



AMERICAN YOUTH SOCCER ORGANIZATION

MOTION

Title: Modification of NPS 3.1 AYSO Volunteer Reimbursement Policy
Date: May 17, 2024
Agenda Request by: Kris Graff, Doug Ryan
Contact Person: Kris Graff, Doug Ryan
Does this item have a fiscal impact on the Organization? ___Yes <input checked="" type="checkbox"/> No If yes, provide detailed cost impacts/projections for consideration.
Additional Documentation Attached? <input checked="" type="checkbox"/> Yes ___No
Bylaw/Rules & Regs # ___ or Proposed # _____
Effective Date of Proposed Change: Upon Approval

RECOMMENDED MOTION LANGUAGE:

Motion to approve the attached changes to National Policy Statement (NPS) 3.1 AYSO Volunteer Reimbursement Policy.

BACKGROUND:

In December of 2023 the National Board of Directors approved the new AYSO Finance Policy. Approval of the new Finance Policy has necessitated changes to existing finance policies and documents within AYSO's governing documents. This amendment is designed to align NPS 3.1 with the new Finance Policy.

DISCUSSION:

Article Three: Rules Relating to Regions, Areas, and Sections

3.1 AYSO Volunteer Reimbursement Policy

Volunteer expenses are funded by player fees and sponsor contributions. Please be prudent.

(a) Purpose

- (i) To provide American Youth Soccer Organization (AYSO) volunteers with policy and procedural guidelines and limitations regarding business, travel and entertainment expense reporting and reimbursement, consistent with AYSO business practices, ethics policy and IRS guidelines.
- (ii) To provide volunteer management with the policy information necessary to properly review and approve volunteer business expenses as well as travel and entertainment expenses.

(b) General Policy Provisions

- (i) Volunteers are expected to adhere to these guidelines and exercise good overall judgment with respect to all expenditures.
- (ii) Volunteers are encouraged to make travel arrangements through the most economical means possible.
- (iii) If traveling to an AYSO-sponsored meeting (EXPO, Board Meeting, etc.), lodging arrangements should be made through the conference registration system ~~or the Events Department~~. If traveling outside of an AYSO event, volunteers may make their own hotel reservations at a reasonably priced (mid-priced) accommodation (*see Schedule of Limits for Maximum amount allowed) given the location, ~~although using the AYSO travel provider is recommended if cost savings are likely.~~
- (iv) AYSO reserves the right to refuse reimbursement payment to volunteers, recover money previously reimbursed to volunteers, or recover money paid on behalf of volunteers for ~~reimbursements expense reports~~ that are not in compliance with ~~company~~ AYSO policies and procedures.
- (v) If volunteers are traveling and expect to incur expenses that are not addressed within this policy, or require deviations from this policy, it is the volunteer's responsibility to obtain prior written approval for these exceptions from the National President or ~~his/her~~ designee.
- (vi) No one is allowed to approve their own travel or expenses.

(c) Accessibility

These policies and procedures are available to all volunteers posted on the website.

(d) Compliance Monitoring and Reporting

- (i) The Finance Department will monitor compliance with the policies and procedures and will periodically provide exception reporting to the Executive Director or ~~his/her~~ designee.
- (ii) Specific areas that will be monitored will include:
 - a. Air, lodging, and rental car reservations that are outside of policy guidelines.
 - b. Expenditures that are above stated policy dollar limits.
 - c. Expense reports that have been submitted but not approved.

(e) Entertainment

- (i) Entertainment expenses are reimbursable when a business discussion includes or occurs during the expenditure. The person entertained must be an actual or potential business partner.
 - (ii) A receipt must accompany all entertainment expenses.
 - (iii) Entertainment expenses should not be extravagant or go beyond the bounds of good taste.
 - ~~(iv)~~ An explanation of the business purpose of the expenditure, as well as the ~~company~~ **business partner** name and the names of all individuals present must be **included in the documentation included with the reimbursement request or AYSO credit card transaction, on the receipt and must be reported on the Expense Report.**
 - (v) The use of alcohol ~~is not to be encouraged or sponsored~~ by AYSO in entertaining its employees, representatives, customers, or vendors **should be reasonable (e.g 1-2 drinks per person).**
- (f) Expense Reporting
- (i) Expense Reimbursement Request Submission and Settlement
 - a. An AYSO Expense Reimbursement Request through The AYSO expense reimbursement system must be submitted within ~~60~~ **630** days of the date the expense was incurred. All expense reimbursement requests received by the finance department more than ~~60~~ **630** days after any business expense or travel event **MAY BE REJECTED AND THIS EXPENSE WILL BECOME THE RESPONSIBILITY OF THE VOLUNTEER.**
 - b. The request must be generated by the requesting party and all appropriate receipts must be attached. Lack of proper receipts and approval(s) may result in denial of reimbursement.
 - (ii) For National Office Budget items:
 - a. All Volunteer expenses with the exception of Section Directors, Commission Members (not needed) and National Board of Directors (NBOD) will have their reimbursement approved by the Section Director and then the National Executive Director or ~~his/her~~ designee.
 - b. Section Directors, Commission Members and NBOD members will have their expenses approved by ~~the Deputy Executive Director and or~~ the National Executive Director **or designee.**
 - c. The National President’s expenses will be approved by the National Treasurer.
 - d. For any individual who incurs a charge related to another department’s budget, the appropriate Manager or Director will need to approve as well.
 - (iii) For Section/Area/Region Discretionary Budget:

Volunteer Reimbursement Approval (Not Reimbursed out of the National Budget)			
Volunteers	Required Authorizations		
Regional Volunteers	Regional Commissioner	AND	Regional Treasurer
Area Staff	Area Director		Area Treasurer

Section Staff	Section Director		Section Treasurer
Regional Commissioner	Area Director		Regional Treasurer
Area Director	Section Director		Area Treasurer
Section Director	Section Liaison or National President		Section Treasurer
Instructors	Event Host		Event Host Treasurer

(iv) Documentation

- a. "Documentation" is a receipt, or other form of evidence, which can be used to substantiate an expense and trace it to its source.
- b. Regardless of the amount or form of payment, receipts are required for all expenditures, or reimbursement may be denied.

(g) Travel

(i) Air transportation:

Unless otherwise authorized, all travelers must follow the following guidelines:

- a. Reservations and Ticketing
 - i. Volunteers are required to make airline reservations at least 21 days in advance of departure whenever possible to take advantage of discounted fares.
 - ii. There are two choices available to volunteers who must travel for the organization with the objective of obtaining the lowest cost option:
 - a. Travelers may ~~build an itinerary online using the AYSO online booking tool and submit it for approval before the reservation is purchased~~ purchase airfare using an AYSO approved payment card.
 - b. Or purchase airfare and submit a reimbursement request.
- b. Airfares
 - i. Volunteers will be reimbursed for the price of "Coach" or "Economy" airfare only.
 - ii. Unless otherwise authorized, all travelers MUST use the lowest available Coach/Economy fares available within a 2-hour travel window, with the following stipulations:

- a. Travelers will be required to use connecting service if the roundtrip airfare results in \$250 or more in savings over non-stop service, and the layover or additional duration of the trip is less than 2 hours.
- b. Specific airlines or flights will be honored only if they provide the lowest available fare.
- iii. Travelers may NOT refuse the lowest fares or ~~select the use of~~ preferred carriers for the purposes of:
 - a. Accruing frequent flier mileage
 - b. Obtaining upgrades to higher classes of service.
 - c. Obtaining preferred seating arrangements

(h) Ground Transportation

- (i) The least expensive, practical ground transportation alternative should be used (e.g. shuttle, taxi, ridesharing service, personal car, or rental car). In some cases, the lower cost driving option may be to rent a vehicle rather than use a personal car.
- (ii) Parking fees and tolls, if rental or personal car travel is the least cost practical transportation will be reimbursed. Prior approval is required for use of a personal automobile for a trip of over four (4) hours driving time. Prior approval requests should include documentation of the cost of advance purchased airfare. For those events, the volunteer will be reimbursed at the lesser of the current IRS non-profit mileage rate and the documented advance purchased airfare.
- (iii) Incidental transportation at destination will be reimbursed.
- (iv) Use of a personal automobile will be reimbursed at the current non-profit rate outlined in the "Schedule of Limits."
- (v) Rental car fuel is reimbursable with receipts.

(h) Hotel Expenses

- (i) For National Meetings, all ~~subsidized~~ hotel reservations must be arranged through the eAYSO conference registration system. ~~or the Events Department~~. Room, tax, and internet services are the only expenses that may be charged ~~to the National "Master" account with an AYSO issued payment card~~. The only person who may authorize direct charges to the ~~National "Master" account~~ AYSO Office is the National Executive Director or Designee approved by the National Executive Director.
- (ii) Outside National Meetings, Travelers are expected to exercise good judgment when making hotel selections and request properties that are mid-priced or those that provide the best value to AYSO. Rooms may be booked directly.
- (iii) Staying at a particular property at a higher rate or one that will require the additional cost of a car rental so that the traveler can accrue or utilize frequent traveler points is strictly prohibited.
- (iv) Volunteers should always request the lowest applicable rate upon check-in.

(i) Hotel Expenses Reimbursement

- (i) A hotel folio must be submitted with the volunteer's ~~expense report~~ reimbursement request or as ~~documentation for an AYSO payment card transaction~~, along with proof of payment.
 - (ii) Expenses that are charged to a hotel folio must be itemized on the volunteer's ~~expenses~~ ~~report~~.
 - (iii) Volunteers ~~have two choices for paying a hotel folio~~.
 - a. The preferred method is to pay for their hotel folio with an AYSO approved payment card.
 - b. ~~are required to pay~~ Pay for their hotel folio upon checkout ~~using a personal credit card~~ and submit ~~an expense form~~ for reimbursement.
- (j) Hotel Reservations
- ~~(i) If reservations need to be cancelled and reservations have been made through the Events Department, contact them immediately so they may contact the hotel on your behalf to avoid "no show" charges. The hotel cancellation policy, which appears on each itinerary, should be reviewed and adhered to.~~
 - (ii) ~~Please be aware that~~ If reservations are made ~~outside of the Events Department~~ for AYSO business and are not properly cancelled, any associated fees/charges will be the responsibility of the traveler and will not be reimbursed.
 - (iii) If a traveler chooses to stay with friends or relatives, gifts (including monetary) given in lieu of hotel charges are not reimbursable.
- (k) Hotel Room Rate Limitation
- (i) The lowest rate available at the time of booking will be reserved based on guidelines detailed under "General Policy" above. Any upgrade of room type or additional hotel room expense, other than that authorized by the policy, must be approved as an exception, or paid for by the traveler.
 - (ii) Refer to the "Schedule of Limits" for maximum reimbursement amounts for hotel.
- (l) Meals
- (i) When meals include one or more AYSO members it is classified as a business meal. Business meals are defined as meals that can include customers, vendor, volunteers, and employees where a specific business discussion has taken place.
 - (ii) An explanation of the business purpose of the expenditure, as well as the company name and the names of all individuals present must be on the receipt and must be reported in the expense ~~Report~~ ~~documentation~~.
 - (iii) Personal meals are defined as meal expenses incurred while traveling on approved business trips. Meal reimbursements will commence from the time the volunteer leaves home until their return.
 - a. AYSO does not reimburse for mini-bar purchases.
 - b. Receipts are required to document meal reimbursement.
 - c. Any exception or deviation from these guidelines must be approved by ~~the Deputy Executive Director or~~ the National Executive Director ~~or designee~~.

d. Refer to the "Schedule of Limits" for maximum reimbursement amounts for meals.

(m) Gratuities

Reasonable skycap, bellman, doorman, maid, and taxi gratuities are permitted (generally, 18% to 20% for food and beverage and ground transportation) and are acceptable without an original receipt.

~~(i) Ground Transportation~~

~~(vi) The least expensive, practical ground transportation alternative should be used (e.g. shuttle, taxi, ridesharing service, personal car or rental car). In some cases, the lower cost driving option may be to rent a vehicle rather than use a personal car.~~

~~(vii) Parking fees and tolls, if rental or personal car travel is the least cost practical transportation will be reimbursed. Prior approval is required for use of a personal automobile for a trip of over four (4) hours driving time. Prior approval requests should include documentation of the cost of advance purchased airfare. For those events, the volunteer will be reimbursed at the lesser of the current IRS standard mileage rate and the documented advance purchased airfare.~~

~~(viii) Incidental transportation at destination will be reimbursed.~~

~~(ix) Use of a personal automobile will be reimbursed at the current rate outlined in the "Schedule of Limits."~~

(o) Parking

When the length of your trip is such that a roundtrip ridesharing (Uber, Lyft, etc.) or Taxi fare is less than long-term parking, we recommend that this option be exercised.

(p) Telephone and Internet

The AYSO National Budget is not to be used for telephone and/or internet service or equipment including cell phones and hot spots. Requests for exceptions may be directed to the National Executive Director. See Schedule of Limits for maximum reimbursable expense.

(q) Awards, Trophies and Gifts

(i) Awards, Trophies and Gift expenditures are permissible from discretionary funds but are not authorized expenditures from the National Budget.

(ii) All recognition and gift items including but not limited to trophies, plaques, shirts, sweatshirts, backpacks, and the like should be limited to a maximum outlined in the Schedule of Limits.

(iii) Gift cards as used in volunteer recognition are strongly discouraged. If you choose to purchase cards, they may be issued in no more than the maximum outlined in the Schedule of Limits and must be applied per the following protocol.

(iv) The following must be documented:

a. Name of person receiving gift card

b. Purpose (i.e.: referee party)

c. Amount of the gift card

d. Date distributed.

(r) Printing, Postage and Other Communication

Submit receipts. These are recognized as necessary operating expenses.

(s) Computer Equipment and Software

(i) Computer equipment and software expenditures are permissible from discretionary funds but are not authorized expenditures from the National Budget. Computer equipment includes, but is not limited to, laptops, tablets, printers, and scanners.

(ii) In some instances, to simplify acquisition, a volunteer may be reimbursed for purchases with the prior approval of the appropriate executive member and as long as original receipts are presented. All equipment and software, whether purchased directly or reimbursed, remains the property of AYSO. Please see the Schedule of Limits for maximum reimbursable values.

(iii) These items shall be tracked using the following information:

a. Name of person in possession

b. Item description

c. Serial number

d. Date Issued

(t) Non-Reimbursable Expenses

(i) Non-reimbursable expenses include, but are not limited to, the following:

a. Attendance of family of the participants at any meeting or program.

b. Fees in connection with ~~Region Operating Division~~ programs ~~operation~~ or ~~Region Operating Division~~ training events, including coach, referee or management are not reimbursable from the National Budget.

c. Attendance of participants at ~~Operating Division~~ ~~Region~~ meetings.

d. Undocumented, unexplained, or unidentified expenses.

e. Laundry or dry cleaning (Exception: While on approved company business for a duration of five days or more, and then limited to regular hotel laundry/valet charges).

f. Traffic violations.

g. Personal reading material.

h. Barber or hairdresser.

- i. Shoeshine expenses.
- j. Personal telephone use or postage (see "Telephone" section for additional details).
- k. Theft or loss of personal or company funds.
- l. Baby-sitting expenses.
- m. Kennel expenses.
- n. Health club expenses.
- o. Clothing, toiletries, or personal articles.
- p. Medications (unless immunizations are required for travel).
- q. In-room movie expenses or airplane headphones.
- r. Mini-bar expenses.