

APPROVED BY BOARD OF DIRECTORS ON NOVEMBER 9, 2023

## ORS BOD TRAVEL POLICY

The policy for ORS-related travel for Board of Directors members and staff is outlined below. Please note that no Board member is eligible for reimbursement for travel to the Annual Meeting except in cases in which additional BOD attendance is required outside of the Annual Meeting as communicated by the CEO, and in those cases, reimbursement is only provided for those expenses directly associated with the Board activities.

### Introduction

The ORS recognizes that volunteers give generously of their time and spend time away from the workplace to participate in ORS events. The ORS travel policy must be fair, consistent, and easily understandable. In addition, prompt and accurate reimbursement of expenses incurred must be provided. Finally, certain obligations are required by the Internal Revenue Service and require the ORS to adhere to principles of prudent management.

### Domestic Air travel

Travelers are strongly encouraged to use the official ORS travel agent to arrange travel for ORS business. In so doing the airfare and agent fees are charged directly to the ORS and travelers retain any reward miles that may apply.

Round-trip travel should be booked on one airline whenever possible (the same airline going and returning). If different airlines are needed, please contact the ORS travel agent. If the ticket exceeds \$600 or exceeds the cost of a typical flight to the meeting destination, the travel agent will contact the ORS to authorize issuing the ticket.

Discounted non-refundable and non-transferable coach class tickets for scheduled meetings should be purchased at least 21 days prior to domestic travel, and 45 days prior to international travel, which will generally yield the lowest fare available.

ORS will reimburse for the additional fees charged by the airlines for checked bags up to a two bag maximum. Overweight baggage fees will not be reimbursed. Flight changes will be reimbursed upon approval.

### Upgrades

Upgrade purchases are not reimbursable.

### Meals

ORS will reimburse volunteers for meals in conjunction with official ORS travel. Typically, this may include one meal (night of arrival/departure day). The maximum reimbursement should not exceed \$75 for dinner, and \$35 for breakfast.

### **Other travel expenses**

ORS will reimburse volunteers for usual and customary miscellaneous expenses related to travel in conjunction with ORS business. Allowable expenses in this category include:

- Hotel internet charges
- Customary gratuities for baggage handling, etc.
- Ground transportation to and from airports
- Airport parking fees

### **Automobile travel**

ORS will reimburse volunteers traveling for ORS business via personal automobile at the published US Government Internal Revenue Service rate per mile. If a personal vehicle is used in lieu of airline travel, mileage reimbursement may not exceed the cost of the commercial 21-day discounted Coach airfare.

The most cost effective, automobile rental for travel in conjunction with ORS business is encouraged. Volunteers will be notified by the ORS office if automobile rental is an allowable expense when sending the meeting notice.

### **Add-on personal travel**

Add-on or personal travel is defined as travel either before or after ORS meetings scheduled at the traveler's sole discretion. All expenses incurred with add-on travel are the responsibility of the traveler.

### **Expense Reporting/Receipts**

Original receipts are required for each travel expense item that is \$25 or more, including taxi fares, however, the traveler is encouraged to obtain receipts for all expenses.

Expense reports (with attached receipts documenting all costs of \$25 or more) are due to the ORS office within 30 days of the completed travel. This ensures timely reimbursement and accurate record keeping.

Reimbursement checks are typically issued within three weeks of receipt of vouchers.

### **Form 990 Review Policy**

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An independent Certified Public Accounting firm (CPA) prepares the association's form 990 and submits the form to the association's audit company for review. Within the audit company, the form is reviewed by a certified public accountant with extensive nonprofit accounting experience. The audit company submits the form to the ORS Audit Committee for review. An electronic copy of the form is also given to all voting board members for review.

Questions and comments on the form by the Treasurer and members of the Board of Directors are directed back to the Audit Committee for resolution. After all discussion points are resolved, the forms are finalized and provided to the ORS Treasurer for final review and signature by the CEO. The form 990 is also attached to the Illinois form AG 990IL that requires the signature of two officers (Treasurer and Secretary). This practice provides the opportunity for a final review of the form by a second member (Secretary) of the Board of Directors.