

Professional Services and Consulting Agreement
Idaho State Board of Education

Agreement for Forensic Accounting Services with Eide Bailly LLP

This Professional Services and Consulting Agreement ("Agreement") is between the Idaho State Board of Education (the "Board"), whose address is P.O. Box 83720, Boise, Idaho 83720 and Eide Bailly LLP (the "Contractor"), whose address is 877 W Main St. #800, Boise, Idaho 83702, for the services described in this Agreement. The Contractor agrees to undertake performance of this Agreement under the terms and conditions set forth herein. The Board and the Contractor, in consideration of the mutual covenants and conditions contained herein, agree as follows:

I. **AUTHORITY**

This Agreement is entered into pursuant to Idaho Code, Title 67, Chapter 92 and the IDAPA rules of the State Division of Purchasing. Under IDAPA 38.05.01.044.01.c, professional services may be acquired in the open market if the service is not available under open contract, the services are reasonably expected to cost one hundred thousand dollars (\$100,000) or less, the contract is for a non-renewable term not to exceed one (1) year, and the state agency has determined that it is in best interest of the state. If there is a conflict between this Agreement and the statutes or rules applicable to the Division of Purchasing, the statutes and IDAPA rules shall take precedence.

II. **TERM OF AGREEMENT**

This Agreement shall commence on March 13, 2019 and expire on September 30, 2019, unless extended, in writing, by the parties or unless terminated earlier in accordance with this Agreement.

III. **CONTRACTOR RESPONSIBILITIES**

The Contractor shall perform services and provide deliverables as described in Attachment A. Services shall be performed at the Blackfoot Charter Community Learning Center located at 2801 Hunters Loop, Blackfoot, Idaho 83221; Idaho STEM Academy dba Bingham Academy located at 1350 Parkway #18, Blackfoot, ID 83221; and office space located at 9N 550 W Blackfoot, ID 83221; as well as Contractor's place of business and, as necessary, at the Board's offices. Project status meetings will be held weekly or bi-monthly, upon reasonable notice and request of the Board to review the progress of the work.

The Contractor shall be required to assume responsibility for production and delivery of all material and services detailed in **Attachment A**, whether or not the Contractor is the manufacturer or producer of them. Further, the Contractor will be the sole point of contact on contractual matters, including payment of charges resulting from the use or purchase of items selected.

The Contractor warrants that its services under this Agreement shall be performed in a professional manner and shall be of a high grade, nature and quality.

The Contractor represents and warrants that it has the necessary and requisite skill to perform the work required under this Agreement and that the personnel assigned by the Contractor to perform any such work will be qualified to perform the assigned duties.

It will be the responsibility of the Contractor to fully comply with the State of Idaho law regarding the minimum wage law for residents hired to help on projects and jobs in Idaho.

IV. **TAXES**

The State of Idaho and the Board are generally exempt from payment of Idaho State Sales and Use Tax for property purchased for its use under the authority of Idaho Code, Section 63-3622 as a government instrumentality. In addition, the State of Idaho and the Board are generally exempt from payment of Federal Excise Tax under a permanent authority from the district Director of the Internal Revenue Service. Exemption certificates will be furnished upon written request by the Contractor. If the Contractor is required to pay any taxes incurred as a result of doing business with the State of Idaho, it shall be solely responsible for the payment of those taxes. If the Contractor is performing public works construction (installation of

fixtures, etc.), it shall be responsible for payment of all sales and use taxes as required.

V. PAYMENT

Payment by the Board and its obligations under this Agreement are conditioned upon and subject to the continued availability of state funds. The Board shall pay the Contractor in amounts as detailed in **Attachment B**. The Board shall pay the Contractor for travel costs in accordance with **Attachment C**.

Invoicing

A. Payment for services rendered shall be made upon acceptance of the work/required deliverables by the Board and submission of a signed itemized invoice to the Board. The Agreement number and/or purchase order numbers must be shown on all invoices. Invoices must specify the dates that services were performed, the nature of the work done on each date, and the number of hours worked on each date.

B. Billing must be done on a monthly basis or when the services are completed, whichever is sooner. If the Board disputes any invoiced amount, it shall notify the Contractor in writing within five (5) business days. The Board will process payments of any amounts not in dispute, in accordance with Idaho Code 67-2302.

C. Invoices are to be sent directly to: Office of the State Board of Education, 650 W State St., Suite 307, Boise, ID 83702

VI. OWNERSHIP

All information furnished to the Contractor for its use pursuant to this Agreement shall belong to the Board and shall be returned to the Board in good order upon completion of the Agreement or upon the Board's request. All documents, reports, and any other data developed by the Contractor for the Board in the performance of this Agreement shall become the property of the Board. The Board shall retain exclusive rights of ownership to all work produced by the Contractor under this Agreement.

VII. RELATION OF PARTIES

The service or services to be rendered under this Agreement are those of an independent contractor. The Board is interested only in the quality of service or services provided and the final results to be achieved; the conduct and control of the work will be solely with the Contractor. The Contractor is not an officer, employee, or agent of the Board as those terms are used in Idaho Code § 6-902, et al, and is not entitled to any benefits provided by the Board to employees.

VIII. TIME OF PERFORMANCE

Time is of the essence to this Agreement. All times for performance stated herein will be strictly followed by the parties.

IX. SAVE HARMLESS

The Contractor shall exonerate, indemnify, and hold the Board harmless from and against and assume full responsibility for payment of all federal, state and local taxes or contributions imposed or required under unemployment insurance, social security, workman's compensation, and income tax laws with respect to the Contractor or the Contractor's employees engaged in the performance of this Agreement. The Contractor shall exonerate, indemnify, and hold the Board harmless from and against any damage, cost, or liability including reasonable attorney's fees for any or all injuries to persons, property or claims for damages arising from any acts or omissions of the Contractor, its employees, or subcontractors.

The Contractor shall maintain insurance of the types and in the amounts typically maintained by professionals of the same type as the Contractor, including, but not limited to, comprehensive general liability insurance in the minimum amount of \$1,000,000 per occurrence, and professional malpractice insurance, all with insurance companies properly licensed to do business in Idaho and reasonably satisfactory to the Board.

The parties agree that in no event shall any official, officer, employee or agent of the Board be in any way

personally liable or responsible for any covenant or agreement herein contained whether expressed or implied, nor for any statement, representation or warranty made herein or in any connection with this Agreement.

X. ASSIGNMENTS

This Agreement or any interest therein shall not be transferred by the Contractor without prior written permission of the Board.

XI. DEFAULT AND TERMINATION

A. For Cause:

Contractor default occurs if the Contractor fails to perform any of the covenants or conditions of this Agreement or the Contractor fails to prosecute the work so as to endanger performance of this Agreement, and the Contractor does not cure such defects in performance within ten (10) days after receipt of written notice from the Board informing it of such defects in performance. If at the end of such cure period, the Contractor is still in default or noncompliance, then the Board may terminate this Agreement. Upon such termination, the Board may pursue any and all legal, equitable and other remedies available to the Board. The Contractor shall be liable for any and all expenses that are incurred by the Board as a result of the default, including, but not limited to, the costs of procuring substitute performance, legal fees, and losses incurred due to default.

B. For Convenience:

The Board may terminate this Agreement for its convenience at any time upon 10 business days written notice and, upon such termination, the Board's sole obligation shall be to pay for services satisfactorily rendered to the date of such termination. Notwithstanding any other provision in this Agreement, the Board may terminate this Agreement immediately if the Contractor becomes insolvent or voluntarily or involuntarily bankrupt, or if a receiver or other liquidating officer is appointed for substantially all of the business of the Contractor or if the Contractor makes an assignment for the benefit of creditors.

XII. ANTI-DISCRIMINATION CLAUSE

Acceptance of this Agreement binds the Contractor to Section 601, Title VI, Civil Rights Act of 1964: in that "No person in the United States shall, on the grounds of race, color, national origin, sex, or age, be excluded from participation in, be denied the benefits of, or be subject to discrimination under any program or activity receiving federal financial assistance." In addition, "No otherwise qualified handicapped individual in the United States shall, solely by reason of his handicap, be excluded from the participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance."

XIII. GOVERNING LAW

This Agreement shall be governed by the laws of the State of Idaho. The venue of any action brought by any party to this Agreement shall be the Fourth District Court in and for the County of Ada.

XIV. NO PENALTY

It is understood and agreed by the parties that the Board is a governmental entity and that this Agreement shall in no way bind or obligate the State of Idaho beyond the terms of any particular appropriation of funds by the state or federal legislature, as may exist from time to time.

XV. NONWAIVER OF BREACH

The failure of the Contractor or the Board to insist upon strict performance of any of the covenants and conditions of this Agreement or to exercise any option herein conferred in any one or all instances shall not be construed to be a waiver or relinquishment of any such covenant or condition but the same shall be and remain in full force and effect unless such waiver is evidenced by prior written consent of the Contractor or the Board.

XVI. DUPLICATE ORIGINALS

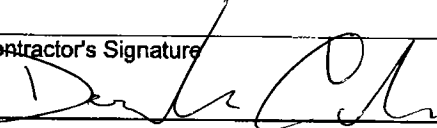
This Agreement may be executed in duplicate originals. Each of the two agreements with an original signature of each party shall constitute one original.

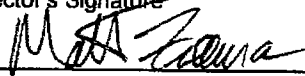
XVII. GENERAL PROVISIONS

- A. Neither party shall be liable or deemed to be in default for any delay or failure in performance under this Agreement or interruption of service resulting from Acts of God, civil or military authority, acts of war, riots, or insurrections.

- B. This Agreement, with **Attachments A, B, and C** attached hereto, constitutes the entire Agreement between the parties with respect to the subject matter hereof and shall supersede all previous proposals, both oral and written, negotiations, representations, commitments, and all other communications between the parties. It may not be released, discharged, changed or modified except by an instrument in writing signed by a duly authorized representative of each of the parties. In the event of any legal proceeding to enforce or obtain performance under this Agreement, the prevailing party shall be awarded such sums as the court may adjudge for reasonable attorneys' fees and costs.

By signature of their authorized representatives below, the parties have caused this Agreement to be executed as of the date executed by the Board.

Eide Bailly LLP, Company Name Printed	
Douglas Cash, Contractor Name Printed	Senior Manager, Forensic Services, Contractor Title Printed
Contractor's Signature 	Date 3/20/2019

Idaho State Board of Education Matt Freeman, Executive Director	
Executive Director's Signature 	Date 3/15/2019

Attachment A

Scope of Work and Delivery Schedule

1. *Services to be Rendered.* The Board desires that the Contractor provide, and the Contractor agrees to provide, expert witness, consulting and other services to the Board to assist in the matter of the forensic accounting investigation (the "Investigation") of two charter schools being Blackfoot Charter Community Learning Center located at 2801 Hunters Loop, Blackfoot, Idaho 83221, and Idaho STEM Academy dba Bingham Academy located at 1350 Parkway #18, Blackfoot, ID 83221 (the "Charter Schools").
 - 1.1. As directed by the Board, the Contractor agrees to Employ forensic accounting methodologies commonly used during an examination to search for misuse or misappropriation of assets and cash for the following Charter Schools and time periods and issues:
 - 1.1.1. Blackfoot Charter Community Learning Center: overall operating finances for July 1, 2017 through January 31, 2019; and modular classroom expenses for August 1, 2014 through January 31, 2019.
 - 1.1.2. Idaho STEM Academy dba Bingham Academy: Overall operating finances for July 1, 2017 through January 31, 2019; and modular classroom expenses for August 1, 2014 through January 31, 2019.
 - 1.1.3. Embezzlement, commingling of funds between the two schools, and use of school funds for other enterprises, including but not limited to the daycare operated at the Blackfoot Charter Community Learning Center facility.
 - 1.1.4. Other issues, as identified in writing by the Board.
 - 1.2. The Contractor agrees to communicate its findings to the Board every two weeks either orally or in writing.
 - 1.3. The Contractor agrees to prepare and submit to the Board a detailed written comprehensive report regarding the Contractor's analysis of the documents that it receives and summarizing its overall findings ("Report"). The Contractor will consult with the Board prior to submitting the Report if it needs clarification about issues or is unclear about the focus of its analysis.
 - 1.4. Upon written request from the Board, the Contractor agrees to prepare written partial reports on discrete, individual issues ("Partial Reports") regarding the analysis of documents that it receives from the Board prior to completion of the Report.
 - 1.5. The Contractor shall conduct the Investigation in accordance with lawful forensic accounting techniques which include, but are not limited to: forensic examination of books and records; voluntary interviews of appropriate personnel and other such evidence-gathering procedures as necessary under the circumstances.
 - 1.6. The Contractor agrees to warrant the accuracy of the information in the Report and Partial Reports, based upon the documents received, except as provided in Section 2 Limitations of Work, of this Attachment.
 - 1.7. If delays occur in receiving information, which may delay delivery of the Report, the Contractor will inform the Board promptly and notify the Board of the effect on the timetable. Contractor will use its best efforts to perform the services identified in this Agreement in a timely manner.

- 1.8. Any and all Reports, analyses and data, whether statistical or otherwise, transmitted to the Board by the Contractor shall become the property of the Board for such uses as it shall deem appropriate and the Contractor shall not disclose them to any person without prior written consent of the Board. In addition, except as may be required by applicable law or in any governmental or judicial proceeding or inquiry, and then only upon timely notice to the Board, the Contractor shall maintain strict confidence with respect to the Board and all of its services under this Agreement. This obligation shall survive termination of this Agreement.
 - 1.9. The Board agrees that the Contractor may discuss this engagement with other partners or associates in the firm for the purpose of obtaining expertise, research materials or other matters essential to this engagement.
 - 1.10. Within fourteen (14) days of the termination or conclusion of this Agreement, the Contractor shall return to the Board all documents provided to the Contractor during the Investigation, except for a redacted copy of all exhibits used in the Final Report. If requested by the Board, the Contractor shall execute a sworn affidavit testifying to the fact that it returned or destroyed all such required documents. This obligation shall survive termination of this Agreement.
 - 1.11. Contractor agrees to provide litigation support, as requested in writing by the Board.
2. *Limitations of Work.* The Parties agree to the following limitations:
- 2.1. The Contractor does not assume responsibility for updating the Report for such events or circumstances that may occur subsequent to the date the Report is issued, unless specifically requested by the Board in writing to update the Report.
 - 2.2. If the Contractor is unable to complete its analysis of the issues identified in Section 1 Services to be Rendered, then the Contractor will not issue a written Report. If the Contractor is unable to complete its analysis, the Contractor will give written notice of the necessary information to the Board and an opportunity for the Board to provide this information, prior to failing to issue a Report. If the Contractor is unable to provide a full Report, then it will provide a Partial Report based upon the information available.
 - 2.3. The Board shall place no reliance on draft reports, conclusions, or advice, whether oral or written, issued by the Contractor as these may be subject to further work, revision, and other factors which may result in such drafts being substantially different from the final Report or advice issued.
 - 2.4. The Contractor makes no representation concerning the successful outcome of any contested claim or negotiation or the favorable outcome of any legal action for which the Contractor is providing services.
 - 2.5. The Contractor is not responsible for the accuracy and fair statement of information provided to the Contractor by the Board or the Charter Schools. Should any of the information supplied to the Contractor be incomplete, fraudulent, or contain inaccuracies or errors, the accuracy of the work may be affected and that outcome may be material.

End of Attachment.

Attachment B

Costs and Services

1. *General Costs and Services.*

- 1.1. The Board agrees to pay the Contractor for its services based on the hours actually worked at a blended rate of two hundred dollars (\$200) per hour.
- 1.2. The Board shall pay Contractor up to twenty thousand dollars (\$20,000) for its services. Costs and services exceeding the twenty thousand dollar (\$20,000) cap, must be agreed to in writing prior to approval and acceptance by the Board. Should costs and services reach the cap, the Contractor shall provide the Board with all information it has collected as well as a Partial Report or Report. The Contractor shall make all reasonable and best efforts to complete the Report without exceeding the twenty thousand dollar (\$20,000) cap.
- 1.3. The Contractor shall supply, at its sole expense, all equipment, tools, and overhead to accomplish the work to be performed. The Contractor shall only be reimbursed for the actual cost of materials that are directly and necessarily utilized for services provided under this Agreement. For materials, the Board will reimburse the Contractor for the actual cost of materials directly and necessarily utilized in providing its services under this Agreement, including reasonable out-of-pocket expenses including telephone charges, facsimile transmission, postage, and photocopying.
- 1.4. Upon prior written agreement of the Board, the Contractor may be compensated for any time and expenses, including time and expenses of legal counsel, that the Contractor incurs in conducting or respond to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings on behalf of the Board as a result of the Contractor's performance of services. The Contractor will send, if lawful, a copy of every subpoena it is asked to respond to on the Board's behalf. The Contractor will provide the Board with the ability to control the extent of the discovery process to control costs incurred.

2. *Travel Costs and Services.*

- 2.1. Travel and out-of-pocket expenses shall be reimbursable expenses. Travel expenses submitted for reimbursement by the Contractor shall comply with the State Travel Policies and Procedures issued on February 19, 2019, by the State Board of Examiners as if the traveler were a State employee. A copy of the policy is attached hereto as **Attachment C**. The State shall not pay in excess of the actual cost of reimbursable expenses. All travel must be accomplished in a substantially economic manner, taking into account travel time and expense.

End of Attachment.

Attachment C

State Travel Policy and Procedures

SBEX Policy No. 442-50
Adopted: July 1, 1996
Last Amended: February 19, 2019

Authority Idaho Code Section 67-2004

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Statement of Philosophy

The State Board of Examiners, as established by the Constitution of the State of Idaho (Article IV, section 18), is authorized by Idaho Code Title 67, Chapter 20, to adopt policy and procedures for travel and related expenses claimed against the State.

This State Travel Policy, as adopted by the State Board of Examiners, was developed in accordance with Sections 67-1001, 67-2004, 67-2005, 67-2006, 67-2007, 67-2008 Idaho Code, and shall apply to every individual at all agencies, elected offices, boards, commissions, institutions, and any and all other forms of Idaho State Government or its agents who can incur travel and related expenses paid for from State government resources, unless specifically exempt by Idaho Code.

This State Travel Policy is intended to establish guidelines and limits that promote cost-effective and efficient methods for incurring travel and related expenses while performing official business of the State of Idaho. All travel costs and related expenses claimed to the State must be properly authorized, actually incurred, essential in achieving the goals or fulfilling the responsibilities of the State government entity, and conducted in the most economical and practical manner for the State.

When determining the most cost-effective and efficient method for conducting travel, the entity should also consider any additional actual costs of the traveler's compensation from wages or contract services fees, including the value of any accrued compensatory time by State employees.

These policies may not cover every possible situation, but the intention is that all travelers and approving authorities within each entity of Idaho State Government embrace the concepts of "cost-effective" and "efficient methods" when deciding the nature, type, timing, and necessity of travel and related expenses while performing official business of the State of Idaho.

It remains the responsibility of each entity's management to develop, document, and implement appropriate internal control procedures over travel and related expenses that assure compliance with these policies, and to develop and retain sufficient and appropriate documentation and evidence to show that compliance to these policies was maintained.

No entity may authorize the payment of claims for travel and related expenses that are not specifically allowed or exceed the rates established by these policies, or institute internal controls or documentation requirements that are more liberal than those provided in these policies. Entities may authorize internal policies and internal controls that are more restrictive than those provided in these policies if the entity's management determine that such more restrictive policies are in the best interest of the entity to carry out its authorized mission. Each entity's management shall make certain that all individuals who travel for official purposes which results in claims against the State are aware of this State Travel Policy and any internal entity policies if applicable.

Policy

- 1. Approval and Authorization
 - A. Designation of Authority

All payments of claims for travel and related expenses must be authorized by the Idaho State Government entity's senior management or by a duly authorized and designated representative(s). Written evidence of the delegated authority must be on file at the entity, dated, and signed by the senior management and designated representative(s).

B. Requirements and Methods for Approval

The method for granting and documenting this authorization is left to the discretion of the Idaho State Government entity's senior management.

C. Eligibility

A traveler is eligible for travel cost reimbursement only when they are on official travel.

2. Payment Methods, Forms, and Documentation

A. Payment Methods

To the extent practical, all costs for travel shall be incurred originally with State funds or through the use of a State P-card or other methods to minimize the need for the traveler to incur costs prior to being reimbursed.

B. Travel Expense Voucher Form

It is the duty of the State Controller, as authorized by Idaho Code 67-2005, to prescribe forms of vouchers on which all requests for expenditure of State moneys must be submitted, and when such forms of vouchers have been prescribed, no request for expenditure of State moneys shall be received and filed by the State Controller unless the same shall be presented on the proper form.

Idaho Code 67-2006 further requires that on all vouchers submitted for travel expenses, there must appear a certificate signed by the head of the entity, or their designee, for which travel was performed, stating that the travel was performed under competent orders, the purpose for which it was undertaken, and that the same was necessary in the public service. The person submitting a voucher for travel expenses must sign thereon a certificate that the account is correct and just.

C. Documentation

All travel and related costs must be documented and itemized on a travel expense voucher and identify the following elements:

- 1) Identification of the traveler's official primary work station
- 2) Specific reason for travel which demonstrates a direct relationship to the State Government entity's mission
- 3) Sequential and logical order of dates of travel, including departure and arrival times
- 4) Mode of travel identified and consistent with the itinerary, locations, purpose and cost
- 5) License plate number of State-owned vehicle
- 6) Costs incurred for each day of travel, including, mileage, meals, and lodging
- 7) Explanations for any gaps in the days or locations of travel or when the final destination is not the traveler's official primary work station.
- 8) Explanations or other evidence for omitted costs or those costs shared with other travelers
- 9) Signatures of the traveler and designated approver with the required certifications.

D. Evidence of Expenditure

Specific evidence, such as an invoice or receipt, is required for the following travel costs and must be attached to the travel voucher or specifically identified if paid through direct bill, P-card, third party, or other traveler:

- 1) Lodging expense
- 2) Airfare
- 3) Airline baggage fee
- 4) Taxi, airport shuttle, or other public transportation
- 5) Rental vehicle
- 6) Fuel purchase for rental vehicle
- 7) Parking fees at airport, lodging facility, or work related location
- 8) Conference registration fee and agenda
- 9) Telephone, internet access, or other communication fees
- 10) Laundry and dry cleaning costs
- 11) All other expenses not specifically described but are reasonable and necessary in the conduct of official State business.

Evidence of expenditure must contain the date of transaction, vendor name and location, description and individual cost of each item or service that is claimed. The traveler is expected to clearly document this information if the original invoice or receipt does not contain all required information. If an original

invoice or receipt is not provided by the vendor or is lost, the traveler must provide an explanation and document the required information to the extent possible.

E. Evidence Not Required

Specific evidence is not required for the following:

- 1) Meals and related costs covered under Section 6 - "Per Diem Allowance."
- 2) Tips, gratuity, and other items covered under Section 7 - "Incidental Expenses."

F. Internal Audit of Travel Voucher

Each entity shall develop and follow procedures for auditing all claims for travel and related expenses for compliance with the standards and limits established by these policies or those more restrictive standards and limits adopted by the entity's internal policies and procedures. At a minimum, these auditing procedures should include verification of the following items:

- 1) The specific purpose of the travel is documented on the voucher.
- 2) Travel duration does not exceed the trip requirements, and the beginning and ending hours and dates are shown for each location or component of the trip.
- 3) Mileage claimed for using a personal vehicle is properly calculated and supported, and any vicinity mileage is reasonable and based on the purpose and location of the work assignment.
- 4) Meals claimed do not exceed the allowance established by these policies and any meals provided at conferences or other official activities as shown on an official agenda or schedule are properly excluded from the amounts claimed.
- 5) Daily lodging costs are supported by a detailed invoice and any allowable costs other than the daily rate plus taxes are detailed separately in the "Miscellaneous Expenses" section of the voucher. Any costs on the lodging invoice for meals, beverages, entertainment, or items of a personal nature must be excluded from the costs claimed for reimbursement.
- 6) The purpose and nature of each item in the "Miscellaneous Expenses" section is clearly identified and supported.
- 7) The details of all P-card transactions and any cash advances related to the trip are listed in the "P-Card or Cash Advance" section of the voucher.
- 8) All sub-totals and the grand total are mathematically correct.
- 9) Documentation of all costs incurred and claimed are attached or properly referenced on the voucher.
- 10) Any additional expenses resulting when travel deviates from the authorized purpose are not claimed or are properly approved and documented by the approving authority.

The entity shall maintain all records of travel expense vouchers and supporting documentation for a period of three (3) years or until the next audit is completed.

G. Costs Paid Through Direct Billing, P-Card, Third Party, or Other Traveler

All costs of official State travel must be specifically identified on the travel expense voucher even if the amount was paid through direct billing, P-Card, third party, or other traveler. A full and complete accounting of the costs incurred and paid by other methods, and any funds advanced to the traveler, is necessary to identify the net amount owed to or due from the traveler. The travel expense voucher must be completed, even if the net amount due to or owed by the traveler is zero, in order to satisfy the certification requirements of Idaho Code 67-2006 by the traveler and approving authority.

H. Documentation When Travel Deviates From Authorized Purposes

A traveler may be authorized to extend the duration of a trip or deviate from the most direct and cost effective route and mode of travel for personal or other non-official business purposes. In these situations, the traveler must document the actual costs incurred with a detailed comparison to the amounts that would have been incurred had the trip included only the authorized and required duration, destinations, and followed the most direct and cost effective route and mode of travel.

If the deviation from the authorized purpose of the travel involves airfare, the cost without the deviation must be documented within a reasonable time frame of the date the actual airfare reservation was made, preferably the same day. In no event will the total allowed costs exceed the actual costs incurred.

3. Mode and Route of Travel

A. Mode of Travel

Travelers shall use the most cost-effective and efficient mode of travel. Exceptions to this requirement may be allowed due to unusual or unforeseen circumstances that are properly documented and authorized by the approving authority. Supporting documentation must be attached to the travel expense voucher.

When for personal reasons the mode of travel used is not the most cost-effective and efficient mode available and such a deviation is specifically authorized by the approving authority, only those costs which would have been incurred using the most cost-effective and efficient mode available will be allowed. Any costs associated with excess travel time resulting from the use of other modes of travel for personal

D.C.

reasons shall not be allowed. If the traveler is a State employee, the excess time shall be charged to accrued leave balances or other leave types.

B. Route of Travel

Travelers must use the most direct and/or efficient route of travel that considers actual costs and travel time. Additional factors can be considered when selecting the route of travel, such as weather conditions or other issues which could increase travel time or hazards to the traveler.

C. Private Vehicle Mileage Reimbursement

Mileage for using a private vehicle for official State business shall be computed according to MapQuest, Yahoo or Google Maps, or other source which supports the distance as the most direct and/or efficient route. Mileage will be reimbursed at the rate established by the State Board of Examiners. Odometer readings are permissible only when mileage computations cannot be readily or easily determined from these independent sources. Under no circumstance is the purchase of gasoline dispensed into a private vehicle an allowable expense in-lieu of mileage reimbursement for using a private vehicle for official State business.

COMMUTING: Expenses are not allowed for travel between home and office or for other non-official purposes, except for expenses incurred by a state employee to participate in an approved agency commuting plan. Commuting plans must be submitted by a state agency in writing and approved by the Office of the Governor.

Mileage from the official primary work station to the airport is reimbursable. Mileage from the traveler's home to the airport is not reimbursable unless it is a shorter distance.

If a State-owned vehicle is available to the traveler but for personal reasons a private vehicle is used, the mileage reimbursement shall be limited to one-half the established rate, unless the full rate is authorized by the approving authority with documentation supporting the reason for authorizing the full rate.

D. Vicinity Mileage

Mileage incurred for official State business within the traveler's official primary work station area or other locations are allowable and may be consolidated on a daily basis and reported as "vicinity travel" on the travel expense voucher and reimbursed at the allowed rate.

E. Vehicle Parking Fees

Fees for vehicle parking are an allowable expense based on the proximity to the temporary work location and are usual and customary, such as parking meters or garages, airports, or hotels that include parking fees in their published fee schedules.

F. State Vehicle Usage

The use of a State vehicle for personal or other non-official business is strictly prohibited. Commuting from the traveler's primary work location and declared residence using a State vehicle is permissible only when the official travel purpose begins or ends outside the traveler's usual daily work schedule, such as before 7am or after 6pm, or for other reasons considered in the best interest of the State that are specifically documented and authorized by the approving authority.

State vehicles shall not be operated by or used to transport individuals who are not directly involved in the official State travel purpose unless prior approval has been granted by the approving authority. State vehicles shall be operated only by individuals who possess a valid operator's license.

The names and an explanation of the responsibilities of administrative personnel determined by the Idaho State Government entity's senior management to require the permanent assignment of a state vehicle shall be furnished to the Board of Examiners for approval.

G. Rental Vehicle

A rental vehicle may be authorized by the approving authority when such use is determined and documented to be the most effective and cost efficient means of transportation for performing official business. The size and style of the rental vehicle shall be consistent with the travel needs. The selection of a rental vehicle vendor shall consider the overall cost, location, convenience, vehicle type, and the availability of vendors enrolled in statewide contracts. Additional insurance should not be purchased when using a vendor enrolled in statewide contracts. The coverage is included in the contract.

H. State-owned or Private Aircraft

The use of State-owned or private aircraft may be appropriate when it is more cost-effective or efficient

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than other modes of transportation. The specific issues considered that support the decision must be documented, including the travel itinerary, scheduling challenges, accessibility, number of travelers, and overall costs as compared to other modes of travel. When using a private aircraft, evidence of public liability and property damage insurance must be on-hand pursuant to Idaho Code.

I. Traffic Violations

Any infractions of traffic laws and resulting fines are the sole responsibility of the traveler and are not a reimbursable expense by the State. Traffic and parking tickets are an infraction of state or local traffic laws and are not reimbursable regardless of whether you are in a personal or state vehicle.

J. Taxi and Other Public Transit

Taxi services, airport shuttles, or other public transit while traveling for official State business are allowable expenses. Evidence must be submitted that identifies the itinerary of each use which coincides with the official travel requirements.

K. Commercial Airfare and Related Costs

The cost for commercial airfare shall be limited to the lowest available class of passage rate, such as "coach" or similar classification. Airfare at other classes and seat selection or other upgrade fees are not allowed unless properly documented that the seat selection, upgrade fees, or class of passage at a higher rate was necessary due to availability, physical limitations or other factors, and that the ticket was purchased at the earliest opportunity. Baggage fees charged by commercial airlines are allowable not to exceed one checked bag and one carry-on bag per departure unless additional baggage costs are necessary and approved in advance. Any additional costs, such as in-flight services, internet access or entertainment, are not allowable and are the responsibility of the traveler, unless a valid business purpose is identified and approved in advance by the designated authority.

4. Travel Status

A. Duration

The duration of official travel shall not exceed the maximum time necessary to conduct State business for the stated purpose of the travel. It is appropriate for the traveler to leave their official primary work station or declared residence in sufficient time to arrive at an airport or other point of public transit by the recommended pre-departure time. Actual time while in official travel status for any and all reasons must be documented on the voucher.

B. Personal Leave While in Official Travel Status

A traveler who has been granted leave while on official travel status shall identify on the travel voucher the exact dates and times of departure and return to official State business. If official travel includes personal travel components, allowable travel costs shall not exceed the amounts that would have been incurred had the traveler not combined personal travel with business travel. Combining personal travel with official State travel is not justification for using a private vehicle and receiving full mileage reimbursement when a State-owned vehicle is available. Use of the State P-Card for personal portions of a business trip is prohibited.

C. Changes to Official Travel Status for Unusual Circumstances

Any changes to the duration of official travel resulting from unusual circumstances, such as severe weather, road conditions, airline delays, illness, or other situations beyond the traveler's control, must be fully documented and approved by the approving authority to support the increase or decrease of allowable costs and time resulting from the unusual circumstance.

5. Lodging

A. Selection Process

The process for selecting a lodging vendor for each official travel day shall consider the proximity to the required work location, room type, and daily rate. Other amenities or premiums offered by lodging vendors can be considered in the selection process, such as on-site restaurants, internet access availability, free breakfasts and beverages, or other services, but the proximity and daily rate should be the primary consideration. At the time a reservation is made or when registering on-site, travelers should request the "government rate" if available.

Lodging provided by relatives or other individuals is not an allowable expense unless they are in the business of providing such services which are publicly advertised and a formal invoice is provided.

No claim will be paid for lodging if the traveler is not in official travel status.

6. Per Diem Allowance

A. Daily Per Diem Allowance Rates

A daily Per diem allowance shall be paid to the traveler in accordance with the amounts and hours of the day as established by the State Board of Examiners pursuant to Appendix B. The Per diem allowance is a fixed amount for a full day of official travel status and is not a reimbursement for actual costs incurred. No receipt or other evidence of expenditure is required. The Per diem allowance is intended to cover the cost of food, beverages, and related gratuities and no portion of these costs shall be reimbursed as separate items. The Per diem allowance shall be based on the rate at the temporary work location, and on the final day of travel the allowance shall be the rate for the location where the traveler last stayed the night prior to returning to their official primary work station.

B. Timeframes for Partial Day Per Diem Allowance

The amount of the Per diem allowance for official State travel that does not involve an overnight stay, or for the first and last day of a multiple day trip, shall be calculated based on the percentages of the daily Per diem allowance as established by the State Board of Examiners.

- 1) 25% for breakfast (leave at 7:00am or earlier/return at 8:00am or later)
- 2) 35% for lunch (leave at 11:00am or earlier/return at 2:00pm or later)
- 3) 55% for dinner (leave at 5:00pm or earlier/return at 7:00pm or later)

Each entity of State government may adopt an internal policy regarding the time frames for allowing partial day Per diem allowance in order to consider the effects of swing shifts and other flexible work schedules that are usual and customary to the entity.

C. Meals Provided by Others and at Conferences

When meals are furnished by others or as part of a meeting or conference and are identified on an official agenda, the Per diem allowance for the day shall be calculated for only those meals not provided. The allowable amount shall use the following percentages applied to the allowable Per diem allowance for each meal not provided by others or as part of a meeting or conference:

- 1) 25% for breakfast
- 2) 35% for lunch
- 3) 55% for dinner

Complimentary meals or beverages provided by lodging vendors, commercial airlines, or other commercial entities will not be considered when determining Per diem allowances.

7. Incidental Expenses

A. Communications While in Travel Status

1) Telephone - The cost of personal telephone calls to others within the U.S. while on official travel status is allowable. Travelers are allowed to incur the cost of one phone call for each full or partial day of official travel through commercial telephone service or calling card not to exceed ten (10) minutes per call.

2) Internet Access - The cost to gain access to the internet at the temporary work location or lodging vendor for official State business is allowable. The cost to access the internet aboard airplanes, or other locations may be allowable, provided that a justification is attached to the travel voucher that such access at the time and location is essential in the performance of official State business and is not predominately for personal convenience or entertainment.

B. Tips and Gratuity

Tips and gratuity are included in the Per diem allowance amount and cannot be claimed separately, even if the gratuity is unrelated to a meal expense. This includes all amounts related to taxi or airport shuttle services, baggage handling, hotel services, or for which gratuities are usual and customary for the services provided.

C. Laundry and Dry Cleaning Services

The costs for laundry and dry cleaning services are allowable if the duration of the official travel exceeds five (5) calendar days.

D. Entertainment

The costs for entertainment, such as in-room movies, video games, pay-per-view television programs or similar items, are not allowable.

E. Other

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Expenses not specifically described in these policies but which are necessary in the performance of official State business and properly authorized and documented, are allowable.

8. Travel Premiums

A. Travel Premiums

Travel premiums and benefits, such as frequent flyer miles or hotel points, awarded as a result of official State travel are the property of the traveler and will not be claimed by the State.

9. Third Party Funded Travel

A. Reimbursements

Each entity is charged with the responsibility of identifying any travel costs paid for or reimbursed by outside sources to ensure that all travel is justified by the entity's mission. When a third party has directly paid or reimbursed the cost of any part of the travel costs, the name and billing address of the third party must be identified and attached to the travel voucher. Any reimbursement must be paid directly to the entity or endorsed over to the entity by the traveler.

Each entity is charged with the responsibility of identifying all employee travel for business purposes to ensure that all travel is justified by the entity's mission. When a third party has reimbursed the cost of any part of previously paid State travel costs the name and billing address of the third party must be identified and attached to the travel voucher. Any reimbursement must be paid directly to the entity or endorsed over to the entity by the traveler. Any third party reimbursement that exceeds allowable costs of these policies should be returned to the third party or retained by the State government entity if the third party does not provide for partial refunds. Under no circumstance shall the traveler retain any excess over allowable costs.

B. Direct Pay

Each entity is charged with the responsibility of identifying all employee travel for business purposes to ensure that all travel is justified by the entity's mission. If the business travel is covered 100% by the third party and the State has no financial liability for the travel costs, is not providing a travel advance, not providing travel reimbursement, and a state P-card is not used for the travel; then an approved travel authorization will serve as documentation for the travel and a travel expense voucher is not required.

Any employee's travel for business purposes that is covered in whole or part by a Third Party is required to adhere to all State Laws covering ethics in government, including the Bribery and Corrupt Influence Act, the Prohibition Against Contracts with Officers Act, and the Ethics in Government Act. (For further information, employees are encouraged to read and understand the Idaho Ethics in Government Manual, produced by the Idaho Office of the Attorney General.)

10. Other Items

A. Meals and Refreshments at Entity-Sponsored Meetings

The State Board of Examiners recognizes the importance of sponsoring meetings and training sessions for specific purposes, and that refreshments and meals may be provided to ensure the best utilization of attendee time under the following criteria:

1) Refreshments:

- a) The meeting has a published agenda where attendance is mandatory.
- b) The meeting has an intended duration of three (3) hours or more as shown on the agenda.
- c) There are five (5) or more attendees.
- d) The total cost per attendee PER DAY cannot exceed the partial day Per diem allowance for breakfast as established by the Board.

2) Meals:

- a) The meeting has a published agenda and attendance is mandatory, for an identified business purpose.
- b) The meeting has an intended duration of six (6) hours or more as shown on the agenda.
- c) There are five (5) or more attendees.
- d) The meeting's purpose is furthered by presentations or interpersonal exchange during the meal period.
- e) The total cost per attendee cannot exceed the partial day Per diem allowance for the period of the meal as established by the Board.
- f) Location or scheduling conflicts are not sufficient grounds for a meal recess.

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Routine employee, staff meetings, department-sponsored social gatherings or similar gatherings shall not qualify for refreshment or meal costs.

B. Foreign Travel, Currency Exchange, and Other Costs

The State of Idaho foreign travel policy, pursuant to Idaho Code §67-2008A, shall be as follows:

The foreign travel per diem allowance (FTPDA) is a payment in lieu of reimbursement for actual expenses. The FTPDA is intended to cover the costs of meals at adequate, suitable and moderately priced facilities including costs of mandatory service charges, taxes, laundry and dry cleaning. The FTPDA will be based on the most current publication of U.S. Department of State Maximum Travel Per Diem Allowances for Foreign Areas. The daily FTPDA will be 100% of the listed M & IE rate in the above publication. The actual cost of lodging plus applicable tax and service charge will be allowed to the traveler.

C. Travelers with Disabilities

With prior approval of the State government entity's approving authority, travelers with disabilities are allowed payments of certain additional travel expenses to accommodate their disabilities, such as but not limited to subsistence and transportation of an attendant when the employee requires assistance, cost of specialized transportation, increased cost of specialized services for public carriers, or special baggage handling fees.

For travelers with disabilities, reasonable accommodations regarding specific situations not addressed by these policies are allowable if properly documented and authorized by the approving authority.

D. Use of Statewide Open Contracts Relating to Travel Services

Approving authorities shall inform all travelers about the availability of statewide open contracts relating to travel services, as issued by the Department of Administration, Division of Purchasing, and that these vendors should be considered to the extent possible.

E. Commuting Expenses

Expenses for commuting between the traveler's declared residence and official primary work station are not allowable, except for expenses incurred by a State employee to participate in an approved agency commuting plan submitted by a State agency in writing and approved by the Office of the Governor.

F: Compensatory Time for Travel

Compensatory time for travel will be granted in accordance with Fair Labor Standards Act (FLSA) Regulations 29 C.F.R. Section 785.38, 785.39, 785.40, 785.41, to all employees except those listed as "non-covered" under the FLSA, elected officials, those included in the definition of section 67-5303(j) and 67-5302(12) Idaho Code, bona fide volunteers, independent contractors, prisoners, and "trainees".

11. Definitions

Daily Per Diem

The daily per diem is the amount given to a traveler to cover expenses such as meals, meal gratuities, and fees and tips give to porters, baggage carriers, bellhops, hotel maids, stewards or stewardess on ships, and hotel servants in foreign countries.

Employee

An employee is a person, other than a patient, inmate or student employed in a state institution, who receives a payroll warrant or direct deposit from the State Controller as payment of wages for services rendered to, and on behalf of, a department or agency legally recognized as an entity of Idaho State government or local health district.

Official Primary Work Station

The official primary work station is the location where the employee regularly performs his or her duties. If the employee's work involves recurring travel or varies on a recurring basis, an area defined by the agency that includes the location where the employee regularly performs his or her duties is considered the official primary work station.

Official Travel

Travel performed the purpose for which it was undertaken was necessary in the public service.

Official Travel Status

Official travel status is when the traveler is physically away from their official primary work station by a distance of 50 miles or more or includes an overnight stay.

Traveler

A traveler is any person traveling on behalf of the State of Idaho for the purpose of official State business.

Vicinity Travel

Travel for official purposes in and about a city, including travel within a traveler's official primary work station, when not constituting a trip between two communities is considered vicinity travel.

12. Idaho Code References Relating to State Travel

A. Regulation of Per Diem: 67-2004

The state board of examiners is hereby authorized to adopt regulations fixing the daily, half-day and quarter-day allowances to be made to state officials and employees traveling on official business, within the lawful maximum daily subsistence allowance rate, and to require, by such regulations, such proofs in support of travel subsistence claims as may be deemed by it conducive to public economy.

B. Voucher Forms: 67-2005

It is the duty of the state controller to prescribe forms of vouchers on which all requests for expenditure of state moneys must be submitted, and when such forms of vouchers have been prescribed no request for expenditure of state moneys shall be received and filed by the state controller unless the same shall be presented on the proper form.

C. Travel Expense Vouchers: 67-2006

On all vouchers submitted for travel expenses, there must appear a certificate signed by the head of the department for which the travel was performed, stating that the travel was performed under competent orders, the purpose for which it was undertaken, and that the same was necessary in the public service. The person submitting a voucher for travel expenses must sign thereon a certificate that the account is correct and just.

D. Standard Travel Pay and Allowances: 67-2007

This act may be cited as the "Standard Travel Pay and Allowance Act of 1949." It is the express intention of this act that the provisions hereof shall supersede and control the language of any statute heretofore enacted relating to the allowance of requests for reimbursement for travel and/or subsistence, including, but without limitation, statutes which provide for the payment of actual and necessary expenses to any officer, agent, employee, clerk, board, or commission of the state; and it is further intended that the provisions of this act, and regulations issued hereunder, shall apply to and govern all acts authorizing the payment for travel and/or subsistence which may be enacted hereafter unless the same shall be expressly exempted from the terms of this act. Such acts shall be construed as being subject to the provisions of this act unless an express exemption shall be set forth in such subsequent act.

E. Determination of rate of allowance: 67-2008

(1) At its first meeting after the effective date of this act, and thereafter as it shall deem appropriate, the board of examiners shall by regulation fix a rate of allowance for per diem subsistence for officers, agents and all other employees of the state who are absent from their post of duty on official business, which shall be effective for the year in which such allowance is fixed, and shall fix a rate of allowance for mileage for official travel executed by privately owned means of conveyance, which rate of allowance shall be effective for the year in which it is fixed; provided, however, that the board shall fix no rate of per diem allowance which is higher than:

- (a) Actual lodgings (maximum to be set by board of examiners) and per diem allowance which is no higher than allowed under the Internal Revenue Code for travel within the state; and
- (b) Actual lodgings (maximum to be set by board of examiners) and per diem allowance which is no higher than allowed under the Internal Revenue Code without the state; and
- (c) A rate of mileage allowance which is no higher than the standard mileage rate for the business use of an automobile allowed under the Internal Revenue Code for income tax purposes; and
- (d) The mileage allowance for private aircraft travel shall be set by the board and shall be no higher than that allowed for automobile travel, calculated as if the travel had been by highway route.

(2) In fixing rates of allowance under this act, the board shall consider the prevailing cost of executing such travel, generally prevailing economic conditions, and the rates of allowance made applicable to similar travel by the Federal Government and private employers within the state.

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(3) For a period where employees are to be absent from their post on official business for less than twenty-four (24) hours the board's regulations shall provide for partial days' subsistencerates.

F: Rates of Allowance Foreign Travel

The board of examiners shall determine reasonable rates of allowance for per diem subsistence for officers, agents and employees of the state who are absent from their post of duty on official business in a foreign country. In determining such rates of allowance, the limitations of section 67-2008, Idaho Code, shall not apply. The board shall determine rates of allowance which are reasonable based upon factors such as the prevailing cost of executing such travel, generally prevailing economic conditions, and the rates of allowance made applicable to similar travel by the federal government and private employers within the state.

Appendix A: History of Rate Changes

History of Rate Changes:			
Effective Date	Private Vehicle	MEALS In-State	MEALS Out-State
7-1-74	15 cents car		
7-1-75		\$10.00	\$14.00
7-1-78	15 cents car 17 cents air	\$12.00	\$15.00
7-1-79			\$17.00
8-15-79	17 cents car		
5-1-80	18 cents car	\$15.00	\$20.00
7-1-84	22 cents car		
1-1-85	20.5 cents car		
12-13-88	22 cents pvt vehicle/aircraft		
7-1-90	26 cents car	\$20.00	\$30.00
7-1-96	31 cents pvt vehicle/aircraft	\$20.00	\$30.00
2-13-00	32.5 cents pvt vehicle/aircraft	\$20.00	\$30.00
1-2-01	34.5 cents pvt vehicle/aircraft	\$20.00	\$30.00
7-1-01	34.5 cents pvt vehicle/aircraft	\$30.00	\$30.00 or Federal Rate
1-1-02	36.5 cents pvt vehicle/aircraft	\$30.00	\$30.00 or Federal Rate
1-1-03	36.0 cents pvt vehicle/aircraft	\$30.00	\$30.00 or Federal Rate
1-1-04	37.5 cents private vehicle/aircraft	\$30.00	\$31.00 or Federal Rate
4-12-05	40.5 cents private vehicle/aircraft	\$30.00	\$31.00 or Federal Rate
9-1-05	48.5 cents private vehicle/aircraft	\$30.00	\$31.00 or Federal Rate
1-1-06	44.5 cents private vehicle/aircraft	\$30.00	\$39.00 or Federal Rate

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1-1-07	48.5 cents private vehicle/aircraft	\$30.00	\$39.00 or Federal Rate
1-1-08	50.5 cents private vehicle/aircraft	\$30.00	\$39.00 or Federal Rate
7-1-08	58.5 cents private vehicle/aircraft	\$30.00	\$39.00 or Federal Rate
1-1-09	45.5 cents private vehicle/aircraft	\$30.00	\$39.00 or Federal Rate
10-1-09 (Approved on 12-15-09)	45.5 cents private vehicle/aircraft	\$30.00	\$46.00 or Federal Rate
7-1-12	55.5 cents private vehicle/aircraft	\$30.00	\$46.00 or Federal Rate
10-1-15	55.5 cents private vehicle/aircraft	\$45.00	\$51.00 or Federal Rate
1-1-16	54 cents private vehicle/aircraft	\$45.00	\$51.00 or Federal Rate
1-1-17	53.5 cents private vehicle/aircraft	\$45.00	\$51.00 or <u>Federal Rate</u>
10-1-18	53.5 cents private vehicle/aircraft	\$45.00	\$55.00 or <u>Federal Rate</u>
2-19-19	58 cents private vehicle/aircraft	\$49.00	\$55.00 or Federal Rate

Change to Mileage Rate

- (a) If the Federal Mileage rate is set below the current State of Idaho mileage rate, then the State of Idaho mileage rate will automatically decrease to match the Federal rate.
- (b) If the Federal Mileage rate is set above the current State of Idaho mileage rate, then the Board of Examiners will review the change at their next meeting to see whether a change is merited.
- (c) If the State of Idaho updates the State mileage rate, the Secretary to the Board of Examiners will send notification to all agencies.

Appendix B: Examples

Maximum Per Diem Allowance

Daily Per Diem Allowance (see definition of "per diem" in Section 11)

(a) In State \$49.00 day

(b) Out-of-State Per Diem Allowance

\$55.00 per day is the base, but would allow the higher federal rate

Partial Day Per Diem Allowance

Where employees are to be absent from their primary official station on official business for less than twenty four (24) hours, partial day per diem allowance is equal to a maximum of twenty-five percent (25%) of the total per diem allowance for breakfast, thirty-five percent (35%) for the total per diem allowance for lunch, and fifty-five percent (55%) of the total per diem allowance for dinner.

Partial Day Per Diem Allowance		
	In-State	Out-of-State
Breakfast - 25%	\$12.25	\$13.75 or 25% of <u>Federal Rate</u>
Lunch - 35%	\$17.15	\$19.25 or 35% of <u>Federal Rate</u>
Dinner - 55%	\$26.95	\$30.25 or 55% of <u>Federal Rate</u>

Official Conferences or Conventions

For meals not included in the registration, the above limits upon partial day per diem reimbursements do not apply to official conferences or conventions as described in Section 6. C. herein whether at the official station or not. As to such conferences or conventions, only the statutory daily limits of I.C. §67-2008 will apply.

Agencies may adopt maximums of lesser amounts than those established by the Board of Examiners.

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Appendix C: Examples

Per Diem examples

A. Employee attends a conference at their home station and lunch is provided as part of the conference registration fee (registration fee was paid by the employer). The meal is allowable and no reimbursement for the meal cost is due back to the employer from the employee. Providing the conference meets the definition listed in Section 6. C. of the Board of Examiners Travel Policy. (Please note on this example the employee is not in travel status since the conference is at their home station, and is not eligible for per diem allowance.)

B. Employee is in travel status and the hotel they are staying at offers a continental breakfast. Employee does not have to deduct the partial day per diem amount for the continental breakfast (see Section 6. C. of the Board of Examiners Travel Policy). The employee can voluntarily choose to deduct the partial day per diem amount for the continental breakfast, if they utilized that service, but it is not required.

C. Employee is in travel status and attends a conference out of town and lunch is provided as part of the conference registration fee (registration fee was paid by the employer) then the employee can only be reimbursed the per diem amounts for any meals not provided (see Section 6. C. of the Board of Examiners Travel Policy).

D. Employee is in travel status and attends an agency sponsored meeting or training and lunch is provided, then the employee can only be reimbursed for any meals not provided (see Section 6. C. of the Board of Examiners Travel Policy).