



**Audit of
Travel Expenditures and
Reimbursements**

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City of Milwaukee, Wisconsin

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Office of the Comptroller

February 4, 2014

To the Mayor and the Honorable
The Common Council
City of Milwaukee

Dear Mayor Barrett and Council Members:

The attached report summarizes the results of our Audit of Travel Expenditures and Reimbursements. The objectives of the audit were to determine if the travel expenditures and reimbursements are in compliance with existing city policy, applicable laws and regulations, to determine if these financial transactions are being processed in accordance with existing City policy, and to evaluate the adequacy of controls over travel expenditure and reimbursement procedures. The period of testing for travel expenditures was from July 1, 2012 through July 31, 2013.

The City has defined procedures for processing travel expenses and reimbursements to employees. The audit determined that there are opportunities for improvement in the processes and controls of expenditures. This audit makes five recommendations and three observations to strengthen citywide policies and department procedures.

Audit findings are discussed in the Audit Conclusions and Recommendations section of this report, which is followed by the Department's response.

Appreciation is expressed for the cooperation extended to the auditors by the staff and management of all City departments that were involved in the audit.

Sincerely,

A handwritten signature in black ink that reads "Aycha Sirvanci". The signature is written in a cursive style.

Aycha Sirvanci, CPA
Audit Manager

AS: pad



I. Audit Scope and Objectives

The audit examined the procedures and controls surrounding travel related expenditures and reimbursements. The audit included all travel related expenditures, advances, and reimbursements for the period July 1, 2012 through July 31, 2013. The sample size selected for this audit was 186 vouchers (165 Statements of Expenses Incurred for City of Milwaukee (expense report) vouchers, 19 travel advance vouchers, and 2 travel advance repayment vouchers) out of a total population of 1,817 vouchers, which was approximately 10% of the total population of travel reimbursements, travel advance repayments, and travel advance vouchers. The sample population came from all city departments except the Employees Retirement System. The Employees Retirement System was excluded due to the fact that the Pension Plan pays the travel expenses. The sample included elected officials, judges, commissioners, directors, department heads, other city employees, and vendors.

Audit procedures were developed to evaluate the processes and controls to meet the audit objectives. The audit procedures included:

- Interviews of Accounts Payable personnel responsible for approving voucher control group registers;
- Interviews of personnel responsible for processing expense reports, travel advances and travel authorizations in the Police Department, Health Department, and Department of Public Works;
- Review of Statement of Expenses Incurred for City of Milwaukee (expense report), Travel Advances, and Travel Authorizations in the Office of the Comptroller;
- Review of City Ordinances and training materials;
- Information was extracted from the City's accounting system, the Financial Management Information System, (FMIS), to identify the population of travel reimbursements and advances;
- Expense reports were obtained from eVault, the City's record retention system, and city departments to be verified to source documents.

The audit procedures included testing of controls and detailed testing. The audit also examined the timeliness and accuracy of expense reports.

The audit did not determine the appropriateness of the travel undertaken by the city departments.

Internal Audit believes that the evidence obtained provides a reasonable basis for the audit's findings and conclusions based on the audit objectives.

The objectives of the audit were to:

- Determine if travel related expenditure and reimbursement processes operate in compliance with existing City policies, applicable laws and regulations.
- Determine if these financial transactions are being processed in accordance with existing City policy.
- Evaluate the adequacy of controls over travel related expenditure and reimbursement procedures.

II. Organization and Fiscal Impact

The processes of expenditures, advances and reimbursements for travel are decentralized throughout the city and located within each individual department. Typically individuals within the various departments obtain travel approval, make plans and arrange airfare and hotels, and submit subsequent expense reports to their own departments. The remaining processes related to this activity are centralized and performed by the Office of the Comptroller - General Accounting and the Treasurer's Office. This includes payment advance or reimbursement authorizations, check creation and distribution, and subsequent account reconciliations.

The table below summarizes the travel expenditures and advances processed through general ledger accounts for the period July 1, 2012 through July 31, 2013.

Travel Expenditures and Advances July 1, 2012 through July 31, 2013

General Ledger Account:	
Travel and Subsistence - 636501	\$ 864,210
Employee Travel Advances - 115201	\$ 76,713
Cash-Returned-Travel Advances -115202	\$ 2,265

III. Audit Conclusions and Recommendations

Internal controls over travel expense reimbursements are designed to provide reasonable assurance that disbursed travel funds have been utilized appropriately. Organizations typically have several opportunities to exercise control over any given travel expenditure which are:

1. The development of a comprehensive and consistent travel policy, one that informs travelers of the ground rules and allowable parameters.
2. At the point prices are determined. This can occur at the time reservations are made (airline tickets, hotel rooms, car rentals).
3. The utilization of efficient payment methods that simplify actual cost verification and collect vendor data.
4. At the time expense reports are reviewed and processed for payment.

A travel policy typically demonstrates a high level of control when the following parameters are mandated:

- Use of preferred air, hotel and car rental vendors;
- Use of a corporate card;
- Use of appropriate class of air service;
- Submission of appropriate receipts to substantiate expenses;
- Submission of expense reports within encouraged time frame;
- Staying within meal/hotel spending guidelines.¹

The Milwaukee Code of Ordinances Chapter 350 – Employee Regulations and Benefits, Subchapter 8 – Transportation and Travel defines travel expense reimbursement. The ordinance’s main provisions governing travel expenditures are as follows:

- | | |
|----------------|---|
| 350-181 | Authorized Travel Regulations and Procedures; |
| 350-183 | Private Transportation Reimbursement; |
| 350-185 | Automobile Reimbursement Withholding Taxes; |
| 350-187 | Odometer Readings of City Automobiles; |
| 350-188 | Parking. |

¹ American Express Business Travel, “Building a Best-in-Class T&E Policy”, 6, 2007.

There are procedures in place for reimbursing travel expenses, advancing funds for travel and repaying travel advances. The audit concluded that there are opportunities for improvement of the processes and controls over travel expense reimbursement, travel advances, and advance repayments. This audit makes five recommendations for improvement:

1. Revise the travel expense reimbursement ordinance.
2. The Department of Administration should collaborate with other departments to develop travel guidelines for the Citywide Travel Policy.
3. Develop, revise, and maintain forms used to authorize travel, request travel advances, and travel reimbursements.
4. Communicate the citywide travel expense reimbursement policy.
5. The traveler should not approve the voucher control group register for their own expense report.

This report also identifies three observations. An observation may not constitute a recommendation, but should be taken under advisement.

1. The City should contract directly with vendors in order to take advantage of cost reductions and increased efficiencies.
2. Travel expenses should only be charged to the travel expense account.
3. Vendor invoices for travel related expenditures should be charged to a prepaid account.

Details for each recommendation and observation are provided in the following sections.

A. Ordinance

Best practice literature regarding travel expense reimbursement states, “a travel ordinance is incomplete if it is missing details on the following”²:

- Enforcement Language
- Airline class of service
- Lowest logical airfare parameters
- Preferred air carrier details
- Rail Travel
- Corporate card
- Specific & appropriate documentation
- Expense reporting
- Instructions & processes
- Traveler reimbursement process
- Cash advance issuance
- Cash advance limits
- Hotel cancellation
- Hotel class & type
- Telecom expenses
- Car rental guidelines
- Preferred car rental suppliers
- Size limit of rental vehicles
- Car rental insurance
- Car rental refueling
- Frequent flyer programs
- Alternate transportation
- Converting foreign currency
- Meals/Entertainment spending limits

The Milwaukee Code of Ordinances, states “under 350-181 of the code of ordinances providing rules for the reimbursement of expenses for attendance at seminars and conventions and other city travel, generally the City shall pay the actual expense for registration, transportation (up to airline coach fare), hotel (up to single rate for the number of days in attendance but not to exceed five days), and other miscellaneous expenses but not to exceed an established per diem. See 350-181 for the complete travel regulations and procedures.”

The city of Milwaukee’s travel reimbursement ordinance is incomplete because it does not address a number of these topics. As a result, each department interprets the ordinance differently.

² American Express Business Travel, “Building a Best-in-Class T&E Policy”, 4, 2007.

Recommendation 1: Revise the travel expense reimbursement ordinance.

The travel expense reimbursement ordinance should communicate clearly which travel expenses are allowable and unallowable. The revised travel reimbursement ordinance should include:

- Transportation;
- Lodging;
- Car Rental;
- Meals/Entertainment;
- Documentation;
- Expense Reporting.

The travel reimbursement ordinance should also be comprehensive within each topic. A sample of travel expense reimbursement ordinances has been provided for reference at Appendix A and B.

B. Travel Reimbursement Administration

The administration of the city’s travel expense reimbursement ordinance is decentralized. Each department independently interprets and implements the ordinance based upon the department’s individual needs or requirements. For example, the audit discovered that one department has opted to follow the state of Wisconsin travel guidelines which are more conservative than the city of Milwaukee’s ordinance, and another department has created, and utilizes an additional per diem rate for its employees. Formal instructions are available on the city’s intranet for processing expense reports and travel advances and repayments prepared by the Office of the Comptroller. The audit found that no citywide comprehensive guidelines exist or have been developed by the Department of Administration per ordinance Employee Regulations and Benefits 350-183 pg. 949 (2/7/12). The “9. Guidelines” of this ordinance states:

“The department of administration may issue guidelines relating to procurement of transportation, lodging, meals, automobile rentals and other travel arrangements consistent with this section. Such guidelines shall be approved by the common council”.

Recommendation 2: The Department of Administration should collaborate with other departments to develop travel guidelines for the Citywide Travel Policy.

The guidelines should be written in collaboration with the Office of the Comptroller and include procedures covering the entire travel expense reimbursement, travel advance, and repayment processes. These guidelines should include:

- Travel Arrangement;
- Air Travel;
- Other Transportation, such as Lake Express Car Ferry;
- Travel Advance Form;
- Travel Authorization Form;
- Communication Expenses;
- Group and Meeting Travel;
- Luggage Fees;
- Per Diem rates;
- Mileage Rate;
- Expenses greater than per diem;
- Foreign currency translation;
- Alcoholic beverage policy;
- Valet parking;
- Receipts;
- Enforcement of repayment of travel advances;
- Enforcement of the use of CityTime for mileage only reimbursement.

These guidelines should clearly describe who has the responsibility for the various aspects of the processes (including supervisory and monitoring considerations), when and how the travel expense reimbursements are to be executed, and documentation requirements. These guidelines should be maintained and updated for changes that may occur in the travel industry. Formal guidelines would establish consistency for travel expenses across all city departments. A sample of travel expense reimbursement procedures has been provided for reference at Appendix C.

In addition to the absence of guidelines, the audit also found that there are issues with the expense report, travel authorization, and travel advance forms. The audit discovered that a citywide travel authorization form does not exist. However, the audit found that some departments have developed their own travel authorization form. These departments include the Health Department, the Milwaukee Police Department, and the Milwaukee Fire Department. The Milwaukee Police Department has automated their travel authorization form.

Per Ch. 350-181, “no advance of funds for travel expenses shall be made unless such travel has been authorized under this section. Advances of funds for travel expenses shall be made by city accounts payable check from a properly audited request for advance form, signed by the officer or employee requesting advance of funds and a control group register and voucher approved by the department head or delegated representative”. The audit found that supervisory approval is not a required item on the travel advance form.

The city does have a uniform expense report form, but not all departments are currently using the form. Several departments have developed their own expense report forms. It was noted that the current expense report form is confusing to employees because it does not include changes that have occurred in the travel industry such as luggage fees.

Recommendation 3: Develop, revise, and maintain forms used to authorize travel, request travel advance, and travel reimbursement.

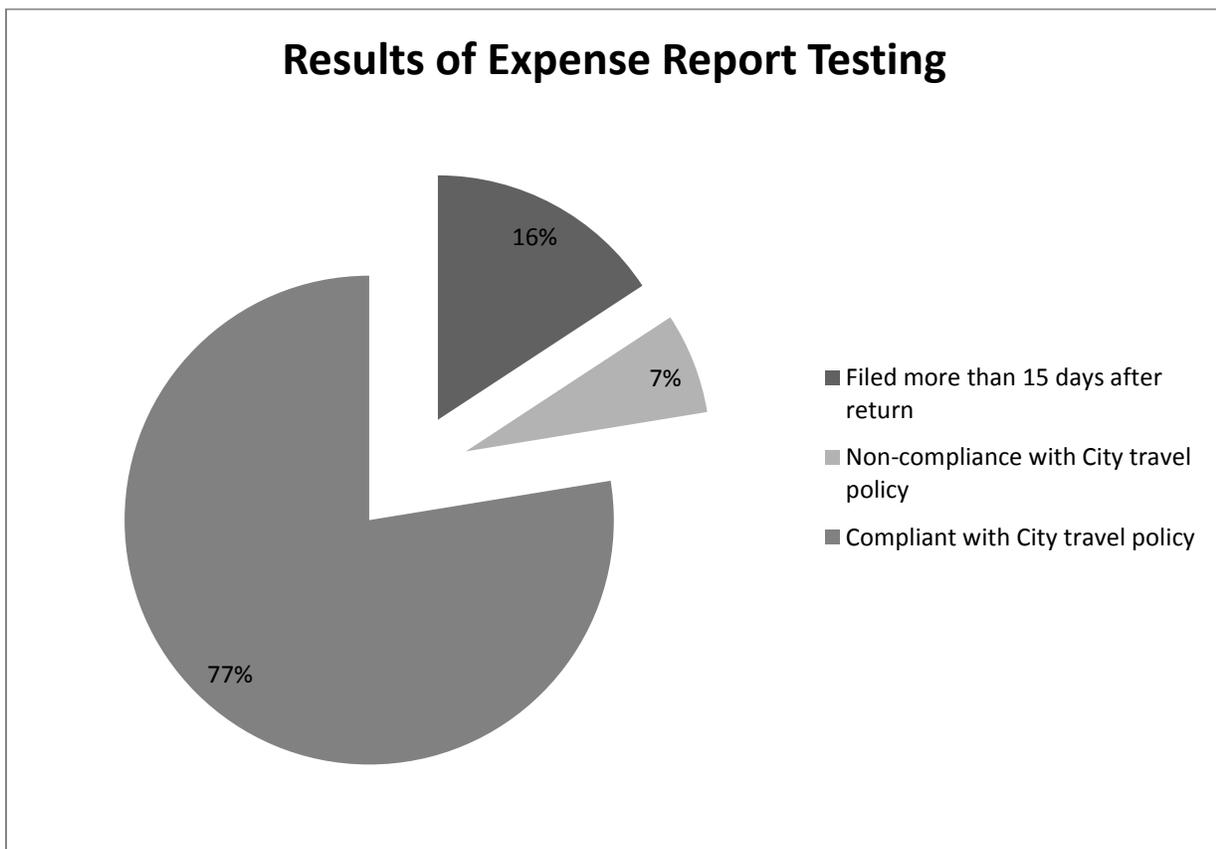
The Department of Administration in collaboration with the Office of the Comptroller should develop a universal travel authorization form to be used by all departments. The two departments should review the expense report and travel advance for possible revisions based on the revised ordinance. Possible revisions must include the following:

- Luggage fees;
- Supervisor’s signature;
- Automatically calculate subtotals;
- Automatically calculate the lesser of per diem and actual expenses.

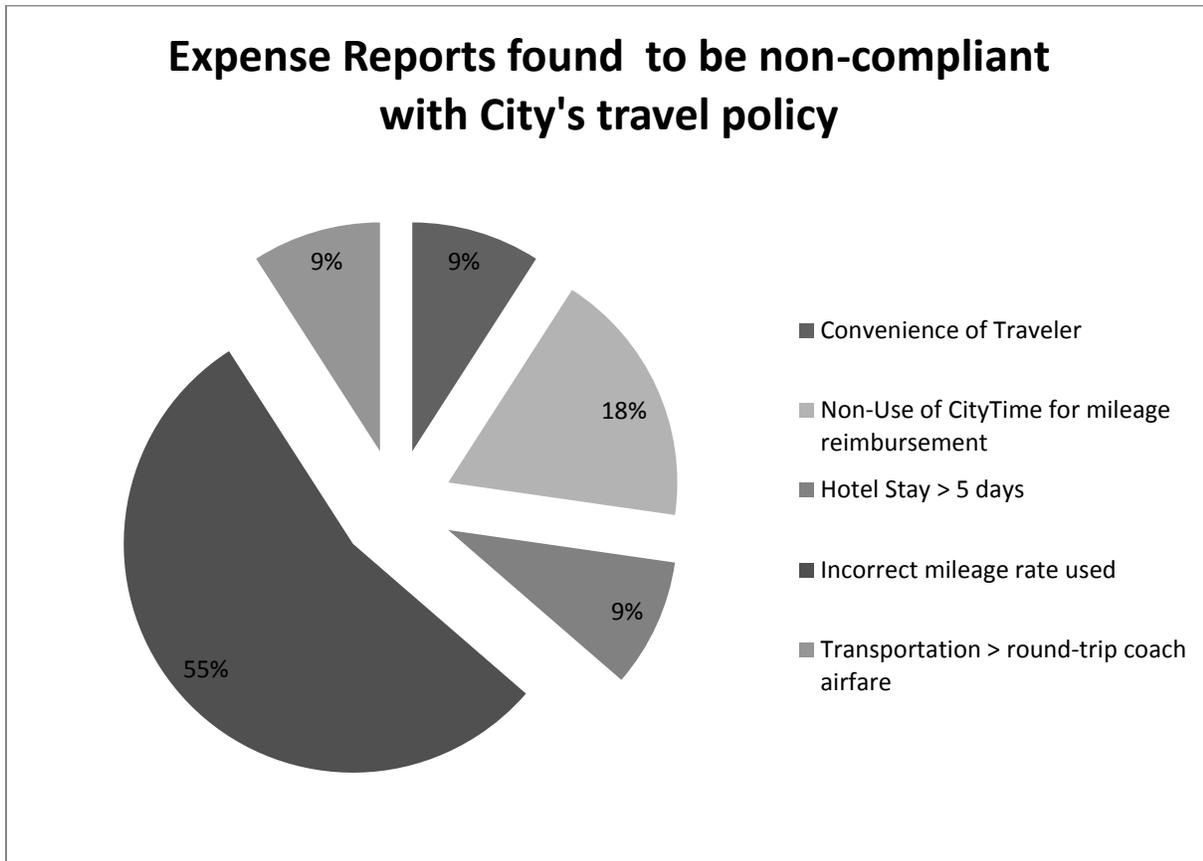
All travel related forms should be reviewed annually and updated for changes. Automating the forms should also be explored. The use of universal forms would standardize travel documentation for all departments and increase processing efficiency.

The audit found that the city of Milwaukee’s travel expense reimbursement ordinance is only communicated in the instructions to process expense reports, travel advances and repayments available on the city’s intranet. These are only instructions for individuals that process the expense reports and travel advances and are not intended as guidance for general city employees for travel expenses.

The audit tested 165 expense reports. Of the 165 expense reports, 11 were found to be non-compliant with the City’s travel policy, and 26 were found to be filed more than 15 days after the traveler returned from travel, which is part of the city’s ordinance. The results of the testing of expense reports are summarized in the chart below.



The chart below details the reasons the expense reports were found to be not in compliance with the city's travel policy.



Recommendation 4: Communicate the citywide travel expense reimbursement policy.

The City of Milwaukee's travel policy should be communicated by providing the policy online and through educational seminars. All travel related policies and forms should be available in one location on the City's website for access by all city employees. Communicating the City's travel policy will help to ensure that employees are aware of the travel policy and can access information quickly and easily on short notice before leaving on travel.

C. Segregation of Duties

A fundamental element of internal control is segregation of duties. Appropriate segregation of duties ensures no one person initiates the transaction, approves the transaction, records the transaction, reconciles balances, and reviews reports. When these functions cannot be separated, detailed supervisory review is required as a compensating control activity. Proper segregation of duties also prevents fraud or error by one person.

The Voucher Control Group Register is a form that lists the vouchers entered under the control group. The Voucher Control Group Register also has two signature lines that are required to contain the signatures of the authorized approvers, without these signatures the Voucher Control Group Register will not be approved for payment by Accounts Payable.

The audit verified that Voucher Control Group Registers are approved by the authorized individuals in the department. The audit found that authorized individuals to approve Voucher Control Group Register are approving the Voucher Control Group Register for their own expense reports. This is a segregation of duties violation.

Recommendation 5: The traveler should not approve the voucher control group register for their own expense report or travel advance.

The departments are responsible for approving voucher control group registers for members of their own department. Therefore, the departments should ensure that the voucher control group register is not approved by the individual requesting the travel reimbursement or travel advance. Having another authorized individual approve the voucher control group register for the authorized approvers expense report or travel advance would mitigate the segregation of duties infraction. Also, the approval of the actual expense report by an appropriate individual would be a compensating control if no other authorized individual is available in the department to approve the voucher control group register. This would also mitigate the control deficiency.

D. Observations

The following are observations noted during the audit that may not constitute a recommendation; however, management should take these items under advisement.

Observation 1: The City should contract directly with vendors in order to take advantage of cost reductions and increased efficiencies

This would enable the city of Milwaukee to receive better rates, therefore, reducing the City's spending on travel expenses.

Observation 2: Travel expenses should only be charged to the travel expense account.

Departments are using the travel account as a catch-all account. They are charging items such as moving expenses, travel expenses for consultants, training, convention registration, sponsorship of tables at a luncheon and seminar registration to the travel account. These expenses should be charged to the proper accounts or new accounts should be set up to account for these items.

Observation 3: Vendor invoices for travel related expenditures should be charged to a prepaid account.

The audit found that invoices from travel agencies are directly expensed to the travel account. The travel agency invoices should be charged to a prepaid account which allows the filing of expense reports to be monitored because the related invoice will not be expensed until the employee's expense report is filed.



Department of Administration

January 31, 2014

Tom Barrett
Mayor

Sharon Robinson
Director of Administration

Mr. Martin Matson, City Comptroller
Office of the City Comptroller
City Hall, Room 400

RE: RESPONSE TO AUDIT OF TRAVEL EXPENDITURES & REIMBURSEMENTS

Dear Mr. Matson:

Thank you for your audit of travel expenditures and reimbursements. I appreciate the efforts of your staff and applaud Ms. Aycha Sirvanci and Ms. Phyllis DiPronio in particular; their hard work and diligence in identifying the problematic issues and recommending improvements will benefit the City of Milwaukee and its citizens. I have reviewed the audit, all of which I support, and offer the following responses to its recommendations:

Recommendation 1: Revise the travel expense reimbursement ordinance.

Personnel from the Department of Administration will meet with representatives from the City departments and key offices of elected officials to seek input and assistance needed to revise the current travel expense reimbursement ordinance and recommend a draft resolution to be approved by the Common Council.

Implementation Date: on or before July 31, 2014

Recommendation 2: The Department of Administration should collaborate with other departments to develop travel guidelines for the Citywide Travel Policy.

Personnel from the Department of Administration will facilitate meetings with representatives from City departments and key offices of elected officials to formulate guidelines that will cover all aspects of traveling on city time. These guidelines will include procedures for reimbursements, advances, and repayment and will be written in collaboration with the Office of the Comptroller, as recommended in the audit.

Implementation Date: on or before September 30, 2014

Recommendation 3: Develop, revise, and maintain forms used to authorize travel, request travel advance, and travel reimbursement.

Personnel from the Department of Administration will meet with personnel from the Comptroller's Office to collaborate and create a universal travel authorization form to be used by all departments. The expense report and travel advance forms will also be reviewed for possible revisions based on the revised ordinance.

Implementation Date: on or before October 31, 2014

Recommendation 4: Communicate the citywide travel expense reimbursement policy

Once the travel expense reimbursement ordinance has been revised and approved by the Common Council, the policy and its guidelines will be disseminated to all City departments and offices of elected officials and posted on the City's website for access by all employees. Educational seminars will also be presented.

Implementation Date: on or before November 30, 2014

Recommendation 5: The traveler should not approve the voucher control group register for their own expense report or travel advance.

This issue will be addressed and resolved in the new Citywide Travel Policy.

Implementation date: on or before October 31, 2014

Additionally, three observations were noted in the audit including: 1) The City should contract directly with vendors in order to take advantage of cost reductions and increased efficiencies; 2) Travel expenses should only be charged to the travel expense account; and 3) Vendor invoices for travel related expenditures should be charged to a prepaid account. As requested, we will take them under advisement and present them for discussion within the context of our efforts.

Sincerely,



Sharon Robinson

SR/dlk

Appendix A: Example of Travel Expense Reimbursement Policy

[name of organization]

TRAVEL AND OTHER EXPENSE REIMBURSEMENT POLICY

1. Purpose.

The Board of Directors of _____ (name of organization) recognizes that board members, officers, and employees (“Personnel”) of _____ may be required to travel or incur other expenses from time to time to conduct Company business and to further the mission of this non-profit organization. The purpose of this Policy is to ensure that (a) adequate cost controls are in place, (b) travel and other expenditures are appropriate, and (c) to provide a uniform and consistent approach for the timely reimbursement of authorized expenses incurred by Personnel. It is the policy of _____ to reimburse only reasonable and necessary expenses actually incurred by Personnel.

When incurring business expenses, _____ expects Personnel to:

Exercise discretion and good business judgment with respect to those expenses.

Be cost conscious and spend _____’s money as carefully and judiciously as the individual would spend his or her own funds.

Report expenses, supported by required documentation, as they were actually spent.

2. Expense Report.

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

The individual’s name.

If reimbursement for travel is requested, the date, origin, destination and purpose of the trip, including a description of each Company-related activity during the trip.

The name and affiliation of all people for whom expenses are claimed (i.e., people on whom money is spent in order to conduct _____’s business).

An itemized list of all expenses for which reimbursement is requested.

3. Receipts.

Receipts are required for all expenditures billed directly to _____, such as airfare and hotel charges. No expense in excess of \$25.00 will be reimbursed to Personnel unless the individual requesting reimbursement submits with the Expense Report written receipts from each vendor (not a credit card receipt or statement) showing the vendor's name, a description of the services provided (if not otherwise obvious), the date, and the total expenses, including tips (if applicable).

4. General Travel Requirements.

A. Advance Approval.

All trips involving air travel or at least one overnight stay must be approved in advance by the individual's supervisor; however, any out-of-state travel must be approved by _____'s Chairman of the Board or his/her designee.

B. Necessity of Travel.

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

C. Personal and Spousal Travel Expenses.

Individuals traveling on behalf of _____ may incorporate personal travel or business with their Company-related trips; however, Personnel shall not arrange Company travel at a time that is less advantageous to _____ or involving greater expense to _____ in order to accommodate personal travel plans. Any additional expenses incurred as a result of personal travel, including but not limited to extra hotel nights, additional stopovers, meals or transportation, are the sole responsibility of the individual and will not be

reimbursed by _____. Expenses associated with travel of an individual's spouse, family or friends will not be reimbursed by _____.

5. Air Travel.

A. General.

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

B. Saturday Stays.

Personnel traveling on behalf of _____ are not required to stay over Saturday nights in order to reduce the price of an airline ticket. An individual who chooses to stay over a Saturday night shall be reimbursed for reasonable lodging and meal expenses incurred over the weekend to the extent the expenses incurred do not exceed the difference between the price of the Saturday night stay ticket and the price of the lowest price available ticket that would not include a Saturday night stay. To receive reimbursement for such lodging and meal expenses, the individual must supply, along with the Expense Report, documentation of the amount of the difference between the price of the Saturday stay and non-Saturday stay airline tickets.

C. Frequent Flyer Miles and Compensation for Denied Boarding.

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

6. Lodging.

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

7. Out-Of-Town Meals.

Personnel traveling on behalf of _____ are reimbursed for the reasonable and actual cost of meals (including tips) subject to a maximum per diem meal allowance of \$38 per day and the terms and conditions established by _____ relating to the per diem meal allowance.

8. Ground Transportation.

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

Courtesy Cars

Many hotels have courtesy cars, which will take you to and from the airport at no charge. The hotel will generally have a well-marked courtesy phone at the airport if this service is available. Employees should take advantage of this free service whenever possible.

Airport Shuttle or Bus

Airport shuttles or buses generally travel to and from all major hotels for a small fee. At major airports such services are as quick as a taxi and considerably less expensive. Airport shuttle or bus services are generally located near the airport's baggage claim area.

Taxis

When courtesy cars and airport shuttles are not available, a taxi is often the next most economical and convenient form of transportation when the trip is for a limited time and minimal mileage is involved. A taxi may also be the most economical mode of transportation between an individual's home and the airport.

Rental Cars

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

9. Personal Cars.

Personnel are compensated for use of their personal cars when used for Company business. When individuals use their personal car for such travel, including travel to and from the airport, mileage will be allowed at the currently approved IRS rate per mile.

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

10. Parking/Tolls.

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

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

11. Entertainment and Business Meetings.

Reasonable expenses incurred for business meetings or other types of business-related entertainment will be reimbursed only if the expenditures are approved in advance by [designated officer or director] of _____ and qualify as tax deductible expenses.

Detailed documentation for any such expense must be provided, including:

- date and place of entertainment.

- nature of expense.

- names, titles and corporate affiliation of those entertained.

- a complete description of the business purpose for the activity including the specific business matter discussed.

- vendor receipts (not credit card receipts or statements) showing the vendor's name, a description of the services provided, the date, and the total expenses, including tips (if applicable).

12. Other Expenses.

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

13. Non-Reimbursable Expenditures.

_____ maintains a strict policy that expenses in any category that could be perceived as lavish or excessive will not be reimbursed, as such expenses are inappropriate for reimbursement by a nonprofit, charitable organization. Expenses that are not reimbursable* include, but are not limited to:

Travel insurance.

First class tickets or upgrades.

When lodging accommodations have been arranged by _____ and the individual elects to stay elsewhere, reimbursement is made at the amount no higher than the rate negotiated by _____. Reimbursement shall not be made for transportation between the alternate lodging and the meeting site.

Limousine travel.

Movies, liquor or bar costs.

Membership dues at any country club, private club, athletic club, golf club, tennis club or similar recreational organization.

Participation in or attendance at golf, tennis or sporting events, without the advance approval of the chairman of the board or his designee.

Purchase of golf clubs or any other sporting equipment.

Spa or exercise charges.

Clothing purchases.

Business conferences and entertainment which are not approved by a [designated officer or director] of _____.

Valet service.

Car washes.

Toiletry articles.

Expenses for spouses, friends or relatives. If a spouse, friend or relative accompanies Personnel on a trip, it is the responsibility of the Personnel to determine any added cost for double occupancy and related expenses and to make the appropriate adjustment in the reimbursement request.

Overnight re

treats without the prior approval of the chairman of the board or his/her designee.

*The Attorney General offers this list of non-reimbursable expenses by way of example only, and in no way means to imply that categories of expenses not included on this list should automatically be eligible for reimbursement. This list is meant to be a guide to charitable organizations. Each organization should develop an expense reimbursement policy that is tailored to that organization's particular situation.

Attorneys General Office of Minnesota -

<http://www.ag.state.mn.us/pdf/charities/TravelPolicy.pdf>

Appendix B: Example of Travel Expense Reimbursement Policy

City of Canton Travel Expense Policy

Section 1. City of Canton Codified Ordinance Section 123.05 General Travel Expenses

(a) Elected officials, appointed officers and employees of the City shall be entitled to reimbursement of expenses incurred by them while on City business at the rates set forth herein. Reimbursement for lodging expenses, parking, transportation fare and other incidental expenses, as documented by receipts, shall be at actual cost. Payment per mile for the utilization of private vehicles shall be paid pursuant to the most current applicable mileage standard established by the Internal Revenue Service in effect upon the date the approved mileage was incurred. Reimbursement for mileage and meal allowances shall be based upon expense statements approved by the appointing authority. (Ord. 239-95. Passed 11-27-95; Ord. 134-2004. Passed 8-10-04; Ord. 225-2 005. Passed 10-31-05.)

(b) Reimbursement for meals shall not exceed fifty dollars (\$50.00) per diem per employee in the case of travel to a major city and thirty dollars (\$30.00) per diem per employee in the case of travel to a non-major city. An appointing authority may approve a lesser sum as may be appropriate.

(c) A “major city” means a political subdivision or metropolitan area having a population of 500,000 or more according to the most recent U.S. Census. All other locations shall be considered as a non-major city. The determination of the City Auditor as to the status of a location shall be final.

(d) Reimbursement of the foregoing expenses shall be subject to the rules and regulations promulgated by the City Auditor. (Ord. 239-95. Passed 11-27-95.)

Section 2. City of Canton related business expenses

(a) The City of Canton will only reimburse expenses related to city business. Reimbursement is authorized for parking charges, road tolls, taxi, rental cars and other reasonably incurred travel expenses directly related to City authorized travel. Specifically, the City will reimburse taxi expenses that have to do with city business only (i.e. airport to hotel, seminar planned activities that are away from the hotel where you are staying). Additionally, the City will reimburse rental car expenses providing that the appointing authority has approved such a request. Size of vehicle depends on need.

(b) Reimbursement for mileage for personal vehicles will be at the rate determined by the Internal Revenue Service on the date of travel. The Auditor’s office will audit the mileage to any destination. Employees must provide documentation and have appointing authority approval for any discrepancy in mileage due to the location in the city or other city business travel.

Section 3. Meal Expenses

- (a) Employees traveling for two (2) days or less WILL NOT receive advance payment on Meals. Reimbursement will be paid upon submission of the appropriate payment voucher and receipts. Employees traveling for longer than two (2) days will be entitled to advance payment for meals. The employee is responsible to submit the appropriate receipts upon their return. Any unused portion of the per diem advance not repaid within thirty (30) days will be deducted from the employee's paycheck.
- (b) The cost of entertainment or alcoholic beverages SHALL NOT be reimbursed.
- (c) Tips or Gratuities SHALL be reimbursed up to 20% of an appropriate food receipt. NO tip or gratuity SHALL BE reimbursed for entertainment or alcoholic beverages when calculating the appropriate applicable gratuity. Tips and gratuities should be documented on the appropriate receipt in order to obtain full reimbursement.
- (d) Appointing authorities and/or department heads SHALL review any travel within the State of Ohio. They have the right to deny or adjust any per diem amount for a seminar based on the length of the seminar or if lunch is provided or any other reason within the limits prescribed by Canton City Council. Lodging or meals in Stark County SHALL NOT be reimbursed.

Section 4. Miscellaneous Living and Business Travel Expenses

- (a) Reimbursement is authorized for reasonable miscellaneous living expenses including laundry, dry cleaning, personal telephone calls, postage and other expenses, if the employee has overnight lodging for more than one week including a weekend. Reimbursement is authorized for business telephone expenses regardless of length of stay.
- (b) All travel expenses paid with funds provided by the Ohio Department of Health to a recipient agency must be consistent with the agency's existing policy normally allowed in like circumstances for non-grant funded activities and may not exceed the current maximum rate authorized by the State of Ohio for Ohio Department of Health employees.
- (c) Expense reports will be audited by the Auditor's office. Falsification of any claimed expenses shall result in administrative or civil action for repayment and/or criminal prosecution.

Section 5. Administrative Guidelines

- (a) Prior to confirming travel arrangements, a Travel Letter must be signed by the Department Head and presented to the Mayor for authorization including an indication that the travel is directly related to the Employee's position and Training, Certification, Grant funding, Licensure, City of Canton legal proceeding, Job creation, Job retention or other stated reason.
- (b) A Travel Letter must be attached to any Requisition submitted to the Auditor's Office. Travel Letters submitted without Requisitions or Requisitions submitted without Travel Letters will not be processed. The Auditor's Office will return both Requisitions and Travel

Letters when not received together.

(c) The Finance Director is responsible for submitting, to the Board of Control and City Council Clerk, a monthly Travel Report due on or before the 15th day of the month immediately following the month of accumulated expenses.

Section 6. Travel Letters

(a) The following SHALL be included in all Travel Letters.

- Place of destination
- Date of travel
- Mileage (Miles x Rate = Total, if applicable)
- Meal Estimates (if applicable)
- Registration Amount (if applicable)
- All applicable known expenses (Hotel, Tolls, Car Rental Etc.)
- Applicable reason for the travel
- Employee Signature
- Department Head Signature of Approval
- Mayor Signature of Approval, per Ordinance Section 123.04

Section 7. Receipts and/or Payment Voucher

(a) Receipts are required for all travel expenses, except mileage. Only itemized/detailed receipts or payment vouchers SHALL BE reimbursed. If a receipt or payment voucher does not state what was purchased, then that item SHALL NOT BE reimbursed. NO EXCEPTIONS. The City Auditor will return any payment voucher or receipt that lacks sufficient detail.

Appendix C: Example of Travel Expense Reimbursement Procedures

City of Minneapolis PROCEDURES FOR OVERNIGHT BUSINESS TRAVEL for City Employees and Officials

Title	Overnight Travel Procedures related to the Travel Policy - Overnight Travel Section
Origin	These procedures are approved by the City Finance Officer
Dates	Approved as of 11/04
Links	http://citytalk/policies/travel-policies-and-procedures.asp
Contacts	Pam Fernandez 673-2181 and Jean Poppen 673-3264

Approval

An employee must first receive permission from his/her supervisor prior to researching costs for business travel. In addition, an employee must receive permission for the travel from the department head prior to reserving travel. For departments with a department travel coordinator who the department head has assigned to coordinate business travel when requested, the employee should decide whether to use this service or coordinate their own travel plans. Also, department heads may require stricter policies and procedures than those required for the city in general. Check with your department head or department travel coordinator for details before you travel.

Prepayments and Reimbursement Requirements

The city allows prepayment of travel costs directly to vendors, so long as there is appropriate documentation of the amounts payable and the payees. An expense incurred by a city employee or elected or appointed official during a city business trip will be reimbursed if all of the following requirements are met:

1. the item is a reasonable and necessary expense related to the performance of official work related activities while travelling on city business; and
2. the primary purpose of the expenditure is to facilitate a public or government interest for which the city is responsible, rather than a private or personal interest; and
3. the traveler provides adequate documentation of the expense and obtains the approval of an authorized signatory on the Travel Expense Report; and
4. the traveler has not and will not receive reimbursement for the claimed expense from any other source.

All authorized travel expenses that were not pre-paid by the city directly or by using a city Travel card will become part of reimbursed expenses upon submission of the [Travel Expense Report](#) to Accounts Payable.

Travel Card Program

A [travel card program](#) has been established that allows for credit card booking of various travel costs. Please check with your department travel coordinator as to how this program functions for your department.

Ethics Policy and Business Travel

Travelers on city business shall review the City of Minneapolis Ethics Policy (contained in Chapter 15 of the Minneapolis Code of Ordinances) prior to the trip. In general, city employees and officials must not engage in activities that could create conflicts of interest. The safest choice is to neither solicit nor accept personal gifts, favors, food or beverages from any person or entity, although there are a few narrow exceptions to this rule listed in the Ethics Policy. For example, travelers on city business are usually allowed to accept meals and beverages from an organization of which the traveler is a member, as long as the same item is given to the other members of that organization. This situation commonly arises at conferences given by professional organizations where free beverages or food are made available to attendees as part of the conference hospitality service.

Any use of one's official position for personal gain is also forbidden. Among other things, the Ethics Policy forbids employees and officials from seeking reimbursement from the city for any city business travel expenses that have been paid or will be paid by a non-city entity. In addition, honorariums given to the traveler must be surrendered with the Travel Expense Report anytime the city pays for all or part of the traveler's business trip.

Travel Savings Belong to the City

The city encourages purchasing decisions that minimize the total cost of business trips. When a purchasing decision results in discounts for a travel expense, the amount saved belongs to the city. The savings cannot be used at the traveler's discretion to pay for other aspects of the business trip.

Travel Advances

Travel Advances are discouraged because of their high administrative costs. A Travel Advance must have the written approval of the traveler's department head and can be given only to full-time elected or appointed city officials and permanent city employees. The maximum advance payment is equal to the applicable federal per diem rate for Meals and Incidental Expenses (M&IE) times the number of approved business travel days. No travel advance will be given to a traveler who has not filed a Travel Expense Report for a previous trip. Form for requesting travel advance can be found at: <http://www.ci.minneapolis.mn.us/policies/form-travel-advance-request.xls>

Registration

Conference, seminar or convention registration may be pre-paid once approval from the department head has been received. Provide registration information to your department travel coordinator (or finance staff-person assigned to your area, if a department travel coordinator has not been assigned for your department).

Documentation: If not pre-paid by city, the receipt from the vendor and payment documentation, if not shown on the receipt, must be submitted for reimbursement.

Meals and Incidental Expenses (M&IE)

The city will pay for meals, tips and related taxes and service charges using the current per diem schedules as set by the federal government. The per diem allowance is a daily amount as set by federal schedule instead of reimbursement for actual expenses for meals and related incidental expenses. The per diem allowance is separate from transportation expenses, lodging expenses and other miscellaneous expenses. The per diem allowance covers all charges, including any service charges where applicable for:

- (a) Meals including expenses for breakfast, lunch, dinner and related tips and taxes; and
- (b) Incidental expenses, including.
 - (1) Fees and tips given to waiters, and
 - (2) Transportation and tips between places of lodging or business and places where meals are taken, if suitable meals can't be obtained at site.

If actual expenses exceed the applicable per diem rate, the excess amount is a personal expense of the traveler. If actual expenses are less than the per diem rate, the traveler is not required to refund the difference to the city. However, the M&IE rates shall be reduced to comply with the federal government schedules when meals are furnished to travelers as part of conference fees paid by the city. These schedules can be found at: <http://citytalk/policies/per-diem-rates.asp> . Travel days (i.e., days of trip departure and return) are entitled to the full M&IE per diem rate unless the department head determines a lower amount should be applied for those days.

Documentation: For items in the M&IE category, receipts are not required.

Lodging and Miscellaneous Expenses

The accommodations must be reasonable and consider factors such as travel purpose, location, cost, safety and convenience. Lodging costs will be reimbursed at the "single occupancy" rate for a standard room. Employees should consider nearby hotels for conventions or seminars that specify hotels. Employees should request local government rates, promotional rates, Internet rates or other discounts in order to locate the lowest hotel rates. The federal government web site on hotels offering per diem: <http://hotelsatperdiem.com/> is a good resource in locating hotels that offer government rates. The [University of Minnesota contract](#) hotels are another good resource as the

discounted rates are typically available to local government usage.

“Miscellaneous expenses” means city business travel costs other than airfare, registration fees, lodging charges, rental car fees or items that are included in the M&IE definition. Miscellaneous expenses include, but are not limited to, items such as internet access charges, fax charges and business telephone charges. Some miscellaneous expenses incurred during business travel may not be eligible for city reimbursement due to not meeting all of the reimbursement requirements. Also, department heads will decide reasonable and reimbursable miscellaneous expenses. If an employee needs to use a laptop to access work materials such as email, the employee should ask the hotel about Internet costs prior to travel. Pre-approval is required for Internet access charges and the department head should establish a maximum dollar amount allowable.

Documentation: An itemized bill from the vendor must be submitted. If the bill shows an outstanding/unpaid amount and the traveler claims that the bill has been paid, proof of payment documentation must be submitted. Proof of any required approvals must be provided.

TRANSPORTATION

Transportation Method

Traveler should choose the method of transportation that is the lowest total cost. Transportation costs include taxis (origin and destination), transportation to and from destination (mileage, air, train, rental car) and local transportation (taxi, rental car, parking, etc). The department head may waive the lowest cost choice restriction for employee safety reasons. The City reimburses the cost of the traveler's approved ground transportation to and from the main travel destination. This includes air, train, mileage, and rental car. Side trips not related to the trip purpose will not be reimbursed. The traveler is encouraged to use a City vehicle in lieu of personal vehicle whenever possible and when pre-approved by the department head.

The maximum reimbursement for ground transportation will be the lesser of:

1. Personal Car: the actual business trip mileage times the IRS mileage rate.
2. Rental Car: the actual cost of the transportation

Or,

3. The cost of the lowest round trip non-business commercial airfare purchased at least 14 days before the travel starts and which includes a Saturday night stay in the destination area.

Documentation: The traveler is responsible for providing documentation that states what the coach round trip airfare would have been if personal or rental car is used instead.

Airfare

The city will reimburse for coach air only. If an employee stops over in another location for personal reasons, then the employee pays the fare difference. Documentation of the fare difference must be provided. The Internet may be used to procure lower cost travel, although penalties for changing or canceling itineraries must be considered when making a selection. Suggested web sites include www.expedia.com , www.Travelocity.com, www.Orbitz.com along with the major airline web sites. Employees should consider nearby cities when seeking low cost travel. For example, airfare to Newark, NJ plus taxi fare into New York City is often far cheaper than a direct flight to New York City.

Documentation: The remainder of the used airline ticket, boarding pass, E-ticket voucher and receipt showing flight details and cost must be submitted.

Travel to Minneapolis-St. Paul Airport

Taxi is allowable between the employee's home and the airport or the employee's work site and the airport. Shuttles and light rail should be considered where available and cost-effective. Mileage or airport parking with mileage may be used if cheaper than taxi. Reimbursement for taxi expenses to and from the Minneapolis-St. Paul airport may be limited to the lesser of \$25 per one-way trip or the amount shown on the taxi receipt, at the Department Head's discretion.

Documentation: Vendor receipts with payment documentation (Example: credit card statement - if payment is not shown on receipt), must be submitted. If mileage is requested, information must be provided from a recognized website, such as MapQuest , that details the number of miles between the home and the airport.

Parking

For all ground transportation, reimbursable parking is limited to daily parking at destination hotel and destination business site (except for airport parking at the Minneapolis-St. Paul airport as described under Taxi). Valet parking and all other parking are not allowable.

Documentation: Parking receipts must be provided.

Personal Car

Use of personal car for overnight travel must be pre-approved by the department head. Reimbursement is based on distance from the traveler's home. The City uses the IRS tax deduction [mileage rates](#) to calculate reimbursements to employees who use their personal car for overnight business travel. Payment of this mileage rate is considered full payment for all costs of the private vehicle's operation, such as depreciation, financing costs, maintenance, repairs, gasoline, oil, insurance, taxes and vehicle registration fees.

Documentation: Information must be provided from a recognized website, such as MapQuest , that details the number of miles from starting point to the final destination.

Ground Transportation in the Trip Destination Area

Costs of ground transportation within the trip destination area between the business site, airport and hotel (whether by personal car, rental car, shuttle, light rail, subway,

City vehicle, taxi or bus) are reimbursable expenses.

Documentation: Vendor receipts with payment documentation, if not shown on receipt, must be submitted except for personal car use, which is addressed in Personal Car.

Rental Car

Pre-approval may be required by departments. Budget, compact and economy level cars are reimbursable. If a higher level car is used, the employee is responsible for paying for the upgrade.

Documentation: An itemized receipt from the rental agency and payment documentation, if not shown on the receipt, must be submitted.

Choosing Ground Transportation Instead of Airlines for Long Distance Trips

Travelers with trip destinations more than 250 miles one-way from the Minneapolis City Hall are not entitled to reimbursement for additional meals, nights of lodging or other miscellaneous expenses resulting from their personal choice to use ground transportation instead of commercial airlines. However, travelers may be reimbursed for transportation costs as allowed under the "Cars or Other Types of Public Ground Transportation" section of this Travel Policy.

Other Methods of Travel

Business travel using motorcycles, limousines (other than flat-fee airport limousine shuttles), boats or personal or rented airplanes is not allowed. Employees who travel using these methods do so at their own risk and will not be reimbursed for any trip expenses.

SPECIAL SITUATIONS

Combining Personal with Business Travel

When an employee combines personal and business travel, the City will reimburse the employee only for the documented expenses that are directly related to the business portion of the trip. Excess travel time and activities not required for the business trip purposes shall be at the traveler's own expense. Days added to the business trip for personal reasons and that fall within the traveler's normal workweek must be taken as vacation time, compensatory time or as unpaid leave.

Extending a Trip to get Lower Airfare or Hotel Rates

If the traveler chooses to extend the number of travel days to get lower airfare or hotel rates, the City will reimburse the Meals and Incidental Expenses (M&IE) per diem amount and lodging for the extra days, only if the following four conditions are met:

- 1) The traveler stays only for the shortest number of additional days needed to qualify for the cheaper rate AND

- 2) the amount saved as a result of the longer stay is documented and is equal to or more than the extra M&IE and lodging costs AND
- 3) the commercial airfare prices being compared are both based upon the lowest round trip non-business fare purchased at least 14 days before the travel starts AND
- 4) the traveler uses vacation time, compensatory time, or unpaid leave for the additional travel days that fall within the traveler's normal workweek.

The fourth requirement above may be waived in writing by a traveler's supervisor and counted as a workday if the traveler is normally subject to varying work shifts due to the 24/7 scheduling needs of the Department. Department Heads cannot require the travelers to extend their trip in order to save money for the Department when the business trip purpose does not require the additional days. However, an alternative traveler may be selected.

Documentation: Documentation of the comparison airfare, extended hotel, extended transportation and extended per diem for the extra days that meets the above conditions, along with proof of any required approvals, must be submitted.

Frequent Flyer Programs

Airline frequent flyer miles or credits received from an airline as a result of air travel paid for by the city must not be used by the employee for personal travel but must be reported and turned over to the city as required by Minn. Stat. 15.435.

If a city business traveler claims the mileage on a personal frequent flyer account, the city must be reimbursed within 30 days when the miles are later redeemed for a travel award or benefit. The reimbursement to the city shall be at the rate of 2 cents for each redeemed mile earned from airline tickets purchased for city business.

This section of the Travel Procedures shall be automatically amended or repealed whenever Minnesota Statutes Section 15.435 is amended or repealed.

Travel Expense Report

The Travel Expense Report must be filled out and signed by the employee and the appropriate approver at the end of the trip. The employee must disclose items pre-paid by the City and items paid by the employee. Employees may not request reimbursement for a charge that the City has already paid. For foreign travel, all reimbursable expenses that were not paid using a credit card or US currency must be converted to US currency before listing them on the Travel Expense Report. A [conversion tool](#) is available in the city Travel web site. The interbank rate with 0 percent increase must be used.

Payroll Deduction

Travel costs, which were improperly paid to employees, will be deducted from the employees' payroll unless the employee promptly reimburses the City for the improper payments.

Trip Change or Cancellation Costs

The following outlines responsibility for change and cancellation costs:

- A. If cancelled or changed due to work demands, then payable by City (reschedule if possible or employee may reimburse City if a personal use is desired). If, however, the cancellation fee is due to a cancellation penalty for not canceling in a timely manner, then the employee is responsible
- B. If cancelled or changed due to personal demands, then all charges are payable by traveler
- C. In either case, the City is not responsible for costs for companions

Documentation: Documents showing the charges due to changes in travel plans due to work demands must be provided.

Exceptions to the Travel Procedures

Department Heads may request exceptions to the Travel Procedures for unusual circumstances. An exception will be granted only if the written rationale is signed by the Department Head and the Finance Officer.

Table 1

TRAVEL EXPENSES THAT MAY BE REIMBURSED depending on the circumstances and the discretion of the Department Head		
Type of Expense	Documents Required	Comments
Expenses of being a host or "goodwill ambassador" to others, such as meals, entertainment, gifts or activities for "sister cities".	Itemized invoice or receipt and payment documentation	These expenses are normally allowed, if at all, for elected or appointed officials who are acting in an official capacity.

Table 2

TRAVEL EXPENSES THAT ARE NOT REIMBURSABLE	
Type of Expense	Comments
Alcoholic Beverages. Traffic or parking tickets or fines for misconduct.	
Hotel in-room movies, added refrigerators, dry cleaning charges, laundry charges, passport charges, personal calls, computer games or Internet access for personal use.	
Travelers or baggage insurance. Supplemental car insurance purchased at the rental car agency.	The insurance may benefit the employee but does not serve a public purpose.
Cost of a “substitute” meal when the conference price includes a standard meal for attendees.	This rule is consistent with the ones used by the federal government, the U of M and the State of MN.
Personal grooming, fitness or therapeutic services, such as salon services or health clubs.	
Cost of replacing personal items needed for the trip but left at home. Loss or theft of personal cash or property.	
Costs incurred at home because the employee is on a business trip (babysitting, snow shoveling, etc.).	
Expenses related to side trips not related to the business purpose of the trip	
Annual fees, interest or late payment charges on an employee’s personal credit card, even if used for trip expenses.	
Expenses of a traveling companion who is not a city employee	