by law, to prevent further accidents. The County's insurance identification card is located in the vehicle's glove compartment.
3. Exchange your name, address, company name and address, license plate number and driver's license number with other driver(s).
4. Employees should cooperate fully with authorities in the event of an accident. However, an employee should not make any statements other than in response to the questions of an investigating officer.
5. Complete the Drivers Accident Report found in the vehicle's glove compartment (sample attached as Exhibit 7).
6. Have available witnesses complete a Witness Questionnaire, also located in the vehicle's glove compartment (sample attached as Exhibit 8).
7. Call the Department of Central Services/Protective Services Unit at **216-443-2141** or toll free at **1-888-814-3578**, available 24 hours per day/7 days per week.
8. Notify the County's Insurance Coordinator at **216-443-7298**.
9. Notify your Supervisor as soon as possible.

d) County Fleet/Pool Vehicle Breakdowns

1. Pull the vehicle off the road (if possible) and put the vehicle's hazard lights on.

2. Place the orange CUYAHOGA COUNTY VEHICLE emergency placard (located in the glove compartment) in the window.
3. Call the Department of Central Services/Protective Services Unit at **216-443-2141** or toll free at **1-888-81-HELP-U (1-888-814-3578)**, available 24 hours per day/7 days per week, and be prepared to provide the following information:
 - Your name and department name
 - Your Supervisor's name and phone number
 - County vehicle information:
 - Make, model, color and type of vehicle
 - License number and last 4 digits of the vehicle identification number located on the driver's side/corner of the dashboard
 - The **exact** location of the vehicle
 - Any special needs (medical needs, contacts that should be made, etc.)
4. Stay on the line with the Protective Services Unit to provide further information or receive additional instructions. You will be advised where to meet the tow truck.
5. For safety reasons, you may be advised to return to your vehicle. When the tow truck arrives, confirm that the service was dispatched by the Protective Services Unit.
6. During regular business hours (Monday – Friday 7:30 a.m. – 4:30 p.m.) the vehicle will be towed to the County Fleet Services Garage. After regular business hours the vehicle will be towed to the towing company's lot.
7. The tow truck service can usually provide a ride for the driver and one passenger to the County Garage (during regular business hours) or the towing company's lot (after regular business hours). Arrangement for further transportation from this point rests with the employee.

F. Dedicated Travel Vendor

To establish a uniform travel system, the Board of County Commissioners contracted with a travel vendor to provide airline, lodging, car rental and meeting services. Use of this travel vendor will provide the County with efficiency and accountability in the area of travel and may result in significant cost savings. All travel arrangements must be made through the County's current travel vendor.

Contact the Office of Human Resources, **216-443-7190**, for additional information on the County's current travel provider.

Section IV. Elected Officials' and County Memberships

A. Elected Officials' Memberships

In accordance with Ohio Revised Code Section 325.21, the Board of County Commissioners may authorize any Elected Official to join an association related to County affairs at County expense. There is no limit to the number of organizations or associations any single Elected Official may request to be paid by the County. However, the Board of County Commissioners *is limited* to appropriating an amount not-to-exceed five cents per person for the County's population, determined by the latest Federal census, to pay for Elected Officials' memberships in associations or organizations.

Examples:

The County Coroner may request payment of annual dues to the National Association of Medical Examiners in her/his name

The County Prosecutor may request payment of annual dues to the Ohio Prosecuting Attorney's Association in his/her name

Special Note: Contact the County Prosecutor's Office/Civil Division if there is a question as to whether membership in the association or non-profit organization is related to County affairs.

Special Note: As the total dollars appropriated in a calendar year for Elected Officials' memberships may not exceed five cents per person for the County's population, requests will be processed on a first-come, first-served basis, until the maximum amount is reached.

Procedures:

1. The Department Head must submit a Request for Board Action and Briefing Memo to the Office of the Clerk of the Board.
2. The Request for Board Action and Briefing Memo must include the following information:
 - Name of the organization/association
 - Amount of dues
 - Information pertaining to how membership in the organization/association is related to County affairs
 - Time period covered

3. The County Administrator will present the request at a subsequent Board of County Commissioners' meeting for consideration.
4. Upon approval, the Clerk of the Board will forward a copy of the official resolution authorizing the payment of dues to the Department Head.
5. The department will attach the resolution and the invoice to an office voucher to be submitted to the County Auditor/General Accounting Division for payment.

Special Note: If statutory authority exists for the Board of County Commissioners to consider a request for membership in other than ORC 325.21, cite the appropriate authorizing legislation. If there is a question regarding appropriate authority, contact the County Prosecutor's Office/Civil Division.

B. County Memberships

In accordance with Ohio Revised Code Section 325.21, the Board of County Commissioners may authorize the County to join an association or non-profit organization formed for the improvement of County government. Only one County membership may be authorized. The membership must be in the name of the County with the requesting department as the contact, and may not be in the name of any individual County employee. County memberships will be considered on a first-come, first-served basis.

Special Note: Contact the County Prosecutor's Office/Civil Division if there is a question as to whether the association or non-profit organization was formed for the improvement of County government.

Examples:

The County may pay dues to the National Association of Counties.

The County may pay annual dues to the County Auditors' Association of Ohio at the request of the County Auditor's Office.

Special Note: Ohio Revised Code **does not** permit the County to pay for employees' individual memberships in organizations or associations; however, a contact person may be added to the request to ensure proper receipt of membership materials.

Procedures:

1. The Department Head must submit a Request for Board Action, together with a Briefing Memo and appropriate checklist(s), to the Office of the Clerk of the Board

2. The Request for Board Action and Briefing Memo must include the following information:
 - Name of the organization/association
 - Amount of dues
 - Information regarding the organization/association, which includes its mission and purpose
 - Time period covered
3. The County Administrator will present the request at a subsequent Board of County Commissioners' meeting for consideration.
4. Upon approval, the Clerk of the Board will forward a copy of the official resolution authorizing the payment of dues to the Department Head
5. The department will attach the resolution and the invoice to an office voucher to be submitted to the County Auditor/General Accounting Division for payment.

Special Note: If statutory authority exists for the Board of County Commissioners to consider a request for membership in other than ORC 325.21, cite the appropriate authorizing legislation. If there is a question regarding appropriate authority, contact the County Prosecutor's Office/Civil Division.

Section V. Sponsorship

The Board of County Commissioners may authorize a County department to sponsor an event.

Example:

The Department of Development wishes to sponsor the Countywide Financial Institutions Advisory Council Conference.

Procedures:

1. The Department Head must submit a Request for Board Action, together with a Briefing Memo, to the Office of the Clerk of the Board **in advance of the event.**
2. The Request for Board Action must include the following information:
 - The name of the organization, its members and/or principals
 - Information as to whether the County is a member of the organization
 - The dollar amount of the sponsorship
 - The benefits to the County of sponsorship
 - Information as to whether the County has sponsored this event in the past, and if so, a prior resolution number.
3. The Department Head will present the request at a subsequent Board of County Commissioners' meeting for consideration.
4. Upon approval, the Clerk of the Board will forward a copy of the official resolution authorizing payment of the amount of the sponsorship to the Department Head.
5. The department will attach the resolution and the invoice to an office voucher to be submitted to the County Auditor/General Accounting Division for payment.

Section VI. Reference Documents

- Exhibit 1: Sample Board Action Requesting Travel
- Exhibit 2: Sample Agenda Briefing Memo
- Exhibit 3: Checklists:
 - A. Sample Checklist for a Request for Board Action
 - B. Sample Checklist for a Travel/Staff Development Request
 - C. Sample Checklist for a County Membership Request
- Exhibit 4: Sample Board Action Requesting to Amend a Travel Resolution
- Exhibit 5: Voluntary Statement
- Exhibit 6: County Fleet/Pool Vehicle Request Form
- Exhibit 7: Drivers Accident Report
- Exhibit 8: Witness Questionnaire
- Exhibit 9: Insurance Addendum
- Exhibit 10: Employee Reimbursement Voucher
- Exhibit 11: Resolution No. 070358 – Approving Mileage Reimbursement Rate
- Exhibit 12: Resolution No. 070359 – Approving Multiple-Rate Employee Meals Per Diem Reimbursement Rates
- Exhibit 13: Resolution No. 070453 – Approving Revised Travel Policy

REQUEST FOR BOARD ACTION

CLERK OF THE BOARD USE ONLY	Agenda Item No.:
-----------------------------	------------------

Exhibit 1

Agency/Dept. Name:	Agency/Dept. Head Name:	
Complete Department Name	Complete Name/Title	
Request Prepared by: (Contact Person)	Telephone No.:	Requested Meeting Date:
Complete Name and Telephone No.	Complete No.	Complete Date
Request Approved by:	Date of Approval:	
Must be Signed by Authorized Representative	Complete Date	

ACTION BEING REQUESTED	TYPE OF REQUEST
Approval <input checked="" type="checkbox"/> Authorization <input type="checkbox"/>	Contract/Amendment <input type="checkbox"/> Grant <input type="checkbox"/> RFP <input type="checkbox"/> Travel / Training <input checked="" type="checkbox"/>
Other <input type="checkbox"/> _____	Other <input type="checkbox"/> _____

SUMMARY OF REQUESTED ACTION

Employee Name(s): Full name of each employee traveling.

Name of Event: Complete title of event to be attended.

Event Sponsor: Complete name of the group sponsoring the event. Please refrain from using acronyms.

Location: Complete address of where the event will be held, if available; otherwise city and state.

Date(s) of Travel: All dates (with year) that the employee will be traveling.

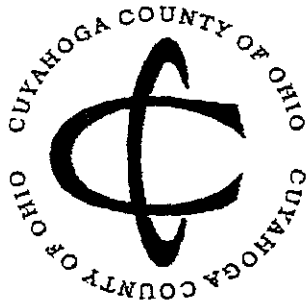
Amount of Expenses: Itemize expenses for the registration fees, mode of transportation, lodging, mileage, ground transportation, car rental, tolls, parking, meals, etc. If expenses vary by individual employee, provide itemized expenses for each.

Fiscal Information: If travel is grant funded, provide full name of grant and whether or not it required a County match.

Special Note: When seeking approval of any travel/staff development, the Request for Board Action must include information as to whether a County fleet/pool vehicle was requested and, if a County vehicle is not being used, the reason why.

Supporting documentation attached Continued on attached page

FISCAL INFORMATION		TO BE COMPLETED BY DEPARTMENT
Total \$ Involved:	Current Yr. \$ Involved:	
Provide \$ Amount	Provide \$ Amount	
Expense Index Code:	Subject Code:	
Provide 8-digit Index Code	Provide 3-digit Subject Code	Related Prior Resolution Number(s):
Project/User Code:	Staffing Impact? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Funds currently appropriated for this purpose? Yes <input type="checkbox"/> No <input type="checkbox"/>	Funding source: General Fund <input type="checkbox"/> Federal <input type="checkbox"/> State <input type="checkbox"/>	Time Period for Original Contract:
County pass through <input type="checkbox"/> Other _____	Can other current General Fund expenses qualify for these funds? Yes <input type="checkbox"/> No <input type="checkbox"/> Provide explanation in briefing memo.	
Expense is: Mandated <input type="checkbox"/> or Non-Mandated <input type="checkbox"/>	Changes from prior request: (increase/decrease, % change, etc.)	Dollar Amount of Original Contract:
OBM Approval:	Date:	
		Subsequent amendments (if any):



COMMISSIONERS
Jimmy Dimora
Timothy F. Hagan
Peter Lawson Jones

MEMORANDUM

To: Commissioner Jimmy Dimora
Commissioner Timothy F. Hagan
Commissioner Peter Lawson Jones

From: Complete Name/Title
Telephone No.
Fax No.
E-mail address, if available

Re: BOCC Agenda Briefing Memo – for _____ BOCC Meeting

Date: Current Date

Agency/Dept. Name:	Agency/Dept. Head Name:
Complete Name	Complete Name
Request Prepared By/Telephone No.:	Requested BOCC Meeting Date:
Complete Name and Telephone No.	Date of Desired Meeting
ACTION BEING REQUIRED	
TYPE OF REQUEST	
Approval	Travel/Staff Development

TOTAL AMOUNT REQUESTED: Expenses not-to-exceed \$ Amount or – 0 –

SUMMARY OF REQUEST:

A few sentences explaining the request; the name of employee(s) attending; the name of the event; the event sponsor; the location; the date(s) of travel; the amount of expenses; and information as to whether a County fleet/pool vehicle was requested and, if a County vehicle is not being used, the reason why.

DESCRIPTION/PURPOSE:

Explain the appropriateness of the travel/staff development

OUTCOMES/EXPECTATIONS:

Include the proposed outcomes and expectations for this travel/staff development. Will outcomes be measured? How?

FUNDING:

Provide the funding source (general fund, federal, state, etc.). If grant funded, the name of the grant and whether or not it required a County match.

PROCUREMENT METHOD:

Indicate if there is supporting documentation attached.

Request for Board Action (RFBA) Form Checklist

- _____ Is RFBA signed by director?
- _____ Is prior related resolution number(s) or a prior resolution number for a similar action provided?
- _____ Does the contract history being provided include original dollar amount, original time period and each subsequent amendment, when applicable?
- _____ Does requested meeting date match deadline dates set by the Office of the Clerk of the Board?
- _____ Is fiscal information complete? Confirm that adequate funding is available prior to submission.
- _____ Does action require ADP Board approval?
- NOTE: All computer-related requests require a letter from the ADP Board (over \$15,000.00) or signature of the Information Services Center Director (under \$15,000.00).
- _____ Does request require Office of Procurement & Diversity (OPD) approval? If so, submit to OPD first with a purchase requisition, when required.
- NOTE: All advertisements for bids, Request for Proposals, state term contracts, leases for space, maintenance contracts, sole source contracts, addendums, emergency purchases, surplus property and awards must be sent by the submitting department to OPD. OPD will approve and forward to the Clerk of the Board for processing. Upon receipt in the Office of the Clerk of the Board, the item will be scheduled for the agenda meeting corresponding to current deadline dates.
- _____ Are briefing memo and all related documents consistently worded with **legal** name of vendor, time period, dollar amount and service description?
- _____ Is contract evaluation form attached for contract renewals and contract amendments (with the exception of maintenance and software licensing agreements) and completed in its entirety?

Exhibit 3-B

Travel/Staff Development Checklist

- _____ Who is traveling?
- _____ What are the travel dates? (include all travel dates)
- _____ Where is the travel to?
- _____ Who is the sponsor of the event?
- _____ What is the type of travel? (conference, meeting, seminar, workshop, course)
- _____ Is a County vehicle being requested? If not economically feasible or practical to do so, provide explanation.
- _____ What are the amount of expenses per person?
- _____ Are the expenses itemized per person? (airfare, lodging, meals, mileage, registration, ground transportation, parking, tolls, etc.)
- _____ What is the funding source? (General fund, grant [if grant, provide formal name of grant and whether the grant required a County match?] etc.)
- _____ Is a briefing memo attached?
- _____ Has travel occurred prior to Board approval? If so, an explanation must be provided addressing the late submittal.

County Membership Checklist

In accordance with ORC 325.21, "a board of county commissioners may authorize the county to join an association or non-profit organization formed for the improvement of county government, at county expense."

_____ Is your request for a single membership in the name of the County?

_____ Is documentation attached that supports the requirement that the organization to which membership is requested was "formed for the improvement of County government"?

NOTE: If membership to this organization has been previously approved by the Board of County Commissioners at the request of another department, your request cannot be approved and will be returned.

REQUEST FOR
BOARD ACTION

CLERK OF THE BOARD USE ONLY	Agenda Item No.:
--------------------------------	------------------

Exhibit 4

Agency/Dept. Name:	Agency/Dept. Head Name:	
Complete Department Name	Complete Name/Title	
Request Prepared by: (Contact Person)	Telephone No.:	Requested Meeting Date:
Complete Name and Telephone No.	Complete No.	Complete Date
Request Approved by:	Date of Approval:	
Must be Signed by Authorized Representative	Complete Date	
ACTION BEING REQUESTED		
TYPE OF REQUEST		
Approval <input checked="" type="checkbox"/>	Authorization <input type="checkbox"/>	Contract/Amendment <input type="checkbox"/> Grant <input type="checkbox"/> RFP <input type="checkbox"/> Travel / Training <input checked="" type="checkbox"/>
Other <input type="checkbox"/> _____	Other <input checked="" type="checkbox"/> Amend Resolution	
SUMMARY OF REQUESTED ACTION		

The Department of (Department name) is requesting to amend Resolution No. ***** (051746, for example), dated (complete date of Resolution), which authorized travel/staff development for (name of employee) on (date(s) of travel) to (location) by (provide reason for the amendment, such as: changing total expenses not-to-exceed from \$1,000.00 to \$1,200.00 as mileage was calculated incorrectly.)

Supporting documentation attached Continued on attached page

FISCAL INFORMATION		TO BE COMPLETED BY DEPARTMENT
Total \$ Involved:	Current Yr. \$ Involved:	
Provide \$ Amount	Provide \$ Amount	
Expense Index Code:	Subobject Code:	
Provide 8-digit Index Code	Provide 3-digit Subobject Code	Related Prior Resolution Number(s):
Project/User Code:	Staffing Impact? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Funds currently appropriated for this purpose? Yes <input type="checkbox"/> No <input type="checkbox"/>	Funding source: General Fund <input type="checkbox"/> Federal <input type="checkbox"/> State <input type="checkbox"/>	Time Period for Original Contract:
County pass through <input type="checkbox"/> Other _____	Can other current General Fund expenses qualify for these funds? Yes <input type="checkbox"/> No <input type="checkbox"/> Provide explanation in briefing memo	
Expense is: Mandated <input type="checkbox"/> or Non-Mandated <input type="checkbox"/>	Changes from prior request: (increase/decrease, % change, etc.)	Dollar Amount of Original Contract:
OBM Approval:	Date:	
		Subsequent amendments (if any):

FLEET SERVICES GARAGE
1319 East 18th Street
Phone: 443-8952 Fax: 443-7606
VEHICLE REQUEST FORM

Exhibit 6

Please fill out completely.

Requesting person, please fill out top section and have Dept. supervisor fill out/sign 2nd section.

VEHICLE INFORMATION

Today's Date: _____

Department Requesting Use of Vehicle(s): _____

Destination: _____

Pick-up Date: _____ Approx. Time: _____ AM _____ PM

Return Date: _____ Appros Time: _____ AM _____ PM

Driver(s): _____ Contact No. _____

TYPE OF VEHICLE NEEDED: Sedan _____ Full Size Cargo Van _____ 7 Passenger Pass. Van w/seats _____
Full Size 12 Pass. Van _____ Mini Van w/one seat removed _____
Mini Van w/both seats removed _____

AUTHORIZING
DEPT. DIVISION
LEAD

Signature: _____ Contact No. _____ INDEX CODE: _____

Chargeback rates to Dept. \$0.345 per mile

FLEET SERVICES
USE ONLY

Approved: _____

Disapproved: _____

Reason for disapproving request:

Signature: _____

HOURS OF OPERATIONS ARE 7:30 A.M. TO 4:30 P.M.
VEHICLES MUST BE RETURNED/PICKED-UP BY 4:15 P.M.
COUNTY GARAGE DOES NOT PROVIDE PARKING OR PICK-UP AND DROP-OFF SERVICES TO CUSTOMERS.

Exhibit 7

**American States
Insurance**
A SAPECO Company

**DRIVERS ACCIDENT
REPORT**

Do not talk to anyone about the accident except your employer, the police or our insurance investigator. Be courteous.

Date: _____ Time: _____ A.M.
P.M.
Location of accident: _____

Conditions:

- Road — Dry Wet
 Snow Ice
Weather — Rain Snow
 Clear Fog
Light — Daylight Dawn
 Dusk Dark
Highway — Divided Undivided
Number of Lanes: _____

Owner of vehicle you were operating?

Vehicle: _____
Plate #: _____
Unit #: _____
Name of Employer: _____
Address: _____
City/State: _____

OTHER DRIVER(S) AND VEHICLE(S)

1. Name of vehicle owner: _____

Address: _____
City/State: _____
Name of driver: _____
Address: _____
City/State: _____
Operator/Driver License
#: _____ State: _____
Vehicle Description: _____
_____ Yr.: _____
Plate #: _____ Unit #: _____
Insurance Co.: _____

2. Name of vehicle owner: _____

Address: _____
City/State: _____
Name of driver: _____
Address: _____
City/State: _____
Operator/Driver License
#: _____ State: _____
Vehicle Description: _____
_____ Yr.: _____
Plate #: _____ Unit #: _____
Insurance Co.: _____

DRIVER (YOURSELF)

Name: _____
Address: _____
City/State: _____
Phone: Home _____
 Business _____
Driver License #: _____
State: _____

Other occupants in vehicle:

Name: 1. _____
 2. _____

Name of investigating officer: _____

Badge #: _____

Station assignment of officer: _____

WITNESSES

List names of any witnesses below. Provide them with a witness card. Ask them to please fill it out for you.

1. _____
2. _____

ACCIDENT DESCRIPTION

Use diagram below to show location of vehicles at time of accident. Identify your vehicle by #1. Show North direction with arrow. Show measurements if possible.

Speed of your vehicle: _____ mph

Details: _____

Damage to insured vehicle: _____

Injured person(s):

If any injuries resulted from the accident, fill out an injury card(s) provided in this packet.

Exhibit 8

**American States
Insurance**
A SAFECO Company

WITNESS QUESTIONNAIRE

The company requires that all vehicle accidents be reported accurately. Your assistance to our driver by filling in this card is appreciated.

Name: _____ Date: _____

Address: _____ Phone: _____

City/State: _____

Did you see the accident? Yes No Was anyone injured? Yes No

Were you involved in the accident? Yes No

In your own words, describe what happened: _____

Exhibit 9

INSURANCE ADDENDUM

Proof of financial responsibility is mandatory under Ohio law. Licensed drivers and vehicle owners must maintain proof of financial responsibility at all times. The minimum financial responsibility insurance limits are \$12,500.00 per person, \$25,000.00 per accident bodily injury and \$7,500.00 property damage liability.

F



EMPLOYEE REIMBURSEMENT VOUCHER

Department

Approval

Dept.

Name

Date

Filed

Received

By

Phone

Ext.

Payee

Purpose

EV 0504202

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

VENDOR NUMBER

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

DOCUMENT AMOUNT

--

Y/N

--	--

LINES

DOC. SUFFIX NO.	TRANSACTION AMOUNT	INDEX CODE	SUB OBJECT	USER CODE	GRANT	GRANT DETAIL	PROJECT	PROJECT DETAIL
01								
	Description							
02								
	Description							
03								
	Description							
04								
	Description							
05								
	Description							
06								
	Description							

Exhibit 10

RESOLUTION

Establishing the employee mileage reimbursement rate at \$.445 per mile for the Office of Budget & Management, effective February 1, 2007.

BE IT RESOLVED by the Board of County Commissioners of Cuyahoga County, Ohio, that the employee mileage reimbursement rate at \$.445 per mile for the Office of Budget & Management, effective February 1, 2007 be, and the same is, hereby established.

BE IT FURTHER RESOLVED that the Clerk of the Board be, and she is, hereby instructed to transmit a copy of this resolution to Frank Russo, County Auditor and Sandy Turk, Director, Office of Budget & Management.

On Motion of Commissioner Jones, seconded by Commissioner Dimora, the foregoing resolution was duly adopted.

Ayes: Jones, Dimora, Hagan.

Nays: None.

Resolution Adopted.

Jeanne M. Schmotzer,
Clerk of the Board

Journal 293
January 18, 2007
070358
fg

C

RESOLUTION

Establishing multiple-rate employee meals per diem reimbursement rates, in conjunction with attached Exhibit A, effective February 1, 2007 for the Office of Budget & Management.

BE IT RESOLVED by the Board of County Commissioners of Cuyahoga County, Ohio, that the multiple-rate employee meals per diem reimbursement rates, effective February 1, 2007 for the Office of Budget & Management be, and the same are, hereby established as follows:

	<u>Rate 1</u> (GSA Base City Levels 1-2)	<u>Rate 2</u> (GSA Moderate City Levels 3-4)	<u>Rate 3</u> (GSA Premium City Levels 5-6)
Breakfast	\$ 6.00	\$ 8.00	\$10.00
Lunch	\$ 7.00	\$ 9.00	\$12.00
Dinner	<u>\$17.00</u>	<u>\$18.00</u>	<u>\$23.00</u>
Total	\$30.00	\$35.00	\$ 45.00

BE IT FURTHER RESOLVED that the Clerk of the Board be, and she is, hereby instructed to transmit a copy of this resolution to all elected officials, court administrators, directors and managers.

On Motion of Commissioner Dimora, seconded by Commissioner Jones, the foregoing resolution was duly adopted.

Ayes: Dimora, Jones, Hagan.

Nays: None.

Resolution Adopted.

Jeanne M. Schmotzer,
Clerk of the Board

Journal 293
January 18, 2007
070359
fg

Cuyahoga County Meal Reimbursement Rates Effective 2/1/2007

State	Primary Destination	County	Rate Level
	Rate for all destinations not specifically listed		1
Alabama	Birmingham	Jefferson And Shelby	1
Alabama	Gulf Shores	Baldwin	1
Alabama	Gulf Shores	Baldwin	1
Alabama	Gulf Shores	Baldwin	1
Alabama	Huntsville	Madison And Limestone	1
Alabama	Montgomery	Montgomery	1
Arizona	Grand Canyon / Flagstaff	Coconino (Except The City Limits Of Sedona)	1
Arizona	Grand Canyon / Flagstaff	Coconino (Except The City Limits Of Sedona)	1
Arizona	Grand Canyon / Flagstaff	Coconino (Except The City Limits Of Sedona)	1
Arizona	Kayenta	Navajo	2
Arizona	Phoenix / Scottsdale	Maricopa	3
Arizona	Phoenix / Scottsdale	Maricopa	3
Arizona	Phoenix / Scottsdale	Maricopa	3
Arizona	Phoenix / Scottsdale	Maricopa	3
Arizona	Phoenix / Scottsdale	Maricopa	3
Arizona	Sedona	City Of Sedona Which Falls Within Yavapai And Coconino Counties	3
Arizona	Sedona	City Of Sedona Which Falls Within Yavapai And Coconino Counties	3
Arizona	Sedona	City Of Sedona Which Falls Within Yavapai And Coconino Counties	3
Arizona	Sierra Vista	Cochise	1
Arizona	Tucson	Pima	2
Arizona	Tucson	Pima	2
Arizona	Tucson	Pima	2
Arizona	Yuma	Yuma	1
Arkansas	Hot Springs	Garland	2
Arkansas	Little Rock	Pulaski	2
California	Antioch / Brentwood / Concord / Lafayette / Martinez / Pleasant Hill / Richmond / San Ramon / Walnut Creek	Contra Costa	2
California	Bakersfield / Delano (Naval Weapons Center And Ordinance Test Station / China Lake /)	Kern	1
California	Barstow / Ontario / Victorville	San Bernardino	3
California	Benicia / Dixon / Fairfield / Vacaville / Vallejo	Solano	1
California	Brawley / Calexico / El Centro / Imperial	Imperial	1
California	Chico / Oroville	Butte	1
California	Clearlake	Lake	2
California	Death Valley	Inyo	2
California	Fresno	Fresno	2
California	Los Angeles	Los Angeles / Orange And Ventura, Edwards AFB	3
California	Mammoth Lakes	Mono	2

Cuyahoga County Meal Reimbursement Rates Effective 2/1/2007

State	Primary Destination	County	Rate Level
California	Mill Valley / San Rafael / Novato / Corte Madera / Sausalito / Tiburon / Larkspur	Marin	2
California	Modesto	Stanislaus	2
California	Monterey	Monterey	3
California	Napa	Napa	3
California	Oakhurst	Madera	1
California	Oakhurst	Madera	1
California	Oakhurst	Madera	1
California	Oakland	Alameda	3
California	Palm Springs	Riverside	3
California	Palm Springs	Riverside	3
California	Palm Springs	Riverside	3
California	Palm Springs	Riverside	3
California	Point Arena / Gualala	Mendocino	2
California	Redding	Shasta	1
California	Sacramento	Sacramento	3
California	San Diego	San Diego	3
California	San Francisco	San Francisco	3
California	San Luis Obispo	San Luis Obispo	2
California	San Mateo / Foster City / Belmont	San Mateo	2
California	Santa Barbara	Santa Barbara	3
California	Santa Barbara	Santa Barbara	3
California	Santa Barbara	Santa Barbara	3
California	Santa Cruz	Santa Cruz	2
California	Santa Cruz	Santa Cruz	2
California	Santa Cruz	Santa Cruz	2
California	Santa Monica	City Limits Of Santa Monica	3
California	Santa Rosa	Sonoma	3
California	South Lake Tahoe	El Dorado	2
California	South Lake Tahoe	El Dorado	2
California	South Lake Tahoe	El Dorado	2
California	South Lake Tahoe	El Dorado	2
California	Stockton	San Joaquin	1
California	Sunnyvale / Palo Alto / San Jose	Santa Clara	3
California	Tahoe City	Placer	3
California	Truckee	Nevada	3
California	Visalia / Lemoore	Tulare And Kings	2
California	West Sacramento	Yolo	1
California	Yosemite National Park	Mariposa	3
California	Yosemite National Park	Mariposa	3
California	Yosemite National Park	Mariposa	3
Colorado	Aspen	Pitkin	3
Colorado	Aspen	Pitkin	3
Colorado	Aspen	Pitkin	3
Colorado	Aspen	Pitkin	3
Colorado	Boulder / Broomfield	Boulder and Broomfield	2
Colorado	Colorado Springs	El Paso	1
Colorado	Cortez	Montezuma	1
Colorado	Cortez	Montezuma	1
Colorado	Cortez	Montezuma	1
Colorado	Crested Butte / Gunnison	Gunnison	2
Colorado	Crested Butte / Gunnison	Gunnison	2
Colorado	Crested Butte / Gunnison	Gunnison	2

Cuyahoga County Meal Reimbursement Rates Effective 2/1/2007

State	Primary Destination	County	Rate Level
Colorado	Crested Butte / Gunnison	Gunnison	2
Colorado	Denver / Aurora	Denver / Adams / Arapahoe / Jefferson Counties	2
Colorado	Douglas County	Douglas	2
Colorado	Durango	La Plata	2
Colorado	Durango	La Plata	2
Colorado	Fort Collins / Loveland	Larimer	1
Colorado	Glenwood Springs / Grand Junction	Garfield / Mesa	2
Colorado	Montrose	Montrose	1
Colorado	Montrose	Montrose	1
Colorado	Silverthorne / Breckenridge	Summit	2
Colorado	Silverthorne / Breckenridge	Summit	2
Colorado	Silverthorne / Breckenridge	Summit	2
Colorado	Steamboat Springs	Routt	2
Colorado	Steamboat Springs	Routt	2
Colorado	Steamboat Springs	Routt	2
Colorado	Telluride	San Miguel	3
Colorado	Telluride	San Miguel	3
Colorado	Telluride	San Miguel	3
Colorado	Vail	Eagle	3
Colorado	Vail	Eagle	3
Colorado	Vail	Eagle	3
Connecticut	Bridgeport / Danbury	Fairfield	3
Connecticut	Cromwell / Old Saybrook	Middlesex	1
Connecticut	Hartford	Hartford	2
Connecticut	Lakeville / Salisbury	Litchfield	3
Connecticut	New Haven	New Haven	3
Connecticut	New London / Groton	New London	3
Connecticut	Putnam / Danielson / Storrs / Mansfield	Windham / Tolland	3
Delaware	Dover	Kent	1
Delaware	Dover	Kent	1
Delaware	Lewes	Sussex	1
Delaware	Lewes	Sussex	1
Delaware	Lewes	Sussex	1
Delaware	Wilmington	New Castle	1
Florida	Altamonte Springs	Seminole	1
Florida	Bradenton	Manatee	1
Florida	Bradenton	Manatee	1
Florida	Bradenton	Manatee	1
Florida	Cocoa Beach	Brevard	1
Florida	Cocoa Beach	Brevard	1
Florida	Daytona Beach	Volusia	1
Florida	Daytona Beach	Volusia	1
Florida	Daytona Beach	Volusia	1
Florida	Daytona Beach	Volusia	1
Florida	Fort Lauderdale	Broward	2
Florida	Fort Lauderdale	Broward	2
Florida	Fort Lauderdale	Broward	2
Florida	Fort Lauderdale	Broward	2
Florida	Fort Myers	Lee	2
Florida	Fort Myers	Lee	2
Florida	Fort Myers	Lee	2
Florida	Fort Pierce	Saint Lucie	2
Florida	Fort Pierce	Saint Lucie	2

Cuyahoga County Meal Reimbursement Rates Effective 2/1/2007

State	Primary Destination	County	Rate Level
Florida	Fort Pierce	Saint Lucie	2
Florida	Fort Walton Beach / De Funiak Springs	Okaloosa And Walton	1
Florida	Fort Walton Beach / De Funiak Springs	Okaloosa And Walton	1
Florida	Fort Walton Beach / De Funiak Springs	Okaloosa And Walton	1
Florida	Fort Walton Beach / De Funiak Springs	Okaloosa And Walton	1
Florida	Fort Walton Beach / De Funiak Springs	Okaloosa And Walton	1
Florida	Gainesville	Alachua	1
Florida	Gulf Breeze	Santa Rosa	1
Florida	Gulf Breeze	Santa Rosa	1
Florida	Jacksonville / Jacksonville Beach / Mayport Naval Station / Fernandina Beach / Atlantic Beach	Duval / City Of Jacksonville And Nassau	2
Florida	Key West	Monroe	3
Florida	Key West	Monroe	3
Florida	Key West	Monroe	3
Florida	Key West	Monroe	3
Florida	Kissimmee	Osceola	1
Florida	Kissimmee	Osceola	1
Florida	Kissimmee	Osceola	1
Florida	Lakeland	Polk	1
Florida	Leesburg	Lake	1
Florida	Leesburg	Lake	1
Florida	Leesburg	Lake	1
Florida	Miami	Miami-Dade	3
Florida	Miami	Miami-Dade	3
Florida	Miami	Miami-Dade	3
Florida	Naples	Collier	3
Florida	Naples	Collier	3
Florida	Naples	Collier	3
Florida	Ocala	Marion	1
Florida	Ocala	Marion	1
Florida	Ocala	Marion	1
Florida	Orlando	Orange	2
Florida	Orlando	Orange	2
Florida	Orlando	Orange	2
Florida	Palm Beach	Boca Raton / Delray Beach / Jupiter / Palm Beach Gardens / Palm Beach / Palm Beach Shores / Singer Island And West Palm Beach.	3
Florida	Palm Beach	Boca Raton / Delray Beach / Jupiter / Palm Beach Gardens / Palm Beach / Palm Beach Shores / Singer Island And West Palm Beach.	3

Cuyahoga County Meal Reimbursement Rates Effective 2/1/2007

State	Primary Destination	County	Rate Level
Florida	Palm Beach	Boca Raton / Delray Beach / Jupiter / Palm Beach Gardens / Palm Beach / Palm Beach Shores / Singer Island And West Palm Beach.	3
Florida	Panama City	Bay	2
Florida	Panama City	Bay	2
Florida	Panama City	Bay	2
Florida	Panama City	Bay	2
Florida	Pensacola / Pensacola Beach	Escambia	2
Florida	Punta Gorda	Charlotte	1
Florida	Punta Gorda	Charlotte	1
Florida	Punta Gorda	Charlotte	1
Florida	Sarasota	Sarasota	2
Florida	Sarasota	Sarasota	2
Florida	Sarasota	Sarasota	2
Florida	Sebring	Highlands	1
Florida	St. Augustine	St. Johns	2
Florida	St. Augustine	St. Johns	2
Florida	St. Augustine	St. Johns	2
Florida	Stuart	Martin	2
Florida	Stuart	Martin	2
Florida	Stuart	Martin	2
Florida	Stuart	Martin	2
Florida	Tallahassee	Leon	1
Florida	Tampa / St. Petersburg	Pinellas And Hillsborough	2
Florida	Tampa / St. Petersburg	Pinellas And Hillsborough	2
Florida	Tampa / St. Petersburg	Pinellas And Hillsborough	2
Florida	Vero Beach	Indian River	2
Florida	Vero Beach	Indian River	2
Florida	Vero Beach	Indian River	2
Georgia	Athens	Clarke	1
Georgia	Atlanta	Fulton / Dekalb And Cobb	2
Georgia	Augusta	Richmond	1
Georgia	Columbus	Muscogee	1
Georgia	Conyers	Rockdale	1
Georgia	Duluth / Norcross / Lawrenceville / Braselton	Gwinnett	1
Georgia	Jekyll Island / Brunswick	Glynn	2
Georgia	Savannah	Chatham	2
Idaho	Boise	Ada	2
Idaho	Coeur D'Alene	Kootenai	3
Idaho	Coeur D'Alene	Kootenai	3
Idaho	Coeur D'Alene	Kootenai	3
Idaho	Sun Valley / Ketchum	Blaine	3
Idaho	Sun Valley / Ketchum	Blaine	3
Idaho	Sun Valley / Ketchum	Blaine	3
Idaho	Twin Falls	Twin Falls	1
Illinois	Bolingbrook / Romeoville / Lemont / Lockport / Homer Glen / Mokena / New Lenox	Will	1
Illinois	Chicago	Cook And Lake	3
Illinois	Chicago	Cook And Lake	3
Illinois	Chicago	Cook And Lake	3
Illinois	Chicago	Cook And Lake	3

Cuyahoga County Meal Reimbursement Rates Effective 2/1/2007

State	Primary Destination	County	Rate Level
Illinois	Chicago	Cook And Lake	3
Illinois	Elgin / Aurora	City Of Elgin / Kane	1
Illinois	Oak Brook Terrace	Dupage	2
Illinois	Rockford	Winnebago	1
Illinois	Springfield	Sangamon	2
Indiana	Bloomington	Monroe	1
Indiana	Brownsburg / Plainfield	Hendricks	1
Indiana	Ft. Wayne	Allen	1
Indiana	Hammond / Munster / Merrillville	Lake	1
Indiana	Indianapolis / Carmel	Marion / Hamilton / Fort Benjamin Harrison Military Base	1
Indiana	Lafayette	Tippecanoe	1
Indiana	Michigan City	La Porte	1
Indiana	Nashville	Brown	2
Indiana	South Bend	St. Joseph	1
Indiana	Valparaiso / Burlington Beach	Porter	2
Iowa	Cedar Rapids	Linn	1
Iowa	Des Moines	Polk	1
Kansas	Fort Riley / Manhattan	Geary / Riley And Pottawatomie	1
Kansas	Kansas City / Overland Park	Wyandotte And Johnson	1
Kansas	Wichita	Sedgwick	2
Kentucky	Boone County	Boone	1
Kentucky	Kenton County	Kenton	1
Kentucky	Lexington	Fayette	2
Kentucky	Louisville	Jefferson	2
Kentucky	Louisville	Jefferson	2
Kentucky	Louisville	Jefferson	2
Louisiana	Baton Rouge	East Baton Rouge Parish	1
Louisiana	Baton Rouge	East Baton Rouge Parish	1
Louisiana	Baton Rouge	East Baton Rouge Parish	1
Louisiana	Covington / Slidell	St. Tammany Parish	2
Louisiana	Covington / Slidell	St. Tammany Parish	2
Louisiana	Covington / Slidell	St. Tammany Parish	2
Louisiana	Lake Charles	Calcasieu Parish	1
Louisiana	New Orleans	Orleans / St. Bernard / Jefferson And Plaquemine Parishes	3
Louisiana	New Orleans	Orleans / St. Bernard / Jefferson And Plaquemine Parishes	3
Louisiana	Shreveport	Caddo And Bossier Parishes	1
Maine	Bar Harbor	Hancock	2
Maine	Bar Harbor	Hancock	2
Maine	Kennebunk / Kittery / Sanford	York	2
Maine	Kennebunk / Kittery / Sanford	York	2
Maine	Kennebunk / Kittery / Sanford	York	2
Maine	Kennebunk / Kittery / Sanford	York	2
Maine	Portland	Cumberland, Sagadahoc	1
Maine	Portland	Cumberland, Sagadahoc	1
Maine	Rockport	Knox	2
Maine	Rockport	Knox	2
Maine	Rockport	Knox	2

Cuyahoga County Meal Reimbursement Rates Effective 2/1/2007

State	Primary Destination	County	Rate Level
Maryland	Aberdeen / Bel Air / Belcamp / Edgewood	Harford	1
Maryland	Annapolis	Anne Arundel	3
Maryland	Baltimore City	Baltimore City	3
Maryland	Baltimore County	Baltimore	2
Maryland	Cambridge / St. Michaels	Dorchester And Talbot	2
Maryland	Cambridge / St. Michaels	Dorchester And Talbot	2
Maryland	Cambridge / St. Michaels	Dorchester And Talbot	2
Maryland	Cambridge / St. Michaels	Dorchester And Talbot	2
Maryland	Columbia	Howard	2
Maryland	Frederick	Frederick	1
Maryland	Hagerstown	Washington	1
Maryland	La Plata / Indian Head	Charles	1
Maryland	Lexington Park / Leonardtown / Lusby	St. Mary'S And Calvert	1
Maryland	Ocean City	Worcester	3
Maryland	Ocean City	Worcester	3
Maryland	Washington DC Metro Area	Montgomery and Prince Georges	3
Maryland	Washington DC Metro Area	Montgomery and Prince Georges	3
Maryland	Washington DC Metro Area	Montgomery and Prince Georges	3
Maryland	Washington DC Metro Area	Montgomery and Prince Georges	3
Massachusetts	Andover	Essex	3
Massachusetts	Boston / Cambridge	Suffolk / City Of Cambridge	3
Massachusetts	Boston / Cambridge	Suffolk / City Of Cambridge	3
Massachusetts	Boston / Cambridge	Suffolk / City Of Cambridge	3
Massachusetts	Burlington / Woburn	Middlesex	3
Massachusetts	Falmouth	City Limits Of Falmouth	2
Massachusetts	Falmouth	City Limits Of Falmouth	2
Massachusetts	Falmouth	City Limits Of Falmouth	2
Massachusetts	Hyannis	Barnstable	3
Massachusetts	Hyannis	Barnstable	3
Massachusetts	Hyannis	Barnstable	3
Massachusetts	Hyannis	Barnstable	3
Massachusetts	Martha's Vineyard	Dukes	3
Massachusetts	Martha's Vineyard	Dukes	3
Massachusetts	Martha's Vineyard	Dukes	3
Massachusetts	Martha's Vineyard	Dukes	3
Massachusetts	Nantucket	Nantucket	3
Massachusetts	Nantucket	Nantucket	3
Massachusetts	Nantucket	Nantucket	3
Massachusetts	Nantucket	Nantucket	3
Massachusetts	Northampton	Hampshire	1
Massachusetts	Pittsfield	Berkshire	3
Massachusetts	Pittsfield	Berkshire	3
Massachusetts	Pittsfield	Berkshire	3
Massachusetts	Plymouth / Taunton / New Bedford	Plymouth / Bristol	2
Massachusetts	Quincy	Norfolk	1
Massachusetts	Springfield	Hampden	1
Massachusetts	Worcester	Worcester	2
Michigan	Ann Arbor	Washtenaw	1

Cuyahoga County Meal Reimbursement Rates Effective 2/1/2007

State	Primary Destination	County	Rate Level
Michigan	Benton Harbor / St Joseph / Stevensville	Berrien	2
Michigan	Charlevoix	Charlevoix	2
Michigan	Detroit	Wayne	2
Michigan	East Lansing / Lansing	Ingham And Eaton	1
Michigan	Flint	Genessee	1
Michigan	Frankenmuth	Saginaw	1
Michigan	Grand Rapids	Kent	1
Michigan	Holland	Ottawa	1
Michigan	Kalamazoo / Battle Creek	Kalamazoo / Calhoun	1
Michigan	Mackinac Island	Mackinac	2
Michigan	Mackinac Island	Mackinac	2
Michigan	Mackinac Island	Mackinac	2
Michigan	Midland	Midland	1
Michigan	Mount Pleasant	Isabella	1
Michigan	Muskegon	Muskegon	1
Michigan	Muskegon	Muskegon	1
Michigan	Muskegon	Muskegon	1
Michigan	Ontonagon / Baraga / Houghton	Ontonagon / Baraga / Houghton	1
Michigan	Petoskey	Emmet	2
Michigan	Petoskey	Emmet	2
Michigan	Petoskey	Emmet	2
Michigan	Pontiac / Auburn Hills	Oakland	1
Michigan	Sault Ste Marie	Chippewa	1
Michigan	South Haven	Van Buren	1
Michigan	South Haven	Van Buren	1
Michigan	South Haven	Van Buren	1
Michigan	Traverse City And Leland	Grand Traverse And Leelanau	1
Michigan	Traverse City And Leland	Grand Traverse And Leelanau	1
Michigan	Traverse City And Leland	Grand Traverse And Leelanau	1
Michigan	Warren	Macomb	1
Minnesota	Coon Rapids / Ramsey	Anoka	1
Minnesota	Duluth	St. Louis	2
Minnesota	Duluth	St. Louis	2
Minnesota	Eagan / Burnsville / Mendota Heights / Lakeville / Inver Grove Heights	Dakota	2
Minnesota	Minneapolis / St. Paul	Hennepin And Ramsey	3
Minnesota	Rochester	Olmstead	1
Mississippi	Gulfport / Biloxi	Harrison	1
Mississippi	Gulfport / Biloxi	Harrison	1
Mississippi	Gulfport / Biloxi	Harrison	1
Mississippi	Robinsonville	Tunica	1
Mississippi	Starkville	Oktibbeha	1
Missouri	Kansas City	Jackson / Clay / Cass And Platte	2
Missouri	Osage Beach / St Robert / Ft Leonardwood	Camden / Miller / Pulaski	2
Missouri	Springfield	Greene	1
Missouri	St. Louis	St. Louis / St. Louis City And St. Charles	3
Montana	Big Sky / West Yellowstone	Gallatin	2

Cuyahoga County Meal Reimbursement Rates Effective 2/1/2007

State	Primary Destination	County	Rate Level
Montana	Big Sky / West Yellowstone	Gallatin	2
Montana	Big Sky / West Yellowstone	Gallatin	2
Montana	Butte	Silver Bow	1
Montana	Helena	Lewis And Clark	1
Montana	Missoula / Polson / Kalispell	Missoula / Lake / Flathead	1
Montana	Missoula / Polson / Kalispell	Missoula / Lake / Flathead	1
Montana	Missoula / Polson / Kalispell	Missoula / Lake / Flathead	1
Nebraska	Omaha	Douglas	2
Nevada	Incline Village / Crystal Bay / Reno / Sparks	Washoe	2
Nevada	Incline Village / Crystal Bay / Reno / Sparks	Washoe	2
Nevada	Incline Village / Crystal Bay / Reno / Sparks	Washoe	2
Nevada	Las Vegas	Clark	3
Nevada	Las Vegas	Clark	3
Nevada	Las Vegas	Clark	3
Nevada	Stateline / Carson City	Douglas / Carson City Counties	3
New Hampshire	Concord	Merrimack	1
New Hampshire	Concord	Merrimack	1
New Hampshire	Concord	Merrimack	1
New Hampshire	Conway	Carroll	2
New Hampshire	Conway	Carroll	2
New Hampshire	Conway	Carroll	2
New Hampshire	Conway	Carroll	2
New Hampshire	Durham	Strafford	1
New Hampshire	Laconia	Belknap	1
New Hampshire	Laconia	Belknap	1
New Hampshire	Laconia	Belknap	1
New Hampshire	Lebanon / Lincoln / West Lebanon / Franconia / Hanover / Holderness / Sunapee / Waterville Valley / North Woodstock / Plymouth	Grafton And Sullivan	2
New Hampshire	Manchester	Hillsborough	1
New Hampshire	Portsmouth	Rockingham	1
New Hampshire	Portsmouth	Rockingham	1
New Jersey	Atlantic City / Ocean City / Cape May	Atlantic and Cape May	2
New Jersey	Atlantic City / Ocean City / Cape May	Atlantic and Cape May	2

Cuyahoga County Meal Reimbursement Rates Effective 2/1/2007

State	Primary Destination	County	Rate Level
New Jersey	Atlantic City / Ocean City / Cape May	Atlantic and Cape May	2
New Jersey	Belle Mead	Somerset	1
New Jersey	Cherry Hill / Moorestown	Camden And Burlington	1
New Jersey	Eatontown / Freehold	Monmouth	2
New Jersey	Edison / Piscataway	Middlesex	1
New Jersey	Flemington	Hunterdon	1
New Jersey	Newark	Essex / Bergen / Hudson And Passaic	2
New Jersey	Parsippany	Morris	2
New Jersey	Princeton / Trenton	Mercer	1
New Jersey	Springfield / Cranford / New Providence / Westfield / Clark / Summit / Linden	Union	2
New Jersey	Tom'S River	Ocean	1
New Jersey	Tom'S River	Ocean	1
New Jersey	Tom'S River	Ocean	1
New Mexico	Albuquerque	Bernalillo	2
New Mexico	Los Alamos	Los Alamos	2
New Mexico	Santa Fe	Santa Fe	3
New Mexico	Taos	Taos	3
New York	Albany	Albany	2
New York	Binghamton / Owego	Broome And Tioga	1
New York	Buffalo	Erie	2
New York	Floral Park / Garden City / Glen Cove / Great Neck / Roslyn	Nassau	3
New York	Glens Falls	Warren	2
New York	Glens Falls	Warren	2
New York	Glens Falls	Warren	2
New York	Ithaca / Waterloo / Romulus	Tompkins And Seneca	2
New York	Kingston	Ulster	2
New York	Lake Placid	Essex	2
New York	Lake Placid	Essex	2
New York	Lake Placid	Essex	2
New York	Lake Placid	Essex	2
New York	Manhattan (Includes The Boroughs Of Manhattan / Brooklyn / The Bronx And Staten Island)	The Boroughs Of Manhattan / Brooklyn / The Bronx / Richmond County	3
New York	Manhattan (Includes The Boroughs Of Manhattan / Brooklyn / The Bronx And Staten Island)	The Boroughs Of Manhattan / Brooklyn / The Bronx / Richmond County	3
New York	Manhattan (Includes The Boroughs Of Manhattan / Brooklyn / The Bronx And Staten Island)	The Boroughs Of Manhattan / Brooklyn / The Bronx / Richmond County	3
New York	Manhattan (Includes The Boroughs Of Manhattan / Brooklyn / The Bronx And Staten Island)	The Boroughs Of Manhattan / Brooklyn / The Bronx / Richmond County	3
New York	Niagara Falls	Niagara	1
New York	Niagara Falls	Niagara	1
New York	Niagara Falls	Niagara	1
New York	Nyack / Palisades	Rockland	2

Cuyahoga County Meal Reimbursement Rates Effective 2/1/2007

State	Primary Destination	County	Rate Level
New York	Poughkeepsie	Dutchess	2
New York	Queens	Queens	3
New York	Queens	Queens	3
New York	Queens	Queens	3
New York	Queens	Queens	3
New York	Queens	Queens	3
New York	Riverhead / Ronkonkoma / Melville / Smithtown / Huntington Station / Amagansett / East Hampton / Montauk / Southampton / Islandia / Commack / Medford / Stony Brook / Hauppauge / Centereach	Suffolk	3
New York	Rochester	Monroe	1
New York	Saratoga Springs / Schenectady	Saratoga And Schenectady	1
New York	Saratoga Springs / Schenectady	Saratoga And Schenectady	1
New York	Saratoga Springs / Schenectady	Saratoga And Schenectady	1
New York	Syracuse	Onondaga	1
New York	Tarrytown / White Plains / New Rochelle / Yonkers	Westchester	3
New York	Troy	Rensselaer	1
New York	West Point	Orange	1
North Carolina	Asheville	Buncombe	2
North Carolina	Asheville	Buncombe	2
North Carolina	Asheville	Buncombe	2
North Carolina	Atlantic Beach / Morehead City	Carteret	2
North Carolina	Atlantic Beach / Morehead City	Carteret	2
North Carolina	Atlantic Beach / Morehead City	Carteret	2
North Carolina	Chapel Hill	Orange	2
North Carolina	Charlotte	Mecklenburg	2
North Carolina	Durham	Durham	2
North Carolina	Greensboro	Guilford	1
North Carolina	Greensboro	Guilford	1
North Carolina	Greenville	Pitt	1
North Carolina	Kill Devil	Dare	2
North Carolina	Kill Devil	Dare	2
North Carolina	New Bern / Havelock	Craven	1
North Carolina	Raleigh	Wake	2
North Carolina	Shalotte / Southport / Whiteville	Brunswick And Columbus	1
North Carolina	Wilmington	New Hanover	2
North Carolina	Winston-Salem	Forsyth	1
Ohio	Akron	Summit	2
Ohio	Canton	Stark	1
Ohio	Cincinnati	Hamilton And Clermont	2
Ohio	Cleveland	Cuyahoga	2
Ohio	Columbus	Franklin	2
Ohio	Dayton / Fairborn	Greene / Darke And Montgomery	1
Ohio	Hamilton	Butler And Warren	2
Ohio	Mentor	Lake	1
Ohio	Port Clinton	Ottawa	1

Cuyahoga County Meal Reimbursement Rates Effective 2/1/2007

State	Primary Destination	County	Rate Level
Ohio	Port Clinton	Ottawa	1
Ohio	Port Clinton	Ottawa	1
Ohio	Rittman	Wayne And Medina	1
Ohio	Sandusky / Bellevue	Erie And Huron	1
Ohio	Toledo	Lucas	1
Ohio	Youngstown	Mahoning And Trumbull	1
Oklahoma	Oklahoma City	Oklahoma	2
Oklahoma	Tulsa	Tulsa / Creek / Osage / And Rogers	1
Oregon	Ashland / Crater Lake	Jackson / Klamath	1
Oregon	Beaverton	Washington	1
Oregon	Bend	Deschutes	1
Oregon	Clackamas	Clackamas	1
Oregon	Eugene / Florence	Lane	1
Oregon	Lincoln City	Lincoln	2
Oregon	Lincoln City	Lincoln	2
Oregon	Lincoln City	Lincoln	2
Oregon	Portland	Multnomah	2
Oregon	Seaside	Clatsop	2
Oregon	Seaside	Clatsop	2
Oregon	Seaside	Clatsop	2
Pennsylvania	Allentown / Easton / Bethlehem	Lehigh And Northampton	1
Pennsylvania	Bucks County	Bucks	3
Pennsylvania	Chambersburg	Franklin	1
Pennsylvania	Chester / Radnor / Essington	Delaware	1
Pennsylvania	Erie	Erie	1
Pennsylvania	Gettysburg	Adams	2
Pennsylvania	Gettysburg	Adams	2
Pennsylvania	Gettysburg	Adams	2
Pennsylvania	Harrisburg	Daupin	1
Pennsylvania	Hershey	City Of Hershey	1
Pennsylvania	Hershey	City Of Hershey	1
Pennsylvania	Hershey	City Of Hershey	1
Pennsylvania	Lancaster	Lancaster	2
Pennsylvania	Malvern / Frazer / Berwyn / Phoenixville	Chester	2
Pennsylvania	Mechanicsburg	Cumberland	2
Pennsylvania	Montgomery County	Montgomery	3
Pennsylvania	Philadelphia	Philadelphia	3
Pennsylvania	Pittsburgh	Allegheny	2
Pennsylvania	Reading	Berks	1
Pennsylvania	Scranton	Lackawanna	1
Pennsylvania	State College	Centre	1
Rhode Island	East Greenwich / Warwick / North Kingstown	Kent And Washington	2
Rhode Island	Jamestown / Middletown / Newport	Newport	3
Rhode Island	Jamestown / Middletown / Newport	Newport	3
Rhode Island	Jamestown / Middletown / Newport	Newport	3
Rhode Island	Providence	Providence	2
South Carolina	Aiken	Aiken	1
South Carolina	Charleston	Charleston / Berkeley And Dorchester	2

Cuyahoga County Meal Reimbursement Rates Effective 2/1/2007

State	Primary Destination	County	Rate Level
South Carolina	Columbia	Richland	1
South Carolina	Greenville	Greenville	2
South Carolina	Hilton Head	Beaufort	2
South Carolina	Hilton Head	Beaufort	2
South Carolina	Hilton Head	Beaufort	2
South Carolina	Myrtle Beach	Horry	2
South Carolina	Myrtle Beach	Horry	2
South Carolina	Myrtle Beach	Horry	2
South Carolina	Myrtle Beach	Horry	2
South Dakota	Hot Springs	Fall River And Custer	1
South Dakota	Hot Springs	Fall River And Custer	1
South Dakota	Hot Springs	Fall River And Custer	1
South Dakota	Rapid City	Pennington	1
South Dakota	Rapid City	Pennington	1
South Dakota	Rapid City	Pennington	1
South Dakota	Sturgis / Spearfish	Meade / Butte And Lawrence	1
South Dakota	Sturgis / Spearfish	Meade / Butte And Lawrence	1
South Dakota	Sturgis / Spearfish	Meade / Butte And Lawrence	1
Tennessee	Brentwood / Franklin	Williamson	2
Tennessee	Chattanooga	Hamilton	1
Tennessee	Gatlinburg / Townsend	Sevier And Blount	2
Tennessee	Knoxville	Knox	2
Tennessee	Memphis	Shelby	2
Tennessee	Nashville	Davidson	2
Tennessee	Oak Ridge	Anderson	1
Texas	Arlington / Fort Worth / Grapevine	Tarrant County And City Limits Of Grapevine	1
Texas	Austin	Travis	2
Texas	College Station	Brazos	1
Texas	Corpus Christi	Nueces	1
Texas	Dallas	Dallas County And City Of Dallas	3
Texas	Dallas	Dallas County And City Of Dallas	2
Texas	Dallas	Dallas County And City Of Dallas	3
Texas	El Paso	El Paso	1
Texas	Galveston	Galveston	2
Texas	Houston (L B Johnson Space Center)	Montgomery / Fort Bend And Harris	3
Texas	Hunt County	Hunt County	1
Texas	Killeen	Bell	1
Texas	Laredo	Webb	1
Texas	McAllen	Hidalgo	1
Texas	Plano	Collin	2
Texas	Round Rock	Williamson	1
Texas	San Antonio	Bexar	2
Texas	South Padre Island	Cameron	1
Texas	South Padre Island	Cameron	1
Texas	South Padre Island	Cameron	1
Texas	Waco	Mclennan	1
Utah	Ogden	Weber	1
Utah	Park City	Summit	3

Cuyahoga County Meal Reimbursement Rates Effective 2/1/2007

State	Primary Destination	County	Rate Level
Utah	Park City	Summit	3
Utah	Park City	Summit	3
Utah	Provo	Utah	2
Utah	Salt Lake City	Salt Lake And Tooele	2
Vermont	Burlington / St. Albans	Chittenden And Franklin	2
Vermont	Burlington / St. Albans	Chittenden And Franklin	2
Vermont	Burlington / St. Albans	Chittenden And Franklin	2
Vermont	Manchester	Bennington	3
Vermont	Montpelier	Washington	2
Vermont	Stowe	Lamoille	3
Vermont	Stowe	Lamoille	3
Vermont	Stowe	Lamoille	3
Vermont	White River Junction	Windsor	2
Vermont	White River Junction	Windsor	2
Vermont	White River Junction	Windsor	2
Virginia	Charlottesville	City Of Charlottesville, Albemarle	1
Virginia	Charlottesville	City Of Charlottesville, Albemarle, Greene	1
Virginia	Chesapeake / Suffolk	Cities of Chesapeake and Suffolk	1
Virginia	Chesapeake / Suffolk	Cities of Chesapeake and Suffolk	1
Virginia	Chesapeake / Suffolk	Cities of Chesapeake and Suffolk	1
Virginia	Chesterfield / Henrico Counties	Chesterfield / Henrico	2
Virginia	Greene County (see Charlottesville)	Greene	1
Virginia	Hampton City / Newport News	Cities of Hampton City and Newport News	1
Virginia	Hampton City / Newport News	Cities of Hampton City and Newport News	1
Virginia	Hampton City / Newport News	Cities of Hampton City and Newport News	1
Virginia	James City and York Counties, Williamsburg	James City and York Counties, City of Williamsburg	2
Virginia	James City and York Counties, Williamsburg	James City and York Counties, City of Williamsburg	2
Virginia	James City and York Counties, Williamsburg	James City and York Counties, City of Williamsburg	2
Virginia	Loudoun County	Loudoun	3
Virginia	Lynchburg	Campbell / Lynchburg City	1
Virginia	Manassas	City of Manassas	1
Virginia	Norfolk / Portsmouth	Cities of Norfolk and Portsmouth	3
Virginia	Norfolk / Portsmouth	Cities of Norfolk and Portsmouth	3
Virginia	Norfolk / Portsmouth	Cities of Norfolk and Portsmouth	3
Virginia	Richmond City	City of Richmond	2
Virginia	Roanoke	City Limits Of Roanoke	1
Virginia	Spotsylvania County / City Of Fredericksburg	Spotsylvania	2

Cuyahoga County Meal Reimbursement Rates Effective 2/1/2007

State	Primary Destination	County	Rate Level
Virginia	Stafford / Prince William Counties	Stafford / Prince William	1
Virginia	Virginia Beach County	Virginia Beach	2
Virginia	Virginia Beach County	Virginia Beach	2
Virginia	Virginia Beach County	Virginia Beach	2
Virginia	Virginia Beach County	Virginia Beach	2
Virginia	Wallops Island	Accomack	2
Virginia	Wallops Island	Accomack	2
Virginia	Wallops Island	Accomack	2
Virginia	Warrenton	Fauquier	1
Virginia	Washington DC Metro Area	Cities of Alexandria, Fairfax and Falls Church; Arlington and Fairfax	3
Virginia	Washington DC Metro Area	Cities of Alexandria, Fairfax and Falls Church; Arlington and Fairfax	3
Virginia	Washington DC Metro Area	Cities of Alexandria, Fairfax and Falls Church; Arlington and Fairfax	3
Virginia	Washington DC Metro Area	Cities of Alexandria, Fairfax and Falls Church; Arlington and Fairfax	3
Washington	Anacortes / Camano Island / Coupeville / Mount Vernon / La Conner / Burlington / Friday Harbor	Skagit / Island / San Juan	3
Washington	Bremerton	Kitsap	3
Washington	Everett / Lynnwood	Snohomish	2
Washington	Ocean Shores	Grays Harbor	1
Washington	Olympia / Tumwater	Thurston	2
Washington	Port Angeles / Port Townsend	Clallam And Jefferson	3
Washington	Port Angeles / Port Townsend	Clallam And Jefferson	3
Washington	Port Angeles / Port Townsend	Clallam And Jefferson	3
Washington	Seattle	King	3
Washington	Spokane	Spokane	2
Washington	Tacoma	Pierce	3
Washington	Vancouver	Clark / Cowlitz And Skamania	2
Washington DC	District Of Columbia	Washington DC (Also The Cities Of Alexandria / Falls Church And Fairfax / And The Counties Of Arlington And Fairfax / In Virginia; And The Counties Of Montgomery And Prince George's In Maryland) (See Also Maryland And Virginia)	3
Washington DC	District Of Columbia	Washington DC (Also The Cities Of Alexandria / Falls Church And Fairfax / And The Counties Of Arlington And Fairfax / In Virginia; And The Counties Of Montgomery And Prince George's In Maryland) (See Also Maryland And Virginia)	3

Cuyahoga County Meal Reimbursement Rates Effective 2/1/2007

State	Primary Destination	County	Rate Level
Washington DC	District Of Columbia	Washington DC (Also The Cities Of Alexandria / Falls Church And Fairfax / And The Counties Of Arlington And Fairfax / In Virginia; And The Counties Of Montgomery And Prince George's In Maryland) (See Also Maryland And Virginia)	3
Washington DC	District Of Columbia	Washington DC (Also The Cities Of Alexandria / Falls Church And Fairfax / And The Counties Of Arlington And Fairfax / In Virginia; And The Counties Of Montgomery And Prince George's In Maryland) (See Also Maryland And Virginia)	3
West Virginia	Charleston	Kanawha	1
West Virginia	Huntington / Barboursville	Cabell / Wayne	1
West Virginia	Morgantown	Monongalia	1
West Virginia	Shepherdstown	Jefferson	1
West Virginia	Wheeling	Ohio	1
Wisconsin	Appleton	City Of Appleton	1
Wisconsin	Brookfield / Racine	Waukesha / Racine	1
Wisconsin	Green Bay	Brown	1
Wisconsin	Lake Geneva	Walworth	2
Wisconsin	Lake Geneva	Walworth	2
Wisconsin	Lake Geneva	Walworth	2
Wisconsin	Madison	Dane	2
Wisconsin	Milwaukee	Milwaukee	1
Wisconsin	Sheboygan	Sheboygan	1
Wisconsin	Sheboygan	Sheboygan	1
Wisconsin	Sheboygan	Sheboygan	1
Wisconsin	Sturgeon Bay	Door	2
Wisconsin	Sturgeon Bay	Door	2
Wisconsin	Sturgeon Bay	Door	2
Wisconsin	Wisconsin Dells	Columbia	3
Wisconsin	Wisconsin Dells	Columbia	3
Wisconsin	Wisconsin Dells	Columbia	3
Wyoming	Cody	Park	1
Wyoming	Cody	Park	1
Wyoming	Jackson / Pinedale	Teton And Sublette	2
Wyoming	Jackson / Pinedale	Teton And Sublette	2
Wyoming	Jackson / Pinedale	Teton And Sublette	2

RESOLUTION

Amending the Cuyahoga County Travel Policy, to change the employee mileage and meals per diem reimbursement rates for the Clerk of the Board's Office, effective February 1, 2007.

BE IT RESOLVED by the Board of County Commissioners of Cuyahoga County, Ohio that the Cuyahoga County Travel Policy, to change the employee mileage and meals per diem reimbursement rates for the Clerk of the Board's Office, effective February 1, 2007 be, and the same is, hereby approved.

BE IT FURTHER RESOLVED that the Clerk of the Board be, and she is, hereby instructed to transmit a copy of this resolution to all elected officials, court administrators, directors and managers.

On Motion of Commissioner Jones, seconded by Commissioner Dimora, the foregoing resolution was duly adopted.

Ayes: Jones, Dimora, Hagan.

Nays: None.

Resolution Adopted.

Jeanne M. Schmotzer,
Clerk of the Board

Journal 293
January 25, 2007
070453
fg

Cuyahoga County Travel Policy



EFFECTIVE DATE: April, 2018

Travel Policy

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IMPORTANT TELEPHONE NUMBERS:

Travel Agent (Professional Travel): 440-734-8800

Fiscal Department: 216-443-7022

Public Works, Fleet Services: 216-661-2800

Protective Services Dispatch: 216-443-2141; or toll free at 888-814-3578

SECTION I

Purpose and Introduction

Cuyahoga County provides for officials, employees and board members of the County to travel at County expense within the scope of their employment or service, unless otherwise provided by law.

This policy ensures those who travel on County business suffer no financial loss, nor realize any financial gain from their travel. This policy provides guidance to County travelers and governs the travel approval process, the use of vehicles, types of travel, and authorized expenses. To help manage and facilitate travel request and reimbursement processes, the Fiscal Office has established this travel policy. This policy is intended to provide equitable, consistent and fair standards for reimbursement and ensure appropriate levels of reimbursement, while providing controls to prevent abuses, foster accountability and maintain effective control over these expenses.

In the event the County contracts with an outside party to provide duty-related travel services, the contractor may be responsible for enforcing this policy with oversight from the Fiscal Office.

This policy applies to all County officials, employees, and board members. This policy is to be read and applied in conjunction with the Cuyahoga County Code and the Personnel Policies and Procedures Manual. It is understood that many employees are covered by labor union agreements/contracts. Those specific travel areas noted in the agreements/contracts are the specific requirements to be followed. Any area NOT specifically identified in the union agreement/contract will default to this County Travel Policy for requirements and procedures.

In order to realize the maximum cost saving opportunities for travel, County officials, employees, and board members shall follow these guidelines.

County employees who are required to travel are responsible for conducting themselves, at all times, in a manner that advances the goals of the County and increases public confidence in County government. This requires County employees to refrain from behavior that might be harmful to the County's interests, or which violates or conflicts with County policies, practices and/or procedures. County employees shall exercise good judgment while traveling on County business and shall observe all the County's rules while traveling.

Any failure to adhere to these requirements constitutes an infraction of County Policy, which may result in disciplinary action, up to and including removal from County employment.

This policy is not intended to address every issue, exception or contingency that may arise in the course of travel.

No employee or official of Cuyahoga County shall solicit or receive travel expenses from a party that is interested in doing business with the particular department involved.

SECTION II

Definitions

For the purposes of this policy, the following definitions shall apply:

- A. "Board Member" includes members of any board, agency, commission, or authority as is or may hereafter be established by or pursuant to the Charter or County Code who are appointed or confirmed by elected officials or County officers or directors.
- B. "Conference, Convention, Meeting, Seminar" shall mean any authorized/approved event for which travel to/from is required and travel expenses are incurred.
- C. "County traveler" shall mean any official, employee, or board member who is traveling to conduct County business.
- D. "County Fleet Vehicle" is a vehicle owned or leased by the County and managed by the Department of Public Works.
- E. "Department Head" shall mean any officer or director position established by or pursuant to the County Charter or the County Code, or any person authorized to approve travel as designated by any officer or director established by or pursuant to the County Charter or County Code.
- F. "Employee" shall mean any employee of Cuyahoga County including, but not limited to, any person employed, full or part time, in a temporary or permanent capacity.
- G. "Official" shall include any person holding elective office specified in, or established pursuant to the Charter.

- H. "Receipt" shall refer to any third-party generated evidence of an expenditure required to be submitted for reimbursement.
- I. "Travel expenses" shall mean all expenses incurred by the traveler to get to, return from their destination and those necessary and appropriate during the travel period. This includes, but not limited to, airfare, lodging, registration fees, ground transportation, communication, parking, tolls, meals, etc. See Section 7 for the listings of the "authorized/reimbursable" expenses as well as the "unauthorized/non-reimbursable" expenses.
- J. "Employees covered by collective bargaining agreements or State/Federal regulations/Union employees" refers to those employees that are required to follow the policies, procedures and guidelines as outlined in their union contracts/agreements and/or governing regulations.

SECTION III

General Provisions

A. Who May Travel

County officers, employees, and board members may travel at County expense unless otherwise provided by law. Any travel, prior to booking or scheduling, must gain the appropriate approvals by the respective Department Heads as well as those approvers required under the request systems.

B. Request for Travel

Requests for over \$1,000 or for out-of-state travel shall be submitted through the travel request system (See Section IV (B)). All in-state travel under \$1,000 can be approved at the Department Head level. (See Section V (B)). Requests shall include the reason for the travel, the travel date(s), and the amount of the expense. Except where otherwise provided, approval must be secured prior to any expenses being incurred. If travel needs to take place prior to approval due to unforeseen or extenuating circumstances, the request for travel shall be submitted to the Fiscal Officer for approval (See Section V (E)). All travel approvals and reimbursements shall be in accordance with the County's biennial budget or other approved fiscal appropriation. Certain travel may require approval from the Board of Control as detailed in Section V of this policy.

C. When to Travel

County travelers may be required to travel on County business in conjunction with their normal job assignments or in order to fulfill a special departmental need. The decision to travel must be based solely on the need to fulfill the business objectives of the County. Travel should only be requested when a more economical alternative to travel is unavailable (e.g., conference calls, overnight mail, VoIP, teleconferencing, etc.).

D. Scheduling

When travel is required, County travelers are expected to schedule the minimum amount of travel necessary to meet the objectives requiring the travel. If the purpose of the travel can be accomplished in a single day, it is expected that early morning and late evening Flights will be utilized in lieu of overnight stays to minimize hotel and meal expenditures. In some instances, a lower common carrier fare may be obtained with weekend travel, but will result in additional lodging, meals, or other travel costs. Such weekend travel arrangements may be approved where it can be demonstrated that the common carrier fare savings exceed the additional travel costs incurred. Such weekend travel time is on an employee's own time and may not be credited towards overtime or compensatory time calculations. Any voluntary additional business days used on travel status extending beyond the business need for travel, must be charged to the employee's accrued leave balance (excluding sick leave). Any additional travel time due to unusual events or natural disasters will be handled on a case by case basis.

E. Allowable Accommodations

Allowable expenses for transportation, lodging, car rental, meals, registration fees, mileage, parking and tolls, fees for duty-related international travel, and miscellaneous Expenses can be found in Section VII (B).

F. Selection of Travel Services

The selection of an airline, hotel, rental car agency or any other travel-related vendors will be made solely within the parameters established by this policy, without regard for personal frequent-traveler or frequent-user inducements, unless the use of such inducements results in lower expense to the County.

Any travel related monetary benefits when earned while performing job related traveling and, if such travel is paid for by the County, the benefits must be turned over to the County to defray the cost of future duty related travel, if practicable.

County employees are permitted to use personal credit cards in connection with authorized business travel on behalf of the County and seek reimbursement in accordance with this policy. However, County employees shall not select services (e.g., hotels, rental cars, etc.) to secure or accrue personal benefits (e.g., reward points, or other affinity program benefits) from the use of a personal credit card in connection with business travel, if doing so results in higher cost to the County. If a higher cost results for such use of personal credit card, the employee's reimbursement from the County will be reduced by the amount of such increased cost.

County travelers shall first contact their designated department travel coordinator and provide proper authorization and documentation as well as travel criteria (e.g., dates of travel, etc.). The department travel coordinator must then utilize the County's contracted

travel agency to secure and schedule all available travel services when applicable. Failure to utilize the County's contracted travel agency may result in denial of reimbursement.

G. Use of Personal Vehicles

Individuals traveling in personal vehicles to conduct County business shall comply with the guidelines in Section VI (C).

H. Use of County Vehicles

Users of County-owned vehicles shall comply with the guidelines in Section VI (A) & (B).

I. Expenses

Rates provided in the schedule of authorized expenses, as set forth in Section VII (B) of this policy, shall not be considered an allowance. County travelers shall travel at the least possible cost. County travelers are encouraged to share expenses whenever it is reasonable to do so.

J. Expense Reporting

Expense reports shall be submitted within 30 days of completion of the travel. Reimbursements submitted after 30 days may be denied. Expenses must be supported by detailed receipts or other appropriate documentation. Examples include conference agendas, map printouts supporting mileage, and itemized receipts. NOTE: Summary credit card receipts are not acceptable documentation for reimbursement as they do not contain enough itemized information. Only actual and original detailed receipts will be recognized.

K. Reimbursement

All appropriate pre-approved duty-related travel expenses will be reimbursed. Reimbursements shall not be made in the event the County traveler fails to complete the anticipated travel or to attend to County business as part of their travel.

L. Safety

The safety and well-being of County travelers is a priority. The guidelines set forth in this policy shall serve to enhance the safety of all individuals while travelling. County travelers shall comply with this policy and all other safety-related laws and regulations.

M. Employee Conduct

County travelers are responsible for conducting themselves in a manner that advances the goals of the County and increases public confidence in County government at all times. County travelers shall refrain from behavior that might be harmful to the County's interests, or which violates or conflicts with County Code, policies, or procedures. County travelers shall exercise good judgment while traveling on County business and will observe all of the County's rules while traveling, including rules regarding personal appearance, alcohol, drug use and sexual or other harassment. Unacceptable behavior may lead to disciplinary action pursuant to the County's Personnel Policies and Procedures Manual.

N. Travel Out-of-County

County travelers are encouraged to conduct business within the County whenever it is reasonable to do so. Travel out-of-County for the primary purpose of gaining a reimbursable expense is prohibited. Additional information about types of travel and the allowable expenses, respectively, is located in Section V and VII.

O. Employees Covered by Collective Bargaining Agreements or State/ Federal Regulations

Employees covered by a collective bargaining agreement shall abide by the provisions of said agreement as they pertain to duty-related travel/staff development. Employees whose departments are also governed by state or federal regulations shall follow those regulations as they pertain to duty-related travel/staff development authority.

SECTION IV

Submitting Requests for Travel

A. Mandated Travel (Duty Related)

When travel is mandated by law as part of an employee's regular duties, a request for travel is not required. Examples of mandated travel include:

- i. An appraiser travels to a property within the County to conduct an inspection.
- ii. A social worker travels out of the County to pick up a child.
- iii. A sheriff's deputy travels out-of-state to transport prisoners and or other official duties.

B. Submitting a Request for Travel

- i. A County traveler must submit a request for travel prior to incurring any expenses. A request for travel is initiated once the required information is entered into the travel

request system. A Travel Authorization Form (Exhibit 6) and an Anticipated Travel Expense Report Form (Exhibit 7) should be submitted in the travel request system to support the travel request. Each request must provide the following information:

- a. Department Name,
 - b. Department Number/Index Code,
 - c. Department Head (or authorized designee),
 - d. Name of person who prepared the request (contact) and their phone number,
 - e. Traveler name(s) (Full names of all travelers),
 - f. Name of event/Purpose of travel,
 - g. Event sponsor, if applicable (complete name of group sponsoring the event, please do not use acronyms), including the conference/training agenda or appropriate timeframe of event(s),
 - h. Location (complete address if available; otherwise city and state),
 - i. Date(s) of travel (all dates that the traveler(s) will be traveling),
 - j. Amount of known expenses (itemized expenses for the registration fees, mode of transportation, lodging, mileage, ground transportation, car rental, tolls, parking, meals, etc. If expenses vary by individual employee, provide itemized expenses for each). For meal per diems, see Section VII (B) & IV, and
 - k. Fiscal information (if grant funded, provide full name of grant and whether or not it requires a County match).
- ii. Failure to provide any of the requested information may delay the processing of the request.
 - iii. The request for travel must be entered into the travel request system prior to the date of the event, if applicable. Submitters shall provide pertinent, concise information defining the purpose of the requested travel, including any available supporting documentation.
 - iv. Approval from the Fiscal Officer is required for travel and staff development requests submitted after the expense is incurred. Such requests may be denied at the County traveler's expense.

- v. All requests for travel in the State of Ohio over \$1,000 and all out of state will be submitted through the travel request system to the Fiscal Officer for approval. Once approved, the Department shall submit an Employee Voucher (Exhibit 10), a Multiple Employee Voucher (Exhibit 11) or an office voucher attaching the invoice and/or receipts (See Exhibit 1) to the Fiscal Office/Accounts Payable for payment.

C. Amending Travel Requests

Once a request for travel has been submitted, only those items approved may be considered for reimbursement. If changes occur between the time of the approval and completion of the travel, such changes must be approved by the Department Head. Each amended request must reference the original approved request for travel, the scope of the original approval, and must specifically identify the additional requested items.

D. County Travel Agent

To establish a uniform travel system, the County has retained a travel agent to provide airline, lodging, car rental and meeting services. All travel arrangements shall be made through the County's travel agent where practical and economically feasible. In addition, every effort should be made to book the respective air travel at least 14 days prior to the required travel date to maximize the potential cost savings. All airfare booked less than 14 days prior to the required travel date must provide a written explanation for the exception signed by the Department Head.

If additional fees are incurred to change, cancel or for any other reason, the traveler may be personally liable and not eligible for reimbursement unless specific approval is obtained from the department head as well as the Fiscal Officer.

The County's current travel agent is Professional Travel, which can be reached at 440-734-8800 (ask for Team 3). Contact the Fiscal Department at 216-443-7022 for additional information about the County's travel agent.

SECTION V **Types of Travel**

A. In-County Travel

- i. A County traveler may be reimbursed for the following types of authorized expenses for in-County travel required in the performance of his or her duties, subject to the requirements and limitations as stated in Section VII:
 - a. Transportation,
 - b. Mileage,

- c. Parking and Tolls,
 - d. Registration fees, and
 - e. Miscellaneous expenses
- ii. Mileage may be reimbursed to/from the traveler's primary place of business to/from an in-County destination for the purpose of conducting County business. If a County traveler is approved to travel straight to/from a business destination from home without stopping at his or her County office, the mileage will be limited to the mileage difference between the business destination and the office. Parking expenses will be authorized if required at a business destination. These expenses will be reimbursed for actual cost incurred away from the individual's primary County place of business when submitted with an original receipt. All requested expense reimbursement should be submitted on the Travel Expense Report Form (Exhibit 8) and/or the Mileage Report form (Exhibit 9). All mileage submitted for approval and ultimately for reimbursement, should be incurred using the "most direct route" methodology.
- iii. Approval Requirements: All in-county travel under \$1,000 can be approved at the Department Head level. All in-county travel of \$1,000 or more must be approved by the Fiscal Officer. (See exceptions in Section V (E) for emergency travel).
- iv. Examples of eligible in-County travel include:
- a. An appraiser in the County Fiscal Department travels to a site within Cuyahoga County to appraise a home.
 - b. If an employee is authorized to travel directly from home to a business meeting, and drives 20 miles to reach the meeting, and the home is 15 miles from the employee's office, the employee is eligible to receive reimbursement for 5 miles. However, if it is 15 miles to/from the employee's home to the meeting site and 20 miles to/from the home to the employee's office, no mileage is eligible for reimbursement. As this example illustrates, only additional or incremental mileage above an employee's normal commute is reimbursable.

B. In-State Travel

- i. A County traveler may be reimbursed for the following types of authorized expenses for in-state travel required in the performance of his or her duties, subject to the requirements and limitations as stated in Section VII:
 - a. Transportation
 - b. Lodging,

- c. Car rental (only when use of County or personal vehicle is impractical),
- d. Meals,
- e. Registration fees,
- f. Mileage,
- g. Parking & Tolls, and
- h. Miscellaneous expenses.

All requested expense reimbursement should be submitted on the Travel Expense Report Form (Exhibit 8) and/or the Mileage Report form (Exhibit 9).

- ii. Approval Requirements: All in-state travel under \$1,000 can be approved at the Department Head level. All in-state travel of \$1,000 or more must be approved by the Fiscal Officer. (See exceptions in Section V (E) for emergency travel). (For information on the use of County-owned fleet vehicles, see Section VI (A) & (B)). Any in-state travel involving airfare must be approved by the Board of Control.
- iii. Examples of eligible in-state travel include:
 - a. The Director of Human Resources attends a meeting at the Department of Administrative Services in Columbus.
 - b. A social worker travels to Columbus to pick up a child for placement in a local foster home.

C. Out-of-State Travel

- i. A County traveler may be reimbursed for the following types of authorized expenses for out-of-state travel required in the performance of his or her duties, subject to the requirements and limitations as stated in Section VII:
 - a. Transportation,
 - b. Lodging,
 - c. Car rentals,
 - d. Meals,
 - e. Registration fees,

- f. Mileage,
- g. Parking & Tolls, and
- h. Miscellaneous expenses.

All requested expense reimbursement should be submitted on the Travel Expense Report Form (Exhibit 8) and/or the Mileage Report form (Exhibit 9).

- ii. Approval Requirements: All out-of-state travel under \$500 requires approval of the Fiscal Officer prior to incurring travel costs. (See Section V (E) for exceptions in the case of emergency travel). All out-of-state travel \$500 or above or any out-of-state that involves airfare regardless of dollar amount requires approval of the Board of Control prior to incurring travel costs. Note that Cuyahoga County-owned fleet vehicles may not cross the state line unless a request for out of state travel is approved prior to such travel (For additional information on the use of County- owned fleet vehicles, see Section VI (A) & (B).
- iii. Examples of eligible out-of-state travel include:
 - a. The Director of Development travels to Chicago, Illinois to meet with federal officials concerning an audit of a County program.
 - b. An elected official meets with the Congressional Delegation in Washington, D.C.

D. International Travel

- i. A County traveler may be reimbursed for the following types of authorized expenses for international travel required in the performance of his or her duties, subject to the requirements and limitations as stated in Section VII:
 - a. Transportation,
 - b. Lodging,
 - c. Car rentals,
 - d. Meals,
 - e. Registration fees,
 - f. Mileage,
 - g. Parking & Tolls,

- h. Fees for duty-related international travel, and
- i. Miscellaneous expenses.
- ii. Approval Requirements: All international travel in any amount requires approval of the Board of Control prior to incurring travel costs. (See Section V (E) for exceptions in the case of emergency travel). Note that Cuyahoga County-owned fleet vehicles may never be driven out of the United States under any circumstances (For additional information on the use of County-owned fleet vehicles, see Section VI (A) & (B)). Travel to any country under state department advisories should be postponed, if possible, until the state advisory is lifted. If not possible, please discuss the required travel with the legal and insurance departments prior to booking the travel. Reimbursement for international travel will be determined on a case by case basis depending on the travel destination.
- iii. An example of eligible international travel is when employees of the Department of Human Resources travel to Argentina to recruit social workers.

E. Emergency Travel

- i. In the event a County traveler is unable to secure the approvals required in paragraphs A-D of this section due to unforeseen or extenuating circumstances, the County traveler may request approval after travel expenses have been incurred. The County traveler must provide a rationale explaining why the necessary approval was not secured prior to incurring such travel expenses.
 - a. In-County, in-state and emergency travel under \$1000 only requires approval from the Department Head.
 - b. In-County, in-state and emergency travel of \$1000 or more, as well as out-of-state or international travel requires approval of the Fiscal Officer.
- ii. Any travel expenses incurred by a County traveler prior to obtaining required approvals are at the County traveler's own risk.
- iii. Information should be entered into the travel request system as soon as possible.

SECTION VI
Use of Vehicles

A. Seat Belt Usage

The County recognizes that safety belts are an important item of personal protective equipment and that safety belts save lives and reduce the severity of injuries to those who wear them. It is the County's commitment to do everything reasonable to prevent injuries to

employees and damage to property and to protect the County, its employees and the general public from the results of vehicle accidents.

This policy applies to all County employees and to all occupants of vehicles driven by employees on County business. Occupants shall use safety belts in all vehicles driven on County business (whether County owned or privately-owned vehicles). It is especially important that all employees demonstrate their commitment to and support of this policy by their strict adherence to it.

Any employee who is cited by a law enforcement agency for not wearing a safety belt will be responsible for any fines or other actions that may result as part of the citation. Employees who violate this policy may be subject to disciplinary action, up to and including removal.

B. Driving on County Business

Every employee who drives or operates a County fleet vehicle at any time, or who operates any motor vehicle (i.e., employee's personal vehicle, rental vehicle) on, or in the course of County business must strictly adhere to the following requirements:

- a. The employee must have and maintain at all times, without interruption, a valid driver's license and the minimum automobile insurance coverage required by Ohio law. Employees are solely responsible to make sure that their licenses and automobile insurance are properly renewed/maintained.
- b. Employees are responsible to make sure that the Ohio Bureau of Motor Vehicles (BMV) has the employee's correct mailing address. Employees can notify the BMV of an address change by visiting the BMV website (<http://www.ohiobm.com/>). If the BMV sends notification of a license suspension or other mailing to the address in its records, the employee is deemed to be properly notified and held responsible for having knowledge of the suspension or other matter.
- c. If the employee's driver's license and/or insurance is expired, suspended, revoked, or otherwise invalid, the employee shall immediately report this fact to their immediate supervisor, and immediately stop driving on, or in the course of County business. The employee's Department Director, with the concurrence of the Director of Human Resources, may allow the employee to resume driving on, or in the course of County business upon the employee providing acceptable proof of insurance coverage and driver's license (or appropriate occupational driving privileges granted by a court of competent jurisdiction). Other conditions may be imposed as appropriate in light of the circumstances of each individual case.
- d. All occupants (including non-employees) of any motor vehicle being used on, or in the course of County business are required to wear a safety belt at all times.
- e. Employees who are required to transport children on, or in the course of County business must follow all applicable Ohio laws regarding the use of car seats or other

restraints.

- f. Employees must follow all traffic laws and parking regulations. Employees are solely responsible for the cost of any driving/moving infraction/violation, parking tickets, impound charges, towing charges, and/or storage charges incurred while driving a County fleet vehicle or any vehicle on, or in the course of County business.
- g. The use of alcohol and/or other controlled substances – including a prescription or over the counter medication, which may temporarily render an employee unable to operate a vehicle safely – is strictly prohibited.
- h. An employee involved in a motor vehicle accident must strictly adhere to the vehicle accident reporting requirements set forth in this policy.

C. County Fleet Vehicles

Whenever travel by automobile is authorized, the use of a County fleet vehicle is preferred. When two or more County travelers are traveling to the same destination, it is recommended that a County fleet vehicle be requested. If no County fleet vehicle is available, County travelers are requested to ride-share whenever reasonable. If “ride- share” is used, only one traveler is eligible for mileage reimbursement at the respective IRS rate. County travelers driving County-owned vehicles shall maintain a valid driver’s license and carry state required liability insurance. County travelers are solely responsible for the cost of any driving or parking infractions. Any fines, incidents, or accidents in the operation of a County-owned vehicle on County business must be reported.

i. Reserving a County Fleet Vehicle

Requests for fleet vehicles shall be submitted to the Department of Public Works, Fleet Services. A Vehicle Request Form can be found on Cuyahoga County’s Website Department of Public Works/Fleet & Transportation Services (sample attached as EXHIBIT 2). This form should be completed, approved by the Department Head and submitted to the Public Works Department, Fleet Services within a reasonable amount of time before the requested travel date. Requests for fleet vehicles shall specify:

- a. The date(s) the vehicle will be in use,
- b. The name(s) of the County travelers who will be driving the vehicle,
- c. Copies of valid driver’s license(s) of anyone who will be driving the vehicle,
- d. The destination of the vehicle, and
- e. The date the vehicle will be returned.

- f. Priority will be granted to those requestors submitting prior reservations. Unscheduled requests will be accommodated based on the availability of fleet vehicles.
- g. A credit card, restricted to the purchase of gasoline only, is available through the Department of Public Works upon request. Travelers who purchase gasoline with their own credit card or cash will be reimbursed provided an original receipt is submitted.

ii. Use of County Fleet Vehicles

County travelers shall abide by the following rules when operating County fleet vehicles:

- a. Use of fleet vehicles is restricted to an employee's regular working hours unless otherwise approved by the Department Head,
- b. Personal use of a fleet vehicle is strictly prohibited,
- c. Only those persons authorized to travel and/or drive in a County fleet vehicle shall be permitted to operate or ride in the vehicle,
- d. No County fleet vehicle may be driven out-of-state without prior approval as required in Section IV,
- e. Smoking is strictly prohibited inside a fleet vehicle,
- f. Employees must comply with the County Vehicle Idling Policy. The policy can be obtained by contacting fleet services,
- g. No County fleet vehicle may be driven outside of the United States under any circumstances,
- h. All County fleet vehicles and keys must be returned by the approved date and time unless prior arrangements have been made, and
- i. All County fleet vehicles must be returned in the condition they were received; if any damage is done to the vehicle, depending on the circumstances, the department or employee will be charged for repairs in accordance with Public Works policy.

iii. County Fleet Vehicle Collisions

In the event a County fleet vehicle is involved in a collision, County travelers must follow the following procedures:

- a. Stop immediately, call the appropriate authorities, for example 9-1-1, and request medical assistance, if required, and if possible must notify supervisor,
- b. Take safety precautions, as required by law, to prevent further collisions. The County's insurance identification card is located in the vehicle's glove compartment,
- c. Exchange your name, County information and address, license plate number, and driver's license number with the other driver(s),
- d. Fully cooperate with authorities in the event of a collision. Do not make any statements other than in response to the questions of an investigating officer. No County traveler is required to make any statements he or she believes would incriminate himself/herself,
- e. Complete the Drivers Accident Report found in the vehicle's glove compartment,
- f. Have available witnesses complete a Witness Questionnaire, also located in the vehicle's glove compartment,
- g. Call the Department of Public Works, Fleet Services at 216-661-2800,
- h. Notify the County's Insurance Coordinator at 216-443-7298, and
- i. Notify your supervisor as soon as possible.

iv. County Fleet Vehicle Breakdowns

In the event a County fleet vehicle breaks down, County travelers shall comply with the following procedures:

- a. Pull the vehicle off the road, if possible, and turn on the vehicle's hazard lights.
- b. Place the orange CUYAHOGA COUNTY VEHICLE emergency placard in the window (located in the glove compartment).
- c. During regular hours call the Department of Public Works, Fleet Services at 216-661-2800. For after-hours assistance call the County Protective

Services Dispatch Number at 216-443-2141 or toll free at 1-888-814-3578 24/7. Be prepared to provide the following information:

1. Your name and department/agency name;
2. Your supervisor's name and phone number;
3. The County fleet vehicle information:
 - Make, model, color, and type of vehicle;
 - License number and last 4 digits of the vehicle identification number located on the driver's side/corner of the dashboard;
 - The exact location of the vehicle; and
 - Any special needs (medical needs, contacts that should be made, etc.)
- d. Stay on the line with the Protective Services Unit to provide further information or receive additional instructions. You will be advised where to meet the tow truck.
- e. For safety reasons, you may be advised to return to your vehicle. When the tow truck arrives, confirm that the service was dispatched by the Protective Services Unit.
- f. During regular business hours (Monday-Friday 7:30 a.m. – 4:30 p.m.) the vehicle will be towed to the County Fleet Services Garage. After regular business hours the vehicle will be towed to the towing company's lot.
- g. The tow truck service can usually provide a ride for the driver and one passenger to the County Garage during regular business hours, or the towing company's lot after regular business hours. Arrangements for further transportation rest with the employee.

D. Department Vehicles

Employees shall follow the procedures established by their Department Head for the use of County-owned or leased vehicles assigned to the department. All other rules governing the use of County fleet vehicles shall apply to the use of department vehicles. County travelers driving County-owned vehicles shall maintain a valid driver's license and carry state required liability insurance. County travelers are solely responsible for the cost of any driving or parking infractions. Any fines, incidents, or accidents in the operation of a County-owned vehicle on County business must be reported in compliance with the

Personnel Policies and Procedures Manual.

E. Personal Vehicles

Whenever travel by automobile is authorized, the use of a County fleet vehicle or department vehicle is preferred. However, a County traveler may use a personal vehicle when a County vehicle is unavailable or when the cost of using a County vehicle exceeds the cost of the travel mileage. Employees using personal vehicles to travel for County business shall be subject to the applicable requirements in the Personnel Policies and Procedures Manual governing employees driving on County business. Mileage reimbursement for personal vehicles is governed by the IRS. For the latest reimbursement rates, please refer to the I rate at <https://www.irs.gov/tax-professional/standard-mileage-rates/> (See Exhibit 5). Any gasoline, damages, needed service or repairs to a private vehicle are the responsibility of the vehicle's owner, as these costs are included in the per-mile cost reimbursement. County travelers shall maintain a valid driver's license, carry state required liability insurance, and current automobile registration. An employee on, or in the course of county business, may not be transported by a non-county employee unless approved by the employee's supervisor. Employees must maintain their vehicle in a good and safe operating condition. Smoking is strictly prohibited within an employee's personal vehicle when transporting other employees and/or the public in the course of county business. County travelers are solely responsible for the cost of any driving or parking infractions. Any fines, incidents, or accidents in the operation of a personal vehicle on County business must be reported in compliance with the Personnel Policies and Procedures Manual.

SECTION VII

Authorized/Unauthorized Expenses

A. General

Individuals traveling on County business are expected to use the most cost-effective means of achieving the intended purpose of the trip. Emergency or unexpected travel situations should be documented if additional travel costs are incurred. All travel requests should be submitted timely and booked as early as feasible to obtain any discounts or group rates available. All expenses submitted for reimbursement are subject to review by the Department Head and the Fiscal Office. It is the responsibility of each department or agency to address the availability of funds before any travel is requested. Receipts/invoices are required for all authorized expenses, except where otherwise provided. The respective department designated point of contact, in the case of airfare, must contact the County's travel agent prior to making any travel arrangements. The travel agency may also be used to facilitate lodging and car rental bookings although those arrangements must be paid for using your personal credit card (for which a reimbursement request should be submitted) or a pre-approved payment from the County. See Section IV (D) for note on Professional Travel.

In addition, individuals may not accept payment for, or reimbursement of, travel expenses

from a third-party entity/organization currently doing, or seeking to do, business with the County.

B. Authorized Expenses

The following expenses are authorized for reimbursement, subject to the limitations and exceptions in this policy:

i. Ground and other Transportation – for travel between business locations, travelers are encouraged to choose the most cost-effective means of transportation available and will be reimbursed for shuttles, taxis or other comparable ride services, and local mass transit based upon comparable modes of transportation and the provision of original receipts. Other reimbursable transportation expenses include parking, bridge, and highway and tunnel tolls. Such transportation expenses exceeding ten dollars per expenditure require detailed and itemized receipts, except for tolls paid into an automatic coin drop and parking meters. Other potential authorized travel expenses include:

- a. Airfax,
- b. Public transit, including trains, and
- c. Other as approved by the respective Department Heads and/or Fiscal Officer.

ii. Lodging

- a. County travelers shall seek accommodations that are safe, offer a good value, and meet business needs. County travelers requiring reasonable accommodations may notify the County's travel agent of any special needs.
- b. Many hotels/motels will offer a corporate or government rate when requested, which should be utilized whenever available and economically feasible.
- c. For reservation purposes, the County is State of Ohio Political Subdivision #29. The County's federal tax identification number is 34-6000817. If the hotel requires additional confirmation of the County's tax-exempt status, contact the Office of Procurement and Diversity (OPD) at 216-443-7202 for the County's official tax-exempt form (EXHIBIT3).
- d. Authorized expenses for lodging shall not exceed the lowest available single room rate. County travelers must produce an itemized bill, indicating payment to be eligible for reimbursement, as some charges may not be authorized expenses.
- e. The County is a tax-exempt organization. It is always exempt from State of Ohio sales tax. The Ohio tax exemption form is available from OPD by

calling 216-443-7202. To help ensure tax-exempt treatment, the following steps should be followed:

1. When the reservation is made, advise the hotel representative that the County is a tax-exempt organization, and inquire as to the appropriate process to follow.
2. Obtain a copy of the tax exemption certificate from OPD. Present it at the time of registration and payment.
3. Any questions on the payment of sales tax should be directed to OPD.

iii. Car Rental

- a. Authorized expenses for car rental shall not exceed the lowest available rate for a compact or mid-sized vehicle, dependent on need.
- b. County travelers shall consider other, more economical alternatives to car rental whenever feasible. The County's travel agent has negotiated agreements with many car rental agencies. Travelers should consult the County travel agent for possible alternatives at your destination that may meet their needs. See Section IV (D) above.

iv. Meals

- a. County travelers may be reimbursed for meals purchased outside of Cuyahoga County for each day of approved travel that includes an overnight stay. Authorized meal expenses shall be supported by actual receipts and capped at a flat per diem daily allowance. The reimbursement of meals is designed to offset the additional cost of travel, and not to entirely pay for the employee's meal expenses while on authorized travel status.
 1. A maximum per diem of \$50 per day in regular-price locations and \$60 per day in premium-price locations (See EXHIBIT 4) for listing) shall be reimbursed to an employee on authorized travel with valid receipts. Expenses greater than these amounts shall not be reimbursed nor will any reimbursement be made for alcoholic beverages.
 2. If an employee is eligible for the meal reimbursement, but the duty-related travel does not constitute a full day, the per-day maximum shall be reduced by the following amounts depending on the day and time of the travel: (For regular-price and premium-price locations respectively).

	Regular Price Locations	Premium Price Locations
Breakfast	\$9.00	\$12.00
Lunch	\$13.00	\$16.00
Dinner	\$28.00	\$32.00
Total	\$50.00	\$60.00

Reimbursement is authorized for breakfast when as employee is on authorized travel anytime between the hours of 12:01 a.m. and 8:00 a.m.; for lunch when an employee is on authorized travel status anytime between the hours of 8:01 a.m. AND 6:00 p.m.; and for dinner when an employee is on authorized travel status between 6:01 p.m. and 12:00 a.m. When registration fees include meals (e.g., breakfast, luncheon with speaker, etc.), or if meals are included in the cost of a hotel stay, the normal allowance as listed in the table for said meals shall be deducted from the daily per diem allowance.

- b. If a meal is offered as part of the event and the employee has medical restrictions, the employee should make every effort to have the conference facilitate his or her needs. If the event does not honor the request, the employee may be reimbursed, but must include supporting documentation. Additional expenses for medical and/or religious dietary needs will be considered on a case-by-case basis by the Department Head. If an employee on duty-related travel dines with another employee, each shall pay their own bill.
- c. All meal reimbursements must be supported by original detailed receipts. Summary credit card receipts will not qualify as original receipts as they are not always itemized.
- d. NOTE: Gratuities are included in the maximum daily meal allowances and/or individual meal maximums. An employee may opt to use room service for meal(s) while on travel. In this case, the cost of room service will be included in the daily meal allowance.

v. Registration Fees

- a. County travelers may be authorized to attend a meeting or convention sponsored by an association or a workshop, seminar, webinar, on-line course, or training course sponsored by an agency, institution, or association.
- b. The County will pay for or reimburse an employee for approved expenses

related to continuing education, if such education is a requirement for continued employment.

- c. The County may approve payment or reimbursement for other educational opportunities (e.g. Advanced degrees) that provide professional development with the approval of the Board of Control.
- d. Conferences, meetings, and staff development may include the cost of registration fees. If membership fees are included in the registration fee, the cost of membership must be separated from the registration fee and listed separately on all documentary evidence and the reimbursement voucher. An agenda and/or schedule of events must also be attached to the reimbursement voucher. Only the actual expense of registration fees will be reimbursed.
- e. Expenses for optional recreational activities that are not included in registration fees and will not be reimbursed.

vi. Mileage

- a. County travelers using a personal vehicle may be reimbursed for authorized travel at the standard mileage rate(s) currently established by the Internal Revenue Service for business miles driven. For the latest reimbursement rates, please refer to the IRS rate <https://www.irs.gov/tax-professionals/standard-mileage-rates/> (See Exhibit 5). It is the responsibility of the County traveler to confirm the current rate for reimbursement.
- b. Bargaining unit employees should refer to their union contract for approved mileage reimbursement rate(s). Mileage reimbursement shall be allowed for travel from an employee's regular worksite to an alternate worksite or training/conference location, and vice versa.
- c. When a County traveler is required to travel to a worksite other than his/her main worksite, the employee will be reimbursed only for the mileage in excess of that which would have been incurred by the County traveler's normal commute.
- d. When a County traveler travels from his/her residence to a worksite other than his/her main worksite but travels through the general area of the main worksite, mileage reimbursement will be based on the mileage from the main worksite to the other worksite, and vice versa.

vii. Parking and Tolls

- a. The actual expenses of parking costs, including airport long-term parking

expenses and tolls will be reimbursed when an employee is authorized to travel. Valet parking will not be reimbursed unless no other parking options are available.

viii. Fees for Duty-Related International Travel

- a. Fees for duty-related international travel may be authorized by the Fiscal Officer. Passport application fees are the responsibility of the County traveler and are not eligible for reimbursement. County travelers shall consult the County's travel agent for all international travel arrangements. (See Section IV (F)).

ix. Miscellaneous Expenses

- a. Actual expenses for telephone services, data and internet services, faxes, remote computer connections, printing, Wi-Fi access, and other necessary resources used for conducting official business may be reimbursed. Any miscellaneous fees used for non- County business will not be reimbursed.

C. Unauthorized Expenses -

The following expenses are not eligible for reimbursement under any circumstances:

- i. Alcoholic beverages,
- ii. Cosmetic items,
- iii. Entertainment,
- iv. Laundry/Dry cleaning,
- v. Room service (except charges for meals, which will be considered an authorized expense up to the allowable maximums in Section VII (B)(iv),
- vi. Parking/speeding tickets or other moving violations,
- vii. Valet parking: If no other options are available, valet parking may be reimbursed,
- viii. Personal telephone calls or internet usage,
- ix. Personal miscellaneous expenses,
- x. Private vehicle repairs,
- xi. Travel insurance expenses – air, rental car etc.,

- xii. Spouse/dependent travel costs,
- xiii. Meal costs exceeding the maximum per day amount,
- xiv. In-flight movies, hotel room movies and video games,
- xv. Lost and overweight baggage,
- xvi. Medical expenses,
- xvii. Credit card finance charges,
- xviii. Vacation or extended stay expenses related to personal days before, during or after County travel. NOTE: Additional expenses related to “beyond-your-control” events will be handled on a case by case basis), and
- xix. Political expenses.

SECTION VIII

Exceptions, Amendments, & Ethics

Exceptions: This policy is not intended to address every issue, exception or contingency that may arise in the course of travel. Notwithstanding the limitations in this policy, if the County Sheriff determines the use of county owned vehicles is necessary for the security of County officials, employees, or the public, the County Sherriff may authorize the use of vehicles for such purpose.

- A. Ethics: No employee or official of Cuyahoga County shall solicit or receive travel expenses from a party that is regulated by, or doing or seeking to do business with, the particular department involved.
- B. Submission of false reimbursement claims may result in disciplinary action.

EXHIBITS

EXHIBIT 1 – VOUCHER

EXHIBIT 2 – COUNTY FLEET VEHICLE REQUEST FORM

EXHIBIT 3 – COUNTY TAX EXEMPT FORM

EXHIBIT 4 – PREMIUM TRAVEL AREAS

EXHIBIT 5 – IRS.GOV – STANDARD MILEAGE RATE CHART

EXHIBIT 6 – TRAVEL AUTHORIZATION FORM

EXHIBIT 7 – ANTICIPATED TRAVEL EXPENSE REPORT FORM

EXHIBIT 8 – TRAVEL EXPENSE REPORT FORM

EXHIBIT 9 – MILEAGE REPORT FORM

EXHIBIT 10 – EMPLOYEE REIMBURSEMENT VOUCHER

EXHIBIT 11 – MULTIPLE EMPLOYEE VOUCHER



OFFICE VOUCHER

F

Department Approval

Dept. Name Phone Ext.

Date Filed

Received By

Payee

Purpose

OF1600877

DOCUMENT NUMBER

VENDOR NUMBER

TRANSACTION AMOUNT

GRANT AMOUNT

Y/N

LINES

DOC. SUFFIX NO.	TRANSACTION AMOUNT	INDEX CODE	SUB OBJECT	USER CODE	GRANT	GRANT DETAIL	PROJECT	PROJECT DETAIL
01	Description							
02	Description							
03	Description							
04	Description							
05	Description							
06	Description							

EXHIBIT 1



VEHICLE REQUEST FORM
FLEET SERVICES
 4000 Brookpark Rd.
 Phone (216) 661-2800 • Fax (216) 661-5520

Please fill out completely
 Requesting person, please fill out top section and have Dept. Supervisor fill/sign 2nd section.

DRIVER'S INFORMATION

Department Requesting Use of Vehicle(s)	Driver(s)		
Destination	Contact No.		
Pick-up Date	Time	Return Date	Time
TYPE OF VEHICLE NEEDED:			
<input type="checkbox"/> Sedan	<input type="checkbox"/> 7 Pass. Van w/seats		
<input type="checkbox"/> Cargo Van	<input type="checkbox"/> Mini Van w/one seat removed		
<input type="checkbox"/> 15 Pass. Van	<input type="checkbox"/> Mini Van w/both seats removed		
Signature	Contact No.	Contact No.	Index Code

AUTHORIZING DEPT./DIVISION HEAD

Chargeback rates to Department \$.521

FLEET SERVICES Approved Disapproved:
 USE ONLY

Reason for disapproving request

Signature

HOURS OF OPERATION ARE 7:00 A.M. TO 4:00 P.M.
VEHICLES MUST BE RETURNED/PICKED-UP BY 4:00 P.M.
COUNTY GARAGE DOES NOT PROVIDE PARKING OR PICK-UP AND DROP-OFF SERVICES TO CUSTOMERS

EXHIBIT 2

Sales and Use Tax Blanket Exemption Certificate

The purchaser hereby claims exception or exemption on all purchases of tangible personal property and selected services made under this certificate from:

(vendor's name)

and certifies that the claim is based upon the purchaser's proposed use of the items or services, the activity of the purchase, or both, as shown hereon:

Cuyahoga County identified as tax exempt (No. 29 Political Sub-Division State of Ohio)
Cuyahoga County Federal I.D. No. 34-6000-817.

Purchaser must state a valid reason for claiming exception or exemption.

Cuyahoga County

Purchaser's name

2079 E. 9 Street

Street address

Cleveland, Ohio 44115

City, state, ZIP code

Signature

Purchasing Administrator

Title

Date signed

Vendor's license number, if any

Vendors of motor vehicles, titled watercraft and titled outboard motors may use this certificate to purchase these items under the "resale" exception. Otherwise, purchaser must comply with either rule 5703-9-10 or 5703-9-25 of the Administrative Code.

This certificate cannot be used by construction contractors to purchase material for incorporation into real property under an exempt construction contract. Construction contractors must comply with rule 5703-9-14 of the Administrative Code.

Exhibit 4

List of Premium Price Locations

State of California

Washington, DC

Chicago, IL

State of Florida

Boston, MA

Las Vegas, NV

State of New York

Philadelphia, PA

State of Texas

State of Arizona

New Orleans, LA

Baltimore, MD

Atlanta, GA

EXHIBIT 5

[Home](#) > [Tax Pros](#) > [Standard Mileage Rates](#)

Standard Mileage Rates

English

Enrolled Agents

Annual Filing Season Program Participants

Enrolled Retirement Plan Agents

Certified Professional Employer Organizations (CPEO)

Enrolled Actuaries

E-File Providers

Modernized e-File

The following table summarizes the *optional* standard mileage rates for employees, self-employed individuals, or other taxpayers to use in computing the deductible costs of operating an automobile for business, charitable, medical, or moving expense purposes.

Period	Rates in cents per mile			Source
	Business	Charity	Medical Moving	
2017	53.5	14	17	IR-2016-169
2016	54	14	19	IR-2015-137
2015	57.5	14	23	IR-2014-114
2014	56	14	23.5	IR-2013-95
2013	56.5	14	24	IR-2012-95
2012	55.5	14	23	IRB-2012-02
July 1 - Dec. 31, 2011	55.5	14	23.5	IR-2011-69
Jan. 1 - June 30, 2011	51	14	19	IR-2010-119
2010	50	14	16.5	IR-2009-111
2009	55	14	24	IR-2008-131
July 1 - Dec. 31, 2008	58.5	14	27	IR-2008-82
Jan. 1 - June 30, 2008	50.5	14	19	IR-2007-192
2007	48.5	14	20	IR-2006-168
2006	44.5	14	18	IR-2005-138
2005	40.5	14	15	IR-2004-139 Pub. L. 109-73 IR-2005-99
2004	37.5	14	14	IR-2003-121
2003	36	14	12	Rev. Proc. 2002-61
2002	36.5	14	13	Rev. Proc. 2001-54



Travel Authorization Form

EMPLOYEE NAME	TRAVELER TITLE	EMPLOYEE VENDOR NUMBER	REQUEST DATE	TA
DEPARTMENT	DIVISION	TA REQUEST PREPARER NAME	TA REQUEST PREPARER PHONE NO.	
Summary of proposed trip including city and state:				
INCLUSIVE DEPARTURE/RETURN INCLUSIVE ATTENDANCE DATES # GOING FROM DIVISION				
FROM	TO	FROM	TO	ESTIMATED COST
COMPLETE TITLE OF EVENT				
COMPLETE NAME OF GROUP SPONSORING EVENT				
Explanation of request. Explain purpose and justification. If more than one person is traveling, indicate why. Attach a copy of agenda, course description or invitation.				

I hereby certify that the requested travel complies with the Cuyahoga County's travel policy

CHIEF EXECUTIVE OR DESIGNEE IF TRAVEL GREATER THAN \$1,000	DATE
OFFICE OF BUDGET AND MANAGEMENT (IF NECESSARY)	DATE
DEPARTMENT DIRECTOR	DATE
DIRECTOR OF FINANCE (IF NECESSARY)	DATE

CHART OF ACCOUNTS

ACCOUNT	FUND CODE	ORG CODE	PROGRAM	SUB CLASS	PROJECT GRANT	BUDGET YEAR	AMOUNT	PC UNIT	ACTIVITY	RESTYPE	RES CAT	RES SUBCAT



Anticipated Travel Expense Report

EMPLOYEE NAME	PHONE NUMBER	TRAVEL PURPOSE	DESTINATION								
EXPENSE DETAIL				SUN	MON	TUE	WED	THUR	FRI	SAT	TOTAL
MONTH & DATES COVERED											
LODGING (Excluding Meals)											\$0.00
BREAKFAST											\$0.00
LUNCH											\$0.00
DINNER											\$0.00
SUBTOTAL MEALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
REGISTRATION											\$0.00
AIRFARE											\$0.00
CAR RENTAL											\$0.00
TAXI, BUS, TRAIN, TOLLS, ETC.											\$0.00
NUMBER OF MILES DRIVEN											\$0.00
REIMBURSEMENT RATE PER MILE											
MILEAGE REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TELEPHONE AND POSTAGE											\$0.00
OTHER EXPENSES (Itemize)											\$0.00
TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

FUNDING SOURCE:

EXHIBIT 7



Travel Expense Report

DOCUMENT REFERENCE NO. TA _____

EMPLOYEE NAME	SUBMISSION DATE	TRAVEL PURPOSE <input type="checkbox"/> TRAINING <input type="checkbox"/> NON-TRAINING	DEPARTMENT	DESTINATION
---------------	-----------------	---	------------	-------------

EXPENSE DETAIL	SUN	MON	TUE	WED	THUR	FRI	SAT	TOTAL
MONTH & DATES COVERED								
LODGING (Excluding Meals)								\$0.00
BREAKFAST								\$0.00
LUNCH								\$0.00
DINNER								\$0.00
SUBTOTAL MEALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
REGISTRATION								\$0.00
AIRFARE								\$0.00
CAR RENTAL								\$0.00
PARKING, TAXI, BUS, TRAIN, TOLLS, ETC.								\$0.00
NUMBER OF MILES DRIVEN								
REIMBURSEMENT RATE PER MILE								
MILEAGE REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TELEPHONE AND POSTAGE								\$0.00
OTHER EXPENSES (Itemize)								\$0.00
TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cash Advances Received (Warrant # _____)								
								COUNTY PREPAID AMOUNT
If total is in parentheses, this is amount due County. If total is not in parentheses, this is the amount due employee TOTAL								\$0.00

<p>ATTACH ALL ORIGINAL RECEIPTS TO THIS FORM</p> <p>TRAVELER'S CERTIFICATE: I certify that the expenses identified in this report are limited to those which I actually incurred on County business and that these expenses meet the requirements of the County Travel Policy or applicable collective bargaining contract. In the event that I am driving a privately owned motor vehicle on County business, I also certify that I am insured under a policy of liability insurance meeting the requirements as described in the County Travel Policy.</p>	<p style="text-align: center;">APPROVED EXECUTIVE OR DESIGNEE</p> <p style="text-align: center;">DATE</p>
SIGNATURE	<p style="text-align: center;">APPROVED DIRECTOR</p> <p style="text-align: center;">DATE</p>
	<p style="text-align: center;">PROCESSED ACCOUNTS PAYABLE</p> <p style="text-align: center;">DATE</p>

EXHIBIT 8



EMPLOYEE REIMBURSEMENT VOUCHER

F

Department Approval _____ Phone _____
 Dept. Name _____ Ext. _____
 Date Filed _____
 Received By _____

Payee _____

 Purpose _____

EV 1700732

DOCUMENT NUMBER _____
 VENDOR NUMBER _____
 Y/N _____
 # LINES _____

DOC. SUFFIX NO.	TRANSACTION AMOUNT	INDEX CODE	SUB OBJECT	USER CODE	GRANT	GRANT DETAIL	PROJECT	PROJECT DETAIL
01	Description							
02	Description							
03	Description							
04	Description							
05	Description							
06	Description							

EXHIBIT 10

FORM 17 (11-14)
SR 609 / 285



MULTIPLE EMPLOYEE VOUCHER

Y 01
Y/N # LINES

NAME		ER 1702231		DOCUMENT NUMBER		VENDOR NUMBER		DOCUMENT AMOUNT	
DOC. SUFFIX NO.	INDEX CODE	SUB OBJECT	USER CODE	GRANT	GRANT DETAIL	PROJECT	PROJECT DETAIL		
01									
Description									

Y 01
Y/N # LINES

NAME		ER 1702232		DOCUMENT NUMBER		VENDOR NUMBER		DOCUMENT AMOUNT	
DOC. SUFFIX NO.	INDEX CODE	SUB OBJECT	USER CODE	GRANT	GRANT DETAIL	PROJECT	PROJECT DETAIL		
01									
Description									

Y 01
Y/N # LINES

NAME		ER 1702233		DOCUMENT NUMBER		VENDOR NUMBER		DOCUMENT AMOUNT	
DOC. SUFFIX NO.	INDEX CODE	SUB OBJECT	USER CODE	GRANT	GRANT DETAIL	PROJECT	PROJECT DETAIL		
01									
Description									

Y 01
Y/N # LINES

NAME		ER 1702234		DOCUMENT NUMBER		VENDOR NUMBER		DOCUMENT AMOUNT	
DOC. SUFFIX NO.	INDEX CODE	SUB OBJECT	USER CODE	GRANT	GRANT DETAIL	PROJECT	PROJECT DETAIL		
01									
Description									

EXHIBIT 11

Y 1
Y/N # LINES

NAME		ER 1702235		DOCUMENT NUMBER		VENDOR NUMBER		DOCUMENT AMOUNT	
DOC. SUFFIX NO.	INDEX CODE	SUB OBJECT	USER CODE	GRANT	GRANT DETAIL	PROJECT	PROJECT DETAIL		
01									
Description									

FORM 20 (1/17) 4
SR 01/17/208
e-COM

Department Approval _____ Date _____ Dept. Name _____ Phone Ext. _____