

DUPAGE COUNTY, ILLINOIS

POLICY REGARDING

REIMBURSEMENT AND PAYMENT OF EXPENSES

NOT COVERED BY THE BUSINESS TRAVEL EXPENSE POLICY

Introduction

This policy applies to reimbursement of business expenses paid by employees as well as payment or reimbursement of certain categories of expenses not governed by the Business Travel Expense Policy. This policy shall be interpreted to conform with all applicable laws and regulations governing the payment or reimbursement of business expenses, particularly applicable IRS related laws and regulations. Certain provisions herein may be superseded by collective bargaining agreements or policies applicable to employees under the jurisdiction of the judicial branch of government.

1.0 General Provisions

- 1.1 To the extent possible all County business expenses should be paid to the vendor directly through the County's Accounts Payable system.
- 1.2 For employee expense reimbursements covered under this policy, requests must be provided to the Finance Department or entered in the accounts payable system ***AND*** approved within the accounts payable system by an authorized signer for the Department or Office of the Elected Official within sixty (60) calendar days of the expense being incurred. The timing for reimbursement of event registration fees is governed by Section 2.3 and 2.4.
- 1.3 Expense reimbursement requests covered by this policy must comply with Finance Department guidelines, procedures, and forms to allow processing through the Accounts Payable system. These guidelines, procedures and forms may change from time to time. **Expense reimbursements not related to travel shall be submitted on a Payment Voucher.**
- 1.4 Sufficient documentation including itemized receipts must be provided in all circumstances whether the expense is paid by the County directly to a vendor or reimbursed to an employee.
- 1.5 Under no circumstances shall alcoholic beverages, tobacco, or cannabis products such as CBD or THC infused beverages be paid for with County funds whether directly or indirectly or through reimbursement.

2.0 Registration Fees for Conferences, Training, and similar events.

- 2.1 To the extent possible event registration fees should be invoiced to the County and the County shall pay the vendor directly.
- 2.2 Reimbursement of a registration fee paid by an employee will not be made prior to an event without approval from the relevant Committee Chair or Elected Official.
- 2.3 Reimbursement of registration fees for events associated with overnight travel should be included as part of a request for business travel expense reimbursement. See Section 3.0 of the Business Travel Expense Policy for procedures and deadlines.

- 2.4 If an event is not associated with overnight travel, registration fee reimbursement must be provided to the Finance Department or entered in the accounts payable system ***AND*** approved within the accounts payable system by an authorized signer for the Department or Office of the Elected Official within sixty (60) calendar days after the first day of the event.

3.0 Meals and Local Business Meetings or Events that include Meals (not overnight)

- 3.1 It is the policy of DuPage County to not pay for meals for employees other than per diems related to overnight travel, except as provided herein. To the extent meals are paid from County funds all records and documentation supporting payment or reimbursement are public records available for inspection via 5 ILCS 140/1 *et seq.* Freedom of Information Act or other applicable laws.
- 3.2 Meals primarily for the benefit of Department employees are neither reimbursable nor payable directly by the County except for expenses related to occasional countywide employee appreciation events that are sponsored or approved by the County Board Office.

3.3 Business meal expense:

- 3.3.1 Two or more County Employees dining together to discuss County business is not an allowable expense and will neither be paid nor reimbursed.
- 3.3.2 Payment or reimbursement of business meal expenses or other food or beverages provided at meetings involving members of the Judiciary or a designee of a member of the Judiciary, is payable or reimbursable provided there was advance approval of the Chief Judge, and the identity of all meeting participants is included with the claim documentation through the 18th Judicial Circuit Budget.

3.4 Business meetings and events that include meals:

- 3.4.1 Payment or reimbursement of expenses related to meetings of the DuPage Mayor's and Manager's Conference, Choose DuPage, National

Association of Counties, Illinois State Association of Counties, and DuPage Convention & Visitors Bureau is allowable.

- 3.4.2 Payment or reimbursement of expenses related to other meetings, award dinners and similar events where an included meal is incidental to the purpose of the event (for example the purpose of an awards dinner being to provide recognition) is allowable provided sufficient documentation is provided to establish the County- related purpose of the business meal, the identity and business affiliation of all individuals in attendance and with approval of the Department Head or Elected Official.
- 3.4.3 Payment or reimbursement of expenses is not permitted for fundraising events.
- 3.4.4 Payment or reimbursement of expenses is not permitted for events that include an open bar rather than a cash bar.

4.0 Books & Related Materials – Payment or reimbursement of expenses for books and similar materials such as conference recordings, tapes, and electronic materials that are not included in a registration fee is allowable if the items become the property of DuPage County and are available for future reference within the Department or Office of an Elected Official. Payment or reimbursement will be coded to an appropriate commodities line rather than Travel, Mileage or Registration fees.

5.0 Miscellaneous expenses – From time-to-time employees may be asked to purchase goods or services when those goods or services are either not available from an established County vendor or are not available from established vendors in a timely manner. Each Department and Office of an Elected Official should establish procedures and internal controls to minimize instances where employee reimbursements are necessary. Reimbursement of expenses is allowable provided the employee seeking reimbursement can document that a supervisor authorized or directed the purchase, that DuPage County was the primary beneficiary of the purchase, and that the employee made a reasonable attempt to use the County's Tax-Exempt ID to avoid payment of sales tax.