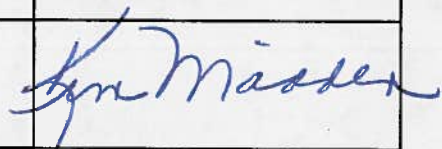
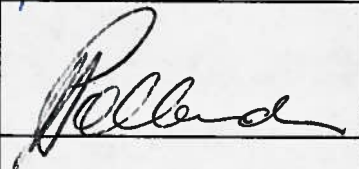



AICPA Volunteer Reimbursement Policy

Author: Kim Madden

Effective Date: December 10, 2015

Approvals:

NAME	TITLE	Signature
Kim Madden	Supervisor – Accounts Payable	
Shanti Pollard	Manager – Procurement	
Elisabeth Pinekenstein	Associate Director – Financial Operations	

Inquiries:

Inquiries regarding the Volunteer Reimbursement Policy should be directed to the key contacts shown at the end of this document.



Volunteer Reimbursement Policy

The AICPA will reimburse select expenses incurred while participating in AICPA 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. **AICPA will not reimburse for any expenses not specified in this policy.**

The AICPA 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 AICPA 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 or complete the form electronically, then print and physically mail to AICPA, Attn: Accounts Payable, PO Box 52383, Durham, NC 27717-2383. **All reimbursement requests must be submitted within 90 days of the meeting date.**

Direct Deposit Option: The AICPA has implemented an optional direct deposit program for its volunteers. Utilizing direct deposit will allow for payments due from the AICPA 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 Kim Madden (kmadden@aicpa.org or 919-402-4957) or Shanti Pollard (spollard@aicpa.org or 919-402-4920).

Covered Expenses:

Travel (to/from meeting location): The AICPA has arranged with Maupin Travel (1-800-345-5540) to assist in exploring cost effective travel options. Volunteers may use Maupin or make their own arrangements. In either case, the AICPA 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 AICPA 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 AICPA 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 AICPA 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 AICPA. In addition, if a staff liaison organizes an activity (i.e. dinner) outside the volunteer meeting, this will generally be paid for by the AICPA staff liaison; however, such decision ultimately rests with the staff liaison. For any meal expenditures incurred by a volunteer outside an organized AICPA activity (e.g. meals incurred in route to or from the volunteer group meeting), the AICPA 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 AICPA 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 AICPA business is as follows:

- New York City Metro Area = actual expenses up to \$300.00
- Washington D.C. Metro Area = actual expenses up to \$275.00
- All other domestic locations = actual expenses up to \$225.00
- 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 AICPA 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 AICPA 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 AICPA 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 – Specialist – Accounts Payable (919-402-4481 or dpowell@aicpa.org)
 - Kim Madden – Supervisor – Accounts Payable (919-402-4957 or kmadden@aicpa.org)
 - Shanti Pollard – Manager – Procurement (919-402-4920 or spollard@aicpa.org)
- Governance
 - Heather Collins – Director, Governance (919-402-4846 or hcollins@aicpa.org)
 - Catheryn Bullard – Manager, Governance (919-402-4997 or cbullard@aicpa.org)
 - Jamie Geary - Coordinator , Governance (919-402-4103 or jgeary@aicpa.org)
- Travel
 - Maupin Travel (1-800-345-5540)
 - John Torrillo – Manager, Meetings, Special Events and Travel (212-596-6161 or jtorrillo@aicpa.org)

Exhibit 1

American Institute of Certified Public 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 AICPA.

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 AICPA Volunteer Activities:

Print Name _____

Volunteer Signature _____ Date _____

AICPA Approval Signature _____ Date _____

Exhibit 2

Direct Deposit Enrollment Form

The AICPA has implemented an optional direct deposit program for its Volunteers and Council members. Utilizing direct deposit will allow for payments due from the AICPA to be paid electronically directly into your bank account and will eliminate paper checks. Approved reimbursements will be processed weekly and funds should be deposited into your account on the next business day.

If you prefer to have your reimbursements paid via direct deposit, please provide your full name, address, email address, contact phone number and a copy of a voided personal check or firm/company check if you prefer your reimbursements be made payable to your firm/company. This information will be used to validate the proper set-up in our system. If you enroll in this program, all payment notifications will be delivered via email; you will not receive a paper remittance. The information provided will be properly secured at all times.

If you prefer to be paid via check, please do not complete this form.

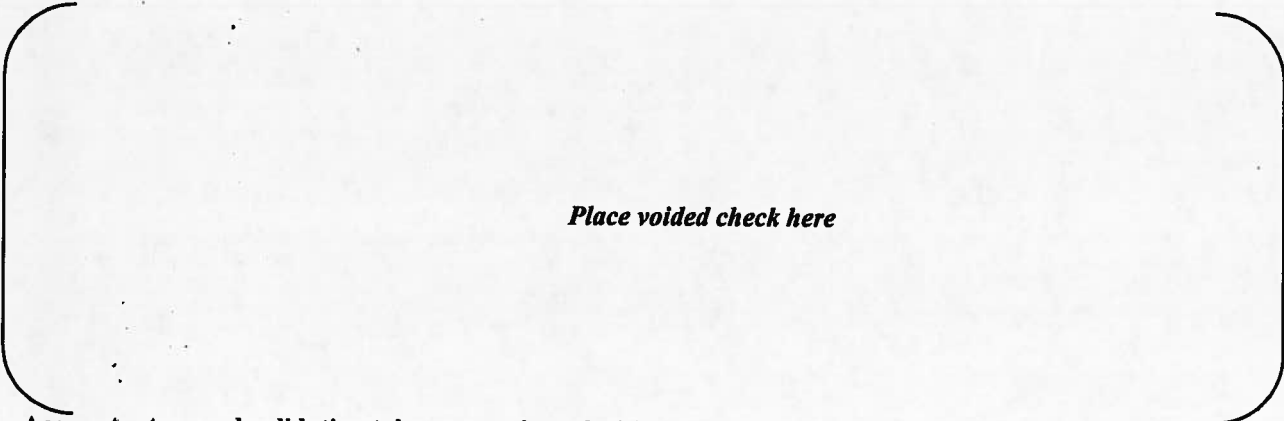
*Name: _____

*Address: _____

*Email Address: _____

*Contact Phone Number: _____

If you prefer your reimbursements be made payable to your firm/company, please check here: _____



Account set up and validation takes approximately 15 business days from receipt of information.

All information should be scanned and emailed to the AICPA via email at AccountsPayable-ACH@aicpa.org or mailed to the address below:

AICPA
Attn: Kim Madden
PO Box 52383
Durham, NC 27717

Any subsequent changes made to your banking information or email address once this program is instituted should be sent immediately to AccountsPayable-ACH@aicpa.org. If you have any questions or concerns, please contact Kim Madden (919-402-4957) or Shanti Pollard (919-402-4920).

