

Oregon Dental Hygienists' Association

Policy: **Expenses – Board and Committee 02-02**

Program: **Financial**

Effective date: **July 23, 2017**

Last revised date: **July 23, 2017**

Purpose: To provide guidance and maintain control when it comes to expenses, travel, reimbursement, collection of monies, and taxes for the constituent members, management company, and any business or vendors conducting business with the Oregon Dental Hygienists' Association.

Policy: All expenses submitted for reimbursement should be appropriate, reasonable, and necessary. Expenses may only be reimbursed if the following criteria are met:

- The activity, event, or travel is beneficial to ODHA and is in alignment with the strategic plan.
- The individual requesting reimbursement is responsible for managing and taking advantage of the best discounts and rates reasonably available.
- Resources should be shared whenever possible to minimize costs.

The intent of this policy is for the benefit of the organization and funds should be utilized appropriately and responsibly. Reimbursements should encourage participation and serve the mission of ODHA.

The ODHA will be responsible for expenses directly related to the Oregon Dental Hygienists' Association Board of Directors' (BOD) meetings, to the fullest extent the association is financially able to assist with and as the budget allows, as clearly defined in the approved budget. Certain expenses may be eligible for reimbursement. Individuals eligible for reimbursement of costs associated with meetings include all board members, ODHA Association Manager, and others when approved in advance by the President.

- At the discretion of the BOD upon annual review, eligible expenses may include:
 - Mileage at the current Federal rate, round trip if a personal vehicle is used. Only one individual may be reimbursed per vehicle for miles driven. Distance will be calculated based on the shortest reasonable route between the driver's home or point of departure (if shorter) and the location of the meeting using Google Maps. Mileage is only reimbursable if round trip exceeds 60 miles.
 - Lodging near the Board meeting for the night before a meeting when location precludes arrival on the day of the meeting (actual and reasonable), at a bona-fide business registered for this purpose.
 - Lodging near the Board meeting for nights between subsequent days of a meeting (actual and reasonable), at a bona-fide business registered for this purpose.

- A daily per Diem not to exceed \$30. Per Diem is only eligible for individuals that must travel more than 60 miles round trip for meetings.
 - Expenses directly payable to vendors for CEs, meeting supplies, light catering, or like expenses.
- Payments shall only be made for services rendered or goods received. Requests for pre-payments will be rejected unless a legitimate business need exists for the pre-payment and it is pre-authorized by leadership (Treasurer or President).
- When necessary, an invoice should be provided for check requests made in advance. Check requests must be submitted at least 30-days in advance of the date needed. Urgent check requests inside of the 30-day timeline may be considered, if possible, and may incur a reasonable fee for the rush.
- If a long-term, standing contractual agreement exists and is on file at ODHA, payments may be initiated immediately upon receipt of an invoice or bill, without the need of an Expense Reimbursement Request or Check Request.
- Components shall also follow all guidelines for eligible expenses.
- Any individual requesting Component level reimbursement must receive approval from a member of their leadership team or a member of the Board of Directors that is aware of the legitimate expense
- Any individual requesting Constituent level reimbursement must receive approval from the ODHA President or Treasurer.
- No member may authorize a reimbursement for themselves.
- The ODHA Treasurer shall only allow the disbursement of allocated funds as approved by the BOD per the ODHA Budget. Additional necessary funds may be allocated from the current general or reserve fund upon the approval of a majority of the BOD.
- ODHA will pay the cost of a meeting room only when access to a no-cost meeting room is not possible. If a no-cost room is not available, a room should be secured at a reasonable charge.
- The Association Manager may maintain an ODHA debit/credit card. Funds will be paid in full or settled on a monthly basis to avoid any interest or late fees. A copy of the monthly statement and/or receipts will be sent to the Treasurer with a breakdown of purchases. No personal use of funds is authorized.
- General Directors and Officers insurance policies will be purchased and maintained to protect ODHA from potential claims. The BOD will review liability policies annually and advertise a request for proposal when deemed appropriate.

- The ODHA BOD shall annually review the financial status of the association to determine the number of Delegates and Alternate Delegates to be funded, even partially, to attend the subsequent ADHA Annual Conference. The BOD shall direct the Treasurer to allocate the appropriate funds for alternate delegate(s) funding annually.
- The annual legislative assessment shall be designated as funds for ongoing legislative efforts, and unused funds at the end of each fiscal year shall be carried over as designated legislative funds.
- The ODHA BOD shall annually review the financial status of the association with the intent to make a reasonable contribution to the reserve account, with the ultimate goal of building up reserves of at least 50% of annual operating costs.
- The ODHA BOD shall annually review constituent member dues and may adjust them according to the needs of the association.
- Financial accounts affiliated with ODHA in any way may only be opened or closed at the discretion of the ODHA BOD. Any account utilizing the ODHA tax identification number must be accessible to at least the Treasurer and any other individual appointed by the President.
- When possible, no less than three businesses shall receive a request for proposal or three different entities shall be compared for expenses incurred. Cost, quality, reputation and timeliness (among any other applicable factors) should be considered and the best option selected to meet the needs of the association.
- Financial records will be maintained by the Association Manager in accordance with any laws or regulations. The Treasurer will aid in maintaining records as needed.
- The Treasurer, Finance Committee, and management association will review and reconcile financial documents at least on a monthly basis. The BOD will review finances on a quarterly basis. An overview of financials will be made available to members as soon as possible following the close of the fiscal year. Components will receive a financial report for their funds on a quarterly basis. Requests may be made for financial reports more frequently should a pressing business need arise, but no more frequently than once a month.
- Taxes will be filled on an annual basis with the assistance of a qualified accounting firm or tax professional.

Procedure:

- To be eligible for reimbursement, the most current Expense Reimbursement Request Form available on the association's webpage must be properly filled out in its entirety and submitted within 30-days of incurring any expenses. All submissions must include receipts from a bona-fide, registered business (i.e. Hotel bill, catering service, grocery store receipt, etc.), if applicable. If under exceptional circumstances it is impossible to furnish a receipt, an explanation should be attached to the volunteer expense record. The Treasurer shall have the responsibility of deciding the adequacy of the documentation. Incomplete requests will be rejected and returned. Requests will subsequently be accepted only in its properly completed form with all supporting documents within 30-days from the date of return. Resubmissions outside of this timeline will not be eligible for reimbursement nor will submissions that continue to be incomplete or improperly filled out.
- Actual payment may take up to one month from the receipt of a properly completed request for reimbursement. There is no guarantee of 'rush' payments and may involve a fee to the requesting individual, Component, or Constituent if necessary and able to be accommodated.
- If collecting payments, two or more individuals should be involved in the collection and handling of funds. A deposit form must be completed in its entirety and account for all payments individually. All received payments must be submitted to ODHA no later than five-days following an event. Every effort should be taken to avoid the collection of cash. If cash is collected it should be changed to a money order as soon as possible and sent to the ODHA. There shall be no merging of ODHA funds with any member's personal accounts.