

Liberty Healthcare Corporation and Affiliates (Liberty) Standard Operating Policies

Title:	Expense Reimbursement - Liberty Expense Report Form	Effective Date:	10/01/2013
Author:	Shirley Greenlee	Last Review Date:	03/21/2021
Location:	All Locations	Last Revision Date:	03/21/2021
Functional Area:	Accounting/Payroll		

POLICY

The Expense Report form is used to document all expenses incurred by an employee, contractor, or recruiting candidate in the course of performing activities or tasks on behalf of Liberty Healthcare Corporation or authorized by Liberty. It includes reimbursement for the costs of Continuing Medical Education and other training. The prompt and accurate submission and processing of EXPENSE REPORT forms ensures that (1) reimbursements are received in a timely and accurate manner, and (2) detailed records of such expenses are available for corporate tax reporting purposes.

PROCEDURE

Access to Concur:

- An employee may submit an expense report electronically through Concur (www.concursolutions.com) if he/she can accept reimbursement via direct deposit and the customer
- If the individual has access to the Microsoft Excel version of the ER, s/he completes the form, signs the form, prints a hard copy, and attaches all receipts.

OR

- If the individual does not have access to the computerized form, s/he completes the form manually, signs the form, and attaches all receipts.

Guidelines for completion of EXPENSE REPORT form:

- Individuals must be sure to accurately complete all necessary information on the ER form. Special attention should be given to the following requirements:
 - ◆ Original receipts are required for all expenses. Photocopies are not acceptable. Monthly credit card reports of expenses incurred are also not acceptable. (If an original receipt cannot be obtained, submit a brief written explanation for using a photocopy or credit card bill)/affidavit of missing receipts.
 - ◆ Print full name AND be sure to write signature.
 - ◆ Print the name of the program or programs for which the expense applies.
 - ◆ When travel is involved, list the departure city and final destination city and, if using a personal vehicle, list the total mileage and purpose of trip.
 - ◆ Individuals may be reimbursed for either gas expenses incurred OR for total mileage, but not both.
 - ◆ For lodging, the total hotel bill should be entered on the last day of the trip. The complete itemized hotel bill is needed. There is no need to break out amounts for lodging, meals, parking, or other expense categories pertaining to the hotel bill.
 - ◆ For meals and entertainment, list the name of every person with whom a meal occurred. A detailed receipt must be submitted.
 - ◆ For Continuing Medical Education or other training events, Accounting needs a receipt for the cost of the training AND documentation of attendance (preferably a copy of the certificate of attendance; or possibly a copy of the registration form, conference confirmation form, or other reasonable documentation).

- ◆ For expenses that were incurred during different weeks, it is acceptable to submit them on one expense report. Simply indicate the appropriate date in the date column and list the expenses under the date.

Submitting Expense Report form:

- The individual submits the ER and attached receipts to the designated administrative staff person. The “Administrative Designee” varies across programs:
 - ◆ For recruiting candidates, the Administrative Designee is the Recruiter.
 - ◆ For physicians or “smaller” programs without administrative staff, the Administrative Designee is Accounting.
 - ◆ For “larger” programs that have a Business Manager, the Administrative Designee is the Business Manager.
 - ◆ For “larger” programs with administrative staff, an Administrative Designee will be identified.
 - ◆ If the individual is an employee working in the corporate office, s/he obtains the signature of the Contract Manager (whenever possible) and submits the ER directly to Accounting her/himself.

Initial accuracy and signature check by Administrative Designee (other than Accounting):

- The Administrative Designee checks the ER form for completion and accuracy (and arithmetic accuracy if the manual form was used).
 - ◆ If a significant problem or concern is identified, the Administrative Designee refers the issue to the appropriate authority (i.e., Site Director or applicable Contract Manager) for resolution.
- If the ER form is okay, the Administrative Designee will give the ER to the Site Director for signed authorization.
 - ◆ If the Site Director approves the ER, the Administrative Designee puts the ER in standard overnight delivery (or holds the ER until Friday for weekly batch mailing).

OR

- ◆ If the Site Director identifies a problem that requires higher level approval or resolution, the ER is referred to the applicable Contract Manager.

Expense Report form received by Accounting:

- When Accounting receives the ER by mail or in person, Accounting stamps the date that the form was received and begins processing.
- Accounting checks the receipts against the ER form, checks the arithmetic for accuracy, and codes the reported expenses by category.
- If a contractual maximum applies to the expense (e.g., Continuing Medical Education allotment), Accounting records the balance of the allotment.

Signatures of final approval:

- Accounting verifies whether ER has been signed by the designated Contract Manager.
 - ◆ If already signed, Accounting gives the ER to the Controller for signed approval.

OR

- ◆ If not signed, Accounting gives the ER to the appropriate Contract Manager for signature. (If unavailable at the corporate office in a reasonable period of time, arrangements may be made with his/her Corporate Administrative Assistant to obtain signature) or via email of general ledger report.

Payment of reimbursement:

- Upon approval of the Controller, the reimbursement check is issued.
- The President signs the reimbursement check.
- The check is delivered to the individual.

Approved By: _____

Revision History

Version	Date	Author	Summary of Changes
#1	10/01/2013	Shirley Greenlee	Policy Created
#2	03/21/2021	Shirley Greenlee	Policy reviewed with the following changes: replaced VPO with Contract Manager