



Association
of International
Certified Professional
Accountants®

The unified voice of AICPA and CIMA

Volunteer Reimbursement Policy

The Association will reimburse select expenses incurred while participating in Association Volunteer Groups (i.e., boards, committees, panels, task forces, etc.). Travel, ground transportation, meals and lodging will be reimbursed up to the amounts outlined below with appropriate documentation. ***The Association will not reimburse for any expenses not specified in this policy.***

The Association requires individual itemized expenses greater than \$30.00 to be supported by valid documentation. Valid documentation includes the following: receipts, cancelled checks, itemized bills, credit card statements and/or hotel confirmations booked through an online provider (scanned copies of documentation are acceptable and preferred). If providing credit card statement, please be sure to black out credit card number and other personal information. Volunteers who do not have valid documentation, where required, must submit a signed affidavit (**Exhibit 1**) acknowledging the loss of valid documentation, which may delay the reimbursement process. All expenses must be submitted in USD. If expenses are in different currencies, proof of exchange rate must be provided by credit card statement, ATM cash slip or receipt of foreign currency purchased. If support is not provided with the reimbursement, the Association will use the daily foreign exchange rate per the day of the transaction by default.

An excel based reimbursement form has been created, to eliminate the need for volunteers to manually calculate totals and determine if staff liaison approval is needed for charges exceeding maximum allowable thresholds. Staff liaisons are responsible for emailing the electronic forms to the volunteers in their respective volunteer groups. Volunteers are encouraged to complete the form electronically and email it along with scanned copies of the required documentation and liaison's written approval for expenditures exceeding thresholds to VolunteerReimbursement@aicpa.org. **All reimbursement requests must be submitted within 90 days of the meeting date. After 90 days, please contact the staff liaison for approval and submit the approval communication with your reimbursement form.**

Direct Deposit Option: The Association has implemented an optional direct deposit program for its volunteers. Utilizing direct deposit will allow for payments due from the Association to be deposited electronically directly into the volunteer's bank account and will eliminate paper checks. If volunteers are interested in receiving their expense reimbursements via direct deposit, the Direct Deposit Enrollment Form (**Exhibit 2**) must be completed by the volunteer and submitted per instructions on the form. A copy can also be downloaded from the home page of the Volunteer Central website <http://volunteers.aicpa.org>. Questions regarding the direct deposit program or the form should be directed to SupplierSetup@aicpa.org.

Covered Expenses:

Travel (to/from meeting location): The Association will reimburse volunteers the lesser of actual travel expenses paid or \$600 for travel to/from meeting locations (air, train, bus or personal auto (IRS rate applies)). If traveling via air, baggage fees, Wi-Fi and change fees for unavoidable situations are reimbursable. Unavoidable situations include inclement weather, change of meeting dates or early meeting dismissal. ***Items not reimbursable include upgrades to business/first class, early boarding fees, travel insurance, fees for extra leg room, choice seats, and avoidable change fees.*** Travel expenses exceeding \$600 require written approval by the Staff Liaison. The written approval should be included with the form when submitted for reimbursement. Without such written approval, the Association may reject any charges in excess of \$600. **To limit the cost of air travel, volunteers are urged to make reservations at least 21 days prior to the meeting.**

Volunteers will only be reimbursed for funds actually spent. Volunteers will not be reimbursed for the use of frequent flyer tickets or credit card point rewards.

Rental Car: Reimbursement for car rental is not authorized.

Ground Transportation: The Association will reimburse volunteers up to \$225 for all ground transportation utilized to get to/from airport or during the meeting date(s). Related parking fees and/or tolls paid are also reimbursable. Ground transportation includes taxi, car service, local rail, bus or personal auto (IRS rate applies). If total ground transportation is expected to exceed \$225 then the volunteer should seek written approval from the appropriate Staff Liaison. The written approval should be included with the form when submitted for reimbursement. Without such written approval, the Association may reject any charges in excess of the \$225.

Meals: Continental breakfast, lunch and breaks occurring during the volunteer meetings are budgeted and require no out-of-pocket expenditure on the part of the volunteer; all such expenditures are prepaid by the Association. In addition, if a staff liaison organizes an activity (i.e. dinner) outside the volunteer meeting, this will generally be paid for by the Association staff liaison; however, such decision ultimately rests with the staff liaison. For any meal expenditures incurred by a volunteer outside an organized Association activity (e.g. meals incurred in route to or from the volunteer group meeting), the Association will reimburse up to \$30.00 per day (cumulative, based on meeting length). Cumulative meal totals exceeding the maximum, require written approval by the staff liaison. The written approval should be included with the form when submitted for reimbursement. Without such written approval, the Association will reimburse the maximum based on \$30 a day.

Hotel/Lodging: The current **Daily Rate of Expense Reimbursement** covering lodging including applicable taxes, internet, valet and tips, while incurred on Association business is as follows:

- New York City Metro Area = actual expenses up to \$350.00
- Washington D.C. Metro Area = actual expenses up to \$350.00
- All other domestic locations = actual expenses up to \$275.00
- Special rate specified by Liaison (domestic or international) *

*There are instances where a special rate has already been negotiated with a hotel. If that is the case that rate will be noted on the reimbursement form by the Liaison prior to the form being sent out.

Hotel/lodging fees incurred in excess of these rates must be approved by the staff liaison in writing. The written approval(s) should be included with the form when submitted for reimbursement. Without such written approval, the Association will reimburse based on appropriate rate noted above.

International Travel:

Air Travel: Coach Class of service is required for any flight with continuous flight time of 7 hours or less on any leg of services. For continuous flight time on any leg of service that exceeds 7 hours, business class of service will be reimbursed. The Association has arranged with Maupin Travel, Inc. (1-800-345-5540) to assist volunteers with exploring options for the lowest fares. If preferred, volunteers may make their own arrangements directly with the airline or through another travel agent. International flights exceeding \$2,000.00 should be approved by the Liaison. To limit the cost of air travel, volunteers are urged to make reservations at least 21 days prior to the meeting.

Volunteers will only be reimbursed for funds actually spent. Volunteers will not be reimbursed for the use of frequent flyer tickets or credit card point rewards.

Meals: Any meal that is not provided by the Association is reimbursed up to \$70.00 per day. Maximum expenses are on a cumulative meeting basis.

Staff Contacts:

- Accounts Payable (Reimbursement Policy & Processing)
 - Donald Powell – Lead Coordinator – Accounts Payable (919-402-4481 or Donald.Powell@aicpa-cima.com)
 - Kim Madden – Manager – Accounts Payable (919-402-4957 or Kim.Madden@aicpa-cima.com)
 - Sean Mangan – Senior Manager – Procurement (Sean.Mangan@aicpa-cima.com)
- Governance
 - Heather Collins – Director, Governance (919-402-4846 or Heather.Collins@aicpa-cima.com)
 - Jamie Geary - Manager, Governance (919-402-4103 or Jaime.Geary@aicpa-cima.com)
 - Sarah M. Gentry-Kanashiro –Associate Manager, Governance (919-402-4997 or Sarah.Gentry-Kanashiro@aicpa-cima.com)
- Travel
 - Maupin Travel (1-800-345-5540)

Revision History:

Date of Change: 7/1/2016	Responsible: Kim Madden	Summary of Change: Staff Liaison to approve reimbursements over 90 days.
Date of Change: 8/10/16	Responsible: Kim Madden	Summary of Change: Updated Hotel Rates approved by Tim Laspaluto
Date of Change: 2/5/2017	Responsible: Kim Madden	Updated Contacts and remove parties no longer involved with this process. Added Suppliersetup@aicpa.org for ACH contact information. Updated ACH form with the most recent version.

Exhibit 1

Association of International Certified Professional Accountants

Missing Receipt Affidavit (one affidavit per missing receipt)

I _____ have either not received or have misplaced a receipt totaling _____. This expense was incurred on behalf of the Association.

This form is submitted in lieu of the original receipt.

Volunteer Group Name _____

Date(s) of Meeting _____

Explanation:

I certify that the amounts shown above were expended for Association Volunteer Activities:

Print Name _____

Volunteer Signature _____ Date _____

Association Approval Signature _____ Date _____

Direct Deposit Enrollment Form

The Association offers ACH direct deposit as the preferred method of payment. This will allow for payments due from the Association to be paid electronically directly into your bank account and will eliminate paper checks. Approved reimbursements will be processed weekly by our Accounts Payable department.

To enroll in ACH payment remittance, your full name, address, email address and a copy of a voided check (if available) must be provided to the Association. This information will be used to validate proper set-up in our system. All payment notifications will be delivered via email. **You will no longer receive a paper remittance.** The information provided will be properly secured at all times.

*Name: _____

*Address: _____

*Email Address: _____

*Contact Number: _____

Place voided check here if available

Routing Number: _____

Name of Bank: _____

Account Number: _____

Name on Account: _____

All information should be scanned and emailed to the Association at SupplierSetup@aicpa.org.

Any subsequent changes made to your banking information or email address should be sent immediately to SupplierSetup@aicpa.org for updating.

If you have any questions or concerns, please contact Tiffany Scarlett at 919-402-4981.

Sincerely,

Tim LaSpaluto
VP - Finance, Association & Public Accounting