

Policy and Procedure

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The Board's Travel and Subsistence Policy

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Scope

- 1 This policy applies to all Board members, including employee members, and the independent member of the Audit and Risk Assurance Committee when claiming for expenses reasonably incurred when on Board or Committee business.
- 2 Reference in this policy to Board members shall include the independent member of the Audit and Risk Assurance Committee and reference to Board business shall include business conducted by the Board's Committees.

Principles

- 3 This policy supports the Accounting Officer in exercising their personal responsibilities for the stewardship of public funds, by adhering to the following principles in relation to travel and expenses:
 - no Board member should incur personal expense overall as a result of undertaking a journey for Board business (including employee members who are travelling to an Audit Wales office solely on Board business);
 - the Wales Audit Office (WAO) has a duty to aim to carry out its functions efficiently and cost-effectively and so seeks to secure value for money, taking account of cost, affordability, environmental impact, duty of care, well-being and operational efficiency;
 - arrangements are transparent, with clear accountabilities and reflect the WAO's organisational values; and
 - the arrangements comply with HMRC requirements.

Board members' responsibilities

- 4 Board members must:
 - be aware of and comply with this policy;
 - ensure that any costs are reasonable, publicly justifiable and actually and necessarily incurred on Board business;
 - choose the most cost-effective method of travel when taking time, fares and mileage into account;
 - use the Business Services team to arrange travel and accommodation, unless alternative arrangements are more efficient and cost-effective;
 - ensure that all claims made are accurate and supported by relevant receipts where appropriate; and
 - submit claims within a maximum of three months from the date the expense was incurred.

Submitting and authorising claims

- 5 Claims are subject to self-certification to confirm compliance with the terms of the policy. All claims must be submitted via the expenses system no later than three months from the date of the expense. Where required by this policy, claims must be supported by receipts or, exceptionally, reasoning for no receipt.
- 6 Where Board members fail to submit claims within three months of the date of the expense, the claim will be automatically rejected and will not be reimbursed unless there are exceptional circumstances.
- 7 Claims are counter-signed by:
 - the Chair in the case of the Auditor General's claims;
 - their line manager in the case of employee Board members; and
 - the Board Secretary in the case of non-executive Board members, including the Board Chair.
- 8 In the event of conflict the Executive Director of Corporate Services will review and / or countersign claims as appropriate.
- 9 The Finance team is responsible for authorising and paying all eligible claims. It will pay claims within eight working days of receipt of a valid and properly counter-signed claim.
- 10 The Board Chair's claims are paid by the Senedd Commission upon receipt of a summary of the sums properly incurred in line with this policy, supported by receipts where appropriate, and authorised by the Board Secretary.

Reimbursement of business travel

- 11 Board members are reimbursed for all reasonable expenses incurred when travelling between their home or workplace and locations for Board business purposes if they are claimed in accordance with this policy.

Business Mileage

- 12 Travel by car, motorbike or bicycle using a Board member's own transport will be reimbursed at the WAO's rates which are in line with those published and updated periodically by the HMRC.
- 13 Mileage claimed should reflect the actual journey undertaken in respect of Board duties and should usually be the shortest route. Any detours en route not associated with Board duties should be excluded from the claim.
- 14 Where a Board member transports other colleagues, a supplement of 5p per mile for each passenger is claimable.
- 15 A Board member must hold a valid driving licence, have a valid MOT certificate (if legally required) and have business travel insurance cover, prior to using their own car or motorbike. These documents must be provided and attached to the

expenses system prior to any claim being made. No claim will be paid without these documents.

- 16 The WAO will not meet the cost of any insurance excess clauses nor accept any liability in the event of road traffic incidents whilst travelling.
- 17 Board members must notify the HR Team immediately of any endorsements or points added to their driving licence.

Other Travel Costs

- 18 Business Services may be used to arrange Board members' travel.

Rail journeys	Business Services will book all journeys as standard class rail travel. Where Board members make their own bookings, they will be reimbursed for the cost of standard class travel.
Air travel	All air travel should be booked through Business Services. All journeys will be booked as economy class. Car parking and/or hotel accommodation can be booked if required.
Car parking costs incurred on business journeys	Car parking costs will be reimbursed but must be fully receipted. Free car parking is available at the West and North Wales offices; guidance on parking at the Cardiff office is available on the Hub .
Taxi fares	Taxis may be booked via Business Services (on account). The cost of taxis not booked via Business Services will be reimbursed where there is a time saving compared to alternative transport. Claims for taxi fares must be supported by receipts.
Car hire	The Business Services team can arrange a hire car for a business journey where it is the most cost-effective option. A full clean driving licence is required and a copy should be provided in advance of booking. Where a hire car has been provided with a full tank of fuel, Board members should then return the car with a full tank of fuel.

Day Subsistence

- 19 Depending on the pattern of work on any particular day, the following may be claimable:
- breakfast up to a maximum cost of £5 (when leaving home before 7.00am);
 - evening meal up to a maximum of £10 (when arriving home after 8pm); and
 - reasonable refreshments up to a maximum of £5 (when travelling on a journey of more than two hours duration).
- 20 Where a Board member is participating in a Board dinner as part of their duties, the evening meal cost of up to £25 may be claimed (as outlined below for overnight subsistence).

- 21 Gratuities and alcoholic drinks are not claimable.

Overnight Subsistence

- 22 Business Services will arrange overnight accommodation when it is considered necessary to support the efficient delivery of Board duties or the wellbeing of Board members, depending on meeting location. Consideration of the latter includes travel distance/time and the start and finish times of Board duties.

- 23 The following limits apply to overnight arrangements:

For all hotels outside of the London area (room B&B only)	Up to a maximum of £110 per night
For all hotels within the London area (room B&B only)	Up to a maximum of £200 per night
For a hotel stay with no breakfast – breakfast cost is claimable	Up to a maximum of £15 (all claims must have a valid receipt)
Evening meal cost	Up to a maximum of £25 (all claims must have a valid receipt)
Stay with friends or family while on WAO business	A flat rate allowance of £20 per night. Payment is a taxable benefit and the WAO bears this tax cost.
Overnight incidental expenses – can be claimed to cover personal-related expenses	A flat rate of £5 is payable for overnight stays and does not have to be receipted.

- 24 Gratuities and alcoholic drinks are not claimable.

Publication of expenses

- 25 Board expenses are a matter of public interest and will be published on the WAO website as part of the Board's commitment to accountability and as required by the Information Commissioner's Model Publication Scheme and guidance.

Departures from this policy

- 26 Members must exercise sound judgement in considering potential departures from this policy. In the case of members other than the Chair, departures must be authorised by the Chair. In the case of the Chair, departures must be authorised by the Board Secretary and Executive Director of Corporate Services. The Board Secretary and Executive Director of Corporate Services must notify the Chair and Auditor General (as Accounting Officer) in writing of any claims they deem to be contentious.