

The Government Finance Officers
Association
of South Carolina
Policy Guide

Revised ~ December 2007

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Administrative Policies

Administrative Contractor

The GFOASC handles all administrative functions through an administrative contractor. This position is managed through an independent contractor. In the event the association should be without an admin team, a designee of the Executive Committee would handle all functions.

The administrative contract is renewed annually. The full Board will review the contract 60 days before the renewal date and vote 30 days before the renewal date.

The full Board will receive a copy of the contract via email and/or conventional mail to review no later than September 1st of each year, with changes highlighted. The contract will be reviewed by each Board member and voted on at the board meeting prior to December 1st of the same year. If for some unforeseen reason, the Board is unable to meet prior to December 1st, the vote can be obtained via email. The contract will be renewable each calendar year.

The contractor's functions are monitored by the Executive Committee and are stated in the contract each year. Disputes, questions or problems shall be addressed in the form of a written complaint to the Executive Committee. The Executive Committee shall file a summary report to the Board of Directors.

The Executive Committee will be responsible for monitoring the performance of the contractor on an annual basis. The results will be presented to the Board each September at the regularly scheduled Board meeting.

Annual Business Meeting Policies

Elections

Two business meetings are held each year. One is held in the spring and one in the fall. Typically the first is held at the annual Spring Conference and the second is held at the annual Fall Conference.

- The current President presides over the meetings.
- The President must choose a Parliamentarian at the beginning of each meeting.
- By-Law and or Constitutional changes are to be presented and voted on at one or both of these meetings each year.
- Minutes of the business meetings shall be taken by the Secretary, or a designee approved by the President.
- Election of new officers is by electronic voting and is open two weeks prior to the annual Fall Conference business meeting.
- Electronic voting closes at 6:00 PM prior to the business meeting.
- Results of the election are announced at the annual fall business meeting.
- Only current members with dues paid are allowed to vote in elections.

General Policies

- The Board of Directors shall meet upon the call of the President or any three members of the Board.
- The members of the GFOASC Board shall serve as chair or liaisons on the various committees of the Association. A job description and responsibilities of each committee shall be made available to the membership. Appointments to the various committees are to be made at the beginning of each year, no later than the January Board meeting.
- Special committees may be established by the President as needed.
- The Board may appoint a committee to study the By-Laws and make a recommendation to the Board for any changes.
- A policies and procedures manual shall be maintained by the Board.
- The GFOASC shall make the membership mailing list available to members and participating vendors upon request. The list is not available for sale.
- The Board shall approve and issue press releases.
- The Board may make resolutions in support of various issues. However, the Board shall take no position on issues with a political nature.
- The President and Board may award Certificates of Appreciation as deemed appropriate.
- The Board may grant an award for innovation or excellence in state or local government.
- The Board may make charitable contributions during the year on behalf of the GFOASC as allowed by IRS regulations that pertain to non-profit status.
- Upon notification of a member's death, Board members spouse, children or parent, a memorial can be made in the memory of the deceased member. The administrative contractor may handle this responsibility.

Committee Policies

Standing Committees

Executive Committee

Specific information regarding membership makeup, responsibilities and meetings is located in the Association By-Laws. At the request of the President, this committee shall take emergency action on matters, which cannot wait for a formal meeting of the Board of Directors. All actions taken by the Executive Committee are subject to review and ratification by the Board of Directors.

Nominating Committee

Specific information regarding membership makeup, responsibilities and meetings is located in the Association By-Laws. The election process is also a responsibility of the nominating committee.

- Names will be listed in alphabetical order on the left of the ballot, with all professional designations reflected.
- Nominee names and biographies will be made available to the membership at least 30 days prior to the election online. The Nominating Committee Chair will provide this information to the GFOASC administrative contractor in final form for publication on the Web site.
- The nominating committee chair receives the results from the admin contractor and gives them to the President at the annual Fall Conference Business Meeting to be announced.

Membership Committee

Specific information regarding membership makeup, responsibilities, meetings and dues structure is located in the Association By-Laws. This committee is responsible for organizing an effective recruiting program; to prepare materials for distribution to potential members or to help familiarize them with the Association; and to work with the President on membership rolls.

- The Membership Committee shall send annual membership dues notices to the members and shall maintain an accurate roster of paid members.
- The Board may refuse membership to any member or agency without comment or cause. (Suggestion: I would think that Association would have to show cause.
- Anyone with outstanding debts to GFOASC shall enjoy no benefits of membership until it is resolved.
- They shall be responsible for maintaining a membership roster and providing a copy to the Membership Committee as needed. It shall also be posted to the web site on a regular basis.
- The administrative coordinator shall receive the membership payments and provide paid membership information to the committee.
- Retirees shall pay a reduced membership fee. These fees shall be determined by the Board.

Program Committee

Specific information regarding membership makeup, responsibilities and meetings is located in the Association By-Laws. The program committee is responsible for the planning, development and coordination of an informational and educational issues program for the membership. Responsibilities include arrangement for guest speakers, audio visual aids, panels or other appropriate methods to achieve the desired objectives.

- The Program Committee schedules four luncheon meetings and/or seminars each year and provides a speaker for each meeting. These meetings are normally limited to one hour in length.
- The committee is responsible for providing the speaker with the time, date and place of the meeting.
- The committee is responsible for obtaining a speaker biography and summary of the topic to be presented to the administrative team in a timely fashion in order to have it sent to the membership and posted to the web site.

CPE Committee

The CPE program is handled under the Program Committee.

- The program may consist of at least four (4) one day sessions held annually providing at least six (6) hours of continuing professional education credits or an equivalent of 24 hours. Additional sessions may be added at the discretion of the Board and Committee.
- The CPE Coordinator and Program Committee Chair shall prepare a budget to be presented to the President.
- CPE Committee Chair or Designee shall serve as onsite coordinator and receive CPE credit, if desired, at no charge.

Committee Policies (continued)

Financial Review Committee

Specific information regarding membership makeup, responsibilities and meetings is located in the Association By-Laws. This committee is responsible for performing a financial review of the Association's records annually and to present a financial statement and any recommendations at the Association's annual spring meeting.

- The review shall be consistent with the audit guidelines approved by the Board of Directors.
- Members of this committee shall not be a member of the Board of Directors

Certification Committee

Specific information regarding membership makeup, responsibilities and meetings is located in the Association By-Laws. The process of certification is governed by Certification Policy and Guidelines attached to this document in Appendix A.

- The contractor handling the program shall be responsible for formulating a curriculum.
- The contractor must annually send scores and a pass-fail list to the GFOASC Administrative Team as governed by the contract with the Association.
- The Board Liaison to the Certification Committee shall head up the subcommittee to renegotiate the contract with the Contractor as stated in said contract.

Scholarship Committee

Specific information regarding membership makeup, responsibilities and meetings is located in the Association By-Laws. Scholarship policies and guidelines are attached in Appendix B. The Scholarship Committee is responsible for the selection of individuals to be awarded Association Scholarships. Awards shall be made in accordance with the established goals, procedures and guidelines as developed by the committee and as approved by the Board of Directors. Two academic scholarships are awarded each year by the Association and one scholarship is offered to the membership for the cost of the certification program.

- The committee may review scholarship criteria for each scholarship awarded and make recommendations for revisions to the Board.
- The committee is responsible for contacting the winner of each scholarship and advising them of the award and how and where it shall be presented.
- The committee is responsible for providing the information concerning the scholarship winners to the administrative team, so this information can be posted to the Web site and a check for the award can be requested from the Treasurer. The committee chair is responsible for sending a formal letter to the recipient.
- The committee chair is responsible for making the announcement and/or presentation of the scholarship awards at the appropriate conferences.

Professional Ethics Committee

Specific information regarding membership makeup, responsibilities and meetings is located in the Association By-Laws. The Ethics Committee shall adopt rules of governing procedures

consistent with the By-Laws or actions of the Board, to investigate potential disciplinary matters involving members. The organization is governed by the GFOA Code of Professional Ethics and the authority to issue ethical sanctions shall be provided by the Board. The Code of Ethics are attached to this document in Appendix C.

Conference Committees

Specific information regarding membership makeup, responsibilities and meetings is located in the Association By-Laws.

- The Committee is responsible for submitting a budget to the President to be included in the Association's budget and approved by the Board.
- Conferences should be self-supporting and where possible, profitable, each year, and fees should be set accordingly.
- It is the responsibility of the committee to set registration fees. A late registration fee and a higher fee for non-members should be established for each conference.
- All conference registration fees shall be collected by the administrative team for deposit.
- Refer to refund policy. The treasurer shall be responsible for follow-up invoices that result from the registration process.
- Vendor fees should include participation in conference events.
- A database of registrations shall be maintained by the treasurer/administrative team and the database shall include the name of attendee, agency, amount due and paid. Any other information required by the committee should also be included.
- An itemized billing statement should be requested from the conference facility and used to support the cost of meals and other expenses incurred at the conference. The committee should work closely with the facility to ensure the accuracy of the charges and services provided.
- Conference CPE information on attendees shall be maintained by the administrative team. This includes the conference registration list, and the "record of attendance" sent in by the attendees.
- The Spring Conference Chair shall be appointed annually by the president.
- The President-Elect shall serve as the Fall Conference Chair.
- The Association shall not participate in any conferences/training courses that compete/conflict with GFOASC related conferences/courses. The Association may co-sponsor conferences/events at the discretion of the Board.
- The current President, Fall Conference Committee Chair(s) and Spring Conference Committee Chair(s) may attend their respective conferences at no cost for registration.

Special Committees Policies

These committees have been set by prior Boards and are allowed by the Association By-Laws at the discretion of the current President and Board.

Committee Policies (continued)

Conference Site Selection

This committee is set up each year as deemed necessary by the President. This committee's primary function is to choose a site for fall conference locations. The selection committee for fall conference shall consist of the President, President-Elect and Immediate Past-President. The committee may commit the Association for up to two years at one particular location. The committee chair may put out an RFP to hotels, convention centers and chambers. The organization should utilize the services of a third party site selection vendor in negotiating conference facilities where no fees are involved. It is the responsibility of the Committee to evaluate and negotiate proposals. This committee shall view the facilities of potential conference sites and may stay at the potential sites with complimentary registration provided by the hotel in order to make a decision on the location. Complimentary rooms are not to be used in any other way than to save the GFOASC money. No committee member shall gain personal benefit from the selection process. An attempt to have a clause placed in all hotel contracts stating that cancellation is possible in the event of an economic or natural disaster is advised.

Newsletter Committee

The newsletter committee is responsible for soliciting articles and providing them in final format to the administrative team for publication in the newsletter before the deadlines listed below. The committee shall assist with the editing and completion of the publication and oversee the process to facilitate a timely distribution to the membership and posting to the Web site. This includes assisting with folding, stapling, stuffing, etc.

- A newsletter shall be published three times each year on a regular basis. Two of these newsletters will be mailed out and one will be made available electronically only. Publication dates and deadlines for these are as follows:
 - Mail/publish by March 15, for Spring Conference newsletter. Deadline for submissions is February 15.
 - Mail/publish by July 15, for Fall Conference newsletter. Deadline for submissions is June 15.
 - Publish (electronically) by December 15, for final year-end newsletter. Deadline for submissions is December 1.
- Advertisements in the newsletter shall be handled on an individual basis.
- Position vacancies for governmental accounting openings may be listed in the newsletter free of charge.

Policies & Procedures Committee

The purpose of this committee is to maintain a current policy document and the procedures necessary to implement the policies. This committee shall review and edit the document in full at least once every 3 years (preferably at least 1/3 per year) in coordination with the Board. All updates and additions should be posted to the Web site.

Technology Committee

The purpose of this committee is to assist the administrative team in keeping the Web site current and providing assistance with technological issues that may arise.

Financial Policies

Budgets

The President is responsible for coordinating the Association's budget. All committee chairs are responsible for providing the President with committee budgets for inclusion in the Association's budget in a timely manner. The President, in collaboration with the Treasurer, shall prepare the Association's budget for presentation to the Board for approval no later than February of each year.

Accounts Receivable/Receipts

Funds must be deposited into the Association account in a timely manner within five business days.

- The administrative contractor shall enter individual payments into the accounting system and make bank deposits.
- The Treasurer shall reconcile deposits in the accounting system to bank statement receipts each month and provide financial statements to the Board.

Accounts Payable

All invoices for payment shall be forwarded to the Treasurer. The Treasurer shall promptly process for payment following the procurement procedures. The Treasurer shall be responsible for resolving questions or discrepancies that arise from invoices.

- All debts of the Association are due and payable within 30 days after the receipt of goods and services and an accurate invoice.

Procurement Policies

- The President, administrative contractor, Treasurer or Conference Chair are authorized to make purchases on behalf of the Association, within budget. As appropriate, the President may delegate this authority to other Board members of the Association.
- The State Representative to National shall be authorized to make purchases for travel as are necessary to attend the National Conference and present CAFR and Budget awards within the state. These expenditures should follow the travel policy of the Association.
- Receipts and/or expense reports shall be required as back up for all purchases billed on procurement card accounts.
- Unbudgeted expenditures require approval of the current Board. Individuals making unauthorized purchases may be held fiscally liable.
- Competitive quotes—three quotes shall be received for purchases of more than \$2,500, and the purchase shall be made from the lowest quote. Exceptions shall be approved by the Board.

Contracts

The President shall sign all contracts binding the Association. The Board shall receive and approve all information pertaining to these contracts before the President signs.

Financial Policies (continued)

Expenditures

- Specific Program – the conference/program chair or designee is authorized to obligate Association funds for routine conference/program expenditures, not to exceed the approved budget. Expenses in excess of \$1,000 shall require Board approval.
- General Printing and administration– the administrative team is authorized to purchase general printing and administrative supplies (see procurement policies for restrictions) within budget, up to \$500 per transaction without additional approvals. Transactions greater than \$500 (within budget) must be approved by the President or Treasurer, or designees.

Procurement Card Accounts

The Association shall hold three (3) procurement cards. One will be issued in the name of the President, one will be issued in the name of the President-Elect, and one will be issued in the name of the association. The card for the President-Elect will be issued each January 1 and terminated on December 31 of the next year. Procurement card expenditures will follow the same procedures as other expenditures noted above.

Refunds

Two weeks notice of cancellation prior to any event is required in order to receive a refund. This notice must be made in writing for auditing purposes. The administrative team may handle requests following this policy. All exceptions to this policy must be presented to the event chair for consideration and shall be handled on an individual basis. In the event of a dispute the chair may pass to the Executive Committee for a final decision.

Substitutions are permitted: Members may substitute for members; non-members may substitute for non-members; if a non-member substitutes for a member, the difference between the member and non-member rate shall be due to the Association.

Travel

Information regarding travel policies is located in the Travel Policies, Appendix D.

Appendix A
Certification Policies & Guidelines

See Certification Program Guidelines Document
at <http://www.gfoasc.com/recertif.htm>

Appendix B

Scholarship Policies and Guidelines

The GFOASC awards two academic scholarships each fiscal year. One scholarship is awarded to a four (4) year college student pursuing a career in government finance, accounting, or business administration and this award is \$2,000. The second scholarship is awarded to a two (2) year student pursuing a career in government finance, accounting, or business administration and this award is \$500.

The Association also awards a scholarship to a GFOASC member that covers the cost of the certification program. The Scholarship Committee Chair is appointed by the President. The Chair selects the Scholarship committee. The committee may review current scholarship criteria and make recommendations for revisions to the Board.

Willa S. Bellamy Scholarship

The scholarship is awarded to a rising college sophomore, junior, or senior based on academic achievement and faculty recommendation. Current value is \$2,000. This scholarship is awarded in the spring.

All full time students majoring in finance, accounting or business administration, who are SC State residents, attend public colleges and universities and maintain a 3.0 cumulative GPA are eligible to apply.

The scholarship application is sent to financial aid offices, academic department heads, and other offices of South Carolina public colleges and universities and is posted on the GFOASC Web site.

Founding Fathers Scholarship

The scholarship is awarded to a technical college or USC two-year college student based on academic achievement and faculty recommendation. Current value is \$500. This scholarship is awarded in the spring.

Katherine Zook Certification Program Scholarship

The scholarship is awarded to a GFOASC member to cover the registration fees and book costs for the certification courses. The value is based on the current year class and book costs. USC will cover the cost of the tuition and GFOASC will reimburse the recipient or entity for the costs of the books.

Members of the GFOASC who are employees of State, City, County Government, Public Colleges and Universities or School Districts are eligible to apply. Scholarship criteria consists of some brief personal statements and supervisory recommendation.

A scholarship application is posted on the GFOASC Web site and an announcement is included in the GFOASC newsletter. This scholarship award is announced at the Fall Conference.

Appendix C Code of Ethics

Professional Code of Ethics Preamble:

Membership in the Government Finance Officers Association of South Carolina is voluntary. By accepting membership, a member assumes an obligation of self-discipline above and beyond the requirements of laws and regulations.

This Professional Code of Ethics of the Government Finance Officers Association of South Carolina expresses the profession's recognition of its responsibilities to the public and the governing bodies that its members represent. The Code guides members in the performance of their professional responsibilities and expresses the basic tenets of ethical and professional conduct. The Code calls for an unswerving commitment to honorable behavior and integrity.

Integrity is an element of character fundamental to Government Finance. It is the quality from which the public trust derives and the benchmark against which a member must ultimately test all decisions.

Integrity requires a member to be, among other things, honest and candid within the constraints of confidentiality. Service and the public trust should not be subordinated to personal gain and advantage. Integrity can accommodate the inadvertent error and the honest difference of opinion; it cannot accommodate deceit or subordination of principle.

As professionals, Government finance officers perform an essential role in society. Consistent with that role, members of the Government Finance Officers Association of South Carolina have responsibilities to all those who rely on their professional management and work product. Members also have a continuing responsibility to cooperate with each other to improve the art of governmental accounting and maintain the public's confidence. The collective efforts of all members are required to maintain and enhance the tradition of high integrity within Government Finance operations.

I. Personal Standards

Government finance officers shall demonstrate and be dedicated to the highest ideals of honor and integrity in all public and personal relationships to merit and respect, trust and confidence of governing officials, other public officials, employees and the public.

- They shall devote their time, skill and energies to their office both independently and in cooperation with other professionals.
- They shall abide by approved professional practices and recommended standards.

II Responsibility as Public Officials

Government finance officers shall recognize and be accountable for responsibilities as officials in the public sector.

- They shall be sensitive and responsive to the rights of the public and its changing needs.

Code of Ethics (continued)

- They shall strive to provide the highest quality of performance and counsel.
- They shall exercise prudence and integrity in the management of funds in their custody and in all financial transactions.
- They shall uphold both the letter and spirit of the constitution, legislation and regulations governing their actions and report violations of the law to the appropriate authorities.

III. Professional Development

Government finance officers shall be responsible for maintaining their own competence, for enhancing the competence of their colleagues and for providing encouragement to those seeking to enter the field of government finance. Finance officers shall promote excellence in the public service.

IV. Professional Integrity – Information

Government finance officers shall demonstrate professional integrity in the issuance and management of information.

- They shall not knowingly sign, subscribe to, or permit the issuance of any statement or report which contains any misstatement or which omits any material fact.
- They shall prepare and present statements and financial information pursuant to applicable law and generally accepted practices and guidelines.
- They shall respect and protect privileged information to which they have access by virtue of their office.
- They shall be sensitive and responsive to inquiries from the public and the media, within the framework of state or local government policy.

V. Professional Integrity – Relationships

Government finance officers shall act with honor, integrity and virtue in all professional relationships.

- They shall exhibit loyalty and trust in the affairs and interests of the government they serve, within the confines of this Code of Ethics.
- They shall not knowingly be a party to or condone any illegal or improper activity.
- They shall respect the rights, responsibilities and integrity of their colleagues and other public officials with whom they work and associate.
- They shall manage all matters of personnel with the scope of their authority so that fairness and impartiality govern their decisions.
- They shall promote equal employment opportunities and in doing so, oppose any discrimination, harassment or other unfair practices.

Code of Ethics (continued)

VI. Conflict of Interest

Government finance officers shall actively avoid the appearance of or the fact of conflicting interests.

- They shall discharge their duties without favor and shall refrain from engaging in any outside matters of financial interest incompatible with the impartial and objective performance of their duties.
- They shall not, directly or indirectly, seek or accept personal gain which would influence, or appear to influence, the conduct of their official duties.
- They shall not use public property or resources for personal or political gain.

Disciplinary Action

Under such conditions and by such procedure as the Board of Directors may prescribe, the Board of Directors, by a two-thirds vote of the members present and voting, may expel a member, or by a majority vote of the members present and voting, may suspend a member for a period not to exceed five years, or may reprimand, censure or impose such lesser sanctions as the Board may prescribe on any member if the member:

- a) Is convicted in a court of law of a crime punishable by imprisonment for more than one year, or is convicted of any crime an element of which is dishonesty or fraud, under the laws of the United States, or laws of this State. The record of conviction or a copy of the record, certified by the clerk of court or the judge is conclusive evidence of the conviction, and convictions shall include a plea of guilty or a plea of nolo contendere;
- b) Infringes any of these Bylaws or any rule of the Professional Code of Ethics;
- c) Is declared by any competent court to be insane or otherwise incompetent;
- d) Fails to cooperate with the Professional Ethics Committee in any disciplinary investigation of the members by not making a substantive response to interrogatories or a request for documents.

Appendix D Travel Policies

The following policy is developed by the Board of the Government Finance Officers Association of South Carolina (GFOASC) to set forth policies governing travel for members of the Board or other Association members acting as representatives of the Board. These policies shall apply to both overnight and non-overnight travel.

A traveler on official business shall exercise the same care in incurring expenses and accomplishing an assignment that a prudent person would exercise if traveling on personal business. Excess costs, circuitous routes, delays or luxury accommodations, unnecessary or imprudent expenses are not allowed. Travel by commercial airlines shall be accomplished in coach or tourist class. Transportation to and from points of arrival and departure shall be accomplished by the most economical method.

GFOASC shall pay for attendance of the President and the State Representative to the National Conference and any travel expenses of the President and State Representative throughout the year that is associated with representation of the GFOASC. Any other travel requires prior approval of the Board. Estimated travel costs should be included whenever additional travel is requested. Under no circumstances shall the approved budget be exceeded without Board approval.

GFOASC shall pay for attendance (registration, travel, rooms) of the President, the President-Elect and the immediate Past President and the administrative team to the Fall Conference beginning one day prior to the start of the conference through the end of the conference. Any other travel requires prior approval of the Board. Estimated travel costs should be included whenever additional travel is requested. Mileage reimbursement will be at the federal mileage reimbursement rate.

ADVANCES and REIMBURSEMENTS

Travel advances may be obtained from the GFOASC Treasurer with the approval of two members of the Executive Committee. To whatever extent reasonably possible, the request should include a detail of the expected expenses, including, but not limited to registration, lodging, meals and other travel costs.

All registration fees should be paid in advance.

Expense reports and receipts for reimbursement (either the amount owed GFOASC or the amount owed the Board member) should be returned to the GFOASC Treasurer within 30 days. A copy of either the meeting agenda or itinerary should be attached in order to assist with the review of costs, as well as all supporting receipts. If the Treasurer is requesting reimbursement, the President shall review and approve the request.

No additional advances shall be approved if expense reports for reimbursement are more than 30 days delinquent. Reimbursements to the GFOASC are to be made by check.

Travel Policies (continued)

TRANSPORTATION

Travel shall be by the most direct and economical route.

Airfare is eligible for reimbursement and is limited to coach or economy fares. No GFOASC funds are to be used for first-class air flights. Round trip tickets should always be purchased unless there is some prevailing reason to do otherwise.

A private vehicle or rental vehicle is eligible for reimbursement if the cost is less than traveling by plane (at the conference airfare rate or the lowest possible available rate). The GFOASC shall reimburse for the use of a private vehicle at a rate equal to the federal mileage rate. All direct rental fees for the cost of the vehicle shall also be paid. If a private or rental vehicle is used when more economical modes of travel are available, reimbursement shall be for all mileage and fees equal to the amount of coach or economy airplane fare. If two or more Board members attend an event that requires a vehicle rental, the vehicle must be shared, and may not be reimbursed for more than one Board member, unless there is some prevailing business reason to do otherwise.

When a Board member elects to take his/her own car on GFOASC business in lieu of going by common carrier, when practical, he/she shall not be reimbursed for any hotel, meal, parking charges or other expenses incurred in route that exceed the cost of common carrier.

LODGING

Reservations should be made as far in advance as possible in order to ensure the lowest possible rates. Payment of lodging costs are limited to the minimum number of nights required to conduct business. The GFOASC shall normally pay lodging costs associated with the night prior to the beginning of the conference and the night the conference ends provided travel to and from the conference necessitates an overnight stay.

All reimbursements for lodging that are associated with staying over a Saturday night to receive a cheaper airfare are eligible for reimbursement provided the cost of the room and the cheaper airfare do not exceed the total airfare associated with not staying over a Saturday night.

Paid hotel expense receipts must be submitted to the GFOASC Treasurer in order to receive reimbursement for the lodging.

MEALS

It is the intent of GFOASC to reimburse only **actual** meal expenses. GFOASC shall advance or reimburse up to \$38.00 per 24-hour period for meals. No receipts are required. If the registration fees include the cost of a meal, the GFOASC shall not reimburse for the value of that meal. Reimbursements shall be made according to the schedule below:

Travel Policies (continued)

Breakfast (excluding tip)	\$0 - \$10
Lunch (excluding tip)	\$0 - \$12
Dinner (excluding tip)	\$0 - \$16

Tips are limited to 15% of the cost of the individual meal.

In circumstances where the duties of the President or State Representative necessitate meal expenses higher than the above schedule, receipts must be provided and the Board must approve in order to receive reimbursement.

SPOUSES

The GFOASC shall not pay for any cost associated with the attendance of spouses to conferences.

MISCELLANEOUS ISSUES

One long distance phone call home per day is reimbursable. The call should be of reasonable length. Any other toll charges made in connection with attendance at the conference are the responsibility of the agency for which the representative member works.

Alcohol is not reimbursable.

Entertainment that is included in the conference package base cost (not optional) shall be reimbursed by the GFOASC.

Travel incidental to attendance at the conference is covered with receipts (taxis, etc.)