

Member Volunteer Travel and Expense Policy

This policy outlines travel and expense reimbursement for members/volunteers of the Association of International Certified Professional Accountants (the Association), the American Institute of CPAs (AICPA), and The Chartered Institute of Management Accountants (CIMA). For simplicity, the below refers to the Association in covering member/volunteer reimbursement of all three bodies.

The Association will reimburse select expenses incurred while participating in Volunteer Groups/Governance Roles (i.e., councils, boards, committees, panels, task forces, etc.). Travel, ground transportation, meals and accommodations will be reimbursed up to the amounts outlined below with appropriate documentation. **Please note, the Association will only reimburse expenses specified in this policy.**

The Association requires individual itemized expenses to be supported by valid documentation, including VAT receipts. Only expenses greater than \$75/£60 require valid documentation. Valid documentation includes the following: receipts, itemized bills, credit card statements and/or hotel confirmations; scanned copies of documentation are acceptable and preferred. If providing a credit card statement, please strike out the credit card and/or account number and any other personal information. Volunteers who do not have valid documentation, where required, must submit a signed affidavit acknowledging the loss of valid documentation, which may delay the reimbursement process.

If expenses are submitted in currencies other than USD or GBP, proof of exchange rate must be provided by credit card statement 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.

All reimbursement requests must be submitted within 90 days of the meeting date but no later than December 15 each year. After 90 days, volunteers must obtain approval from the staff liaison/event organizer before submitting for reimbursement. The staff liaison/event organizer's approval must be submitted along with the expenses.

Members/volunteers are requested to exercise judgement, bearing in mind both economy and practicability, when incurring approved expenditure on behalf of the Association. Members/volunteers should be mindful of the membership at large and exercise restraint in spending membership funds.

The Association is committed to the highest standards of ethical conduct and integrity in its business activities all over the world. It is committed to preventing and prohibiting corruption in all its forms, including extortion and bribery. The Association will not tolerate any form of bribery by, or of, its employee's agents or consultants or any person or body acting on its behalf. The Association will investigate fully any instances of alleged or suspected bribery.

SUBMITTING REIMBURSEMENTS

Expense claims should be submitted through [Association's Oracle finance system](#) or the mobile app. The mobile app can be downloaded from the Oracle Fusion Expense app via the App Store (Apple) or Play Store (Android). Staff liaisons/event organizers will provide access and steps for submitting claims to members/volunteers.

TRAVEL & EXPENSES

Members/volunteers should make their own travel arrangements directly with airline/hotel or through preferred service (i.e., Expedia, local travel agency, etc.) to later submit for reimbursement. The Association will reimburse members/volunteers the lesser of actual travel expenses paid or up to maximum amounts specified in this document for travel to/from meeting locations (air, train, bus or personal auto (government rules apply)).

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 or first class**
- **Early boarding fees**
- **Travel insurance**
- **Fees for extra leg room**
- **Choice seats**
- **Avoidable change fees**

Travel expenses exceeding amounts specified in this document require written approval by the staff liaison/event organizer. The written approval should be included when submitted for reimbursement. Without such written approval, the Association may reject any charges.

To limit the cost of air travel, members/volunteers are urged to make reservations at least 21 days prior to the meeting.

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

There may be situations where the organization will institute travel bans or restrictions in favor of volunteer and staff safety. Volunteers and staff must adhere to all restrictions as stated.

Short-Distance Air Travel:

Economy class of service is required for any flight with continuous flight time of 5 hours or less on any leg of services. Economy airfare travel should not exceed \$600/£500. Flights exceeding \$600/£500 must be approved by the staff liaison/event organizer prior to booking. The written approval(s) should be included when submitting for reimbursement. Without such written approval, the Association will reimburse based on appropriate rate noted above.

Long-Distance Air Travel:

Business Class of service is approved for any flight with continuous flight time of 5 hours or more on any leg of services. For continuous flight time on any leg of service that exceeds 5 hours, business class of service will be reimbursed. Flights exceeding \$6,000/£5000 must be approved by the staff liaison/event organizer prior to booking. The written approval(s) should be included when submitting for reimbursement. Without such written approval, the Association will reimburse based on appropriate rate noted above.

Ground Transportation:

The Association will reimburse members/volunteers up to \$150/£125 for all ground transportation utilized to get to/from airport during the meeting date(s). Ground transportation includes:

- Subway
- Taxi
- Uber
- Lyft
- Grab
- Didi
- Meituan
- PickMe
- Taxi
- Car service
- Bus
- Personal auto (government rates apply)

Related parking fees and/or tolls paid are also reimbursable. If total ground transportation is expected to exceed \$150/£125, then the member/volunteer should seek written approval from the appropriate staff liaison/event organizer. The written approval should be included when submitted for reimbursement. Without such written approval, the Association will reimburse based on appropriate rate noted above.

When using a personal automobile, non-US based members/volunteers will be reimbursed in accordance with the latest HM Revenue and Customs (HMRC) mileage rate; and US members/volunteers will be reimbursed in accordance with the latest tax/IRS mileage approved rate. For meetings based in London, it is not recommended to use a personal automobile to reach central London, unless unavoidable and prior approval has been received from the staff liaison/event organizer. Parking can be limited, and congestion charges may apply and are not reimbursable.

Reimbursement for car rental is generally not authorized. Rental cars should only be used in exceptional circumstances when other less costly options are impractical. Prior written approval must be received from the staff liaison/event organizer if a rental car is needed.

Rail Travel:

Economy/coach or standard class of service should be booked for 3 hours or less on any leg of service, not to exceed \$150/£115, unless approved by the staff liaison/event organizer.

Premium or Business class of service can be booked for rail travel exceeding 3 hours of continuous travel, not to exceed \$275/£210, unless approved by the staff liaison/event organizer.

Members/volunteers who demonstrate special requirements or security concerns, may book business/first class of service with written approval from the staff liaison/event organizer.

When deemed necessary, fees for parking at a rail station are reimbursable, and will be reimbursed in accordance with Ground Transportation. Prior approval should be granted by staff liaison/event organizer. The written approval should be included when submitted for reimbursement.

Members/volunteers should book rail tickets directly with suppliers and booking well in advance to take advantage of advance purchase, internet, and other offers. Two single tickets may sometimes be less expensive than a return.

Meals:

Breakfast, lunch, breaks and dinner occurring during the member/volunteer meetings are pre-paid by the Association and require no out-of-pocket expenditure on the part of the member/volunteer.

For any meal expenditures incurred by a board member outside an organized Association, AICPA or CIMA activity (e.g., meals incurred in route to or from the member/volunteer group meeting), the Association will reimburse up to \$100/£82 plus gratuity or VAT per day. This is a per day limit and may not be carried over. The daily allowance should adjust proportionately:

- Breakfast \$15/£12
- Lunch \$25/£20
- Dinner \$60/£50

These amounts include food and liquid refreshment (alcoholic or other). Members/volunteers are requested to exercise prudence in meal and alcohol costs.

Meals should not be charged to hotel accommodations. All meals should be paid for separately from hotel accommodations bills.

Cumulative meal totals exceeding the maximum amount require written approval by the staff liaison/event organizer. The written approval should be included when submitted for reimbursement. Without such written approval, the Association will only reimburse the maximum amounts specified per day.

There may be occasions when members/volunteers offer hospitality, in the form of drinks or meals, to other members/volunteers or business associates in connection with Association business. The same subsistence allowances will apply to the per-person level of expenditure as set out in the above; a business reason must be given for the hospitality event and the names of participants at the entertainment event must be listed in the expense form.

The Association reserves the right to refuse a claim considered to be a disproportionate or excessive use of member funds for the event in question.

If an AICPA or CIMA Council member attends group dinner or event, they should not offer to cover the costs of any entertainment/meals/hospitality. This includes, but not limited to, dinner with other Board and/or Council members, UK Area or Regional dinners and State Society dinners. The AICPA or CIMA Council member will only be reimbursed in accordance with this policy.

Hotel/Lodging:

The current daily rate of expense reimbursement covering accommodations, including applicable taxes and fees, including internet, while incurred on Association business is \$350/£250 per night.

There are instances where a special rate has already been negotiated with a hotel. In these cases, the special rate will be communicated.

No paid room upgrades are permitted.

If water is not provided gratis by the hotel/lodging facility, members/volunteers will be reimbursed \$15/£10 per day for water.

Tips for baggage storage, concierge, and housekeeping fees will be reimbursed \$5/£5 per day.

Laundry/dry cleaning/suit pressing service will not be reimbursed, unless traveling more than 5 consecutive nights.

Where possible, the use of the telephone from hotel rooms should be avoided as many hotels add a very high surcharge to all calls and sometimes charge just for providing a line.

Free Wi-Fi should be used whenever possible. The use of hotel dial-up, broadband, or Wi-Fi connection charges will be paid if these are not part of the negotiated rate. Up to \$20/£15 will be reimbursed per day/night, hotel/accommodation fees incurred in excess of these rates must be approved by the staff liaison/event organizer in writing. The written approval(s) should be included when submitting for reimbursement. Without such written approval, the Association will reimburse based on appropriate rate noted above.

Additional Reimbursable Expenses:

The following expenses related to travel are reimbursable:

- Visa/passport/consulate fees required to be paid as part of the approved business travel
- Immunizations if required for country of travel
- Foreign currency conversion fees

All visa needs can be sourced via CIBT (Center for International Business Travel) and cost claimed through expense reimbursement.

Non-Reimbursable Expenses:

The Association will not reimburse expenses for spouses, partners, significant others, children/dependents or personal guests.

Examples of additional expenses that will not be reimbursed by the Association include, but are not limited to:

- Personal credit, debit and charge card interest and annual fees
- Film/videos
- Parking fines
- Childcare or pet care
- Damage to personal vehicles
- Spa and health/fitness clubs
- Clothes
- Tourist attractions
- Ad hoc bar bills
- Shopping
- Hotel incidentals
- Office and printing supplies

Exceptions for typically non-reimbursable expenses must include the written approval when submitted for reimbursement. Without such written approval, the Association may reject any charges.



Association
of International
Certified Professional
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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 _____