

VIII. Office Administration

• **Business Expense Reporting**

Although the primary responsibility for control of expenses lies with each individual, it is the obligation of the President, the department directors and the Director of Finance and Human Resources to review and maintain proper control of expense accounts. Activities and expenses will be reported as follows:

Procedure

Monthly Expense Report

A monthly expense report must be submitted by each employee whose duties involve solicitation and public contact. This report will include:

- Date
- Person contacted and, if not apparent, purpose of the meeting.
- Listing of expenses for vehicle, meals, parking, etc. with receipts.
- Upon return from a work-related trip, a travel expense report should be promptly submitted listing all expenses for the trip. This report will be reviewed by the department director, the President and Director of Finance and Human Resources, and if approved, forwarded to Forsyth County for the reimbursement of expenses.

• **Travel and Entertainment**

The primary objective of VWS is to receive maximum benefit for the good of the community for every dollar spent. To that end, employees should use careful judgment in the use of VWS funds for travel and entertainment.

Because many of the activities of VWS necessarily involve travel and/or entertainment, it is the policy of VWS to reimburse all reasonable travel and entertainment expenses incurred by authorized members of the staff in the course and scope of their employment. Since VWS is primarily supported by occupancy tax revenues, its activities, records and accounts, are subject to extraordinary scrutiny by the public. Exact compliance with VWS policies and complete and accurate documentation of all reimbursable expenses are essential.

Entertainment

In keeping with VWS's mission, it will be necessary for certain employees to entertain clients, community leaders and associates. The primary purpose of entertaining is to create additional convention, sports and travel business as well as activities that support the hospitality industry and are consistent with our mission.

Travel Expenses

- All reimbursable travel is subject to prior approval by the department director, President and Director of Finance and Human Resources. Travel advances may be requested for expenses that would be reimbursable.
- If the full amount of a travel advance is not used, the unused balance shall be returned to VWS.
- The request for a travel advance must be approved by the President and should be submitted at least five working days prior to departure.
- Upon return, a travel expense report should be promptly submitted listing all expenses for the trip.

This report will be reviewed by the department director, the President and Director of Finance and Human Resources, and if approved, forwarded to Forsyth County for the reimbursement of expenses.

Travel Expenses Not Allowed

Only expenses essential to the transaction of Visit Winston-Salem business are reimbursable. Examples of expenses that are not reimbursable in most cases are:

- Hotel Gym Fees
- Mini Bar Charges
- Movies
- Vehicle Fines

Use of Personal Vehicle on VWS Business

- Some VWS positions require the use of a personal vehicle for Visit Winston-Salem business. Reimbursement for such use will be at the current rate recognized by the Internal Revenue Service.
- **If employees use their own vehicles on VWS business, it is mandatory that the employee maintain insurance in accordance with North Carolina law.** (See the “Motor Vehicle Record” section of this Manual and the Motor Vehicle Record Review document for further information.)
- In order to be eligible for mileage reimbursement, an employee must be specifically attending an outside function or conducting VWS business away from VWS’s premises.
- Reimbursable mileage is calculated from VWS (or home in some instances) to the destination and back, if a return trip is required.

Hotels, Motels and Miscellaneous

- If VWS business requires employees to be away from home overnight, they will be reimbursed a reasonable amount for meals and other incidental expenses such as Internet access, postage, parking and toll charges.
- Hotel or motel accommodations should be selected based on convenience and service consistent with the purpose of the trip. Each employee will be allowed one single room and should require the commercial or convention rates that are normally provided at hotels and motels.
- Credit arrangements in the name of Visit Winston-Salem to cover group meetings or client events will be allowed with prior approval from the President.
- Travel expenses for a spouse or family member accompanying a Visit Winston-Salem employee are not reimbursable unless the person’s attendance is for the benefit of Visit Winston-Salem and then, only with prior approval by the President.
- Tipping/gratuity on business related meals and other expenses shall not be more than 20% unless approved in advance by the President.
- All air travel will be coach class service. However, exceptions may be made in unusual circumstances considering factors such as, but not limited to, time restrictions, and availability of flights and seats. All exceptions to this policy shall be approved by the President in advance if possible. Otherwise, such approval may be obtained from a department director.
- All travel expenses are subject to applicable state and federal tax laws.

IX. Statements of Policy

• Travel Authorization and Expense Reimbursement

Statement of Policy

- It is the policy of VWS to minimize the costs of travel, such as airline tickets, meals and lodging while providing a reasonable balance between the needs of VWS and the needs of the traveler.
- This policy statement is intended to supplement the travel policies contained elsewhere in this Manual which include, but are not limited to, the procedure for approval of travel by employees of VWS.
- In the event that this policy statement conflicts with the policies contained elsewhere, this policy statement shall take precedence.

Airline Travel

- All air travel will be coach class service.

Meals

- Employees shall be given advances and shall be reimbursed for reasonable expenses for meals while away from home overnight on behalf of VWS.
- VWS recognizes that great disparity exists in the cost of similar food items between various locations in North Carolina, the nation and abroad.
- Accordingly, employees should use careful judgment in incurring expenses for meals.
- At the discretion of the President, reimbursement for any meals may be denied to the extent that the expense incurred was unreasonable or excessive under the circumstances.

• Conflict of Interest

Employees, officials and FCTDA members or other agents of VWS shall conduct themselves in a manner which will at all times maintain and promote public confidence and trust in VWS. Therefore, any conflict of interests between the activities, goals and work of VWS and personal gain must be avoided.

Application of Policy

The following policies are intended to address situations where conflicts of interest or the appearance of such conflicts could occur.

Gifts and Favors

- No official, employee or FCTDA member shall accept any gift or favor from any agency, entity or person in return for past, current or future favorable treatment of such agency, entity or person. No gift of money, services, loans, travel, entertainment or other gift or favor shall be accepted which could appear to influence an official, employee or Board member in the performance of their official duties or which would be a reward for any official action on their part. However, the receipt of customary gifts or favors (of not more than \$50.00 in value) where it is clear that the motivation on the part of the person providing such gift or favor is personal, rather than business related, is not prohibited.
- All such gifts and favors knowingly received shall be reported in writing to the President within five working days of receipt.
- This policy shall not prohibit the receipt by the FCTDA or an official, employee or member of VWS in their official capacity, or any gift or favor from any agency, entity, or person, which is normal or customary in the ordinary course of business for convention and visitor bureaus. However, no favorable treatment shall be provided or promised, directly or indirectly, in exchange for such gifts or favors.