



LEECH LAKE BAND OF
OJIBWE ACCOUNTS
RECEIVABLE POLICIES



LEECH LAKE RESERVATION BUSINESS COMMITTEE

RESOLUTION NO. 2020-47

RESOLUTION TO APPROVE ACCOUNTS RECEIVABLE POLICIES

WHEREAS, The Leech Lake Band of Ojibwe ("Band") is a Federally recognized Indian Tribe organized under the Indian Reorganization Act of 1934, and operating under the Revised Constitution and Bylaws of the Minnesota Chippewa Tribe; and

WHEREAS, Pursuant to its inherent sovereign authority and its By-Laws, the Band's Reservation Business Committee ("RBC"), made up of duly elected representatives, is the governing body of the Band, having all the legislative powers and responsibilities of the tribal government; and

WHEREAS, The RBC is charged with the responsibility of protecting and advocating for the health and welfare of Leech Lake Band members within the exterior boundaries of the Leech Lake Indian Reservation; and

WHEREAS, The RBC desires to revise existing Accounts Receivable policies; and

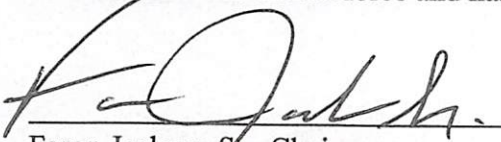
WHEREAS, this policy will supersede all prior Travel Policies; and

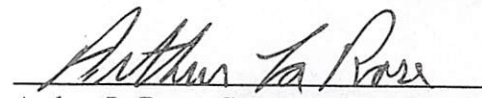
NOW THEREFORE BE IT RESOLVED, That Leech Lake RBC, at a duly called meeting with a quorum present, does hereby approve the Accounts Receivable Policy; and

BE IT FINALLY RESOLVED, That this Resolution is effective immediately.

CERTIFICATION

WE DO HEREBY CERTIFY that the foregoing Resolution was duly presented and acted on by a vote of 2 for, 0 against and 0 silent at a Special Meeting of the Leech Lake Reservation Business Committee, a quorum being present, held on January 7, 2020 at Cass Lake, Minnesota. Accordingly, this Resolution is duly adopted by the Reservation Business Committee for the Leech Lake Band of Ojibwe, and the Reservation Business Committee further certifies that this Resolution is in full force and has not been amended or rescinded in any way.


Faron Jackson Sr., Chairman
Leech Lake Band of Ojibwe


Arthur LaRose, Secretary/Treasurer
Leech Lake Band of Ojibwe



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Introduction

The Accounts Receivable Department, within the Finance Division, oversees the processing of travel, mileage, loan programs, and maintenance of accounts receivable balances under the authority and domain of the Leech Lake Reservation Tribal Council, within the guidelines of the Generally Accepted Accounting Principles (GAAP). These policies can only be changed/overridden/revise at a regular meeting of the Leech Lake Reservation Tribal Council.

Travel

The Accounts Receivable Department (A/R) processes travel requests, mileage claims and travel close outs. The Traveler, traveling on Leech Lake Band of Ojibwe (LLBO) business, is encouraged to arrange travel to serve the best interests of LLBO. Any employee, RBC member, or non-employee traveling on official business is expected to exercise the same care incurring expenses that a prudent (most economical) person would exercise if traveling on personal business in that location, by using the most direct route and most economical transportation, meaning most cost effective and time efficient.

These policies incorporate 41 CFR Part 301 and 2 CFR Part 255. All travelers shall comply with these regulations. Issues and/or conflicts not defined in these policies will be handled by use of 41 CFR Part 301 and/or OMB Circular A-87.

When requesting a travel advance, the traveler must sign the travel payback agreement. The agreement is as follows:

The Leech Lake Reservation Tribal Council requires at the time of receipt of travel advance funds that each employee execute a payroll deduction agreement providing that 100% of the amount of the travel advance be repaid after two payroll periods have passed following receipt of the travel advance in the event the travel closeout is not completed within this period. Note: closeouts are not accepted for employees that do not attend training.

The only exception will be in such cases where the travel advance exceeds 50% of payroll amount, after taxes. Then the travel advance may require more than one deduction.

The payback agreement will be used to repay LLBO for any outstanding balance accrued on this travel advance. Payment will be scheduled two payroll periods after due date of close out. LLBO will not pursue collections of outstanding travel balances more than one hundred



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twenty (120) days after receipt of close out. Travelers have the option of paying full balance due to LLBO with the Cash Management Team in Accounting.

Hotel reservations made with corporate credit card are for holding purposes only. Charges incurred on corporate credit card will be deducted in full from the first paycheck following the occurrence of the charge to the corporate credit card. A charge includes but not limited to room reservations not cancelled and stays.

Any amount due for canceled airfare will be deducted from the first paycheck following the realization of balance due to LLBO, this may take up to one (1) year from initial booking of airfare.

Lodging

When exploring lodging options, it is recommended the traveler personally contact the hotel to make inquiries of the following: the total estimated cost for the duration of the stay, if they take cash payments and what is required to check in to the room, most hotels require a credit/debit card to check in or may require a nightly incidental room deposit. In order to include the room deposit in the travel advance, there needs to be clear documentation of the deposit requirement and the traveler will be required to pay this back upon completion of the travel close out. The Accounts Receivable staff will make all lodging reservations. The hotel accommodations will be made with the following considerations:

1. The first lodging option is the location of the meeting (if there is a room block, please note that in the requesting paperwork), unless the traveler is unable to meet the hotel requirements;
2. The second option is a cost effective hotel in close proximity of the meeting;
3. If the requested hotel has no vacancies, the A/R staff will look in the immediate area for alternate lodging options, if there are no rooms available in the immediate area, the traveler will be contacted to locate a different lodging option;
4. Rooms will be booked at single standard room rates, unless two or more travelers plan to share a room;
5. It is the traveler's responsibility to cancel room reservations if the travel is canceled. The A/R department will cancel reservations, upon receipt of a written request at least 72 working hours prior to travel date to allow cancelation without penalties. Written communications should be sent via e-mail to an A/R staff member, A/R Team Leader should also be included in the communication. The traveler is responsible for reimbursing LLBO for unauthorized hotel charges charged to a Leech Lake Band of Ojibwe credit card;
 - a. The following are examples of unauthorized expenses:
 - i. Lodging charges where funds were advanced, yet a Leech Lake Band of Ojibwe credit card (including RBC member credit cards) was charged, this cannot be claimed on a close out and the traveler is required to pay this back to LLBO;
 - ii. If there is a no show charge, the traveler will be required to pay back the balance due on the close out, as well as the no show charge applied to the LLBO credit card, this may appear to be a double payment, but is actually two separate charges;
 - iii. Room service;



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- iv. Gift shop charges;
 - v. Any damages to the room;
 - vi. Parking charges and associated taxes (to be claimed under parking);
6. The traveler must submit an itemized lodging receipt with their travel close out form, this receipt will list all of the charges associated with their stay and display method and amount of payment. In order to receive this, the traveler must physically check out at the hotel front desk. If the room is pre-paid with the LLBO credit card, please request a receipt and submit to the A/R department upon return to work;
7. Lodging advance is an estimate based on what the hotel quoted upon reservation. Hotel may give discounts or charge more than quoted. On the travel expense voucher, claim the actual amount paid to the hotel for lodging, not the amount advanced;

Per Diem (Meals & Incidental Expenses [M&IE])

Per diem rates coincide with the Federal per diem rates, and are updated October 1 each year and can be located on the General Services Administration website (www.gsa.gov). LLBO pays per diem at a quarterly rate. The per diem allowance will be paid with the following considerations:

1. Travel must be more than 12 hours but less than 24 hours to allow 3 quarters of per diem;
2. Travel must be 24 hours or more to receive 3 quarters for the first day and 3 quarters for the last day of travel, each day in between will be 4 quarters allowed;
3. Travelers are permitted a maximum of four (4) quarters each day of travel. If there are consecutive travel authorizations, the first travel will have 3 quarters the last day of travel and the second travel will have 1 quarter the first day of travel, if a traveler is mistakenly issued more per diem than permitted, a balance may be due to LLBO upon completion of the close out;

Mileage/Gas Allowance

The LLBO mileage rate coincides with the Federal rate, and is updated January 1 each year, under special circumstances, there may be an update on October 1, depending on what is updated on the GSA website (www.gsa.gov). Employees are entitled to reimbursement for use of a personally owned vehicle (POV) while on tribal program business as long as the criteria in Fleet Management's policy is met. Fleet Management's policy can be located on the LLBO website (www.llojibwe.org). The following criteria must be met to be paid for mileage or gas allowance:

1. Valid MN driver's license, a copy must be on file with A/R. New employees from out-of-state will be given a 30-day grace period to obtain a MN driver's license. Anytime a driver's license is updated or renewed, a current copy must be submitted to the Accounts Receivable department;
2. Proof of current insurance coverage. The proof of insurance must have the traveler's name listed as an insured driver, either on the insurance card or within the insurance documents, this must also be on file with A/R and updated anytime insurance is updated or renewed. If the traveler obtains insurance after date of mileage claim, payment will not be processed, as the traveler does not have insurance covering him/her for the claim dates;
3. It is the traveler's responsibility to ensure A/R receives updated documents, mileage or gas allowance will not be paid without these documents;
4. Mileage and gas receipts cannot be claimed on the same travel, unless the gas receipt is for an approved car rental;



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5. A/R staff will provide a deadline to the traveler to submit required documents, if this deadline is not met, the travel advance will not include the mileage portion. This deadline will usually be noon the day before the check is scheduled to print. The traveler may still be reimbursed for the mileage on the close out, provided a valid Driver's License and proof of insurance is provided with the close out, the rate of pay of mileage on the close out will be what was approved on the travel advance prior to A/R staff removing the mileage from the payment;

Miscellaneous Travel Costs

Other allowable travel costs that can be included in the travel advance total are:

1. Parking
2. Cab fare/other public transit, including tips up to twenty percent of the fare
3. Luggage
4. Per diem or food allowance for escorted youth and clients. A list by the respective Division Director must be provided with travel request. This list with signatures agreeing to receipt of funds will need to accompany the Travel Expense Voucher, this will serve as a receipt for expense claimed on close out.
5. Expenses to accommodate a medical disability or special need. The disability or special need must be substantiated in writing by a competent medical authority. An approximate duration of the special accommodation must be provided by the medical authority and must be updated annually, unless the disability is a lifelong condition. This documentation must be submitted with the travel request, prior to the travel occurring, without this documentation, reimbursement on the close out will not be processed. The following are examples of extra expenses that may occur as a result of the special need:
 - a. Transportation and per diem expenses incurred by a family member or other attendant who must travel with the traveler to make the trip possible;
 - b. Specialized transportation to, from, and/or at the location of travel destination;
 - c. Specialized services provided by a common carrier to accommodate the traveler's special need;
 - d. Renting and/or transporting a wheelchair;
 - e. Services of an attendant, when necessary, to accommodate a special need
6. Travel costs that are not included in the travel advance total, but can be claimed on the traveler's close out are:
 - a. Car rental, provided the traveler is approved at the time of the travel request to rent a car and is able to show that this expense is more economical than other alternatives, when LLBO is paying for the cost of a car rental, Fleet Policies will apply. If the immediate disaster relief request includes rental car that will be reimbursed by requesting agency, the traveler may include car rental funds in travel request. The traveler must have a way of paying for the car rental, as a credit or debit card is required to rent a car. LLBO is not responsible for making car rental arrangements on behalf of the traveler;

Modes of Transportation

1. Air – main cabin airfare tickets will be arranged for the traveler upon approval of the travel request (FTR 301-10.121-301-10.123). The Accounts Receivable department must arrange all



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flight bookings to ensure that most cost effective and time efficient airfare is selected. It is recommended that the traveler or representative of the traveler meet with an Accounts Receivable team member to review flight options to identify the required travel dates needed to complete the trip. In order for the A/R department to book airfare for the traveler, the following information must be provided:

- a. Full legal name, as portrayed on identification used to board airplane;
- b. Birthdate, necessary to book airfare;
- c. City, State of departure;
- d. City, State of arrival – some cities have more than one airport, please specify which airport will work best for the traveler;
- e. Starting and ending date and time of conference;
 - i. The A/R staff will consider times of departure and arrival from airport, taking into consideration the time of meeting start and end times, the time to get to airport, and the time to go through airport security checkpoints. Metro area airports recommend two (2) hours before scheduled take-off, smaller airports, such as Bemidji, the traveler is recommended to arrive at least one (1) hour prior to scheduled take-off. If the traveler should arrive at the airport after these recommended times, admittance to the aircraft may be denied by airport staff;
 - ii. The A/R staff will look at booking airfare that will arrive at least 5 hours prior to the start of the conference, this may result in the traveler needing to depart the day prior to the conference, and take-off at least 5 hours after the conference has ended, this may result in the traveler returning the day after the conference, giving the traveler enough time to commute to and from airport and hotel;
 - iii. Should the traveler miss his/her plane, the cost of changing the airfare ticket is at the expense of the traveler, if the traveler does not have the funds at the time, the A/R staff will purchase the necessary change, and deduct from the traveler's next paycheck;
 - iv. Change to airline tickets:
 1. If the reason for the change is personal, the cost of the flight change is at the expense of the traveler;
 2. If the reason for the change is business, the cost of the flight change is at the expense of LLBO, provided a memo is issued with the division director's concurrence. If the traveler is a division director or above, concurrence must be given by his/her supervisor, per the LLBO approved organizational chart;
 - v. Cancellation of airfare:
 1. If the cancellation is due to health or family emergencies, full airline credit may be given, the traveler must contact the airline and provide the information to them, issuance of credit will be at discretion of the airline;
 2. If the cancellation is anything other than listed above, the traveler must contact the airline to cancel flight, a discounted credit will be provided



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- to the traveler by the airline. The traveler will be required to pay LLBO the difference between the booked airfare cost and the discounted credit provided by the airline, this payment must be paid either in person with Cash Management or via payroll deduction, utilizing the signed payback agreement submitted with the travel request. A receivable invoice will be created to collect upon;
3. If the travel is cancelled due to weather or at the fault of the airline, full reimbursement to the travel credit card may be given by the airline if there is no other way for the traveler to arrive at the planned destination, the traveler must contact the airline to initiate this transaction;
 4. Any airline issued credits are given a deadline of one (1) year from the date of initial purchase of airfare to be utilized, if the traveler should separate from employment before using the credit or the year has expired, the traveler will be responsible for reimbursing LLBO for the initial full cost of the airfare;
 5. Any payment offered by the airline to the traveler for any type of inconvenience must be turned over to Cash Management in the Leech Lake Accounting Office, payment will be applied to the program's travel line;
 6. The traveler **must** notify the A/R staff when there are any changes made to the purchased airfare arrangements;
 - vi. The traveler may upgrade to other than coach-class accommodations at the traveler's personal expense, including through redemption of frequent flyer benefits. (FTR Note 1 to 301-10.123);
 - vii. Blanket authorization of other than coach-class transportation accommodations is prohibited and shall be authorized on an individual trip-by-trip basis, provided the traveler has an up-to-date documented disability or special need. (FTR Note 2 to 301-10.123);
 - viii. When use of other than main cabin is necessary to accommodate a medical disability or other special need:
 1. A disability must be certified annually in a written statement by a competent medical authority. If the disability is a lifelong condition, then a one-time statement is required, specifying it is a lifelong condition. Certification statements must include at a minimum:
 - a. A written statement by a competent medical authority stating that special accommodation is necessary;
 - b. An approximate duration of the special accommodation; and
 - c. A recommendation as to the suitable class of transportation accommodations based on the disability;
2. Train – train ticket purchases are to be made by the A/R staff. Travel by train is unpredictable and delays may occur, air travel may be more efficient in time and cost and is the preferred mode of travel by LLBO;



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3. LLROV (Leech Lake Reservation Owned Vehicle) – A LLROV should be the first consideration when planning travel. It is the responsibility of the Program Manager/Division Director to ensure compliance with Fleet Management policies. Fleet Management Policies can be located on the LLBO webpage under Administration/Fleet Management. When flying, POV will be preferred at full mileage rate to allow for other staff members to use the LLROV;
4. POV (Personally Owned Vehicle) – In order to use a POV, the following criteria must be met:
 - a. The traveler has been informed by Fleet Management that a LLROV is not available-a denied vehicle request form must be included with the travel request, a notice of denial from Fleet must be given prior to start date of travel. A vehicle must be requested from Fleet if there are no program vehicles available, the lower mileage rate will be issued if there is no documentation from Fleet regarding vehicle availability. If Fleet denial is received after the travel, the lower mileage rate will be paid;
 - b. The traveler must have a valid driver's license issued from the State of Minnesota;
 - c. The traveler must have valid insurance for the dates of the mileage claim – the insurance must be in the traveler's name or show the traveler is insured under the policy provided;
 - d. If a traveler is approved to utilize a POV in lieu of airfare (should the LLROV request be denied) and the airfare is considered more economical, the traveler will only be allowed up to the cost of the lowest main cabin airfare for mileage at three (3) weeks prior to travel date or when the A/R Department receives the travel request, if after this time. Mileage reimbursement in lieu of airfare shall not exceed \$750.00; the lesser of airfare or mileage rate will be applied. Travel dates will be the day before the conference through the day after the conference, any extra time needed to arrive at destination will be personal time; per diem and lodging during this time will not be reimbursed;
 - e. When claiming mileage, the starting point should be from the workplace or home address, whichever is closest to the final destination; Commutes between home and work are not allowable expenses;
 - i. If travel begins/ends outside normally scheduled work day, mileage can begin/end from traveler's home;
 - ii. If travel begins/ends two (2) hours prior/after normal scheduled working hours, mileage can begin/end from traveler's home;
5. Passenger – departments are expected to conserve energy and reduce LLBO travel expenditures whenever possible by ridesharing; if two or more staff are attending the same meeting/training, they should ride together and not drive individually. Should the staff members take a POV, the owner of the vehicle may claim reimbursement for mileage, provided the traveler adheres to Fleet Management policies;



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Client/Youth chaperoned travel

At times, travel is required where an employee(s) are sponsoring events outside the reservation borders for clients or youth. The travel advance issued to the program employee will cover the cost of the chaperoned individuals. The hotel is paid directly for all lodging costs. The LLBO employee issued the travel advance distributes per diem or allowance to chaperoned individuals. On the sign out sheet, each person receiving money will sign for the amount they receive, the traveler may opt to distribute all monies set aside for entire trip in one sum or break it down and distribute each day, per discretion of the program manager or division director. Each LLBO employee will be responsible for up to eleven (11) individuals, including non-employee chaperones;

Non-Employee travel

There are occasions where travel is required, but there is not a program employee sponsoring the trip. A non-employee will complete the trip unchaperoned by an employee. Due to the difficulties of collecting balances due LLBO on a travel close out, the non-employee will only be issued 60% of the funds required to complete the trip. Reimbursement is issued to the traveler upon completion of a Travel Close-Out Form, per deadlines set forth in this policy. Non-employee travel not closed out by the deadline set forth in this policy will result in an expense to the program's travel expense line for the full amount of the travel advance;

Forms and Documentation

1. Agenda/Itinerary – this is required to assist in booking lodging and airfare, any information on room blocks should also be included;
2. Travel Authorization form – anytime a traveler's presence is required more than 60 miles outside the reservation borders, a travel authorization form must be completed and submitted to the Accounts Receivable department. This includes the times the traveler is not requesting a travel advance from LLBO, a Travel Authorization number will be issued by the A/R staff and a copy of approved travel will be e-mailed to the requesting party;
 - a. One destination is permitted on each Travel Authorization. (Example: the traveler is required to attend a meeting in Minneapolis and the traveler is required to attend a meeting in Mahnommen. Each destination should be assigned to a separate Travel Authorization);
3. Travel Close Out Form – the purpose of the Travel Close Out Form is to close out the travel advance by claiming the actual travel expenses. If the total amount of actual expenses is greater than the travel advance, the traveler will receive a reimbursement. If the total amount of actual expenses is less than the travel advance, the traveler will owe LLBO the remaining balance. If the balance due to the traveler/LLBO is less than \$10.00, collection/payment will not be pursued. The balance due to LLBO will be expensed to travel when A/R staff processes the Travel Close Out Form;
 - a. If there were consecutive travels, mileage should be kept separate for each trip and appropriate per diem should be claimed for each trip;
 - b. Pre-approval of travel should be obtained, but if the traveler did not receive a travel advance, the Travel Close Out form will need to be completed with the Deputy/Executive Director's signature, budgetary approval must be given in this situation. Close Out reimbursement will be processed per guidelines set forth in this policy;
 - c. On the close out form, the traveler must list each date of travel, the first and last date must include time of departure and return, this may result in the need to use more than



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one form. If more than one form is necessary, use a final page to list all totals from prior pages and required signatures will be placed on the page containing all totals;

4. Travel Report Form – a Travel Report Form is required of all travelers, the only exception is client transport services, the traveler will note what he/she observed or learned at the conference and if there is any follow-up required of the traveler or LLBO. A Travel Report Form must be submitted even on travels where funds are not advanced, this will be all that is required to close out this type of travel;
5. Travel Reservation Form – upon preparing the travel request, the traveler may need hotel and airfare arranged for him/her. This form must be completed and submitted with the travel request for the Accounts Receivable staff to book any necessary arrangements. Failure to submit this form could cause delays and increase in costs of arrangements;
6. Mileage Reimbursement Voucher – the mileage voucher is completed for local trips that include trips less than 60 miles outside the reservation borders, as well as any trip within the reservation borders. Travel Authorization forms are not needed for trips within this area. All requirements for the POV usage must be met to claim the full mileage rate on mileage claims. However, if the traveler's residence is more than 60 miles from destination and the destination is more than 30 miles outside the border, a Travel Authorization and advance will be permitted;
7. Conference Registration Form – when payment for registration is required for a conference/training, a Conference Registration Form must be completed and included with the travel request paperwork. Once the travel has been approved, the Accounts Receivable staff will process the registration payment;
8. Travel Payback Agreement – to receive a travel advance, the traveler **must** sign the Travel Payback Agreement; failure to sign this form can cause a delay in processing the travel request. A travel advance will not be issued if this form is not signed by the traveler;
9. Non-Employee Payback Agreement – If a person is traveling on behalf of the Leech Lake Band of Ojibwe and is not an employee, the traveler must complete the Non-Employee Payback Agreement. It is the responsibility of the requesting program to ensure this form is completed prior to submitting travel request to A/R department;
10. Per diem/allowance Sign-Out Sheet – this form is submitted with the travel request, with a list of expected individuals, to protect confidentiality provide first name and first initial of last name. A program may decide to give all travelers per diem as they would receive on the trip or decide on a lesser amount of a daily allowance to be issued to each individual, depending on budget constraints. This form will be signed by each individual upon receipt of money and submitted with the travel close out as a receipt of funds paid;
11. Employee Relocation Expense Form – this form is completed and submitted to the Accounts Receivable Department to process, provided the eligibility requirements are met;

Submissions/Deadlines

All travel forms can be found on the LLBO website under employee forms, hand-written submissions will not be accepted, these forms are fillable and have formulas that assist in completing the paperwork. No other forms will be accepted;

1. Travel Authorizations – all travel requests must be submitted to the A/R Department before seeking approval, A/R staff must review all requests to ensure the advance request is accurate. After review, the travel authorization will be submitted to the proper personnel for approval by



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the A/R staff. Travel advance payments are made available with the Program check run, see Accounts Payable's policies;

- a. All Travel Advances will be paid via debit cards issued by LLBO to the traveler;
 - b. The A/R Department must receive in-State travel requests no later than ten (10) working days prior to first day of travel. If there are other deadlines, such as hotel blocks or registration deadlines, the travel request should be submitted to A/R ten working days prior to that deadline to ensure all deadlines are met;
 - c. The A/R Department must receive out-of-State travel requests no later than twenty (20) working days prior to first day of travel. As with in-state travel, if there are deadlines associated with hotel and registration, the travel request should be submitted to A/R twenty (20) days prior to that deadline;
 - i. Out-of-state does not include US cities within twenty (20) miles outside the Minnesota state line, Council signatures are not required;
 - ii. Council signatures are not required on immediate disaster relief travel requests for out-of-state. Any readily obtainable Council signatures should be requested, as long as it does not delay the travel advance process;
2. Mileage Reimbursement Vouchers must be submitted electronically to the Accounts Receivable department by 4:30 pm the last workday of the week, usually Friday. All mileage will be paid via debit cards issued by LLBO to the traveler, available with the Program check run, see Accounts Payable's policies;
- a. LLBO Accounting will not pay out any mileage or travel claim that is more than 90-days prior to the date of submission, if date of submission is not clear, the date of the A/R Staff's signature will be the date of submission (e-mailed submissions to A/R staff have a date stamp when sent);
 - b. Any lost, damaged, or compromised debit card issues should be pursued with the issuing bank by the cardholder, LLBO will not be held responsible for any of these scenarios;
3. Travel Close-Out Forms are due to the A/R department ten (10) working days after the last day of travel. If the traveler is expecting a reimbursement, the expense voucher must be submitted to A/R by 4:30 pm Tuesday, unless otherwise specified. This document will not be accepted without the division director's approving signature, or otherwise accepted approval signature specified below. Reimbursements are paid the last working day of the week, usually Friday. All close out reimbursements will be paid via debit cards issued by LLBO to the traveler;
4. Approvals – if an individual permits another signature authority in his/her place, a memo must accompany documents signed by the temporary authority, the person assigned temporary authority cannot approve their own travel, mileage or close-outs, approval must be obtained from next person in chain of command, per approved organizational chart;
- a. Division directors must approve all travel requests and close outs that are to be paid out of their program(s) unless the division director is the traveler, then the approval for travel and close outs must be provided by the Deputy or Executive Director;
 - b. The Deputy or Executive Director must approve all travels unless the traveler is the Executive Director, approval must be sought by the Chair or Secretary/Treasurer for travel and close outs;



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- c. Approval of travel, mileage, and close outs should not be sought from a subordinate of the traveler, the approval should be provided by individuals identified above the traveler in the LLBO Organizational Chart unless the traveler is a Council member, Deputy Director or Executive Director may approve Tribal Council travel requests;
 - i. If the traveler is a Council member, the three required Council signatures cannot include the traveler's signature giving approval;
5. The following covers electronic submission and approval of documents for travel and mileage paperwork:
 - a. The Traveler must complete the Travel Authorization form and sign on required lines with a digital signature, color scan and e-mail all documents associated with the travel request to supervisor for electronic signature. All approving signatures must be electronic signatures placed on the designated signature line(s) on the travel request. The electronic approval signatures must be sent from the signer's e-mail to be considered acceptable. The following is the order of submission:
 - i. Traveler signs and e-mails to supervisor;
 - ii. Supervisor signs electronically and forwards to Division Director;
 - iii. Division Director electronically signs and forwards to A/R staff via e-mail;
 - iv. Accounts Receivable department reviews, assigns TA# to form (electronically) and forwards to Program Accountant for budgetary approval;
 - v. Program accountant approves budget, general ledger date must be assigned by the program accountant on mileage claims, and sends back to A/R staff;
 - vi. Accounts Receivable department forwards to Deputy Director;
 - vii. Deputy Director applies electronic signature and returns to A/R staff;
 - viii. Accounts Receivable department will forward any out-of-state travel to Tribal Council for approval;
 - ix. Council will apply electronic signature and forward to A/R Staff;
6. Late Submissions:
 - a. Travel Authorizations – any travel authorization received after the deadlines specified above will require the requesting party to obtain all approving signatures.
 - i. A/R staff must review prior to seeking approval;
 - ii. Program Accountant must verify there is a budget for the travel;
 - iii. The Deputy Director or Executive Director must approve all travel;
 - iv. Three (3) original Tribal Council signatures must be sought for all out-of-state travel;
 - v. A fully approved travel request must be submitted to A/R Staff by 2:30 pm at least 2 business days before travel in order to be issued a travel advance;
 1. If the traveler is approved for the travel after this deadline, he/she may go on the travel without the travel advance;
 2. Upon return, the traveler will complete a Travel Close Out Form and circle the option that a Travel Advance was not issued, this must be signed by the Deputy/Executive Director and approved by the Program Accountant to qualify for reimbursement;
 - b. Mileage Vouchers – any mileage voucher received after the deadline specified above will be processed the following week provided all requirements are met;



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- c. Travel Close Out Forms
 - i. If the travel close out form is received after 4:30 pm on Tuesday and the traveler is expecting a reimbursement, the reimbursement will be processed the following week;
 - ii. If the close out is not received by the due date, the traveler will be given one payroll cycle to close out the travel. The A/R staff will issue reminder memos. If 120, or more, days have passed and it is then discovered that the balance due to LLBO has not been paid in full, collection will not be pursued and balance will be written off to bad debt, with approval by LLBO Controller;
 1. If the close out is received after a payroll deduction has occurred, reimbursement will be issued two (2) working days after receipt of the travel close out;
 2. Upon a payroll deduction occurring, a travel close out must be received within ninety (90) days from the last day of travel to be reimbursed to the traveler, if it is submitted later, the reimbursement will not be processed;
 - iii. All travel close out forms must have the Division Director's signature to be considered complete, if the traveler is a Division Director, the Deputy Director or Executive Director must sign prior to the submission of the expense voucher to Accounts Receivable;

Hours worked while on travel

1. Approved travel time should be the day prior, day after, and during the approved purpose. Any time outside these parameters are to be considered personal time and personal leave should be utilized for the time not recognized as approved travel time;

Canceled Travel

1. Any time a travel is canceled, the following must happen:
 - a. The traveler must notify the Accounts Receivable Team of the cancellation to receive instruction of what needs to occur;
 - i. The Travel Authorization form will be voided and filed in the traveler's file;
 - ii. If arrangements were booked, the traveler will be instructed to cancel their arrangements;
 - iii. If the advance has been issued, the traveler will be instructed to return the funds to LLBO Accounting;

Shortened or Extended Travel

1. Shortened Travel – at times delays occur, the following must occur:
 - a. If the delay results in a no show with the hotel, explain the issue with the hotel upon checking in to see if they would forgive the no show and not charge;
 - i. If the no show is not forgiven and a charge exists, the traveler must pay the hotel, personally to avoid a charge to the corporate credit card;
 - ii. If the no show is forgiven, no further action is necessary;
 - b. With a delayed start to travel, per diem is also affected. The traveler must record the actual start day of travel on the close out form and not what was approved;



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2. Extended Travel – at times weather or other circumstances result in travel extending into next day, or longer;
 - a. A memo must be written by the traveler explaining the travel extension and approved by the division director, or next person in Organization Chart if the traveler is a division director or higher;
 - b. All actual travel expenses must be claimed, including additional dates of travel to accurately claim per diem and lodging;

Employee Relocation

1. Eligibility;
 - a. Current employee relocating to office in different area, such as from Leech Lake area to Duluth or Twin Cities office, or vice versa;
 - b. New employee that did not reside in local area of office at time of hire;
2. Requirements
 - a. Employee will decide what is required to relocate, amount not to exceed \$1,000.00;
 - b. Amount paid to employee will be added to employee's year end wages and salary, to be expensed to Consultant & Professional Services (50565);
 - c. Upon payment to employee, documentation will be submitted to payroll to process the FICA, Medicare, Federal and State taxes on payment, to be deducted on next payroll check, and to add to year-end income on the W-2 (IRS Tax Reform Tip 2018-192, December 12, 2018);

Loan Programs

The Accounts Receivable department maintains the accounts receivable balances for all approved loan programs, for more information on each loan program, refer to the policy issued for each loan;

Payments on Balances due to LLBO

Under no circumstances should payments be submitted to the Accounts Receivable Department. All payments must be submitted to the Cash Management Team in the Accounting Office;

Allowance for Doubtful Accounts

1. At the end of each fiscal year, after all receivables have been reconciled, the following calculations for the allowance for doubtful accounts will occur;
 - a. All discontinued loan programs will have a 100% of the outstanding receivable balance in the allowance;
 - b. In the current loan programs, 90% of the outstanding balance of the 90-day+ past due total will be the allowance for doubtful accounts;

Write off to Bad Debt

1. Death records are received from Tribal Assistance for constituents, any outstanding balance will be written off to Bad Debt with the approving signature of the LLBO Controller. Any



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- non-constituent's balance may be written off with documented verification of death, such as an obituary;
2. Upon review by Controller, other balances may be written to Bad Debt with approving signature;
 3. Any other receivable invoice of \$500.00 or more must have approval by Tribal Council to write off the balance due LLBO;

Records Retention

1. All receivables are filed in boxes in a storage area per the date the receivable, including travel, has been resolved, or paid in full;
2. Paid in full receivables are boxed per fiscal year and scheduled for destruction four (4) years after the audit has been completed;
 - a. A catalog of the contents placed in each box will be completed;
 - b. The box will be clearly labeled with the box contents and the date of scheduled destruction;
 - c. Files will be destroyed according to the date scheduled on the box;
 - d. Electronic files will be maintained for ten (10) years.