

# **BURRELL COLLEGE OF OSTEOPATHIC MEDICINE**

## **STANDARD OPERATING PROCEDURES**

|                                    |  |                          |
|------------------------------------|--|--------------------------|
| <b>Other Expense Reimbursement</b> |  | <b>SOP #: FIN.015.03</b> |
| Effective Date                     | 4/3/15   |                          |
| Last Revision/Review               | Reviewed 12/21/18, 8/28/19, 11/17/21, 4/28/23, 5/30/24 |                          |

### **1. Purpose**

To control miscellaneous reimbursement of employee expenses, and to provide a mechanism for non-employee expense reimbursement.

### **2. Related Policy/Authority**

Policy B3011 Fiscal Management

SOP FAF003 Faculty Affairs Recruitment through Hire of Regular Faculty

### **3. Faculty/Staff Responsibilities**

Vice President of Administration/CFO is responsible to ensure that an overall structure of sound internal controls is implemented, GAAP is followed in all accounting, and that all external regulations and requirements for routine business transactions are addressed in the control and reporting structure. The VP of Administration/CFO is responsible to periodically review the structure and implementation of internal controls.

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

### **4. Definitions/Abbreviations**

e-Requestor = Purchase requisition front end system which submits approved requisitions and related transactions to GP. The Purchase Requisition and the Purchase Order are both created in e-Requestor and uploaded to GP.

### **5. Procedural Steps**

1. Travel and Entertainment Expense will be controlled under SOP FIN.18.00
2. Board of Trustees Expense reimbursement will be controlled under SOP FIN.19.00
3. Recruitment travel reimbursement will be treated as a non-employee expense and centrally administered by Human Resources as a part of the search process. Please reference SOP FAF003 for procedures related to faculty recruitment, and complete the form attached to Interview Candidate Travel Requisition Guidelines.
4. In general, employee reimbursements other than those listed above will not be processed, except on a de minimis basis; An Expense Reimbursement Requisition must be submitted through e-Requester for reimbursement. General purchases including expenses incurred for delivery or pick up of food or other items shall be approved in advance through the purchase requisition system, rather than allowing employees to be reimbursed for purchases made outside the requisition system. The Controller will approve emergency and de minimis other reimbursements on a case-by-case basis.
5. Employees with frequent requests for other reimbursements will be reported to the Dean/President after counsel by the Controller.

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

Interview Candidate Travel Reimbursement Guidelines:

[Burrell College of Osteopathic Medicine – Finance Forms \(burrell.edu\)](https://burrell.edu)

### **7. Maintenance**

Office of the Controller; updated whenever an external reporting requirement is added or changed.

### **8. Signature**

Approved By

VP Administration/CFO

5.30.2024

Date

### **9. Distribution List**

Internal/External

### **10. Revision History**

| Revision Date | Subsection # | Summary of Changes   | New/Cancellation/Replacement Procedure? (if applicable) | Approval Date |
|---------------|--------------|--|---|---------------|
| 11.17.2021    | 5            | Added information about Board of Trustee expense reimbursement |   | 12.1.2021     |
| 4.28.23       |              | Updated references   |   | 4.28.23       |
| 5.30.24       | 4            | Added e-Requester definition                                   |   | 6.5.2024      |
| 5.30.24       | 5            | Updated procedures to e-Requester processes                    |   | 6.5.2024      |