1. **Purpose**

To control miscellaneous reimbursement of employee expenses.

2. **Related Policy/Authority**

Policy 1015

3. **Faculty/Staff Responsibilities**

Vice President of Administration/CFO is responsible to ensure that an overall structure of sound internal controls is implemented, GAAP is followed in all accounting, and that all external regulations and requirements for routine business transactions are addressed in the control and reporting structure. The VP of Administration/CFO is responsible to periodically review the structure and implementation of internal controls, and to regularly review all financial reports presented to the Ownership, the Board, the Debt Trustee, and any governmental agency or accrediting body.

The Controller is responsible for the implementation and oversight of these procedures.

4. **Definitions/Abbreviations**

None

5. **Procedural Steps**

1. Travel and Entertainment Expense will be controlled under SOP FIN.19.00
2. Moving and Relocation Expense reimbursement will be controlled under SOP FIN.15.00
3. Recruitment travel reimbursement will be treated as a non-employee expense and centrally administered by Human Resources as a part of the search process.
4. In general, employee reimbursements other than those listed above will not be processed. General purchases should be approved in advance through the purchase requisition system, rather than allowing employees to be reimbursed for purchases made outside the requisition system. The Controller will approve emergency and de minimis other reimbursements on a case-by-case basis.
5. Employees with frequent requests for other reimbursements will be reported to the Dean/President after counsel by the Controller.

6. **Reports/Charts/Forms/Attachments/Cross References**

N/A
### 7. Maintenance
Office of the Controller; updated whenever an external reporting requirement is added or changed.

### 8. Signature

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<thead>
<tr>
<th>Signature on File</th>
<th>Date</th>
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<tbody>
<tr>
<td>Jennifer Taylor, VP Administration/CFO</td>
<td>8/28/19</td>
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### 9. Distribution List
Internal/External

### 10. Revision History

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<thead>
<tr>
<th>Revision Date</th>
<th>Subsection #</th>
<th>Summary of Changes</th>
<th>New/Cancellation/Replacement Procedure? (if applicable)</th>
<th>Approval Date</th>
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