

## Jacksonville Police and Fire Pension Fund

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#### **Legal Analysis:**

The Jacksonville Police and Fire Pension Fund (PFPF) has historically complied with the Consolidated Government Travel Regulations issued by the City's Director of Administration and Finance pursuant to Chapter 106, Part 7 of the Ordinance Code of the City of Jacksonville. Ordinance Code Section 106.702 stipulates that the provisions of Part 7 shall apply to and authorize reimbursements for expenses incurred in connection with travel performed to and from destinations outside the City on official business of an agency (as used in the this Section, Agency is defined to include the City's independent agencies). Inasmuch as the Police and Fire Pension Fund is classified as an independent agency, the provisions of Ordinance Code Chapter 106, Part 7 have been interpreted as a body of law that applies to the PFPF. The City travel regulations are generally established in accordance with Section 112.061, Florida Statutes, following a 1963 Amendment (Chapter 63-400, Laws of Florida) which expanded the State of Florida's travel law to also encompass local governments and other public agencies. The Legislature's intent was to establish uniform rates, limitations and reimbursement levels. However, Section 112.061(1)(b)(2), F.S. states that the provisions of any special or local law, present or future, shall prevail over any conflicting provisions in this section, but only to the extent of the conflict. Many local governments interpreted this provision, based upon Attorney General Opinion (AGO) 74-18, to mean that their governing bodies could enact per diem and subsistence rates that exceed those set forth in the travel law. These understandings were brought into question by the Attorney General who subsequently ruled in AGO 2003-01 that while a municipality may legislate on the subject of per diem and subsistence allowances for governmental travelers, the rates established by Section 112.061(6), Florida Statutes, may not be exceeded (effectively receding from the prior 1974 opinion). This controversy was addressed with the passage of Senate Bill 1426 (Chapter 2003-125, Laws of Florida) which provides that public agencies, including municipal pension boards, are now free to set their own reasonably determined per diem, mileage and travel reimbursement policies, notwithstanding the maximum rates established in Section 112.061 of the Florida Statutes, These provisions are codified in Section 166.021(1), Florida Statutes, which describe home rule powers extended to local governmental units. If a pension board fails to establish its own travel policy and per diem, it will be governed by the provisions of Section 112.061, F.S. Senate Bill 1426 additionally requires that certain declarations be recorded on travel reimbursement forms.

Ordinance 2000-1164-E of the City of Jacksonville provided for the execution of a Restate Agreement between the City and the PFPF. Section 25 of the Restated Agreement makes reference to Budget, Travel and Purchasing requirements of the PFPF. This section provides that the Fund shall submit an annual budget to the City Council and shall follow the Purchasing Code of the city of Jacksonville. However, Section 25 also provides that the Fund's travel shall be regulated and in accordance with Chapter 112, Florida Statutes.

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#### **Summary of Policy Statement:**

In implementing travel regulations for the Jacksonville Police and Fire Pension Fund, the Fund has elected to following the travel regulations established by the City of Jacksonville pursuant to Chapter 106, Part 7 of the City Ordinance Code in accordance with the previous authorizations in Chapter 112.061 that local laws may be used by public agencies to implement local travel regulations (including per diem as clarified by S.B. 1426). The provisions of Chapter 106, Part 7 of the City Ordinance Code are attached hereto as Exhibit A and by this reference are made a part hereof. Provisions that are reflected in Exhibit A are generally applicable to travel of the PFPF.

This statement is formulated to establish a set of policies and procedures regarding education and travel for the Jacksonville Police and Fire Pension Fund. The policies described herein are consistent with the City's Travel Regulations described in Chapter 106, Part 7 of the Ordinance Code of the City of Jacksonville. Elements of this policy statement provide various elaborations and describe various procedural steps that are not addressed in the City's Travel Regulations. However, none of the policies and procedures described herein conflict with the provisions of the City's Travel Regulations and merely represent additional guidance and clarifications in the applications of such regulations or in some cases are restated to provide emphasis.

Language in City Ordinance Code Chapter 106, Part 7 that is directly reproduced in this travel policy statement is highlighted in italics. All other language in this travel policy statement reflects elaborations and further guidance developed by the Trustees.

#### **Background:**

The Board of Pension Trustees, as fiduciaries of the Fund, possess a responsibility, along with various staff members, to state abreast of a variety of disciplines involved in the administration of public pension plans. These subject areas include but are not limited to:

- \* Fiduciary responsibilities
- \* Actuarial science
- \* Pension, securities, and tax law
- \* Asset allocation
- \* Fixed income and equity investing
- \* Real estate investing
- \* International investing
- \* Performance measurement and attribution
- \* Government accounting and finance
- \* Investment custody and securities lending

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Although the Board contracts with experts for advice in these areas, it is necessary for Board members to have sufficient knowledge to be able to understand concepts and terms presented to the Board by these experts. One of the primary methods available to Trustees in developing the requisite knowledge on pension matters is through their regular attendance at Board meetings and presentations by investment managers and performance evaluation consultants. Additional essential information is obtained through attendance at educational conferences, seminars, programs, legislative hearings, and due diligence evaluations of current and potential providers of services. In order to fully discharge these fiduciary responsibilities, Trustees and staff members must frequently pursue educational opportunities and undertake due diligence reviews that require travel. Thus, travel is considered a fundamental tool in the proper discharge of fiduciary responsibilities.

**Scope:**

This policy statement applies to current members of the Board of Pension Trustees, the Pension Advisory Committee, and the Board's staff. This policy statement, together with City Ordinance Code Section 106, Part 7 and the Consolidated Government Travel Regulations, governs reimbursable travel performed for the benefit of the PFPF.

**Purpose:**

The purpose of this Statement of Education and Travel Policy is to:

- a. Establish guidelines for Board, Committee, and staff members who must travel to conduct necessary pension fund business or who wish to take advantage of educational opportunities through attendance at conferences, seminars, programs, legislative hearings, and due diligence evaluations.
- b. Establish guidelines for travel related arrangements, payments, expenses, reimbursements, and documentation.

**Travel Guidelines:**

1. Travel Arrangements and Approvals:
  - a. The Executive Director – Administrator is responsible for keeping the members of the Board and pension advisory committee informed as to upcoming educational opportunities and necessary pension business travel requirements.
  - b. Conference, seminar, or program agenda materials must be included with any request for travel and submitted to the Executive Director – Administrator.

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- c. All requests for travel must be authorized by the Executive Director – Administrator or, in his absence the Board Chairman.
  - d. Travel arrangements, lodging accommodations, car rentals and registrations will be made by the Pension office staff. Primary responsibility for making such arrangements shall be assigned to the Executive Assistant who shall serve as the Travel Coordinator for the fund. Any additional personal considerations regarding and individual trip should be relayed to staff as soon as possible before the dates of travel.
  - e. Travelers are responsible for timely notifications to appropriate pension office staff wherever travel plans are modified. Such notifications will facilitate the timely cancellation of travel, registration and lodging arrangements made on his or her behalf and thereby help to avoid various charges and cancellation penalties.
2. Constructive Point of Origin:
- a. *For purposes of reimbursement of travel expenses, all travel shall be deemed to have commenced at the place where the majority of the work of the traveler is performed, or the traveler's residence, but only if the actual mileage to the travel destination (which in many cases will be the airport) does not exceed the actual mileage from the usual work location to the travel destination.*
3. Constructive Travel Time:
- a. *For purposes of reimbursement for travel expenses, all travel shall be deemed to have commenced at the time the traveler actually commenced travel or the latest time the traveler could reasonably have departed in order to arrive at the travel destination at the time required to accomplish the purpose of the travel, whichever is later. Similar travel time standards shall also apply to the return trip.*
  - b. Other: A traveler who becomes sick or injured while away on travel and is unable to perform official business or return at the scheduled time may continue to receive lodging, per diem and other customary travel related support during such period of illness or injury until such time as the traveler is able to return to the City.

#### **Travel Expenses:**

1. Registration fee:
  - a. *Reimbursement is authorized for registration fees and other expenses incidental to the attendance by travelers at conferences.*

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- b. Registration fees should generally be paid in advance of travel in order to secure any available discounts and to ensure the traveler's admittance to the conference, seminar or program. When necessary, registration fees may be paid at the site by the traveler with prior approval of the host organization.

2. Transportation:

- a. *Reimbursement shall be made only for travel performed over a usually traveled route to the destination. When travel is by an indirect route for the traveler's own convenience, or where the traveler combines personal travel with official business travel, reimbursement for expenses shall be based only on such charges as would have been incurred by travel over a usually traveled route.*

- b. A traveler shall select the most economical mode of travel, taking into consideration the following factors:

- (1) *The nature of the business.*
- (2) *The time of the traveler, cost of transportation and meals, lodging and incidental expenses required.*
- (3) *The number of persons traveling and the equipment and material to be transported.*

- c. *All travel by common carrier shall be reimbursed only at the coach fare rate, except that the first-class fare rate is authorized if coach fare is not available.*

Airline tickets should be purchased far enough in advance to take advantage of any discounts and should be made seeking the most economical flight arrangements after weighing all reasonable considerations for flight options. Tickets may be purchased with full, partial or non-refundable provisions based upon the best judgment of the purchaser; however, the Trustees encourage the general practice of purchasing fully refundable tickets. Travelers will be reimbursed for unused non-refundable tickets in the event they are purchased against their personal credit card.

- d. *No traveler shall be reimbursed for transportation expenses, either mileage or actual, when such traveler is gratuitously transported by another traveler who is entitled to reimbursement for transportation expenses.*

- e. *With respect to travel by motor vehicle:*

- (1) *If travel is by private motor vehicle, reimbursement is authorized at the rate per mile authorized and recognized by the United States Internal Revenue Service (IRS)*

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*pursuant to current IRS rules and regulations (the rate for 2011 is 51 cent per mile). All mileage shall be computed from the constructive point of origin to the point of destination. When possible, mileage shall be based upon the current map of the State Department of Transportation. Vicinity mileage necessary for the conduct of official business may also be reimbursed, when separately stated. If the total mileage from point of origin to point of destination exceeds 400 miles, the mileage reimbursement shall be limited to the lesser of:*

- (i) *The IRS rate per mile (round trip); or*
  - (ii) *The airline common carrier coach fare (round trip) to the nearest airport for all travelers using the private motor vehicle plus the IRS rate per mile from the airport to the point of destination (and then back to the airport).*
- (2) *No other reimbursement for expenses related to the operation, maintenance and ownership of a vehicle shall be allowed when a private motor vehicle is used on public business.*
- f. The use of rental cars may be authorized where taxis or other means of transportation are less economical or otherwise impractical. Every effort shall be made to coordinate travel so that travelers are able to share a rental car and thereby eliminate the use of multiple cars at the same meeting/conference.
- g. The following expenses incidental to transportation of the traveler may be reimbursed:
- (1) *Taxi, bus, train or subway fares.*
  - (2) *Ferry fares, and bridge, road and tunnel tolls.*
  - (3) *Storage and parking fees.*
  - (4) *Communication expenses.*
  - (5) *Reasonable tips for transportation of baggage (\$1 per bag and no more than \$2 per baggage transfer).*

**3. Personal Use of Frequent Traveler Awards Accumulated on Fund Business Travel:**

- a. Issue and Purpose of the Policy. Members of the Board of Trustees and staff are called upon to travel on the business of the Fund from time to time. Airlines, hotels, and other providers of hospitality services used in business travel offer loyalty programs which enable frequent users of travel services to earn points toward free travel. The Internal Revenue Service has expressly determined that such frequent traveler programs and the awards provided do not

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constitute taxable income and are not to be reported as income on required income tax filing. The purpose of this policy is to establish rules for the personal use of such travel awards by Trustees and staff.

- b. State of Policy. It has been the long-standing practice of the Board of Trustees to permit personal use of such frequent traveler awards by the individual who accumulated the awards as a result of business travel on behalf of the fund. No such award may be converted to a cash value by seeking cash reimbursement from the Fund if used for Fund business. In addition, no such awards may be redeemed for cash.
- c. Authority for the Policy. Section 22.04(h) of the City Charter authorizes the Board to promulgate rules and policies for the administration of the Fund, provided the rule or policy is not in conflict with the law. No law prohibits the personal use of frequent traveler awards by Trustees or staff. The internal Revenue Service guidance expressly states that personal use of such awards is not taxable and is not to be reported as such. The Board shall monitor any future IRS guidance to determine the continuing authority for the policy.
- d. Effective Date. This policy shall become effective upon adoption by the Board and shall ratify the current practice which is consistent with this policy. As this policy does not involve compensation, as defined by law, the ratification of prior practice is not prohibited.

Travelers may retain frequent flyer mileage or reward points earned when traveling on business for the Fund.

The Fund will not reimburse travelers for tickets purchased with rewards or frequent flyer mileage.

Upgrades are allowed at the traveler's personal expense (by use of personal frequent flyer mileage or personal payment).

- 4. Lodging:
  - a. *Reimbursement is authorized for lodging expense whenever the traveler is reasonably required to be away from the City overnight.*
  - b. *Lodging shall be reimbursed at the reasonable, actual and necessary expense thereof, not to exceed the single room rate.*
  - c. *Travelers shall select lodging which is the most economical available, consistent with the duties being performed. In all cases, lodging situated at the location where a conference or seminar is being conducted shall be considered an appropriate source of lodging.*

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d. Lodging reservations should be made in advance whenever possible to assure that the traveler has a room in the host facility and that any early discounts are secured.

5. Meals:

a. *Reimbursement is authorized for meals for travelers while in a travel status at the lesser of the following fixed subsistence rates or the U.S. General Services Administration (GSA) rate for locations listed in Internal Revenue Service (IRS) publication 1542, but in any case only when travel begins before and extends beyond the times specified:*

- (1) Breakfast: \$10.00, when travel time begins before 6:00am and extends beyond 8:00am.
- (2) Lunch: \$14.00, when travel time begins before 12:00 noon and extends beyond 2:00pm.
- (3) *Dinner: \$26.00, when travel time begins before 6:00pm and extends beyond 8:00pm, or when travel occurs during nighttime hours due to special assignment.*

b. Receipts for meals must be provided for “day trips” where no overnight travel is involved and will be reimbursed the lesser of the receipts or the per diem rates in 4a above.

c. *No reimbursement is authorized for any meal which is made available without specific charge to travelers attending a conference, regardless of whether the traveler chooses to participate in such meal program. Continental breakfasts do not qualify as meals for purposes of applying the non-reimbursable provisions.*

d. No reimbursement is authorized for any meal provided by another individual or firm.

e. Continental breakfasts, hors d=oeuvres, dessert functions, and meals and snacks provided on an airplane do not qualify as meals for purposes of applying the non-reimbursable provisions described above.

6. Miscellaneous:

The following are considered to be allowable miscellaneous expenses:

a. Telephone and Communications – Business related telephone and cell phone calls as well as facsimile transmissions and internet access charges for official business. Long distance phone charges shall be allowed as a reimbursable expense when travelers must call family members or caretakers for dependents, to tell of travel delays and changes in schedule. Any other routine or non-emergency personal calls shall be at the expense of the traveler and shall not



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be reimbursed.

- b. Tips and Gratuities – Tips and gratuities for meals and other services are included as part of the per diem or subsistence program. Tips for baggage are reimbursed at \$1 per bag and no more than \$2 per baggage transfer.

7. Excluded expenses:

- a. The Fund will not reimburse for personal items, services, or entertainment, such as toiletries, medicine, clothing, grooming, incidentals, cleaning, babysitting, movies, alcoholic beverages, laundry, personal telephone calls (see above exceptions), room service, valet parking (unless required in conjunction with the parking facility), or travel insurance policies.
- b. Any expense relating to a spouse accompanying a traveler on a trip is the traveler's responsibility and are not reimbursable by the Fund (i.e. any cost above the single room rate for lodging).
- c. Special events and tours sponsored in conjunction with a seminar or conference are deemed to be not job-related and are therefore not reimbursable.

8. Receipts and documentation:

- a. Receipts are not required for tips, public transportation, taxi fares, business telephone calls, meals, or other related types of expenses; however, such expenses must be itemized on the travel expense reimbursement request. Notwithstanding this provision, travelers are encouraged to collect receipts for taxicab and similar fares and submit such receipts with travel reimbursement requests.
- b. All other forms of reimbursable expenses must be supported by the provision of an original invoice or receipt.
- c. Unusual expenses must be justified with appropriate descriptions and accompanied with a receipt.
- d. In the event that the traveler cannot locate receipts for travel reimbursement, the traveler shall submit an affidavit in the form attached hereto as Exhibit C for the purpose of seeking reimbursement for such travel expenses.

**Use of Corporate Credit Cards:**

- 1. Use of Corporate Card by the Executive Director – Administrator:
  - a. The Executive Director – Administrator is authorized to obtain a corporate credit card in the

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name of the Fund. This card is to be used for business expenses incurred while traveling and while conducting day-to-day official business on behalf of the Fund. After obtaining the card, the Executive Director – Administrator shall only use the card for Fund related expenses. The card shall never be used for personal expenses.

- b. The credit card shall also serve as the primary instrument for charging travel, lodging, registration, etc. in support of the travel arrangements of board members, pension advisory committee members and staff.
- c. The Executive Director – Administrator shall be personally responsible for charges incurred on the card on behalf of the Fund.
- d. When the monthly billing for the account is received, it shall go directly to the Executive Director – Administrator for review and analysis. Each charge appearing on the monthly statement shall be identified and approved for payment on a monthly basis. Any charges that are deemed to be in appropriate assessments to the Fund shall be paid by the Executive Director.

#### 2. Use of Corporate Card by Travel Coordinator:

- a. The executive Assistant shall serve as the Travel Coordinator for the Fund. Consistent with the duties and responsibilities of the position, the Travel Coordinator shall be granted the ability to authorize travel related charges against the corporate card in support of the travel requirement of the Fund.
- b. The Travel Coordinator's use of the card shall be limited to the following purposes:
  - \* Purchasing airline tickets;
  - \* Securing hotel reservations;
  - \* Securing rental car reservations;
  - \* Paying conference registration fees;
  - \* Paying miscellaneous travel relate expenses subject to the prior approval of the Executive Director – Administrator.
- c. The range of duties performed by the Travel Coordinator shall include the provision of assistance to board members and pension advisory committee members in the preparation of claims for travel reimbursement.

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#### 3. Use of Additional Corporate Cards:

- a. The Board may authorize the issuance of additional cards for stipulated individuals and purposes.

#### **Other:**

#### 1. Funds for Travel Expenses:

- a. Persons traveling on official business will provide themselves with sufficient funds for all routine travel expenses that cannot be covered or are inappropriate to be covered by the corporate credit card, if available.
- b. Advances of funds for travel shall be made only for extraordinary travel and should be punctually repaid when submitting the travel voucher covering the related travel, not later than 5 business days following the completion of travel. Exemptions to this standard may be made at the Executive Director – Administrator’s or the Chairman’s discretion on a case by case basis.

#### 2. Tax Status of Travel Reimbursement:

- a. The Fund’s travel policy is designed to be an accountable plan under IRS guidelines. In attaining accountable plan status, certain requirements must be met, including:
  - (1) Business Connection. An accountable plan provides reimbursements of business expenses incurred in the performance of services or duties of a Fund traveler.
  - (2) Substantiation. Fund travelers must submit information sufficient to meet IRS requirements for adequate accounting. The adequate accounting requirement for meals may be satisfied by using a per diem method (wherein no receipts are required).
  - (3) Return of Excess Reimbursements. The traveler is required to return amounts received that are in excess of the substantiated (or deemed substantiated) expenses.
- b. Status as an accountable plan allows Fund reimbursements for travel expenses to be treated as a non-taxable reimbursement to the recipient. As such, travel reimbursements are not subject to FICA, income tax withholding, etc.

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#### **Claims for Travel Reimbursement:**

1. Each traveler maintains the responsibility of the completion of all required paperwork and the provision of all original receipts (excluding meals, tips and taxi/shuttle expense) upon the conclusion of each trip. All travel claim requests and supporting documentation should be submitted to the pension office within fifteen working days after completion of each trip. However, travelers may elect to hold a travel reimbursement claim in the event that such claim is less than \$25 and merge such claim with subsequent travel reimbursements which collectively equal or exceed \$25.
2. All claims for reimbursement for travel shall be submitted on the Jacksonville Police and Fire Pension Fund Travel Expense Voucher Form, a sample of which is attached hereto as Exhibit B. All details associated with the travel shall be provided on the form and it must be signed by the person claiming travel expense reimbursement. The purpose for extra and unusual travel must be stated in the space provided on the reverse of the form (page 2). In all cases, the date and time of departure from and return to the constructive point of origin must be provided.
3. Excepting where the cost of air transportation, conference fees, car rental, or lodging is invoiced and separately paid directly by the Fund or charged to the Corporate Card, all expenses incurred on any official trip shall be paid by the traveler (using cash, personal credit cards, etc.) and the traveler's Travel Expense Voucher Form shall show all such expenses in detail.
4. In those cases where the cost of air transportation, conference fees, car rental, or lodging is paid directly by the Fund, a notation will be indicated on the Travel Expense Voucher Form that such expenditures were in fact paid directly by the fund. The traveler's copy of any receipts for expenses paid directly by the Fund should be attached to the Travel Expense Voucher Form along with all other receipts and documentation.
5. Each request for reimbursement shall be accompanied by the required declarations of the traveler in accordance with the standards established in Section 112.061(10), Florida Statutes. These required declarations that accompany a travel reimbursement claim shall include the following matters:
  - a. All payment of travel expenses made under a per diem and travel policy must *contain a statement that the expenses were actually incurred by the traveler as necessary travel expenses in the performance of official duties, and*
  - b. All payments must be verified *by a written declaration that it is true and correct as to every material manner.*
6. A copy of the program or agenda of the convention or conference should be attached to the claim for travel reimbursement.

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7. Upon completion of the Travel Expense Voucher Form by Trustees and pension advisory committee members, such form should be presented to the Travel Coordinator or other assigned staff for review and editing.
8. Upon receipt of a properly executed and supported Travel Expense Voucher Form, the Fund is obligated to reimburse the traveler in an expeditious manner.

**Statutory Penalties:**

*Any person who willfully makes and subscribes any such claim which he or she does not believe to be true and correct as to every material matter, or who willfully aids or assists in, or procures, counsels, or advises the preparation or presentation of a claim which is fraudulent or is false as to any material matter, whether or not such falsity or fraud is with the knowledge or consent of the person authorized or require to present such claim, commits a misdemeanor of the second degree, punishable as provided in s.775.082 or s.775.083. Whoever receives an allowance of reimbursement by means of a false claim is civilly liable in the amount of the overpayment for the reimbursement of the public fund from which the claim was paid.*