



COUNTY OF SAN LUIS OBISPO
OFFICE OF THE AUDITOR-CONTROLLER
TRAVEL POLICY

Revised
October 2019

Table of Contents

I.	GENERAL INFORMATION.....	1
A.	Purpose and Scope	1
B.	General Provisions	1
C.	Responsibilities.....	2
1.	Traveler	2
2.	Auditor-Controller	2
3.	Department Head Responsibility	3
D.	Key Definitions.....	3
1.	County Business	3
2.	Authorized Personnel	3
E.	Authorization for Out-of-State and International Travel.....	4
1.	Out-of-State Travel.....	4
2.	International Travel.....	4
II.	SPECIFIC EXPENSES.....	4
A.	Lodgings.....	4
1.	General Information	4
2.	Regular Lodging.....	5
3.	Shared Lodging.....	5
4.	Special Lodging.....	6
5.	Use of Lodging as a Guest of Friends or Relatives.....	6
B.	Meals	6
1.	General Information	6
2.	Reimbursement for Meals on Partial Travel Days	7
C.	Transportation.....	8
1.	General Information	8
2.	Travel by Automobile – General Information.....	8
3.	Travel by Private Employee Vehicle.....	8
4.	Commercial Auto Rental.....	9
5.	Air Travel	9
6.	Taxis and Other Local Transportation	11
D.	Return to Permanent Work Location Over Non-Workdays	11

E.	Extended Travel for Personal Reasons	11
F.	Travel Time.....	11
G.	Business Expenses	12
1.	General Information	12
2.	Reimbursement.....	12
III.	Travel Reimbursement Claim Process	13
A.	General Information	13
B.	Claim Requirements.....	13
1.	Travel Reimbursement Claims Shall Include:	13
2.	Expenses Not Requiring Receipts	14
C.	Reimbursement of Travel Expense from an Outside Source	14
IV.	Reimbursement for the Board of Supervisors and County Legislative Bodies	14
A.	General Information	14
B.	Expenses and Claims	15
C.	Reporting.....	15
Exhibit A	16

COUNTY OF SAN LUIS OBISPO

TRAVEL POLICY

I. GENERAL INFORMATION

A. Purpose and Scope

The purpose of these rules is to prescribe the procedures by which officers and employees of County of San Luis Obispo whether elected, members of boards, commissions, committees, and task forces advisory to the Board of Supervisors, County volunteers, as well as non-employees travelling on County business shall report and be reimbursed for expenses incurred in connection with authorized travel on behalf of the County.

Contractors and professional consultants are also subject to these policies and guidelines. County service agreements and contracts shall be written to comply with these policies when terms include travel provisions for contractors and professional consultants whose travel expenses are paid by the County.

This also applies to contracts under federal, state, private or other grants unless the grantor expressly authorizes different policy terms.

Agencies or departments may adopt more restrictive procedures, if desired. If special circumstances justify policy exceptions for contractors or consultants are to be paid, advance approval from the Auditor-Controller is required.

The following policies are set forth to provide reasonable controls and minimize cost.

B. General Provisions

Travel on behalf of the County will be approved when the purpose results in a benefit to the County.

All expenses incurred while on County business shall reflect a reasonable and prudent use of public funds and shall be incurred only when essential to the functions of County business.

Employees may expect their accommodations, meals and/or transportation to be good quality, comfortable, safe, convenient and reliable when travelling on County business.

Reimbursement will be for actual expenses incurred while on County business, but not to exceed established guidelines.

The most economical means of transportation will be used unless unusual circumstances require other alternatives.

County employees should neither enrich themselves nor be required to utilize their own funds while traveling on County business unless they exceed the established guidelines.

With limited exceptions, documents related to employee reimbursable expenditures are public records subject to disclosure under the California Public Records Act.

Although intended to be comprehensive, every circumstance cannot be anticipated within this document. When deciding whether it is appropriate to incur an expenditure not specifically addressed, County employees must consider the spirit of this document and ensure that every expenditure is an appropriate use of public funds for legitimate County business purposes at the lowest reasonable cost.

C. Responsibilities

1. Traveler

Anyone who travels on County business, or supervises someone who travels, is responsible for knowing the general intent of the travel policy. The traveler is responsible for complying with the County's travel policies and exercising reasonable and prudent judgment related to County business travel. The traveler is also responsible for obtaining proper authorization and preparing and submitting expense reports on a timely basis along with appropriate receipts when required by policy.

2. Auditor-Controller

The Auditor-Controller is responsible for the administration of this travel policy and shall establish administrative procedures dealing with employee travel while on County business. The Auditor-Controller shall authorize travel in accordance with the procedures set forth in this policy and periodically incorporate revisions to this policy which reflect current practices and procedures. While limited approval authority to exceed standard policy rates is delegated to Department Heads, the Auditor-Controller retains final approval authority as to the appropriateness and reasonableness of reimbursement requests.

The Auditor-Controller retains the authority to apply more restrictive approval procedures to individual departments when deemed necessary to achieve the objectives of this policy.

3. Department Head Responsibility

The Department Heads, as well as Board Appointees and Elected Officials are responsible for travel requests and expenditures of their departments, and for exercising due diligence to ensure that authorized travel is necessary and appropriate to conduct of County business, that the cost is reasonable and justified by the trip's purpose.

Department Heads or their designees have limited authority to approve travel reimbursements above standard policy rates, when claims are accompanied by written justification, not to exceed amounts outlined in Exhibit A.

Department Heads may impose any additional approval levels or procedures beyond those required in this policy for individuals and/or divisions under their purview.

D. Key Definitions

1. County Business

Reimbursable travel costs are limited to activities directly related to the performance of necessary and required business functions of the County of San Luis Obispo.

2. Authorized Personnel

Those eligible for reimbursement of expenses incurred for the County include:

a) Officers and employees of the County.

- (1) For the purpose of this travel policy only, County employees are defined as authorized individuals performing job responsibilities which have a direct and/or significant effect on County business, including interns, volunteers and personnel oral boards.

(2) Whenever the term "Department Head" is used in this policy, it is intended to include the department head or designee.

- b) Designated members of Boards, Commissions, and Advisory Committees of the County.
- c) Contractors and professional consultants performing County business when reimbursement is provided by contract or service agreement

E. Authorization for Out-of-State and International Travel

1. Out-of-State Travel

- a) Department Heads may authorize all travel for county business by employees of their departments. (Refer to County Code Section 2.84.020.)
- b) Officers of the County shall not be absent from the State for more than 30 days unless on official County business or with the consent of the Board of Supervisors. Absence of more than two months requires consent of the Board of Supervisors and written approval from the governor and shall not exceed six months in any one year. (Refer to Government Code Section 1063).

2. International Travel

Authorization must be obtained from the County Administrative Officer (CAO) and Auditor-Controller for international travel. The CAO and/or Auditor-Controller may additionally require approval from the Board of Supervisors.

II. SPECIFIC EXPENSES

A. Lodgings

1. General Information

- a) Lodging expenses consist of those charges for overnight sleeping or dwelling accommodations as required during employee travel for the conduct of official County business.
- b) Lodging is an allowable expense for the evening preceding an Out-of-County meeting or business event when the traveler would have to

leave his/her residence before 7:00 a.m. on the day of the event to arrive at his/her destination at the designated time.

- c) Lodging is an allowable expense for the evening subsequent to an Out-of-County meeting or business event when travel would result in the traveler arriving at his/her residence after 8:00 p.m.
- d) Employees must request a government or commercial rate when making reservations for or registering at a hotel/motel. Also, they should make themselves aware of contracted rates made by the County at selected hotels/motels. Where applicable, exemptions from transient occupancy taxes should be requested.

2. Regular Lodging

Actual expense for lodging on authorized travel will be reimbursed up to maximum guideline amounts as shown in Exhibit A. Hotel taxes and fees are reimbursable in addition to the guideline rates. A valid hotel receipt must accompany the reimbursement claim.

Under special circumstances, the guideline rates may be exceeded by up to 50% upon approval of the Department Head/designee, with overage justification documented and attached with the travel claim. Justifiable overages are typically limited to staying at a conference-host hotel, staying in close proximity to a meeting site, or lack of available inventory at policy rates. Overage requests in excess of 50% above policy rates require advance approval from Auditor-Controller and CAO.

Each lodging day is to be accounted for separately. Rate limits apply to individual trip days, not the average of daily rates. Exceptions to this rule may be considered if requested in advance from the Auditor-Controller.

3. Shared Lodging

- a) Family Member or Friend

Where expense for a family member or friend is included on the receipt, the rate claimed must be the single occupancy rate. Costs incurred above the single occupancy rate or standard room class in order to accommodate a family member or friend are the sole responsibility of the traveler.

b) Fellow Employee

- (1) When a room is shared with a fellow employee, one employee may charge the expense for all employees. The cost of the room may exceed the single room guideline amount by 50% with overage justification documented and attached with the travel claim.
- (2) When shared lodging expenses are claimed by a single employee, the reimbursement claim is to list the names of the other employees and attributable costs.

4. Special Lodging

Reimbursement for special lodging arrangements, that is, other than hotel or motel accommodations will be provided only upon the prior written approval of the Auditor-Controller; such special arrangements include, but are not limited to, accommodations in apartments, RV parks, campgrounds or other semi-permanent lodgings.

Accommodations in residences arranged through online vacation rental platforms require advance approval from the Auditor-Controller due to uncertainty that adequate liability insurance and traveler safety protections are in place with the individual hosting platforms.

5. Use of Lodging as a Guest of Friends or Relatives

When an employee remains overnight as a guest of friends or relatives while traveling on behalf of the County, no amount may be claimed for lodging expense.

B. Meals

1. General Information

- a) Meal expenses shall be those charges for food and non-alcoholic beverages purchased and consumed while on official County business. Reasonable gratuities are included in reimbursable costs.
- b) Board of Supervisors, and members of boards, commissions, committees and task forces advisory to the Board of Supervisors who are traveling in their capacity as members of the advisory body, must

submit original detailed/itemized receipts reflecting the actual costs of meals for travel meal reimbursement, not to exceed daily rates listed in Exhibit A.

- c) Other travelers shall claim the actual daily meal cost, not to exceed daily rates listed in Exhibit A. Travelers are not required to submit receipts for meals, unless otherwise required for specific circumstances as required by the Auditor Controller, as specified in Exhibit A. Note: This policy structure is based on Federal Per Diem amounts to qualify it as an accountable plan under IRS rules whereby no portion of meal reimbursements are treated as taxable wages.
- d) Travelers are expected to take advantage of meals provided by a conference, hotel or host. On days meals are provided by the conference, hotel or host, remaining meals purchased by the traveler are reimbursed at actual costs up to the Partial Day per diem rate (described later and listed in Exhibit A).
- e) If circumstances such as dietary restrictions or legitimate business reasons compel the traveler to forgo conference, hotel or host provided meals, actual costs of the alternate meal are reimbursable, not to exceed daily rates listed in Exhibit A.
- f) Each travel day is to be accounted for separately. Meal costs that exceed a daily per diem amount may not be reimbursed under a different day's per diem.

2. Reimbursement for Meals on Partial Travel Days

Generally, meals claimed on a partial travel day (first or last day of overnight travel) are reimbursable at actual cost up to 75% of the full-day per diem identified in Exhibit A. Full day per diems are permitted when the first travel day begins before 8:00 AM or the last travel day ends after 6:00 PM. It is the Department Head/designee approver's responsibility to monitor departure and arrival times to ensure ineligible meals are not claimed. The partial day per diem is also applied on days when the traveler takes advantage of one or more meals provided by a conference, hotel or host. When offered, travelers, are expected to take advantage of meals provided by a conference, hotel or host, however, if for business reasons or dietary restrictions a traveler does not take advantage of a provided meal, the traveler is permitted to claim a full-day per diem, as identified in Exhibit A.

C. Transportation

1. General Information

- a) When traveling on County business, officers and employees should utilize the most cost-effective mode of transportation consistent with time requirements and work schedules. Reimbursement will be authorized only for actual expenses for the method of transportation chosen to be in the best interest of the County considering both direct expense as well as the employee's time.
- b) Reimbursable transportation expenses not covered are: Traffic and parking violations; emergency repairs on private or commercial automobiles; and personal travel while at an out-of-County location.

2. Travel by Automobile – General Information

The use of automobiles (whether private or County-owned) on County business is subject to the provisions of County Ordinance 1789, Rules for the Use of Vehicles on County Business and the procedures outlined in the Fleet Services Procedure Manual.

3. Travel by Private Employee Vehicle

- a) County vehicles should be used for County business as a more cost-effective means of transportation than employee vehicles. When travel by employee vehicle is necessary, reimbursable miles will be determined based on classification of the travel as either “Work-Related Travel” or “Temporary Work Assignment”, as described below. Reimbursable miles will be paid at rates specified in Exhibit A.
- b) Work-Related Travel - Work-Related Travel miles are reimbursable, defined as in-County travel assigned by a supervisor for business purposes, other than a commute to the employee’s permanent or temporary work location (described below). Travel to optional work-related activities requested by the employee, such as non-mandatory employee development training, are non-reimbursable even when attendance is approved by the supervisor. In situations where work-related travel is assigned in conjunction with a normal commute, reimbursement will be for miles actually incurred as a result of the work-related travel exceeding the employee’s normal commute.

- c) Temporary Work Assignments - During scheduled workdays, when directed to report to an alternate work location, reimbursement shall be made either for miles traveled from home to the temporary work location, or from the permanent work location to the temporary work location, whichever is less, only if the temporary assignment requires the employee to travel more miles than the employee would normally travel to their permanent work location. All miles incurred (regardless of regular commute) are reimbursable when Temporary Work Assignments occur on non-scheduled workdays.
- d) Miles incurred in connection with overnight travel or work assignments are reimbursed as Work-Related Travel (no adjustment for the employee's regular commute), whether occurring on scheduled or non-scheduled workdays.

4. Commercial Auto Rental

- a) Employees should share cars when travelling to the same destination to reduce County cost.
- b) Employees shall be reimbursed for the actual and necessary cost of such rental when substantiated by an invoice. Arrangements should be made using the contracted County rental car agency to insure the lowest rates. No rental insurance should be taken.
- c) Rental vehicles should be refueled before being returned to the rental agency to reduce cost if at all possible.
- d) When travelling alone or as a group, travelers should book mid-size (typically Standard class) cars or smaller, based on need. Upgrades are allowed if there is no additional cost or when there are special circumstances, for example, medical needs, drivers with disabilities, hazardous weather conditions, or if additional cost for larger vehicle such as van allows for reduced overall County cost due to rental of fewer vehicles. Upgrades under these circumstances require approval from Department Head (or designee) with documented justification included with the travel claim.

5. Air Travel

- a) Scheduled Commercial Airlines

- (1) When reimbursement is claimed for transportation via scheduled commercial airlines, reimbursement will be limited to the cost of travel by air coach.
- (2) When making claims for reimbursement, the traveler should submit the E-ticket copy or itinerary with the claim.
- (3) The traveler shall attempt to use the lowest airline rates available. Reservations should be made as far in advance as possible to take advantage of discounts available.
- (4) Purchase of non-refundable fares are discouraged to avoid loss of value in the event a trip is cancelled.
- (5) Airline or other travel insurance is not reimbursable.

b) Commercial Charter Aircraft

Travel by commercial charter aircraft shall be limited to instances in which travel by scheduled airline is impractical or more expensive. Departments may be eligible to use charter flights if the cost of the charter is less than the cost of commercial airfare for travelers essential to the business trip. Departments shall submit a cost benefit analysis in advance to the Auditor-Controller for approval.

c) Private Aircraft

The use of private aircraft owned or rented by employees or others will require prior authorization by the department head. Due to insurance requirements, private aircraft must have current "Standard" airworthiness certificates issued by the Federal Aviation Administration (FAA), and the pilot in command must hold a currently effective pilot's certificate issued by the FAA and must have a current rating for the aircraft flown. Before any private aircraft owned by an employee is flown on County business, a current certificate of insurance covering the aircraft must be filed with the County's Risk Manager.

Reimbursement to employees or others for use of private aircraft owned or rented and flown to travel destination will be on the basis of actual cost as supported by validated receipts, or hourly rates approved in advance by the Auditor-Controller. For purposes of these rules, landing and tie down fees are defined as reimbursable expenses.

6. Taxis and Other Local Transportation

The cost of taxis or carfare to and from places of business, hotels, airports, or railroad station in connection with business activities will be reimbursed by the County. Use of taxis is permitted only when suitable, and more economical services are not reasonably available. Whenever available, employees must attempt to utilize existing hotel/motel van or taxi services. All local transportation expenses in excess of the incidental cost allowance identified in Exhibit A must be accompanied by a receipt.

D. Return to Permanent Work Location Over Non-Workdays

When job requirements do not necessitate that a traveler remain at a temporary work location over a non-workday or holiday, the Department Head may, at his/her discretion, direct the employee to return to his/her residence in the County, provided that the travel cost of the return trip is the same or less than the estimated expense of having the employee remain at the temporary work location.

E. Extended Travel for Personal Reasons

Travelers sometimes extend the length of a business trip by adding personal travel to the trip. In such cases, there must be no additional cost to the County. With supervisor approval, the County will cover the base travel expenses, and any additional cost above the base is the sole responsibility of the traveler. Claims for business travel with interruptions or deviations from the direct route for personal reasons cannot exceed that which would have been incurred on uninterrupted travel. The traveler requesting personal extensions to business travel must document the cost of uninterrupted travel prior to the trip, for example obtain quotes for direct return flights when an alternate route is chosen for personal reasons. Meals and lodging on personal travel portions of a trip are non-reimbursable. Advance guidance from the Auditor-Controller is recommended when planning to combine business and personal travel.

F. Travel Time

Whether time spent in travel is compensable time (work time) depends on the purpose, location, and trimming of the travel. For example:

- Time spent traveling in the course of performing work during the workday, such as travel from job site to job site, is work time.

- Time spent commuting to and from work on a regular workday is not work time.
- Time spent traveling to and from another county for a special one-day assignment, or a temporary work location, is not work time unless the travel time is longer than the employee's regular commute time. Employees who are required to report to a temporary work location shall be compensated for any time spent traveling that exceeds the time normally required to report to their regular work location.
- Time spent driving or as a passenger in an airplane, a train, a bus, a taxicab or car, or other mode of transportation for traveling on an overnight out-of-county business-related trip—and time spent waiting to buy a ticket, check baggage or get on board—shall be compensable as hours worked regardless of whether the travel falls within the employee's normal work hours.
- Compensable travel time is paid at the employee's regular rate of pay and is counted as work time when calculating overtime for nonexempt employees.
- Unit members shall not be compensated for leisure time, meal breaks, or sleep time while traveling away from home on County business, so long as the member is fully relieved from County duties during those periods.

G. Business Expenses

1. General Information

Business expenses are all expenses incident to official travel other than transportation, lodging, and meals. Receipts shall be required for all business expenses in excess of the incidental cost allowance identified in Exhibit A.

2. Reimbursement

Employees will be reimbursed for actual and necessary business expenses, provided that such expenses are directly related to the purpose of travel. Business expenses shall not include the cost of discretionary items intended for the personal benefit or pleasure of the traveler, such as entertainment, or barber and beauty shop charges. Business expenses normally include, but are not limited to, expenditures for the following:

- a) Conference Registration Fees (if not previously paid by a separate claim).

- b) Documented telephone, fax and internet charges for official business.
- c) Laundry/cleaning costs as a result of the employee being on travel status for more than seven (7) consecutive days. Receipts shall be required for all business expenses in excess of the incidental cost allowance identified in Exhibit A.
- d) Amounts paid to baggage handlers, porters, and other service personnel shall be reimbursed without receipts up to the incidental cost allowance identified in Exhibit A. Amounts in excess of the incidental cost allowance require receipts. Gratuities for meal service should be included in costs of meals claimed.

III. Travel Reimbursement Claim Process

A. General Information

Claims for reimbursement of authorized travel expenses must be submitted on a County Travel Reimbursement form within ten (10) business days of completion of the travel. All claims must be signed by the traveling individual and approved by the Department Head.

B. Claim Requirements

1. Travel Reimbursement Claims Shall Include:

- a) The County business involved.
- b) The location and date of the event (e.g. meeting, conference, training).
- c) Expense identification, i.e., seminars, meals, plane fare, etc.
- d) The dollar amount of all expenses involved, including both cash and credit card expenditures.
- e) Personal expenditures only if a part of a County credit card expenditure. These personal expenditures must be subsequently subtracted from the total amount of the claim.
- f) Any additional explanation as would serve to substantiate the claim.

2. Expenses Not Requiring Receipts

Receipts and vouchers shall be required for all claimed expenses, except for the following:

- a) Expenditures for meals paid for in cash or by personal credit card.
- b) Parking fees, taxi fares, streetcar, tolls for roads, laundry and individual business expense items combined to be less than the incidental allowance identified in Exhibit A.

C. Reimbursement of Travel Expense from an Outside Source

Reimbursement of travel expenses received from an outside source must be deposited in the County Treasury by the receiving employee's department.

IV. Reimbursement for the Board of Supervisors and County Legislative Bodies

This section of the County Travel Policy is intended to address the additional statutory requirements relating to the Board of Supervisors and all County legislative bodies under Article 2.3, Chapter 2, Part 1, Division 2 of the Government Code ("Article 2.3"). For purposes of Article 2.3, a legislative body is defined under Government Code Section 54952 as any board, commission, committee, or local agency, whether permanent or temporary, decision-making or advisory, created by a formal action of the Board of Supervisors.

Government Code, Article 2.3. Compensation, requires the Board of Supervisors to adopt a written policy, in a public meeting, regarding reimbursement of actual and necessary expenses incurred in the performance of their official duties. The policy must specify the types of occurrences that qualify a Board member or legislative body member to receive reimbursement for travel, lodging, meals, and other actual and necessary expenses that are incurred during the performance of their duties. The policy may also specify the reasonable reimbursement rates for these actual and necessary expenses.

The County Travel Policy is in compliance with Government Code Article 2.3 with the addition of the following travel reimbursement requirements which apply specifically to the Board of Supervisors and their legislative bodies:

A. General Information

1. Board members and legislative bodies shall use government and group rates for travel and lodging when offered and available.

2. Lodging costs shall not exceed the maximum group rate published by the conference sponsor, provided that the group rate is available at the time of booking. If the group rate is not available, then a comparable rate may be used.

B. Expenses and Claims

1. All expenses that do not fall within the County Travel Policy or the Internal Revenue Service's reimbursable rates shall be approved by the Board of Supervisors in a public meeting prior to the expense being incurred.
2. Expenses shall be filed on the Travel Reimbursement Claim form provided by the Auditor-Controller within two weeks after incurring the expenses relating to meals, travel, lodging or other related expenses. The Travel Reimbursement Claim shall document all actual and necessary expenses incurred by Board members and legislative body members in the performance of their official duty on behalf of the County.
3. The Travel Reimbursement Claim shall document sufficient detail to demonstrate compliance with the Travel Policy for the expenditure of public funds. The Travel Reimbursement Claim shall be accompanied by the receipts documenting each expense.

C. Reporting

1. Board members and members of legislative bodies shall provide brief reports on the meetings attended at the expense of the County at the next regular public meeting of the Board of Supervisors or the legislative body to which they belong.
2. All documents related to the Board of Supervisor's or legislative bodies reimbursable expenditures are public records subject to disclosure under the California Public Records Act.

Exhibit A

REIMBURSEMENT RATES **July 1, 2022 through December 31, 2022**

GUIDELINES TO MEAL AND LODGING RATES

Travel reimbursement rates are based on current Federal General Services Agency (GSA) per-diem rates under the IRS "High-Low" method, thereby permitting the treatment of expense reimbursements as nontaxable to the employee. Rates are issued in October and effective for the following calendar year.

Private Vehicle Mileage	\$0.625 per mile
Meals	
Total daily meals are reimbursed at actual cost up to the maximum amounts below. Receipts are not required <i>except when paid by County Credit Card</i> . Receipts are required with all County credit card purchases as documentation in the event of disputed charges.	
Full Travel Day	\$64 per day
Partial Travel Day	\$48 (75% of full day)
Lodging Rates	
\$222 (all areas) plus taxes, fees and parking	
Lodging rates may be exceeded by up to 50% of the standard rate (\$333 maximum all areas plus taxes, fees, and parking) with overage justification signed by Department Head/designee and attached to claim.	
Incidentals	\$10 per trip without receipts