

TACA REIMBURSEMENT AND EXPENSE POLICY

The Tax Assessor-Collectors Association (TACA) Board is responsible for the proper management of funds that are generated as a result of membership dues, excess monies contributed by donors or other causes.

The TACA By-Laws allow the Board of Directors to regulate the reimbursement of expenses incurred as a result of conducting business on behalf of TACA.

To ensure proper financial management, the TACA employs a Reimbursement Policy that is designed to protect the association while allowing the Board and Committee Chair members to conduct business on behalf TACA.

Board Member or Committee Chairs Reimbursement and Expense Management

All travel, business and conference expense must be related to the duties and responsibilities of TACA Board and/or Committee Chair duties.

If the Board or Committee Chair expenses are tied to training and/or conference expenses in connection with county business, reimbursement should be directed to the member's county for payment.

All reimbursement requests must be submitted on the TACA Reimbursement/Mileage Request form with all associated receipts (copies are acceptable). The form must be signed by the Board Member or Committee Chair and dated. It may be physically mailed or emailed to the Secretary/Treasurer.

Any requests submitted more than 4 months old require dual approval by both the President and Secretary/Treasurer. The President and Secretary/Treasurer have the authority to deny a reimbursement request older than 4 months old or which does not meet TACA business expenditure policies.

Requests for reimbursements of Secretary/Treasurer must be submitted on the TACA Reimbursement/Mileage Request form. The approval for reimbursement must be from the President. In the event of the necessary absence of the President, the President Elect or a member of the Audit Committee is authorized to approve the Secretary/Treasurer reimbursement request.

TACA has a direct bill agreement with La Quinta. The use of alternate lodging is acceptable however, in all cases; the costs of lodging should be taken into consideration to minimize costs to TACA.

Mileage is reimbursed based on the federal mileage reimbursement policy as reflected on standard IRS rates. When the IRS standard is adjusted, the TACA Reimbursement/Mileage Request form will be adjusted to meet the standard.

Board Member's Deputy Staff Reimbursement

From time to time, the Board Member staff is required to assist the Board Member to accomplish required roles and responsibilities on behalf of TACA. In the event a deputy of the Board Member fulfills responsibilities for TACA which incur costs; the Board member shall submit the deputy's reimbursement request on the TACA Reimbursement/Mileage Request form. The form must be signed by the Board member before reimbursement may be paid.

A deputy who submits a TACA Reimbursement/Mileage Request form without the Board member's signature will not be considered valid. Examples of such activity may be a deputy to the Secretary/Treasurer or President who incurs expense in pick up and/or delivery of items, postage for TACA related items or mileage for TACA related activities to assist Board member. (Section F of the By-Laws regulates certain responsibilities delegated and/or restricted to a paid employee hired by the Board).

TACA Bank Card Transactions

The President, Secretary/Treasurer and one (1) Education Chair are allowed a bank card to be used for TACA expenses. *The education chair is allowed a bank card to facilitate the payment of postage, order and pickup of education curriculum and travel expenses resulting from educational responsibilities.*

All bank card transactions are monitored by the Secretary/Treasurer. All bank card receipts must be turned into the Secretary/Treasurer at the Board member's earliest convenience and no later than the next regularly called Board Meeting.

The card is **not** to be used as a debit card. ATM or cash advances are **not** allowed. In the event the bank card is mistakenly used for a non-TACA expense, the expense is to be reimbursed to TACA within one (1) week from the date of the expense.

The Secretary/Treasurer monitors all expenditures and immediately reports any unusual activity to the President. Reimbursement requests that appear to not meet TACA business will be required to be validated by the requestor. In the event an expense incurred is not directly related to TACA, the board member must reimburse the association within one (1) week.

All invoices associated with the bank card expenditure must be submitted with bank card receipt.

TACA Store

The TACA Store is used to promote the association and provide TACA items to its membership. The Secretary/Treasurer is responsible for the order, inventory, sale and upkeep of all store items. The Secretary/Treasurer shall safeguard all store items from loss or damages including monies generated from the sales. The Secretary/Treasurer may seek the assistance of her/his deputy staff to assist with the duties except those restricted by the By-Laws of this association.

The Board shall be informed of general expenses related to the order and acquisition of the store inventory. The store items should be paid for by check to ensure a full and transparent record. In the event the items are required to be paid by bank card, a full accounting and invoice of items shall be kept with the digital receipt.

The Secretary/Treasurer will inventory, track and re-order when applicable. All orders placed by members of the association will be filled at the earliest convenience of the Secretary/Treasurer upon receipt of order.

The President will provide the Secretary/Treasurer with the annual TACA License Plate design to be ordered in time for the TACA Annual Conference.